



AGENDA

Blackduck City Council Meeting

6:00 PM - Tuesday, September 8, 2026

City Hall, 8 Summit Drive, Blackduck MN

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1. CALL TO ORDER	
a. Roll Call	
b. Pledge of Allegiance	
2. APPROVAL OF AGENDA	
3. CONSENT AGENDA	
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s.	Final Approval - 2025 Blackduck Fire Relief Association Financial and Investment Report (FIRE-25) FIRE-25 Financial and Investment Reporting Entry	37 - 48
t.	Final Approval - 2025 Blackduck Fire Relief Association Schedule Form for Lump-Sum Pension Plans (SC-25) SC-25 Lump-Sum Pension Plans	49 - 55
u.	Final Approval - City of Blackduck Analytics Report - blackduckmn.com City of Blackduck GA4 Report	56 - 57
v.	Final Approval - USDA Management Decision Memo regarding 2024-009 & 2025-006 Internal Control over Compliance Criteria Black Duck - 2024 2025 audit Management Decision Memo	58
w.	Final Approval - 2027 MHC Statewide Pool Rates Confirmation - Medica Rate for City of Blackduck Pickett Agency 20260824 080440	59
x.	Final Approval - New and Re-hired Employee Report August and September 2026 August and September 2026 New Hires Report	60
4.	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>	
5.	REPORTS OF COMMITTEES AND CITY STAFF	
5.1.	Public Works Report - Mike Schwanke, Public Works Director	
5.2.	Liquor Store Report - Shawnda Lahr, Director of Liquor Operations	
5.3.	Fire Department Report - Brian Larson, Fire Chief	
a.	Approval Needed - Joint Powers Agreement - State of Minnesota Federal Background Checks and the City of Blackduck Fire Department Blackduck Fire Dept BCA NCJA Background Check 2026	61 - 65
5.4.	Golf Course Report - Misty Frenzel, Golf Course Director	

a.	Approval Needed - Invoice #1536295-00 - 2014 Toro Groundmaster 4000-D Rough Mower Purchase MTI Invoice	66
5.5.	Library Report - Kelly Hanks, Head Librarian	
6.	ADMINISTRATOR'S REPORT	
a.	Approval Needed - Resolution 2026-14 - Resolution approving an assessment for past due utility charges 2026-14 Resolution approving an assessment for past due utility charges	67
b.	Approval Needed - Resolution 2026-15 - Resolution approving an exempt gambling activity for the Blackduck Stumpjumpers Snowmobile Club 2026-15 Resolution approving exempt gambling activity for the Blackduck Stumpjumpers Snowmobile Club Stumpjumpers exempt raffle license	68 - 71
c.	Approval Needed - City of Blackduck Policy governing fingerprint-based criminal history record information (CHRI) checks made for non-criminal justice purposes - update Policy governing CHRI checks for non-criminal justice purposes updated 8122026	72 - 76
d.	September 10, 2026 @ 2pm - 2026 Budget meeting - Finance Committee	
e.	September 16, 2026 @ 1pm - Blackduck Planning Commission Meeting	
f.	September 15, 2026 @ 6pm - Blackduck Library Board Meeting	
g.	September 17, 2026 @ 6pm - KRLS Meeting	
h.	September 21, 2026 @ 6pm - Blackduck City Council Work Session	
i.	September 28, 2026 @ 6pm - Blackduck City Council Special meeting - Preliminary Levy Approval Levy Notice	77
j.	October 5, 2026 @ 6pm - Blackduck City Council Regular Council Meeting	
7.	MAYOR AND/OR COUNCIL MEMBER REPORTS	
8.	COMMUNITY EVENTS/GOOD THINGS HAPPENING	
9.	ADJOURNMENT	



MINUTES

Council Meeting

6:00 PM - Monday, August 10, 2026
City Hall, 8 Summit Drive, Blackduck MN

The Council of the City of Blackduck was called to order on Monday, August 10, 2026, 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 Laurie Hamilton, and Council member Ronald Fredrickson

COUNCILORS EXCUSED:

STAFF PRESENT: City Administrator Christina Regas and Assistant Liquor Store Manager Melissa Gullette

OTHERS PRESENT: Troy Gabler and Siona Kelly of CLA, Joe Pewala of Widseth, Emily Fairchild of Boys and Girls Club of Blackduck, Sean Moran of HRDC, and Mary & Gary Larsen of Larsen Creations LLC

1. CALL TO ORDER

- a. Roll Call
Regas took roll call of those present to the meeting.
- b. Pledge of Allegiance
Mayor Gullette led the meeting with the pledge of allegiance.

