



# AGENDA

## Blackduck City Council Meeting

6:00 PM - Monday, December 6, 2021  
City Hall, 8 Summit Drive, Blackduck MN

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	Page
1. CALL TO ORDER	
2. APPROVAL OF AGENDA	
3. CONSENT AGENDA	
<i>All items listed under the Consent Agenda, unless removed from the Consent Agenda shall be approved by one Council motion.</i>	
a. November 8, 2021 Blackduck City Council Regular Meeting Minutes <a href="#">Council - Nov 08 2021 - Minutes - Pdf</a>	5 - 12
b. November 22, 2021 Blackduck City Council Work Session Meeting Minutes <a href="#">Council - Work Session - Nov 22 2021 - Minutes - Pdf</a>	13 - 15
c. September 23, 2021 Kitchigami Regional Library Board Meeting Minutes and November Board Packet <a href="#">2021.1118_KRLS Board Packet</a>	16 - 72
d. Kitchigami Regional Library System 2020 Financial Statements <a href="#">2020 Audit Final Report</a>	73 - 146
e. November 2021 Fund Balance Report <a href="#">2021 December Fund Balance Report-2</a>	147
f. November 2021 Bill Report <a href="#">November Bills</a>	148 - 149
g. November 2021 Sewer Income Statement <a href="#">November 2021 Sewer Income Statement</a>	150
h. November 2021 Water Income Statement <a href="#">November 2021 Water Income Statement</a>	151
i. November 2021 Pine Tree Park Income Statement <a href="#">November 2021 Pine Tree Park Income Statement</a>	152
j. November 2021 Golf Course Income Statement <a href="#">November 2021 Golf Income Statement</a>	153 - 154
k. November 2021 Liquor Store Income Statement <a href="#">November 2021 Liquor Store income statements</a>	155 - 156
l. October 2021 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association <a href="#">LG216 10-21</a>	157
m. Final Approval - American Rescue Plan additional disbursement November 2021 <a href="#">ARA Fund</a>	158

n.	Final Approval - Blackduck Bowling Lanes 2022 - 3.2 Malt Liquor & On-Sale Wine Liquor License <a href="#">Bdk Lanes 3.2 License</a> <a href="#">Wine License Blackduck Lanes 2022</a>	159 - 160
o.	Final Approval - Melissa's Cleaning 2022 Contract for Services <a href="#">Melissa's Cleaning</a>	161
p.	Final Approval - December 2021 New Employees Hired <a href="#">December 2021 new hires approval</a>	162
q.	Final Approval - December 2021 Property Tax Statement - 2nd Half <a href="#">December Tax Settlement Report</a>	163 - 168
r.	Final Approval - 2022 Special and Enterprise Fund Revenue and Operating Budgets <a href="#">Special Revenue Funds and Enterprise Funds 2022 budget worksheets</a>	169 - 180
4.	2021 TRUTH IN TAXATION PUBLIC HEARING - CHRISTINA REGAS, CITY ADMINISTRATIO <i>(Mayor Gullette to close regular meeting and open the public meeting - Truth in Taxation)</i>	
a.	Truth in Taxation Presentation - City Administrator, Christina Regas <a href="#">2021 Truth N Taxation presentation report</a> <a href="#">General Fund Budgets Revenue and Expenditures for 2022 option D reduced levy-2</a> <a href="#">TNT Example 2022 Option D</a> <a href="#">Go Bonds v5</a>	181 - 203
5.	BLACKDUCK FORUM <i>Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.</i>	
6.	REPORTS OF COMMITTEES AND CITY STAFF	
6.1.	Public Works Report - Mike Schwanke, Public Works Director	
6.2.	Liquor Store Report - Shawnda Lahr, Director of Liquor Operations	
a.	December 15, 2021 @ Noon - Grand Reopening and Ribbon Cutting - KA Construction/Blackduck Area Chamber Members/Blackduck City Council and support staff	
6.3.	Law Enforcement Report - Robert Fraik, Interim Police Chief	
6.4.	Fire Department Report - Brian Larson, Fire Chief	
6.5.	Golf Course Report - Jim Andersen, Golf Course Superintendent	
6.6.	Library Report - Kelly Hanks, Head Librarian	
7.	BLACKDUCK BLANDIN GROUP Blackduck Beach Update - Misty Frenzel & Christina Regas	
a.	Restroom Facility <a href="#">Donations &amp; Expense Summary</a>	204 - 205

8.	ADMINISTRATOR'S REPORT	
a.	Approval Needed - Resolution 2021-30 - Resolution acknowledging donation from the Blackduck Development Corporation and the Blackduck Chamber of Commerce for the purpose of redeveloping the City of Blackduck website and developing an individual website for the Blackduck Golf Course <a href="#">2021-30 Resolution acknowledging donation from the Blackduck Development Corporation and the Blackduck Area Chamber</a>	206
b.	Approval Needed - Resolution 2021-31 - Resolution Designating Polling Places for 2022 <a href="#">2021-31 Resolution designating polling places for 2022 elections</a>	207
c.	Approval Needed - Resolution 2021-32 - Resolution approving Final 2021 tax levy, collectable in 2022 <a href="#">2021-32 Resolution approving final 2020 Tax levy, collectable in 2022</a>	208
d.	Approval Needed - Resolution 2021-33 - Resolution adopting a schedule of fees and charges for various services, licenses, & permits for the City of Blackduck, MN for 2022 <a href="#">2021-33 Resolution Adopting a schedule of fees and charges for 2022</a>	209 - 212
e.	Council Consideration - City Sales Tax Regional Significance Updates - Curt Myer, Widseth	
f.	December 8, 2021 - Blackduck Development Corporation Meeting - 11am City Hall	
g.	December 9, 2021 1pm - Blackduck Personnel Committee Meeting - City Hall	
h.	December 13, 2021 1pm @ City Hall - Blackduck Park & Trail Board Meeting	
i.	December 15, 2021 @ 12pm - Blackduck Chamber of Commerce Meeting - The Pond	
j.	December 15, 2021 2pm - Blackduck Planning Commission Meeting - City Hall	
k.	December 16, 2021 @ 9:30am - Blackduck Ambulance Board & Joint Powers Board regular meeting and Truth in Taxation Public Hearing	
l.	December 24, 2021 - Blackduck City Hall closed at Noon in observance of Christmas Eve	
m.	December 31, 2021 - Blackduck City Hall Closed in observance of New Year's Day	
n.	January 10, 2022 - Blackduck City Council Regular Meeting	
o.	January 20th, 2022 @ 1pm - Blackduck City Hall - Public Works / Police Facility Bidding Date <i>Advertised dates - December 18, 2021 &amp; January 1, 2022</i>	
9.	MAYOR AND/OR COUNCIL MEMBER REPORTS	
10.	COMMUNITY EVENTS/GOOD THINGS HAPPENING	
a.	December 12, 2021 - 1-3pm - Blackduck Area Chamber of Commerce Bingo - The Pond <a href="#">Copy of Bingo Flyer</a>	213

- b. December 12, 2021 - Christmas Craft Open House - 10am-3pm - Blackduck Golf Course

11. ADJOURNMENT



# MINUTES

## Council Meeting

6:00 PM - Monday, November 8, 2021

City Hall, 8 Summit Drive, Blackduck MN

The Council of the City of Blackduck was called to order on Monday, November 8, 2021, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

**COUNCILORS PRESENT:** Mayor Maxwell Gullette, Councilor Nicholas Seitz, Councilor Donald Johnson, Councilor Bobbie Jo Kewitsch, and Councilor Laurie Hamilton

**COUNCILORS EXCUSED:**

**STAFF PRESENT:** City Administrator Christina Regas, Golf Course Manager Jim Andersen, Assistant Liquor Store Manager Melissa Gullette, Public Works Director Mike Schwanke, and Director of Liquor Operations Shawnda Lahr

**OTHERS PRESENT:** Tony Rossberg and Laurie Carrigan Blackduck Head Start, Kendra Murray and Erica Naughton Blackduck Area Toys for Kids

### 1. CALL TO ORDER

- a. Roll Call  
Roll call was taken by Administrator Regas of those present to the meeting.
- b. Pledge of Allegiance  
Mayor Gullette led the meeting in the pledge of allegiance.

### 2. APPROVAL OF AGENDA

- a.

Bobbie Jo Kewitsch moved to approve the agenda with the addition of 7.e.2 Website development proposal from Snapper Tail Nicholas Seitz seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

### 3. CONSENT AGENDA

*All items listed under the Consent Agenda, unless removed from the Consent Agenda shall be approved by one Council motion.*

- a. October 11, 2021 Blackduck City Council Meeting Minutes

- b. October 11, 2021 Golf Board 2022 Budget Meeting Minutes
- c. October 25, 2021 Blackduck City Council Work Session Minutes
- d. October 2021 Fund Balance Report
- e. October 2021 Bill Report
- f. October 2021 Sewer Income Statement
- g. October 2021 Water Income Statement
- h. October 2021 Pine Tree Park Income Statement
- i. October 2021 Golf Course Income Statement
- j. October 2021 Liquor Store Income Statement
- k. Liquor Store Expansion / Remodel Project Fund Activity Report
- l. September 2021 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association
- m. October 2021 Month end Remittance Report for Blackduck Police Department - Fines & Fees
- n. Final Approval - 2021 Market Value Credit - Agriculture
- o. Final Approval - Full-time and Part-time Employees Hired
- p. Final Approval - 2022 Waste Management Service Agreements - Liquor, Pine Tree Park, and Golf
- q. Final Approval - Lead/Copper Tap Water Monitoring Report, PWSID 1040014 - City of Blackduck
- r. Final Approval - Combined Maintenance & Police Facility; Mirroring Construction Documents Proposal - Signed by USDA
- s. Final Approval - General Corporate License 2022-01 & 2022-02 Northern Amusement
- t. Final Approval - General Corporate Theater License - 2022-01 - Blackduck Movie Theater
- u. Final Approval - 2022 Intoxicating Liquor & Wine License for the City of Blackduck Municipal Liquor Store - The Pond
- v. Final Approval - 2022 City of Blackduck Labor Agreement International Union of Operating Engineers, Local 49
- w. Final Approval - City of Blackduck & Blackduck Fire Relief Association Pension Accounting Report 2021 GASB 68 for the City 2020 GASB 67 for the Relief Association

Bobbie Jo Kewitsch moved to approve the consent agenda as presented Laurie Hamilton seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

x.

**4. BLACKDUCK FORUM**

*Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.*

- a. No one present to speak for the Blackduck Forum.

**5. ORDINANCE AMENDMENT SECOND & FINAL READING**

- a. Ordinance 2021-03 - Amendment Second and Final Reading - An Ordinance Amending Chapter 3 Entitled "Salaries of Mayor and Councilor Members"

Donald Johnson moved to approve Ordinance 2021-03 as presented Bobbie Jo Kewitsch seconded the motion.

Carried 4 to 1

Maxwell Gullette	For
Nicholas Seitz	Against
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

**6. REPORTS OF COMMITTEES AND CITY STAFF**

**6.1. PUBLIC WORKS REPORT - MIKE SCHWANKE, PUBLIC WORKS DIRECTOR**

6.1.1. Report -

Schwanke reported the following from the Public Works Department:

1. 180' of Sewer Main and two laterals to homes have been repaired on Carlson Ave. NE due to failing clay tile that was collapsed and discovered during camera lines.
2. JPHI have installed fixtures (sinks and toilets) and a new water heater at the Pine Tree Park restrooms and showers.
3. Pine Tree Park entry road is being widen for two-way traffic of campers and vehicles.
4. Pine Tree Park and the Wayside Rest Park are 'blown out' and closed down.
5. Beltrami County Highway department are grading the city gravel roads due to the City Grader needing repairs and the costs associated.

Nothing further

**6.2. LIQUOR STORE REPORT - SHAWNDA LAHR, DIRECTOR OF LIQUOR OPERATIONS**

6.2.1. Report -

Lahr provided updates from the Liquor Store -

1. Kitchen opening date is delayed due to a sink on backorder. Lahr is working on a work around to comply with MDH and the plumbers inspection.
2. The Pond is receiving good feedback on the improved off-sale and beer cave.

Nothing further.

**6.3. LAW ENFORCEMENT REPORT - ROBERT FRAIK, INTERIM POLICE CHIEF**

6.3.1. Full-time Patrol Officer Panel Interviews - November 18, 2021 - Blackduck Golf Course

Regas reported the panel interviews for the full-time patrol officer will be interviewing 5 candidates.

**6.4. GOLF COURSE REPORT - JIM ANDERSEN, GOLF COURSE SUPERINTENDENT & PAM EXNER, CLUB HOUSE MANAGER**

6.4.1. Golf Course Director Panel Interviews - December 2, 2021 - Blackduck Golf Course

Regas reported the golf board will interview 3 candidates for the golf director position.

6.4.2. Report -

Andersen reports the following from the golf course:

1. The course is winterized; all equipment has been winterized; reels for the mowers have been picked up from MTI for sharpening; snow fence is on the greens; the club house has been cared for the winter months.
2. New golf carts will have the power supply checked monthly by Regas and Erpelding so the battery life is not compromised.

Nothing further.

**6.5. LIBRARY REPORT - KELLY HANKS, HEAD LIBRARIAN**

6.5.1. Report -

Regas reports the furniture purchase approved by the council in October has been ordered and shipped but the pedestal for the table was not included in the quote approved. Regas has priced out the pedestal at \$180 and it is on backorder for up to 2 months.

Nothing further.

**7. ADMINISTRATOR'S REPORT**

a. Council Consideration - Blackduck Head Start - Holiday Celebration Support

Rossberg and Carrigan presented to the council for consideration a 'winter wonderland' celebration scheduled for December 4, 2021 at the Wayside Rest Park -

Rossberg and Carrigan reports the event will include the following -

1. Music by Digital Jake
2. Hot Cocoa
3. Wagon Rides
4. Snowman build
5. Story times with Santa
6. Lighting up the park with LED holiday lighting.

The volunteers are present to request the City cover the cost of the electricity for the lighting for the months of December and January estimated at \$235 and permission to hold the event at the park.

Donald Johnson moved to approve the electricity costs for the winter wonderland event and to host the event at Wayside Rest Park Nicholas Seitz seconded the motion.

Council  
November 8, 2021



Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

b. Council Consideration - Donation Request from Toys for Blackduck Area Kids - Kendra Murray

Murray and Naughton requested a donation from the Liquor Rent fund in support for 2021 Blackduck Area Toys for Kids.

Donald Johnson moved to approve a donation from the liquor rent fund of \$4,000 to Blackduck Area Toys for Kids Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

c. Approval Needed - Resolution 2021-27 - Resolution approving an excluded bingo license for the Blackduck Area Chamber of Commerce

Bobbie Jo Kewitsch moved to approve Resolution 2021-27 - Resolution approving an excluded bingo license for the Blackduck Area Chamber of Commerce Laurie Hamilton seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

d. Council Consideration - Commercial Demolition Project Reconstruction Plans & Rendering Site Plans, Widseth

Blackduck City Council requested the rendering proposal be tabled for further discussion at the November work session.

Laurie Hamilton moved to approve entering into a agreement for Commercial Demolition Project Reconstruction Plans by Widseth for \$9,170.00 Maxwell Gullette seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For

Donald Johnson For  
Bobbie Jo Kewitsch For  
Laurie Hamilton For

e. Council Consideration - City of Blackduck Website Proposal - Pinnacle Marketing Group

Laurie Hamilton moved to approve entering into an agreement with Pinnacle Marketing Group to redevelop the City of Blackduck website and create 3 sites: City; The Pond; and Golf Course Nicholas Seitz seconded the motion.

Further discussion from Mayor Gullette recommended staying with Pinnacle for their services to keep the websites cohesive so all future marketing is consistent.

Carried 5 to 0

Maxwell Gullette For  
Nicholas Seitz For  
Donald Johnson For  
Bobbie Jo Kewitsch For  
Laurie Hamilton For

f. Approval Needed - Resolution 2021-28 - Resolution establishing a City Council meeting schedule for 2022

Nicholas Seitz moved to approve Resolution 2021-28 - Resolution establishing a City Council meeting schedule for 2022 Laurie Hamilton seconded the motion.

Carried 5 to 0

Maxwell Gullette For  
Nicholas Seitz For  
Donald Johnson For  
Bobbie Jo Kewitsch For  
Laurie Hamilton For

g. Approval Needed - Resolution 2021-29 - Resolution approving the Language Access Plan to Improve access for limited English proficient persons in the City of Blackduck

Bobbie Jo Kewitsch moved to approve Resolution 2021-29 - Resolution approving the Language Access Plan to Improve access for limited English proficient persons in the City of Blackduck Nicholas Seitz seconded the motion.

Carried 5 to 0

Maxwell Gullette For  
Nicholas Seitz For  
Donald Johnson For  
Bobbie Jo Kewitsch For  
Laurie Hamilton For

- h. Council Consideration - 2022 Preliminary Levy Reduction - American Rescue Act Funding Support  
 Regas reported the following for the 2022 Preliminary Levy Reduction:
  1. American Rescue Act Funding may be an eligible expense to re-hire police officers to pre-pandemic levels - Regas recommends using \$15,000 of the ARP Funds in 2022 levy.
  2. American Rescue Act Funding may have eligible expense to use up to 10% of the funding for administrative purposes - Regas recommends using \$4,000 of the ARP Funds in 2022 levy and 2023 levy.
  3. Regas requested support from the City Council to use the ARF for the 2022 levy to lower the levy to a 10.5% increase versus a 17.8% increase. The City Council supports the use of the ARP Funding and request Regas prepare the Truth in Taxation Report and final levy resolution with the reduction.

Nothing further.

- i. November 10, 2021 Blackduck Development Corporation Meeting - Blackduck City Hall 11am
- j. November 11, 2021 Veteran's Day - Blackduck City Hall Closed  
 Mayor Gulette recommended residents attend the Veteran's Celebration and dinner held at Blackduck School on November 11, 2021.
- k. November 17, 2021 Noon - Blackduck Area Chamber of Commerce - Restaurant 71
- l. November 17, 2021 2pm - Blackduck Planning Commission Meeting - City Hall  
 Regas cautioned the planning commission has not had business to approve in a few months and may not meet in November.
- m. November 22, 2021 6pm - Blackduck City Council Work Session
- n. November 25 - 26, 2021 - Blackduck City Offices Closed in Observance of Thanksgiving
- o. December 6, 2021 - Blackduck City Council Meeting and Truth in Taxation Public Hearing

**8. MAYOR AND/OR COUNCIL MEMBER REPORTS**

- a. Nothing discussed.

**9. COMMUNITY EVENTS/GOOD THINGS HAPPENING**

- a. Letter to Mayor Gulette - RideMN1 Ride Director - Waldan McFarlane  
 Regas discussed the details of the letter.
- b. Letter to City of Blackduck - Thank you for Support of Chamber Night at the Golf Course
- c. Blackduck Area Chamber of Commerce Bingo - December 12, 2021 1-3pm @ The Pond
- d. Employee Anniversaries -  
Festus Rockensock - Fire Department 2005 - 16 years  
Brian Larson - Fire Department 2003 - 18 years  
Lee Anderson - Police Department 2017 - 4 years  
 Mayor Gulette acknowledged the employees anniversaries.

**10. ADJOURNMENT**

- a.

Donald Johnson moved to adjourn the meeting at 7:20pm Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

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City Administrator, Christina Regas

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Maxwell Gullette, Mayor



# MINUTES

## Council - Work Session Meeting

6:00 PM - Monday, November 22, 2021

City Hall, 8 Summit Drive, Blackduck MN

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The Council - Work Session of the City of Blackduck was called to order on Monday, November 22, 2021, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

**COUNCILORS PRESENT:** Mayor Maxwell Gullette, Councilor Nicholas Seitz, Councilor Donald Johnson, Councilor Bobbie Jo Kewitsch, and Councilor Laurie Hamilton

**COUNCILORS EXCUSED:**

**STAFF PRESENT:** City Administrator Christina Regas and Public Works Director Mike Schwanke

**OTHERS PRESENT:**

### 1 CALL TO ORDER

- a) Roll Call  
Administrator Regas took roll call of those present.
- b) Pledge of Allegiance  
Mayor Gullette dispensed with the pledge of allegiance.

### 2 APPROVAL OF AGENDA

- a)

Nicholas Seitz moved to approve the agenda as presented Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

### 3 OLD BUSINESS

- a) Public Works / Police Facility Updates  
Proposed Bid Open Date(s) - January 20 or February 3, 2022 (Advertised December into January)  
Review of City cash Contributions -

Regas reviewed potential bid opening dates of either January 20th or February 3, 2022. Regas will have the agreed date by the December Council meeting to begin advertising.

Regas reviewed the out of pocket cash contributions for the City of Blackduck and how those cash contributions affect the City fund balances. Regas further reviewed the 2022 water and sewer rate studies including utility debt obligations and how that additional debt affects the current rates for council consideration.

b) Liquor Store Remodel / Addition Updates

Regas provided the current fund balance of the liquor store project and the additional out-of-pocket change order expenses for the remodel.

c) American Rescue Plan Act Funding

The board members discussed options to use the ARP Funding the best way by making improvements to the City lift stations. Schwanke is working on gathering estimates to make those improvements.

d) Blackduck Stumpjumpers Public Parking Lot - Updates

Regas provided a draft of the lease agreement with the snowmobile club for review. Regas will work with the club president to provide a final draft for approval of the city council. Regas stated the club will still need to work on the construction of the parking lot.

e) Downtown Redevelopment Project - Updates

Regas provided the rendering proposal from Widseth for council consideration. The board members discussed other ways to gain a rendering of a building by college interns or high school students to save funding.

f) City Sales Tax - Regional Significance

Regas reported she will meet with Curt Meyer on the regional significance report for the city sales tax resolution. Regas will send the report to the council once she has it from Widseth.

g) Blackduck Website Redevelopment

Regas reported a preliminary meeting for the reconstruction of the website(s) was held; the Blackduck Development Corp has donated \$3,000 to the City of Blackduck to aid in the redevelopment and the re-launch of the website may not happen for 6-8 weeks.

The board members requested the web designer provide costs to improve the reservation system of the campground and place it on the website so people can see what is reserved,

h) Kitchigami Regional Library - Budget Surplus

Councilor Hamilton reported the surplus for the City of Blackduck Library of \$65,683 would be returned to the Blackduck Library for the good of the library and would need council approval. Board members present discussed several items of repair to the Library including the main door and ADA ramp; Handicap door and ramp; interior updates including carpeting, lighting, restrooms, etc. Regas will provide to the current board members the minutes from the committee meeting held between the council members, library board members and public would be sent for review.

i) Blackduck Limited DMV -

The board members present asked for an update on the request to the state to provide a 'limited' DMV in City Hall. Regas reported she has had no updates on the request since July, but would reach out for further details and report back to the board by email.

#### **4 NEW BUSINESS**

a) Resolution 2022-01 - Resolution of Annual appointments and Designations for 2022

Board members present agreed to keep the most recent designations consistent for 2022.

- b) Resolution 2022-02 - Resolution adopting a schedule of fees and charges for 2022  
Board discussed 2022 fees and charges and recommended increasing water and sewer volume rates to \$0.00685 per gallon. No other changes were made.
- c) Resolution 2022-03 - Resolution to appoint election judges for 2022  
Board members agreed to the election judges for 2022 and recommended approval at the next regular council meeting.
- d) Truth in Taxation Report Draft for December 6, 2021  
Board members discussed the truth in taxation report draft provided by Administrator Regas and requested no changes for the December 6th public meeting.
- e) PER & ER - Results of Camera-ing City Sewer Lines  
Board members were provided most recent report from VEIT from City sewer lines that were camera-ed for deficiencies and discussed several areas of concern.
- f) OSA - Analysis of Municipal Liquor Store Operations - 2020  
Board members were provided the report from the Office of the State Auditor for discussion on Liquor Store Operations from 2020 for discussion.

**5 BLACKDUCK HRA**

- a) Sale of HRA property -  
Board members were provided follow-up from the last meeting noting the party interested in a property owned by the Blackduck HRA was recommended to provide a written offer to the city to purchase. No further action at this time.

**6 ADJOURNMENT**

- a)

Laurie Hamilton moved to adjourn the meeting at 8:10pm Donald Johnson seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

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Christina Regas, City Administrator

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Maxwell Gullette, Mayor

Kitchigami Regional Library  
**Board Meeting November 18, 2021 6:00pm**  
Kitchigami Regional Headquarters Building, Pine River, MN

**AGENDA**

1. Call to order
2. Pledge of Allegiance
3. Approval of Agenda
4. KRLS Oath of Office for new members (if required)
5. Consent Agenda
  - a. Minutes: September 2021
  - b. Bills: October – November 2021
  - c. Financial Statements: October – November 2021
  - d. Pay Equity Implementation Report
  - e. CARES Act FY21 Final Report
  - f. ACHF FY20 FRF July – September 2021
  - g. Interim Director’s Report
6. Old Business
  - a. Director Search
  - b. Other
  - c. Public Input
7. New Business
  - a. 2020 Audit
  - b. Bills: November 2021
  - c. Service Agreements: Pequot Lakes and Crosslake
  - d. Election of Officers: 2022 Board Nominations Committee
  - e. Other
  - f. Public Input
8. Chair’s Report
9. Adjournment

Please contact Carol Christensen at 218-587-2171 x 224 or [christensenc@krls.org](mailto:christensenc@krls.org) with your attendance preference, or if you are unable to attend.

**FUTURE BOARD MEETINGS**

Thursday January 20, 2022

Thursday March 17, 2022

Thursday May 19, 2022

Thursday June 16, 2022

Thursday July 21, 2022

Thursday September 15, 2022

Thursday November 17, 2022



**2021 Kitchigami Regional Library Board Members (revised 9/27/21)**

KRLS Interim Director Melissa Brechon ([brechonm@krls.org](mailto:brechonm@krls.org))

**BELTRAMI COUNTY**

Reed Olson (County Commissioner)

Ph: 218-766-0383

E: [reed.olson@co.beltrami.mn.us](mailto:reed.olson@co.beltrami.mn.us)

**Alternate:** Richard D. Anderson (County Commissioner)

Ph: 218-766-3283; E: [Richard@paulbunyan.net](mailto:Richard@paulbunyan.net)

**CASS COUNTY**

Neal Gaalswyk (County Commissioner)

Ph: 218-839-1841; E: [neal.gaalswyk@co.cass.mn.us](mailto:neal.gaalswyk@co.cass.mn.us)

**CROW WING COUNTY**

Bill Brekken (County Commissioner)

Ph: 218-232-0257; E: [bill.brekken@crowwing.us](mailto:bill.brekken@crowwing.us)

**Alternate:** Steve Barrows (County Commissioner)

Ph: 218-820-8199; E: [steve.barrows@crowwing.us](mailto:steve.barrows@crowwing.us)

**HUBBARD COUNTY**

Tom Krueger (County Commissioner)

Ph: 218-616-4069; E: [tkrueger@co.hubbard.mn.us](mailto:tkrueger@co.hubbard.mn.us)

**Alternate:** Charlene Christenson (County Commissioner)

Ph: 218-616-2181; E: [cchristenson@co.hubbard.mn.us](mailto:cchristenson@co.hubbard.mn.us)

**WADENA COUNTY**

Murlyn Kreklau (County Commissioner)

Ph: 218-837-5352

E: [murlyn.kreklau@co.wadena.mn.us](mailto:murlyn.kreklau@co.wadena.mn.us)

**Alternate:** Sheldon Monson (County Commissioner)

Ph: 218-640-3278

E: [Sheldon.monson@co.wadena.mn.us](mailto:Sheldon.monson@co.wadena.mn.us)

**CITY OF BEMIDJI**

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**CITY OF PINE RIVER**

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## 2021 KITCHIGAMI REGIONAL LIBRARY BOARD COMMITTEES

(Revised 9/27/2021)

### Board Officers

Chair	Neal Gaalswyk
Vice-Chair	Tom Conway
Treasurer	George Deiss
Secretary	Mary Koep

### BUDGET COMMITTEE

Neal Gaalswyk, Chair  
Reed Olson  
Murlyn Kreklau  
Bill Brekken  
Tom Krueger

### PERSONNEL COMMITTEE

Neal Gaalswyk, Chair  
Reed Olson  
Tom Conway  
Non-voting staff members:  
Carrie Huston  
Jodi Schultz  
Sheri Brumback  
Tami Beto

### AUDIT COMMITTEE

Neal Gaalswyk, Chair  
George Deiss, Treasurer

### OUTREACH COMMITTEE

Committee of the Whole  
Non-voting staff members:  
Val McCormic  
KRLS Director

### STRATEGIC PLANNING / POLICY COMMITTEE

Neal Gaalswyk, Chair

-----  
Mary Koep  
Murlyn Kreklau

### INTERNET / ELECTRONIC RESOURCES COMMITTEE

Neal Gaalswyk, Chair  
Bill Brekken  
Reed Olson  
Non-voting staff members:  
Renee Frethem  
Leann Willenbring

### EXTERNAL BOARDS

#### 1. NORTHERN LIGHTS LIBRARY NETWORK

Governing Board Members:  
Delegates: Reed Olson  
George Deiss

#### 2. NWLinks

Delegate: KRLS Director

**Kitchigami Regional Library System  
Board Meeting September 23, 2021 6:00 p.m.  
Kitchigami Headquarters Building, Pine River, MN**

Board members present: Reed Olson, Bill Brekken, Tom Krueger, Murlyn Kreklau, Jorge Prince, Mary Koep, Phyllis Eck, Tom Conway, Brent Norman, George Deiss, Neal Gaalswyk

Board members present virtually: Nicholas Seitz (Blackduck, MN), Carla Jones-Leecy (Cass Lake, MN), Mary Beth Hansen (Walker, MN)

Others present non-voting: Staff members: Megan Lysford, Carol Christensen, Terria Rohloff, Tami Beto, Courtney Gran  
Public: Consultant Pat Melvin of David Drown Associates

Chair Neal Gaalswyk called the meeting to order at 6:00 p.m. and requested participation in reciting the Pledge of Allegiance.

Approval of Agenda **Motion by George Deiss, seconded by Mary Koep, to approve the agenda as distributed. Motion carried unanimously.**

As the new representative of the City of Bemidji, Bemidji Mayor Jorge Prince pledged the KRLS Oath of Office administered by Technical Services Manager Megan Lysford.

City of Cass Lake representative Carla Jones-Leecy entered the meeting virtually at 6:08 p.m.

Consent Agenda **Motion by Tom Conway, seconded by Reed Olson, to approve items A-E on the Consent Agenda:**

- a. Minutes: July 2021
- b. Minutes: August 2021
- c. Bills: July - September 2021
- d. Financial Statements: July - August 2021
- e. ACHF FY22 Budget Application revision

**Motion carried by Olson, Brekken, Krueger, Kreklau, Koep, Eck, Conway, Norman, Deiss, Gaalswyk, Seitz, Jones-Leecy, Hansen in favor, and Prince abstaining.**

Personnel Policy Manual A proposal from Quinlivan and Hughes, P.A. was submitted in response to the KRLS Personnel Policy and Procedure Rewrite RFP. Chair Gaalswyk noted that KRLS is currently paying a bill from Quinlivan & Hughes for communication regarding union negotiations and requests for information. Those costs should be tracked separately. **Motion by Tom Conway, seconded by George Deiss, to approve the proposal from Quinlivan and Hughes, P.A. in response to the KRLS Personnel Policy and Procedure Rewrite RFP not to exceed \$10,000.00.** Discussion. **Motion carried unanimously.**

Director Search – David Drown Associates (DDA) Consultant Pat Melvin from David Drown Associates (DDA) gave a presentation that described DDA’s history and outlined the planned timeline and process for the KRLS Director Search. Establishing a Search Committee was recommended, which will interview finalists then

*Director Search – DDA con't*                      decide on a final review process. Chair Gaalswyk opened the floor for volunteers to the KRLS Director Search Committee with no response. **Motion by Mary Koep, seconded by Tom Conway, to set KRLS Director salary range for the purpose of advertising between \$81,000 to \$115,000 annual salary. Motion carried unanimously.**

City of Cass Lake Representative Carla Jones-Leecy left the meeting at 7:03 p.m.

**Bills: September 2021**                      **Motion by Reed Olson, seconded by Tom Conway, to approve payment of the September 2021 bills checks #22902 to #22932 in the amount of \$57,168.18 as well as the authorization of payroll checks #43712 to #43784 in the amount of \$70,344.98 for a total of \$127,513.16. Roll call vote: Motion carried unanimously.**

**RLTA FY2021 Final Report**                      **Motion by George Deiss, seconded by Tom Conway, to approve the RLTA FY2021 Final Report and requisite signatures for submission to the state. Motion carried unanimously.**

**RLTA FY2022 Application**                      **Motion by Mary Koep, seconded by Phyllis Eck, to approve the RLTA FY2022 Application and requisite signatures for submission to the state. Motion carried unanimously.**

**ACHF FY20 Interim Report**                      **Motion by Reed Olson, seconded by Bill Brekken, to approve the ACHF FY2020 Interim Report for submission to the state. Motion carried unanimously.**

**KRLS Treasurer**                      After discussion, Chair Gaalswyk opened the floor for volunteers to the position of KRLS Treasurer with George Deiss responding in the affirmative. Chair Gaalswyk appointed City of Wadena representative George Deiss to serve as KRLS Treasurer.

The Board agreed that KRLS Officers Neal Gaalswyk, Tom Conway, and Mary Koep will make up the KRLS Director Search Committee. Chair Gaalswyk opened the floor for additional volunteers to the committee with Tom Krueger responding in the affirmative. Chair Gaalswyk accepted Hubbard County Commissioner Tom Krueger to the KRLS Director Search Committee.

**KRLS Signing Authorities**                      **Motion by Murlyn Kreklau, seconded by Tom Krueger, to remove Jim Hofer and Stephanie Johnson as signing authorities; and to authorize elected Officers Chair Neal Gaalswyk, Vice-Chair Tom Conway, Treasurer George Deiss, and Secretary Mary Koep as signing authorities on all Pine River State Bank accounts. Motion carried unanimously.**

**KRLS Board Retreat**                      A KRLS Board retreat or orientation discussion item was brought to the floor by Chair Gaalswyk which was requested by City of Brainerd representative Mary Koep at the August 19, 2021 special Board meeting. Discussion. Board members agreed that February 17, 2022

- KRLS Board Retreat con't* could be scheduled tentatively. **Motion by Tom Conway, seconded by Reed Olson, to appoint Mary Koep as Chair for a KRLS Board Retreat Committee; and allow Mary Koep the authority to recruit two more members in the service of the committee. Motion carried unanimously.**
- COVID-19 Chair Gaalswyk gave the Board an overview of the current COVID-19 Preparedness Plan for KRLS, which became effective June 1, 2021 with no executive orders changing since. Discussion.
- CD Renewals **Motion by Murlyn Kreklau, seconded by Jorge Prince, that the following Certificates of Deposit be designated to Security Bank USA of Bemidji for six months at .60% interest:**  
**CD #17242: Summer Reading for approximately \$28,342.24**  
**CD #17243: Automation/Software for approximately \$260,829.13**  
**CD #17244: Non-Restricted for approximately \$125,849.00**  
**CD #17245: Loan Security/Summer Reading Program for approximately \$37,802.64.**  
**Motion carried unanimously.**
- Other City of Park Rapids representative Tom Conway requested page numbers be tied to agenda items in future KRLS Board Packets for easy accessibility. Chair Gaalswyk also requested electronic signatures. **After discussion and amendment, motion by Tom Conway, seconded by Reed Olson, to give KRLS staff the authority to research and purchase a PDF appropriate license not to exceed KRLS Director's authority to approve a bill. Motion carried unanimously.**
- Public Input Branch Manager Tami Beto of Pine River Public Library represented opinions of KRLS Branch Managers. Chair Gaalswyk invited further Branch Manager reports to be included as a fifteen-minute agenda item to be presented in-person or virtually.
- KRLS Board members discussed and agreed to incorporate Branch Managers in the KRLS Director search as recommended by Pat Melvin of DDA and the KRLS Director Search Committee.

Motion by consensus to adjourn at 7:58 p.m.

Minutes respectively submitted by Administrative Assistant Carol Elizabeth Christensen.

Minutes signed by Board Secretary, Mary Koep \_\_\_\_\_

Date \_\_\_\_\_

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
CHECK REGISTER  
September 10, 2021**

Check Number	Name	GL Account Title	Amount
22872	APG MEDIA OF MN	LEGACY FUND EXPENSE & WALKER AD	668.50
22873	ARVIG	PHONES, WD, LG, PK & CL	167.90
22874	AUTO-OWNER'S INSURANCE	VEHICLE ROADSIDE ASSISTANCE INSURANCE	77.80
22875	BRODART	HQ LIBRARY SUPPLIES	227.44
22876	CDW GOVERNMENT, INC	AUTOMATION SOFTWARE	9,423.20
22877	CENTURY LINK	PHONES, WD, BJ & BR	358.22
22878	CITY OF PINE RIVER	HQ WATER	28.00
22879	CLA CliftonLarsonAllen LLP	PROFESSIONAL FEES	9,135.00
22880	DEMCO	LIBRARY SUPPLIES HQ	778.76
22881	DREGNI, ERIC	LEGACY FUND EXPENSE	300.00
22882	ERICSON, RICHARD A.	LEGACY FUND EXPENSE	4,895.00
22883	GARDINER'S HARDWARE	BUILDING R&M	5.49
22884	JOHNSON, STEPHANIE	REIMBURSEMENT FOR TECH CELL PHONE	176.13
22885	KIMBER CREEK FORD	OIL CHANGE FOR DELIVERY VAN	52.43
22886	LITKE, MARY JOAN	LEGACY FUND EXPENSE	320.00
22887	LYSFORD, MEGAN	ILS EXPENSE, TRAINING AT BRANCHES	435.12
22888	MARTIN, CHERYL	TRAINING & DEVELOPMENT LONGVILLE	29.98
22889	MINITEX	ARR-WALKER	658.00
22890	MINNESOTA CLEANING SOLUTIONS LLC	BRAINERD CUSTODIAL	220.00
22891	MINNESOTA POWER	HQ ELECTRIC	498.71
22892	MN PEIP	EMPLOYER PAID HEALTH INSURANCE	16,985.44
22893	THE OFFICE SHOP, INC	REGION WIDE SUPPLIES & COPIER CONTRACT	936.12
22894	PAUL BUNYAN COMMUNICATIONS	PHONES, BLACKDUCK & BEMIDJI	80.01
22895	PHOENIX10	ILS MIGRATION, FINAL PAYMENT	1,875.00
22896	PINE RIVER SANITARY DISTRICT	HQ SEWER	42.00
22897	QUINLIVAN & HUGHES, P.A.	PROFESSIONAL FEES	428.00
22898	ROCHESTER TELECOM SYSTEMS INC	LONG DISTANCE REGION WIDE	185.41
22899	SIRIS DYNIX	ILS PROGRAM EXPENSE	29,106.42
22900	VERIZON	MOBILE LIBRARY REMOTE ACCESS	50.02
22901	WASTE PARTNERS		74.27
		TOTAL A/P CHECK RUN	<b>\$ 78,218.37</b>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
PAYROLL CHECKS  
Payroll for August (15th-31st) 2021**

Pay Day	Check Numbers	Account	Amount
9/10/2021	43641-43711	Direct Deposits	\$ 49,408.98
		Paper Checks	\$ 975.72
		Minnesota Withholding Tax	\$ 2,036.57
		Federal Withholding Tax	\$ 14,130.63
		PERA-Public Employee Retirement Association	\$ 8,665.85
		Total Payroll Expense	<b>\$ 75,217.75</b>

**AMOUNT EXPENSED \$ 153,436.12**

SEPTEMBER 2018

**KITCHIGAMI REGIONAL LIBRARY  
CHECK REGISTER  
September 24, 2021**

Check Number	Vendor name	GL Account Title	Amount
22902	3M BIBLIOTHECA, LLC	E-RESOURCES	6,864.55
22903	ALLEGRA	LIBRARY SUPPLIES REGION WIDE	305.82
22904	AMAZON.COM	BOOKS, BJ, CL & ML	146.66
22905	ARVIG	PHONES, PARK RAPIDS	45.47
22906	ASHCRAFT, JILL	LEGACY FUND EXPENSE	240.00
22907	BAKER & TAYLOR L0433642	BOOKS, REGION WIDE	16,628.55
22908	BAKER & TAYLOR L4068832	BOOKS, REGION WIDE	2,309.16
22909	BAKER & TAYLOR L4068842	BOOKS, REGION WIDE	351.57
22910	BAKER & TAYLOR L4068862	BOOKS, WALKER & MOBILE LIBRARY	37.08
22911	CASS COUNTY SHERIFF'S OFFICE	ALARM PERMIT	20.00
22912	CENTER POINT LARGE PRINT	BOOKS, SHARED, PR, LG	360.58
22913	CHASE	GAS & OIL FOR ML & DEL, COVID SUPPLIES HQ	1,423.23
22914	DEERWOOD TECHNOLOGIES, INC	CONTRACTED NETWORK SUPPORT AUG & SEPT	13,800.00
22915	DEMCO	LIBRARY SUPPLIES HQ	340.40
22916	DIAMOND BUILT	HQ BUILDING & PROPERTY R&M	180.00
22917	FORUM COMMUNICATIONS	LEGACY FUND EXPENSE	903.50
22918	GALE, CENGAGE LEARNING INC	BOOKS, REGION WIDE	1,910.00
22919	GREAT RIVER REGIONAL LIBRARY	INTER LIBRARY LOAN EXPENSE	20.97
22920	JOBSHQ	INTERVIEW & HIRING WALKER	324.50
22921	KESTNER, JAMES RICHARD	HQ BUILDING & PROPERTY R&M	40.00
22922	KIMBER CREEK FORD	REPAIR & MAIN DELIVERY VAN	51.75
22923	MIDWEST TAPE	VIDEO/DVD/SOUND, REGION WIDE	3,275.43
22924	NCPERS GROUP LIFE INSURANCE	EMPLOYEE PAID INSURANCE PAYROLL DEDUCTION	192.00
22925	PLUMING ETC	HQ BUILDING & PROPERTY R&M	315.00
22926	QUINLIVAN & HUGHES, P.A.	PROFESSIONAL FEES	4,067.50
22927	SOUTHEASTERN LIBRARIES COOP	INTER LIBRARY LOAN EXPENSE	10.00
22928	TDS 587-2171	PHONES, ADMINISTRATION	195.16
22929	TDS 587-3001	PHONES, ADMINISTRATION	50.52
22930	TDS 587-4639	PHONES, PINE RIVER LIBRARY	101.49
22931	VERIZON WIRELESS	PHONES, ADMIN & HOT SPOTS FOR REGION	2,632.29
22932	XCEL ENTERGY	HQ BUILDING HEAT	25.00
TOTAL A/P CHECK RUN			<b>\$ 57,168.18</b>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
PAYROLL CHECKS  
Payroll for September (1st - 15th) 2021**

PAY DAY	Check Numbers	Account	Amount
9/24/2021	43712-43784	Direct Deposits	46,563.24
		Paper Checks	897.44
	Deposit on MN E-Service	Minnesota Withholding Tax	1,874.08
	Deposit on EFTPS	Federal Withholding Tax	13,100.11
	Deposit on PERA website	PERA-Public Employee Retirement Association	7,910.11
		Total Payroll Expense	<b>\$ 70,344.98</b>

<b>AMOUNT EXPENSED PAGE 1</b>	<b>\$ 153,436.12</b>
<b>AMOUNT EXPENSED PAGE 2</b>	<b>\$ 127,513.16</b>
<b>TOTAL AMOUNT EXPENSED IN SEPTEMBER 2021</b>	<b>\$ 280,949.28</b>

**SUPPLIMENTAL INFORMATION  
SEPTEMBER 2021**

**CHASE CREDIT CARD  
9/24/2021**

Account #	Vendor
5252.000	ZOOM
5310.020	STATION 371, PINE RIVER
5410.040	STATION 371, PINE RIVER

**INVOICE DISTRIBUTION REPORT**

GL Account Title	Amount
Covid-19 Expenses	160.96
Delivery Van - Gas & Oil	857.72
Mobile Library - Gas & Oil	404.55
	<u>\$ 1,423.23</u>

**OFFICE SHOP  
9/10/2021**

Account #	Vendor
5236.000	OFFICE SHOP, INC.
5238.000	OFFICE SHOP, INC.
5250.000	OFFICE SHOP, INC.
5252.000	OFFICE SHOP, INC.