2. APPROVAL OF AGENDA

- a.

Laurie Hamilton moved to approve the agenda as presented Nicholas Seitz seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	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. July 6, 2026 Blackduck City Council Meeting Minutes
- b. July 14, 2026 Revolving Loan Fund Committee Meeting Minutes
- c. July 15, 2026 Blackduck Planning Commission Meeting Minutes
- d. July 16, 2026 Kitchigami Regional Library Board Meeting packet including minutes

- from June 18, 2026
- e. July 21, 2026 Revolving Loan Fund Committee Meeting Minutes
 - f. July 21, 2026 Blackduck Personnel Committee Meeting Minutes
 - g. July 27, 2026 Blackduck City Council Work Session Meeting Minutes
 - h. July 2026 Fund Balance Report
 - i. July 2026 Bill Report
 - j. July 2026 Liquor Fund Vendor ACH payments - CashWise
 - k. July 2026 Sewer Income Statement
 - l. July 2026 Water Income Statement
 - m. July 2026 Pine Tree Park Income Statement
 - n. July 2026 Lakeview Cemetery Income Statement
 - o. July 2026 Golf Course Income Statement
 - p. July 2026 Liquor Store Income Statement
 - q. July 2026 Blackduck DMV Income Statement
 - r. June 2026 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association
 - s. Final Approval - July 2026 Business Credit Card Payment
 - t. Final Approval - July 2026 EFT Disbursements for City of Blackduck payrolls supporting MN Statute §471.38 subd. 3 (3a)
 - u. Final Approval - June 2026 Supplemental Bills
 - v. Final Approval - Local Option Sales Tax Report - May 2026
 - w. Final Approval - Local Option Sales Tax Report - June 2026
 - x. Final Approval - Q2 2026 No Fee Payments - Blackduck DMV - Office 180
 - y. Final Approval - 2026 First Half Property Tax Settlement - City of Blackduck
 - z. Final Approval - Q2 2026 Minnesota Paid Leave Liability
 - aa. Final Approval - Clarity Glass Invoice for Repair Services to Beer Cooler - Liquor Store
 - ab. Final Approval - 2026 First Half LGA, Small Cities Assistance, and Class 4D1 Aid payments
 - ac. Final Approval - 2026-27 Pre-Buy Propane Contract for Heating Season - Blackduck Coop
 - ad. Final Approval - Installment Arbitrage Report for General Obligation Tax Abatement Bonds, Series 2021A - Ehlers
 - ae. Final Approval - Engagement Letter for Actuarial Services VIA for GASB 67/68 Pension Actuarial Services - City of Blackduck and Blackduck Fire Relief
 - af. Final Approval - Potential Refunding of Existing Bonds Report for the City of Blackduck - Ehlers
 - ag. Final Approval - Blandin Foundation Grant Final Report - Grant #2024-14870 - Duck Statue
 - ah. Final Approval - American Engineering Testing Report of Geotechnical Exploration Pond Bar & Grill Pavement Blackduck, MN
 - ai. Final Approval - Report of Geotechnical Exploration Sanitary Sewer Lift Station Blackduck, MN
 - aj. Final Approval - CliftonLarsonAllen LLP Representation Letter for the Financial

Statement of the City of Blackduck for 2025

- ak. Final Approval - CliftonLarsonAllen LLP Representation Letter for Compliance requirements described in Title 2 US Code of federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards for the year ending 2024 for the City of Blackduck
- al. Final Approval - Schedule of Expenditures of Federal Awards and other Required Reports for the City of Blackduck for 2024
- am. Final Approval - CPF Grant Reimbursement #4 Q2 2026 - Blackduck Library Project
- an. Final Approval - Municipal Secondary Market Disclosure Annual Report submission for the City of Blackduck 2025 Financials - Ehlers
- ao.

Laurie Hamilton moved to approve the consent agenda as presented Nicholas Seitz seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

4. 2025 FINANCIAL AUDIT PRESENTATION, CLA - TROY GABLER AND SIONA KELLY

- a. City of Blackduck Auditor Communications Presentation for the FY2025
Gabler and Kelly presented to the city council and public the results of the 2025 Financial Audit highlighting enterprise funds then took questions from council and the public.
- b. City of Blackduck CLA propose move to cash basis financial audit
Gabler proposed options for the City of Blackduck to move to a cash basis financial audit vs. full accrual audit for the City except for the Liquor store. Gabler reports the debt threshold with MN PFA is lower and no longer required by the State Auditor. Gabler states the change may lower costs to the city in preparing the financial audit however by doing so will provide less detail in the audit. Gabler offered the opportunity to move toward that option for 2027 and cautioned the city of the standard operating procedures that will change to the administration department. Mayor Gullette states saving money is good but questions how the change will affect the administration department. Regas states her office is cautious to move toward the change as the city has been tracking expenses with details for decades and the change may not assist the department heads moving forward. Gabler further cautioned the city stating if the city entered into debt issuance in the future with PFA the city would need to move back to full accrual reporting of which that migration would be more difficult. Mayor Gullette states the City should discuss the change and decide prior to end of Q3 2026 by Regas' recommendation. Gabler states the time involved in making the move will need timing to a beginning of a calendar year and his department will work with Regas' team.

5. REVOLVING LOAN FUND COMMITTEE RECOMMENDATION, SEAN MORAN HRDC

- a. Mary Larsen/Larsen Creations, LLC dba Anderson Fabrics Quilt Shop Loan Request
Moran presented a memo outlining a recommended revolving loan for Larsen Creations LLC dba Anderson Fabrics Quilt Shop.

Ronald Fredrickson moved to approve the recommended revolving loan for \$40,000 for 10 years at 0% interest to Larsen Creations LLC dba Anderson Fabrics Quilt Shop as outlined in the memo Nicholas Seitz seconded the motion.

Mayor Gullette states the type of loan Larsen Creations is seeking, Storefront Rehab meets the requirements of the loan parameters. Councilor Fredrickson asked for more detail of what the funding will be used for. Gary Larsen states the roof needs replacing, a small addition is being added, and the updates to the exterior of the building.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

6. 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. There was no one to speak for the Blackduck Forum.

7. REPORTS OF COMMITTEES AND CITY STAFF

7.1. PUBLIC WORKS REPORT - MIKE SCHWANKE, PUBLIC WORKS DIRECTOR

7.1.1. Lift Station Renovation Project - updates

Regas reports receiving a revised 20 year debt schedule for the board to review that shows a reduction of loan after a buy down with sewer replacement reserve funds of \$150,000. Regas states it is required to have 5 months of expenses in reserves by policy allowing for about \$150,000 towards the project funding. Regas states the debt schedule still has high principal payments towards the end of the issuance. Regas states more will be provided at the work session for the board to review and discuss for the project. Regas states the importance of the project still remains the debt issuance is a lot to take on for the City. Regas states project plans are not ready at this point and more will be discussed on August 17.

7.2. LIQUOR STORE REPORT - SHAWNDA LAHR, DIRECTOR OF LIQUOR OPERATIONS

7.2.1. Report

Melissa Gullette reports the third AC unit is installed and running; the beer door has been repaired; breakfast service is hit or miss - new table top menus have been implemented for better visibility; Woodcarvers was good and the department is preparing for Backwoods Bash. Mayor Gullette requested the liquor store prepare and report a cost analysis for the board to review of how breakfast is going. Nothing further.

7.3. FIRE DEPARTMENT REPORT - BRIAN LARSON, FIRE CHIEF

- 7.3.1. August 13, 2026 @ 6pm - Blackduck Fire Protection Annual Budget Meeting of Towns/Cities - Packet
Regas reports the annual budget meeting will be this Thursday, August 13 and an updated incident log will be provided. Regas reports the proposed budget is under 2026 and there may be a surplus from 2025 to assist 2027.

7.4. GOLF COURSE REPORT - MISTY FRENZEL, GOLF COURSE DIRECTOR

- 7.4.1. Approval Needed - Quote for Computer replacement for Blackduck Golf Course - MIS Quote #3000205468585.1
Regas reports the workstation at the club house has used up its available memory and the use of the computer is larger than planned when purchased. Regas states the point of sale system almost crashed as there was too many downloads on the hard drive. Regas is recommending replacement and provided a quote from Beltrami County MIS for approval.