**INVOICE DISTRIBUTION REPORT**

GL Account Title	Amount
Library Supplies for Branches	391.44
Copier Contract	222.33
Office Supplies	150.93
Covid-19 Expenses	171.42
	<u>\$ 936.12</u>



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
CHECK REGISTER  
October 11, 2021**

Check Number	Name	GL Account Title	Amount
22933	3M BIBLIOTHECA, LLC	E-RESOURCES	7,526.96
22934	APG MEDIA OF MN	INTERVEIW & HIRING, WALKER	26.40
22935	ARVIG	PHONES - CL, WK, LV, & WD	168.62
22936	BEMIDJI PUBLIC LIBRARY	SPECIAL BOARD PROJECT, ALL STAFF DAY BJ	160.31
22937	BREKKEN, BILL	KRL BOARD MEETING	26.88
22938	CASS LAKE TIMES	INTERVIEW AND HIRING CASS LAKE	52.00
22939	CDW GOVERNMENT	ARR-BRANCHES	7,164.85
22940	CENTURY LINK	PHONES - WK, BJ & BR	358.22
22941	CITY OF PINE RIVER	HQ WATER	28.00
22942	CONWAY, THOMAS	KRL BOARD MEETING	56.00
22943	DEISS, GEORGE	KRL BOARD MEETING	60.48
22944	ECK, PHYLLIS	KRL BOARD MEETING	28.00
22945	INFO USA MARKETING	PERIODICALS AND PAPERS, BR & BJ	688.14
22946	JOBSEQ	INTERVEIW & HIRING, BR, CL, WK	1,080.00
22947	KIMBER CREEK FORD	REPAIR & MAINTENANCE, MOBILE LIBRARY	101.28
22948	KOEP, MARY	KRL BOARD MEETING	35.84
22949	KREKLAU, MURLYN	KRL BOARD MEETING	39.20
22950	KRUEGER, THOMAS	KRL BOARD MEETING	33.60
22951	MIDWEST TAPE	VIDEO/DVD/SOUND - REGION WIDE	649.54
22952	MINITEX	ARR - BRAINERD	1,316.00
22953	MNPEIP	EMPLOYER PAID HEALTH INSURANCE	16,134.16
22954	NORMAN, KIMBERLY	LEGANCY FUND EXPENSE	360.00
22955	NW LINKS	DATA LINES	13,093.00
22956	OFFICE SHOP, INC	SUPPLIES - REGION WIDE	6,088.21
22957	OLSON, REED	KRL BOARD MEETING (2)	146.72
22958	PITNEY BOWES, INC	POSTAGE METER RENTAL	240.00
22959	PRINCE, JORSE	KRL BOARD MEETING	77.28
22960	PRSANITARY DIST	HQ SEWER	42.00
22961	ROCHESTER TELECOM SYSTEMS INC	PHONES - LONGDISTANCE REGION WIDE	104.78
22962	SELCO	MEMBERSHIP DUES	2,569.43
22963	SELCO	DATA BASE PLATFORMS	2,490.00
22964	VERIZON WIRELESS	ADMIN PHONES & HOT SPOTS REGION WIDE	2,631.60
22965	WASTE PARTNERS	HQ GARBAGE	74.27
TOTAL A/P CHECK RUN			<u>\$ 63,651.77</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
PAYROLL CHECK  
Payroll for September (15th - 30th) 2021**

Pay Day	Check Numbers	Account	Amount
10/8/2021	43785-43850	Direct Deposits	\$ 45,455.38
		Paper Checks	\$ 907.23
		Minnesota Withholding Tax	\$ 1,867.30
		Federal Withholding Tax	\$ 13,062.07
		PERA-Public Employee Retirement Association	\$ 7,235.94
Total Payroll Expense			<u>\$ 68,527.92</u>

**AMOUNT EXPENSED \$ 132,179.69**

**KITCHIGAMI REGIONAL LIBRARY  
CHECK REGISTER  
OCTOBER 25 , 2021**

Check Number	Vendor name	GL Account Title	Amount
22966	AFFIELD, WENDELL	LEGACY FUND EXPENSE	400.00
22967	ALLEGRA	LEGACY FUND EXPENSE	117.00
22968	AMAZON SYNCHRONY BANK	BOOKS, BJ, BR & CL	161.53
22969	ANOKA COUNTY LIBRARY	ILL	19.66
22970	ARVIG	PHONES, PARK RAPIDS	45.17
22971	BAKER & TAYLOR L0433642	COLLECTIONS REGION WIDE	3,605.87
22972	BAKER & TAYLOR L4068832	COLLECTIONS REGION WIDE	518.33
22973	BAKER & TAYLOR L4068842	COLLECTIONS PINE RIVER & WALKER	50.36
22974	BETO, TAMI	ALL STAFF DAY REIMBURSEMENT	57.10
22975	CENTER POINT LARGE PRINT	COLLECTIONS LONGVILLE, PARK RAPIDS, SHARED	368.98
22976	CHASE	SEE BREAKDOW ON PAGE 3	1,575.74
22977	DULUTH PUBLIC LIBRARY	ILL	14.99
22978	EBSCO INFORMTION SERVICES	PERIODICALS, BRAINERD	234.58
22979	FAMILY MARKET PR	BUILDING REPAIR & MAINTENANCE	20.76
22980	FRETHEM, RENEE	ALL STAFF DAY REIMBURSEMENT	54.17
22981	GALE, CENGAGE LEARNING INC	BOOKS REGION WIDE	1,542.65
22982	HALL, LAUREL	ALL STAFF DAY REIMBURSEMENT	127.40
22983	HUSTON, CARRIE	ALL STAFF DAY REIMBURSEMENT	88.91
22984	LARSON, JULIE JO	LEGACY FUND EXPENSE	411.10
22985	LEWIS, CHAD	LEGACY FUND EXPENSE	200.00
22986	LITKE, MARY JO	LEGACY FUND EXPENSE	320.00
22987	LYSFORD, MEGAN	TRAVEL FOR TRAINING & DEVELOPMENT	418.64
22988	MINITEX	ARR BEMIDJI	1,180.00
22989	MINNESOTA CLEANING SOLUTIONS	BRAINERD CUSTODIAL	150.00
22990	MINNESOTA POWER	HQ ELECTRICITY	435.23
22991	MLA-MINNESOTA LIBRARY ASSOCIATION	INTERVIEW & HIRING BRAINERD	100.00
22992	NCERS GROUP LIFE INSURANCE	EMPLOYEE PAID LIFE INSURANCE	192.00
22993	OFFICE SHOP	LIBRARY SUPPLIES BLACKDUCK	1,346.94
22994	PAUL BUNYAN COMMUNICATIONS	PHONES, BLACKDUCK & BEMIDJI	79.20
22995	QUINLIVAN & HUGHES, P.A.	PROFESSIONAL FEES	342.00
22996	SFM STATE FUND MUTUAL	WORKER'S COMP INSURANCE	2,050.00
22997	TDS TELECOM 218-587-2171	PHONES, ADMINISTRATION	192.92
22998	TDS TELECOM 218-587-3001	PHONES, ADMINISTRATION	50.87
22999	TDS TELECOM 218-587-4639	PHONES, PINE RIVER LIBRARY	100.37
23000	VERIZON ML	MOBILE LIBRARY REMOTE ACCESS	50.02
23001	WILLENBRING, LEANN	ALL STAFF DAY REIMBURSEMENT	45.10
23002	WOOD, DOUGLAS	LEGACY FUND EXPENSE	11,200.00
23003	XCEL ENERGY	HQ GAS HEAT	26.60
23004	ZOOBEAN	SUMMER READING PROGRAM	3,333.00
		<b>TOTAL A/P CHECK RUN</b>	<b>\$ 31,227.19</b>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
PAYROLL CHECKS  
Payroll for October (1st - 15th) 2021**

PAY DAY	Check Numbers	Account	Amount
10/25/2021	43851-43919	Direct Deposits	44,162.51
		Paper Checks	887.67
	Deposit on MN E-Service	Minnesota Withholding Tax	1,641.12
	Deposit on EFTPS	Federal Withholding Tax	12,083.66
	Deposit on PERA website	PERA-Public Employee Retirement Association	7,109.33
		<b>Total Payroll Expense</b>	<b>65,884.29</b>

<b>AMOUNT EXPENSED PAGE 1</b>	<b>\$ 132,179.69</b>
<b>AMOUNT EXPENSED PAGE 2</b>	<b>\$ 97,111.48</b>
<b>TOTAL AMOUNT EXPENSED IN SEPTEMBER 2021</b>	<b>\$ 229,291.17</b>

**SUPPLIMENTAL INFORMATION  
INVOICE DISTRIBUTION REPORT  
OCTOBER 2021**

**CHASE CREDIT CARD  
10/25/2021**

Account #	Vendor	GL Account Title	Amount
5214.130	POSTMASTER	POSTAGE FOR BRAINERD	58.00
5214.170	POSTMASTER	POSTAGE FOR PINE RIVER	11.60
5310.020	371 STATION	GAS FOR DELIVERY VAN	840.47
5410.040	371 STATION	GAS FOR MOBILE LIBRARY	479.71
5620.000	FACEBOOK	LEGACY FUND EXPENSE, ADVERTISING	25.00
5655.000	ZOOM	BOARD SOFTWARE	160.96
			<u>\$ 1,575.74</u>

**OFFICE SHOP  
10/11/2021**

Account #	Vendor	GL Account Title	Amount
5236.000	OFFICE SHOP, INC.	LIBRARY SUPPLIES FOR BRANCHES	2,757.79
5238.000	OFFICE SHOP, INC.	COPIER CONTRACT	123.31
5250.000	OFFICE SHOP, INC.	HQ OFFICE SUPPLIES	2,293.50
5252.000	OFFICE SHOP, INC.	COVID-19 SUPPLIES, REGION WIDE	1,557.94
			<u>\$ 6,732.54</u>

**OFFICE SHOP  
10/25/2021**

Account #	Vendor	GL Account Title	Amount
5236.120	OFFICE SHOP, INC.	LIBRARY SUPPLIES FOR BLACKDUCK	1,346.94
			<u>\$ 1,346.94</u>

Kitchigami Regional Library  
 2021 Financial Statements  
 Balance Sheet After 2020 Audit

Assets	July	August	September	October	November	December
Petty Cash	2,188.64	1,433.04	1,428.04	1,423.04		
Checking	558,834.50	576,003.98	794,770.63	782,632.79		
Money Market Funds	4,439,397.04	4,163,087.17	3,896,266.68	4,392,936.04		
Special Money Market	684,499.28	684,583.30	684,688.33	684,772.37		
Kitchigami Endowment Fund	132,768.00	132,768.00	132,768.00	132,768.00		
Interest Receivable	1,287.77	1,666.37	2,042.94	2,370.51		
COVID-19 Retention Receivable	(2,014.19)	(2,014.19)	(2,014.19)	(2,014.19)		
Prepaid Insurance	6,900.03	6,900.03	6,900.03	6,900.03		
Prepaid Health Insurance	14,600.28	14,600.28	14,600.28	14,600.28		
Prepaid Materials	69,449.35	69,449.35	69,449.35	69,449.35		
Investment - CD	534,274.45	534,274.45	534,274.45	534,274.45		
Land	30,000.00	30,000.00	30,000.00	30,000.00		
Buildings	587,168.00	587,168.00	587,168.00	587,168.00		
Accum.Depreciation-Bldgs	(305,022.36)	(305,022.36)	(305,022.36)	(305,022.36)		
Vehicles	176,647.71	176,647.71	176,647.71	176,647.71		
Accum.Depreciation-Vehicle	(129,107.32)	(129,107.32)	(129,107.32)	(129,107.32)		
Furniture, Fixtures & Equip	330,996.00	330,996.00	330,996.00	330,996.00		
Accum.Depreciation Furn, Fixtures, Equip	(309,417.73)	(309,417.73)	(309,417.73)	(309,417.73)		
Legacy Equipment	1,269.00	1,269.00	1,269.00	1,269.00		
Accum.Depreciation- Legacy Equipment	(1,269.00)	(1,269.00)	(1,269.00)	(1,269.00)		
Shared Collection	148,549.41	149,431.94	150,368.66	151,239.62		
Books - Outreach	273,388.12	274,328.71	275,520.56	275,702.98		
Accum.Depreciation- Books	(287,135.82)	(287,135.82)	(287,135.82)	(287,135.82)		
Intangible Assets	19,916.00	19,916.00	19,916.00	19,916.00		
Accumulated Amortization	(9,958.33)	(9,958.33)	(9,958.33)	(9,958.33)		
Sound - Outreach	26,215.00	26,215.00	26,215.00	26,215.00		
Video - Outreach	92,131.97	92,205.44	92,312.04	92,342.08		
<b>TOTAL ASSETS</b>	<b>7,086,555.80</b>	<b>6,829,019.02</b>	<b>6,783,676.95</b>	<b>7,269,698.50</b>		

Kitchigami Regional Library  
 2021 Financial Statement-Balance Sheet  
 Balance Sheet After 2020 Audit

Liabilities and Fund Balance	July	August	September	October	November	December
Accounts Payable	50,454.63	50,454.63	50,454.63	50,382.95		
Salaries Payable	62,500.57	62,500.57	62,500.57	62,500.57		
Federal & FICA Payable	37,008.00	37,008.00	37,008.00	37,008.00		
PERA Life Insurance Payable	(72.00)	(72.00)	(72.00)	(88.00)		
Deferred Revenue	111,981.30	111,981.30	111,981.30	111,981.30		
Investment in Fixed Assets	672,414.15	672,414.15	672,414.15	672,414.15		
Committed Funds - Bldg Repair	40,967.53	40,967.53	40,967.53	40,967.53		
Committed Funds - Automation	477,002.34	477,002.34	477,002.34	477,002.34		
Restricted Funds - ARR Branches	252,406.87	252,406.87	252,406.87	252,406.87		
Committed Funds - Building	167,862.29	167,862.29	167,862.29	167,862.29		
Committed Funds - HQ Gift	277.00	277.00	277.00	277.00		
Committed Funds - Acct Software	25,826.62	25,826.62	25,826.62	25,826.62		
Committed Funds - Summer Reading	34,143.97	34,143.97	34,143.97	34,143.97		
Committed Funds - Susan Tricker Outreach	114,056.27	114,056.27	114,056.27	114,056.27		
Committed Funds - Endowment	132,768.00	132,768.00	132,768.00	132,768.00		
Committed Funds - Loan Security	31,427.00	31,427.00	31,427.00	31,427.00		
Committed Funds - Outreach	58,645.17	58,645.17	58,645.17	58,645.17		
Committed Funds - Vehicle Reserve	132,401.40	132,401.40	132,401.40	132,401.40		
Committed Funds - Gates Grant	19,819.47	19,819.47	19,819.47	19,819.47		
Committed Funds - Crow Wing Co	162,331.85	162,331.85	162,331.85	162,331.85		
Restricted Funds- RLTA	173,557.08	173,557.08	173,557.08	173,557.08		
Fund Balance	4,429,450.54	4,429,450.54	4,429,450.54	4,429,450.54		
Excess (Deficit) Over Expenses	(100,674.25)	(358,211.03)	(403,553.10)	82,556.13		
<b>TOTAL LIABILITY AND FUND BALANCE</b>	<b>7,086,555.80</b>	<b>6,829,019.02</b>	<b>6,783,676.95</b>	<b>7,269,698.50</b>		

REVENUE

Kitchigami Regional Library  
2021 Financial Statements

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Received
<b>State &amp; Federal Funds:</b>									
State RLBSS	202,695.47	67,565.15		198,400.17	198,400.18	667,060.97	675,652.00	8,591.03	98.73%
State RLTA Cat 1	11,340.31				9,081.14	20,421.45	34,232.00	13,810.55	59.66%
State MIN Link Fund	-								
State RLTA Cat 3	78,417.90					78,417.90	87,131.00	8,713.10	90.00%
State CARES Act Grant	73,104.13		16,305.15			89,409.28	99,642.00	10,232.72	89.73%
Misc. State Funds (Sourcewell)	-			10,000.00		10,000.00			
Legacy Funds	61,981.30			21,302.30	10,651.14	93,934.74	97,510.00	3,575.26	96.33%
<b>Total State &amp; Federal Funds</b>	<b>427,539.11</b>	<b>67,565.15</b>	<b>16,305.15</b>	<b>229,702.47</b>	<b>218,132.46</b>	<b>959,244.34</b>	<b>994,167.00</b>	<b>44,922.66</b>	<b>96.49%</b>
<b>County Governments:</b>									
Beltrami County	195,364.50				195,364.50	390,729.00	390,729.00	-	100.00%
Cass County	182,698.50				182,698.50	365,397.00	365,397.00	-	100.00%
Crow Wing County	254,563.50				254,563.50	509,127.00	509,127.00	254,563.50	50.00%
Hubbard County	106,302.50				106,302.50	212,605.00	212,605.00	106,302.50	50.00%
Wadena County	48,113.50				48,113.50	96,227.00	96,227.00	48,113.50	50.00%
<b>Total County Governments</b>	<b>787,042.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>378,063.00</b>	<b>1,165,105.50</b>	<b>1,574,085.00</b>	<b>408,979.50</b>	<b>74.02%</b>
<b>City Governments:</b>									
Bemidji	66,602.00				66,602.00	133,204.00	133,204.00	-	100.00%
Blackduck	7,804.00				7,804.00	15,608.00	15,608.00	-	100.00%
Brainerd	38,549.00				38,549.00	77,098.00	77,098.00	38,549.00	50.00%
Cass Lake	7,896.00				7,896.00	7,896.00	7,896.00	-	100.00%
Longville	4,701.00				4,701.00	9,402.00	9,402.00	-	100.00%
Park Rapids	23,597.50				23,597.50	47,195.00	47,195.00	23,597.50	50.00%
Pine River	12,881.00				12,881.00	12,881.00	12,881.00	-	100.00%
Wadena	34,421.50				34,421.50	68,843.00	68,843.00	-	100.00%
Walker	7,206.50				7,206.50	14,413.00	14,413.00	7,206.50	50.00%
<b>Total City Governments</b>	<b>203,658.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,528.50</b>	<b>317,187.00</b>	<b>386,540.00</b>	<b>69,353.00</b>	<b>52.69%</b>

REVENUE

Kitichigami Regional Library  
2021 Financial Statement-Revenue

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Received
<b>Interest Income:</b>									
Restricted Interest - CD	1,551.28	293.03	293.24	291.15	256.44	2,685.14	4,000.00	1,314.86	67.13%
Non-Restricted Int - CD	424.11	85.30	85.36	85.42	71.13	751.32	1,200.00	448.68	62.61%
Non-Rest'd Interest - Money Mkt	6,744.77	630.38	597.30	543.36	546.43	9,062.24	17,300.00	8,237.76	52.38%
Special MM Interest	1,114.58	105.00	84.02	105.03	84.04	1,492.67	2,200.00	707.33	67.85%
PRSB Checking Interest	113.30	12.14	13.40	13.47	20.85	173.16	300.00	126.84	57.72%
<b>Total Interest</b>	<b>9,948.04</b>	<b>1,125.85</b>	<b>1,073.32</b>	<b>1,038.43</b>	<b>978.89</b>	<b>14,164.53</b>	<b>25,000.00</b>	<b>10,835.47</b>	<b>56.66%</b>
<b>Other Income:</b>									
Endowment Income	4,933.90					4,933.90			
NLLN-E-Audio Grant	5,000.00					5,000.00	5,000.00		100.00%
Donations & Memorials	10,881.42	84.00		425.00	2,100.00	13,490.42			
Automation Repair & Replacement	16,881.00					16,881.00	16,881.00		100.00%
Photocopy Sales	2,299.40	289.75	1,025.10	848.15	674.95	5,137.35			
Overdue Notice Fees	2,188.00	519.00	823.00	442.00	765.30	4,737.30			
Lost and Damaged	2,318.80	706.00	815.00	543.00	552.00	4,934.80			
Library Replacement Cards	393.00	125.00	108.00	170.00	124.00	920.00			
Miscellaneous Income	175.74	25.76	1.00	79.00	32.00	313.50			
Fax Income	899.00	53.00	284.00	129.00	276.20	1,641.20			
Summer Reading Program									
Winter Reading Program	2,600.07					2,600.07			
ILL Income	115.00	20.00	20.00			155.00			
Over/Short	27.05	(0.10)	16.73		23.00	66.68			
<b>Total Other Income</b>	<b>48,712.38</b>	<b>1,822.41</b>	<b>3,092.83</b>	<b>2,636.15</b>	<b>4,547.45</b>	<b>60,811.22</b>	<b>21,881.00</b>	<b>-</b>	<b>222.62%</b>
<b>REVENUE BEFORE TRANSFERS</b>	<b>1,476,900.53</b>	<b>70,513.41</b>	<b>20,471.30</b>	<b>233,377.05</b>	<b>715,250.30</b>	<b>2,516,512.59</b>	<b>3,001,573.00</b>	<b>485,160.41</b>	<b>83.84%</b>
Transfers from Committed Funds						198,278.00			
Use of General Funds						115,176.00			
<b>TOTAL REVENUE</b>						<b>3,315,127.00</b>			

EXPENSES

Kitchigami Regional Library  
2021 Financial Statements

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Spent
<b>Library Materials:</b>									
Book Collections/Branches	93,662.50	16,334.08	26,796.51	18,233.46	4,963.63	159,990.18	219,854.00	59,863.82	72.77%
Video/DVD/Sound/Branches	31,736.59	3,005.10	3,471.27	2,912.49	572.95	41,698.40	80,724.00	39,025.60	51.66%
Internet - Hot Spots	5,361.23	18,545.91	7,729.86	6,864.55	2,482.61	48,518.51	142,322.00	93,803.49	34.09%
E-Resources/Platforms	-	-	-	-	10,016.96	-	1,000.00	1,000.00	0.00%
Professional Materials	15,531.00	-	-	-	922.72	16,453.72	15,925.00	(528.72)	103.32%
Periodicals and Papers	146,291.32	37,885.09	37,997.64	28,010.50	18,958.87	266,660.81	459,825.00	193,164.19	57.99%
<b>Total Library Materials</b>									
<b>Library Expenses:</b>									
ILL Expense	222.05	-	30.00	30.97	34.65	317.67	-	(317.67)	-
Postage & Meter Rental	2,620.45	246.34	-	-	1,309.60	4,176.39	6,000.00	1,823.61	69.61%
Mobile Library - Remote Access	300.12	65.02	50.02	50.02	50.02	515.20	-	(515.20)	-
Voice/Phones	7,944.27	1,294.78	1,304.78	1,509.98	1,249.14	13,302.95	17,855.00	4,552.05	74.51%
Data Lines - NW Links	7,443.00	7,443.00	-	-	13,093.00	27,979.00	50,000.00	22,021.00	55.96%
Library Supplies	7,712.68	2,398.82	100.80	3,893.52	4,104.76	18,210.58	15,000.00	(3,210.58)	121.40%
HQ Office Supplies	13,656.67	1,462.27	1,264.49	(1,664.75)	1,649.14	16,367.82	25,000.00	8,632.18	65.47%
Copier Contract	404.35	116.05	-	222.33	123.31	866.04	-	(866.04)	-
Covid-19 Supplies	2,505.00	(9.45)	-	332.38	1,557.94	4,385.87	50,177.00	45,791.13	8.74%
Winter Reading Program	-	-	-	-	-	-	-	-	-
Summer Reading Program	-	-	-	-	3,333.00	3,333.00	-	(3,333.00)	-
Processing records	9,137.58	1,234.21	2,322.13	1,637.91	277.26	14,609.09	21,653.00	7,043.91	67.47%
<b>Total Library Expense</b>	<b>51,946.17</b>	<b>14,251.04</b>	<b>5,072.22</b>	<b>6,012.36</b>	<b>26,781.82</b>	<b>104,063.61</b>	<b>185,685.00</b>	<b>81,621.39</b>	<b>56.04%</b>
<b>IT/ILS Technical Expense</b>									
IT Contracts/Network Support	32,295.30	6,996.60	12,550.26	13,800.00	-	65,642.16	139,949.00	74,306.84	46.90%
ILS Contract & Maintenance	5,650.00	-	10,054.60	31,416.54	-	47,121.14	31,000.00	(16,121.14)	152.00%
Technical Equipment & Supplies	275.10	-	-	2,482.62	2,482.61	5,240.33	2,000.00	(3,240.33)	262.02%
RLTA CAT 3 FUND Expense	83,956.77	2,422.63	2,482.62	-	-	88,862.02	30,000.00	(58,862.02)	296.21%
HOT SPOT Data Plans	2,425.72	-	-	-	2,425.72	2,425.72	-	(2,425.72)	-
CARES ACT GRANT Expense	41,184.47	160.96	35,450.55	9,049.00	-	85,844.98	99,642.00	13,797.02	86.15%
Automation Repair & Replacement	329.00	987.00	658.00	658.00	9,660.85	12,292.85	-	(12,292.85)	-
Software Licenses	-	-	-	374.20	-	374.20	4,758.00	4,383.80	7.86%
<b>Total IT/ILS Technical Expense</b>	<b>166,116.36</b>	<b>10,567.19</b>	<b>61,196.03</b>	<b>57,780.36</b>	<b>12,143.46</b>	<b>307,803.40</b>	<b>307,349.00</b>	<b>(454.40)</b>	<b>100.15%</b>



**EXPENSES**

Kitchigami Regional Library  
2021 Financial Statement-Expenses

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Spent
<b>Delivery Van/Staff Van</b>									
Gas and Oil	4,250.80	825.03	825.44	910.15	840.47	7,651.89	18,380.00	10,728.11	41.63%
Repairs & Maintenance	1,112.83	131.93	720.60	51.75	101.28	2,017.11	2,500.00	482.89	80.68%
Insurance	2,238.48			38.89		2,277.37	3,000.00	722.63	75.91%
<b>Total Delivery Van/Staff Expense</b>	<b>7,602.11</b>	<b>956.96</b>	<b>1,546.04</b>	<b>1,000.79</b>	<b>840.47</b>	<b>11,946.37</b>	<b>23,880.00</b>	<b>11,933.63</b>	<b>50.03%</b>
<b>Mobile Library Vehicle Expense</b>									
Gas and Oil	1,280.72	591.50	484.15	404.55	479.71	3,240.63	6,000.00	2,759.37	54.01%
Repairs & Maintenance	526.55	513.47				1,040.02	1,600.00	458.70	71.33%
Insurance	2,329.84			38.91		2,368.75	2,500.00	131.25	94.75%
<b>Total Mobile Library Vehicle Expense</b>	<b>4,137.11</b>	<b>1,104.97</b>	<b>484.15</b>	<b>443.46</b>	<b>580.99</b>	<b>6,750.68</b>	<b>10,100.00</b>	<b>3,349.32</b>	<b>66.84%</b>
<b>HQ Building Expenses:</b>									
Heat-Gas	473.07	53.38	25.00	25.00	26.60	603.05	1,500.00	896.95	40.20%
Insurance-Contents	5,820.00					5,820.00	5,500.00	(320.00)	105.82%
Insurance-Liabilities	1,169.00					1,169.00	1,200.00	31.00	97.42%
Building & Property R & M	9,948.40	35,890.78	143.37	560.49	20.76	46,563.80	25,000.00	(21,563.80)	186.26%
Electricity	2,297.36	457.23	503.24	498.71	435.23	4,191.77	5,000.00	808.23	83.84%
Garbage	439.70	74.27	74.27	74.27	74.27	736.78	900.00	163.22	81.86%
Water	168.00	38.21	28.00	28.00	28.00	290.21	500.00	209.79	58.04%
Sewer	252.00	42.00	42.00	42.00	42.00	420.00	600.00	180.00	70.00%
<b>Total Building Expense</b>	<b>20,567.53</b>	<b>36,555.87</b>	<b>815.88</b>	<b>1,228.47</b>	<b>626.86</b>	<b>59,794.61</b>	<b>40,200.00</b>	<b>(19,594.61)</b>	<b>148.74%</b>
<b>KRL Board Expenses:</b>									
Board & Committe Meetings	1,261.26	238.56	239.68		432.32	2,171.82	4,150.00	1,978.18	52.33%
Legacy Fund Expenses	11,395.79	5,258.50	7,008.76	7,313.40	13,033.10	44,009.55	97,510.00	53,500.45	45.13%
Strategic Planning/Special Projects	7,125.00		650.75		444.08	8,219.83	15,125.00	6,905.17	54.35%
Membership Dues/Regional					2,569.43	2,569.43	3,700.00	1,130.57	69.44%
Professional Fees	1,651.50	4,780.80		13,630.50	342.00	20,404.80	11,200.00	(9,204.80)	182.19%
Admin Software & Fees	3,010.45				160.96	3,171.41	4,855.00	1,683.59	65.32%
Statewide Meetings & Director Trvl			3,310.00			3,310.00	450.00	450.00	0.00%
Board Insurance							3,100.00	(210.00)	106.77%
<b>Total KRL Board Expense</b>	<b>24,444.00</b>	<b>10,277.86</b>	<b>11,209.19</b>	<b>20,943.90</b>	<b>16,981.89</b>	<b>83,856.84</b>	<b>140,090.00</b>	<b>56,233.16</b>	<b>59.86%</b>

EXPENSES

Kitchigami Regional Library  
2021 Financial Statement-Expenses

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Spent
<b>Agency Salaries:</b>									
Bemidji Branch	133,513.56	22,919.44	22,518.38	23,449.72	19,118.41	221,519.51	280,040.50	58,520.99	79.10%
Bemidji Substitutes	4,617.03	877.32	1,436.82	1,066.63	1,814.58	9,812.38	24,444.22	14,631.84	40.14%
Blackduck Branch	17,841.21	3,158.28	2,970.05	2,839.50	3,247.44	30,056.48	38,700.33	8,643.85	77.66%
Blackduck Substitutes	1,687.41	339.48	729.83	353.79	338.97	3,449.48	5,251.85	1,802.37	65.68%
Brainerd Branch	155,752.05	24,502.98	23,549.36	24,383.00	25,956.07	254,143.46	319,996.44	65,852.98	79.42%
Brainerd Substitutes	5,888.69	2,142.93	2,158.06	1,817.63	3,962.18	15,969.49	17,682.37	1,712.88	90.31%
Brainerd Custodial	1,560.00	140.00	110.00	220.00	150.00	2,180.00	-	(2,180.00)	
Cass Lake Branch	16,279.65	2,656.75	2,700.76	2,652.42	2,846.29	27,135.87	32,964.98	5,829.11	82.32%
Cass Lake Substitutes	426.96	94.88			47.44	569.28	4,060.01	3,490.73	14.02%
Longville Branch	18,548.99	2,346.30	2,329.80	2,446.20	2,644.65	28,315.94	40,470.09	12,154.15	69.97%
Longville Substitutes	1,043.68	901.36	426.96	189.76		2,561.76	2,252.27	(309.49)	113.74%
Park Rapids Branch	64,138.08	10,445.84	10,542.47	11,384.97	10,861.00	107,372.36	133,734.39	26,362.03	80.29%
Park Rapids Substitutes	4,588.75	817.04	1,322.65	1,467.94	1,075.06	9,271.44	11,761.83	2,490.39	78.83%
Pine River Branch	31,418.57	5,312.50	5,229.15	5,665.65	5,354.95	52,980.82	62,919.92	9,939.10	84.20%
Pine River Substitutes	2,347.57	784.76	718.41	355.22	252.69	4,458.65	4,778.90	320.25	93.30%
Wadena Branch	39,808.10	6,857.67	6,276.63	6,921.86	6,603.74	66,468.00	83,341.50	16,873.50	79.75%
Wadena Substitutes	2,739.55	544.17	570.04	674.89	688.77	5,217.42	3,407.22	(1,810.20)	153.13%
Walker Branch	23,895.38	5,494.71	5,269.11	5,622.21	4,759.73	45,041.14	67,729.34	22,688.20	66.50%
Walker Substitutes	3,524.01	119.07	59.30	249.06	100.81	4,052.25	7,219.50	3,167.25	56.13%
<b>Total Agency Salaries</b>	<b>529,619.24</b>	<b>90,455.48</b>	<b>88,917.78</b>	<b>91,760.45</b>	<b>89,822.78</b>	<b>890,575.73</b>	<b>1,140,755.66</b>	<b>250,179.93</b>	<b>78.07%</b>
<b>Regional Salaries:</b>									
Administration	117,626.62	19,869.67	19,026.63	21,741.10	15,239.24	193,503.26	231,404.38	37,901.12	83.62%
Delivery	11,232.87	2,096.68	1,851.10	1,988.12	1,833.58	19,002.35	23,089.21	4,086.86	82.30%
Delivery Substitutes	108.21					108.21	4,000.00	3,891.79	2.71%
Interlibrary Loan	13,025.50	2,220.66	2,090.34	2,329.80	2,196.18	21,862.48	23,199.62	1,337.14	94.24%
Interlibrary Loan Substitutes							6,800.38	6,800.38	0.00%
Mobile/Outreach Library	17,941.65	3,081.18	2,838.84	3,236.97	2,994.63	30,093.27	35,977.10	5,883.83	83.65%
Mobile/Outreach Library Substitutes	117.96					117.96	1,878.26	1,760.30	6.28%
Technical Services	22,922.30	4,011.79	3,734.48	4,474.48	4,126.48	39,269.53	49,279.90	10,010.37	79.69%
Technical Services Substitutes							500.00	500.00	0.00%
Miscellaneous Salaries									
<b>Total Regional Salaries</b>	<b>182,975.11</b>	<b>31,279.98</b>	<b>29,541.39</b>	<b>33,770.47</b>	<b>26,390.11</b>	<b>303,957.06</b>	<b>376,128.85</b>	<b>72,171.79</b>	<b>80.81%</b>

EXPENSES

Kitchigami Regional Library  
2021 Financial Statement-Expenses

	Jan - June	July	August	September	October	YTD	2021 Budget	Budget Balance	% of Budget Spent
<b>Benefits:</b>									
PEIP Health Insurance	105,935.80	18,688.00	18,688.00	16,985.44	16,134.16	176,431.40	201,600.00	25,168.60	87.52%
KRL Insurance Benefits	12,425.50	1,837.00	1,837.00	1,837.00	1,837.00	19,773.50	33,600.00	13,826.50	58.85%
Bank Fees	75.00	5.00	5.00	5.00	21.02	111.02		(111.02)	# DIV/0!
FICA Taxes	55,344.61	9,442.65	9,194.22	9,726.84	9,019.34	92,727.66	125,956.03	33,228.37	73.62%
PERA Payroll Tax	51,193.09	8,714.48	8,229.14	8,879.98	7,684.96	84,701.65	113,390.07	28,688.42	74.70%
Training and Development	251.55	91.73	2,500.00	29.98	491.55	3,364.81	11,950.00	8,585.19	28.16%
Unemployment Compensation									
Workers Comp Insurance	4,088.00	1,270.00			2,050.00	7,408.00	12,648.35	5,240.35	58.57%
<b>Total Benefits</b>	<b>229,313.55</b>	<b>40,048.86</b>	<b>40,453.36</b>	<b>37,464.24</b>	<b>37,238.03</b>	<b>384,518.04</b>	<b>499,144.45</b>	<b>114,626.41</b>	<b>77.04%</b>
<b>Personnel Expenses:</b>									
Interview & Hiring	429.50	766.34	774.40	338.10	1,258.40	3,566.74	8,000.00	4,433.26	44.58%
<b>Other Expenses:</b>									
Travel/Director									
Travel, Administration Employees	427.84					427.84	2,000.00	2,000.00	0.00%
Service - CrossLake	5,000.00					5,000.00	5,000.00	(427.84)	100.00%
Service - Pequot Lakes	5,000.00					5,000.00	5,000.00	-	100.00%
Miscellaneous Expense		8.97		(33.98)		34.73		(34.73)	
Fines & Penalties	59.74	8.97		(33.98)					
<b>Total Other Expenses</b>	<b>10,487.58</b>	<b>8.97</b>	<b>-</b>	<b>(33.98)</b>	<b>-</b>	<b>10,462.57</b>	<b>12,000.00</b>	<b>1,537.43</b>	<b>87.40%</b>
<b>TOTAL EXPENSES</b>	<b>1,373,929.58</b>	<b>274,158.61</b>	<b>278,008.08</b>	<b>278,719.12</b>	<b>231,623.68</b>	<b>2,433,956.46</b>	<b>3,203,157.96</b>	<b>769,201.50</b>	<b>75.99%</b>
Capital Expenditures							114,500.00		
<b>TOTAL REVENUE</b>	<b>1,476,900.53</b>	<b>70,513.41</b>	<b>20,471.30</b>	<b>233,377.05</b>	<b>715,250.30</b>	<b>2,516,512.59</b>	<b>3,315,127.00</b>	<b>798,614.41</b>	<b>75.91%</b>
Reserve Transfers									
<b>TOTAL REVENUE</b>	<b>1,476,900.53</b>	<b>70,513.41</b>	<b>20,471.30</b>	<b>233,377.05</b>	<b>715,250.30</b>	<b>2,516,512.59</b>			
Excess (Deficit)	102,970.95	(203,645.20)	(257,536.78)	(45,342.07)	483,626.62	80,073.52			

2020

Sample

**Pay Equity Implementation Report**

**Part A: Jurisdiction Identification**

Jurisdiction: KRLS  
 310 2nd St. N  
 PO Box 84  
 Pine River, MN 56474

Jurisdiction Type: Other

Contact: Terria Rohloff

Phone: 218-587-2171

E-Mail: rohloff@krls.org

**Part B: Official Verification**

1. The job evaluation system used measured skill, effort responsibility and working conditions and the same system was used for all classes of employees.

The system used was:

Description:

Point Factor Method

2. Health Insurance benefits for male and female classes of comparable value have been evaluated and:

There is no difference and female classes are not at a disadvantage.

3. An official notice has been posted at:  
 Headquarters and all nine branches

(prominent location)

Informing employees that the Pay Equity Implementation Report has been filed and is available to employees upon request. A copy of the notice has been sent to each exclusive representative, if any, and also to the public library.

The report was approved by:

Kitchigami Regional Library Board of Directors  
 (governing body)

Neal Gaalswyk

(chief elected official)

Board Chair

(title)

**Part C: Total Payroll**

1,337,654

is the annual payroll for the calendar year just ended December 31.

- Checking this box indicates the following:

- signature of chief elected official
- approval by governing body
- all information is complete and accurate, and
- all employees over which the jurisdiction has final budgetary authority are included

Date Submitted:

2020 PAY EQUITY INFORMATION REPORTED TO STATE OF MN									
EES WORKING 14 OR MORE HRS/WK					2020 WAGE				
					SCHEDULE \$\$		#OF STEPS		
jobid	title	males	females	points	mins	maxs	yrmax	yrsv	exsv
1	ACQUISITIONS ASSISTANT		1	544	2779	3473	13	0	0
2	ADMIN ASST/LEGACY COOR		1	588	2910	3637	13	0	0
3	BOOKKEEPER		2	688	3207	4010	13	0	0
4	BRANCH MANAGER I		3	588	2910	3637	13	0	0
5	BRANCH MANAGER II		2	744	3374	4218	13	0	0
6	BRANCH MANAGER III		2	870	3750	4689	13	0	0
7	BRANCH MANAGER IV		2	1017	4189	5236	13	0	0
8	CUSTODIAN II	2		396	2336	2921	13	0	0
9	DELIVERY DRIVER	1		338	2164	2706	13	0	0
10	DIRECTOR		1	1800	6708	8375	13	0	0
11	ILL ASST/DELIVERY CLK		1	366	2247	2809	13	0	0
12	LIBRARY ASSISTANT II	3	16	366	2247	2809	13	0	0
13	LIBRARY ASSISTANT III		5	544	2779	3473	13	0	0
14	LIBRARY ASSISTANT IV		3	688	3207	4010	13	0	0
15	OUTREACH ASSISTANT		1	429	2436	3043	13	0	0
16	PROCESSOR		1	288	2015	2519	13	0	0
17	TECH SERVICES MGR		1	1188	4722	5870	13	0	0
		6	42						

**CARES Act Grant  
 FINAL GRANT PROJECT REPORT  
 Federal Fiscal Year 2021**

For activities taking place between June 1, 2020 and September 30, 2021

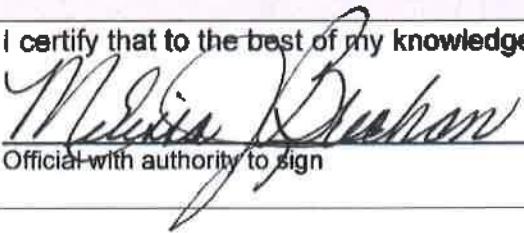
**FINAL REPORT INSTRUCTIONS**

Please use plain language and be concise in your narrative.

By **November 1, 2021**, email the following to Hannah Buckland:

1. The signed completed 2021 Final Grant Project Report
2. The 2021 CARES Final Grant Project Expenditures as an Excel spreadsheet
3. Attachments (optional)

**PROJECT INFORMATION AND SIGNATURES**

PROJECT INFORMATION	
<b>Project title</b>	CARES Act Grants
CONTACT INFORMATION FOR PERSON WHO PREPARED THIS REPORT	
<b>Name</b>	Melissa Brechon
<b>Phone number</b>	218-587-2171 ext 222
<b>Email address</b>	brechonm@krls.org
SIGNATURE(S)	
I certify that to the best of my knowledge the provided information is true and accurate.	
 _____ Official with authority to sign	<u>11-1-2021</u> Date

## PROJECT INFORMATION

### 1. Project Abstract:

*Briefly summarize the project's accomplishments and the audience reached. This summary will be used in State Library Services' report to the federal Institute of Museum and Library Services and will be made public.*

This project replaced a large majority of electronic equipment (computers, monitors, keyboard, mice, etc) across the region, which had not been updated since roughly 2010. This affected all staff and patrons in the 5-county region. We also used funds for electronic resources such as Hoopla and Beanstack, which is usable by all patrons in the region.

### 2. Project Partner(s):

*Please list partners included in your approved project plan as well as any other(s) that were part of the project and that your organization had a formal agreement with.*

Partner Name:

Address / City / Zip:

### 3. Project Locale(s):

*If project activities took place at locations other than the administrative entity, please list all locations below.*

Institution Name:

Address / City / Zip:

### 4. Project Activities:

*When writing your activity description, be sure to incorporate all relevant parts of the approved project plan. This includes describing project staff (and partner) roles and responsibilities and CARES and/or cost share funded purchases that were part of the activity. In addition, please respond to the specific questions in the activity description instructions.*

#### **Activity One**

**Activity Type:** Presentation/Program

**Activity Title:**

**Activity Description:**

Please briefly describe the nature of the presentation/performance and the audience served. Please explain how the presentation/program/performance(s) helped to achieve the project goal(s).

**Required Activity Outputs:**

*If the output type is not applicable to this activity – enter n/a (not applicable).*

- 1) Presentation/performance length (minutes):
- 2) Number of presentations/performances administered:
- 3) Average number in attendance per session:

#### **Activity Two**

**Activity Type:** Instruction Consultation/Drop-in/Referral

**Activity Title:**

**Activity Description:**

Please briefly describe what type of consultation/drop-in/referral service was offered and the audience served. Please explain how the consultation/drop-in/referral services helped to achieve the project goal(s).

**Required Activity Outputs:**

*If the output type is not applicable to this activity – enter n/a (not applicable).*

1. Total number of consultation/reference transactions:
2. Average number of consultation/reference transactions per month:

**Activity Three**

**Activity Type:** Content Acquisition (books, videos, databases, etc.)

**Activity Title:** Hoopla

**Activity Description:**

Please briefly describe what type of content acquired and the audience served. Please explain how the content acquisition helped to achieve the project goal(s).

We used funding to pay for Hoopla (which provides instant access to ebooks, eaudiobooks, ecomics, tv shows, and movies)

**Required Activity Outputs:**

*If the output type is not applicable to this activity – enter n/a (not applicable).*

1. Number of licensed databases acquired:
2. Number of print materials (books & government documents) acquired:
3. Number of electronic materials acquired:
4. Number of audio/video units (audio discs, talking books, other recordings) acquired:

**Activity Four**

**Activity Type:** Procurement (equipment, hardware, software, furniture, etc.)

**Activity Title:** Replace electronic equipment

**Activity Description:**

Please briefly describe what was procured and the audience served. Please explain how the procurement helped to achieve the project goal(s).

Replaced many computers, monitors, keyboards, mice, etc.

**Required Activity Outputs:**

*If the output type is not applicable to this activity – enter n/a (not applicable).*

3. Number of equipment items acquired:
4. Number of acquired equipment used:
5. Number of hardware items acquired: 166
6. Number of acquired hardware items used: 166
7. Number of software items acquired:
8. Number of acquired software items used:
9. Number of materials/supplies/furniture acquired:
10. Number of acquired materials/supplies/furniture used:



## Activity Five

**Activity Type:** Planning & Evaluation

**Activity Title:**

**Activity Description:**

Please briefly describe what type of planning and/or evaluation was offered and the audience served. Please explain how the planning and/or evaluation helped to achieve the project goal(s).

**Required Activity Outputs:**

*If the output type is not applicable to this activity – enter n/a (not applicable).*

1. Number of evaluations and/or plans completed:
2. Number of funded evaluations/plans completed:

### 5. Primary Audience for Project

Select one or more of the following target age groups:

- |                                     |                                      |                                      |
|-------------------------------------|--------------------------------------|--------------------------------------|
| <input type="checkbox"/> All ages   | <input type="checkbox"/> 13-17 years | <input type="checkbox"/> 50-59 years |
| <input type="checkbox"/> 0-5 years  | <input type="checkbox"/> 18-25 years | <input type="checkbox"/> 60-69 years |
| <input type="checkbox"/> 6-12 years | <input type="checkbox"/> 26-49 years | <input type="checkbox"/> 70+ years   |

If the project was directed at ethnic or minority populations, select one or more.

- |   |  |
|---|--|
| <input type="checkbox"/> American Indian or Alaska Native | <input type="checkbox"/> Hispanic or Latino                        |
| <input type="checkbox"/> Asian                            | <input type="checkbox"/> Native Hawaiian or other Pacific Islander |
| <input type="checkbox"/> Black or African American        | <input type="checkbox"/> Not Applicable                            |

Was the project directed at families?  Yes  No

Was the project directed at intergenerational groups (does not include families)?  Yes  No

Was the project directed at immigrants/refugees?  Yes  No

Was the project directed at those with disabilities?  Yes  No

Was the project directed at those with limited functional literacy or informational skills?  Yes  No

Was the project directed at groups that fall into a category not already captured?  Yes  No

If Yes, please describe:

## PROJECT EVALUATION

### 6. Project Findings and Outcomes:

*Please describe your project's success in achieving its intended outcomes by responding to the following prompts.*

List the important findings from your project:

What methods did you use to assess project outcomes? Check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> Survey                        | <input type="checkbox"/> Interview/Focus Group  |
| <input type="checkbox"/> Participant Observation       | <input type="checkbox"/> Other, please describe |
| <input type="checkbox"/> Review of Administrative Data |   |

**7. Lessons Learned:** What lessons did you learn during the course of your project that other libraries in Minnesota could benefit from knowing about?

**8. Sustainability:**

Do you anticipate continuing this project after the current reporting period ends? Yes No

**If Yes:**

Do you anticipate any change in level of effort? Yes No

If yes, please briefly describe any changes in the level of effort.

Do you anticipate any change in the project's scope? Yes No

If yes, please briefly describe any changes in the project's scope.

Do you anticipate any other changes in the project? Yes No

If yes, please briefly describe any other anticipated changes.

**If No:**

Please describe how the activities that were made possible by this grant project may continue to benefit the beneficiaries:

**PROJECT BUDGET INFORMATION**

**9. Project Expenditures:**

*Please report this project's CARES and Grantee Cost Share expenditures on the CARES Final Grant Project Expenditures Excel spreadsheet.*

**ATTACHMENTS**

**10. Other Grant Related Materials:**

*If you have other materials relevant to this project, such as photographs, survey questions, news clippings, reports and impact statements from participants or residents of the community, etc., please attach digitized files to your email submission and/or include hyperlinks in this section.*

LSTA 2015 Competitive Grant Budget Plan and Justification

Cost Code	Budget Item Descriptions	CARES Grant Expenditures			Grantee Cost Share (not partners)		
		Quantity	Cost Per Unit	Activity Cost	Quantity	Cost Per Unit	Activity Cost
<b>100 Series: Salaries and Wages</b>		hours	hourly wage	position cost	hours	hourly wage	position cost
	Position 1	0	\$0.00	\$0.00	0	\$0.00	\$0.00
	Position 2	0	\$0.00	\$0.00	0	\$0.00	\$0.00
	Position 3	0	\$0.00	\$0.00	0	\$0.00	\$0.00
	Position 4	0	\$0.00	\$0.00	0	\$0.00	\$0.00
	<b>100 Series Sub Totals</b>			\$0.00			\$0.00
Salaries and Wages Expenditures Narrative: Include descriptions for both CARES and Cost Share personnel. Please be sure to note in the appropriate activity description how the personnel supported project activities.							
<b>200 Series: Fringe Benefits</b>		position cost	benefit rate	benefit cost	position cost	benefit rate	benefit cost
	Benefit costs for Position 1	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00
	Benefit costs for Position 2	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00
	Benefit costs for Position 3	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00
	Benefit costs for Position 4	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00
	<b>200 Series Sub Totals</b>			\$0.00			\$0.00
Fringe Benefits (Expenditures Narrative is not required) You may use this space if you wish to provide additional information.							
<b>303 Consultant Services: portion of each contract UP TO \$25,000</b>		number of days/hours	cost per day/hour	contract amount	number of days/hours	cost per day/hour	contract amount

LSTA 2015 Competitive Grant Budget Plan and Justification

Purpose and nature of contract 1	0	0	\$0.00	0	\$0.00
Purpose and nature of contract 2	0	0	\$0.00	0	\$0.00
<b>303 - Consultant Services Sub Totals</b>			<b>\$0.00</b>		<b>\$0.00</b>

Consultant Services Expenditure Narrative: Describe both CARES and Cost Share funded consultant service. Include the date(s) of contracts. Please be sure to note in the appropriate activity description how the consultant services supported project activities.

<b>304 Consultant Services: /portion of each contract EXCEEDING \$25,000</b>	number of days/hours	cost per day/hour	contract amount	number of days/hours	cost per day/hour	contract amount
contract 1	0	\$0.00	\$0.00	0	\$0.00	\$0.00
contract 2	0	\$0.00	\$0.00	0	\$0.00	\$0.00
<b>304 - Consultant Services Sub Totals</b>			<b>\$0.00</b>			<b>\$0.00</b>

(Expenditure Narrative is not required)

<b>303 Other Purchased Services: portion of each contract UP TO \$25,000</b>	contract amount UP TO \$25,000	contract amount UP TO \$25,000
Purpose and nature of service 1	\$0.00	\$0.00
Purpose and nature of service 2	\$0.00	\$0.00
<b>303 - Other Purchased Services Sub Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>

Other Purchased Services Expenditure Narrative: Describe both CARES and Cost Share funded purchased service. As needed, include the date(s) of contracts. Please be sure to note in the appropriate activity description how the purchased services supported project activities.

<b>304 Other Purchased Services: /portion of each contract EXCEEDING \$25,000</b>	contract amount EXCEEDING \$25,000	contract amount EXCEEDING \$25,000
service 1	\$0.00	\$0.00
service 2	\$0.00	\$0.00

304 - Other Purchased Services Sub Totals		\$0.00	\$0.00
<b>(Expenditure Narrative is not required)</b>			
<b>320 - Telecommunication Services</b>			
Hotspot data plan	quantity	cost per unit	quantity
Identify cost 2	1	\$6,482.63	0
<b>320 - Telecommunication Services Sub Totals</b>	0	\$0.00	0
		\$6,482.63	
<b>320 - Telecommunication Services Sub Totals</b>			
Telecommunication Services expenditure Narrative: For both CARES and Cost Share funded expenditures, identify the telecommunication services that supported the grant project. Please be sure to note in the appropriate activity description how the telecommunication services supported project activities.			
Hotspot data plan through Verizon Wireless			
<b>329 - Postage and Parcel Services</b>			
	# of items mailed	postage per item	# of items mailed
What will be mailed 1	0	\$0.00	0
What will be mailed 2	0	\$0.00	0
What will be mailed 3	0	\$0.00	0
<b>329 - Postage and Parcel Services Sub Totals</b>		\$0.00	
Postage and Parcel Services Justification Narrative: For both CARES and Cost Share funded postage and parcel services, describe what information was sent to whom and how these mailings supported project activities.			
<b>366 - Staff Travel In-State</b>			
	number of trips	cost per trip	number of trips
Identify type of travel cost 1	0	\$0.00	0
Identify type of travel cost 2	0	\$0.00	0
Identify type of travel cost 3	0	\$0.00	0
Identify type of travel cost 4	0	\$0.00	0
<b>366 - Staff Travel In-State Sub Totals</b>		\$0.00	

<b>Staff Travel In-State expenditure Narrative: For both CARES and Cost Share funded travel, identify the destination and describe the event attended for CARES and Cost share; state which project staff travelled. Please be sure to note in the appropriate activity description how the travel supported project activities.</b>					
	number of trips	cost per trip	number of trips	cost per trip	
<b>368 - Staff Travel Out-of-State</b>					
Identify type of travel cost 1	0	\$0.00	0	\$0.00	\$0.00
Identify type of travel cost 2	0	\$0.00	0	\$0.00	\$0.00
<b>368 - Staff Travel Out-of-State Sub Totals</b>		\$0.00		\$0.00	\$0.00
<b>Staff Travel Out-of State expenditure Narrative: For both CARES and Cost Share funded travel, identify the destination and describe the event attended; state which project staff travelled. Please be sure to note in the appropriate activity description how the travel supported project activities.</b>					
<b>370 - Rental of Meeting Rooms</b>					
Location or Purpose of Meetings 1	0	\$0.00	0	\$0.00	\$0.00
Location or Purpose of Meetings 2	0	\$0.00	0	\$0.00	\$0.00
<b>370 - Rental of Meeting Rooms Sub Totals</b>		\$0.00		\$0.00	\$0.00
<b>Rental of Meeting Rooms Expenditure Narrative: For both CARES and Cost Share funded meeting room rentals, describe the event(s) held. Please be sure to note in the appropriate activity description how the event(s) supported project activities.</b>					
<b>401 - Supplies and Materials - Non-Instructional</b>					
Monitors for Headquarters	10	\$200.21		\$2,002.10	\$0.00
Wireless keyboards/mice	3	\$85.73		\$257.19	\$0.00
Packing for hotspots	1	\$97.06		\$97.06	\$0.00
Packing for hotspots	1	\$52.19		\$52.19	\$0.00
Monitor	1	\$102.03		\$102.03	\$0.00
Carrying cases for hotspots	40	\$41.02		\$1,640.72	\$0.00

LSTA 2015 Competitive Grant Budget Plan and Justification

Packaging for hotspots	1	\$18.99	\$18.99	
Monitors	1	\$276.67	\$276.67	
Computers for branches	40	\$468.66	\$18,746.40	
Videoconferencing equipment	1	\$1,324.86	\$1,324.86	
HDMI cables	10	\$25.16	\$251.60	
Keyboards/mice for branches	55	\$24.76	\$1,361.80	
Computer mounts for branches	55	\$21.17	\$1,164.35	
<b>401 - Supplies and Materials - Non-Instructional</b>			<b>\$27,295.96</b>	<b>\$0.00</b>

**Supplies and Materials - Non-Instructional Expenditure Narrative:** Describe and, if applicable, itemize both the CARES and Cost Share funded supplies and materials purchased. Please be sure to note in the appropriate activity description how the supplies and materials were used in project activities.