Nicholas Seitz moved to approve the quote from MIS for a replacement computer for the Blackduck Golf Course Laurie Hamilton seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

7.5. LIBRARY REPORT - KELLY HANKS, HEAD LIBRARIAN

- 7.5.1. Approval Needed - Siding Quote for Blackduck Library - DK Builders
Regas provided a quote for barn steel siding for the Blackduck Library facility from DK Builders for approval. Regas states this does not include soffit or fascia.

Nicholas Seitz moved to approve the quote from DK Builders for the Blackduck Library siding Laurie Hamilton seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

8. ADMINISTRATOR'S REPORT

- a. Donation Request - Blackduck Boys and Girls Club, Emily Fairchild
Fairchild requested a donation for the boys and girls club of Blackduck for an assist on program expenses and t-shirts in the amount of \$1,800.

Nicholas Seitz moved to approve the donation request to the Boys and Girls Club of Blackduck Laurie Hamilton seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

- b. Approval Needed - Resolution 2026-04 - Revision 1 - Resolution to appoint election judges for the 2026 State Primary, State General Elections, and Municipal Elections

Laurie Hamilton moved to approve Resolution 2026-04 revision 1 Nicholas Seitz seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

- c. Approval Needed - Resolution 2026-12 - Revision 1 - Resolution supporting the department of Public Safety for appointment of the City Administrator in the role of Appointee, and the Mayor in the role of Authorized Representative for the City of Blackduck

Ronald Fredrickson moved to approve Resolution 2026-12 revision 1 Laurie Hamilton seconded the motion.

Regas reports the revision is a correction requested by Department of Public Safety

Carried 3 to 0

Maxwell Gullette	Abstained
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

- d. Approval Needed - City of Blackduck Fund Balance & Reserve Policy - revisions recommended by independent auditors CLA

Ronald Fredrickson moved to approve revisions to the City of Blackduck Fund Balance & Reserve Policy Nicholas Seitz seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

- e. July 7, 2026 - August 10, 2026 - Minnesota Primary Absentee Balloting Open

- f. August 11, 2026 - Minnesota State Primary Election - Polls Open 7am - 8pm
- g. August 13, 2026 @ 2pm - Blackduck Finance Committee Meeting - 2027 Budget Planning
- h. August 13, 2026 @ 6pm - Blackduck Fire Protection Budget Meeting of Cities and Towns
- i. August 17, 2026 @ 6pm - Blackduck City Council Work Session
- j. September 8, 2026 @ 6pm - Blackduck City Council Meeting
- k. Donation Request - Madden McKean Foundation, Dick McKean - **RESCHEDULED FOR COUNCIL MEETING ON SEPTEMBER 8, 2026**

9. MAYOR AND/OR COUNCIL MEMBER REPORTS

10. COMMUNITY EVENTS/GOOD THINGS HAPPENING

11. ADJOURNMENT

a.

Nicholas Seitz moved to adjourn the city council meeting at 7:42pm Laurie Hamilton seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Laurie Hamilton	For
Ronald Fredrickson	For

City Administrator, Christina Regas

Maxwell Gullette, Mayor



BLACKDUCK FINANCE COMMITTEE MEETING

THURSDAY, AUGUST 13, 2026 @ 2PM

BLACKDUCK CITY HALL 8 SUMMIT AVE. E.

CALL TO ORDER: The Finance Committee for the City of Blackduck met in a scheduled work session in council chambers at City Hall at 2:00PM on August 13, 2026.

Roll Call

Councilors present: Mayor Gullette

Staff Present: City Administrator, Christina Regas

Topics covered in the work session were as follows:

1. The 2027 City of Blackduck Bond/Debt Schedule was provided and discussed. Regas reports the debt schedule could change as the lift station debt has not been issued.
2. The 2027 LGA commitment from the State of MN was provided: \$325,753 (*increase of \$1,166*)
3. Small Cities Assistance State Aid of \$16,160 (*decrease of \$1,369*)
4. Class 4d(1) transition aid not provided in 2027. Loss of \$19,757 in revenue
5. Police Training Reimbursement or Police Aid not budgeted from loss of department. Loss of \$14,000 in revenue.
6. At this time 2027 preliminary budget numbers provide the City levy a decrease with use of a surplus from 2025.
7. Proposed Payroll and Benefit changes were provided. Regas reports proposed budgets on wages were discussed with all department heads noting
8. Operating Budgets for each department were provided for review.
 - a. Administration preliminary budget increase = +5.83%
 - b. Police preliminary budget increase = -14.71%
 - c. Fire preliminary budget decrease = -2.79% - *Annual Budget meeting – August 13, 2026*
 - d. Streets preliminary budget increase = +3.32%
 - e. Parks preliminary budget increase = +9.59% (*includes request for repairs to machinery for mowers*)
 - f. City Council, Buildings, and Street Lighting preliminary budgets are flat
 - g. Planning Budget to decrease – no rental inspections in 2027
 - h. Library preliminary budget increase = +0.86%
 - i. License Center preliminary budget increase +1.77%
 - j. Other – LMCIT insurance recommended increases are as follows: Liability +7%; Property +5%; Auto +10%; and Workers Compensation +5%
9. Review of Sample Property Tax & 2026 Net Tax Capacity – shows reduction of per household tax due to use of 2025 surplus. At time of meeting 2026 NTC amount from County Assessor's office not available.
10. Committee next meeting scheduled for September 10, 2026 @ 2pm.

ADJOURN – Finance Committee adjourned their work session at 2:40pm.

TOWNSHIP BUDGET MEETING BLACKDUCK CITY HALL THURSDAY, AUGUST 13, 2026 @ 6PM

MEETING MINUTESMEETING MINUTES

The Blackduck Fire Department Chief Brian Larson held the budget meeting of Parties in City Hall on August 13, 2026.

The Meeting was called to order at 6:00pm.

Roll Call was taken by City Administrator Christina Regas those present included: City of Blackduck Administrator Christina Regas; Bill Rabe of Hines Township; Terry Frenzel of Langor Township; Rob Ingersoll of Hagali Township, Jeanne Barfknecht of Taylor Township, Maxwell Gullette of the City of Blackduck, and Fire Chief Brian Larson a quorum was established of 71.70%.

City/Townships Absent: Hornet, Summit, Birch, O'Brien, Tenstrike, Funkley, and Moose Park Township,

OLD BUSINESS –

- a. **REVIEW OF 2026 ACTUAL EXPENDITURES –** Chief Larson requested questions regarding the 2026 expenditures paid through July 31st and first payroll in August. Regas reports all capital outlay amount have been moved to reserve funds including the truck replacement amount of \$30,000 bringing the current balance to \$93,732.64. Larson reports ordering two sets of turnout gear that will be paid for in 2026, and if new radios are needed funds from the capital outlay will be utilized. Regas states workers compensation is paid 100% for 2026, but auto, liability, and property are only 50% paid for 2026. Regas states there is a large difference of what was budgeted for 2026 in workers compensation and because of that the 2027 budgeted amount has been lowered.
- b. **REVIEW OF PROPOSED 2027 BUDGET –** Regas asked if any towns/cities have questions on the 2027 proposed budget. Regas states the total budget is about \$3,000 less than the 2026 budget – lowering workers compensation amount and increasing payroll based on number of runs was the goal with keeping the budget the same.

Regas reports the 2025 financial audit is now complete and there is a surplus of \$11,696 for the fire department budget. Regas requests the towns/cities discuss how they would like to handle the surplus. Regas states the funding could lower the 2027 budget or be depreciated into the Fire Truck Fund.

Moved by Blackduck and seconded by Hines to transfer the surplus of \$11,696 to the Fire Truck Replacement Fund. Motion carried unanimously.

Taylor Township asked how much funding needs to be in the truck fund to purchase a new truck. Larson reports \$1.2 million. Regas reports in 2024 the fund was depleted to order a new truck that will not be delivered until 2028. Regas reports there was debt issued for the truck, however, that debt should be paid prior to the delivery.

Larson called for questions on the 2027 budget. There were no further questions. Hearing none, Larson called for a motion on the 2027 budget.

Moved by Hagali and seconded by Blackduck to approve the proposed 2027 budget as presented. Motion carried unanimously.