Monitors, keyboards, mice, packing material and carrying cases for hotspots, videoconferencing equipment, cables

	number of licenses	cost per license	number of licenses	cost per license
<b>405 - Non-Instructional Computer Software and Software Licensing</b>				
Hoopla prepayment	1	\$10,000.00	0	\$0.00
Zoobean	1	\$3,333.00		
Deep Freeze	50	\$70.88		
Yobitech	1	\$79.00		
Zoom monthly	4	\$160.96		
Microsoft licensing - E1	40	\$94.82		
Microsoft licensing - E3	24	\$234.60	0	\$0.00
<b>405 - Non-Instructional Computer Software and Licensing Sub Totals</b>			<b>\$27,023.04</b>	<b>\$0.00</b>

**Non-Instructional Computer Software and Software Licensing Expenditure Narrative:** Describe both the CARES and Cost Share funded software purchased; include the effective dates of the license. Please be sure to note in the appropriate activity description how the product(s) were used in project activities.

Hoopla prepayment, Zoodle licenses, Deep Freeze licenses, HDD, Zoom licenses

455 - Non-Instructional Non-Capitalized Technology Related Supplies (fd	quantity	cost per unit	quantity	cost per unit	quantity	cost per unit
Docking stations/cables	4	\$206.15		\$824.60	0	\$0.00
Printers, docking stations, keyboards/mice	1	\$2,166.25		\$2,166.25	0	\$0.00
Computer mounting brackets	40	\$21.17		\$846.80		
Wireless keyboards/mice	1	\$356.22		\$356.22		
HDMI cables	10	\$25.16		\$251.60	0	\$0.00
TV wall mounts	2	\$94.05		\$188.10		
<b>Non-Instructional Non-Capitalized Technology Related Supplies Sub Total</b>				<b>\$4,633.57</b>		<b>\$0.00</b>

**Non-Instructional Non-Capitalized Technology Related Supplies Justification Narrative: describe what technology related supplies and materials will be purchased for staff and why they are needed to support the grant project. Include justifications for both CARES and Cost Share amounts.**

470 - Media Resources - Library Collection Materials and Online Resources	quantity	cost per unit	quantity	cost per unit	quantity	cost per unit
Identify cost 1	0	\$0.00		\$0.00	0	\$0.00
Identify cost 2	0	\$0.00		\$0.00	0	\$0.00
Identify cost 3	0	\$0.00		\$0.00	0	\$0.00
<b>470 - Media Resources Sub Totals</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>



0						
490 - Meals for Workshop Trainings						
	meals	cost per meal	meals	cost per meal	meals	cost per meal
Identify cost 1	0	\$0.00	0	\$0.00	0	\$0.00
Identify cost 2	0	\$0.00	0	\$0.00	0	\$0.00
Identify cost 3	0	\$0.00	0	\$0.00	0	\$0.00
<b>490 - Meals for Workshop Trainings Sub Totals</b>		\$0.00		\$0.00		\$0.00
<b>Meals for Workshop Trainings Expenditure Narrative: Describe the both the CARES and Cost Share funded meals for workshop trainings purchased. Please be sure to note in the appropriate activity description how the meals were needed to support project activities.</b>						
530 - Library Equipment and Furniture						
	quantity	cost per unit	quantity	cost per unit	quantity	cost per unit
Identify cost 1	0	\$0.00	0	\$0.00	0	\$0.00
Identify cost 2	0	\$0.00	0	\$0.00	0	\$0.00
Identify cost 3	0	\$0.00	0	\$0.00	0	\$0.00
<b>530 - Library Equipment and Furniture Sub Totals</b>		\$0.00		\$0.00		\$0.00

**Library Equipment and Furniture Expenditure Narrative:** Describe and, if applicable, itemize both the CARES and Cost Share funded library equipment and/or furniture purchased. Please be sure to note in the appropriate activity description how the library equipment and/or furniture were used in project activities.

555 - Other Technology Equipment	quantity	cost per unit	quantity	cost per unit
Identify cost 1	0	\$0.00	0	\$0.00
Identify cost 2	0	\$0.00	0	\$0.00
Identify cost 3	0	\$0.00	0	\$0.00
<b>555 - Other Technology Equipment Sub Totals</b>		<b>\$0.00</b>		<b>\$0.00</b>

**Other Technology Equipment Expenditure Narrative:** Describe and, if applicable, itemize the both the CARES and Cost Share funded items purchased. Please be sure to note in the appropriate activity description how the technology equipment was used in project activities.

820 - Automation Software	number of licenses	cost per license	number of licenses	cost per license
Identify cost 1	0	\$0.00	0	\$0.00
Identify cost 2	0	\$0.00	0	\$0.00
Identify cost 3	0	\$0.00	0	\$0.00
<b>820 - Automation Software Sub Totals</b>		<b>\$0.00</b>		<b>\$0.00</b>

**Automation Software Expenditure Narrative:** Describe both the CARES and Cost Share funded automation software purchased; include the effective dates of the license. Please be sure to note in the appropriate activity description how the product(s) were used in project activities.

899 - Other Expenditures	quantity	cost per unit	quantity	cost per unit
Microsoft E3 licenses	13	\$234.60	0	\$0.00
Laptops	4	\$1,495.84	0	\$0.00

LSTA 2015 Competitive Grant Budget Plan and Justification

Computer for conference room	1	\$454.59	\$454.59		
Laptops	2	\$1,385.25	\$2,770.50		
Television for conference room	1	\$1,109.74	\$1,109.74		
Verizon hotspot	1	\$ 450.42	\$450.42		
Monitors for patron computers	40	\$107.80	\$4,312.00		
Staff computers	3	\$468.66	\$1,405.98		
Staff computers for HQ	9	\$533.53	\$4,801.77		
Staff/catalog computers for branches	55	\$594.43	\$32,693.65		
Microsoft E1 license renewal	40	\$94.82	\$3,792.80		
Microsoft E3 license renewal	24	\$234.60	\$5,630.40	0	\$0.00
<b>899 - Other Expenditures Sub Totals</b>			\$66,455.01		\$0.00

**Other Expenditures Narrative: Describe and, if applicable, itemize the CARES and Cost Share funded items purchased. Please be sure to note in the appropriate activity description how the items purchased were used in project activities.**

895 - Indirect Cost		CARES	Cost Share
1	Total project costs before indirect	\$131,890.21	\$0.00
2	Costs not eligible for indirect (total of 304, 530, and 555 costs)	\$0.00	\$0.00
3	Modified Total Direct Costs (MTDC) (line 1 minus line 2)	\$131,890.21	\$0.00
4	Indirect Approved Restricted or De minimis rate	0.00%	0.00%
895	Indirect Cost - (MTDC in line 3 x indirect rate in line 4)	\$0.00	\$0.00
	<b>TOTAL Project Costs (Amount in line 1 plus 895)</b>	\$131,890.21	\$0.00

**5f Arts and Cultural Heritage Fund (ACHF) FY20 FRF July - September 2021**

**Action Request:** For Board information

The ACHF Financial Reporting Form (FRF) claim number 7 for Legacy funds is attached for Board information.

A combination of in-person and virtual programming funded by ACHF occurred during the July to September quarter of 2021. Our first in-person regional program since the beginning of the pandemic was a huge success. The Teddy Bear Band, a Twin-Cities-based children's rock band dedicated to promoting children's positive sense of self, performed five live concerts. Their band of three musicians and one panda served 350 attendees in Cass and Crow Wing counties. Community group relationships were also established with the Pine River Rotary Club, Pequot Lakes City Administration, and Eagle View Elementary School's Kid Konnection.

**Legacy funded programs for July through September 2021:**

**Regional programs**

- "Storytime with the Shaskans" hosted by Trisha and Stephen Shaskan – 6/17, 7/1, 7/15/2021
- "The Story Table" hosted by Nicholas Pawlowski – 6/22, 7/20/2021
- Teddy Bear Band Tour – 7/24/2021, 8/17/2021

**Local programs**

- Art Kits from The Crossing Arts Alliance – 6/28-7/3/2021, 7/12-17/2021
- Bus-eum History Exhibit – 7/29/2021
- "For The Love of Cod" book talk with author Eric Dregni – 8/28/2021
- Take N' Make Fall Floral Arrangement Craft Kit – 9/20-25/2021
- Take N' Make Canvas Art Kids' Craft Kit – 9/27-10/2/2021

**STATE OF MINNESOTA – MN Department of Education**  
Cumulative Report

Grantee: Kitchigami Regional Library System  
 Fund Source: Arts & Cultural Heritage - Library Legacy  
 Project Title: FY20 Funds  
 Grant ID: 4942  
 Grant Period: 9/1/2019-6/30/2022  
 Expenditures Through: 6/30/2021  
 Current Reimbursement Period Dates: 07/01/2021 Thru 09/30/2021

Return/Mail To: Deb Rose  
 MIN Department of Education  
 Grant Services Division  
 1500 Highway 36 W  
 Roseville, MN 55113

Phone: (651) 582-8853  
 Email: debra.rose@state.mn.us

**Financial Reporting Form**  
Fill in only 'current' columns. Enter actual expenditures for the period and the amount of advance 'spend down'.

Code\Description	Budget			Grants		
	Budget	Expended	Cur. Balance	Cur. Expended	Cur. Expended	New Balance
Adm Administration	\$5,443.73	\$5,443.73	\$0.00	\$0.00	\$0.00	\$0.00
Statewide initiative (up to 10%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other (estimate of expenses are in application)	\$108,430.90	\$65,934.87	\$37,496.03	\$19,580.66	\$17,915.37	\$17,915.37
	\$108,874.63	\$71,378.60	\$37,496.03	\$19,580.66	\$17,915.37	\$17,915.37

Amount To Be Paid \$19,580.66  
 Apply To Advance \$0.00  
 Amount To Be Paid on this request \$19,580.66  
 Previous Amount Remaining To Be Paid \$71,378.60  
 Outstanding Advance Amount \$0.00

Please indicate if this is a final payment. Final Payment?  Yes  No  
 Any remaining funds will be cancelled if 'YES' is marked.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.  
 (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Completed By: Carol Christensen Date: 10/18/2021  
 Authorized By: Melissa Brechon Date: 10/19/2021

## **5g Interim Director's Report**

**Action Requested:** For Board information

### **Meetings and Travel**

Five virtual meetings: Staff Day (MINITEX, Deerwood Technology), Branch Managers, NW Links Governance Council, Personnel Manual consultant introductions and Deerwood Technology Infrastructure discussion.

Traveled to Brainerd, Walker, Blackduck, Bemidji, Park Rapids, Pine River and Wadena for site visits and to meet staff. Attended the 40<sup>th</sup> anniversary of the Park Rapids Friends of the Library. At Blackduck, I met members of the local Library Board before they started their meeting. CRPLSA meeting with the Regional Library Directors was held on Oct. 28/29 in Cambridge. At this meeting Tami Lee, the new Director of State Library Services and Expanded Learning for the MN Department of Education was introduced.

### **Library Buildings**

Construction is ongoing, and the library is projected to open in the expanded space mid-summer 2022. The size of the library will double along with collection size. There will be a need to start an Opening Day Collection at the first of the year. Budgeting for this collection is in progress and will be presented to the Board for approval at a future meeting.

I sent a letter from the region to the City of Cass Lake, in support of a grant application to the USDA (US Department of Agriculture, Rural Development). This grant will provide physical accessibility to the building and make the restrooms ADA compliant.

### **Technology**

Almost all computers and monitors throughout the region have been replaced with machines running the latest version of Windows. These were paid for using CARES money. These computers will now be replaced on a 3–5-year replacement cycle moving forward.

Deerwood Technologies is now our IT support provider. They have been working to get all the new technology set up across the region. All staff can submit help tickets and call in for any type of technical support, including: email problems, printing issues and any type of computer issue not related to the ILS.

SIRSI migration happened at the end of August and went smoothly overall. There are still some training sessions that need to be done on more advanced topics, which will take place over the next several months. SIRSI support and response time comes quickly when it comes to help tickets.

### **Wilder Foundation Training**

State Library Services contracted with the Wilder Research to offer a four-part training session on the fundamentals of program evaluation. Four staff members will be part of this training

*5g Interim Director's Report con't*

starting in December. (Carol Christensen, Tami Beto, Carrie Huston, and Leann Willenbring). These sessions will offer practice between sessions and provide a cohort training model where participants see the same faces each session.

**Additional Comments**

As a region, there is never a lack of issues and opportunities that come along weekly and sometimes daily to the Director. All staff have been welcoming and supportive during my time both on site and remotely. Weekly updates are sent to the Board chair listing activities and observations. As time and weather permits, the branch visits will continue along all necessary decisions for staffing and training. Libraries and literacy are so important to our communities, I am pleased to be able to contribute to this region. Thank you.

**KRLS Checkouts**  
January - October 2021

<b>Location</b>	<b>2020</b>	<b>2021</b>	<b>Percent Change</b>
Bemidji	61,099	<b>87,051</b>	42.48%
Blackduck	7,275	<b>6,566</b>	-9.75%
Brainerd	87,766	<b>101,956</b>	16.17%
Cass Lake	3,340	<b>3,673</b>	9.97%
Longville	8,398	<b>9,909</b>	17.99%
Park Rapids	29,715	<b>41,743</b>	40.48%
Pine River	10,658	<b>15,833</b>	48.56%
Wadena	25,076	<b>33,566</b>	33.86%
Walker	11,199	<b>13,933</b>	24.41%

**Mobile Locations**

Backus	671	<b>468</b>	-30.25%
Bay Lake	122	<b>161</b>	31.97%
Becida	288	<b>360</b>	25.00%
Garrison	618	<b>804</b>	30.10%
Hackensack	208	<b>171</b>	-17.79%
Laporte	131	<b>146</b>	11.45%
Leader	646	<b>483</b>	-25.23%
Menahga	2,653	<b>3,696</b>	39.31%
Nevis	1,797	<b>940</b>	-47.69%
Nimrod	534	<b>508</b>	-4.87%
Nisswa	545	<b>366</b>	-32.84%
Remer	439	<b>677</b>	54.21%
Sebeka	763	<b>1,107</b>	45.09%

**Associate Locations**

Crosslake	612	<b>845</b>	38.07%
Pequot Lakes	2,412	<b>3,131</b>	29.81%

<b>TOTAL</b>	<b>256,965</b>	<b>328,093</b>	<b>27.68%</b>
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## Electronic Resources January-October 2021

<b>cloudLibrary</b>	<b>2020</b>	<b>2021</b>	<b>Percent change</b>
Checkouts: eBooks	63,281	55,882	-12%
eBooks Added			
Total eBooks			
Checkouts: eAudio	35,268	35,909	2%
eAudio Added			
Total eAudio			
New Patrons	914	607	-34%

### **Ancestry Library**

Searches	2233	929	-58%
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<b>ELM: EBSCO</b>	<b>2020</b>	<b>2021</b>	<b>Percent change</b>
Sessions	295	171	-42%
Searches	970	770	-21%

### **ELM: Britannica**

Sessions	710	503	-29%
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### **Flipster**

Online View	1333	909	-32%
Downloads	3595	3135	-13%

**6a KRLS Director Search**

**Action Request:** For Board information

The KRLS Director Search Committee will give an update on the current progress to the full Board at the November meeting.

**7a 2020 KRLS Financial Audit**

**Action Request:** That the Board move to approve the 2020 Financial Audit of Kitchigami Regional Library System

The Audit committee consisting of Board Chair, Neal Gaalswyk, and Treasurer, George Diess, met at 4:30pm on Thursday, November 18<sup>th</sup> with Doug Host of CliftonLarsonAllen (CLA) and KRLS Interim Director Melissa Brechon to discuss the 2020 financial audit of KRLS.

One of the auditors will be at the Thursday, November 18<sup>th</sup> meeting to go over the 2020 Financial Audit with the full Board.

A copy of the 2020 Financial Audit is included in the Board packet.

**7c Service Agreements: Pequot Lakes and Crosslake**

**Action Request:** That the Board approve the 2022 Service Agreements and the required signatures for the distribution to the two cities

Annual service agreements between KRLS and the cities of Crosslake and Pequot Lakes for service to library users in their non-participating libraries are distributed and signed for January 1 of the following year. The agreements are attached for the Board's approval for the 2022 KRLS Fiscal Year.

# **Kitchigami Regional Library System Service Contract: City of Pequot Lakes**

## **1. Parties to Agreement**

This Agreement is between Kitchigami Regional Library System as service provider (hereinafter referred to as "KRLS") at 310 2<sup>nd</sup> St. N, Pine River, MN and the City of Pequot Lakes (hereinafter referred to as "city") on behalf of its community library (hereinafter referred to as "Pequot Lakes Library").

## **2. Purpose of Agreement**

This Agreement defines the services to be provided by Kitchigami Regional Library System to the Pequot Lakes Library with funds provided by Crow Wing County and the responsibilities of the Pequot Lakes Library.

## **3. Term of Agreement**

This Agreement will be in place from January 1, 2022, provided that the Agreement is signed by both parties and both parties have received signed copies through certified mail by December 31, 2021, through December 31, 2022. If the Agreement is not completed by December 31, 2021, it will be in force on the 1<sup>st</sup> day of the month following signatures and be in effect for 12 months from that date.

## **4. Scope of Services: KRLS**

Kitchigami Regional Library System will provide the following services, beginning January 1, 2022, or the 1<sup>st</sup> day of the month following completion of the negotiation process:

1. Facilitated borrower registration for KRLS borrowers who use the Pequot Lakes library for pick up and return of library materials, within 7 days of receipt of fully completed borrower registration forms.
2. Interlibrary loan and intraregional loan lending for KRLS borrowers who use the Pequot Lakes library for pick up and return of library materials, through maintenance of that library as a pickup location.
3. Delivery services for library materials to and from the Pequot Lakes library 3 days per week (Monday, Wednesday, Friday) on those days and weeks that deliveries are made to KRLS branch libraries. Deliveries may be interrupted by federal holidays, severe weather conditions or equipment interruptions; substitute delivery dates are not guaranteed by KRLS.
4. Information on and access to regional/statewide training opportunities.
5. Training materials and training of one local trainer selected by the Pequot Lakes library on interlibrary loans support, borrower registration and delivery support as required. One training session will be provided within the contract period.

6. KRLS will issue a check to the City of Pequot Lakes for the acquisition of materials for the Pequot Lakes library collection, paid from the KRLS Crow Wing County reserve in the amount of \$5,000.00, within 30 days of the completion of the Agreement negotiations.

#### **5. Scope of Service: City of Pequot Lakes**

The City of Pequot Lakes commits to provide the following:

1. Registration of Kitchigami Regional Library System residents for KRLS borrower cards at no charge to the public, with verification of the residence requirements of the applicants.
2. A local trainer who will be responsible for training all local library workers on borrower registration, interlibrary loans and delivery.
3. The Pequot Lakes library must be open or provide a secure location for delivery between 9:30 a.m. and noon on each of the delivery days described in paragraph 4.3 above.
4. All KRLS policies and procedures for registration, interlibrary loans, intraregional loans, delivery and electronic services will be followed.
5. The city must maintain a restricted fund for KRLS dollars paid to it for the purchase of library collection materials, which is audited annually and subject to review as described in paragraph 10 below.

#### **6. Agreement Administration**

All provisions of this Agreement shall be coordinated and administered by the persons identified in Paragraph 11.

#### **7. Amendments**

No amendments may be made to this Agreement after signing by the parties, except for extensions of time, or increases or reductions of the services to be performed as mutually agreed in writing by the city and KRLS.

#### **8. Data Practices**

The city agrees to comply with the Minnesota Government Data Practices Act and all other applicable state and federal laws relating to data privacy or confidentiality. The city will immediately report to KRLS any requests from third parties for information relating to this Agreement. The KRLS board agrees to respond promptly to inquiries from the city concerning data requests. The city agrees to hold the KRLS library board, its officers, and employees harmless from any claims resulting from the city's unlawful disclosure or use of data protected under state and federal laws.

The city will designate an official representative who will sign and maintain on file and submit to KRLS a copy of the KRLS Data Privacy and Non-disclosure of Information Policy included as Appendix A to this Agreement.

### **9. Compliance with the Law**

The city agrees to abide by the requirements and regulations of The Americans with Disabilities Act of 1990 (ADA) including changes made by the ADA Amendments Act of 2008 (P.L. 110-325), the Minnesota Human Rights Act (Minn. Stat. DC.363) and Title VII of the Civil Rights Act of 1964. These laws deal with discrimination based on race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability or age. In the event of questions from the city concerning these requirements, the KRLS library board agrees to supply promptly all necessary clarifications. Violation of any of the above laws can lead to termination of this Agreement.

### **10. Audits**

The city agrees that the KRLS library board, the State Auditor or any of their duly authorized representatives, at any time during normal business hours and as often as they may reasonably deem necessary, shall have access to and the right to examine, audit, excerpt and transcribe any books, documents, papers, and records that are relevant and involve transactions relating to this Agreement.

### **11. Cancellation, Default and Remedies**

Either party of this Agreement may cancel this Agreement upon sixty (60) days written notice, except that if the city fails to fulfill its obligations under this Agreement in a proper and timely manner, or otherwise violates the terms of this Agreement, the KRLS library board has the right to terminate this Agreement, if the city has not cured the default after receiving seven (7) days written notice of the default.

The city agrees to defend, indemnify and hold the KRLS library board, its officials, officers, employees and agents harmless from any liability, claims, charges, damages, costs, judgments or expenses, including reasonable attorney's fees, resulting directly or indirectly on account of any product, or any act or omission (including, without limitation, professional errors and omissions) of the city, its officers, agents, employees or anyone who would be liable in the performance of the services provided by this agreement and against all loss by reason of the failure of the city fully to perform, in any respect, all obligations under this Agreement.

The city agrees to perform all acts and make all payments, the legal obligation for which arise as a result of its activities and performance in connection with this contract, including obligations to third persons and government agencies.

### **12. Notices**

Any notice or demand, authorized or required under this Agreement shall be in writing, and shall be sent by certified mail to the other party as follows:

**To the city:**

**Designated Representative**

**To the KRLS Library Board:**

**Designated Representative**

Melissa Brechon, Interim Director  
Kitchigami Regional Library System  
P.O. Box 84  
Pine River, MN 56474

**Signatures**

\_\_\_\_\_  
**Chair, Kitchigami Regional Library Board**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Mayor, City of Pequot Lakes**

**Date:** \_\_\_\_\_



## **KRLS Data Privacy and Non-Disclosure Policy**

**Purpose:** This policy states the Kitchigami Regional Library System's position on data privacy and its employees' responsibilities for the protection of patron and employee privacy.

### **Statutory Requirement: Minnesota statutes, Chapter 13 Government Data Practices**

#### **13.40 Subd. 2. Private data; library borrowers.**

(a) Except as provided in paragraph (b), the following data maintained by a library are private data on individuals and may not be disclosed for other than library purposes except pursuant to a court order:

(1) data that link a library patron's name with materials requested or borrowed by the patron or that link a patron's name with a specific subject about which the patron has requested information or materials; or

(2) data in applications for borrower cards, other than the name of the borrower.

(b) A library may release reserved materials to a family member or other person who resides with a library patron and who is picking up the material on behalf of the patron. A patron may request that reserved materials be released only to the patron.

#### **Policy:**

Kitchigami Regional Library System practices will be developed in accordance with statute. This policy is to be signed by each KRLS employee and placed in the employee's personnel file. The policy will also be signed by all volunteers who during the course of their volunteer duties come in contact with KRLS patron data and filed at KRLS Headquarters. A representative of any organization with which it has a service agreement must sign the policy on behalf of his/her organization.

#### **Library data:**

Kitchigami Regional Library System and its employees, volunteers and organizations with which it has service agreements will safeguard data collected, maintained, used or disseminated by the library. All library records relating to an individual library user's use of the library and its resources are confidential. Such information includes, but is not limited to: a patron's registration records (name, address, phone number, library card number) and a patron's circulation records (fines, fees, items checked out) and reference questions.

In addition to 13.40 Subd. 2. (2)(b) above, a homebound patron or patron unable to visit a branch library due to age, infirmity or distance may name one individual to pick up their library materials. The named individual must present a letter from the patron and the patron's borrower card to the library staff.

All library records may be consulted and used by library employees in the course of carrying out library operations, but will not be disclosed to others except upon the written request or consent of the library user, or pursuant to a subpoena, court order or otherwise required by law. If such an instance should present itself, all employees should contact their immediate supervisor, and the supervisor should in turn contact the Director, or in absence thereof, the Assistant Director. Only the Director or Assistant Director may respond to a subpoena or court order.

**Employee data:**

Only the Director, Bookkeeper and/or the Assistant Director may acknowledge any inquiries as to the dates of employment, position, salary and wage information or hours of work regarding any library employee.

**Policy Implementation:**

Employees who improperly use or disclose such information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

**I have read the above Data Privacy and Non-Disclosure Policy  
and agree to abide by its statement.**

**Associate library location** \_\_\_\_\_

Designated associate library representative (printed)  
\_\_\_\_\_

Designated associate library representative (signature)  
\_\_\_\_\_

Date \_\_\_\_\_

(Approved by KRL Board 11/21/13)

# **Kitchigami Regional Library System Service Contract: City of Crosslake**

## **1. Parties to Agreement**

This Agreement is between Kitchigami Regional Library System as service provider (hereinafter referred to as "KRLS") at 310 2<sup>nd</sup> St. N, Pine River, MN and the City of Crosslake (hereinafter referred to as "city") on behalf of its community library (hereinafter referred to as "Crosslake Library").

## **2. Purpose of Agreement**

This Agreement defines the services to be provided by Kitchigami Regional Library System to the Crosslake Library with funds provided by Crow Wing County and the responsibilities of the Crosslake Library.

## **3. Term of Agreement**

This Agreement will be in place from January 1, 2022, provided that the agreement is signed by both parties and both parties have received signed copies through certified mail by December 31, 2021, through December 31, 2022. If the Agreement is not completed by December 31, 2021, it will be in force on the 1<sup>st</sup> day of the month following signatures and be in effect for 12 months from that date.

## **4. Scope of Services: KRLS**

Kitchigami Regional Library System will provide the following services, beginning January 1, 2022, or the 1<sup>st</sup> day of the month following completion of the negotiation process:

1. Facilitated borrower registration for KRLS borrowers who use the Crosslake Library for pick up and return of library materials, within 7 days of receipt of fully completed borrower registration forms.
2. Interlibrary loan and intraregional loan borrowing to KRLS borrowers who use the Crosslake Library for pick up and return of library materials through maintenance of that library as a pickup location.
3. Delivery services for library materials to and from the Crosslake Library 3 days per week (Monday, Wednesday, Friday) on those days and weeks that deliveries are made to KRLS branch libraries. Deliveries may be interrupted by federal holidays, severe weather conditions or equipment interruptions; substitute delivery dates are not guaranteed by KRLS.
4. Information on and access to regional/statewide training opportunities.
5. Training materials and training of one local trainer selected by the Crosslake Library on interlibrary loans support, borrower registration and delivery support as required. One training session will be provided on request within the contract period.
6. KRLS will issue a check to the City of Crosslake for the acquisition of materials for the Crosslake Library collection, paid from the KRLS Crow Wing County reserve in the amount of \$5,000.00, within 30 days of the completion of the Agreement negotiations.

## **5. Scope of Service: City of Crosslake**

The City of Crosslake commits to provide the following:

1. Registration of Kitchigami Regional Library System residents for KRLS borrower cards at no charge to the public, with verification of the residence requirements of the applicants.

2. A local trainer who will be responsible for training all local library workers on borrower registration, interlibrary loans and delivery.
3. The Crosslake library must be open or provide a secure location for delivery between 9:30 a.m. and noon on each of the delivery days described in paragraph 4.3 above.
4. All KRLS policies and procedures for registration, interlibrary loan, intraregional loans, delivery and electronic services will be followed.
5. The city must maintain a restricted fund for KRLS dollars paid to it for the purchase of library collection materials, which is audited annually and subject to review as described in paragraph 10 below.

#### **6. Agreement Administration**

All provisions of this Agreement shall be coordinated and administered by the persons identified in Paragraph 11.

#### **7. Amendments**

No amendments may be made to this Agreement after signing by the parties, except for extensions of time, or increases or reductions of the services to be performed as mutually agreed by the city and KRLS.

#### **8. Data Practices**

The city agrees to comply with the Minnesota Government Data Practices Act and all other applicable state and federal laws relating to data privacy or confidentiality. The city will immediately report to KRLS any requests from third parties for information relating to this Agreement. The KRLS board agrees to respond promptly to inquiries from the city concerning data requests. The city agrees to hold the KRLS Library Board, its officers, and employees harmless from any claims resulting from the city's unlawful disclosure or use of data protected under state and federal laws.

The city will designate an official representative who will sign and maintain on file and submit to KRLS a copy of the KRLS Data Privacy and Non-disclosure of Information Policy included as Appendix A to this Agreement.

#### **9. Compliance with the Law**

The city agrees to abide by the requirements and regulations of The Americans with Disabilities Act of 1990 (ADA) including changes made by the ADA Amendments Act of 2008 (P.L. 110-325), the Minnesota Human Rights Act (Minn.Stat. DC.363) and Title VII of the Civil Rights Act of 1964. These laws deal with discrimination based on race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability or age. In the event of questions from the city concerning these requirements, the KRLS library board agrees to supply promptly all necessary clarifications. Violation of any of the above laws can lead to termination of this Agreement.

#### **10. Audits**

The city agrees that the KRLS Library Board, the State Auditor or any of their duly authorized representatives, at any time during normal business hours and as often as they may reasonably deem

necessary, shall have access to and the right to examine, audit, excerpt and transcribe any books, documents, papers, and records that are relevant and involve transactions relating to this Agreement.

**11. Cancellation, Default and Remedies**

Either party of this Agreement may cancel this Agreement upon sixty (60) days written notice, except that if the city fails to fulfill its obligations under this Agreement in a proper and timely manner, or otherwise violates the terms of this Agreement, the KRLS library board has the right to terminate this Agreement, if the city has not cured the default after receiving seven (7) days written notice of the default.

The city agrees to defend, indemnify and hold the KRLS library board, its officials, officers, employees and agents harmless from any liability, claims, charges, damages, costs, judgments or expenses, including reasonable attorney's fees, resulting directly or indirectly on account of any product, or any act or omission (including, without limitation, professional errors and omissions) of the city, its officers, agents, employees or anyone who would be liable in the performance of the services provided by this agreement and against all loss by reason of the failure of the city fully to perform, in any respect, all obligations under this Agreement.

The city agrees to perform all acts and make all payments, the legal obligation for which arise as a result of its activities and performance in connection with this contract, including obligations to third persons and government agencies.

**12. Notices**

Any notice or demand, authorized or required under this Agreement shall be in writing, and shall be sent by certified mail to the other party as follows:

**To the city:**

**Designated Representative**

**To the KRLS Library Board:**

**Designated Representative**

Melissa Brechon, Interim Director  
Kitchigami Regional Library System  
P.O. Box 84  
Pine River, MN 56474

**Signatures**

\_\_\_\_\_  
**Chair, Kitchigami Regional Library Board**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Designated Representative, City of Crosslake**

**Date:** \_\_\_\_\_

## **KRLS Data Privacy and Non-Disclosure Policy**

**Purpose:** This policy states the Kitchigami Regional Library System's position on data privacy and its employees' responsibilities for the protection of patron and employee privacy.

### **Statutory Requirement: Minnesota statutes, Chapter 13 Government Data Practices**

#### **13.40 Subd. 2. Private data; library borrowers.**

(a) Except as provided in paragraph (b), the following data maintained by a library are private data on individuals and may not be disclosed for other than library purposes except pursuant to a court order:

(1) data that link a library patron's name with materials requested or borrowed by the patron or that link a patron's name with a specific subject about which the patron has requested information or materials; or

(2) data in applications for borrower cards, other than the name of the borrower.

(b) A library may release reserved materials to a family member or other person who resides with a library patron and who is picking up the material on behalf of the patron. A patron may request that reserved materials be released only to the patron.

#### **Policy:**

Kitchigami Regional Library System practices will be developed in accordance with statute. This policy is to be signed by each KRLS employee and placed in the employee's personnel file. The policy will also be signed by all volunteers who during the course of their volunteer duties come in contact with KRLS patron data and filed at KRLS Headquarters. A representative of any organization with which it has a service agreement must sign the policy on behalf of his/her organization.

#### **Library data:**

Kitchigami Regional Library System and its employees, volunteers and organizations with which it has service agreements will safeguard data collected, maintained, used or disseminated by the library. All library records relating to an individual library user's use of the library and its resources are confidential. Such information includes, but is not limited to: a patron's registration records (name, address, phone number, library card number) and a patron's circulation records (fines, fees, items checked out) and reference questions.

In addition to 13.40 Subd. 2. (2)(b) above, a homebound patron or patron unable to visit a branch library due to age, infirmity or distance may name one individual to pick up their library materials. The named individual must present a letter from the patron and the patron's borrower card to the library staff.

All library records may be consulted and used by library employees in the course of carrying out library operations, but will not be disclosed to others except upon the written request or consent of the library user, or pursuant to a subpoena, court order or otherwise required by law. If such an instance should present itself, all employees should contact their immediate supervisor, and the supervisor should in turn contact the Director, or in absence thereof, the Assistant Director. Only the Director or Assistant Director may respond to a subpoena or court order.

**Employee data:**

Only the Director, Bookkeeper and/or the Assistant Director may acknowledge any inquiries as to the dates of employment, position, salary and wage information or hours of work regarding any library employee.

**Policy Implementation:**

Employees who improperly use or disclose such information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

**I have read the above Data Privacy and Non-Disclosure Policy  
and agree to abide by its statement.**

**Associate library location** \_\_\_\_\_

Designated associate library representative (printed)  
\_\_\_\_\_

Designated associate library representative (signature)  
\_\_\_\_\_

Date \_\_\_\_\_

(Approved by KRL Board 11/21/13)

**7d Election of Officers: 2022 Board Nominations Committee**

**Action request:** That the Chair designates a Nominations Committee/procedure for the 2022 board officers

The following board offices are voted upon annually at the January meeting:

Chair

Vice-Chair

Treasurer

Secretary

The Bylaws and JPA require that all positions except Secretary must be filled by board members who are elected members of their appointing board/city council.

The Bylaws provide that the Chair may appoint a Nominations Committee to secure candidates for each position. In the past, the Chair has appointed a committee of one or more to identify candidates.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2020**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2020**

<b>INTRODUCTORY SECTION</b>	
<b>BOARD OF DIRECTORS</b>	<b>1</b>
<b>FINANCIAL SECTION</b>	
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>2</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>5</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF NET POSITION</b>	<b>14</b>
<b>STATEMENT OF ACTIVITIES</b>	<b>15</b>
<b>BALANCE SHEET – GOVERNMENTAL FUNDS</b>	<b>16</b>
<b>RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION</b>	<b>17</b>
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS</b>	<b>18</b>
<b>RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES</b>	<b>19</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>20</b>
<b>OTHER REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>BUDGETARY COMPARISON SCHEDULE – GENERAL FUND</b>	<b>42</b>
<b>BUDGETARY COMPARISON SCHEDULE – ARTS AND CULTURAL HERITAGE FUND</b>	<b>43</b>
<b>SCHEDULE OF THE LIBRARY SYSTEM'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>	<b>44</b>
<b>SCHEDULE OF LIBRARY SYSTEM CONTRIBUTIONS</b>	<b>45</b>
<b>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>46</b>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>DETAILED REVENUE AND EXPENSE SCHEDULE – ENTITY WIDE</b>	<b>50</b>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
TABLE OF CONTENTS (CONTINUED)  
YEAR ENDED DECEMBER, 2020**

**OTHER INFORMATION (UNAUDITED)**

**SCHEDULE OF MINNESOTA LEGACY GRANT FUNDING** 53

**SCHEDULE OF REGIONAL LIBRARY TELECOMMUNICATION AID – CASH  
BASIS** 54

**OTHER REQUIRED REPORTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*** 55

**INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL  
COMPLIANCE** 57

**SCHEDULE OF FINDINGS AND RESPONSES** 58

## INTRODUCTORY SECTION

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
BOARD OF DIRECTORS  
DECEMBER 31, 2020**

<b>Name</b>	<b>Position</b>	<b>Officials</b>
Neal Caalswyk	Chair	Cass County
Thomas Conway	Vice-Chair	City of Park Rapids
Mary Koep	Secretary	City of Brainerd
Jim Hofer	Treasurer	Wadena County
Stephanie Johnson	Director	

**DIRECTORS**

Reed Olson	Beltrami County
Neal Gaalswyk	Cass County
Bill Brekken	Crow Wing County
Tom Krueger	Hubbard County
Jim Hofer	Wadena County
Nancy Erickson	City of Bemidji
Kendra Murray	City of Blackduck
Mary Koep	City of Brainerd
Richard Molash	City of Cass Lake
Phyllis Eck	City of Longville
Thomas Conway	City of Park Rapids
Tammy Hansen	City of Pine River
George Deiss	City of Wadena
Charlene Moore	City of Walker

**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Kitchigami Regional Library System  
Pine River, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Kitchigami Regional Library System (the Library System), Pine River, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Library System's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library System's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and qualified audit opinions.

***Basis for Qualified Opinion on Governmental Activities***

We were unable to obtain sufficient appropriate audit evidence with regard to the valuation of the Library System’s collection assets. The Library System does not maintain records that provide complete accounting of the historical cost of the books and other items included in the Library System’s collection. Accounting principles generally accepted in the United States of America require that these assets be recorded at cost. The amounts by which this departure would affect the assets, net position, and expenses of the governmental activities have not been determined.

***Qualified Opinion***

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Library System as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Library System as of December 31, 2020 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of a Matter Regarding Restatement of Prior Period***

During the year ended December 31, 2019, the Library System reported \$47,662 of compensated absences as a liability on the General Fund’s financial statement. As a result of this error, the Library System reports a restatement of the 2020 beginning fund balance as this amount should not have been accrued on the fund level (see Note 12). Our auditors’ opinion was not modified with respect to the restatement.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require the management’s discussion and analysis, budgetary comparison schedule – General Fund, budgetary comparison schedule – Arts and Cultural Heritage Fund, the schedule of the Library System’s proportionate share of the net pension liability, and the schedule of the Library System contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library System's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effect on the supplementary information of government wide activities assets, net position and expenses, and as described in the other matters paragraph, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kitchigami Regional Library System's basic financial statements. The other information section as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 7, 2021, on our consideration of the Library System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Library System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library System's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
September 7, 2021

**REQUIRED SUPPLEMENTARY INFORMATION**

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

This section of Kitchigami Regional Library System's (the Library System) annual financial report presents our discussion and analysis of the Library System's financial performance during the year ended on December 31, 2020.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the year ended December 31, 2020 include the following:

- Overall revenues in the statement of activities were \$3,020,260 and expenses were \$2,755,023.
- As of the close of the current fiscal year, the governmental activities combined net position was \$5,812,015, an increase of \$265,237 from the prior year. \$619,711 of this amount is the net investment in capital assets, and \$385,175 is restricted to specific purposes.
- The General Fund's fund balance increased \$339,164 from 2020 activity.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial section of the annual report consists of four parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Library System:

- The first two statements are government-wide financial statements that provide both *short-term* and *long-term* information about the Library System's overall financial status.
- The remaining statements are fund financial statements that focus on *individual parts* of the Library System, reporting the Library System's operations in more detail than the entity-wide statements.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data.

**Entity-Wide Statements**

The entity-wide statements report information about the Library System as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Library System's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two entity-wide statements report the Library System's net position and how it has changed. Net position – the difference between the Library System's assets and deferred outflows of resources, and liabilities and deferred inflows of resources – is a way to measure the Library System's financial position.

- Over time, increases or decreases in the Library System's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the Library System you need to consider additional nonfinancial factors such as changes in the member county's tax bases, and other nonfinancial factors.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Entity-Wide Statements (Continued)**

In the Entity-Wide financial statements the Library System's activities are shown in one category:

- *Governmental activities* – Includes all of the Library System's basic services

**Fund Financial Statements**

The fund financial statements provide more detailed information about the Library System's funds – focusing on its most significant or "major" funds – not the Library System as a whole. Funds are accounting devices the Library System uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The Library System establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The Library System has one kind of fund:

- ***Governmental funds*** – The Library System's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Library System's programs. Because this information does not encompass the additional long-term focus of the Entity-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM AS A WHOLE**

**Net Position**

The Library System's combined net position was \$5,812,015 on December 31, 2020. There was an overall increase of \$265,237 over the net position of \$5,546,778 at December 31, 2019.

**Table A-1  
Net Position**

	Governmental Activities		Percentage Change
	2020	2019	
Current and Other Assets	\$ 4,881,259	\$ 4,419,379	10.45 %
Assets - Designated	1,682,135	1,733,564	(2.97)
Capital and Noncurrent Assets	624,031	672,415	(7.20)
Total Assets	7,187,425	6,825,358	5.30
 Deferred Outflows of Resources	 92,030	 214,996	 (57.19)
Current Liabilities	263,029	110,536	137.96
Long-Term Liabilities	1,132,806	1,015,198	11.58
Total Liabilities	1,395,835	1,125,734	23.99
 Deferred Inflows of Resources	 71,605	 367,842	 (80.53)
 Net Position:			
Net Investment in Capital Assets	619,711	672,415	(7.84)
Restricted	385,175	372,981	3.27
Unrestricted	4,807,129	4,501,382	6.79
Total Net Position	\$ 5,812,015	\$ 5,546,778	4.78

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM AS A WHOLE (CONTINUED)**

**Changes in Net Position**

A summary of the revenues and expenses is presented below and described in more detail following the table.

The total net position of the Library System increased \$265,237. The increase is mainly due to expenditures under budgeted amounts and higher than budgeted intergovernmental revenues.

**Table A-2  
Change in Net Position**

	Governmental Activities for the fiscal year ended December 31,		Total % Change
	2020	2019	
<b>REVENUES</b>			
Program Revenues:			
Charges for Services	\$ 17,649	\$ 49,011	(63.99)%
Regional Library Basic System Support Grant	667,385	648,471	2.92
Regional Library Telecommunications Aid Grant	41,030	39,884	2.87
Legacy Grant	69,461	106,758	(34.94)
Other Grants and Contributions	104,836	59,655	75.74
General Revenues:			
Allotments from Participating Governments	2,034,507	1,985,825	2.45
Investment Earnings	45,374	63,012	(27.99)
Other	40,018	-	100.00
Total Revenues	3,020,260	2,952,616	2.29
<b>EXPENSES</b>			
Library Operations	2,146,315	1,923,408	11.59
Building	72,556	35,116	106.62
Vehicle	22,668	48,334	(53.10)
Branch Collections	257,384	298,479	(13.77)
Library Materials	147,882	127,069	16.38
Legacy Programs	69,461	106,758	(34.94)
Board	28,757	23,707	21.30
Associate Service	10,000	10,000	-
Total Expenses	2,755,023	2,572,871	7.08
<b>CHANGE IN NET POSITION</b>	265,237	379,745	
Net Position - Beginning of Year	5,546,778	5,167,033	
<b>NET POSITION - END OF YEAR</b>	\$ 5,812,015	\$ 5,546,778	

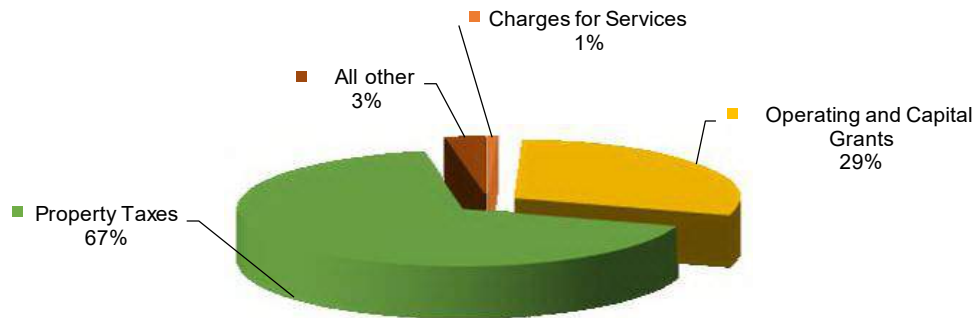
**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM AS A WHOLE (CONTINUED)**

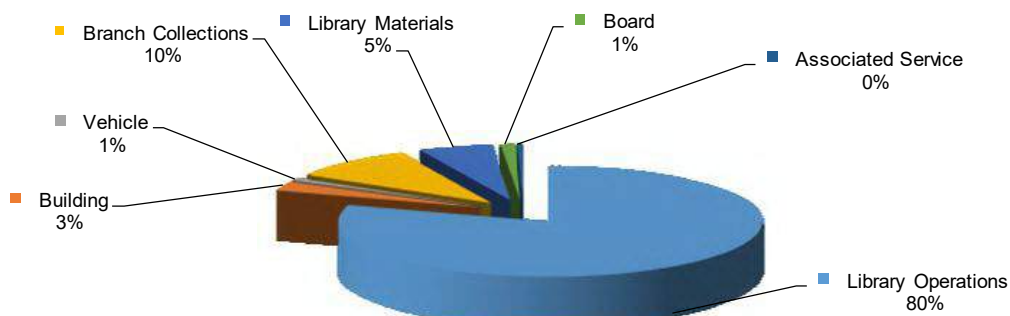
The cost of all governmental activities this year was \$2,755,023.

- Some of the cost was paid by the users of the Library System's programs 17,649.
- The state and local governments subsidized certain programs with grants and contribution \$882,712.
- Most of the Library System's costs, however, were paid for by Library System taxpayers and the taxpayers of our state.
- This portion of governmental activities was paid for with \$2,034,507 in property taxes, \$45,374 of investment earnings, and other general revenues.

**Figure A-1 Sources of Library's Revenues for Fiscal 2020**



**Figure A-2 Library Expenses for Fiscal 2020**



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM AS A WHOLE (CONTINUED)**

Table A-3 presents the cost of each of the Library System's program functions, as well as each function's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Library System's taxpayers by each of these functions.

**Table A-3  
Cost and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2020	2019		2020	2019	
Library Operations	\$ 2,146,315	\$ 1,923,408	11.59 %	\$ 1,315,415	\$ 1,126,387	16.78 %
Building	72,556	35,116	106.62	72,556	35,116	106.62
Vehicle	22,668	48,334	(53.10)	22,668	48,334	(53.10)
Branch Collections	257,384	298,479	(13.77)	257,384	298,479	(13.77)
Library Materials	147,882	127,069	16.38	147,882	127,069	16.38
Legacy Programs	69,461	106,758	(34.94)	-	-	-
Board	28,757	23,707	21.30	28,757	23,707	21.30
Associate Service	10,000	10,000	-	10,000	10,000	-
Total	<u>\$ 2,755,023</u>	<u>\$ 2,572,871</u>	7.08	<u>\$ 1,854,662</u>	<u>\$ 1,669,092</u>	11.12

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM'S FUNDS**

The financial performance of the Library System as a whole is reflected in its governmental funds as well. As the Library System completed the year, its governmental funds reported a combined fund balance of \$6,301,325. This is an increase of \$386,826, including a restatement of \$47,662, or approximately 7% of last year's ending fund balance of \$5,914,499.