TOWNSHIP BUDGET MEETING BLACKDUCK CITY HALL THURSDAY, AUGUST 13, 2026 @ 6PM

MEETING MINUTESMEETING MINUTES

- c. **REVIEW OF 2027 PAYMENT**– Regas asked if there were any questions on the 2027 payment based on the market value of towns. Taylor asked if the market value of towns amount comes from the county assessors office. Regas confirmed it does come from Beltrami and Itasca County. Regas states those amounts are entered into the calculation with the proposed budget of which is a percentage of the total to arrive to the amount due per town. Taylor asked if then the higher valuation of the township the higher the payment. Regas reports that it can go up or down based on all the towns in the protection area and their values. Taylor asked what year assessment is the valuation based on. Regas reports it is 2026's valuation for 2027 taxable year. Regas reports the calculation includes the estimated market value less exempt property which could be government owned property, school district owned property, or churches for example. Regas states then that valuation is entered into the calculation. No further questions on the payment or valuation.
- d. **YTD 2026 FIRE DEPT. INCIDENT** – Larson called for questions on the incidents for 2026. Larsen states the department is running to assist the ambulance a lot this year. Taylor asked if the medical assists considered an incident to your township. Larson states it is considered a called run. Taylor asked how they will know if the run is for their township. Regas states all runs are reported by zip code which makes reporting by township in the report difficult. Regas states the address is the best way to determine if the run was in a certain township. Larson states he wishes the reports were designated by township but his reporting does not. Taylor asked how an accident on the scenic is reported and listed to what township. Langor states there are no longer incidents/runs that affect the payment to the towns. Langor states the current contract is paid based on market value of structures only and no longer by runs per town. Taylor thanked Langor for the clarification. Hagali states it would be nice if the report to the towns had the correct town or city listed instead of the postal code and that it would be useful to the towns. Regas states that the reports the Fire Chief enters for the state reporting has a field for township then it will populate. Regas continued stating that currently the report would need to manually look up the address of the incident and add another column to the report for the towns of which takes longer to develop the report. Chief Larson states there is a possibility he may add the town in the report and will look into it. Hagali states the report should have the township listed correctly. Regas states she drafts the report to the towns manually, all the data is not populated. Taylor states it doesn't really matter if the runs do not affect the payment, what would be the purpose to have that on the report. Hagali states that would be the purpose, if he is asked by his town the cost for the fire protection was \$X amount how many calls happened in Hagali. Langor asked if his constituents ask that question. Hagali states he asks that question. Taylor states that in reality it has nothing to do with the payment. Hagali understands. Langor states it all stems back from the original 'kopp' formula when incidents affect the payment. Taylor states at the end of the day it doesn't affect the cost. Hagali states if the cost is the most important factor then he is willing to drop it. Larson states he and Regas will meet to see if the townships can be listed on the report. Regas states the report is drafted manually because there is sensitive data on the Chief Fire reports that is not needed on the incident report. Taylor asked if the incident states 'mutual aid' does that mean the department goes to assist another department. Larson states it does.

NEW BUSINESS – *There was no new business discussed.*

Motion by Blackduck and seconded by Hagali Township to adjourn the meeting at 6:27pm. Motion passed.

Meeting minutes submitted by Christina Regas City of Blackduck Administrator.



MINUTES

Council - Work Session Meeting

6:00 PM - Monday, August 17, 2026

City Hall, 8 Summit Drive, Blackduck MN

The Council - Work Session of the City of Blackduck was called to order on Monday, August 17, 2026, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

COUNCILORS PRESENT: Mayor Maxwell Gullette, Councilor Laurie Hamilton, and Council member Ronald Fredrickson

COUNCILORS EXCUSED: Councilor Nicholas Seitz

STAFF PRESENT: City Administrator Christina Regas, Assistant Liquor Store Manager Melissa Gullette, and Golf Director Misty Frenzel

OTHERS PRESENT: Tim Ramerth and Joe Pewala of Widseth

1 CALL TO ORDER

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

2 APPROVAL OF AGENDA

- a)

Ronald Fredrickson moved to approve the agenda as presented Laurie Hamilton seconded the motion.

Carried 3 to 0

Maxwell Gullette	For
Laurie Hamilton	For
Ronald Fredrickson	For

3 OLD BUSINESS

- a) Blackduck Lift Station Project
Pewala and Ramerth provided updates on the project to date. Pewala outlined how the project has progressed to date. Pewala stated the original project addressed urgent needs to the lift stations in the city due to controls and pumps etc. Pewala states the project was going to take care of the urgent needs taking out three liftstations out of the PER project knowing long-term funding may not be available soon. Once the original urgent needs were discussed, the Drake liftstation was moved into the project increasing the project costs and also relocating that lift station. Pewala states the project included permanent generators and at the last visit with public works addressed the Forestry liftstation and potentially combining two lift

stations instead of just updates. Pewala states Schwanke and he discussed the deficiencies in the sewer of the grocery store and how to overall improve on the sewer system from Forestry to Drake to resolve long term issues. Ramerth stated these modifications to the original project have brought costs up to \$1.8 million. Ramerth now requests the city to consider the feasibility of the project at this level. Ramerth and Pewala additionally inform the city council that Small Cities funding may provide up to \$600,000 in grant funding for the whole project making it more feasible. Pewala reviewed the timeline for the grant funding application and award stating funding can push the project out to 2028.

Ramerth states the full project may cost more initially but in the long-term will serve a larger purpose for the city and if the city were to put the full project in the Small Cities application and need to correct deficiencies then a portion of the whole project could be pulled out and completed. Pewala states the cost of each individual lift station renovation to include: Main = \$235,000; Westend = \$143,000; Liberty = \$132,000; and Drake = \$375,000. Widseth would complete all plans to be ready and assist in applying for the funding. Pewala states the initial deadline for the Small Cities is in October.

Council members discussed the feasibility of the full project including Forestry Lift station updates and agreed it was the correct path to take along with applying for Small Cities funding to offset the full cost of the project noting \$1.8 million is too high for the city to levy/debt for but with grant funding will help.

b) TH71 & TH72 Reconstruction MnDot Project - Updates

Pewala reports there is a utility meeting with MnDot for the 2028 project on August 24th and will be attending and more updates will be reported at a later date.

c) Blackduck Police Department & Beltrami County Sheriff Partnership - Contract Development

Regas had no updates on the contract development to report.

d) MDH Grant - SWP Implementation - Project Well #8 Fence Quotes

Regas had not updates on the fence project to report.

e) 2027 General Fund Budget

Regas outlined the 2027 General Fund budget to date with the data and information accessible to the City. Regas announced the City will have a surplus from 2025 to use in 2027 and will continue to find the best use of the funding while the budget process continues. Regas states at this time there is a reduction in the overall budget of \$13,000 however there are reductions in revenue to report that offsets it. Regas recommends the City levy in 2027 be flat with no increase or decrease knowing there may be bonding for the lift station project in the future. Regas states most of the surplus comes from the police department operating budget underspent. No questions from the council at this time.

4 NEW BUSINESS

a) Golf Course Rough Mower

Misty Frenzel reports the John Deer 1600 purchased in 2022 to mow roughs at the golf course is no longer operable. Frenzel provided a suitable replacement quoted from MTI for consideration. Frenzel states the 1600 served a purpose and increasing efficiencies the last two seasons and now will not work at all after having it serviced several times. Regas states the 1600 equipment was purchased with internal debt from the City Revolving Loan Fund that has about \$5300 left to pay on it. Regas states the City may forgive the debt to the golf course as stated in the resolution if they chose. Regas provided three options for the city to consider: 1. Forgive the existing debt and borrow new debt to the golf course to purchase replacement equipment; 2. Forgive the existing debt and purchase the new replacement equipment with general fund reserves like was done in 2025; or 3. repair the JD 1600 which is not feasible. Frenzel would like collective approval from the board so

downtime is minimal prior to the September council meeting on September 8. Frenzel reports MTI will deliver the equipment and extend a one-year warranty until 2027. Mayor Gullette states he is ok with forgiving the existing debt and purchasing the replacement equipment. Council member Hamilton is in favor of purchasing the replacement equipment. Council member Fredrickson asks how would the equipment be paid for. Regas states funding from the general fund reserve account to pay for the debt and purchase the equipment. Frenzel states the season has been very good. Frenzel states having no plan for the JD 1600 at this time but has had offers from the public to purchase the equipment or part it out. Frenzel will not give it away new wheels have been installed on the machine this year. Regas will prepare the quote and resolution for approval of the council in September stating the board will need to vote both to forgive the debt and approve of the purchase and how. Nothing further.

5 ADJOURNMENT

a)

Laurie Hamilton moved to adjourn the work session at 7:20pm Ronald Fredrickson seconded the motion.