Revenues for the Library System's governmental funds were \$2,980,242 while total expenditures were \$2,686,136. The associated increase of \$339,164 resulted from revenues being higher than expenditures and actual expenditures being lower than budget.

**GENERAL FUND**

The General Fund includes the primary operations of the Library System in providing services to citizens. The year-ending fund balance in the General Fund increased by \$339,164 from 2019, primarily due to an increase in intergovernmental revenues.

**ARTS AND CULTURAL HERITAGE FUND**

The Arts and Cultural Heritage Fund accounts for the activity of the Library System's Legacy Program during the year. The Fund has a total Fund balance of \$0. There was no change in fund balance during the current year.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FINANCIAL ANALYSIS OF THE LIBRARY SYSTEM'S FUNDS (CONTINUED)**

The following schedule presents a summary of General Fund revenues.

**Table A-4  
General Fund Revenues**

	Year Ended		Change	
	December 31, 2020	December 31, 2019	Increase (Decrease)	Percent
Intergovernmental:				
Federal Sources	\$ 13,000	\$ -	\$ 13,000	100.0 %
State Sources	753,084	695,530	57,554	8.3
Other Sources	2,034,507	1,985,825	48,682	2.5
Charges for Services	17,649	49,011	(31,362)	(64.0)
Investment Earnings	45,375	63,012	(17,637)	(28.0)
Miscellaneous and Other	47,166	50,221	(3,055)	(6.1)
Total General Fund Revenues	<u>\$ 2,910,781</u>	<u>\$ 2,843,599</u>	<u>\$ 67,182</u>	2.4

Total General Fund revenues increased by \$67,182 or 2.4% over the previous year. This increase was due primarily to increased tax allotments from the Library System's partner counties and cities, and increased intergovernmental revenue.

The following schedule presents a summary of General Fund expenditures.

**Table A-5  
General Fund Expenditures**

	Year Ended		Change	
	December 31, 2020	December 31, 2019	Increase (Decrease)	Percent
Library Operations	\$ 2,048,689	\$ 1,943,315	\$ 105,374	5.4 %
Building	72,556	18,626	53,930	289.5
Vehicle	22,668	19,790	2,878	14.5
Branch Collections	280,363	279,650	713	0.3
Library Materials	147,882	127,069	20,813	16.4
Board	28,757	23,707	5,050	21.3
Associate Service	10,000	10,000	-	-
Capital Outlay	5,040	62,677	(57,637)	(92.0)
Debt Service:	720	-	720	100.0
Total Expenditures	<u>\$ 2,616,675</u>	<u>\$ 2,484,834</u>	<u>\$ 131,841</u>	5.3

Total General Fund expenditures increased \$131,841 or 5.3% from the previous year due primarily to increased library and building operation expenditures.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**General Fund Budgetary Highlights**

The General Fund revenues were \$218,132 higher than budget due to an increase in tax allotments from partner counties and cities, an increase in investment earnings, and donations that were not budgeted for. Expenditures were under budget by \$402,895 during the current fiscal year due to lower than expected library operational expenditures.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

Through 2020, the Library System has invested \$624,031 (net of accumulated depreciation) in a broad range of capital assets. (More detailed information about capital assets can be found in Note 5 to the financial statements) Total depreciation expense for the year was \$76,402.

**Table A-6  
The Library System's Capital Assets**

	2020	2019	Percentage Change
Land	\$ 30,000	\$ 30,000	-
Buildings and Improvements	587,168	587,168	-
Vehicles	176,648	213,897	(17.4)
Furniture, Fixtures, and Equipment	332,265	327,225	1.5
Books and Materials (Collections)	519,944	496,966	4.6
Intangible Asset - Software	19,916	19,916	-
Less: Accumulated Depreciation	(1,041,910)	(1,002,757)	3.9
Total	<u>\$ 624,031</u>	<u>\$ 672,415</u>	(7.2)

**Long-Term Debt**

The long-term liability balances for the years ended December 31 are:

**Table A-7  
The Library System's Long-Term Debt**

	2020	2019	Percentage Change
Capital Lease Payable	\$ 4,320	\$ -	100.00 %
Net Pension Liability	1,067,191	967,536	10.30
Compensated Absences Payable	62,255	47,662	30.62
Total	<u>\$ 1,133,766</u>	<u>\$ 1,015,198</u>	11.68

During the current fiscal year, the Library System's long-term compensated absences increased by \$14,593, and the net pension liability increased by \$199,655. There was a new capital lease payable in the current year of \$4,320. (More detailed information about long-term liabilities can be found in Note 7 to the financial statements)

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2020**

**FACTORS BEARING ON THE LIBRARY SYSTEM'S FUTURE**

The future financial health of the Library System depends on receipts of revenues from state and member organization for programs and services. Projecting future revenue is tenuous because of factors affecting those member governments.

**CONTACTING THE LIBRARY SYSTEM'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the Library System's finances and to demonstrate the Library System's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Regional Office, Kitchigami Regional Library System, P.O. Box 84, Pine River, MN 56474.

## **BASIC FINANCIAL STATEMENTS**

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 4,657,262
Cash and Cash Equivalents - Designated	1,682,135
Investments	132,768
Interest Receivable	280
Prepaid Items	90,949
Capital Assets	
Land and Construction in Progress	30,000
Other Capital Assets, Net of Depreciation	594,031
Total Assets	7,187,425
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related	92,030
<b>LIABILITIES</b>	
Salaries and Payroll Deductions Payable	62,501
Accounts and Contracts Payable	87,587
Unearned Revenue	111,981
Long-Term Liabilities	
Portion Due Within One Year	960
Compensated Absences	62,255
Capital Leases Payable	3,360
Net Pension Liability	1,067,191
Total Liabilities	1,395,835
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related	71,605
<b>NET POSITION</b>	
Net Investment in Capital Assets	619,711
Restricted for	
Endowment - Minnesota Community Foundation	132,768
Library Branch Automation	252,407
Unrestricted	4,807,129
Total Net Position	\$ 5,812,015

See accompanying Notes to Financial Statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2020**

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants Contributions	Total Governmental Activities 2020
<b>Governmental Activities</b>				
Library Operations	\$ 2,146,315	\$ 17,649	\$ 813,251	\$ (1,315,415)
Building	72,556	-	-	(72,556)
Vehicle	22,668	-	-	(22,668)
Branch Collections	257,384	-	-	(257,384)
Library Materials	147,882	-	-	(147,882)
Legacy Programs	69,461	-	69,461	-
Board	28,757	-	-	(28,757)
Associate Service	10,000	-	-	(10,000)
Total School District	<u>\$ 2,755,023</u>	<u>\$ 17,649</u>	<u>\$ 882,712</u>	<u>(1,854,662)</u>
	<b>GENERAL REVENUES</b>			
	Allotments from Governments			2,034,507
	Earnings on Investments			45,374
	Insurance Proceeds			40,018
	Total General Revenues			<u>2,119,899</u>
	<b>CHANGE IN NET POSITION</b>			265,237
	Net Position - Beginning of Year			<u>5,546,778</u>
	<b>NET POSITION - END OF YEAR</b>			<u>\$ 5,812,015</u>

See accompanying Notes to Financial Statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	Major Funds		Total
	General	Arts and Cultural Heritage	Governmental Funds 2020
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,545,281	\$ 111,981	\$ 4,657,262
Cash and Cash Equivalents - Designated	1,682,135	-	1,682,135
Investments	132,768	-	132,768
Interest Receivables	280	-	280
Prepaid Items	90,949	-	90,949
<b>Total Assets</b>	<b><u>\$ 6,451,413</u></b>	<b><u>\$ 111,981</u></b>	<b><u>\$ 6,563,394</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Salaries and Payroll Deductions Payable	\$ 62,501	\$ -	\$ 62,501
Accounts and Contracts Payable	87,587	-	87,587
Unearned Revenue	-	111,981	111,981
<b>Total Liabilities</b>	<b><u>150,088</u></b>	<b><u>111,981</u></b>	<b><u>262,069</u></b>
<b>FUND BALANCE</b>			
Nonspendable:			
Prepaid Items	90,949	-	90,949
Endowment Investment	132,768	-	132,768
Restricted	252,407	-	252,407
Committed	1,682,135	-	1,682,135
Unassigned	4,143,066	-	4,143,066
<b>Total Fund Balance</b>	<b><u>6,301,325</u></b>	<b><u>-</u></b>	<b><u>6,301,325</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b><u>\$ 6,451,413</u></b>	<b><u>\$ 111,981</u></b>	<b><u>\$ 6,563,394</u></b>

See accompanying Notes to Financial Statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

**Total Fund Balance for Governmental Funds** \$ 6,301,325

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	30,000
Buildings and Improvements, Net of Accumulated Depreciation	282,146
Vehicles, Net of Accumulated Depreciation	47,541
Equipment, Net of Accumulated Depreciation	21,578
Books and Materials, Net of Accumulated Depreciation	232,808
Intangible Assets, Net of Accumulated Amortization	9,958

The District's net pension liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:

Net Pension Liability	(1,067,191)
Deferred Inflows of Resources - Pension Related	(71,605)
Deferred Outflows of Resources - Pension Related	92,030

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year-end are:

Capital Leases Payable	(4,320)
Compensated Absences Payable	(62,255)

**Total Net Position of Governmental Activities** \$ 5,812,015

See accompanying Notes to Financial Statements.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2020**

	Major Funds		Total
	General	Arts and Cultural Heritage	Governmental Funds 2020
<b>REVENUES</b>			
Intergovernmental			
Federal Sources	\$ 13,000	\$ -	\$ 13,000
State Sources	753,084	69,461	822,545
Other Sources	2,034,507	-	2,034,507
Interest Earnings	45,375	-	45,375
Sales	17,649	-	17,649
Automation	17,459	-	17,459
Miscellaneous	29,707	-	29,707
Total Revenues	<u>2,910,781</u>	<u>69,461</u>	<u>2,980,242</u>
<b>EXPENDITURES</b>			
Current:			
Library Operations	2,048,689	-	2,048,689
Building	72,556	-	72,556
Vehicle	22,668	-	22,668
Branch Collections	280,363	-	280,363
Library Materials	147,882	-	147,882
Legacy Program	-	69,461	69,461
Board	28,757	-	28,757
Associate Service	10,000	-	10,000
Capital Outlay	5,040	-	5,040
Debt Service:			
Principal	720	-	720
Total Expenditures	<u>2,616,675</u>	<u>69,461</u>	<u>2,686,136</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	294,106	-	294,106
<b>OTHER FINANCING SOURCES (USES)</b>			
Capital Lease Proceeds	5,040	-	5,040
Insurance Proceeds	40,018	-	40,018
Total Other Financing Sources (Uses)	<u>45,058</u>	<u>-</u>	<u>45,058</u>
<b>NET CHANGE IN FUND BALANCES</b>	339,164	-	339,164
Fund Balances - Beginning of Year	5,914,499	-	5,914,499
Change in Accounting Principle (See Note 12)	47,662	-	47,662
Fund Balance - Beginning of Year, as Restated	<u>5,962,161</u>	<u>-</u>	<u>5,962,161</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 6,301,325</u>	<u>\$ -</u>	<u>\$ 6,301,325</u>

See accompanying Notes to Financial Statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2020**

<b>Net Change in Fund Balance-Total Governmental Funds</b>	<b>\$ 339,164</b>
 Amounts reported for governmental activities in the statement of activities are different because:	
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	28,018
Depreciation Expense	(76,402)
 Pension expenditures on the governmental funds are measured by current year employer contributions. Pension expenses on the statement of activities are measured by the change in net pension liability and the related deferred inflows and outflows of resources.	
	(6,630)
 Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.	
Capital Lease Proceeds	(5,040)
Principal Payments for Capital Leases	720
 In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	
	<u>(14,593)</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ 265,237</u></u></b>

See accompanying Notes to Financial Statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Kitchigami Regional Library System's (the Library System) financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) for the year ended December 31, 2020. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the Library System are discussed below.

**A. Financial Reporting Entity**

The Library System, a Minnesota Municipal Corporation, is an autonomous governmental unit, created by contractual agreement with various authorities that provides library services in Beltrami, Cass, Crow Wing, Hubbard, and Wadena counties. Funding is obtained from these counties and various cities located within these counties as noted in the Detailed Revenue and Expense Schedule – Entity Wide – Intergovernmental and Local Revenue Section. Revenues are also received by grants in aid from the state of Minnesota.

GAAP requires that the Library System's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separate from the Library System. In addition, the Library System's financial statements are to include all component units – entities for which the Library System is financially accountable. Based on the significance of any operational or financial relationships with the Library System, there are no component units to be included in these financial statements.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all funds of the Library System. There are no other entities for which the Library System is financially accountable.

**B. Basic Financial Statement Presentation**

**1. Government-Wide Statements**

The Entity-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the Library System.

In the government-wide statement of net position, the governmental activities are presented on a consolidated basis, and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library System's net position is reported in three parts: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basic Financial Statement Presentation (Continued)**

1. Government-Wide Statements (Continued)

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

The Library System applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted net position is available. Depreciation expenses that can be specifically identified by function are included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. Generally, the effect of material interfund activity has been removed from the Entity-wide financial statements.

2. Fund Financial Statements

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

The Library System reports the following major governmental funds:

The General Fund is the Library System's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Arts and Cultural Heritage Special Revenue Fund is used to account for the proceeds of the Minnesota Arts and Cultural Heritage Grant (Legacy Grant) which are legally restricted to expenditures for specified purposes.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied. Grant and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when it becomes measurable and available. "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue is generally considered as available if collected within 60 days after year-end. Expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

1. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and all cash and investments with an original maturity of three months or less.

2. Deposits and Investments

Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Investments of the Library System are reported at fair value, as prescribed by GAAP. Additional information on the Library's investments and fair value measurements can be found in Note 3.

3. Receivables and Payables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the Library System. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments in both government-wide and fund financial statements. Expenditures are allocated over the periods benefited. Prepaid items are expensed using the consumption method for the fund financial statements.

5. Capital Assets

Capital assets are capitalized as historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Library System defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the Entity-wide financial statements, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	15-39
Furniture, Equipment, and Vehicles	5-10
Improvements	20
Library Collections	15

Capital assets not being depreciated include land and construction in progress.

The Library System does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of building or other improvable property.

6. Deferred Outflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period. The Library System will not recognize the related outflow until a future event occurs.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

7. Compensated Absences

Full-time employees accumulate vacation leave which is payable upon termination. Sick leave can also be accumulated. This amount is not payable upon termination and the amount which will be used in future periods cannot be reasonably estimated, therefore, no liability has been recorded for sick leave.

The liability for vacation leave is reported as incurred in the Entity-Wide financial statements. A liability for those amounts is recorded in the Governmental Funds only if the liability has matured as a result of employee resignations or retirements.

8. Deferred Inflows of Resources

The Library System's financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The Library System will not recognize the related revenue until a future event occurs. The Library System receives funds for the Legacy Fund Grant before any related expenditures have occurred, so there is an advanced allotment recognized for funds not spent as of year-end. The Library System has two types of items. The first type of deferred inflows of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the Library System's year) under the modified accrual basis of accounting. The second type relates to pension liabilities as described in Note 9 to the financial statements. These inflows arise only under the full accrual basis of accounting and consist of difference between expected and actual pension plan economic experience and also pension plan changes on proportionate share and, accordingly, are reported only in the statement of net position.

9. Unearned Revenue

Governmental funds and government-wide financial statements report unearned revenue in connection with resources that have been received but not yet earned.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

10. Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

11. Pensions

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

12. Classification of Net Position

In the government-wide financial statements, net position is classified as net investment in capital assets, restricted, and unrestricted. Net investment in capital assets is the amount of net position representing capital assets, net of accumulated depreciation, and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets. Restricted net position is the amount of net position for which external restrictions of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Unrestricted net position is the amount of net position that does not meet the definition of restricted or net investment of capital assets.

13. Fund Equity

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance relate to prepaids, inventories, and long-term receivables, as applicable, which cannot be spent because they are not in spendable form. Restricted funds are constrained from outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Directors. Assigned fund balances are constrained by the Library System's intent to be used for specific purposes, but are not restricted nor committed. Intent is expressed by the Library System's Board of Directors itself, a body (budget or finance committee), or an official to which the Board of Directors has delegated the authority to assign amounts for specific purposes.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

13. Fund Equity (Continued)

Unassigned fund balances are considered the remaining amounts. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the Library System's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the Library System's policy to use committed first, then assigned, and finally unassigned amounts.

It is the Library System's policy that the General Fund is to maintain a minimum unassigned fund balance of 30% of the current fiscal year's budgeted operating expenditures or a fund balance that is necessary to keep the Library System from borrowing funds.

14. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 STEWARDSHIP AND ACCOUNTABILITY**

**A. Excess of Expenditures Over Budget**

The following funds had expenditures in excess of budget at the departmental level for the year ended December 31, 2020:

Fund	Function	Budget	Expenditures	Excess
General Fund	Current:			
	Building	\$ 23,500	\$ 72,556	\$ 49,056
	Vehicle	-	22,668	22,668
	Branch Collections	220,807	280,363	59,556
	Capital Outlay	4,400	5,040	640
	Debt Service:			
	Principal	-	720	720

The additional expenditures were financed by greater than anticipated grant and member revenues.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS**

**A. Deposits**

The Library System maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as Cash and Cash Equivalents or Investments. Interest is allocated based on management's estimate of interest earned by each fund. In accordance with Minnesota Statutes the Library System maintains deposits at financial institutions which are authorized by the, Library System's Board of Directors.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

1. Deposits

The Library System is authorized by Minn. Stat. §§ 118A.02 and 118A.04 to designate a depository for public funds and to invest in certificates of deposits. The Library System is required by Minn. Stat. § 118A.03 to protect deposits with insurance, surety bond, or collateral. The market value of collateral pledged shall be at least 10% more than the amount of deposit at the close of the financial institution's banking day, not covered by insurance, bonds, or an irrevocable standby letter of credit issued by the Federal Home Loan Bank. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

Authorized collateral includes: U.S. government treasury bills, notes, or bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standby letters of credit issued by a Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the Library System's deposits may not be returned to it. The Library System has a deposit policy for custodial credit risk which follows Minnesota Statutes for deposits.

The Library System's deposits in banks at December 31, 2020 were undercollateralized by \$399,761. This deficit put the Library System at a higher risk for custodial credit risk. The deficit was covered in the subsequent months.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Deposits (Continued)**

2. Investments

Minnesota Statutes §§118A.04 and 118A.05 generally authorize the following types of investments as available to the Library System:

- (1) Securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as “high risk” by Minnesota Statutes §118A.04, Subd. 6;
- (2) Mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;
- (3) General obligations of the state of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
- (4) Bankers’ acceptances of United States banks;
- (5) Commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and
- (6) With certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Library System does not have a formal policy to manage its exposure to interest rate risk.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a national recognized statistical rating organization. It is the Library System’s policy to invest only in securities that meet the rating requirements set by state statute.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Deposits (Continued)**

2. Investments (Continued)

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. The Library System places no limit on the amount that it may invest in any one issuer.

The following table presents the County's deposit and investment balances at December 31, 2020, and information relating to potential investment risks:

	Credit Risk		Concentration Risk	Interest Rate Risk	Carrying (Fair) Value
	Credit Rating	Rating Agency	Over 5% of Portfolio	Maturity Date	
Negotiable Certificates of Deposit	N/R	N/A	80.1%	N/A	\$ 532,928
Investment Pools/Mutual Funds:					
Minnesota Community Foundation (MCF)	N/R	N/A	19.9%	N/A	132,678
Total Investments					<u>665,606</u>
Deposits					5,804,008
Petty Cash					<u>2,461</u>
Total Deposits and Investments					<u>\$ 6,472,075</u>

N/A - Not Applicable  
N/R - Not Rated

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Deposits (Continued)**

2. Investments (Continued)

Fair Value Measure

The Library System uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The Library System follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the Library System has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Financial asset and liabilities are valued using inputs that are adjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

*Level 2* – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

*Level 3* – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity’s own assumptions about the assumptions market participants and would use in pricing the asset.

Assets measured at fair value on a recurring basis:

<u>Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments by Fair Market Value:				
Negotiable Certificates of Deposit	\$ -	\$ 532,928	\$ -	\$ 532,928
Investments Measured at Amortized Costs				
Minnesota Community Foundation				132,678
				Deposits 5,804,008
				Petty Cash 2,461
				<u>\$ 6,472,075</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Deposits (Continued)**

2. Investments (Continued)

Fair Value Measure (Continued)

Minnesota Community Foundation (MCF) fund is a classic endowment fund held and managed by the Saint Paul & Minnesota Community Foundation.

The Minnesota Community Foundation investment is valued using amortized cost. These funds use charitable gifts to build an investment designed for growth. The endowment's earnings flow back to the library stem as annual income. The use is restricted by the grant agreement with the Foundation. The library system may request to terminate the fund and request the return of the assets and/or request additional amounts above the spending policy set by the board of the Foundation.

**NOTE 4 PREPAID EXPENSES**

Prepaid expenses consisted of the following as of December 31, 2020:

Insurance Premiums	\$	21,500
Library Materials		69,449
Total	\$	<u>90,949</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated/Amortized:				
Land	\$ 30,000	\$ -	\$ -	\$ 30,000
Capital Assets, Being Depreciated/Amortized:				
Buildings and Improvements	587,168	-	-	587,168
Vehicles	213,897	-	37,249	176,648
Furniture, Fixtures, and Equipment	327,225	5,040	-	332,265
Books and Materials (Collections)	496,966	22,978	-	519,944
Intangible Asset - Software	19,916	-	-	19,916
Total Capital Assets, Being Depreciated/Amortized	1,645,172	28,018	37,249	1,635,941
Accumulated Depreciation/Amortization for:				
Buildings and Improvements	288,671	16,351	-	305,022
Vehicles	141,536	24,820	37,249	129,107
Furniture, Fixtures, and Equipment	302,878	7,809	-	310,687
Books and Materials (Collections)	266,353	20,783	-	287,136
Intangible Asset - Software	3,319	6,639	-	9,958
Total Accumulated Depreciation/ Amortization	1,002,757	76,402	37,249	1,041,910
Total Capital Assets, Being Depreciated/Amortized, Net	642,415	104,420	74,498	594,031
Governmental Activities Capital Assets, Net	\$ 672,415	\$ 104,420	\$ 74,498	\$ 624,031

Depreciation expense during the current year was allocated as follows:

<b>Governmental Activities</b>	
Buildings	\$ 16,351
Vehicles	24,820
Library Operations	28,592
Software	6,639
Total Depreciation/Amortization Expense, Governmental Activities	\$ 76,402

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 6 UNEARNED REVENUE**

Unearned revenue in the governmental funds consisted of grants for the Legacy Program that are collected in advance of eligibility requirements being met. Total unearned revenues at December 31, 2020 totaled \$111,981 in the Arts and Cultural Heritage Fund.

**NOTE 7 LONG-TERM LIABILITIES**

**A. Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Capital Leases Payable	\$ -	\$ 5,040	\$ 720	\$ 4,320	\$ 960
Compensated Absences Payable	47,662	14,593	-	62,255	-
Total Governmental Activity					
Long-Term Liabilities	<u>\$ 47,662</u>	<u>\$ 19,633</u>	<u>\$ 720</u>	<u>\$ 66,575</u>	<u>\$ 960</u>

Compensated absences are to record the accrued vacation benefit for the Library System's employees. Resources for the payment of compensated absences benefits payable included in long-term liabilities will be provided primarily by the General Fund. The capital lease is liquidated in the General Fund.

**B. Capital Lease**

The Library System has a lease agreement with Pitney Bowes for a mailing machine that was entered into during 2020. The lease period is for 63 months. The historical cost of these leases is \$5,040 with \$1,008 of related accumulated depreciation.

Minimal annual principal payments required to retire long-term debt are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 960
2022	960
2023	960
2024	960
2025	480
Total Minimum Lease Payments	<u>\$ 4,320</u>



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 FUND BALANCES**

**A. Nonspendable**

Nonspendable balances include prepaid items of \$90,949 and an endowment held by the Minnesota Community Foundation of \$132,768.

**B. Restricted**

Following is a schedule of the automation repair and replacement balances allocated by location:

Branch	2019	2020				Balance
	Balance	Interest	Capital	Revenue	Expenditures	
Bemidji	\$ 51,080	\$ 297	\$ -	\$ 5,647	\$ 4,093	\$ 52,931
Blackduck	13,093	76	-	289	-	13,458
Brainerd	65,604	381	-	4,659	-	70,644
Cass Lake	8,712	51	-	245	32	8,976
KRL Headquarters	66,668	388	-	-	1,648	65,408
Longville	18,770	109	-	983	-	19,862
Park Rapids	25,541	148	-	3,601	2,458	26,832
Pine River	17,004	99	-	255	1,726	15,632
Wadena	29,968	174	-	1,374	1,902	29,614
Walker	14,132	82	-	406	162	14,458
Total	<u>\$ 310,572</u>	<u>\$ 1,805</u>	<u>\$ -</u>	<u>\$ 17,459</u>	<u>\$ 12,021</u>	317,815
Less: Kitchigami Regional Library - Classified as Committed						65,408
Total Restricted Fund Balance						<u>\$ 252,407</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 FUND BALANCES (CONTINUED)**

**C. Committed**

Following is a schedule of committed funds at December 31, 2020:

Automation	\$ 411,594
Sue Tricker Outreach	204,056
Crow Wing County	183,382
Regional Library Telecommunications Aid	173,557
Library Building	167,862
Endowment - Minnesota Community Foundation	132,768
Automation - Repair and Replacement - Headquarters	65,408
Outreach	58,645
Building Repair and Maintenance	40,968
Summer Reading	34,144
Loan Security	31,427
Software Accounting	25,827
Gates Grant	19,819
Headquarter's Gift	277
Total Committed Funds	<u><u>\$ 1,682,135</u></u>

**NOTE 9 PENSION PLANS**

**A. Plan Description**

The Library System participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

**1. General Employees Retirement Plan (General Employees Plan)**

The General Employees Retirement Plan covers certain full time and part-time employees of the Library System's. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**B. Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

**1. General Employees Plan Benefits**

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**C. Contributions**

*Minnesota Statutes* Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

**1. General Employees Plan Contributions**

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2020 and the Library System was required to contribute 7.50% for Coordinated Plan members. The Library System's contributions to the General Employees Fund for the year ended December 31, 2020, were \$94,355. The Library System's contributions were equal to the required contributions as set by state statute.

**D. Pension Costs**

**1. General Employees Plan Pension Costs**

At December 31, 2020, the Library System reported a liability of \$1,067,191 for its proportionate share of the General Employees Fund's net pension liability. The Library System's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the Library System totaled \$33,000. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Library System's proportionate share of the net pension liability was based on the Library System's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The Library System's proportionate share was 0.178% at the end of the measurement period and 0.175% for the beginning of the period.

Library System's Proportionate Share of Net Pension Liability	\$ 1,067,191
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Library System	33,000
Total	<u>\$ 1,100,191</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**1. General Employees Plan Pension Costs (Continued)**

For the year ended December 31, 2020, the Library System recognized pension expense of \$28,559 for its proportionate share of the General Employees Plan's pension expense. In addition, the Library System recognized \$2,872 as grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual \$16 million contribution.

At December 31, 2020, the Library System reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 9,730	\$ 4,038
Changes in Actuarial Assumptions	-	39,565
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	18,436	-
Changes in Proportion	15,944	28,002
Library Contributions Subsequent to the Measurement Date	47,920	-
Total	<u>\$ 92,030</u>	<u>\$ 71,605</u>

The \$47,920 reported as deferred outflows of resources related to pensions resulting from Library System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expenses Amount</u>
2021	\$ (68,125)
2022	(10,221)
2023	25,068
2024	25,783

**2. Total Pension Expense**

The total pension expense for the General Employees Plan recognized by the Library system for the year ended December 31, 2020 was \$31,431.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF
Inflation	2.25% per Year
Active Member Payroll Growth	3.00% per year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on Pub-2010 General Employee Mortality table for the General Employees Plan. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

Changes in Actuarial Assumptions (Continued):

- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5 %	5.10 %
International Equity	17.5	5.30
Private Markets	25.0	5.90
Fixed Income	20.0	0.75
Cash Equivalents	2.0	-
Totals	100.0 %	

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2020 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 PENSION PLANS (CONTINUED)**

**G. Pension Liability Sensitivity**

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

Description	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Library's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 1,710,338	\$ 1,067,191	\$ 536,647

**H. Pension Plan Fiduciary Net Position**

Detailed information about General Employees Plan's fiduciary's net position is available in a separately-issued PERA financial report. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 10 RISK MANAGEMENT**

The Library System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omission; injuries to employees; and natural disasters. The Library System purchases commercial insurance coverage for such risks.

There were no significant reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

**NOTE 11 COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the Library System expects such amounts, if any, to be immaterial. The financial assistance received is subject to audits by the grantor agency.

**NOTE 12 PRIOR PERIOD ADJUSTMENT**

During the current year it was determined that the liabilities and expenditures in the General Fund were overstated in the prior year due to an error.

To correct this error, beginning fund balance of the General Fund was restated by an increase of \$47,662.

	<u>General Fund</u>
Fund Balance, December 31, 2019, as Previously Reported	\$ 5,914,499
Restatement	47,662
Fund Balance, December 31, 2019, as Restated	<u>\$ 5,962,161</u>



**OTHER REQUIRED SUPPLEMENTARY INFORMATION**

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Federal Sources	\$ -	\$ -	\$ 13,000	\$ 13,000
State Sources	694,886	694,886	753,084	58,198
Other Sources	2,035,404	1,930,304	2,034,507	104,203
Interest Earnings	25,000	25,000	45,375	20,375
Sales	25,000	25,000	17,649	(7,351)
Automation	17,459	17,459	17,459	-
Miscellaneous	-	-	29,707	29,707
Total Revenues	<u>2,797,749</u>	<u>2,692,649</u>	<u>2,910,781</u>	<u>218,132</u>
<b>EXPENDITURES</b>				
Current:				
Library Operations	2,523,610	2,523,610	2,048,689	(474,921)
Building	23,500	23,500	72,556	49,056
Vehicle	-	-	22,668	22,668
Branch Collections	220,807	220,807	280,363	59,556
Library Materials	195,203	195,203	147,882	(47,321)
Board	31,000	31,000	28,757	(2,243)
Associate Service	21,050	21,050	10,000	(11,050)
Capital Outlay	4,400	4,400	5,040	640
Debt Service:				
Principal	-	-	720	720
Total Expenditures	<u>3,019,570</u>	<u>3,019,570</u>	<u>2,616,675</u>	<u>(402,895)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(221,821)	(326,921)	294,106	621,027
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	40,018	40,018
Proceeds from Capital Leases	-	-	5,040	5,040
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>45,058</u>	<u>45,058</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (221,821)</u>	<u>\$ (326,921)</u>	339,164	<u>\$ 666,085</u>
Fund Balance - Beginning of Year			5,914,499	
Restatement (See Note 12)			<u>47,662</u>	
Fund Balance - Beginning of Year, as Restated			<u>5,962,161</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 6,301,325</u>	

See accompanying Notes to Required Supplementary Information.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
BUDGETARY COMPARISON SCHEDULE – ARTS AND CULTURAL HERITAGE FUND  
YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
State Sources	\$ 105,100	\$ 105,100	\$ 69,461	\$ (35,639)
<b>EXPENDITURES</b>				
Current:				
Legacy Program	105,100	105,100	69,461	(35,639)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			-	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ -</u>	

See accompanying Notes to Required Supplementary Information.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF THE LIBRARY SYSTEM'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
LAST 10 FISCAL YEARS**

	Measurement Date June 30, 2020	Measurement Date June 30, 2019	Measurement Date June 30, 2018	Measurement Date June 30, 2017	Measurement Date June 30, 2016	Measurement Date June 30, 2015
<b>PERA - General Employees Fund</b>						
District's Proportion of the Net Pension Liability	0.0178%	0.0175%	0.0184%	0.0183%	0.0187%	0.0202%
District's Proportionate Share of the Net Pension Liability	\$ 1,067,191	\$ 967,536	\$ 1,020,757	\$ 1,168,260	\$ 1,518,347	\$ 1,046,869
State's Proportionate Share of the Net Pension Liability	33,000	30,165	33,653	14,672	19,889	-
District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability	1,100,191	997,701	1,054,410	1,182,932	1,538,236	1,046,869
District's Covered Payroll	1,315,318	1,400,653	1,338,922	1,177,307	1,162,160	1,164,880
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	81.14%	69.08%	76.24%	99.23%	130.65%	89.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.06%	80.20%	79.53%	75.90%	68.91%	78.20%

NOTE: Information is presented prospectively and an accumulation of 10 years will be provided.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF LIBRARY SYSTEM CONTRIBUTIONS  
LAST 10 FISCAL YEARS**

	2020	2019	2018	2017	2016	2015
<b>PERA - General Employees Fund</b>						
Contractually Required Contribution	\$ 94,355	\$ 95,189	\$ 94,368	\$ 90,514	\$ 87,432	\$ 86,690
Contributions in Relation to the Contractually Required Contribution	(94,355)	(95,189)	(94,368)	(90,514)	(87,432)	(86,690)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 1,258,067	\$ 1,269,187	\$ 1,258,240	\$ 1,206,853	\$ 1,165,760	\$ 1,155,867
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%

NOTE: Information is presented prospectively and an accumulation of 10 years will be provided.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2020**

**NOTE 1 LEGAL COMPLIANCE – BUDGETS**

The Library System board adopts annual budgets for the General Fund and the Arts and Cultural Heritage Funds. These budgets and the actual amounts are both prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

In the following funds, expenditures exceeded the appropriations during the year ended December 31, 2020:

Fund	Function	Budget	Expenditures	Excess
General Fund	Current:			
	Building	\$ 23,500	\$ 72,556	\$ 49,056
	Vehicle	-	22,668	22,668
	Branch Collections	220,807	280,363	59,556
	Capital Outlay	4,400	5,040	640
	Debt Service:			
	Principal	-	720	720

The overage above was considered by Library System management to be the result of necessary expenditures critical to operations. They were financed by greater than anticipated grant and tax revenues.

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS**

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended December 31:

2020

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
LAST TEN FISCAL YEARS**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2020 (Continued)

Changes in Actuarial Assumptions (Continued):

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

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

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after December 31, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2018 (Continued)

Changes in Plan Provisions (Continued)

- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumption

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

Changes in Plan Provisions

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

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study dated December 31, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Actuarial Plan Provisions

- There have been no changes since the prior valuation.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study December 31, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

## **SUPPLEMENTARY INFORMATION**

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
 DETAILED REVENUE AND EXPENSE SCHEDULE – ENTITY WIDE  
 YEAR ENDED DECEMBER 31, 2020**

**INTERGOVERNMENTAL AND LOCAL REVENUE**

State:

State Aid	\$ 760,085
Special/Grants	69,460
Total State	829,545

County:

Beltrami	412,386
Cass	386,483
Crow Wing	509,127
Hubbard	215,968
Wadena	99,401
Total County	1,623,365

City:

Bemidji	143,162
Blackduck	16,494
Brainerd	87,173
Cass Lake	8,400
Longville	9,710
Park Rapids	52,908
Pine River	13,233
Wadena	70,945
Walker	15,117
Total City	417,142

Total Intergovernmental and Local Revenue	2,870,052
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**OTHER REVENUE**

Interest on Savings and CD's	35,228
Insurance Proceeds	40,018
Endowment Investment Income and Gains	10,147
Automation	17,459
Sales:	
Copies and Faxes	17,649
Miscellaneous Gifts and Other	29,707
Total Other Revenue	150,208

Total Revenues	\$ 3,020,260
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**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
 DETAILED REVENUE AND EXPENSE SCHEDULE – ENTITY WIDE (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

**EXPENSES**

Library Materials	
Branch Collections	\$ 257,384
E-Materials	116,113
Periodicals and Papers	19,585
Shared Databases	12,184
Total Library Materials	<u>405,266</u>
 Library Operations:	
Automation Operating Costs	97,809
Communications/Dataline/Fax	55,244
Postage	3,598
Library Supplies	17,714
Office Supplies	32,988
Shared Processing Cost	15,320
Interlibrary Service Maintenance	43,625
Winter Reading Program	4,800
Summer Reading Program	294
CARES Act Expense	44,355
Other	23,857
Total Library Operations	<u>339,604</u>
 Vehicle:	
Delivery Van/Staff Van/Mobile Library Gas and Oil	8,608
Delivery Van/Staff Van/Mobile Library Repairs	9,376
Vehicles/Mobile Library Insurance	4,684
Total Vehicle	<u>22,668</u>
 Building:	
Insurance - Contents and Liability	7,409
Repairs and Maintenance	58,055
Electric	4,271
Gas	1,110
Sanitation/Disposal	861
Sewer	504
Water	346
Total Building	<u>72,556</u>
 Board:	
Meetings	1,017
Professional Fees and Dues/Special Projects	24,780
Insurance	2,960
Total Board	<u>28,757</u>
 Legacy Program Expenses	69,461

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
 DETAILED REVENUE AND EXPENSE SCHEDULE – ENTITY WIDE (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

**EXPENSES (CONTINUED)**

Branch Salaries:	
Bemidji	\$ 248,447
Blackduck	37,718
Brainerd	290,189
Cass Lake	31,944
Longville	39,052
Park Rapids	135,290
Pine River	65,596
Wadena	81,500
Walker	63,673
Total Branch Salaries	<u>993,409</u>
Regional Salaries:	
System Support	179,268
Technical Services	47,818
Interlibrary Loan	29,133
Mobile Library Salaries	35,816
Delivery	25,715
Total Regional Salaries	<u>317,750</u>
Employee Benefits:	
FICA	104,860
Health Benefits	181,511
PERA	100,815
Workers' Compensation	7,757
Unemployment	11,444
Total Employee Benefits	<u>406,387</u>
Miscellaneous:	
Meetings	86
Training	3,848
Travel	237
Investment Fees/Admin	1,516
Recruiting	6,614
Associate Service	10,000
Other	462
Total Miscellaneous	<u>22,763</u>
Depreciation/Amortization:	
Books and Materials	28,592
Buildings and Equipment	41,171
Software	6,639
Total Depreciation/Amortization	<u>76,402</u>
Total Expenses	<u><u>\$ 2,755,023</u></u>

**OTHER INFORMATION  
(UNAUDITED)**

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF MINNESOTA LEGACY GRANT FUNDING  
YEAR ENDED DECEMBER 31, 2020**

	2020	2019	2018	2017	2016	2015
<b>Cash Reconciliation</b>						
Beginning Cash (Deficit)	\$ 80,246	\$ 79,231	\$ 66,245	\$ 22,181	\$ 45,970	\$ (8,365)
Cash Receipts	101,196	107,831	106,799	99,047	45,640	166,689
Cash Expenditures	(69,461)	(106,816)	(93,813)	(54,983)	(69,429)	(112,354)
Ending Cash (Deficit)	<u>\$ 111,981</u>	<u>\$ 80,246</u>	<u>\$ 79,231</u>	<u>\$ 66,245</u>	<u>\$ 22,181</u>	<u>\$ 45,970</u>
<b>Governmental Funds Reconciliation</b>						
Cash Receipts	\$ 101,196	\$ 107,831	\$ 106,799	\$ 99,047	\$ 45,640	\$ 166,689
Prior Year Grant Receivable	-	-	-	-	-	(57,455)
Prior Year Deferred Revenue	80,246	79,173	66,245	22,181	45,970	48,796
Deferred Revenue	(111,981)	(80,246)	(79,173)	(66,245)	(22,181)	(45,970)
Revenue	<u>69,461</u>	<u>106,758</u>	<u>93,871</u>	<u>54,983</u>	<u>69,429</u>	<u>112,060</u>
Cash Expenditures	69,461	106,816	93,813	54,983	69,429	112,354
Prior Year Accounts Payable	-	(58)	-	-	-	(294)
Accounts Payable	-	-	58	-	-	-
Governmental Funds Expense	<u>69,461</u>	<u>106,758</u>	<u>93,871</u>	<u>54,983</u>	<u>69,429</u>	<u>112,060</u>
Governmental Funds Increase (Decrease)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Governmental Funds Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Entity-Wide Reconciliation</b>						
Capital Assets Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	-	-	-	-	199	400
Entity-Wide Expense	<u>69,461</u>	<u>106,758</u>	<u>93,871</u>	<u>54,983</u>	<u>69,429</u>	<u>112,060</u>
Entity-Wide (Decrease)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (199)</u>	<u>\$ (400)</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199</u>

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF REGIONAL LIBRARY TELECOMMUNICATION AID – CASH BASIS  
YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>REVENUE</b>	\$ 41,030	\$ 39,884	\$ 39,882	\$ 40,991	\$ 40,217	\$ 6,844
<b>EXPENDITURES</b>						
Priority 1:						
Datalines	46,274	39,883	51,203	31,285	47,906	44,552
Telephone	15,209	15,853	-	18,195	17,046	24,387
Remote Access	615	441	312	208	312	312
Internet Access	8,885	-	-	-	-	-
Priority 2:						
Internal Connections	4,998	1,119	36,713	5,100	1,913	14,836
Total Expenditures	<u>75,981</u>	<u>57,296</u>	<u>88,228</u>	<u>54,788</u>	<u>67,177</u>	<u>84,087</u>
<b>REVENUES (UNDER) EXPENDITURES</b>	<u>\$ (34,951)</u>	<u>\$ (17,412)</u>	<u>\$ (48,346)</u>	<u>\$ (13,797)</u>	<u>\$ (26,960)</u>	<u>\$ (77,243)</u>



## **OTHER REQUIRED REPORTS**



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

Board of Directors  
Kitchigami Regional Library System  
Pine River, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kitchigami Regional Library System (the Library System), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Library System's basic financial statements, and have issued our report thereon dated September 7, 2021.

**Internal Control Over Financial Reporting**

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2020-001 to 2020-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as item 2020-004 to be a significant deficiency.

### **Compliance and Other Matters**

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

### **The Library System's Responses to Findings**

The Library System's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Library System's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
September 7, 2021



## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Directors  
Kitchigami Regional Library System  
Pine River, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund information of Kitchigami Regional Library System (the Library System) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Library System's financial statements as listed in the table of contents and have issued our report thereon dated September 7, 2021.

In connection with our audit, we noted that the Library System failed to comply with provisions of the deposits and investments provisions of *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, in so far as they relate to accounting matters as described in the schedule of findings and responses as item 2020-005. Also, in connection with our audit, nothing came to our attention that caused us to believe that the Library System failed to comply with the provisions of the contracting and bidding, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Library System's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The Library System's written response to the legal compliance finding identified in our audit is described in the schedule of findings and responses. The Library System's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
September 7, 2021



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2020**

**MATERIAL WEAKNESSES (FINANCIAL REPORTING):**

<b>Finding: 2020-001</b>	<b>Financial Reporting Process</b>
<b>Condition:</b>	As part of the audit, management requested us to prepare a draft of the financial statements, including the related notes to the financial statements.
<b>Criteria:</b>	Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with GAAP.
<b>Effect:</b>	The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the Library System's internal controls.
<b>Cause:</b>	The Library System's management have not monitored recent accounting developments to the extent necessary to enable them to prepare the financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified.
<b>Repeat Finding:</b>	Yes, 2019-003.
<b>Recommendation:</b>	Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.
<b>Views of Responsible Officials:</b>	There is no disagreement with the audit finding. The Library System will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**MATERIAL WEAKNESSES (FINANCIAL REPORTING) (CONTINUED):**

<b>Finding: 2020-002</b>	<b>Limited Segregation of Duties</b>
<b>Condition:</b>	Due to the limited size of the Library System's business office staff, the Library System has limited segregation of duties. Currently procedures over transaction cycles related to cash disbursements, billing, and payroll at the Library System has limited segregation of duties.
<b>Criteria:</b>	Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.
<b>Effect:</b>	Inadequate segregation of duties could adversely affect the Library System's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.
<b>Cause:</b>	There is a limited number of staff in the business office.
<b>Repeat Finding:</b>	Yes, 2019-001.
<b>Recommendation:</b>	We recommend that the Library System continue to segregate duties as best it can within the limits of what the Library System considers to be cost beneficial.
<b>Views of Responsible Officials:</b>	There is no disagreement with the audit finding. The Library System reviews and makes improvements to its internal controls on an ongoing basis, and attempts to maximize the segregation of duties in all areas within the limits of the staff available.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**MATERIAL WEAKNESSES (FINANCIAL REPORTING) (CONTINUED):**

<b>Finding: 2020-003</b>	<b>Audit Adjustments</b>
<b>Condition:</b>	As part of the audit, we proposed material adjustments related to recording payables and receivables in accordance with GAAP and related to recording prepaids balances.
<b>Criteria:</b>	Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair representation in the financial statements in accordance with U.S. generally accepted accounting principles. Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibilities include adjusting the financial statement to correct material misstatements and produce accurate financial statements on a timely basis.
<b>Effect:</b>	Controls over year-end closing could affect the Library System's ability to detect or prevent errors.
<b>Cause:</b>	The Library System does not have enough office staff with enough time to record these adjustments.
<b>Repeat Finding:</b>	No
<b>Recommendation:</b>	We recommend that Library System management and financial personnel continue to work on establishing a process to ensure the recording of all related transactions to properly adjust financial statements at year-end.
<b>Views of Responsible Officials:</b>	There is no disagreement with the audit finding. The Library System will create a process to ensure the proper and timely recording of all adjustments in order to produce accurate and timely financial statements.

**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**SIGNIFICANT DEFICIENCIES (FINANCIAL REPORTING):**

<b>Finding: 2020-004</b>	<b>Fund Balance Policy</b>
<b>Condition:</b>	As part of the audit, we noted that the Library System did not have a Board approved Fund Balance policy.
<b>Criteria:</b>	Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library System are described in Note 1 to the financial statements. There is no formal Fund Balance policy approved by the Board to guide management in keeping track of their fund balances throughout the year.
<b>Effect:</b>	Practices may not be followed as intended by management and personnel may not understand the purpose of internal controls.
<b>Cause:</b>	The Library System's Board of Directors has not yet passed a policy.
<b>Repeat Finding:</b>	No
<b>Recommendation:</b>	We recommend that Library System management work with the Board of Directors to approve a Fund Balance policy as soon as possible.
<b>Views of Responsible Officials:</b>	There is no disagreement with the audit finding. The Library System's management will work with the board to develop a Fund Balance Policy.



**KITCHIGAMI REGIONAL LIBRARY SYSTEM  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

**FINDINGS RELATED TO MINNESOTA LEGAL COMPLIANCE**

<b>Finding: 2020-005</b>	<b>Deposits and Investments</b>
<b>Condition and Context:</b>	The Library System lacked sufficient collateral to cover its uninsured deposits on December 31, 2020.
<b>Criteria:</b>	Minnesota statutes require local governments to obtain collateral which, when computed at market value, shall be at least 10% more than the amount of any deposits in excess of FDIC insurance at the close of each banking day.
<b>Effect:</b>	The Library System is not in compliance with state statutes.
<b>Cause:</b>	Unknown.
<b>Repeat Finding:</b>	Yes, 2019-004
<b>Recommendation:</b>	We recommend that Library System management put procedures in place to monitor its excess deposits on a daily basis to ensure it maintains sufficient collateral.
<b>Views of Responsible Officials:</b>	There is no disagreement with the audit finding.



December 6, 2021

FUND	Deerwood Checking BEGINNING BALANCE	Bill Report through 12/6/2021	Deerwood Checking ENDING BALANCE	Deerwood First Preferred Savings BEGINNING BALANCE	Deerwood First Preferred Savings Bill Report through 12/6/2021	Deerwood First Preferred Savings ENDING BALANCE	Total Balance of all Accounts
GENERAL (101)	\$121,479.31	\$11,734.33	\$109,744.98	\$105,748.22	\$0.00	\$105,748.22	
POLICE RESTRICTED CASH	\$21,129.09	\$0.00	\$21,129.09	\$0.00	\$0.00	\$0.00	
CEMETERY (201)	(\$421.10)	\$0.00	(\$421.10)	\$2,352.80	\$0.00	\$2,352.80	
PERPETUAL CARE (202)	\$10,329.47	\$0.00	\$10,329.47	\$53,418.01	\$0.00	\$53,418.01	
SEWER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$59,647.34	\$0.00	\$59,647.34	
SEWER REPLACE.	\$0.00	\$0.00	\$0.00	\$28,853.18	\$0.00	\$28,853.18	
SCDP REVOLVING LOAN FUND	\$0.00	\$0.00	\$0.00	\$83,681.52	\$0.00	\$83,681.52	
FIRE DEPT RESERVE (TruckFund)	\$0.00	\$0.00	\$0.00	\$288,619.89	\$0.00	\$288,619.89	
PINE TREE PARK (209)	\$56,602.56	\$40,994.92	\$15,607.64	\$10,000.00	\$0.00	\$10,000.00	
WATER SINKING FUND	\$0.00	\$0.00	\$0.00	\$150,836.32	\$0.00	\$150,836.32	
PUBLIC WORKS RESERVE FUND	\$0.00	\$0.00	\$0.00	\$12,882.43	\$0.00	\$12,882.43	
Fire Dept Special Equip Fund (216)	\$259,233.98	\$0.00	\$259,233.98	\$26,376.25	\$0.00	\$26,376.25	
2018 Revolving Loan Fund (250 - NEW)	\$0.00	\$0.00	\$0.00	\$78,933.34	\$21,950.00	\$56,983.34	
2006 GO BOND (307)	\$59,231.62	\$0.00	\$59,231.62	\$33,368.75	\$0.00	\$33,368.75	
2009A Refunding Bond (309)	\$52,864.93	\$15,928.13	\$36,936.80	\$13,942.37	\$0.00	\$13,942.37	
2011 Industrial Lane IntraLoan (311)	\$11,941.08	\$0.00	\$11,941.08	\$0.00	\$0.00	\$0.00	
2014A Disposal System Loan (314)	\$25,949.44	\$0.00	\$25,949.44	\$0.00	\$0.00	\$0.00	
2017A Disposal System Project/Sum/Main	\$33,281.20	\$0.00	\$33,281.20	\$0.00	\$0.00	\$0.00	
2017A Disposal Sys Loan (317)	\$18,229.50	\$0.00	\$18,229.50	\$0.00	\$0.00	\$0.00	
2017 PFA Debt Sys Bond Debt Service (320)	\$53,490.60	\$0.00	\$53,490.60	\$0.00	\$0.00	\$0.00	
2018 Frontage/Pine Ave Internal Loan (325)	\$5,069.33	\$0.00	\$5,069.33	\$0.00	\$0.00	\$0.00	
<b>2021 Liquor Construction Project Fund (352)</b>	\$83,367.24	\$0.00	\$83,367.24	\$0.00	\$0.00	\$0.00	
TAX INCREMENT FINANCING (376)	\$123,263.56	\$405.00	\$122,858.56	\$0.00	\$0.00	\$0.00	
Blackduck HRA Fund (210)	\$5,092.60	\$0.00	\$5,092.60	\$0.00	\$0.00	\$0.00	
WATER FUND (601)	\$211,934.72	\$7,253.08	\$204,681.64	\$0.00	\$0.00	\$0.00	
SEWER FUND (602)	\$138,868.14	\$10,970.88	\$127,897.26	\$0.00	\$0.00	\$0.00	
LIQUOR FUND (609)	\$208,967.97	\$87,133.32	\$121,834.65	\$0.00	\$0.00	\$0.00	
LIQUOR RENT FUND	\$14,322.44	\$0.00	\$14,322.44	\$0.00	\$0.00	\$0.00	
GOLF COURSE (613)	(\$111,373.19)	\$2,017.40	(\$113,390.59)	\$0.00	\$0.00	\$0.00	
<b>Total:</b>	<b>\$1,402,854.49</b>	<b>\$176,437.06</b>	<b>\$1,226,417.43</b>	<b>\$948,660.42</b>	<b>\$21,950.00</b>	<b>\$926,710.42</b>	<b>\$2,153,127.85</b>

Transfer Recommended:

Fund Transfer from:	Fund transfer to:	Reason:	Amount of Transfer:
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**2022 Bond Payments:**

	Principal:	Interest:	Fees:	Total:
2009 General Obligation Bond Payment for 2022 (309)	\$15,000.00	\$928.13	\$0.00	\$15,928.13

CITY OF BLACKDUCK

Monthly Bills

November 2021

Check Name	Amount		
<b>Fund 101 GENERAL FUND</b>		BELTRAMI ELECTRIC COOP	\$751.70
Marco Technologies LLC	\$164.94	COREY RUDNICKI	\$135.00
AMERIPRIDE LINEN & APPAREL	\$133.77	Gopher State One Call	\$6.75
BELTRAMI COUNTY-HIGHWAY DEPT.	\$390.00	MN DEPT OF HEALTH DRINKING WAT	\$687.00
BELTRAMI ELECTRIC COOP	\$3,075.67	PAUL BUNYAN COMMUNICATIONS	\$33.88
BLACKDUCK AUTO PARTS	\$1,237.30	WIDSETH	\$3,168.75
BLACKDUCK CO-OP	\$46.84	<b>Fund 601 WATER FUND</b>	\$7,253.08
BLACKDUCK FAMILY FOODS	\$29.07	<b>Fund 602 SEWER FUND</b>	
BOGARTS REPAIR AND RECOVERY	\$232.42	BELTRAMI ELECTRIC COOP	\$1,099.11
EVOLVE CREATIVE LLC	\$235.00	JUELSON PLUMBING & HEATING	\$1,994.44
FORUM COMMUNICATIONS CO	\$29.93	NORTHWOODS LUMBER CO	\$3.98
FRONTIER REPAIR	\$56.90	VEIT	\$4,704.60
MN DEPT OF PUBLIC SAFETY	\$199.25	WIDSETH	\$3,168.75
NORTHWOODS LUMBER CO	\$29.29	<b>Fund 602 SEWER FUND</b>	\$10,970.88
PAUL BUNYAN COMMUNICATIONS	\$620.38	<b>Fund 609 MUNICIPAL LIQUOR FUND</b>	
QUILL CORPERATION	\$114.74	AMERIPRIDE LINEN & APPAREL	\$918.59
RAE BURMEISTER	\$79.99	BELTRAMI ELECTRIC COOP	\$1,340.38
RATWIK, ROSZAK & MALONEY, P.A.	\$120.00	BEMIDJI COCA-COLA	\$151.60
ROGER'S TWO WAY RADIO	\$81.00	BERNATELLOS	\$546.00
TIMBERLINE SPORTS, INC	\$344.04	Bernick Companies	\$8,419.13
VERIZON WIRELESS	\$288.80	BLACKDUCK FAMILY FOODS	\$1,661.36
WIDSETH	\$4,225.00	Breakthru Beverage	\$8,457.84
<b>Fund 101 GENERAL FUND</b>	\$11,734.33	C&L DISTRIBUTING	\$13,437.25
<b>Fund 209 PINE TREE PARK FUND</b>		D & D BEVERAGE BRAIN	\$178.10
BELTRAMI ELECTRIC COOP	\$115.41	GOODSPEED & COMPANY	\$1,707.71
JUELSON PLUMBING & HEATING	\$24,722.00	GUARDIAN PEST CONTROL	\$85.51
MN DEPT OF HEALTH	\$440.00	HBI RADIO BEMIDJI LLC	\$1,435.00
NORTHWOODS LUMBER CO	\$1,822.33	HEGGIES PIZZA LLC	\$449.70
PIERCE CONTRETE, INC	\$13,775.00	JIM DANDY SNACK FOOD CO.	\$90.00
WASTE MANAGEMENT OF WI-MN	\$120.18	JOHNSON BROTHERS LIQUOR CO.	\$8,023.26
<b>Fund 209 PINE TREE PARK FUND</b>	\$40,994.92	MELISSA GULLETTE	\$28.00
<b>Fund 250 2018 REVOLVING LOAN FUND</b>		MELISSAS CLEANING	\$756.00
DOUG REIERSON - BLDG SYSTEMS COR	\$21,950.00	MIKINNON CO., INC	\$10,732.35
<b>Fund 250 2018 REVOLVING LOAN F</b>	\$21,950.00	MMBA (MN MUNICIPAL BEVERAGE)	\$1,200.00
<b>Fund 309 2009A GO Refunding Bonds</b>		NEI BOTTLING INC	\$1,069.75
EHLERS AND ASSOCIATES	\$15,928.13	Northome School	\$40.00
<b>Fund 309 2009A GO Refunding Bon</b>	\$15,928.13	NORTHWOODS ICE, INC	\$141.00
<b>Fund 376 TAX INCREMENT FINANCING</b>		NORTHWOODS LUMBER CO	\$175.41
EHLERS AND ASSOCIATES	\$405.00	OLD DUTCH	\$100.68
<b>Fund 376 TAX INCREMENT FINANCI</b>	\$405.00	PAUL BUNYAN COMMUNICATIONS	\$578.06
<b>Fund 601 WATER FUND</b>		PAUSTIS WINE COMPANY	\$3,320.06
ALDEN POOL & MUNICIPAL SUPPLY	\$2,470.00	Phillips Wine and Spirits	\$9,321.79
		QUILL CORPERATION	\$846.65

Check Name	Amount
REINHART FOODSERVICE LLC	\$0.00
Southern Glazer's of MN	\$6,890.83
TOTAL TAP SERVICES	\$75.00
US FOODs	\$2,648.73
VINOCOPIA INC	\$1,383.88
WASTE MANAGEMENT OF WI-MN	\$314.97
WINE MERCHANTS	\$608.73
<b>Fund 609 MUNICIPAL LIQUOR FUN</b>	<u>\$87,133.32</u>
<b>Fund 613 GOLF COURSE</b>	
BELTRAMI ELECTRIC COOP	\$370.99
ILLINOIS CASUALTY COMMPANY	\$750.00
MINUTEMAN PRESS	\$561.09
Northome School	\$40.00
NORTHWOODS LUMBER CO	\$37.62
PAUL BUNYAN COMMUNICATIONS	\$108.81
WASTE MANAGEMENT OF WI-MN	\$148.89
<b>Fund 613 GOLF COURSE</b>	<u>\$2,017.40</u>
	<u>\$198,387.06</u>

**Sewer Fund**  
**Year to Date Income Statement thru 11/30/2021**

<b>Sewer Operating Revenue:</b>		<b>Budget</b>
Reimbursements	\$247.55	\$0.00
Insurance Proceeds	\$0.00	\$0.00
Interest Earnings	\$495.13	\$750.00
Sewer Sales	\$198,146.19	\$190,000.00
Farm Lease Agreement Revenue	\$6,098.00	\$6,098.00
Swr Penalty	\$1,479.96	\$1,500.00
Charges for Service	\$3,975.00	\$1,000.00
<b>Total Sewer Revenues</b>	<b>\$210,441.83</b>	<b>\$199,348.00</b>

<b>Sewer Operating Expenditures:</b>		<b>Budget</b>	<b>Remaining</b>
Full-Time Employees Regular	\$63,762.40	\$70,434.00	\$6,671.60
Part-Time Employees	\$2,207.49	\$1,133.00	(\$1,074.49)
PERA	\$4,947.78	\$5,218.00	\$270.22
FICA	\$4,960.90	\$6,765.00	\$1,804.10
Employer Paid Health	\$12,785.18	\$14,074.00	\$1,288.82
Office Supplies (GENERAL)	\$224.68	\$200.00	(\$24.68)
Electricity	\$16,661.93	\$20,000.00	\$3,338.07
Training and Instruction	\$679.04	\$1,000.00	\$320.96
Operating Supplies (GENERAL)	\$611.98	\$500.00	(\$111.98)
Motor Fuels	\$1,749.95	\$1,750.00	\$0.05
Lubricants and Additives	\$95.80	\$500.00	\$404.20
Repairs/Maint Supply	\$427.66	\$1,000.00	\$572.34
Equipment Parts	\$134.25	\$0.00	(\$134.25)
Computer Supplies	\$0.00	\$850.00	\$850.00
Merchandise Resale	\$0.00	\$0.00	\$0.00
Building Repair Supply	\$0.00	\$0.00	\$0.00
Tires	\$1,640.82	\$0.00	(\$1,640.82)
Small Tools	\$7.75	\$600.00	\$592.25
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Engineering fees	\$3,519.62	\$4,000.00	\$480.38
Architect Fees	\$26,156.61	\$0.00	(\$26,156.61)
Testing/Analysis	\$1,408.37	\$1,000.00	(\$408.37)
Other Professional Services	\$6,437.86	\$1,500.00	(\$4,937.86)
Telephone	\$317.36	\$500.00	\$182.64
Postage	\$479.56	\$500.00	\$20.44
Travel Expense	\$203.00	\$1,000.00	\$797.00
Other Printing/Binding	\$0.00	\$0.00	\$0.00
Freight and Express	\$0.00	\$0.00	\$0.00
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$2,034.08	\$2,000.00	(\$34.08)
Property Insurance	\$3,230.00	\$1,500.00	(\$1,730.00)
Other Insurance	\$0.00	\$0.00	\$0.00
Automotive Insurance	\$0.00	\$0.00	\$0.00
Workers Compensation	\$2,713.92	\$2,500.00	(\$213.92)
Unemployment Paid	\$0.00	\$0.00	\$0.00
State Connection Fee	\$0.00	\$0.00	\$0.00
Repairs/Maint Building	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Structure	\$2,363.00	\$10,000.00	\$7,637.00
Repairs/Maintenance Machinery	\$0.00	\$0.00	\$0.00
Dues and Subscriptions	\$4,589.01	\$4,000.00	(\$589.01)
Improvements other	\$3,643.19	\$0.00	(\$3,643.19)
Medical Fees	\$0.00	\$0.00	\$0.00
Other Equipment (irrigator)	\$10,256.88	\$6,700.00	(\$3,556.88)
<b>Total Sewer Expenditures</b>	<b>\$181,750.07</b>	<b>\$162,724.00</b>	<b>(\$19,026.07)</b>

		<b>Budget</b>	<b>Remaining</b>
2019 Micro Loan Principal	\$8,000.00	\$8,449.00	\$449.00
2019 Micro Loan Interest	\$0.00	\$0.00	\$0.00
Debt Srv Principal 2014 Go Bond	\$3,000.00	\$3,000.00	\$0.00
Public Works/Police Facility	\$0.00	\$3,352.00	
Depreciation/Capital Outlay	\$0.00	\$25,000.00	\$25,000.00
<b>Total</b>	<b>\$11,000.00</b>	<b>\$39,801.00</b>	<b>\$25,449.00</b>

**Net Total                      \$17,691.76                      \$202,525.00                      \$6,422.93**

## Water Fund

Year to Date Income Statement thru 11/30/2021

Water Operating Revenue:	Budget:	
Water Meter Sales	\$0.00	\$0.00
Health Dept Charges	\$2,643.63	\$2,994.00
Penalties and Interest	\$0.00	\$0.00
Water Sales	\$207,149.43	\$216,500.00
Water Connect/Reconnect Fee	\$488.56	\$1,500.00
Water Penalty	\$1,623.73	\$1,750.00
Interest Earnings	\$793.16	\$1,750.00
Reimbursements	\$2,182.99	\$0.00
<b>Total Water Revenues</b>	<b>\$214,881.50</b>	<b>\$224,494.00</b>

Water Operating Expenditures:	Year to Date	Budget	Remaining
Full-Time Employees Regular	\$59,443.15	\$65,627.00	\$6,183.85
Full-Time Employees OT	\$1,215.19	\$2,000.00	\$784.81
Part-Time Employees	\$2,473.19	\$2,666.00	\$192.81
PERA	\$4,735.04	\$5,023.00	\$287.96
FICA	\$4,745.89	\$5,194.00	\$448.11
Employer Paid Health	\$12,251.63	\$13,491.00	\$1,239.37
Office Supplies (GENERAL)	\$188.45	\$300.00	\$111.55
Printed Forms	\$0.00	\$0.00	\$0.00
Electricity	\$11,321.26	\$12,000.00	\$678.74
Computer Supplies	\$0.00	\$850.00	\$850.00
Training and Instruction	\$55.00	\$1,000.00	\$945.00
Operating Supplies (GENERAL)	\$464.88	\$1,600.00	\$1,135.12
Cleaning Supplies	\$0.00	\$0.00	\$0.00
Motor Fuels	\$1,130.40	\$1,000.00	(\$130.40)
Lubricants and Additives	\$0.00	\$0.00	\$0.00
Chemicals	\$0.00	\$0.00	\$0.00
Chlorine	\$5,801.86	\$7,000.00	\$1,198.14
Fluoride	\$0.00	\$1,000.00	\$1,000.00
Repairs/Maint Supply	\$0.00	\$0.00	\$0.00
Equipment Parts	\$0.00	\$0.00	\$0.00
Building Repair Supply	\$0.00	\$0.00	\$0.00
Utility Maint Supply	\$0.00	\$0.00	\$0.00
Small Tools	\$135.00	\$500.00	\$365.00
Merchandise for Resale	\$0.00	\$750.00	\$750.00
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Architect/Legal Fees	\$26,156.61	\$0.00	(\$26,156.61)
Testing/Analysis	\$21.70	\$0.00	(\$21.70)
Engineering Fees	\$3,519.63	\$4,000.00	\$480.37
Professional Services	\$780.00	\$1,000.00	\$220.00
Other Professional Services	\$1,798.26	\$1,000.00	(\$798.26)
Telephone	\$69.34	\$0.00	(\$69.34)
Postage	\$844.91	\$750.00	(\$94.91)
Travel Expense	\$646.61	\$1,000.00	\$353.39
Other Equipment	\$9,740.00	\$0.00	(\$9,740.00)
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$389.04	\$315.00	(\$74.04)
Property Insurance	\$1,904.00	\$1,600.00	(\$304.00)
Workers Compensation	\$2,201.21	\$2,000.00	(\$201.21)
Towing Charges	\$200.00	\$0.00	(\$200.00)
State Connection Fee	\$2,027.00	\$2,994.00	\$967.00
Repairs/Maint Building	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Structure	\$6,722.55	\$12,000.00	\$5,277.45
Repairs/Maintenance Machinery	\$0.00	\$2,500.00	\$2,500.00
Dues and Subscriptions	\$4,648.94	\$3,000.00	(\$1,648.94)
Uncollectable Checks/Bad Debt	\$79.12	\$200.00	\$120.88
Medical Fees	\$98.00	\$0.00	(\$98.00)
Miscellaneous	\$0.44	\$0.00	(\$0.44)
Other Equipment	\$3,668.85	\$0.00	(\$3,668.85)
Solid Waste Expense	\$307.80	\$0.00	(\$307.80)
Bank Service Charges	\$172.47	\$750.00	\$577.53
<b>Total Water Expenditures</b>	<b>\$173,457.42</b>	<b>\$156,610.00</b>	<b>(\$16,847.42)</b>

Other Water Expenditures:	Budget		Remaining
Transfer Fr Other Fund	\$0.00	\$0.00	\$0.00
PFA Debt Service Principal	\$0.00	\$3,352.00	\$0.00
PFA Debt Service Interest	\$0.00	\$104.50	\$0.00
Debt Service Bond Principal	\$45,000.00	\$45,000.00	\$0.00
Debt Service Bond Interest	\$17,107.50	\$17,107.50	\$0.00
Depreciation/Capital Outlay	\$0.00	\$10,000.00	\$10,000.00
<b>Total</b>	<b>\$62,107.50</b>	<b>\$75,564.00</b>	<b>\$10,000.00</b>

<b>Net Total</b>	<b>(\$20,683.42)</b>	<b>\$232,174.00</b>	<b>-\$6,847.42</b>
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**Pine Tree Park**  
**Year to Date Income Statement thru 11/30/2021**

<b>PTP Revenues</b>	<b>2021</b>	<b>Beach</b>	<b>2020</b>
Reservation Fees	\$910.00		\$965.00
Grants	\$11,000.00		\$11,000.00
Camping Fees	\$25,986.00		\$13,013.00
Other Revenue	\$0.00		\$5,484.41
Contributions and Donations	\$7,100.00	\$7,100.00	\$35,728.00
Interest Earnings	\$242.60		\$836.61
<b>Total PTP Revenues</b>	<b>\$45,238.60</b>	<b>\$7,100.00</b>	<b>\$67,027.02</b>

<b>PTP Expenditures</b>	<b>2021 YTD</b>	<b>Beach</b>	<b>2020 YTD</b>	<b>2021 Budget</b>	<b>Remaining</b>
Full-Time Employees Regular	\$3,832.77		\$3,866.34	\$5,489.00	\$1,656.23
Part-Time Employees Regular	\$664.13		\$1,657.14	\$2,832.00	\$2,167.87
PERA	\$337.35		\$397.59	\$432.00	\$94.65
FICA	\$333.01		\$411.38	\$529.00	\$195.99
Employer Paid Health	\$741.55		\$740.89	\$810.00	\$68.45
Office Supplies	\$0.00		\$177.99	\$0.00	\$0.00
Electricity	\$3,224.96		\$2,216.71	\$2,700.00	(\$524.96)
Operating Supplies (GENERAL)	\$668.12		\$565.38	\$800.00	\$131.88
Cleaning Supplies	\$37.79		\$0.00	\$0.00	(\$37.79)
Motor Fuels	\$1,018.93		\$675.11	\$1,000.00	(\$18.93)
Repairs/Maint Supply	\$379.55		\$256.84	\$750.00	\$370.45
Equipment Parts	\$46.37		\$261.92	\$200.00	\$153.63
Other Professional Services	\$1,592.60		\$450.00	\$600.00	(\$992.60)
Postage	\$0.00		\$91.30	\$0.00	\$0.00
Portable Restrooms	\$220.00		\$0.00	\$500.00	\$280.00
Other Printing/Binding	\$0.00		\$0.00	\$0.00	\$0.00
General Liability Insurance	\$778.08		\$711.44	\$640.00	(\$138.08)
Property Insurance	\$3,297.00		\$3,073.00	\$2,000.00	(\$1,297.00)
Workers Compensation Insurance	\$0.00		\$0.00	\$0.00	\$0.00
Garbage	\$2,005.48		\$1,533.95	\$1,750.00	(\$255.48)
Repairs/Maint Building	\$30,753.11		\$14,492.61	\$20,000.00	(\$10,753.11)
Repairs/Maintenance Structure	\$0.00		\$0.00	\$0.00	\$0.00
Improvements Other - <i>Blackduck Beach</i>	\$19,867.71	\$19,867.71	\$23,562.02	\$0.00	(\$19,867.71)
Repairs/Maintenance Machinery	\$149.61		\$888.21	\$1,500.00	\$1,350.39
Other Equipment	\$7,770.88		\$47.20	\$0.00	(\$7,770.88)
Depreciation	\$5,000.00		\$5,000.00	\$5,000.00	\$0.00
Miscellaneous - Refunds	\$110.00		\$95.00	\$0.00	(\$110.00)
Dues and Subscriptions	\$500.00		\$240.00	\$375.00	(\$125.00)
<b>Total PTP Expenditures</b>	<b>\$83,329.00</b>	<b>\$19,867.71</b>	<b>\$61,412.02</b>	<b>\$47,907.00</b>	<b>(\$35,422.00)</b>
<b>Net Profit</b>	<b>(\$38,090.40)</b>	<b>-\$12,767.71</b>	<b>\$5,615.00</b>		
<b>Total</b>	<b>(\$38,090.40)</b>	<b>-\$12,767.71</b>	<b>\$5,615.00</b>		



**Blackduck Municipal Golf Course**  
**Year-To-Date Income Statement 11/30/2021**

	Sales	Cost of Goods	Gross Profit	Gross Margin	Budget	Remaining
Beer	\$7,055.16	\$3,083.45	\$3,971.71	56.30%	\$3,000.00	(\$83.45)
Soft Drinks	\$5,786.16	\$3,012.83	\$2,773.33	47.93%	\$3,000.00	(\$12.83)
Food	\$2,119.53	\$654.11	\$1,465.42	69.14%	\$1,500.00	\$845.89
Golf Merchandise & Clubs for Sale	\$2,891.82	\$2,803.64	\$88.18	3.05%	\$1,000.00	(\$1,803.64)
Clothing	\$2,910.35	\$778.52	\$2,131.83	73.25%	\$500.00	(\$278.52)
<b>Total</b>	<b>\$20,763.02</b>	<b>\$10,332.55</b>	<b>\$10,430.47</b>	<b>50.24%</b>	<b>\$9,000.00</b>	<b>(\$1,332.55)</b>

**Charges for Services**

*Revenues through 12/6/21*

Green Fees	\$56,479.21
Membership Fees	\$24,016.18
Trail Fees	\$794.39
Cart Storage	\$1,586.88
Rentals (Clubs, Carts)	\$1,778.71
Power Carts	\$40,389.05
Clubhouse Rental	\$1,359.47
Golf Tournament Revenue	\$2,853.51

**Total Charges for Services** **\$129,257.40**

**Total Income** **\$150,020.42**

**Less Operating Expense**

**Budget** **Remaining**

Wages	\$68,827.25	\$60,025.00	(\$8,802.25)
PERA	\$3,565.20	\$4,502.00	\$936.80
FICA	\$5,265.31	\$4,592.00	(\$673.31)
Office Supplies	\$15.99	\$0.00	(\$15.99)
Heating Fuel	\$107.44	\$0.00	(\$107.44)
Electricity	\$4,568.43	\$5,000.00	\$431.57
Training & Instructions	\$0.00	\$0.00	\$0.00
Operating Supplies	\$2,411.60	\$2,200.00	(\$211.60)
Cleaning Supplies	\$75.85	\$0.00	(\$75.85)
Motor Fuels	\$3,534.04	\$3,500.00	(\$34.04)
Lubricants/Additives	\$163.67	\$0.00	(\$163.67)
Chemicals	\$6,035.28	\$5,000.00	(\$1,035.28)
Repair/Maint/Supplies	\$1,467.44	\$0.00	(\$1,467.44)
Equipment parts	\$0.00	\$0.00	\$0.00
Building Repair supply	\$362.09	\$0.00	(\$362.09)
Small Tools/Equipment	\$279.00	\$0.00	(\$279.00)
Tires	\$0.00	\$0.00	\$0.00
Auditing/Accounting	\$0.00	\$0.00	\$0.00
Medical Fees	\$294.00	\$500.00	\$206.00
Legal Fees	\$645.00	\$0.00	(\$645.00)
Dram	\$750.00	\$750.00	\$0.00
Telephone	\$813.31	\$600.00	(\$213.31)
Cable Television	\$331.11	\$200.00	(\$131.11)
Internet	\$224.80	\$0.00	(\$224.80)
Other Equipment	\$646.98	\$0.00	(\$646.98)
Other Professional services	\$800.00	\$0.00	(\$800.00)
Postage	\$55.00	\$50.00	(\$5.00)
Advertising	\$223.29	\$0.00	(\$223.29)
Liability Insurance	\$2,820.54	\$2,200.00	(\$620.54)
Property Insurance	\$2,593.00	\$3,200.00	\$607.00
Work Comp	\$590.94	\$550.00	(\$40.94)
Unemployment	\$0.00	\$4,500.00	\$4,500.00
Insurance	\$0.00	\$0.00	\$0.00
Garbage Disposal	\$865.68	\$700.00	(\$165.68)
Repair/Maint Building	\$1,801.12	\$1,200.00	(\$601.12)
Repair/Main Structure	\$1,012.98	\$0.00	(\$1,012.98)
Repairs/Maint Machinery	\$13,829.34	\$5,000.00	(\$8,829.34)
Maintenance Course	\$5,437.43	\$3,000.00	(\$2,437.43)
Motor Vehicles	\$10,000.00	\$0.00	(\$10,000.00)
Cart Shed Bond 2021	\$6,118.00	\$6,118.00	\$0.00
Uncollectable Checks	\$250.00	\$0.00	(\$250.00)
Dues and Subscriptions	\$3,157.10	\$2,000.00	(\$1,157.10)
Bank Service Charges	\$1,879.54	\$1,300.00	(\$579.54)
Cart Lease NEW 2021	\$7,335.00	\$0.00	(\$7,335.00)
Club House Debt Principal 2011	\$10,000.00	\$10,000.00	\$0.00
Club House Debt Interest 2011	\$660.00	\$660.00	\$0.00
Equipment Bond Interest 2016	\$1,537.50	\$1,537.50	\$0.00
Equipment Bond Principal 2016	\$13,000.00	\$13,000.00	\$0.00
<b>Total Expense</b>	<b>\$184,350.25</b>	<b>\$141,884.50</b>	<b>(\$42,465.75)</b>

**OPERATING INCOME OR LOSS** **(\$44,662.38)**

**Other Expenses**

Misc. Expenses \$540.00 *membership return*

Equipment - Gator	\$0.00
Management Fee	\$0.00
Capital Improvements	\$0.00
Transfer to General	\$0.00
Cash Short	\$903.22
<b>Total Other Expenses</b>	<b>\$1,443.22</b>

<b>Other Income</b>	
General Property taxes	\$16,820.07
Transfer Fr Liq Str	\$10,000.00
Reimbursements	\$944.28
Donations and Contributions	\$11,200.00 <i>Cart &amp; Granite Website Donation</i>
Cash Over	\$325.43
Sponsorship Revenue <i>(cart / tee box)</i>	\$7,725.00
<b>Total Other Income</b>	<b>\$47,014.78</b>

**NET INCOME OR LOSS YEAR TO DATE                      \$909.18**

<b>Sales Comparison YTD</b>	<b>2020 thru November</b>	<b>2021</b>	<b>+/- over prior year</b>
Green Fees	\$44,193.69	\$56,479.21	21.75%
Cart Rental	\$26,910.95	\$40,389.05	33.37%
<b>YTD Comparisons:</b>	<b>2020 thru November</b>	<b>2021</b>	<b>+/- over prior year</b>
Operating Revenue	\$134,546.06	\$197,035.20	31.71%
Operating Expense	\$143,921.58	\$196,126.02	26.62%
	<b>(\$9,375.52)</b>	\$909.18	1131.21%

**Blackduck Municipal Liquor Store Income Statement**  
**Year to Date Ending 11/30/2021**

\$726,412.75 *How much we paid for our inventory (expenses)*

*Income through 12/5/21*

	Sales	Cost of Goods	Gross Profit	
Liquor Sales Off-Sale	\$263,106.00	\$194,296.82	\$68,809.18	26.15%
Beer Sales Off-Sale	\$500,691.55	\$377,308.00	\$123,383.55	24.64%
Wine Sales Off-Sale	\$39,964.26	\$23,822.78	\$16,141.48	40.39%
Other Sales On/Off-Sale	\$18,873.44	\$13,436.90	\$5,436.54	28.81%
Liquor Sales On-Sale	\$104,924.69	\$20,990.95	\$83,933.74	79.99%
Beer Sales On-Sale	\$130,226.78	\$27,511.58	\$102,715.20	78.87%
Wine Sales On-Sale	\$1,911.45	\$712.60	\$1,198.85	62.72%
Cigarette Sales	\$1,211.15	\$341.92	\$869.23	71.77%
Clothing	\$8,266.62	\$5,036.20	\$3,230.42	39.08%
Soft Drinks On-Sale	\$13,606.09	\$9,226.81	\$4,379.28	32.19%
Food Sales	\$165,528.29	\$88,836.55	\$76,691.74	46.33%
<b>Total</b>	<b>\$1,248,310.32</b>	<b>\$761,521.11</b>	<b>\$486,789.21</b>	<b>39.00%</b>

Less Operating Expense	2021 YTD	Budget	Remaining
Wages FT	\$116,387.05	\$100,060.00	(\$16,327.05)
Wages PT	\$92,886.62	\$102,497.00	\$9,610.38
PERA	\$15,454.99	\$13,871.00	(\$1,583.99)
FICA	\$18,008.05	\$15,381.00	(\$2,627.05)
Health Insurance	\$25,939.06	\$24,307.00	(\$1,632.06)
Office Supplies	\$1,662.97	\$900.00	(\$762.97)
Electricity	\$18,135.58	\$20,000.00	\$1,864.42
Heating Fuel	\$3,163.65	\$1,500.00	(\$1,663.65)
Computer Supplies	\$0.00	\$0.00	\$0.00
Training and Instruction	\$494.87	\$500.00	\$5.13
Operating & Bar Supplies	\$28,394.30	\$15,000.00	(\$13,394.30)
Cleaning Supplies	\$84.59	\$0.00	(\$84.59)
Bar Supply	\$0.00	\$0.00	\$0.00
Building Repair Supplies	\$109.06	\$0.00	(\$109.06)
Mix Expense	\$7,346.52	\$9,000.00	\$1,653.48
Auditing / Acct'g Services	\$6,500.00	\$6,500.00	\$0.00
Other Professional Services/Cleaning/Boring	\$12,813.78	\$4,100.00	(\$8,713.78)
Telephone	\$4,425.25	\$2,000.00	(\$2,425.25)
Postage	\$407.38	\$400.00	(\$7.38)
Cable Television	\$1,420.25	\$1,500.00	\$79.75
Internet Access	\$965.45	\$1,400.00	\$434.55
Advertising	\$382.00	\$0.00	(\$382.00)
Travel Expense	\$28.00	\$500.00	\$472.00
Freight	\$5,159.20	\$5,000.00	(\$159.20)
Legal Fees	\$195.00	\$0.00	(\$195.00)
Promotions/Entertainment	\$5,285.70	\$6,000.00	\$714.30
Legal Notices	\$299.25	\$0.00	(\$299.25)
Liability Insurance	\$2,820.54	\$2,500.00	(\$320.54)
Property Insurance	\$7,549.00	\$7,200.00	(\$349.00)
Dram Shop/Liquor Liability	\$4,157.00	\$4,750.00	\$593.00
Other Insurance	\$0.00	\$0.00	\$0.00
Work Comp	\$5,221.00	\$5,000.00	(\$221.00)
Water Utility	\$1,999.31	\$2,700.00	\$700.69
Garbage Disposal	\$5,623.55	\$6,000.00	\$376.45
Catering Expense	\$0.00	\$500.00	\$500.00
Repairs & Maintenance	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Building	\$5,137.85	\$10,000.00	\$4,862.15
Uncollectable Checks	\$35.00	\$200.00	\$165.00
Dues and Subscriptions	\$4,867.00	\$3,750.00	(\$1,117.00)
Bank Service Charges	\$472.33	\$20,000.00	\$19,527.67
<b>Furniture &amp; Fixtures</b>	<b>\$20,956.17</b>	\$5,000.00	(\$15,956.17)
<b>Office Equip &amp; Furnishings (kitchen equipment)</b>	<b>\$28,635.38</b>	\$0.00	(\$28,635.38)
<b>Architect Fees</b>	<b>\$53,228.13</b>	\$0.00	(\$53,228.13)
<b>Improvements Other than Buildings - remodel</b>	<b>\$4,724.39</b>	\$0.00	(\$4,724.39)
<b>Building &amp; Structures</b>	<b>\$15,000.00</b>	\$5,000.00	(\$10,000.00)
Medical Fees	\$490.00	\$350.00	(\$140.00)
Assessment	\$1,262.79	\$1,300.00	\$37.21
Other Equipment - Message board debt	\$17,554.82	\$14,307.50	(\$3,247.32)
<b>Total Operating Expense</b>	<b>\$547,682.83</b>	<b>\$418,973.50</b>	<b>(\$128,709.33)</b>

Inventory Expense (\$35,108.36)

**NET INCOME OR LOSS** (\$25,785.26) *(gross profit - expenses)*

*Net Income without building improvement costs* \$98,758.81

Other Expenses	
<i>Donations</i>	\$14,856.08
Capital Outlay	\$0.00
Unemployment Paid	\$0.00
Cash Short	(\$472.97)
Misc. Expense	\$0.00
<b>Total Other Expenses</b>	<b>\$14,383.11</b>

Other Income	
Reimbursements (NSF)	\$1,595.81
<i>Rent Income</i>	<i>\$8,409.40</i>
Vending Income	\$2,622.55
Interest	\$1,062.42
Catering Revenue	\$1,668.95
Cash Over	\$546.03
<b>Total Other Income</b>	<b>\$15,905.16</b>

**Gross Profit Before Transfers** (\$24,263.21)

*Gross Profit before Transfers without building costs:* \$100,280.86

Transfer to General Fund & Other Funds \$75,000.00

**Net Profit After Inventory Exp & Transfers** **(\$99,263.21)**  
*Net Profit after inventory Exp. & Transfers without building costs:* **\$25,280.86**

Inventory On-Hand at 1/1/2021 after inventory total	\$87,723.20
Inventory On-Hand at 11/30/2021	\$96,811.83
Difference	\$9,088.63

**Sales Comparison Year to Date Ending 11/30/2021**

	2019	2020	2021	% of Increase from 2020-2021
Off-Sale Liquor	\$230,864.81	\$276,810.11	\$263,106.00	-4.95%
Off-Sale Beer	\$432,423.44	\$551,263.51	\$500,691.55	-9.17%
Off-Sale Wine	\$40,351.94	\$45,367.00	\$39,964.26	-11.91%
<b>Total Off-Sale</b>	<b>\$703,640.19</b>	<b>\$873,440.62</b>	<b>\$803,761.81</b>	<b>-7.98%</b>
On-Sale Liquor	\$115,465.85	\$71,097.46	\$104,924.69	47.58%
On-Sale Beer	\$147,341.24	\$90,999.37	\$130,226.78	43.11%
On-Sale Wine	\$1,446.67	\$809.11	\$1,911.45	136.24%
<b>Total On-Sale</b>	<b>\$264,253.76</b>	<b>\$162,905.94</b>	<b>\$237,062.92</b>	<b>45.52%</b>
<b>Total On and Off Sale</b>	<b>\$967,893.95</b>	<b>\$1,036,346.56</b>	<b>\$1,040,824.73</b>	<b>0.43%</b>
Total Food Sales	\$113,176.17	\$142,349.41	\$165,528.29	16.28%
Gross Liquor Store Sales Comparison	\$1,140,213.77	\$1,200,886.74	\$1,237,408.44	3.04%

# MINNESOTA Lawful Gambling

## LG216 Worksheet for Calculating Lawful Gambling Monthly Rent

Organization Name: **Blackduck Fire Relief** License Number: **01944**

Site Name: **POND** Site Number: **001**

(Use one worksheet for each site. If lease changes, use new worksheet)

**Booth Operation Rent**  
 1 List the % to be paid for paper pull-tabs, tipboards, paddletickets, electronic pull-tabs and electronic linked bingo conducted by the organization's employees

**Bar Operation Rent**  
 2 List the % to be paid for paper pull-tabs, tipboards and paddletickets conducted by the lessor or lessor's employees

3 List the % to be paid for electronic pull-tabs and electronic linked bingo conducted the lessor or lessor's employees

1

2 **20.00%**

3

A	B1	B2	C1	C2	D	E1	E2	F	G	H
	Booth Operation		Bar Operation		Rent Limit	Bar Operation Electronic Games		Total Rent	Bar Operation	
Month and Year	Multiply the total of this month's net receipts from Paper pull-tabs, electronic pull-tabs, tipboards, and paddletickets by the amount in Box 1.		Multiply the total of this month's net receipts from paper pull-tabs, tipboards, and paddletickets by the amount in Box 2.		If an amount was entered, in Col B, enter the sum of Col B and C up to a max of \$1750. If Col B is blank, enter Col C.	Multiply the total of this month's net receipts from, electronic pull-tabs and electronic linked bingo by the amount in Box 3.		Add Columns D and E	Enter cash short for games sold from bar-op. Report amount on Sched A, line 22m. In month the Col H is paid.	Subtract Col G from Col F. This is the amount of rent to be paid. The amount is not reported on Sched A.
10/2021			4882.00	976.40	976.40			976.40	0.00	976.40

1 This amount may not exceed 10%  
 2 Enter no more than 10% if paper or electronic pull-tabs, tipboards, paddletickets (other than paddletickets without a table once weekly), or electronic linked bingo games are conducted by the organization's employees. Otherwise, enter no more than 20%.  
 3 This amount may not exceed 15%.  
 4 Electronic pull-tab rent is based on the receipts incurred during the month, and not on when each pull-tab deal is closed.  
 5 If the amount in Column H is negative, contact your compliance specialist.

**To**

**Vendor ID:** 0000201376  
**Vendor Location:** 001  
**Vendor Name:** BLACKDUCK CITY OF T  
**Vendor Address:** PO BOX 380  
 BLACKDUCK, MN 56630-0380

**Reference Information**

**Pay Cycle:** DLYEFT  
**Pay Cycle Seq Number:** 2626

**Payment Information**

**Payment Reference:** 0007061200  
**Payment Date:** 11/22/2021  
**Payment Method:** Automated Clearing House

Agency Code / Description	Contact Phone	Voucher ID / Payment Message	Invoice Date	Invoice Number	Customer Account	Paid Amt
G90 / REVENUE/INTERGOVT	651/556-6092	00 09149746	11/23/2021	22607A20402002100 1	CITY-040200 ARPA_COVID19	1,443.26
		AMERICAN RESCUE PLAN				
<b>Total:</b>						<b>1,443.26 USD</b>

\$150.00

**3.2 MALT LIQUOR  
ON-SALE LICENSE**

No. 2022-01

License is hereby Granted to

**Patrick Tjepkes  
TO SELL AT RETAIL**

**3.2 MALT LIQUOR**

**FOR CONSUMPTION ON THE PREMISES LOCATED AT  
Blackduck Bowling Lanes**

In the City of Blackduck, County of Beltrami, State of Minnesota  
for the period commencing January 1st, 2022 and terminating December 31st, 2022  
at midnight.

WITNESS THE GOVERNING BODY of the CITY OF BLACKDUCK and the seal thereof this 6th day of December 2021  
The Council of the City of Blackduck

Attest:  
Administrator \_\_\_\_\_

by \_\_\_\_\_  
Mayor

No. 2022-01

Fee \$ 150.00



City Blackduck

County Beltrami

### WINE LICENSE – “ON-SALE”

THIS CERTIFIES THAT:

LICENSEE Patrick R. Tjepkes

TRADE NAME Blackduck Lanes

STREET ADDRESS OR LOT AND BLOCK NO 233 Summit Avenue West Blackduck, MN 56630

Is authorized for the Period beginning 01/01/2022 to 12/31/2022 to sell

WINE NOT EXCEEDING 24% ALCOHOL BY VOLUME AT RETAIL ONLY FOR CONSUMPTION ON THE PREMISES SUBJECT TO THE LAWS AND REGULATIONS OF THE STATE OF MINNESOTA AND THE ORDINANCES OF THE MUNICIPALITY OR COUNTY

**\*\*STRONG BEER AUTHORIZATION\*\*** YES  NO

CLERK/AUDITOR SIGNATURE \_\_\_\_\_

THIS LICENSE IS APPROVED

\_\_\_\_\_  
Mayor or President  
Given under my hand and the Municipal Corporate Seal

City/County of Blackduck Date \_\_\_\_\_

\_\_\_\_\_  
Alcohol & Gambling Enforcement Director Date  
PS 9115-03(6/03)

\_\_\_\_\_  
CLERK or Recorder



NOV 29 2021

# **Melissa's Cleaning**

**Melissa Tindell**

**24524 One Mile RD NE**

**Blackduck, MN 56630**

**(218)308-3622**

**Ref: The Pond cleaning contract for 2022**

**10 - 15 hours weekly at \$18.00 a hour billed at the end of the month.**

## **Duties:**

**Sweeping, mopping, vacuuming, cleaning bathrooms, dusting, etc.**

**I won't shovel or get on any ladders.**

**Melissa Tindell**

**November 30, 2021**

# Final Council Approval for the Following

## Part-time Employees:

<b>Name:</b>	<b>Position:</b>	<b>Date of Hire:</b>	<b>Wage:</b>
<b>Hattie Treb</b>	Cook – part-time	11/22/2021	\$12.00
<b>Gavyn Dickinson</b>	Bartender – part-time	11/10/2021	\$10.50
<b>Ronald Shaw</b>	Cook – part-time	12/08/2021	\$12.00
<b>Reba Van Beusekom</b>	Bartender – part-time	12/08/2021	\$10.58
<b>Megan Countryman</b>	Bartender – part-time	12/08/2021	\$10.58

December 2021 Property Tax Statement  
 Received 12/02/2021

FUND	DESCRIPTION	AMOUNT	SPEC ASSES #	SUBTOTALS:
R/P	101-31000	Gen Prop Tax		\$93,154.60
	309-31000	89 GO Bond Prop Tax		\$0.00
	309-31000	94 GO Bond Prop Tax		\$0.00
	101-36100	98 GO Bond Prop Tax		\$0.00
	309-31000	99 GO Bond Prop Tax		\$0.00
	306-31000	2000 GO Bond Prop Tax		\$0.00
	307-31000	2006 GO Bond Prop Tax	\$12,899.84	
	309-31000	2009 GO Bond Prop Tax	\$7,562.18	
	613-31000	2012 Refunding Golf Prop Tax	\$2,507.06	
	613-31000	Equipm Cert Prop Tax	\$4,155.20	
	311-31000	Industrial Lane	\$214.76	
314-31000	2014 Go Bond Prop Tax	\$3,315.13		
				\$123,808.77
M	101-31030	Mobile Home Tax Credit		\$340.54
	309-31030	89 GO Bond MHTC		\$0.00
	309-31030	94 GO Bond MHTC		\$0.00
	101-31030	98 GO Bond MHTC		\$0.00
	309-31030	99 GO Bond MHTC		\$0.00
	306-31030	2000 GO Bond MHTC		\$0.00
	307-31030	2006 GO Bond MHTC	\$47.19	
	309-31030	2009 GO Bond MHTC	\$27.68	
	311-31030	Industrial Lane	\$0.79	
	613-31030	2012 Refunding Golf Prop Tax	\$9.17	
	613-31030	Equipm Cert Prop Tax	\$15.20	
314-31030	2014 Go Bond	\$12.13		
				\$452.70
				307 Tax \$13,228.22
				307 Spec \$3,981.39
				309 Tax \$7,754.70
				309 Spec \$0.00
				311 Tax \$220.25
				311 Spec \$805.09
				314 Tax \$3,399.53
				314 Spec \$114.87
OTHER	101-31900	Pen&Int Del Tax		\$12.51
	101-31000	Gen Prop Tax (Excess TIF)		\$2,031.00
	307-31000	2006 GO Bond (Excess TIF)	\$281.19	
	309-31000	2009 GO Bond Prop Tax (Excess TIF)	\$164.84	
	311-31000	Industrial Lane (Excess TIF)	\$4.70	
	613-31000	Golf Equip Certificate	\$90.59	
	613-31000	Golf 2012 Refunding	\$54.63	
314-31000	2014 Go Bond (Excess TIF)	\$72.27		
				\$2,711.73
				376 Tax \$20,642.92
				376 Spec 0
				613 Tax \$6,831.85
				Front/Pine 325 Spec \$1,393.76
TIFF	376-31050	Tax Increments		\$20,642.92
				\$126,973.20
				Sewer 317 Spec \$2,963.98
				Water 320 Spec \$5,147.63
SPEC ASSES	101-36100	Special Assessments	\$0.00	8116, 8118
	101-36100	98 Spec. Assessments	\$0.00	8101, 8102
	309-36100	99 Spec. Assessments	\$0.00	8119, 8121, 8120
	309-36100	2000 Spec. Assessments	\$0.00	8122
	309-31900	2000 Pen & Int	\$0.00	8122
	602-36100	Sewer Spec. Assessments	\$0.00	8123
	602-37260	Sewer Pen & Int	\$0.00	8199
	307-36100	2006 Spec. Assessments	\$3,969.42	8124
	307-31900	2006 Pen & Int	\$11.97	8124
	309-36100	2009 Spec Assessments	\$0.00	
	309-31900	2009 Pen & Int	\$0.00	
	311-36100	Industrial Ln Assessment	\$805.09	8125
	311-31900	Industrial Lane Pen & Int	\$0.00	8125
	314-36100	2014 Spec. Assessments	\$114.87	8126
	314-31900	2014 Pen & Int	\$0.00	8126
	325-36100	2018 Spec. Frontage/Pine	\$1,393.76	8127
	325-31900	2018 Pen & Int Frontage/Pine	\$0.00	8127
	320-36100	2018 Spec. Summit/Main	\$5,118.77	8128
	320-31900	2018 Pen & Int Summit/Main	\$28.86	8128
	317-36100	2018 Spec. Summit/Main	\$2,947.36	8128
	317-31900	2018 Pen & Int Summit/Main	\$16.62	8128
	101-31900	Penalties & Interest	\$0.00	
	101-31900	98 Pen & Int	\$0.00	
	309-31900	99 Pen & Int	\$0.00	
	601-37160	Water Pen & Int	\$0.00	8199
	101-34000	Charges for Services	\$0.00	
	602-37200	Sewer Sales	\$0.00	8199
601-37100	Water Sales	\$1,824.82	8199 Ebert/Hegg Delinquent Account UB	
101-31000	Stale Dated Tax Payment:	\$0.00		
	<b>GRAND TOTAL:</b>	<b>\$163,847.66</b>		<b>\$163,847.66</b>

41 = 2012 Refunding for 613  
 27 = Equip Cert for 613

RECAP Collection System  
 RCD230B LRA002

Remittance Advice Report  
 NOVEMBER 2021 SETTLEMENT - collected through 10/31/2021

11/23/2021 8:56:35 Page 52

Authority: 1 TOWNSHIP/CITY  
 Entity: 0200 CITY OF BLACKDUCK

Roll	Tax Type	Total	2021	2020	2019	2018	2017	2016	All Prior
	GRAND TOTAL	✓ 163,847.66	163,420.47	412.31	14.88	.00	.00	.00	.00
	AMOUNT OF CHECK	163,847.66							
R/P	NET TO TAX	✓ 93,154.60	92,851.82	301.05	1.73	.00	.00	.00	.00
	001 REV 101	✓ 93,154.60	92,851.82	301.05	1.73	.00	.00	.00	.00
	027 EQP CT 613	✓ 4,155.20	4,140.93	14.28	.09	.00	.00	.00	.00
	039 06 IMP 307	✓ 12,899.84	12,855.08	44.76	.25	.00	.00	.00	.00
	041 12 REF 613	✓ 2,507.06	2,498.52	8.54	.05	.00	.00	.00	.00
	042 09 REF 309	✓ 7,562.18	7,536.24	25.94	.18	.00	.00	.00	.00
	045 IND LN 311	✓ 214.76	214.31	.45	.00	.00	.00	.00	.00
	047 14 BND 314	✓ 3,315.13	3,303.57	11.56	.07	.00	.00	.00	.00
	TOTAL NET TO TAX	123,808.77	123,400.47	405.93	2.37	.00	.00	.00	.00
	TOTAL R/P	001 REV	93,154.60	92,851.82	301.05	1.73	.00	.00	.00
		027 EQP CT	4,155.20	4,140.93	14.28	.09	.00	.00	.00
		039 06 IMP	12,899.84	12,855.08	44.76	.25	.00	.00	.00
		041 12 REF	2,507.06	2,498.52	8.54	.05	.00	.00	.00
		042 09 REF	7,562.18	7,536.24	25.94	.18	.00	.00	.00
		045 IND LN	214.76	214.31	.45	.00	.00	.00	.00
		047 14 BND	3,315.13	3,303.57	11.56	.07	.00	.00	.00
		TOTAL R/P	✓ 123,808.77	123,400.47	405.93	2.37	.00	.00	.00
M	NET TO TAX	✓ 340.54	335.81	4.73	.00	.00	.00	.00	.00
	001 REV 101	✓ 340.54	335.81	4.73	.00	.00	.00	.00	.00
	027 EQP CT 613	✓ 15.20	14.98	.22	.00	.00	.00	.00	.00
	039 06 IMP 307	✓ 47.19	46.49	.70	.00	.00	.00	.00	.00
	041 12 REF 613	✓ 9.17	9.04	.13	.00	.00	.00	.00	.00
	042 09 REF 309	✓ 27.68	27.27	.41	.00	.00	.00	.00	.00
	045 IND LN 311	✓ .79	.78	.01	.00	.00	.00	.00	.00
	047 14 BND 314	✓ 12.13	11.95	.18	.00	.00	.00	.00	.00
	TOTAL NET TO TAX	452.70	446.32	6.38	.00	.00	.00	.00	.00
	TOTAL M	001 REV	340.54	335.81	4.73	.00	.00	.00	.00
		027 EQP CT	15.20	14.98	.22	.00	.00	.00	.00
		039 06 IMP	47.19	46.49	.70	.00	.00	.00	.00
		041 12 REF	9.17	9.04	.13	.00	.00	.00	.00
		042 09 REF	27.68	27.27	.41	.00	.00	.00	.00
		045 IND LN	.79	.78	.01	.00	.00	.00	.00
		047 14 BND	12.13	11.95	.18	.00	.00	.00	.00
		TOTAL M	✓ 452.70	446.32	6.38	.00	.00	.00	.00
OTHER	EXCESS TIF	✓ 2,031.00	2,031.00	.00	.00	.00	.00	.00	.00
	001 REV 101	✓ 2,031.00	2,031.00	.00	.00	.00	.00	.00	.00
	027 EQP CT 613	✓ 90.59	90.59	.00	.00	.00	.00	.00	.00
	039 06 IMP 307	✓ 281.19	281.19	.00	.00	.00	.00	.00	.00
	041 12 REF 613	✓ 54.63	54.63	.00	.00	.00	.00	.00	.00
	042 09 REF 309	✓ 164.84	164.84	.00	.00	.00	.00	.00	.00
	045 IND LN 311	✓ 4.70	4.70	.00	.00	.00	.00	.00	.00
	047 14 BND 314	✓ 72.27	72.27	.00	.00	.00	.00	.00	.00
	TOTAL EXCESS TIF	2,699.22	2,699.22	.00	.00	.00	.00	.00	.00
	INTEREST	999 SUM	✓ 12.51	.00	12.51	.00	.00	.00	.00
		TOTAL INTEREST	12.51	.00	12.51	.00	.00	.00	.00
	TOTAL OTHER	001 REV	2,031.00	2,031.00	.00	.00	.00	.00	.00
		027 EQP CT	90.59	90.59	.00	.00	.00	.00	.00
		039 06 IMP	281.19	281.19	.00	.00	.00	.00	.00
		041 12 REF	54.63	54.63	.00	.00	.00	.00	.00
		042 09 REF	164.84	164.84	.00	.00	.00	.00	.00
		045 IND LN	4.70	4.70	.00	.00	.00	.00	.00
		047 14 BND	72.27	72.27	.00	.00	.00	.00	.00
		999 SUM	12.51	.00	12.51	.00	.00	.00	.00
		TOTAL OTHER	✓ 2,711.73	2,699.22	.00	12.51	.00	.00	.00

Authority: 1 TOWNSHIP/CITY  
 Entity: 0200 CITY OF BLACKDUCK

Roll	Tax Type	Total	2021	2020	2019	2018	2017	2016	All Prior
TOTAL TAX	001 REV	95,526.14	95,218.63	305.78	1.73	.00	.00	.00	.00
	027 ZOP CT	4,260.99	4,246.50	14.40	.09	.00	.00	.00	.00
	039 06 IMP	13,228.22	13,182.76	45.51	.25	.00	.00	.00	.00
	041 12 REF	2,570.86	2,562.19	8.62	.05	.00	.00	.00	.00
	042 09 REF	7,754.70	7,728.35	26.17	.18	.00	.00	.00	.00
	045 IND LN	220.25	219.79	.46	.00	.00	.00	.00	.00
	047 14 BND	3,399.53	3,387.79	11.67	.07	.00	.00	.00	.00
	999 SUM	12.51	.00	.00	12.51	.00	.00	.00	.00
	TOTAL TAX	126,973.20	126,846.01	412.31	14.88	.00	.00	.00	.00
TIF	NET TIF TX								
	0008 0 <i>Hoose</i>	✓ 5,394.21	5,394.21	.00	.00	.00	.00	.00	.00
	0012 0 <i>MMDC</i>	✓ 15,248.71	15,248.71	.00	.00	.00	.00	.00	.00
	TOTAL NET TIF TX	✓ 20,642.92	20,642.92	.00	.00	.00	.00	.00	.00
	Subtotal	20,642.92	20,642.92	.00	.00	.00	.00	.00	.00
	TOTAL TIF	20,642.92	20,642.92	.00	.00	.00	.00	.00	.00
SPASMT	SPEC ASMT								
	81240 <i>307</i>	✓ 3,969.42	3,969.42	.00	.00	.00	.00	.00	.00
	81250 <i>311</i>	✓ 805.09	805.09	.00	.00	.00	.00	.00	.00
	81260 <i>314</i>	✓ 114.87	114.87	.00	.00	.00	.00	.00	.00
	81270 <i>325</i>	✓ 1,393.76	1,393.76	.00	.00	.00	.00	.00	.00
	81280 <i>317/320</i>	✓ 8,066.13	8,066.13	.00	.00	.00	.00	.00	.00
	81990 <i>601/602</i>	✓ 1,746.24	1,746.24	.00	.00	.00	.00	.00	.00
	TOTAL SPEC ASMT	16,095.51	16,095.51	.00	.00	.00	.00	.00	.00
	Subtotal	16,095.51	16,095.51	.00	.00	.00	.00	.00	.00
	S-ASMT PEN	136.03	136.03	.00	.00	.00	.00	.00	.00
	Subtotal	136.03	136.03	.00	.00	.00	.00	.00	.00
	TOTAL SPASMT	16,231.54	16,231.54	.00	.00	.00	.00	.00	.00

Authority: 1 TOWNSHIP/CITY  
 Entity: 0200 CITY OF BLACKDUCK

SpAsmt	Description	Year	Principal	Interest	Pen/Int	Total
81240	2006 STREET IMPROVEMENTS	S 2021	3,675.40	294.02	11.97	3,981.39
	TOTAL		3,675.40	294.02	307 11.97 ✓	3,981.39
81250	INDUSTRIAL LANE IMPROVEMENTS	S 2021	789.31	15.78	.00	805.09
	TOTAL		789.31	15.78	.00	805.09
81260	4TH ST NE SEWER REPLACEMENT	S 2021	95.73	19.14	.00	114.87
	TOTAL		95.73	19.14	.00	114.87
81270	FRONTAGE RD AND PINE AVE	S 2021	1,124.00	269.76	.00	1,393.76
	TOTAL		1,124.00	269.76	317/320 .00	1,393.76
81280	SUMMIT AVE W & MAIN ST N	S 2021	5,802.94	2,263.19	45.48 ✓	8,111.61
	TOTAL		5,802.94	2,263.19	45.48	8,111.61
81990	DELINQUENT ACCOUNTS	S 2021	✓ 1,746.24	.00	-78.58 ✓	1,824.82
	TOTAL		1,746.24	.00	78.58	1,824.82
TOTAL SPASMT			13,231.62	2,861.89	136.03	16,231.54

601/602

Shannon Hegg Account UB



# CITY OF BLACKDUCK RESOLUTION NO: 2020-29

## A RESOLUTION APPROVING AN ASSESSMENT FOR PAST DUE UTILITY CHARGES

**WHEREAS**, the City Code of the City of Blackduck Ordinance 215 entitled “Utility Rates and Collection Procedures” Section 6: entitled “Collection with Real Estate Taxes” states “the City of Blackduck may prepare an assessment roll each year providing for assessment of the delinquent amounts against the respective properties served.”

**AND WHEREAS**, the City of Blackduck shall deliver the assessment roll to the City Council for adoption on or before October 15<sup>th</sup> of each year those delinquent amounts,

**BE IT RESOLVED** by the Council of the City of Blackduck, County of Beltrami, Minnesota, that an assessment for past due utility charges, specifically the municipal water and sewer charges, be placed on the property taxes of the following properties:

Andrew Ebert & Shannon L. Hegg Amount of \$1746.24

Or

Timothy A Freeman & Barbara Freeman

Past Due Utilities

56 1<sup>st</sup> Street SE

Blackduck, MN 56630

Parcel #81.00163.00

Andrew R Weston Amount of \$491.41

Past Due utilities

41 2<sup>nd</sup> Street SE

Blackduck, MN 56630

Parcel #81.00155.00

Adopted by the City Council on October 5, 2020

---

Maxwell Gullette, Mayor

---

Christina Regas – City Administrator



**CITY OF BLACKDUCK**

PO Box 380  
 BLACKDUCK MN 56630-0036  
 8-835-4803 Fax 218-835-4801

*Invoice*

No. 00040728  
 Date 9/12/2019

**PAST DUE**

To: ANDY EBERT  
 768 Red Pine Ave. NW  
 Hines MN 56647

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
		12 mos.		Christina Regas	
Qty	Unit	Description	Unit Price	Amount	
4		Juelson Trackhoe Service	\$105.00	\$420.00	
4		Juelson Labor	\$75.00	\$300.00	
188		Complete Concrete Works sidewalk	\$5.00	\$940.00	
1		3/4" Curb Stop	\$45.15	\$45.15	
1		1 1/4" x 7 1/2" Curb Box	\$34.46	\$34.46	

**Special Instructions**  
 New invoice total foregiven council approved City Labor (\$167.47) see included September 9, 2019 minutes.  
 Council approved 12 mos. Equal billing with utilities beginning September 2019 with a 0% interest rate for \$144.96/month.

SubTotal	\$1,739.61
Tax	\$0.00
Shipping	\$0.00
<b>TOTAL</b>	<b>\$1,739.61</b>
PAID	\$0.00

R 601-34950 \$1739.61

R 601-37160 \$68.77



R 601-34500 \$16.44

*ThankYou!*



### Cemtery Operational Revenue Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 201-33422 Other State Aid Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 201-34940 Cemetery Lot Revenues	\$1,500.00	\$2,875.00	\$1,700.00	\$3,750.00	\$2,350.00
R 201-34942 Vault Rental	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
R 201-34950 Other Revenues	\$0.00	\$450.00	\$0.00	\$75.00	\$0.00
R 201-36210 Interest Earnings	\$200.00	\$173.94	\$250.00	\$111.41	\$200.00
R 201-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 201-36240 Reimbursements	\$0.00	\$38.15	\$0.00	\$2.39	\$0.00
R 201-39201 Transfer from General Fund	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
R 201-39203 Transfer from Other Fund	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
R 201-39204 Intrafund Transfer	\$0.00	\$126.66	\$0.00	\$0.00	\$0.00
R 201-39222 Transfer from Perpetual Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$6,700.00	\$8,163.75	\$6,950.00	\$5,938.80	\$7,550.00

### Cemetery Operational Expenditure Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
E 201-44400-101 Full-Time Employees Regular	\$3,027.00	\$3,082.79	\$3,268.00	\$3,013.12	\$3,441.53
E 201-44400-102 Full-Time Employees Overtime	\$150.00	\$241.49	\$200.00	\$91.19	\$200.00
E 201-44400-103 Part-Time Employees	\$336.00	\$331.44	\$566.00	\$132.83	\$604.80
E 201-44400-121 PERA	\$252.00	\$270.89	\$270.00	\$242.70	\$303.48
E 201-44400-122 FICA	\$257.00	\$277.80	\$294.00	\$245.75	\$309.54
E 201-44400-131 Employer Paid Health	\$571.00	\$581.09	\$585.00	\$708.55	\$585.28
E 201-44400-210 Operating Supplies (GENERAL)	\$200.00	\$182.47	\$200.00	\$280.59	\$400.00
E 201-44400-212 Motor Fuels	\$725.00	\$636.06	\$725.00	\$847.82	\$900.00
E 201-44400-310 Other Professional Services	\$0.00	\$150.00	\$0.00	\$250.00	\$0.00
E 201-44400-322 Postage	\$0.00	\$9.50	\$0.00	\$31.20	\$0.00
E 201-44400-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 201-44400-361 General Liability Ins	\$80.00	\$88.94	\$80.00	\$97.26	\$80.00
E 201-44400-362 Property Ins	\$340.00	\$293.00	\$340.00	\$303.00	\$350.00
E 201-44400-366 Workers Compensation Insurance	\$240.00	\$243.74	\$250.00	\$291.37	\$300.00
E 201-44400-402 Repairs/Maint Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 201-44400-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 201-44400-433 Dues and Subscriptions	\$275.00	\$0.00	\$200.00	\$0.00	\$0.00
E 201-44400-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 201-44400-782 Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$6,453.00	\$6,389.21	\$6,978.00	\$6,535.38	\$7,474.63

## Pine Tree Park Operational Revenue Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 209-33100 Federal Grants and Aids	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
R 209-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 209-33600 County Grants	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
R 209-34000 Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 209-34780 Camping Fees	\$17,000.00	\$13,013.00	\$17,000.00	\$25,986.00	\$25,000.00
R 209-34781 Reservation Fees	\$1,000.00	\$965.00	\$1,000.00	\$910.00	\$1,000.00
R 209-34950 Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 209-36210 Interest Earnings	\$0.00	\$852.09	\$0.00	\$242.60	\$150.00
R 209-36230 Contributions and Donations	\$0.00	\$35,728.00	\$0.00	\$7,100.00	\$0.00
R 209-36240 Reimbursements	\$0.00	\$487.15	\$0.00	\$0.00	\$0.00
R 209-39204 Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$29,000.00	\$62,055.24	\$29,000.00	\$45,238.60	\$37,150.00

Pine Tree Park Operational Expenditure Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet	
E 209-45183-101	Full-Time Employees Regular	\$3,932.00	\$3,978.98	\$5,239.00	\$3,752.52	\$5,573.00
E 209-45183-102	Full-Time Employees Overtime	\$250.00	\$202.05	\$250.00	\$80.25	\$250.00
E 209-45183-103	Part-Time Employees	\$1,680.00	\$1,657.14	\$2,832.00	\$664.13	\$3,024.00
E 209-45183-121	PERA	\$295.00	\$421.21	\$432.00	\$337.35	\$543.98
E 209-45183-122	FICA	\$430.00	\$434.52	\$529.00	\$333.01	\$554.86
E 209-45183-126	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-131	Employer Paid Health	\$806.00	\$808.40	\$810.00	\$741.55	\$810.47
E 209-45183-200	Office Supplies (GENERAL)	\$0.00	\$177.99	\$0.00	\$0.00	\$0.00
E 209-45183-206	Electricity	\$2,700.00	\$2,428.33	\$2,700.00	\$3,109.55	\$3,500.00
E 209-45183-210	Operating Supplies (GENERAL)	\$800.00	\$565.38	\$800.00	\$668.12	\$900.00
E 209-45183-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$37.79	\$0.00
E 209-45183-212	Motor Fuels	\$1,000.00	\$675.11	\$1,000.00	\$1,018.93	\$1,300.00
E 209-45183-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-220	Repair/Maint Supply (GENERAL)	\$750.00	\$328.54	\$750.00	\$379.55	\$750.00
E 209-45183-221	Equipment Parts	\$200.00	\$261.92	\$200.00	\$0.00	\$200.00
E 209-45183-310	Other Professional Services	\$500.00	\$450.00	\$600.00	\$1,592.60	\$1,750.00
E 209-45183-321	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-322	Postage	\$0.00	\$91.30	\$0.00	\$0.00	\$0.00
E 209-45183-340	Advertising	\$500.00	\$0.00	\$500.00	\$0.00	\$1,000.00
E 209-45183-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-352	General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-353	Ordinance Publication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-354	Other Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-361	General Liability Ins	\$640.00	\$711.44	\$640.00	\$778.08	\$700.00
E 209-45183-362	Property Ins	\$2,000.00	\$3,073.00	\$2,000.00	\$3,297.00	\$3,200.00
E 209-45183-365	Other Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-366	Workers Compensation Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-380	Utility Services (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-384	Refuse/Garbage Disposal	\$1,750.00	\$1,830.55	\$1,750.00	\$1,885.30	\$1,750.00
E 209-45183-401	Repairs/Maint Buildings	\$17,000.00	\$14,492.61	\$20,000.00	\$6,031.11	\$4,000.00
E 209-45183-402	Repairs/Maint Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-403	Improvements Other Than Bldgs	\$500.00	\$23,562.02	\$0.00	\$4,316.75	\$500.00
E 209-45183-404	Repairs/Maint Machinery/Equip	\$1,500.00	\$888.21	\$1,500.00	\$149.61	\$1,500.00
E 209-45183-405	Depreciation (GENERAL)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
E 209-45183-417	Portable Restrooms Rentals	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00
E 209-45183-430	Miscellaneous (GENERAL)	\$0.00	\$94.00	\$0.00	\$110.00	\$0.00
E 209-45183-433	Dues and Subscriptions	\$375.00	\$680.00	\$375.00	\$60.00	\$375.00
E 209-45183-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-490	Donations to Civic Org s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-580	Other Equipment	\$0.00	\$47.20	\$0.00	\$7,770.88	\$0.00
E 209-45183-603	Short-Term Debt Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-610	PFA Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 209-45183-701	Transfer to General Fund	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
		\$42,608.00	\$62,859.90	\$47,907.00	\$42,334.08	\$37,181.31

### Water Operational Revenue Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 601-31300 General Sales and Use Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-33422 Other State Aid Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-34500 Health Department Charges	\$2,994.00	\$1,841.58	\$2,994.00	\$2,643.63	\$2,994.00
R 601-34950 Other Revenues	\$0.00	\$40.00	\$0.00	\$1,922.19	\$0.00
R 601-36210 Interest Earnings	\$2,000.00	\$2,533.41	\$1,750.00	\$793.16	\$1,750.00
R 601-36236 Loan Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36240 Reimbursements	\$0.00	\$714.92	\$0.00	\$225.83	\$0.00
R 601-36241 NSF Payment/Reimbursement	\$0.00	\$30.00	\$0.00	\$35.00	\$0.00
R 601-37100 Water Sales	\$216,473.00	\$206,003.85	\$216,500.00	\$207,149.43	\$216,500.00
R 601-37140 Water Meter Sales	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00
R 601-37150 Water Connect/Reconnect Fee	\$1,000.00	\$1,154.48	\$1,500.00	\$488.56	\$1,500.00
R 601-37160 Water Penalty	\$1,750.00	\$1,505.20	\$1,750.00	\$1,623.73	\$1,750.00
R 601-37940 Cash Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39000 Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39104 Transfer from Money Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39204 Intrafund Transfer	\$0.00	\$3,553.44	\$0.00	\$0.00	\$0.00
R 601-39269 Transfer from Liquor Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39331 Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-99999 UNALLOCATED UTILITY REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$224,217.00	\$217,401.88	\$224,494.00	\$214,881.53	\$224,494.00

## Water Operational Expenditures Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet		
E 601-43200-101	Full-Time Employees Regular	\$61,965.00	\$65,083.01	\$65,627.00	\$59,443.15	\$67,628.40	
E 601-43200-102	Full-Time Employees Overtime	\$1,500.00	\$2,835.69	\$2,000.00	\$1,215.19	\$2,000.00	
E 601-43200-103	Part-Time Employees	\$1,344.00	\$4,186.50	\$2,666.00	\$2,473.19	\$2,419.20	
E 601-43200-104	Temporary Employees Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-105	Temporary Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-111	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-121	PERA	\$4,748.00	\$3,612.64	\$5,023.00	\$4,735.04	\$5,253.57	
E 601-43200-122	FICA	\$4,843.00	\$5,199.11	\$5,194.00	\$4,745.89	\$5,358.65	
E 601-43200-126	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-131	Employer Paid Health	\$13,400.00	\$12,973.81	\$13,491.00	\$12,251.63	\$13,497.29	
E 601-43200-200	Office Supplies (GENERAL)	\$300.00	\$21.00	\$300.00	\$188.45	\$300.00	
E 601-43200-205	Heating Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-206	Electricity	\$11,000.00	\$13,482.79	\$12,000.00	\$10,569.56	\$12,000.00	
E 601-43200-207	Computer Supplies	\$0.00	\$0.00	\$850.00	\$850.00	\$850.00	
E 601-43200-208	Training and Instruction	\$750.00	\$0.00	\$1,000.00	\$55.00	\$1,000.00	
E 601-43200-210	Operating Supplies (GENERAL)	\$1,600.00	\$3,076.07	\$1,600.00	\$464.88	\$2,600.00	
E 601-43200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-212	Motor Fuels	\$1,000.00	\$1,000.44	\$1,000.00	\$1,130.40	\$1,000.00	
E 601-43200-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-215	Shop Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-216	Chemicals and Chem Products	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-217	Salt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-218	Chlorine	\$7,000.00	\$6,096.34	\$7,000.00	\$5,801.86	\$7,000.00	
E 601-43200-219	Flouride	\$1,000.00	\$1,314.31	\$1,000.00	\$0.00	\$1,000.00	
E 601-43200-220	Repair/Maint Supply (GENERAL)	\$0.00	\$58.47	\$0.00	\$0.00	\$0.00	
E 601-43200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-222	Tires	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-227	Utility Maint Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-228	Other Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-240	Small Tools and Minor Equip	\$500.00	\$47.57	\$500.00	\$0.00	\$500.00	
E 601-43200-250	Merchandise Resale (GENERAL)	\$750.00	\$0.00	\$750.00	\$0.00	\$750.00	
E 601-43200-259	Other For Resale-Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-300	Professional Svcs (GENERAL)	\$1,000.00	\$3,767.50	\$1,000.00	\$780.00	\$1,000.00	
E 601-43200-301	Auditing and Acct g Services	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	
E 601-43200-302	Architects Fees	\$0.00	\$1,014.00	\$0.00	\$22,987.86	\$9,633.00	Widseth
E 601-43200-303	Engineering Fees	\$4,000.00	\$15,534.26	\$4,000.00	\$3,519.63	\$0.00	
E 601-43200-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-305	Medical Fees	\$0.00	\$16.00	\$0.00	\$98.00	\$0.00	
E 601-43200-307	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-308	Testing/Analysis	\$0.00	\$0.00	\$0.00	\$21.70	\$0.00	
E 601-43200-309	Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$6,906.00	PBTV
E 601-43200-310	Other Professional Services	\$1,000.00	\$1,010.00	\$1,000.00	\$1,798.26	\$1,000.00	
E 601-43200-321	Telephone	\$500.00	\$46.74	\$0.00	\$35.46	\$500.00	
E 601-43200-322	Postage	\$750.00	\$793.56	\$750.00	\$844.91	\$900.00	
E 601-43200-323	Radio/Communications Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-331	Travel Expenses	\$750.00	\$59.45	\$1,000.00	\$646.61	\$1,000.00	
E 601-43200-333	Freight and Express	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-361	General Liability Ins	\$325.00	\$355.72	\$315.00	\$389.04	\$400.00	
E 601-43200-362	Property Ins	\$1,600.00	\$1,870.00	\$1,600.00	\$1,904.00	\$1,850.00	
E 601-43200-363	Automotive Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-365	Other Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-366	Workers Compensation Insurance	\$2,000.00	\$1,968.47	\$2,000.00	\$2,201.21	\$2,300.00	
E 601-43200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$307.80	\$310.00	
E 601-43200-388	State Connection Fee	\$2,994.00	\$2,748.00	\$2,994.00	\$1,340.00	\$2,994.00	
E 601-43200-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-402	Repairs/Maint Structures	\$12,000.00	\$8,117.62	\$12,000.00	\$4,252.55	\$12,000.00	
E 601-43200-404	Repairs/Maint Machinery/Equip	\$2,500.00	\$623.13	\$2,500.00	\$0.00	\$2,500.00	
E 601-43200-415	Other Equipment Rentals	\$0.00	-\$7,740.00	\$0.00	\$7,740.00	\$0.00	
E 601-43200-416	Vehicles Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-422	Amorization Expense	\$0.00	\$488.00	\$0.00	\$0.00	\$0.00	
E 601-43200-425	Depreciation	\$0.00	\$82,611.00	\$10,000.00	\$0.00	\$10,000.00	
E 601-43200-430	Miscellaneous (GENERAL)	\$0.00	-\$896.52	\$0.00	\$0.00	\$0.00	
E 601-43200-431	Cash Short	\$0.00	\$0.00	\$0.00	\$0.44	\$0.00	
E 601-43200-432	Uncollectable Checks	\$200.00	\$481.07	\$200.00	\$79.12	\$100.00	
E 601-43200-433	Dues and Subscriptions	\$3,000.00	\$3,394.93	\$3,000.00	\$4,648.94	\$3,000.00	
E 601-43200-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	
E 601-43200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-438	Bank Service Charges	\$500.00	\$1,072.13	\$750.00	\$172.47	\$150.00	
E 601-43200-465	Sales Tax Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-500	Capital Outlay (GENERAL)	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-540	Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-570	Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	
E 601-43200-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$3,668.85	\$0.00	
E 601-43200-600	PFA Debt Srv Prin (GENERAL)	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-601	Debt Srv Bond Principal	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	
E 601-43200-608	2019 Micro Loan Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-609	2019 Micro Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-610	PFA Debt Srv Interest	\$104.50	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-611	Bond Interest	\$17,793.75	\$17,794.75	\$17,107.50	\$17,107.50	\$16,297.50	
E 601-43200-612	Other Long-Term Oblig Interest	\$0.00	\$0.00	\$3,352.00	\$0.00	\$7,157.70	Construction Int.
E 601-43200-701	Transfer to General Fund	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	
E 601-43200-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 601-43200-741	Transfer to Capital Imp. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$224,217.25	\$267,617.56	\$232,069.50	\$228,318.59	\$251,655.31	

## Sewer Operational Revenue Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 602-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-33422 Other State Aid Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-34000 Charges for Services	\$1,000.00	\$2,675.00	\$1,000.00	\$3,975.00	\$2,500.00
R 602-34950 Other Revenues	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
R 602-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36102 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36200 Miscellaneous Revenues	\$0.00	\$1,749.00	\$0.00	\$0.00	\$0.00
R 602-36210 Interest Earnings	\$750.00	\$1,217.31	\$750.00	\$495.13	\$750.00
R 602-36240 Reimbursements	\$0.00	\$1,094.27	\$0.00	\$247.55	\$0.00
R 602-37140 Water Meter Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37200 Sewer Sales	\$179,485.00	\$192,893.87	\$190,000.00	\$198,146.19	\$205,000.00
R 602-37240 Farm Lease Agreement Revenue	\$6,098.80	\$6,098.00	\$6,098.00	\$6,098.00	\$6,098.00
R 602-37250 Sewer Connect/Reconnect Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37260 Swr Penalty	\$1,500.00	\$1,415.20	\$1,500.00	\$1,479.96	\$1,500.00
R 602-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39104 Transfer from Money Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39204 Intrafund Transfer	\$0.00	\$4,725.96	\$0.00	\$0.00	\$0.00
R 602-39269 Transfer from Liquor Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39331 Insurance Proceeds	\$0.00	-\$300.00	\$0.00	\$0.00	\$0.00
	\$188,833.80	\$211,818.61	\$199,348.00	\$210,441.83	\$215,848.00

Sewer Operational Expenditure Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet		
E 602-43200-101	Full-Time Employees Regular	\$64,992.00	\$67,400.24	\$68,434.00	\$62,446.43	\$70,532.34	
E 602-43200-102	Full-Time Employees Overtime	\$1,500.00	\$3,100.78	\$2,000.00	\$1,315.97	\$2,000.00	
E 602-43200-103	Part-Time Employees	\$672.00	\$727.59	\$1,133.00	\$2,207.49	\$1,209.60	
E 602-43200-121	PERA	\$4,925.00	\$3,719.66	\$5,218.00	\$4,947.78	\$5,420.97	
E 602-43200-122	FICA	\$5,023.00	\$5,187.07	\$6,765.00	\$4,960.90	\$6,937.55	
E 602-43200-131	Employer Paid Health	\$13,971.00	\$13,554.82	\$14,074.00	\$12,785.18	\$14,080.54	
E 602-43200-200	Office Supplies (GENERAL)	\$200.00	\$13.48	\$200.00	\$224.68	\$300.00	
E 602-43200-206	Electricity	\$16,500.00	\$20,366.86	\$20,000.00	\$15,562.82	\$20,000.00	
E 602-43200-207	Computer Supplies	\$0.00	\$0.00	\$850.00	\$0.00	\$850.00	
E 602-43200-208	Training and Instruction	\$750.00	\$0.00	\$1,000.00	\$679.04	\$1,000.00	
E 602-43200-210	Operating Supplies (GENERAL)	\$500.00	\$357.42	\$500.00	\$611.98	\$600.00	
E 602-43200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-212	Motor Fuels	\$1,750.00	\$1,160.25	\$1,750.00	\$1,749.95	\$1,750.00	
E 602-43200-213	Lubricants and Additives	\$500.00	\$46.62	\$500.00	\$95.80	\$500.00	
E 602-43200-216	Chemicals and Chem Products	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-220	Repair/Maint Supply (GENERAL)	\$1,000.00	\$871.63	\$1,000.00	\$423.68	\$1,000.00	
E 602-43200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$134.25	\$0.00	
E 602-43200-222	Tires	\$0.00	\$0.00	\$0.00	\$1,640.82	\$1,500.00	
E 602-43200-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-240	Small Tools and Minor Equip	\$600.00	\$138.81	\$600.00	\$7.75	\$600.00	
E 602-43200-250	Merchandise Resale (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-301	Auditing and Acct g Services	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	
E 602-43200-302	Architects Fees	\$0.00	\$1,014.00	\$0.00	\$22,987.86	\$9,633.00	Wadseth
E 602-43200-303	Engineering Fees	\$0.00	\$14,857.76	\$4,000.00	\$3,519.62	\$0.00	
E 602-43200-304	Legal Fees	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-305	Medical Fees	\$0.00	\$16.00	\$0.00	\$0.00	\$0.00	
E 602-43200-308	Testing/Analysis	\$1,000.00	\$773.00	\$1,000.00	\$1,408.37	\$1,500.00	
E 602-43200-309	Cnstruction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$6,906.00	PBTV
E 602-43200-310	Other Professional Services	\$1,500.00	\$3,333.00	\$1,500.00	\$1,733.26	\$3,000.00	
E 602-43200-321	Telephone	\$500.00	\$315.01	\$500.00	\$317.36	\$500.00	
E 602-43200-322	Postage	\$500.00	\$528.00	\$500.00	\$479.56	\$600.00	
E 602-43200-331	Travel Expenses	\$750.00	\$128.65	\$1,000.00	\$203.00	\$1,000.00	
E 602-43200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-354	Other Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-361	General Liability Ins	\$2,000.00	\$1,969.44	\$2,000.00	\$2,034.08	\$2,050.00	
E 602-43200-362	Property Ins	\$1,500.00	\$3,136.00	\$1,500.00	\$3,230.00	\$3,000.00	
E 602-43200-363	Automotive Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-364	Dram Shop	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-365	Other Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-366	Workers Compensation Insurance	\$2,500.00	\$2,444.03	\$2,500.00	\$2,713.92	\$3,500.00	
E 602-43200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-402	Repairs/Maint Structures	\$10,000.00	\$7,001.65	\$10,000.00	\$2,363.00	\$10,000.00	
E 602-43200-403	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$1,648.75	\$0.00	
E 602-43200-404	Repairs/Maint Machinery/Equip	\$0.00	\$165.95	\$0.00	\$0.00	\$0.00	
E 602-43200-405	Depreciation (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-420	Tower Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-422	Amorization Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-425	Depreciation	\$0.00	\$27,030.00	\$25,000.00	\$0.00	\$25,000.00	
E 602-43200-430	Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-433	Dues and Subscriptions	\$3,500.00	\$4,480.74	\$4,000.00	\$4,589.01	\$4,000.00	
E 602-43200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-500	Capital Outlay (GENERAL)	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-540	Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-570	Office Equip and Furnishings	\$0.00	-\$50.00	\$0.00	\$505.03	\$0.00	
E 602-43200-580	Other Equipment	\$6,700.00	\$617.00	\$6,700.00	\$9,751.85	\$2,600.00	
E 602-43200-600	PFA Debt Srv Prin (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-601	Debt Srv Bond Principal	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
E 602-43200-603	Short-Term Debt Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-608	2019 Micro Loan Prin	\$10,000.00	\$0.00	\$8,449.00	\$8,000.00	\$10,000.00	
E 602-43200-609	2019 Micro Loan Interest	\$1,877.50	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-610	PFA Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$7,157.70	Construction Int.
E 602-43200-611	Bond Interest	\$0.00	\$0.00	\$3,352.00	\$0.00	\$527.27	
E 602-43200-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 602-43200-720	Operating Transfers	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	
E 602-43200-782	Intrafund Transfer	\$0.00	\$26,283.00	\$0.00	\$0.00	\$0.00	
		\$190,710.50	\$220,188.46	\$202,525.00	\$181,779.19	\$225,754.97	



## 609 Liquor Operations Revenue Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 609-31300 General Sales and Use Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 609-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 609-34700 Culture-Recreation Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 609-34717 Clothing/Non Sales Tax	\$2,500.00	\$4,864.83	\$2,500.00	\$8,266.62	\$6,000.00
R 609-34950 Other Revenues	\$0.00	\$693.63	\$0.00	\$8.24	\$0.00
R 609-36210 Interest Earnings	\$3,000.00	\$3,400.31	\$2,000.00	\$1,062.42	\$2,000.00
R 609-36220 Other Rents and Royalties	\$7,500.00	\$7,816.60	\$7,500.00	\$8,409.40	\$7,500.00
R 609-36240 Reimbursements	\$200.00	\$2,614.82	\$200.00	\$1,587.57	\$200.00
R 609-36241 NSF Payment/Reimbursement	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
R 609-37811 Liquor Sales -Off Sale	\$240,000.00	\$312,555.32	\$270,000.00	\$263,106.00	\$300,000.00
R 609-37812 Beer Sales -Off Sale	\$445,000.00	\$565,869.96	\$470,000.00	\$500,691.55	\$500,000.00
R 609-37813 Wine Sales -Off Sale	\$45,000.00	\$52,175.32	\$50,000.00	\$39,964.26	\$50,000.00
R 609-37815 Other Mchds.Off Sale 6.875%	\$5,500.00	\$6,899.99	\$5,500.00	\$7,466.52	\$5,500.00
R 609-37816 Ice Sales-NT	\$8,000.00	\$10,016.27	\$9,000.00	\$11,406.92	\$9,000.00
R 609-37817 Cigarette Sales - off sale	\$4,500.00	\$865.25	\$1,000.00	\$395.17	\$0.00
R 609-37820 Vending Machine Sales	\$3,500.00	\$1,969.35	\$2,000.00	\$2,622.55	\$2,000.00
R 609-37911 Liquor Sales -On Sale	\$106,000.00	\$71,109.29	\$95,400.00	\$104,924.69	\$95,000.00
R 609-37912 Beer Sales -On Sale	\$125,000.00	\$91,002.10	\$127,000.00	\$130,226.78	\$127,000.00
R 609-37913 Wine Sales -On Sale	\$1,500.00	\$809.10	\$1,000.00	\$1,911.45	\$1,000.00
R 609-37914 Soft Drinks -On Sale	\$12,000.00	\$13,379.46	\$12,000.00	\$13,606.09	\$15,000.00
R 609-37916 Cigarette Sales - on sale	\$4,500.00	\$702.08	\$1,000.00	\$815.98	\$0.00
R 609-37917 Food Sales	\$130,592.00	\$150,926.13	\$160,000.00	\$165,528.29	\$185,000.00
R 609-37940 Cash Over	\$0.00	\$758.94	\$0.00	\$546.03	\$0.00
R 609-38090 Catering Revenue	\$0.00	\$2,631.11	\$5,000.00	\$1,668.95	\$5,000.00
R 609-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 609-39204 Intrafund Transfer	\$0.00	\$10,719.24	\$0.00	\$0.00	\$0.00
R 609-39331 Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,144,492.00	\$1,311,779.10	\$1,221,300.00	\$1,264,215.48	\$1,310,400.00

Liquor Operations Expenditure Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet	
E 609-49750-101	Full-Time Employees Regular	\$65,952.58	\$81,765.75	\$98,560.00	\$111,851.46	\$200,720.57
E 609-49750-102	Full-Time Employees Overtime	\$1,300.00	\$2,487.13	\$1,500.00	\$4,535.59	\$1,500.00
E 609-49750-103	Part-Time Employees	\$123,804.00	\$111,974.63	\$102,497.00	\$92,886.62	\$64,493.68
E 609-49750-121	PERA	\$13,959.00	\$9,915.92	\$13,871.00	\$15,454.99	\$19,891.07
E 609-49750-122	FICA	\$14,516.00	\$15,775.85	\$15,381.00	\$18,008.05	\$20,288.89
E 609-49750-131	Employer Paid Health	\$14,022.00	\$19,180.20	\$24,307.00	\$25,939.06	\$58,948.75
E 609-49750-200	Office Supplies (GENERAL)	\$900.00	\$854.03	\$900.00	\$1,662.97	\$1,200.00
E 609-49750-205	Heating Fuel	\$0.00	\$943.25	\$1,500.00	\$3,163.65	\$3,500.00
E 609-49750-206	Electricity	\$23,000.00	\$28,498.80	\$20,000.00	\$16,795.20	\$20,000.00
E 609-49750-208	Training and Instruction	\$500.00	\$63.65	\$500.00	\$494.87	\$500.00
E 609-49750-210	Operating Supplies (GENERAL)	\$12,000.00	\$25,500.96	\$15,000.00	\$26,432.18	\$20,000.00
E 609-49750-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$84.59	\$0.00
E 609-49750-214	Bar Supply	\$0.00	\$278.41	\$0.00	\$0.00	\$0.00
E 609-49750-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$109.06	\$0.00
E 609-49750-251	Liquor Expense	\$200,000.00	\$260,811.80	\$240,000.00	\$173,007.66	\$200,000.00
E 609-49750-252	Beer Expense	\$325,000.00	\$418,136.73	\$370,000.00	\$359,398.17	\$360,000.00
E 609-49750-253	Wine Expense	\$23,000.00	\$29,924.13	\$22,000.00	\$15,115.11	\$28,000.00
E 609-49750-254	Pop Expense	\$9,000.00	\$9,544.05	\$9,000.00	\$7,283.63	\$9,000.00
E 609-49750-255	Mix Expense	\$9,000.00	\$7,114.99	\$9,000.00	\$6,451.77	\$7,000.00
E 609-49750-256	Cigarettes for Resale	\$9,000.00	\$1,368.84	\$1,000.00	\$229.16	\$0.00
E 609-49750-257	Ice For Resale	\$5,000.00	\$5,556.87	\$5,000.00	\$5,093.60	\$5,000.00
E 609-49750-259	Other For Resale-Tax	\$0.00	\$663.37	\$0.00	\$0.00	\$0.00
E 609-49750-260	Food for Resale	\$60,000.00	\$86,770.62	\$70,000.00	\$83,739.72	\$80,000.00
E 609-49750-272	Clothing for Resale	\$3,000.00	\$1,389.24	\$3,000.00	\$5,508.60	\$3,500.00
E 609-49750-301	Auditing and Acct g Services	\$6,500.00	\$6,050.25	\$6,500.00	\$6,500.00	\$6,500.00
E 609-49750-302	Architects Fees	\$0.00	\$4,760.00	\$0.00	\$55,228.13	\$0.00
E 609-49750-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$195.00	\$0.00
E 609-49750-305	Medical Fees	\$350.00	\$336.00	\$350.00	\$490.00	\$350.00
E 609-49750-310	Other Professional Services- Cleaning	\$0.00	\$4,464.00	\$4,100.00	\$11,679.61	\$4,400.00
E 609-49750-321	Telephone	\$1,400.00	\$1,926.14	\$2,000.00	\$4,063.09	\$2,000.00
E 609-49750-322	Postage	\$400.00	\$110.00	\$400.00	\$407.38	\$500.00
E 609-49750-324	Cable Television	\$1,350.00	\$1,596.45	\$1,500.00	\$1,289.30	\$1,600.00
E 609-49750-327	Internet Access	\$1,400.00	\$1,064.35	\$1,400.00	\$880.50	\$1,200.00
E 609-49750-331	Travel Expenses	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
E 609-49750-333	Freight and Express	\$5,000.00	\$5,373.40	\$5,000.00	\$4,150.94	\$5,000.00
E 609-49750-335	Catering expense	\$0.00	\$61.52	\$500.00	\$0.00	\$500.00
E 609-49750-340	Advertising	\$0.00	\$0.00	\$0.00	\$382.00	\$500.00
E 609-49750-343	Promotions/Entertainment	\$10,000.00	\$6,323.76	\$6,000.00	\$4,060.70	\$3,000.00
E 609-49750-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$299.25	\$0.00
E 609-49750-361	General Liability Ins	\$2,300.00	\$2,578.98	\$2,500.00	\$2,820.54	\$2,800.00
E 609-49750-362	Property Ins	\$7,200.00	\$7,298.00	\$7,200.00	\$7,549.00	\$7,400.00
E 609-49750-364	Dram Shop	\$4,500.00	\$4,614.00	\$4,750.00	\$4,157.00	\$4,750.00
E 609-49750-366	Workers Compensation Insurance	\$5,000.00	\$4,686.50	\$5,000.00	\$5,221.00	\$5,200.00
E 609-49750-367	Unemployment Paid	\$500.00	\$790.84	\$500.00	\$0.00	\$500.00
E 609-49750-382	Water Utilities	\$2,700.00	\$2,038.50	\$2,700.00	\$1,999.31	\$2,700.00
E 609-49750-384	Refuse/Garbage Disposal	\$6,000.00	\$5,207.90	\$6,000.00	\$5,308.58	\$6,000.00
E 609-49750-400	Repairs & Maint Cont (GENERAL)	\$0.00	-\$4,760.00	\$0.00	\$0.00	\$0.00
E 609-49750-401	Repairs/Maint Buildings	\$40,000.00	\$42,271.43	\$10,000.00	\$4,977.34	\$10,000.00
E 609-49750-425	Depreciation	\$0.00	\$20,872.00	\$0.00	\$0.00	\$0.00
E 609-49750-430	Miscellaneous (GENERAL)	\$0.00	\$733.00	\$0.00	\$0.00	\$0.00
E 609-49750-431	Cash Short	\$500.00	\$5.85	\$500.00	-\$478.34	\$500.00
E 609-49750-432	Uncollectable Checks	\$200.00	\$0.00	\$200.00	\$35.00	\$200.00
E 609-49750-433	Dues and Subscriptions	\$3,500.00	\$7,648.52	\$3,750.00	\$3,667.00	\$4,500.00
E 609-49750-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-438	Bank Service Charges	\$15,500.00	\$23,903.05	\$20,000.00	\$472.33	\$750.00
E 609-49750-490	Donations to Civic Org s	\$4,000.00	\$7,313.08	\$4,000.00	\$14,856.08	\$4,000.00
E 609-49750-501	Assessment	\$2,554.00	\$1,135.72	\$1,300.00	\$1,262.79	\$1,300.00
E 609-49750-520	Buildings and Structures	\$15,000.00	\$0.00	\$5,000.00	\$15,000.00	\$6,000.00
E 609-49750-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$4,724.39	\$0.00
E 609-49750-560	Furniture and Fixtures	\$5,000.00	\$9,077.22	\$5,000.00	\$20,956.17	\$6,000.00
E 609-49750-570	Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$28,635.38	\$0.00
E 609-49750-580	Other Equipment - Message Board	\$2,000.00	\$4,184.63	\$7,153.75	\$17,554.82	\$15,022.88
E 609-49750-600	Obligation Debt - remodel/addition	\$0.00	\$0.00	\$0.00	\$0.00	\$13,405.47 interest payment only in 2022
E 609-49750-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-701	Transfer to General Fund	\$75,000.00	\$75,000.00	\$65,000.00	\$65,000.00	\$65,000.00
E 609-49750-708	Transfer to Fire Dept Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-711	Transfer to Golf Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
E 609-49750-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-721	Transfer to Cemetery Fund	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
E 609-49750-761	Transfer to Water Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 609-49750-762	Transfer to Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$1,143,807.58	\$1,377,684.31	\$1,214,319.75	\$1,276,590.00	\$1,298,121.31

## Golf Course Operational Revenue Budget Worksheet 2022

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet
R 613-31000 General Property Taxes	\$16,958.00	\$17,105.07	\$16,958.00	\$16,763.81	\$15,927.13
R 613-31030 Mobile Home Tax	\$0.00	\$82.74	\$0.00	\$56.26	\$0.00
R 613-34710 Golf Green Fees	\$35,000.00	\$44,293.69	\$35,000.00	\$56,479.21	\$65,000.00
R 613-34711 Membership Fees	\$25,000.00	\$15,882.50	\$25,000.00	\$24,016.18	\$25,000.00
R 613-34712 Golf Rental	\$1,500.00	\$375.62	\$1,500.00	\$1,778.71	\$1,850.00
R 613-34714 Trail Fees	\$1,000.00	\$614.90	\$1,000.00	\$794.39	\$1,000.00
R 613-34715 Cart Storage Fees	\$4,550.00	\$5,142.33	\$6,500.00	\$1,586.88	\$3,000.00
R 613-34716 Golf Merchandise	\$1,500.00	\$1,243.06	\$1,500.00	\$2,891.82	\$3,000.00
R 613-34717 Clothing/Non Sales Tax	\$1,000.00	\$311.00	\$1,000.00	\$2,910.35	\$3,000.00
R 613-34718 Power Cart Rental	\$25,000.00	\$26,910.95	\$28,000.00	\$40,389.05	\$45,000.00
R 613-34719 Clubhouse Rental	\$575.00	\$200.00	\$400.00	\$1,359.49	\$500.00
R 613-34720 Golf Pop/Water	\$3,500.00	\$3,688.27	\$3,750.00	\$5,786.16	\$7,000.00
R 613-34721 Golf Tournament Revenue	\$0.00	\$40.00	\$0.00	\$2,853.51	\$0.00
R 613-34950 Other Revenues	\$0.00	\$0.00	\$0.00	\$0.35	\$0.00
R 613-39331 Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$414.91	\$0.00
R 613-36230 Contributions and Donations	\$0.00	\$2,000.00	\$0.00	\$11,200.00	\$0.00
R 613-36240 Reimbursements	\$0.00	\$3,242.46	\$0.00	\$944.28	\$0.00
R 613-37912 Beer Sales -On Sale	\$5,000.00	\$4,244.37	\$5,000.00	\$7,055.16	\$8,000.00
R 613-37917 Food Sales	\$2,000.00	\$1,523.57	\$2,000.00	\$2,119.53	\$3,500.00
R 613-37940 Cash Over	\$0.00	\$35.02	\$0.00	\$325.43	\$0.00
R 613-38040 Tee Box Revenue	\$2,000.00	\$2,250.00	\$2,250.00	\$7,725.00	\$2,250.00
R 613-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 613-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 613-39204 Intrafund Transfer	\$0.00	\$3,614.53	\$0.00	\$0.00	\$0.00
R 613-39269 Transfer from Liquor Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
R 613-39310 Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$134,583.00	\$142,800.08	\$139,858.00	\$197,450.48	\$194,027.13

Golf course Operational Expenditure Budget 2022 Worksheet

		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Worksheet		
E 613-49830-101	Full-Time Employees Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$39,020.80		
E 613-49830-102	Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-103	Part-Time Employees	\$55,000.00	\$59,676.74	\$60,025.00	\$68,827.25	\$62,556.68		
E 613-49830-104	Temporary Employees Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-105	Temporary Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-121	PERA	\$2,225.00	\$9,379.34	\$4,502.00	\$3,565.20	\$7,618.31		
E 613-49830-122	FICA	\$4,250.00	\$4,565.39	\$4,592.00	\$5,265.31	\$7,770.68		
E 613-49830-126	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	\$11,504.40		
E 613-49830-200	Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$15.99	\$0.00		
E 613-49830-205	Heating Fuel	\$0.00	\$0.00	\$0.00	\$107.44	\$0.00		
E 613-49830-206	Electricity	\$6,000.00	\$4,079.85	\$5,000.00	\$4,197.44	\$5,000.00		
E 613-49830-207	Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00		New POS
E 613-49830-208	Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-210	Operating Supplies (GENERAL)	\$2,200.00	\$1,924.99	\$2,200.00	\$2,373.98	\$2,200.00		
E 613-49830-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$75.85	\$0.00		
E 613-49830-212	Motor Fuels	\$3,500.00	\$2,798.53	\$3,500.00	\$3,534.04	\$3,500.00		
E 613-49830-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$163.67	\$0.00		
E 613-49830-216	Chemicals and Chem Products	\$5,000.00	\$4,298.63	\$5,000.00	\$6,035.28	\$6,500.00		
E 613-49830-220	Repair/Maint Supply (GENERAL)	\$0.00	\$89.58	\$0.00	\$1,467.44	\$0.00		
E 613-49830-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-222	Tires	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$362.09	\$0.00		
E 613-49830-240	Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00	\$279.00	\$0.00		
E 613-49830-252	Beer Expense	\$3,000.00	\$2,045.50	\$3,000.00	\$3,083.45	\$3,400.00		
E 613-49830-254	Pop Expense	\$3,000.00	\$2,354.13	\$3,000.00	\$3,012.83	\$3,400.00		
E 613-49830-259	Other For Resale-Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-260	Food for Resale	\$1,500.00	\$1,163.11	\$1,500.00	\$654.11	\$1,000.00		
E 613-49830-270	Golf Clubs for Resale	\$0.00	\$0.00	\$0.00	\$1,061.00	\$0.00		
E 613-49830-271	Golf Accessories for Resale	\$1,000.00	\$657.17	\$1,000.00	\$1,742.64	\$1,500.00		
E 613-49830-272	Clothing for Resale	\$500.00	\$476.62	\$500.00	\$778.52	\$1,000.00		
E 613-49830-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$645.00	\$0.00		
E 613-49830-305	Medical Fees	\$500.00	\$544.00	\$500.00	\$294.00	\$250.00		
E 613-49830-310	Other Professional Services	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00		
E 613-49830-321	Telephone	\$600.00	\$641.46	\$600.00	\$754.45	\$700.00		
E 613-49830-322	Postage	\$50.00	\$95.70	\$50.00	\$55.00	\$50.00		
E 613-49830-324	Cable Television	\$375.00	\$579.00	\$200.00	\$331.11	\$0.00		
E 613-49830-327	Internet Access	\$0.00	\$0.00	\$0.00	\$174.85	\$300.00		
E 613-49830-361	General Liability Ins	\$2,000.00	\$2,578.98	\$2,200.00	\$2,820.54	\$2,800.00		
E 613-49830-362	Property Ins	\$3,600.00	\$2,397.00	\$3,200.00	\$2,593.00	\$2,600.00		
E 613-49830-340	Advertising	\$0.00	\$0.00	\$0.00	\$183.29	\$1,000.00		
E 613-49830-364	Dram Shop	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00		
E 613-49830-366	Workers Compensation Insurance	\$550.00	\$515.02	\$550.00	\$590.94	\$590.00		
E 613-49830-367	Unemployment Paid	\$4,500.00	\$4,720.00	\$4,500.00	\$0.00	\$4,500.00		
E 613-49830-384	Refuse/Garbage Disposal	\$700.00	\$478.74	\$700.00	\$716.79	\$900.00		
E 613-49830-401	Repairs/Maint Buildings	\$1,200.00	\$464.64	\$1,200.00	\$1,859.10	\$1,500.00		
E 613-49830-402	Repairs/Maint Structures	\$0.00	\$0.00	\$0.00	\$955.00	\$0.00		
E 613-49830-403	Improvements Other Than Bldgs	\$0.00	\$685.29	\$0.00	\$0.00	\$8,000.00		Irigation Pumps
E 613-49830-404	Repairs/Maint Machinery/Equip	\$5,000.00	\$6,098.82	\$5,000.00	\$13,829.34	\$7,000.00		
E 613-49830-406	Maintenance Course Property	\$3,000.00	\$4,639.32	\$3,000.00	\$5,437.43	\$4,500.00		
E 613-49830-416	Golf Cart Lease - deposit	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00		
E 613-49830-425	Depreciation	\$0.00	\$21,557.00	\$0.00	\$0.00	\$0.00		
E 613-49830-430	Miscellaneous (GENERAL)	\$0.00	\$159.00	\$0.00	\$540.00	\$0.00		
E 613-49830-431	Cash Short	\$150.00	\$59.24	\$0.00	\$903.22	\$0.00		
E 613-49830-432	Uncollectable Checks	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00		
E 613-49830-433	Dues and Subscriptions	\$1,500.00	\$4,053.00	\$2,000.00	\$3,157.10	\$2,500.00		
E 613-49830-438	Bank Service Charges	\$1,300.00	\$1,721.26	\$1,300.00	\$1,879.54	\$1,750.00		
E 613-49830-550	Motor Vehicles	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00		\$17,890.00
E 613-49830-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
E 613-49830-580	Other Equipment	\$0.00	\$1,695.70	\$0.00	\$85.89	\$0.00	\$50,450.00	\$68,340.00 35%
E 613-49830-599	Improvements - Cart Shed Debt	\$0.00	\$0.00	\$6,118.00	\$6,118.00	\$6,118.00		
E 613-49830-601	Debt Principal - 2012 Debt	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00		
E 613-49830-603	Debt Principal - 2016 Equipment Debt	\$13,000.00	-\$0.50	\$13,000.00	\$13,000.00	\$13,000.00		
E 613-49830-605	2021 Golf Cart Lease	\$0.00	\$0.00	\$0.00	\$7,335.00	\$14,670.00		
E 613-49830-610	2012 Debt Interest	\$811.50	\$550.50	\$660.00	\$660.00	\$480.00		
E 613-49830-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$14,165.00
E 613-49830-613	2016 Debt Interest	\$1,862.50	\$2,125.00	\$1,537.50	\$1,537.50	\$1,212.50	\$31,315.50	\$45,480.50 45%
		\$140,124.00	\$150,617.75	\$150,884.50	\$194,108.62	\$242,291.37		
						\$48,264.24		
						20%		



# Truth in Taxation Public Hearing Blackduck City Hall December 6<sup>th</sup>, 2021 @ 6:15 P.M.

Respectfully Submitted by: Christina Regas City of Blackduck Administrator

The purpose of Truth and Taxation is to discuss the proposed property tax levy for the tax payable year 2022 and the proposed budget for the year 2022. This public hearing is held to discuss and seek public comment on the city's 2021 general fund budget and 2022 property tax levy. The City of Blackduck must certify its final payable 2022 property tax levy to the county auditor no later than December 28th, 2021 (*MN Statute §275.065*).

The following documentation outlines the following:

1. City of Blackduck 2022 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2022 General Fund expenditures and revenue sources.

The 2022 general fund budget does not balance and it will need an increase in the property tax levy. However, after careful consideration and review of the FAQ's from the United States Treasury it has been determined that the 2021 American Rescue Act Funds awarded to the City of Blackduck may be eligible to re-hire police officers to pre-pandemic levels. Therefore, the City of Blackduck will budget \$15,000 of the American Rescue Act Funds to the 2022 Police Department budget and \$4,000 for Administrative expenses to the Administration budget. *This will reduce the preliminary levy adopted September 27, 2021 to \$341,160.*

## PROPERTY TAXES

2021 Property Taxes
\$305,866.00
Proposed 2022 Property Taxes
\$341,160.00
(25% = Debt Service & 75% to General Fund)
Change from 2021-2022
10.3%

This does **NOT** translate to a 10.3% increase for tax payers.

Average home valued at \$100,000 pays \$711/year in City taxes (*increase of \$59*)

### Why is Blackduck high?

A large percentage of property is classified as nontaxable:

Blackduck School; Government buildings; & Non-profits (Churches)

# LOCAL GOVERNMENT AID

Local Government Aid (LGA) is a state aid to local governments. The LGA is manipulated by the Legislature annually. The following is list of the variables used to calculate the city’s 2022 LGA certified amount.

1. Pre-housing units: the total number of housing units in your city that were constructed before 1940 according to the 2019 Federal Census. *(City of Blackduck Pre-1940 Housing units = 116)*
2. Housing units 1940-1970: is the total number of housing units built between 1940 and 1970. *(City of Blackduck total housing units 1940-1970 is 75)*
3. Total housing units: the total number of all housing units in your city (both vacant and occupied). *(City of Blackduck total housing units is 377)*
4. Household Size: a city’s average household size as reported by the State Demographer and Metropolitan Council. *(City of Blackduck household estimate is 328 for April 1, 2020)*
5. Number of Employees: the average number of annual employees from the quarterly census of employment from the Dept. of Employment & Economic Development. *(City of Blackduck number of employees is 558)*
6. Peak population decline: a city’s population decline (if any) from its highest population in a decennial census from 1970 or later. *(City of Blackduck peak population decline is 0.00%)*
7. Sparsity Adjustment: For a city with a population of 10,000 or more, the sparsity adjustment is \$100 per capita for any city with an average population density less than 150 per square mile. The sparsity adjustment for small and medium cities is equal to \$200 per capita for cities with a population density of less than 30 per square mile. *(City of Blackduck sparsity adjustment is 0)*
8. Tax Effort Rate: the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations. *(City of Blackduck tax effort rate is 0.426315)*
9. City Revenue Need: City revenue need is defined in three separate calculations based on population. *(City of Blackduck population estimate is 845 for April 1, 2020)*
  - a. Small Cities: The formula for cities with a population less than 2,500 is:
    - i. **410 + (.367 x population over 100)** *The city revenue need for cities with a population less than 2,500 cannot be over \$630 per capita. For cities with a sparsity adjustment, the city revenue need cannot be over \$830 per capita. (City of Blackduck revenue need is \$630)*
10. Unmet Need: is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate. *(City of Blackduck unmet need is \$460,634)*
11. Formula Aid: *(aid increase)* for a city is equal to the difference between its current unmet need and its certified aid in the previous year, minus special adjustments, multiplied by the aid gap percentage.

The following chart includes the history of LGA received by the City of Blackduck. Blackduck receives LGA in two equal payments on July 20 and December 26. The City of Blackduck is anticipating receiving \$283,737 for the budget year 2022. This equates to an increase of \$5,203.

2017	2018	2019	2020	2021	2022	Over 2021
\$245,269.00	\$253,712.00	\$254,282.00	\$268,858.00	\$278,534.00	\$283,737.00	1.8%

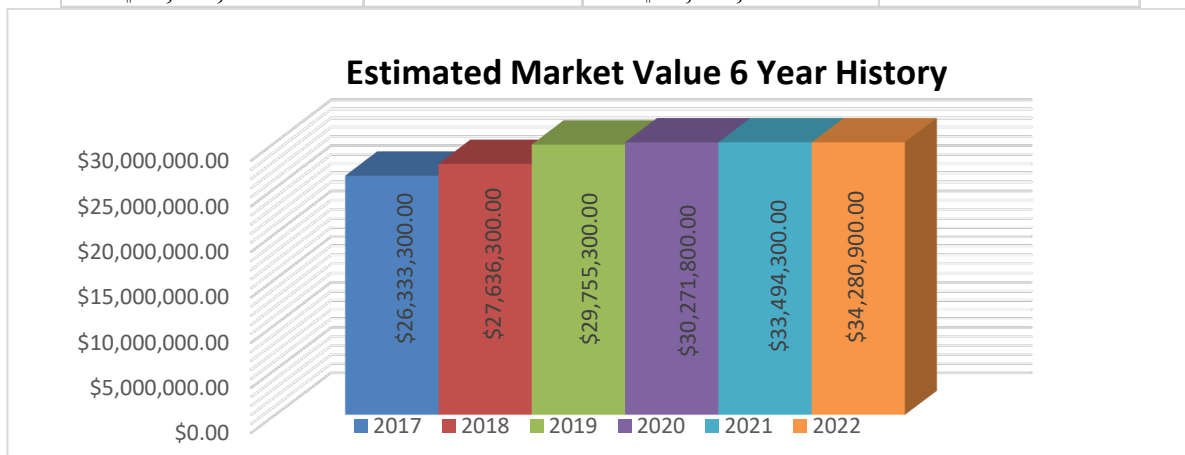
# TAX BASE INFORMATION

The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions. Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel’s market value. The next step in calculating the tax burden for a parcel involves the determination of each local unit of government’s *property tax levy*. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city, then the taxable tax capacity is used to determine the *local tax rates*. The city tax rate is computed by dividing the city levy (*minus the fiscal disparities distribution levy, if applicable*) by the taxable tax capacity. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property by multiplying the parcel’s tax capacity by the total local tax rate.

The Estimated Market Value is Beltrami County Assessor’s estimate of what property would be worth on the open market if sold. The most common factor that results in an increase in an individual parcel’s tax is the change in the parcel’s estimated market value. The market value is set on Jan. 2 of the year before taxes are payable. Below is a five-year history of the City of Blackduck EMV (*Estimated Market Value*) & TMV (*Taxable Market Value*). As you can see below “Pay 2022” the City of Blackduck EMV has increased marking a steady tread of increased value.

## Estimated Market Value History

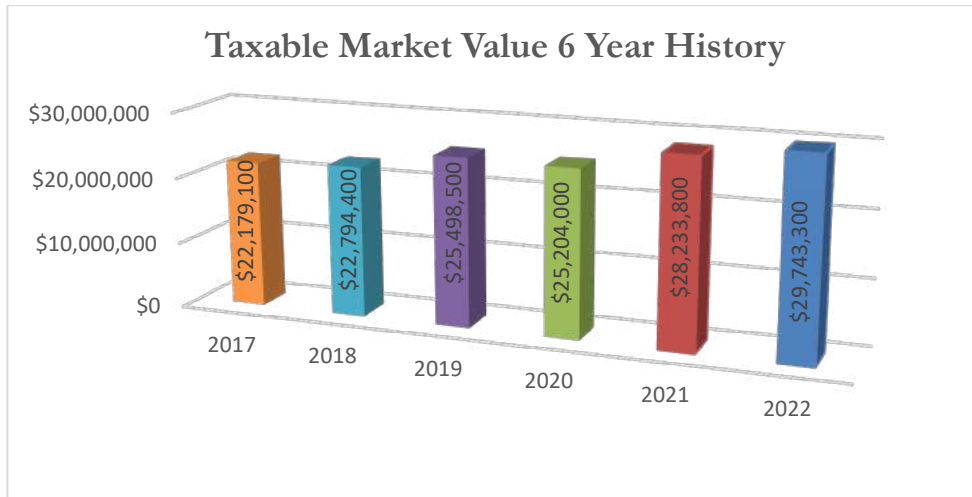
Pay 2017 EMV 2016	Percent +/- Over 2015	Pay 2018 EMV 2017	Percent +/- Over 2016
\$26,333,300.00	-1.41%	\$27,636,300.00	4.71%
Pay 2019 EMV 2018	Percent +/- Over 2017	Pay 2020 EMV 2019	Percent +/- Over 2018
\$29,755,300.00	7.12%	\$30,271,800.00	1.71%
Pay 2021 EMV 2020	Percent +/- Over 2019	Pay 2022 EMV 2021	Percent +/- Over 2020
\$33,494,300.00	9.62%	\$34,280,900.00	2.29%



The Taxable Market Value is the Estimated Market Value less any credits (*Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc.*). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (*build a new home and/or a new business*) the tax burden to property owners decreases. As you can see below “Pay 2022” the City of Blackduck TMV has increased over 2021. A continued strong market value increase may affect the tax burden to property owners.

## Taxable Market Value History

<b>Pay</b>	<b>% +/-</b>	<b>Pay</b>	<b>% +/-</b>
<b>2017</b>	<b>Over 2016</b>	<b>2018</b>	<b>Over 2017</b>
\$22,179,100.00	0.7%	\$22,794,400.00	2.7%
<b>Pay</b>	<b>% +/-</b>	<b>Pay</b>	<b>% +/-</b>
<b>2019</b>	<b>Over 2018</b>	<b>2020</b>	<b>Over 2019</b>
\$25,498,500.00	10.6%	\$25,204,000.00	-1.17%
<b>Pay</b>	<b>% +/-</b>	<b>Pay</b>	<b>% +/-</b>
<b>2021</b>	<b>Over 2020</b>	<b>2022</b>	<b>Over 2021</b>
\$28,233,800.00	10.73%	\$29,743,300.00	5.08%



**Why do Property taxes vary from year to year?** Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations (*Open House held annually in April*).

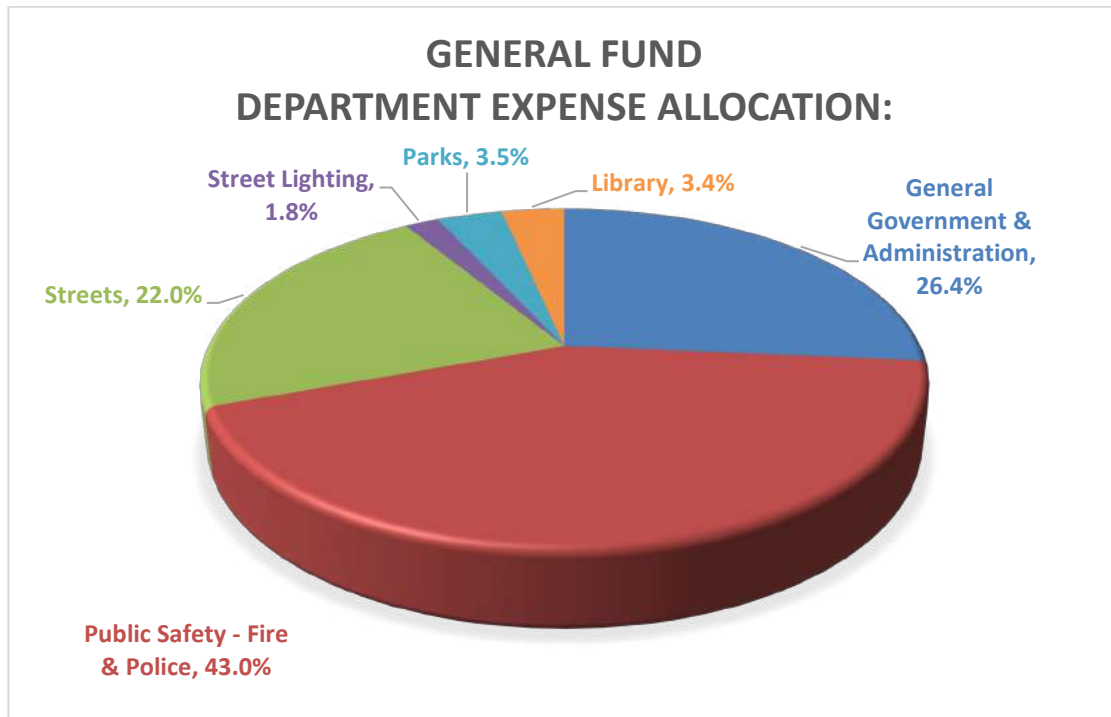
In general, the following items have the most impact:

1. Property Value drives mathematical calculations
2. Special assessments added to tax bill
3. Tax Levy for City, County or School District changes



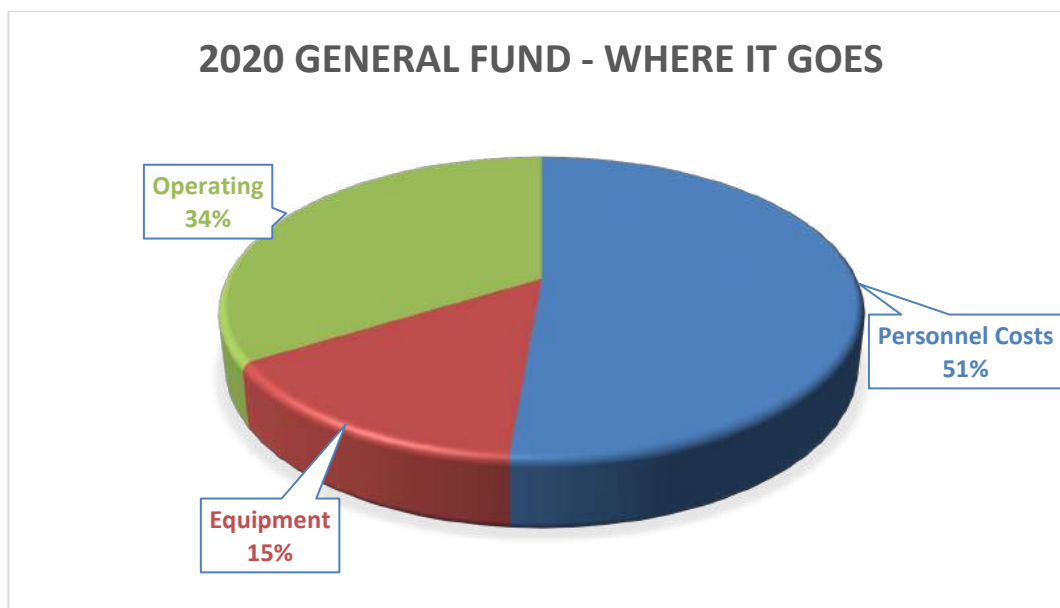
## 2022 General Fund Expenditures:

Department:	Amount:		
Public Safety - Fire & Police	\$332,494.00		
General Government & Administration	\$203,841.00		
Streets	\$169,761.00		
Parks	\$27,110.00		
Library	\$26,095.00		
Street Lighting	\$14,000.00		
<b>Total:</b>	<b>\$773,301.00</b>		



## Where does our 2022 Funding go?

	2022
Personnel Costs	\$396,983.03
Operating	\$261,301.81
Equipment	\$115,016.16
	<b>\$773,301.00</b>



### 2022 General Fund Budget Expenses - \$59,958 increase:

- ❖ Overall Personnel costs – increase of 9.70% or \$38,516
  - City Council wages increase (*Ordinance Amendment 2021-03 past November 8, 2021*)
  - COLA wage increases to full-time staff
  - No increases to full-time employee healthcare expenses
- ❖ Library funding will improve on the buildings’ lighting in 2022 moving to energy savings LED lighting. (*estimated costs \$3,000*)
- ❖ Wayside Rest Park funding will improve on the park’s restrooms with new fixtures (*estimated costs \$4,000*)
- ❖ City Rental Inspections budgeted for 2022 (*estimated costs \$10,000*).
- ❖ American Rescue Act Funding will support a portion of the 2022 Police Department Budget (*\$15,000*) to rehire to pre-pandemic levels (*Eligible expense US Treasury*).

## **Blackduck is taking action in 2022 - what to expect:**

- ❖ **Downtown Redevelopment Project – Main Street** – Investments by the City of Blackduck and Blackduck Development Corporation will see improvements to the commercial property downtown on Main Street when three (3) commercial buildings are demolished and returned for future development (Summer 2022). This investment will allow for a clean .21 acres space (*estimated land value - \$12,600*) to house new commercial opportunities.
- ❖ **Construction of Public Works/Police Facility** - The City Council will consider in January 2022 to move forward with the construction of a new Public Works/Police Facility after bidding closes. If approved, this facility will house the equipment and staff of both departments and be located west of the city on Industrial Drive. Expenses for the construction bond will be funded partially by property taxes and utility revenue. The property taxes will not increase to the property owners for the new debt as current debt sunsets in 2024 that will take up 70% of the funding. Existing property utilized for departments will be sold and returned to the tax roll (*estimated market value of commercial property - \$138,100*).
- ❖ **Newly Remodeled and Expanded Blackduck Liquor Store** – The addition and remodel to The Pond (Blackduck Liquor Store and Bar) will provide for a larger sales volume for the business providing the City of Blackduck the opportunity to reduce future property taxes to tax payers. Currently, the Blackduck Liquor Store transfers net revenues to the General Fund (\$65,000/annually); the Golf Course Fund (\$10,000/annually); and Lakeview Cemetery (\$2,500/annually) this amount may increase in the coming years.
- ❖ **Blackduck Golf Course and Pine Tree Park** – The City of Blackduck has made major improvements in the past few years on the recreational amenities it provides to the community. Improving equipment for the Golf Course by investing in new golf carts; constructing a new cart shed; and irrigation system improvements have been just a few. The local campground, Pine Tree Park, continues to add/improve on amenities as the need for camping grows. In 2020, Blackduck Beach was opened to the public and a new restroom facility was added in 2021 all from the support of the community through donations. Pine Tree Park made exterior improvements to the restroom and shower building and finished the interior improvements in 2021 through the support of camping revenue and annual Beltrami County Grant.

### **So What's Next.....**

- ✓ **Marketing Campaign for Blackduck** – The City of Blackduck will partner with the Blackduck Chamber of Commerce, Blackduck Development Corp. and the Blackduck School District to fund and launch a marketing campaign to promote the community. The marketing campaign will focus on what the area has to offer new people to relocate to the area, and businesses to build and offer services to the community. The campaign will offer a newly improved website(s); social media; and radio advertising.
- ✓ **Limited DMV** – The City of Blackduck has petitioned the Minnesota Department of Public Safety to provide the services of a limited DMV inside Blackduck City Hall. If approved the staff will provide to the community and surrounding residents and visitors the ability to title transfers of motor vehicles and the benefit of purchasing motor vehicle tabs. This service will generate revenue to the general fund and serve a large regional area. The City will receive formal notification early 2022.
- ✓ **City of Blackduck Sale Tax** – In 2022 the voters of the City of Blackduck will have the opportunity to vote on passing a .5% City Sales Tax. The revenue the sales tax will generate will go directly to improving the City Streets, Utility lines, Walking Path, Parks, and much more. Watch for more in the future.



## City of Blackduck

### 2022 General Fund Expenditures

General Government	Expense Description	2020 Budget	2021 Budget	2022 Budget
E 101-41000-721	Transfer to Cemetery Fund	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41000-762	Transfer to Other Fund	\$0.00	\$0.00	\$0.00
<b>General Government</b>		<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>

City Council	Expense Description	2020 Budget	2021 Budget	2022 Budget
E 101-41110-101	Full-Time Employees Regular	\$6,500.00	\$6,800.00	\$10,900.00
E 101-41110-122	FICA	\$550.00	\$524.00	\$834.00
E 101-41110-207	Computer Supplies	\$500.00	\$500.00	\$500.00
E 101-41110-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41110-331	Travel Expenses	\$700.00	\$700.00	\$700.00
E 101-41110-433	Dues and Subscriptions	\$150.00	\$150.00	\$150.00
<b>City Council</b>		<b>\$10,400.00</b>	<b>\$10,674.00</b>	<b>\$15,084.00</b>

City Administration – City Hall	Expense Description	2020 Budget	2021 Budget	2022 Budget
E 101-41400-101	Full-Time Employees Regular	\$73,033.00	\$79,430.00	\$86,123.10
E 101-41400-121	PERA	\$5,477.00	\$5,957.00	\$6,459.23
E 101-41400-122	FICA	\$5,587.00	\$6,076.00	\$6,588.42
E 101-41400-131	Employer Paid Health	\$6,683.00	\$6,688.00	\$6,691.27
E 101-41400-200	Office Supplies (GENERAL	\$1,300.00	\$1,500.00	\$1,500.00
E 101-41400-207	Computer Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-208	Training and Instruction	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-210	Operating Supplies	\$600.00	\$600.00	\$600.00
E 101-41400-301	Auditing and Acct g Services	\$6,000.00	\$6,000.00	\$6,000.00
E 101-41400-304	Legal Fees	\$1,500.00	\$1,800.00	\$3,500.00
E 101-41400-310	Other Professional Services	\$5,070.00	\$5,070.00	\$5,070.00
E 101-41400-321	Telephone	\$2,250.00	\$2,250.00	\$2,250.00
E 101-41400-322	Postage	\$500.00	\$500.00	\$500.00
E 101-41400-327	Internet Access	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-331	Travel Expenses	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41400-351	Legal Notices Publishing	\$200.00	\$300.00	\$300.00
E 101-41400-352	General Notices and Pub Info	\$350.00	\$350.00	\$350.00
E 101-41400-353	Ordinance Publication	\$150.00	\$150.00	\$150.00
E 101-41400-355	Election Expense	\$2,500.00	\$2,000.00	\$2,000.00
E 101-41400-366	Workers Compensation	\$500.00	\$500.00	\$500.00
E 101-41400-433	Dues and Subscriptions	\$4,640.00	\$4,640.00	\$4,640.00
E 101-41400-438	Bank Service Charges	\$1,500.00	\$1,500.00	\$500.00
E 101-41400-570	Office Equip and Furnishings	\$500.00	\$500.00	\$500.00
E 101-41400-603	Short-Term Debt Principal	\$2,100.00	\$2,000.00	\$2,000.00
E 101-41400-786	State Fire Aid	\$19,000.00	\$19,500.00	\$19,500.00
<b>City Administration - City Hall</b>		<b>\$144,440.00</b>	<b>\$152,311.00</b>	<b>\$160,722.02</b>

		2020	2021	2022
<u>General Government Buildings</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-41940-206	Electricity	\$8,000.00	\$8,000.00	\$8,000.00
E 101-41940-210	Operating Supplies	\$500.00	\$500.00	\$500.00
E 101-41940-223	Building Repair Supplies	\$400.00	\$400.00	\$400.00
E 101-41940-361	General Liability Ins	\$81.00	\$83.00	\$85.00
E 101-41940-362	Property Ins	\$567.00	\$584.00	\$600.00
E 101-41940-380	Utility Services	\$450.00	\$450.00	\$450.00
E 101-41940-401	Repairs/Maint Buildings	\$5,000.00	\$5,000.00	\$5,000.00
<b>General Government Buildings</b>		<b>\$14,998.00</b>	<b>\$15,017.00</b>	<b>\$15,035.00</b>

		2020	2021	2022
<u>Police Department</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-42110-101	Full-Time Employees Regular	\$106,712.00	\$115,115.00	\$121,917.25
E 101-42110-102	Full-Time Employees	\$1,155.00	\$1,260.00	\$1,200.00
E 101-42110-103	Part-Time Employees	\$5,300.00	\$5,203.00	\$5,000.00
E 101-42110-121	PERA	\$19,995.00	\$21,519.00	\$24,579.37
E 101-42110-122	FICA	\$1,638.00	\$1,763.00	\$2,013.56
E 101-42110-131	Employer Paid Health	\$23,191.00	\$23,212.00	\$23,225.64
E 101-42110-205	Heating Fuel	\$1,000.00	\$1,000.00	\$1,200.00
E 101-42110-206	Electricity	\$2,500.00	\$2,500.00	\$2,500.00
E 101-42110-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42110-209	Other Office Supplies	\$500.00	\$500.00	\$500.00
E 101-42110-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-212	Motor Fuels	\$8,000.00	\$6,000.00	\$6,000.00
E 101-42110-222	Tires	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-230	Equipment	\$3,200.00	\$2,200.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$1,500.00	\$1,500.00
E 101-42110-310	Other Professional Services	\$0.00	\$0.00	\$1,100.00
E 101-42110-321	Telephone	\$1,500.00	\$1,500.00	\$996.00
E 101-42110-322	Postage	\$50.00	\$50.00	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$500.00	\$500.00
E 101-42110-361	General Liability Ins	\$5,664.00	\$5,834.00	\$6,924.00
E 101-42110-362	Property Ins	\$1,411.00	\$1,453.00	\$1,408.00
E 101-42110-363	Automotive Ins	\$1,250.00	\$1,288.00	\$2,225.00
E 101-42110-366	Workers Compensation	\$4,320.00	\$4,450.00	\$6,500.00
E 101-42110-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$155.00
E 101-42110-401	Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$1,100.00
E 101-42110-404	Repairs/Maint	\$5,000.00	\$2,500.00	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42110-425	Depreciation	\$10,000.00	\$10,000.00	\$10,000.00
E 101-42110-433	Dues and Subscriptions	\$800.00	\$800.00	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$500.00	\$500.00
<b>Police Department</b>		<b>\$211,686.00</b>	<b>\$216,647.00</b>	<b>\$231,093.82</b>

<u>Fire Department</u>	<u>Expense Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-42200-103	Part-Time Employees	\$13,500.00	\$13,500.00	\$16,000.00
E 101-42200-122	FICA	\$1,100.00	\$1,100.00	\$1,750.00
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00
E 101-42200-205	Heating Fuel	\$2,500.00	\$2,500.00	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$5,000.00	\$4,000.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-233	Uniforms	\$5,000.00	\$5,000.00	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-305	Medical Fees	\$1,200.00	\$1,200.00	\$500.00
E 101-42200-321	Telephone	\$800.00	\$800.00	\$800.00
E 101-42200-322	Postage	\$100.00	\$100.00	\$100.00
E 101-42200-323	Radio/Communications	\$3,500.00	\$3,500.00	\$4,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$250.00
E 101-42200-361	General Liability Ins	\$250.00	\$255.00	\$250.00
E 101-42200-362	Property Ins	\$950.00	\$978.00	\$1,000.00
E 101-42200-363	Automotive Ins	\$1,300.00	\$1,337.00	\$1,400.00
E 101-42200-366	Workers Compensation	\$6,000.00	\$6,180.00	\$6,200.00
E 101-42200-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$300.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$3,750.00	\$3,750.00
E 101-42200-404	Repairs/Maint	\$12,450.00	\$12,250.00	\$9,400.00
E 101-42200-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42200-433	Dues and Subscriptions	\$200.00	\$200.00	\$200.00
E 101-42200-500	Capital Outlay	\$0.00	\$5,000.00	\$5,000.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-708	Transfer to Fire Dept. Reserve	\$30,000.00	\$30,000.00	\$30,000.00
<b>Fire Department</b>		<b>\$96,400.00</b>	<b>\$101,400.00</b>	<b>\$101,400.00</b>

<u>Rental Inspections</u>	<u>Expense Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-41910-300	Professional Srvs	\$10,000.00	\$0.00	\$11,000.00
<b>Rental Inspections</b>		<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>

<u>Street Lighting</u>	<u>Description of Expense</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-43160-206	Electricity	\$11,000.00	\$8,000.00	\$9,500.00
E 101-43160-210	Operating Supplies	\$3,500.00	\$3,500.00	\$3,500.00
E 101-43160-220	Repair/Maint Supply	\$1,000.00	\$1,000.00	\$1,000.00
<b>Street Lighting</b>		<b>\$15,500.00</b>	<b>\$12,500.00</b>	<b>\$14,000.00</b>

2020	2021	2022		
Hwys, Streets, & Roads	Expense Description	Budget	Budget	Budget
E 101-43100-101	Full-Time Employees Regular	\$48,699.00	\$51,765.00	\$54,133.04
E 101-43100-102	Full-Time Employees	\$1,000.00	\$1,000.00	\$1,000.00
E 101-43100-103	Part-Time Employees	\$1,008.00	\$1,700.00	\$1,814.40
E 101-43100-121	PERA	\$3,728.00	\$3,958.00	\$4,191.74
E 101-43100-122	FICA	\$3,802.00	\$4,090.00	\$4,279.98
E 101-43100-131	Employer Paid Health	\$9,509.00	\$9,665.00	\$9,670.29
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$400.00	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$2,000.00	\$2,000.00
E 101-43100-206	Electricity	\$5,300.00	\$4,300.00	\$4,300.00
E 101-43100-210	Operating Supplies	\$1,600.00	\$1,600.00	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$8,750.00	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,050.00	\$1,050.00	\$1,500.00
E 101-43100-220	Repair/Maint Supply	\$2,100.00	\$2,100.00	\$2,100.00
E 101-43100-221	Equipment Parts	\$750.00	\$750.00	\$1,000.00
E 101-43100-222	Tires	\$1,300.00	\$1,000.00	\$2,600.00
E 101-43100-224	Street Maint Materials	\$40,000.00	\$20,000.00	\$20,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$1,200.00	\$1,200.00
E 101-43100-235	Personal Protective	\$0.00	\$1,600.00	\$1,600.00
E 101-43100-240	Small Tools and Minor Equip	\$1,600.00	\$525.00	\$1,050.00
E 101-43100-303	Engineering Fees	\$525.00	\$0.00	\$0.00
E 101-43100-310	Other Professional Services	\$0.00	\$2,000.00	\$2,000.00
E 101-43100-321	Telephone	\$2,000.00	\$100.00	\$600.00
E 101-43100-322	Postage	\$100.00	\$0.00	\$0.00
E 101-43100-361	General Liability Ins	\$245.00	\$252.00	\$292.00
E 101-43100-362	Property Ins	\$896.00	\$923.00	\$1,850.00
E 101-43100-363	Automotive Ins	\$1,050.00	\$1,081.00	\$2,225.00
E 101-43100-366	Workers Compensation	\$3,410.00	\$3,512.00	\$4,051.00
E 101-43100-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$388.00
E 101-43100-401	Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$1,000.00
E 101-43100-404	Repairs/Maint	\$5,700.00	\$5,700.00	\$5,700.00
E 101-43100-501	Assessment	\$1,500.00	\$1,500.00	\$0.00
E 101-43100-550	Motor Vehicles	\$8,500.00	\$10,000.00	\$14,237.58
E 101-43100-580	Other Equipment	\$0.00	\$14,229.00	\$14,228.58
Hwys, Streets, & Roads		\$158,722.00	\$157,750.00	\$169,761.61

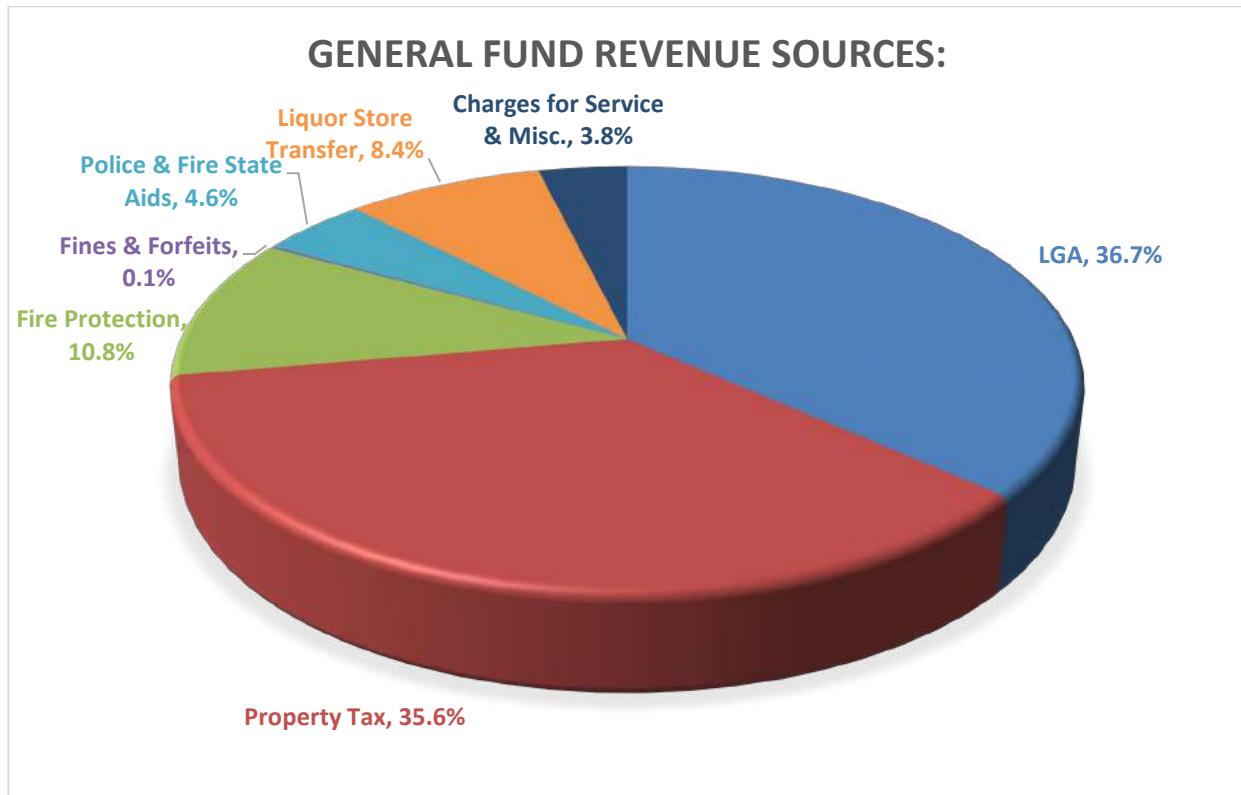
		2020	2021	2022
<u>Wayside Rest Park</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-45200-101	Full-Time Employees Regular	\$3,380.00	\$3,519.00	\$3,643.24
E 101-45200-102	Full-Time Employees	\$300.00	\$300.00	\$350.00
E 101-45200-103	Part-Time Employees	\$1,680.00	\$2,832.00	\$2,928.00
E 101-45200-121	PERA	\$380.00	\$390.00	\$492.84
E 101-45200-122	FICA	\$387.00	\$486.00	\$502.70
E 101-45200-131	Employer Paid Health	\$691.00	\$695.00	\$694.96
E 101-45200-206	Electricity	\$4,000.00	\$2,000.00	\$2,000.00
E 101-45200-210	Operating Supplies	\$900.00	\$900.00	\$900.00
E 101-45200-212	Motor Fuels	\$1,550.00	\$1,550.00	\$1,550.00
E 101-45200-225	Landscaping Materials	\$1,000.00	\$1,000.00	\$2,000.00
E 101-45200-305	Medical Fees	\$50.00	\$50.00	\$50.00
E 101-45200-361	General Liability Ins	\$810.00	\$834.00	\$972.00
E 101-45200-362	Property Ins	\$2,285.00	\$2,354.00	\$3,014.00
E 101-45200-366	Workers Compensation	\$430.00	\$443.00	\$1,352.00
E 101-45200-401	Repairs/Maint Buildings	\$1,500.00	\$1,500.00	\$4,000.00
E 101-45200-430	Miscellaneous	\$300.00	\$300.00	\$300.00
E 101-45200-501	Assessment	\$2,350.00	\$2,350.00	\$2,360.00
<u>Wayside Rest Park</u>		<u>\$21,993.00</u>	<u>\$21,503.00</u>	<u>\$27,109.74</u>

		2020	2021	2022
<u>Library</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-45500-206	Electricity	\$3,500.00	\$3,500.00	\$3,500.00
E 101-45500-210	Operating Supplies	\$310.00	\$310.00	\$400.00
E 101-45500-331	Travel Expenses	\$210.00	\$210.00	\$210.00
E 101-45500-361	General Liability Ins	\$81.00	\$83.00	\$85.00
E 101-45500-362	Property Ins	\$776.00	\$799.00	\$800.00
E 101-45500-380	Utility Services	\$750.00	\$750.00	\$750.00
E 101-45500-401	Repairs/Maint Buildings	\$1,800.00	\$1,931.00	\$4,000.00
E 101-45500-426	Automation Repair & Replace.	\$289.00	\$350.00	\$350.00
E 101-45500-433	Dues and Subscriptions	\$16,494.00	\$15,608.00	\$16,000.00
<u>Library</u>		<u>\$25,210.00</u>	<u>\$23,541.00</u>	<u>\$26,095.00</u>
		<b>\$711,349.00</b>	<b>\$713,343.00</b>	<b>\$773,301.19</b>



## 2022 General Fund Revenue Sources:

Fund:	Amount:
LGA	\$283,737.00
Property Tax	\$275,009.00
Fire Protection Contribution	\$83,655.00
Liquor Store Transfer	\$65,000.00
Police & Fire State Aids	\$35,500.00
Charges for Service & Misc.	\$29,300.00
Fines & Forfeits	\$1,100.00
<b>Total:</b>	<b>\$773,301.00</b>





**CITY OF BLACKDUCK**  
**Revenue Budget for 2022 General Fund**

GENERAL FUND	Account Descr	2020 Budget	2021 Budget	2022 Budget
R 101-31000	General Property Taxes	\$224,964.00	\$230,148.00	\$256,009.00
R 101-31030	Mobile Home Tax	\$800.00	\$800.00	\$800.00
R 101-31900	Penalties and Interest Del.Tax	\$1,000.00	\$1,500.00	\$1,500.00
R 101-32000	Licenses and Permits	\$10,000.00	\$3,500.00	\$14,500.00
R 101-32240	Animal Licenses	\$250.00	\$250.00	\$250.00
R 101-33100	Federal Grants and Aids	\$0.00	\$0.00	\$19,000.00
R 101-33401	Local Government Aid	\$269,305.00	\$278,534.00	\$283,737.00
R 101-33416	Police Training Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00
R 101-33423	State Police Aid	\$14,000.00	\$15,000.00	\$15,000.00
R 101-33424	State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
R 101-34000	Charges for Services	\$8,000.00	\$8,000.00	\$8,000.00
R 101-34202	Fire Protection Svcs	\$78,627.00	\$83,761.00	\$83,655.00
R 101-35000	Fines and Forfeits	\$3,000.00	\$1,500.00	\$1,000.00
R 101-35102	Parking Fines	\$100.00	\$100.00	\$100.00
R 101-36200	Miscellaneous Revenues	\$3,000.00	\$2,000.00	\$2,000.00
R 101-36210	Interest Earnings	\$3,000.00	\$2,500.00	\$2,000.00
R 101-36240	Reimbursements	\$250.00	\$250.00	\$250.00
R 101-39269	Transfer from Liquor Fund	\$75,000.00	\$65,000.00	\$65,000.00
<b>GENERAL FUND</b>		<b>\$711,796.00</b>	<b>\$713,343.00</b>	<b>\$773,301.00</b>

## 2022 General Fund Revenues through 12/6/2021

General Fund Revenue	2020 Budget	2020 Amount	2021 Budget	2021 YTD Amount	2022 Budget
R 101-31000 General Property Taxes	\$224,964.00	\$228,651.19	\$230,148.00	\$234,757.73	\$230,148.00
R 101-31030 Mobile Home Tax	\$800.00	\$1,062.44	\$800.00	\$866.15	\$800.00
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$1,773.16	\$1,500.00	\$452.60	\$1,500.00
R 101-32000 Licenses and Permits	\$10,000.00	\$14,345.00	\$3,500.00	\$190.00	\$14,500.00 2022 Inspections
R 101-32240 Animal Licenses	\$250.00	\$0.00	\$250.00	\$110.00	\$250.00
<i>R 101-33100 Federal Grants and Aids - American Rescue Act</i>	\$0.00	\$113,286.00	\$0.00	\$45,516.05	\$19,000.00
R 101-33130 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$54,669.29	\$0.00
R 101-33401 Local Government Aid	\$269,305.00	\$269,305.00	\$278,534.00	\$139,267.00	\$283,737.00
R 101-33403 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33404 PERA AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33405 Market Value Credit - Real	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33406 Market Value Credit-TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33407 Market Value Credit-AG	\$0.00	\$50.79	\$0.00	\$27.55	\$0.00
R 101-33416 Police Training Reimbursement	\$1,500.00	\$1,881.82	\$1,500.00	\$1,433.92	\$1,500.00
R 101-33423 State Police Aid	\$14,000.00	\$18,206.98	\$15,000.00	\$18,385.14	\$15,000.00
R 101-33424 State Fire Aid	\$19,000.00	\$40,632.73	\$19,000.00	\$0.00	\$19,000.00
R 101-33620 Other County Grants/Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34000 Charges for Services	\$8,000.00	\$9,320.00	\$8,000.00	\$8,384.95	\$8,000.00
R 101-34103 Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34108 Admin Charges to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34110 Sale of Property	\$0.00	\$0.00	\$0.00	\$842.00	\$0.00
R 101-34202 Fire Protection Svcs	\$78,627.00	\$78,627.07	\$83,761.00	\$89,716.64	\$83,655.28
R 101-34781 Reservation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$3,000.00	\$403.31	\$1,500.00	\$389.96	\$1,000.00
R 101-35102 Parking Fines	\$100.00	\$25.00	\$100.00	\$45.00	\$100.00
R 101-36100 Special Assessments	\$0.00	\$2.40	\$0.00	\$0.00	\$0.00
R 101-36102 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$3,000.00	\$1,350.61	\$2,000.00	\$63.34	\$2,000.00
R 101-36210 Interest Earnings	\$3,000.00	\$2,360.01	\$2,500.00	\$771.48	\$2,000.00
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
R 101-36231 Community Development Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36240 Reimbursements	\$250.00	\$11,957.45	\$250.00	\$6,762.90	\$250.00
R 101-39101 Sales of General Fixed Assets	\$0.00	\$9,750.00	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39204 Intrafund Transfer	\$0.00	\$49,613.00	\$0.00	\$10,000.00	\$0.00
R 101-39269 Transfer from Liquor Fund	\$75,000.00	\$75,000.00	\$65,000.00	\$65,000.00	\$65,000.00
R 101-39282 Transfer fm Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
R 101-39330 Inception-Capital Lease Agmt	\$0.00	\$76,823.00	\$0.00	\$0.00	\$0.00
R 101-39331 Insurance Proceeds	\$0.00	\$1,587.50	\$0.00	\$0.00	\$0.00
	\$711,796.00	\$1,036,014.46	\$713,343.00	\$680,651.70	\$517,292.28

General Fund Expenditure Total:	2022 Budget	% +/- 2021	2021 Actual	2021 Budget
Administration & Transfer for Cemetery	\$162,722.00	5.45%	\$135,575.31	\$154,311.00
Police	\$231,094.00	6.67%	\$212,219.70	\$216,647.00
Fire	\$101,400.00	0.00%	\$87,749.32	\$101,400.00
Streets	\$169,761.61	7.61%	\$191,078.00	\$157,750.00
Wayside Rest Park	\$27,110.00	26.08%	\$26,093.97	\$21,503.00
Library	\$26,095.00	10.85%	\$21,446.00	\$23,541.00
Buildings	\$15,035.00	0.12%	\$33,008.63	\$15,017.00
Street Lighting	\$14,000.00	12.00%	\$14,982.71	\$12,500.00
Planning & Zoning (rental inspections)	\$11,000.00	#DIV/0!	\$1,540.86	\$0.00
City Council	\$15,084.00	41.32%	\$5,970.45	\$10,674.00
	\$773,301.61	8.41%	\$729,664.95	\$713,343.00

\$256,009.33

2021 Blackduck Administration Department Budget vs Actual through 12/6/2021

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget	
E 101-41400-101 Full-Time Employees Regular	\$79,430.00	\$71,560.24	\$7,869.76	\$86,123.10	
E 101-41400-102 Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-103 Part-Time Employees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-121 PERA	\$5,957.00	\$5,370.11	\$586.89	\$6,459.23	
E 101-41400-122 FICA	\$6,076.00	\$5,444.08	\$631.92	\$6,588.42	
E 101-41400-131 Employer Paid Health	\$6,687.79	\$5,946.32	\$741.47	\$6,691.27	
E 101-41400-200 Office Supplies (GENERAL)	\$1,500.00	\$1,598.18	-\$98.18	\$1,500.00	
E 101-41400-207 Computer Supplies	\$1,000.00	\$4,912.99	-\$3,912.99	\$1,000.00	
E 101-41400-208 Training and Instruction	\$1,000.00	\$577.27	\$422.73	\$1,000.00	
E 101-41400-210 Operating Supplies (GENERAL)	\$600.00	\$1,890.99	-\$1,290.99	\$600.00	
E 101-41400-300 Professional Srvs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-301 Auditing and Acct g Services	\$6,000.00	\$5,700.00	\$300.00	\$6,000.00	
E 101-41400-303 Engineering Fees	\$0.00	\$942.50	-\$942.50	\$0.00	
E 101-41400-304 Legal Fees	\$1,800.00	\$8,031.92	-\$6,231.92	\$3,500.00	
E 101-41400-305 Medical Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-310 Other Professional Services	\$5,070.00	\$1,798.00	\$3,272.00	\$5,070.00	website & GASB reporting
E 101-41400-321 Telephone	\$2,250.00	\$3,553.38	-\$1,303.38	\$2,250.00	
E 101-41400-322 Postage	\$500.00	\$687.41	-\$187.41	\$500.00	
E 101-41400-327 Internet Access	\$1,000.00	\$1,187.80	-\$187.80	\$1,000.00	
E 101-41400-331 Travel Expenses	\$2,000.00	\$561.38	\$1,438.62	\$2,000.00	
E 101-41400-351 Legal Notices Publishing	\$300.00	\$597.52	-\$297.52	\$300.00	
E 101-41400-352 General Notices and Pub Info	\$350.00	\$0.00	\$350.00	\$350.00	
E 101-41400-353 Ordinance Publication	\$150.00	\$175.00	-\$25.00	\$150.00	
E 101-41400-355 Election Expense	\$2,000.00	\$1,507.47	\$492.53	\$2,000.00	
E 101-41400-366 Workers Compensation Insurance	\$500.00	\$555.09	-\$55.09	\$500.00	
E 101-41400-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-384 Refuse/Garbage Disposal	\$0.00	\$153.90	-\$153.90	\$0.00	
E 101-41400-433 Dues and Subscriptions	\$4,640.00	\$5,854.85	-\$1,214.85	\$4,640.00	Icompass, LMC dues, MIS
E 101-41400-437 Bad Debt Expense	\$0.00	\$1,223.98	-\$1,223.98	\$0.00	
E 101-41400-438 Bank Service Charges	\$1,500.00	\$1,648.57	-\$148.57	\$500.00	
E 101-41400-490 Donations to Civic Org s	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-570 Office Equip and Furnishings	\$500.00	\$445.62	\$54.38	\$500.00	
E 101-41400-603 Short-Term Debt Principal <i>(Copier Lease)</i>	\$2,000.00	\$1,650.74	\$349.26	\$2,000.00	
E 101-41400-786 State Fire Aid	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	
	\$152,310.79	\$133,575.31	\$18,735.48	\$160,722.02	

## Police Department Budgeted Expenditures for 2021 through 12/6/22021

	2020 Budget	2020 Expenditures	2021 Budget	2021 Expenditures	2022 Budget		
E 101-42110-101	Full-Time Employees Regular	\$106,712.00	\$110,997.52	\$115,115.00	\$78,173.57	\$121,917.25	
E 101-42110-102	Full-Time Employees Overtime	\$1,155.00	\$3,387.14	\$1,260.00	\$1,064.13	\$1,200.00	
E 101-42110-103	Part-Time Employees	\$5,300.00	\$3,670.00	\$5,202.60	\$5,269.20	\$5,000.00	
E 101-42110-106	School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-121	PERA	\$19,995.00	\$20,348.58	\$21,519.00	\$14,957.73	\$24,579.37	
E 101-42110-122	FICA	\$1,638.00	\$1,585.11	\$1,763.00	\$1,178.12	\$2,013.56	
E 101-42110-131	Employer Paid Health	\$23,191.00	\$23,196.42	\$23,212.00	\$17,411.11	\$23,225.64	
E 101-42110-205	Heating Fuel	\$1,000.00	\$749.23	\$1,000.00	\$1,554.23	\$1,200.00	
E 101-42110-206	Electricity	\$2,500.00	\$1,934.59	\$2,500.00	\$1,550.50	\$2,500.00	
E 101-42110-208	Training and Instruction	\$2,000.00	\$1,579.36	\$2,000.00	\$311.30	\$2,000.00	
E 101-42110-209	Other Office Supplies	\$500.00	\$355.45	\$500.00	\$7.32	\$500.00	
E 101-42110-210	Operating Supplies (GENERAL)	\$1,000.00	\$779.98	\$1,000.00	\$940.45	\$1,000.00	
E 101-42110-212	Motor Fuels	\$8,000.00	\$5,151.62	\$6,000.00	\$3,560.83	\$6,000.00	
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-222	Tires	\$1,000.00	\$1,240.62	\$1,000.00	\$420.00	\$1,000.00	
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$110.00	\$0.00	
E 101-42110-230	Equipment	\$3,200.00	\$4,758.76	\$2,200.00	\$1,149.00	\$2,200.00	
E 101-42110-233	Uniforms	\$1,500.00	\$1,130.95	\$1,500.00	\$720.46	\$1,500.00	
E 101-42110-302	Architect Fees	\$0.00	\$2,366.00	\$0.00	\$42,574.55		unknown
E 101-42110-310	Other Professional Service	\$0.00	\$0.00	\$0.00	\$645.00	\$0.00	
E 101-42110-305	Medical Fees	\$500.00	\$143.00	\$500.00	\$2,271.74	\$1,100.00	
E 101-42110-321	Telephone	\$1,500.00	\$1,809.26	\$1,500.00	\$929.45	\$996.00	
E 101-42110-322	Postage	\$50.00	\$106.50	\$50.00	\$61.80	\$50.00	
E 101-42110-331	Travel Expenses	\$500.00	\$642.87	\$500.00	\$380.00	\$500.00	
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$47.00	\$0.00	
E 101-42110-361	General Liability Ins	\$5,664.00	\$5,822.80	\$5,834	\$6,922.78	\$6,924.00	
E 101-42110-362	Property Ins	\$1,411.00	\$1,373.00	\$1,453	\$1,408.00	\$1,408.00	
E 101-42110-363	Automotive Ins	\$1,250.00	\$2,484.00	\$1,288	\$2,225.00	\$2,225.00	
E 101-42110-366	Workers Compensation Insurance	\$4,320.00	\$4,486.46	\$4,450	\$6,527.22	\$6,500.00	
E 101-42110-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0	\$153.90	\$155.00	
E 101-42110-401	Repairs/Maint Buildings	\$1,000.00	\$125.00	\$1,000.00	\$0.00	\$1,100.00	
E 101-42110-404	Repairs/Maint Machinery/Equip	\$5,000.00	\$4,857.98	\$2,500.00	\$1,979.37	\$2,500.00	
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	
E 101-42110-425	Depreciation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
E 101-42110-433	Dues and Subscriptions	\$800.00	\$561.88	\$800.00	\$245.25	\$800.00	
E 101-42110-436	Towing Charges	\$500.00	\$65.00	\$500.00	\$0.00	\$500.00	
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$7,470.69	\$0.00	
E 101-42110-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$211,686.00	\$205,709.08	\$216,645.95	\$212,219.70	\$231,093.82	

\$14,447.87 2014 Squad replace in 2022  
2019 Squad replace in 2025

## 2021 Blackduck Fire Department Budget vs. Actual through 12/6/2021

	2021 Budget	2021 YTD Expenditures	Revenue to offset Expenses	2021 Balance	2022 Budget	
E 101-42200-103	Part-Time Employees	\$13,500.00	\$12,583.00	\$0.00	\$917.00	\$16,000.00
E 101-42200-122	FICA	\$1,100.00	\$962.68	\$0.00	\$137.32	\$1,750.00
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-200	Office Supplies (GENERAL)	\$0.00	\$66.99	\$0.00	-\$66.99	\$0.00
E 101-42200-205	Heating Fuel	\$2,500.00	\$3,743.38	\$0.00	-\$1,243.38	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$2,577.23	\$0.00	\$2,422.77	\$4,000.00
E 101-42200-207	Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$1,091.95	\$0.00	-\$91.95	\$1,000.00
E 101-42200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$1,152.09	\$0.00	\$847.91	\$2,000.00
E 101-42200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-222	Tires	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-223	Building Repair Supplies	\$0.00	\$179.36	\$0.00	-\$179.36	\$0.00
E 101-42200-233	Uniforms	\$5,000.00	\$1,202.39	\$0.00	\$3,797.61	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$4,241.56	\$0.00	-\$2,241.56	\$2,000.00
E 101-42200-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-305	Medical Fees	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$500.00
E 101-42200-307	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-310	Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-321	Telephone	\$800.00	\$678.99	\$0.00	\$121.01	\$800.00
E 101-42200-322	Postage	\$100.00	\$24.70	\$0.00	\$75.30	\$100.00
E 101-42200-323	Radio/Communications Expenses	\$3,500.00	\$5,347.71	\$0.00	-\$1,847.71	\$4,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00
E 101-42200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-352	General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-361	General Liability Ins	\$255.00	\$291.78	\$0.00	-\$36.78	\$250.00
E 101-42200-362	Property Ins	\$978.00	\$1,122.00	\$0.00	-\$144.00	\$1,000.00
E 101-42200-363	Automotive Ins	\$1,337.00	\$1,227.00	\$0.00	\$110.00	\$1,400.00
E 101-42200-366	Workers Compensation Insurance	\$6,180.00	\$5,790.44	\$0.00	\$389.56	\$6,200.00
E 101-42200-384	Refuse/Garbage Disosal	\$0.00	\$153.90	\$0.00	-\$153.90	\$300.00
E 101-42200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$5,432.33	\$0.00	-\$1,682.33	\$3,750.00
E 101-42200-404	Repairs/Maint Machinery/Equip	\$12,250.00	\$3,429.84	\$0.00	\$8,820.16	\$9,400.00
E 101-42200-420	Tower Lease	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42200-425	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-433	Dues and Subscriptions	\$200.00	\$450.00	\$0.00	-\$250.00	\$200.00
E 101-42200-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-500	Capital Outlay (Armer Radios)	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
E 101-42200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
E 101-42200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-708	Transfer to Fire Dept Reserve	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00
E 101-42200-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$101,400.00	\$87,749.32	\$0.00	\$13,650.68	\$101,400.00	

## 2021 Blackduck Streets Department Budget vs. Actual through 12/6/2021

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget	
E 101-43100-101	Full-Time Employees Regular	\$51,765.00	\$47,557.16	\$4,207.84	\$54,133.04
E 101-43100-102	Full-Time Employees Overtime	\$1,000.00	\$1,363.03	-\$363.03	\$1,000.00
E 101-43100-103	Part-Time Employees	\$1,700.00	\$398.48	\$1,301.52	\$1,814.40
E 101-43100-121	PERA	\$3,958.00	\$3,698.85	\$259.15	\$4,191.74
E 101-43100-122	FICA	\$4,090.00	\$3,699.49	\$390.51	\$4,279.98
E 101-43100-131	Employer Paid Health	\$9,665.00	\$8,935.63	\$729.37	\$9,670.29
E 101-43100-142	Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$38.48	\$361.52	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$1,462.37	\$537.63	\$2,000.00
E 101-43100-206	Electricity	\$4,300.00	\$4,033.40	\$266.60	\$4,300.00
E 101-43100-208	Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-210	Operating Supplies (GENERAL)	\$1,600.00	\$825.48	\$774.52	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$2,931.62	\$5,818.38	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,050.00	\$1,133.98	-\$83.98	\$1,500.00
E 101-43100-220	Repair/Maint Supply (GENERAL)	\$2,100.00	\$512.24	\$1,587.76	\$2,100.00
E 101-43100-221	Equipment Parts	\$750.00	\$607.26	\$142.74	\$1,000.00
E 101-43100-222	Tires	\$1,000.00	\$335.78	\$664.22	\$2,600.00
E 101-43100-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-224	Street Maint Materials	\$20,000.00	\$9,330.00	\$10,670.00	\$20,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$477.15	\$722.85	\$1,200.00
E 101-43100-235	Personal Protective Equipment	\$1,600.00	\$497.18	\$1,102.82	\$1,600.00
E 101-43100-240	Small Tools and Minor Equip	\$525.00	\$305.54	\$219.46	\$1,050.00
E 101-43100-302	Architect Fees	\$0.00	\$42,574.55	-\$42,574.55	
E 101-43100-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-310	Other Professional Services	\$2,000.00	\$2,271.74	-\$271.74	\$2,000.00
E 101-43100-321	Telephone	\$100.00	\$1,606.04	-\$1,506.04	\$600.00
E 101-43100-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-331	Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-361	General Liability Ins	\$252.00	\$291.78	-\$39.78	\$292.00
E 101-43100-362	Property Ins	\$923.00	\$1,842.00	-\$919.00	\$1,850.00
E 101-43100-363	Automotive Ins	\$1,081.00	\$1,975.00	-\$894.00	\$2,225.00
E 101-43100-366	Workers Compensation Insurance	\$3,512.00	\$4,120.34	-\$608.34	\$4,051.00
E 101-43100-384	Refuse/Garbage Disposal	\$0.00	\$706.05	-\$706.05	\$388.00
E 101-43100-387	Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-400	Repairs & Maint Cont (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-401	Repairs/Maint Buildings	\$1,000.00	\$244.09	\$755.91	\$1,000.00
E 101-43100-404	Repairs/Maint Machinery/Equip	\$5,700.00	\$4,487.39	\$1,212.61	\$5,700.00
E 101-43100-433	Dues and Subscriptions	\$0.00	\$197.66	-\$197.66	\$0.00
E 101-43100-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-501	Assessment	\$1,500.00	\$1,472.73	\$27.27	\$0.00 Last payment made in 2021
E 101-43100-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-550	Motor Vehicles - GMC Lease Trucks	\$10,000.00	\$23,248.08	-\$13,248.08	\$14,237.58
E 101-43100-580	Other Equipment - CAT Lease Tractor & Skid Steer	\$14,229.00	\$17,897.43	-\$3,668.43	\$14,228.58
E 101-43100-601	Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-610	PFA Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00
		\$157,750.00	\$191,078.00	-\$33,328.00	\$169,761.61

## 2021 Blackduck Wayside Park Department Budget vs Actual through 12/6/2021

	2021 Budget	2021 YTD Amount	2021 Balance	2022 Budget
E 101-45200-101 Full-Time Employees Regular	\$3,519.00	\$3,076.94	\$442.06	\$3,643.24
E 101-45200-102 Full-Time Employees Overtime	\$300.00	\$224.25	\$75.75	\$350.00
E 101-45200-103 Part-Time Employees	\$2,832.00	\$3,845.88	-\$1,013.88	\$2,928.00
E 101-45200-106 School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-121 PERA	\$390.00	\$297.45	\$92.55	\$492.84
E 101-45200-122 FICA	\$486.00	\$537.61	-\$51.61	\$502.70
E 101-45200-131 Employer Paid Health	\$695.00	\$635.90	\$59.10	\$694.96
E 101-45200-206 Electricity	\$2,000.00	\$2,148.23	-\$148.23	\$2,000.00
E 101-45200-208 Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-210 Operating Supplies (GENERAL)	\$900.00	\$931.16	-\$31.16	\$900.00
E 101-45200-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-212 Motor Fuels	\$1,550.00	\$1,550.00	\$0.00	\$1,550.00
E 101-45200-221 Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-225 Landscaping Materials	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00
E 101-45200-240 Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-305 Medical Fees	\$50.00	\$0.00	\$50.00	\$50.00
E 101-45200-361 General Liability Ins	\$834.00	\$972.60	-\$138.60	\$972
E 101-45200-362 Property Ins	\$2,354.00	\$3,014.00	-\$660.00	\$3,014
E 101-45200-366 Workers Compensation Insurance	\$443.00	\$681.47	-\$238.47	\$1,352
E 101-45200-401 Repairs/Maint Buildings	\$1,500.00	\$1,511.03	-\$11.03	\$4,000.00 <i>updates to one restroom (fixtures)</i>
E 101-45200-430 Miscellaneous (GENERAL)	\$300.00	\$301.19	-\$1.19	\$300.00
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-501 Assessment	\$2,350.00	\$2,246.26	\$103.74	\$2,360.00
E 101-45200-530 Improvements Other Than Bldgs	\$0.00	\$3,120.00	\$0.00	\$0.00
	<b>\$21,503.00</b>	<b>\$26,093.97</b>	<b>-\$1,470.97</b>	<b>\$27,109.74</b>



2021 Blackduck Council Budget vs Actual Expenditures through 12/6/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41110-101 Full-Time Employees Regular	\$6,800.00	\$1,150.00	\$5,650.00	\$10,900.00 <i>amended pay</i>
E 101-41110-121 PERA	\$0.00	\$3,775.03	-\$3,775.03	\$0.00
E 101-41110-122 FICA	\$525.00	\$87.98	\$437.02	\$834.00
E 101-41110-207 Computer Supplies	\$500.00	\$0.00	\$500.00	\$500.00
E 101-41110-208 Training and Instruction	\$2,000.00	\$627.22	\$1,372.78	\$2,000.00
E 101-41110-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-331 Travel Expenses	\$700.00	\$280.97	\$419.03	\$700.00
E 101-41110-361 General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-433 Dues and Subscriptions	\$150.00	\$49.25	\$100.75	\$150.00
E 101-41110-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
	\$10,675.00	\$5,970.45	\$4,704.55	\$15,084.00

2021 Blackduck Street Lighting Budget vs. Actual Expenditures through 12/6/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-43160-206 Electricity	\$8,000.00	\$8,979.65	-\$979.65	\$9,500.00
E 101-43160-210 Operating Supplies (GENERAL)	\$3,500.00	\$5,003.06	-\$1,503.06	\$3,500.00
E 101-43160-220 Repair/Maint Supply (GENERAL)	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
	\$12,500.00	\$14,982.71	-\$2,482.71	\$14,000.00

2021 Blackduck Government Bldgs. Budget vs. Actual Expenditures through 12/6/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41940-206 Electricity	\$8,000.00	\$4,865.33	\$3,134.67	\$8,000.00
E 101-41940-210 Operating Supplies (GENERAL)	\$500.00	\$1,219.36	-\$719.36	\$500.00
E 101-41940-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-223 Building Repair Supplies	\$400.00	\$1,233.62	-\$833.62	\$400.00
E 101-41940-361 General Liability Ins	\$83.00	\$97.26	-\$14.26	\$85.00
E 101-41940-362 Property Ins	\$584.00	\$621.00	-\$37.00	\$600.00
E 101-41940-380 Utility Services (GENERAL)	\$450.00	\$540.34	-\$90.34	\$450.00
E 101-41940-401 Repairs/Maint Buildings	\$5,000.00	\$24,431.72	-\$19,431.72	\$5,000.00
E 101-41940-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
	\$15,017.00	\$33,008.63	-\$17,991.63	\$15,035.00

2021 Blackduck Planning & Zoning Budget vs. Actual Expenditures through 12/6/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41910-101 Full-Time Employees Regular	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-102 Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-103 Part-Time Employees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-126 Medicare	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-300 Professional Srvs (GENERAL)	\$0.00	\$1,540.86	-\$1,540.86	\$11,000.00
	\$0.00	\$1,540.86	-\$1,540.86	\$11,000.00

2021 Blackduck Library Department Budget vs. Actual through 12/6/21

	2021 Budget	2021 YTD Expenditures	2021 Balance	2022 Budget
E 101-45500-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-200 Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-206 Electricity	\$3,500.00	\$2,908.73	\$591.27	\$3,500.00
E 101-45500-210 Operating Supplies (GENERAL)	\$310.00	\$827.94	-\$517.94	\$400.00
E 101-45500-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-330 Transportation (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-331 Travel Expenses	\$210.00	\$0.00	\$210.00	\$210.00
E 101-45500-361 General Liability Ins	\$83.00	\$97.26	-\$14.26	\$85.00
E 101-45500-362 Property Ins	\$799.00	\$756.00	\$43.00	\$800.00
E 101-45500-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-380 Utility Services (GENERAL)	\$750.00	\$512.14	\$237.86	\$750.00
E 101-45500-401 Repairs/Maint Buildings	\$1,000.00	\$386.33	\$613.67	\$4,000.00
E 101-45500-404 Repairs/Maint Machinery/Equip	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-426 Automation Repair & Replace.	\$289.00	\$350.00	-\$61.00	\$350.00
E 101-45500-433 Dues and Subscriptions	\$16,600.00	\$15,608.00	\$992.00	\$16,000.00
E 101-45500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
	\$23,541.00	\$21,446.40	\$2,094.60	\$26,095.00

City of Blackduck		
<b>2019 Total Net Tax Capacity:</b>		<b>\$300,416.00</b>
		updated 10/16/18
Levy:		
General Revenue	\$179,372.00	
2006 GO Impv Bond	\$28,505.00	
2009 Refunding	\$19,815.00	
2014A Disp Sys Bond	\$7,906.00	
2012 Go Bond Golf	6,484.00	
2016 Go Bond Golf	9,884.00	
	\$251,966	\$251,966
(Mill) Rate:		84%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$602

City of Blackduck		
<b>2020 Total Net Tax Capacity:</b>		<b>\$301,958.00</b>
		update 10/18/2019
Levy:		
General Revenue	\$224,964.00	
2006 GO Impv Bond	\$33,278.00	
2009 Refunding	\$19,263.00	
2011 Ind. Ln Loan	\$351.00	
2014A Disp Sys Bond	\$8,595.00	
2012 Go Bond Golf	6,352.00	
2016 Go Bond Golf	10,605.00	
	\$303,408	\$303,408
(Mill) Rate:		100%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$721

City of Blackduck		
<b>2021 Total Net Tax Capacity:</b>		<b>\$336,639.00</b>
		UPDATED 8/31/2020
Levy:		
General Revenue	\$230,148.00	
2006 GO Impv Bond	\$31,862.00	
2009 Refunding	\$18,681.00	
2011 Ind. Ln Loan	\$531.00	
2014A Disp Sys Bond	\$8,187.00	
2012 Go Bond Golf	6,193.00	
2016 Go Bond Golf	10,264.00	
	\$305,866	\$305,866
(Mill) Rate:		91%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$652

City of Blackduck		
<b>2022 Total Net Tax Capacity:</b>		<b>\$344,156.00</b>
Levy:		
General Revenue	\$256,009.00	Option D increase to levy
2006 GO Impv Bond	\$36,938.00	
2009 Refunding	\$18,067.00	
Blackduck HRA Levy	\$6,196.00	
2014A Disp Sys Bond	\$8,022.00	
2012 Go Bond Golf	6,004.00	
2016 Go Bond Golf	9,923.00	
	\$341,159	\$341,159
(Mill) Rate:		99%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$711

2022 GO BONDS  
Budgeting 2022 P/I Payments  
Utilizing 2021 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)	\$40,000.00	\$1,860.00	\$5,000.00	\$12,264.52	\$36,938.48	\$0.00	\$49,203.00
Refunding (309)	\$15,000.00	\$1,556.26	\$650.00	\$0.00	\$18,066.57	\$0.00	\$18,066.57
Intra Loan (311)	\$4,983.33	\$0.00	\$0.00	\$12,304.11	\$0.00	\$0.00	\$4,983.33
Rural Water (314)	\$10,000.00	\$1,170.00	\$0.00	\$818.46	\$8,021.74	\$3,000.00	\$11,840.20
Intra Loan (325)	\$5,147.81	\$1,240.23	\$0.00	\$7,489.51	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$16,297.50	\$0.00	\$0.00	\$0.00	\$61,297.50	\$64,362.38
Revenue Go (320)	\$4,000.00	\$1,580.00	\$0.00	\$12,836.99	\$0.00	\$0.00	\$5,747.40
Rural Water (317 & 602)	\$17,000.00	\$918.75	\$0.00	\$7,391.48	\$0.00	\$10,527.27	\$18,456.31
Go Bond 2020A Temporary	\$0.00	\$23,859.58	\$0.00	\$0.00	\$0.00	\$0.00	\$24,575.37
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,385.60	\$1,921.90	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$0.00	\$12,767.11	\$0.00	\$0.00	\$0.00	\$13,405.47	\$13,405.47
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58
GM Financial Lease (101)	\$11,958.93	\$2,278.65	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$787.09	\$330.91	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Revenue GO Equip (613)	\$3,000.00	\$144.00	\$0.00	\$0.00	\$1,801.20	\$1,500.00	\$3,301.20
Revenue GO Club House(613)	\$7,000.00	\$336.00	\$0.00	\$0.00	\$4,202.80	\$3,500.00	\$7,702.80
Revenue Go Equipment (613)	\$13,000.00	\$1,212.50	\$0.00	\$0.00	\$9,923.13	\$5,000.00	\$14,923.13
Blackduck HRA Levy					\$6,196		

Totals \$223,161.34 \$67,473.39 \$5,650.00 \$53,105.07 \$85,150.36 \$134,041.11 \$307,423.86

Bond Maturity Dates:	Description:	Balance After 2022 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$32,193.76
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$812,212.50
8/10/2024	2012 Golf Equip & Club House (613)	\$20,690.00
2/1/2025	4th Street Sewer (314)	\$38,590.00
8/20/2046	Water (Main & Summit) (320)	\$226,442.10
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$23,144.53
2/1/2029	Frontage/Pine Ave (325)	\$41,522.28
2/1/2025	2016 Golf Equipment (613)	\$44,262.50
3/1/2031	2020 Golf Cart Shed (613)	\$8,953.44
3/1/2031	2020 Golf Cart Shed (613)	\$40,000.00
2/1/2042	2021 Go Bond (609)	\$777,260.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$30,654.00
1/1/2025	TCF Bank Lease (609)	\$35,768.75
1/13/2025	GM Financial Lease (101-43100)	\$42,712.74
2/15/2025	CAT Financial Lease (101-43100)	\$32,467.74
10/1/2026	TCF Bank Lease (613) carts	\$58,680.00
		\$2,265,554.34

General Fund	\$256,009.00
Levy:	\$341,159.36
Total Golf Debt:	\$172,585.94
Total Liquor Debt:	\$813,028.75
Total Water Debt:	\$1,038,654.60
Total Sewer Debt:	\$93,928.29
Total Street Debt:	\$147,356.76

Property Tax Levy History:		
2017	\$209,000.00	Certified
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.36	Proposed

10.3%

## Blackduck Beach Donation Received

Business Name	Address	Date Received	Amount Donated	Donation Level
Timberline Sports, Inc	209 Summit Ave W PO Box 637	5/19/2020	\$2,525.00	Platinum
Northwoods Lumber	PO Box 130 Blackduck, MN 56630	5/28/2020	\$2,000.00	Platinum
Northwoods Lumber	PO Box 130 Blackduck, MN 56630	5/28/2020	\$1,698.03	for materials
D&D's Caring Hearts, Inc.	1426 Pamela Ct NW Bemidji, MN 56601	7/14/2020	\$1,500.00	Diamond
Polar Insulating	51041 State Hwy 46 Squaw Lake, MN 56681	4/6/2020	\$502.00	Gold
Juelson Plumbing & Heating Inc	18994 Hines Rd NE	5/4/2020	\$750.00	Gold
<i>Blackduck Boosters</i>	<i>24889 Berg Rd NE Blackduck, MN 56630</i>	<i>EARMARKED FOR ACCESSIBILITY</i>	<i>\$700.00</i>	<i>Gold</i>
Paul Bunyan Communications	1831 Ane Street NW Bemidji, MN 56601-5612	4/8/2020	\$500.00	Gold
Corey Rudnicki		1/20/20	\$550.00	Gold
Blackduck Family Foods	PO Box 357 Blackduck MN 56601	7/13/20	\$550.00	Gold
Bemidji Sewer & Waterworks Inc.	23760 Pass Rd NE	7/29/20	\$501.00	Gold
Blackduck Lions Club	Blackduck MN 56630	8/26/20	\$500.00	Gold
Sara Anderson Agency Inc		4/14/2020	\$300.00	Silver
Anna Mae Floura	PO Box 44 Backduck, MN 56630	4/15/2020	\$100.00	Bronze
Anderson Fabrics		3/15/2020	\$250.00	Bronze
Rebecca Smith	275 Dee Rd. Norton Shores, MI 49444	4/20/2020	\$25.00	Bronze
Deerwood Bank		4/23/2020	\$100.00	Bronze
Jean Jackson	2134 Rolling Green Ln North Mankato, MN 56003	5/1/2020	\$100.00	Bronze
Bemidji Coke	1325 30th Street SE Bemidji, MN 56601	4/6/2020	\$5.00	Bronze
Shamrock Storage	PO Box 124 Bemidji, MN 56619	3/20/2020	\$200.00	Bronze
Lossing Excavating	35520 Corral Rd NE Kelliher, MN 56650	7/30/20	\$300.00	Bronze
Lakeview RV & Resort	10300 1st Ave. S. Bloomington, MN 55420	7/30/20	\$300.00	Bronze
Cheyenne Bernstein	Arlington, MN 55307	8/18/20	\$20.00	Bronze
Avonell Kjellberg	2549 Hwy 71 NE Blackduck, MN 56630	8/31/20	\$100.00	Bronze
Ross Lewis Sign Compant	2201 Bardwell Dr. NW Bemidji, MN 56630	8/19/20	\$100.00	Bronze
Roy Tompkins	3401 Quail Trail Court Marion, IA 52302	9/22/20	\$250.00	Bronze
Security Insurance		4/8/2020	\$100.00	Bronze
Total:			\$14,526.03	
Blandin Foundation Grant			\$10,000.00	
Beltrami Electric Operation Round up			\$1,500.00	
Beltrami County Development Fund Grant			\$9,500.00	
Beltrami Electric Operation Round up	Phase 2		\$3,500.00	
Beltrami County Development Fund Grant	Phase 2		\$6,780.00	
Beltrami Electric Operation Round up	Phase 3 - Pavillion		\$7,000.00	
Total :			\$38,280.00	

**Total Cash Donations: \$52,106.03**

does not include materials from Northwoods Lumber

Costs Associated with Beach Build				
Contractor	Construction/service provided	Date:	Amount:	Est/Inv#
Christiansen Industrial Developers Inc.	clearing trees, clearing beach, preparing beach	6/25/2020	\$2,000.00	inv#40-61922
M&M Logging & Son	removal of trees	Sep-19	\$1,000.00	
Post Office	donation letters	Mar-20	\$91.30	
Lossing Excavating	beach sand	7/24/2020	\$2,730.00	Inv#1028
Phil Patch	removal of trees from site	7/10/2020	\$1,000.00	Inv#569620
Gerit Hanson	widen road, parking lot prep, materials, clear shape	7/28/2020	\$13,917.00	Inv#00000
Rolyan Buoys	buoys	7/21/2020	\$291.90	Inv#3678624
PoolSigns Inc.	No Lifeguard on duty signage		\$47.20	Bus CC#
Northwoods Lumber	materials to install buoys		\$63.83	inv#2007-144860
Northwoods Lumber	materials to install signs		\$20.54	inv#2007-144860
Ross Lewis Sign Company	Donation sign and Title		\$850.00	inv#38329
Lossing Excavating	additional beach sand after major storm		\$1,300.00	
Bjerke Sod	sod for picnic areas		\$214.39	inv#1-2
Grainger	restroom interior materials/supplies	7/30/2021	\$596.91	9007236665
Mountain Addiction	restroom toilet stem	7/29/2021	\$245.00	5545-3819-4534-6810
Pierce Concrete, Inc.	labor for restroom construction	11/15/2021	\$13,775.00	
Northwoods Lumber	materials for restroom construction	12/6/2021	\$4,238.69	various
Beltrami Ctny Environmental Services	Beach septic installation & design permit	7/6/2021	\$550.00	
<b>Northwoods Lumber</b>	<b>Estimate for materials for Pavillion</b>	<b>11/26/2021</b>	<b>\$9,024.88</b>	<b>ESTIMATE ON MATERIALS</b>
<b>Pierce Concrete, Inc.</b>	<b>Estimate for labor for Pavillion</b>			
Total:			\$51,956.64	

Net Project Balance: **\$149.39**



# CITY OF BLACKDUCK RESOLUTION NO: 2021-30

**RESOLUTION ACKNOWLEDGING DONATION FROM THE BLACKDUCK DEVELOPMENT CORPORATION AND THE BLACKDUCK CHAMBER OF COMMERCE FOR THE PURPOSE OF REDEVELOPING THE CITY OF BLACKDUCK WEBSITE AND DEVELOPING AN INDIVIDUAL WEBSITE FOR THE BLACKDUCK GOLF COURSE**

**WHEREAS,** The City of Blackduck is generally authorized to accept contributions of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens and is specifically authorized to accept gifts, and;

**WHEREAS,** the City of Blackduck has received a donation of \$3,000.00 from the Blackduck Development Corporation and \$1,000 from the Blackduck Area Chamber of Commerce; and

**AND WHEREAS,** the members of the Blackduck Development Corporation request the donation to fund the redevelopment of the City of Blackduck website from Pinnacle Marketing Group, and

**AND WHEREAS,** the members of the Blackduck Area Chamber of Commerce request the donation to fund the development of an individual website for the Blackduck Golf Course, and

**AND WHEREAS,** all donations have been contributed to the city for the benefit of its citizens, as allowed by law;

**AND WHEREAS,** the City Council finds that it is appropriate to accept the donation offered.

**NOW THEREFORE BE IT RESOLVED,** by the City Council of Blackduck, Minnesota, that the City Council of the City of Blackduck acknowledges and accepts the donation from the Blackduck Development Corporation for the purpose to redevelopment of the City of Blackduck website from Pinnacle Marketing Group and accepts the donation from the Blackduck Area Chamber of Commerce for the purpose to development of an individual website for the Blackduck Golf Course from Pinnacle Marketing Group; and

**BE IT FURTHER RESOLVED THAT,** the City Council of the City of Blackduck expresses its thanks and appreciation to the Blackduck Development Corporation and the Blackduck Area Chamber of Commerce and their long-standing support for the community and the future of the City of Blackduck and the Blackduck Golf Course.

Adopted this 6<sup>th</sup> day of December 2021 by the City Council of the City of Blackduck.

ATTEST:

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Maxwell Gullette, Mayor

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Christina Regas, City Administrator



# CITY OF BLACKDUCK RESOLUTION NO: 2021-31

## RESOLUTION DESIGNATING POLLING PLACES FOR 2022

**WHEREAS**, Minnesota Statutes 204B.16, subd. 1 requires the City Council, by ordinance or resolution, to designate polling places for the upcoming year; and

**WHEREAS**, changes to the polling places locations may be made at least 90 days before the next election if one or more of the authorized polling places becomes unavailable for use; and

**WHEREAS**, changes to the polling place locations may be made in the case of an emergency when it is necessary to ensure a safe and secure location for voting; and

**WHEREAS**, the Blackduck City Council designates the following polling place(s) for any elections conducted in the City of Blackduck in 2022.

**Precinct 1:** Blackduck City Hall, 8 Summit Avenue East Blackduck, MN 56630

**NOW, THEREFORE, BE IT RESOLVED**, that the city clerk is hereby authorized to designate a replacement meeting the requirements of the Minnesota Election Law for any polling place designated in this Resolution that becomes unavailable for use by the City;

**AND BE IT FURTHER RESOLVED**, that the city clerk is hereby authorized to designate an emergency replacement polling place meeting the requirements of the Minnesota Election Law for any polling place designated in this Resolution when necessary to ensure a safe and secure location for voting;

**AND BE IT FURTHER RESOLVED**, that the city clerk is directed to send a copy of this resolution and any subsequent polling place designations to the Beltrami County Elections Office.

**WHEREUPON** said resolution was declared duly passed and adopted.

Adopted by the Blackduck City Council this 6<sup>th</sup> day of December, 2021.

APPROVED:

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Maxwell Gullette, Mayor

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Christina Regas, City Administrator



# CITY OF BLACKDUCK RESOLUTION NO: 2021-32

## RESOLUTION APPROVING FINAL 2021 TAX LEVY, COLLECTABLE IN 2022

**BE IT RESOLVED**, by the City Council of the City of Blackduck, County of Beltrami, Minnesota, that the following sums of money be levied for the current year, collectible in 2022, upon the taxable property in the City of Blackduck;

**Total levy                      \$341,160**

**BE IT ALSO RESOLVED**, by the City Council of the City of Blackduck, that the Truth N Taxation Hearing was held on December 6th at 6:15 p.m. in the Council Chamber at Blackduck City Hall and where comment was requested.

**BE IT FURTHER RESOLVED**, The City Administrator is hereby instructed to transmit a certified copy of this resolution to the county auditor of Beltrami County, Minnesota.

Adopted by the City Council on December 6<sup>th</sup>, 2021

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Maxwell Gullette, Mayor

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Christina Regas – City Administrator





# CITY OF BLACKDUCK

## RESOLUTION NO: 2021-33

### A RESOLUTION ADOPTING A SCHEDULE OF FEES AND CHARGES FOR VARIOUS SERVICES, LICENSES, & PERMITS FOR THE CITY OF BLACKDUCK, MINNESOTA FOR 2022

**WHEREAS**, the City Council of the City of Blackduck has amended and supplemented to be its City Code and that code permits the City to adopt by resolution a schedule of fees and charges for various services, licenses, and permits.

**NOW THEREFORE**, the City Council of the City of Blackduck, Minnesota ordains:

**Section 1.** All fees and charges in effect January 1, 2022 of the city code for the City shall remain in effect unless otherwise modified by the provisions of the ordinance. All citations below are to various sections of the city code unless otherwise indicated.

**Section 2.** The following are the fees and charges for the permits, licenses and services listed below which are referenced to the section of the city code which authorizes their establishment.

#### General

1. The fee for an open burning permit pursuant to §900.64 shall be \$10.00.
2. The fee for dog licenses pursuant to § 920.02 shall be \$5.00 for a spayed females or neutered male dog and \$10.00 for any non-spayed or neutered dog.
3. The fee for a theatre license pursuant to §1110.01 shall be \$15.00.
4. The fee for a billiards or pool license pursuant to §1110.01 shall be \$10.00.
5. The fee for Sexually Oriented Businesses License pursuant to §1160.06 shall be \$1000.00.
6. The fee for a Peddlers and/or Solicitors License pursuant to §1130.02 shall be \$100.00.

#### Land Use:

7. The fee for an excavation permit pursuant to §930.25 shall be \$100.00.
8. The fee for an obstruction permit pursuant to §930.25 shall be \$25.00.
9. The fee for a land use permit pursuant to § 1560.12 shall be \$50.00.
10. The fee for a conditional use permit pursuant to § 1560.12 shall be \$150.00.
11. The fee for a variance pursuant to § 1560.12 shall be \$125.00.
12. The fee for a zoning amendment pursuant to § 1560.12 shall be \$125.00.
13. The fee for a planned unit development or subdivision permit pursuant to § 1560.12 shall be \$200.00.
14. The fee for a land division request pursuant to §1560.12 shall be \$30.00.
15. The fee for code violation pursuant to § 1560.11 shall be \$50.00.
16. The fee for no land use permit pursuant to § 1561.02 shall be \$100.



# CITY OF BLACKDUCK

## RESOLUTION NO: 2021-33

### Rental:

17. The fee for a rental housing license pursuant to § 1150.08 shall be \$30.00.
18. The fee for a single-family rental dwelling inspection pursuant to § 1150.08 shall be \$75.00 for the first inspection and \$50.00 for all follow-up inspections.
19. The fee for a multi-family dwelling inspection pursuant to § 1150.08 shall be \$75.00 per apartment or unit for the first inspection and \$50 for all follow-up inspections.

### Liquor Licensing:

20. The fee for a Club License pursuant to §1560.12 shall be based on club membership as follows: Under 200 members - \$300.00; 201-500 members - \$500.00; 501-1,000 members - \$650.00; 1,000-2,000 members - \$800.00.
21. The fee for an On Sale Intoxicating Liquor License pursuant to §1120.23 shall be \$1700.00
22. The fee for an On Sale 3.2 Beer License pursuant to §1120.23 shall be \$150.00.
23. The fee for an Off-sale 3.2 Beer License pursuant to §1120.23 shall be \$50.00
24. The fee for a Wine Permit pursuant to §1120.23 shall be \$150.00.
25. The fee for a special event On-Sale Liquor shall be \$25.00.

### Water/Sewer:

26. The monthly water base fee for a Residential/ Low Volume User (5/8"-3/4" Meter) shall be \$18.00 .
27. The monthly water base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
28. The monthly water base fee for a Large Volume User shall be \$28.00.
29. The monthly sewer base fee for a Residential/Low Volume User (5/8"-3/4" Meter) shall be \$18.00.
30. The monthly sewer base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
31. The monthly sewer base fee for a Large Volume User shall be \$28.00.
32. The fee for water shall be ~~\$0.0066~~ \$0.00685/per gallon.
33. The fee for sewer shall be ~~\$0.0066~~ \$0.00685/per gallon.
34. The fee for bulk water shall be \$9.90 per thousand gallons.
35. The fee for an account setup shall be \$25.00.
36. The fee for reading a meter shall be \$25.00.
37. All water meters shall be reimbursed at cost.
38. The fee for gaskets shall be reimbursed at cost.
39. The fee for labor to replace a water meter shall be \$25.00.
40. The fee for Disconnection shall be \$25.00.
41. The Tap fee for Water connection shall be \$250
42. The fee for Septic Load Discharge will be \$25 per load.
43. The fee for a Sanitary Sewer Discharge Permit shall be \$100.00.
44. Late fee/Penalty Charge shall be \$5.00.
45. Minnesota State Drinking Water Fee shall be \$9.72/annually.



# CITY OF BLACKDUCK

## RESOLUTION NO: 2021-33

### Pine Tree Park Campground:

46. The fee for picnic shelter reservations shall be \$35.00.
47. The fee for RV campsites with electric and water shall be \$30.00 per night
48. The fee for primitive campsites with electric shall be \$28.00 per night
49. The fee for primitive campsites w/o electric and water shall be \$22.00 per night
50. The fee for RV sanitary dump shall be \$15.00.
51. The fee for violation of pine tree park regulations pursuant to §195 shall be \$50.00.

### Cemetery:

52. The fee for a single grave space pursuant to § 600.03 shall be \$250.00 of which \$187.50 shall be allocated to the Cemetery Fund and \$62.50 shall be allocated to the Perpetual Care Fund.
53. The fee for vault rental pursuant to § 600.03 shall be \$100.00 if burial @ Lakeview Cemetery, or \$175 if not.
54. The fee for conduct violation pursuant to § 600.06 shall be \$25.00

### Additional Ordinance's

55. The fee for Animals Running at Large pursuant to § 920.02 Subd. 1 shall be \$25.00 for the 1<sup>st</sup> offense; \$50 for a 2<sup>nd</sup> offense; & \$60 for a 3<sup>rd</sup> offense.
56. The fee for Dangerous Animals pursuant to §920.11 shall be \$60.
56. The fee for Habitual Barking Dog pursuant to § 920.07 Subd. 1 shall be \$25.00.
57. The fee for Failure to License Dogs pursuant to § 920.02 Subd. 2 shall be \$25.00.
58. The fee for Lurking or Loitering pursuant to § 209 shall be \$50.00.
59. The fee for Curfew Violation pursuant to § 27.00 shall be \$50.00.
60. The fee for Public Nuisance – pursuant to § 900.15 shall be \$50.00 for the 1<sup>st</sup> offense and \$100 for the 2<sup>nd</sup> offense.
61. The fee for Public Nuisances Affecting Peace & Safety pursuant to §900.18 V.(1) Noises prohibited shall be \$60
62. The fee for Parking Violations pursuant to §710.01 shall be \$25.00
63. The fee for Impeding Snow Removal pursuant to § 710.07 shall be \$25.00
64. The fee for Time Limitations on Parking Restriction pursuant to § 710.05 shall be \$20.00.
65. The fee for Snow Removal Parking Restriction pursuant to §710.06 shall be \$20.00.
66. The fee for Snow Emergency pursuant to § 710.08 shall be \$25.00.
67. The fee for Material on the Sidewalk pursuant to § 930.03 shall be \$25.00.
68. The fee for Obstruction of Streets pursuant to § 930.02 shall be \$50.00.
69. The fee for Failure to Obtain Permit to Excavate in Street, Etc. pursuant to § 930.22 Subd. 1 shall be \$75.00
70. The fee for Failure to Stop at Intersections pursuant to §700.03 shall be \$75.00.
71. The fee for Excessive Noise pursuant to § 700.07 Subd 1&2 shall be \$50.00.
72. The fee for U-Turns pursuant to § 700.06 shall be \$60.00
73. The fee for Exhibition Driving pursuant to §700.08 shall be \$60.00
74. The fee for Cruising pursuant to § 700.09 shall be \$60.00.
75. The fee for Motor Vehicle Noise pursuant to §700.10 shall be \$60.00/



# CITY OF BLACKDUCK

## RESOLUTION NO: 2021-33

76. The fee for Snow Mobile and ATV Restriction pursuant to § 720.05 shall be \$60.00.
77. The fee for Persons under 18 – Snowmobile pursuant to § 720.06 shall be \$60.00.
78. The fee for failing to Stop or Yield pursuant to §720.07 shall be \$60.00.
79. The fee for Unauthorized Use of Motor Vehicle on Trail pursuant to §740.03 Subd 1 shall be \$60.00.
80. The fee for Unauthorized Use of Snowmobile on Trail pursuant to § 740.03 Subd 2 shall be \$60.00.
81. The fee for Disobeying Stop Sign pursuant to § 740.03 subd 3A shall be \$60.00.
82. The fee for Failing to Yield Right-of-Way pursuant to §740.03 Subd 3D shall be \$60.00.
83. The fee for Littering pursuant to § 740.06 Subd. 3 shall be \$25.00.
84. The fee for Consumption in Public Places pursuant to §1120.05 shall be \$60.00.
85. The fee for Intoxicating Liquor Sale to Minors pursuant to §1120.06 shall be \$60.
86. The fee for Discharge of Gun/Firework in the City Limits of Blackduck pursuant to §1300.02 shall be \$60.
87. The fee for Curfew Violation pursuant to §1300.03 shall be \$25 for a 1<sup>st</sup> offense; \$50 for a 2<sup>nd</sup> offense; & \$60 for a 3<sup>rd</sup> offense.
88. The fee for Disorderly Conduct pursuant to §1300.07 shall be \$60.

### **Other Miscellaneous Fees:**

89. The fee for Concession for profit vendors at the Wayside Rest shall be \$10.00 with electric.
90. The fee for copies shall be \$0.15.
91. The fee for faxes shall be \$1.00 for the first page and \$.15 for each additional page.
92. The fee for impounded automobiles shall be \$45.00 per day
93. The fee for Club House rental is \$100.00 for 6 hours.
94. The fee for a Notary shall be \$2.00.

Revised & Adopted by the City Council of the City of Blackduck on the 6<sup>th</sup> of December, 2021.

Approved:

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Maxwell Gullette, Mayor

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Christina Regas – City Administrator



***BLACKDUCK CHAMBER***

# **BINGO**

**FUNDRAISER**

**AT THE POND IN BLACKDUCK, MN**

**SUNDAY DECEMBER 12 @ 1:00 - 3:00 PM**