Carried 3 to 0

Maxwell Gullette	For
Laurie Hamilton	For
Ronald Fredrickson	For

Christina Regas, City Administrator

Maxwell Gullette, Mayor



BLACKDUCK PLANNING MEETING

Regular Planning Meeting

Blackduck City Hall

August 19, 2026 @ 2pm

ROLL CALL:

Commissioners present: John Winnett, Kayla Smischney, Ron Rockis, and Ernie Tindell

Commissioners Absent: Curt Cease

Staff Present: Christina Regas

Meeting was called to order at 2:00pm by Commissioner Winnett

Approval of Minutes – *Moved by Tindell and seconded Smischney by to approve the minutes of the July 15, 2026. Motion Carried.*

Old Business –

1. Birch & Beyond Inc – Petition for Vacation of Alley – Regas reports no new action taken at this time.
2. Mike Murray ROW request – 325 Summit Ave E. – Request vacate/sale ROW – Regas reports the ROW request has been withdrawn due to the utility easement of 15' and the ROW width of 20'.
3. Public Nuisance/Blight Administration Fines – Regas states still waiting on photos from Winnett, after which those will be sent out to the board for review. Rockis suggests letters be sent to property owners that cleaned up their properties. Board members discussed the process for property owners that are not complying and if there is a process to contest the fines. Regas states there is a process and at that point the City Council will need to be involved. Nothing further.

New Business –

1. Permit Application 2026-06 & 07 - Torry Miller – 16 Liberty Drive – new residential home and garage construction.
Moved by Commissioner Tindell and seconded by Commissioner Rockis to approve the permit application. Motion carried.
2. AmeriGas – Regas reports AmericGas will now be sold at Dollar General and supplied the board members with inquiries from the company for additional permitting in the city. Regas reports alerting AmericGas compliance with State Fire Codes but nothing further.
3. September Meeting Time – Regas requests moving the September PC meeting to 1pm due to a conflict. Nothing further.

Adjourn – *Moved by Commission Rockis and seconded by Commission Smischney to adjourn the planning meeting at 2:15pm. Motion carried.*

September 8, 2026

FUND	Deerwood Checking BEGINNING	Bill Report through 9 / 8 / 2026	Deerwood Checking ENDING	Deerwood First Preferred Savings	Deerwood First Preferred Savings	Deerwood First Preferred Savings	Total Balance of
	BALANCE	BALANCE	BALANCE	BEGINNING BALANCE	Bill Report through 9/8/2026	ENDING BALANCE	all Accounts
GENERAL (101)	\$380,969.58	\$20,483.09	\$360,486.49	\$112,786.36	\$112,786.36	\$112,786.36	
POLICE RESTRICTED CASH (101)	\$23,308.21	\$0.00	\$23,308.21	\$0.00	\$0.00	\$0.00	
CEMENTERY (201)	(\$1,502.41)	\$846.56	(\$2,348.97)	\$0.00	\$0.00	\$0.00	
PERPETUAL CARE (202)	\$2,979.64	\$0.00	\$2,979.64	\$53,418.01	\$53,418.01	\$53,418.01	
SEWER MAINTENANCE (204)	\$0.00	\$0.00	\$0.00	\$68,775.79	\$68,775.79	\$68,775.79	
SEWER REPLACEMENT (205)	\$1,580.00	\$0.00	\$1,580.00	\$229,809.95	\$229,809.95	\$229,809.95	
SCDP REVOLVING LOAN FUND (207)	\$0.00	\$0.00	\$0.00	\$43,805.06	\$43,805.06	\$43,805.06	
FIRE DEPT RESERVE (TrackFund) (208)	\$0.00	\$0.00	\$0.00	\$105,792.22	\$105,792.22	\$105,792.22	
PINE TREE PARK (209)	\$18,358.36	\$903.64	\$17,454.72	\$20,741.59	\$20,741.59	\$20,741.59	
WATER SINKING FUND (212)	\$0.00	\$0.00	\$0.00	\$218,157.59	\$218,157.59	\$218,157.59	
PUBLIC WORKS RESERVE FUND (215)	\$153,277.03	\$0.00	\$153,277.03	\$68,067.13	\$68,067.13	\$68,067.13	
Fire Dept Special Equip Fund (216)	\$0.00	\$0.00	\$0.00	\$10,369.83	\$10,369.83	\$10,369.83	
2018 Revolving Loan Fund (250)	\$0.00	\$0.00	\$0.00	\$348,370.17	\$348,370.17	\$348,370.17	
1989 Go Bond (301)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2006 GO BOND (307)	\$5.97	\$0.00	\$5.97	\$0.00	\$0.00	\$0.00	
2009A Refunding Bond (309)	\$406.40	\$0.00	\$406.40	\$799.00	\$799.00	\$799.00	
2014A Disposal System Debt Service Fund (314)	\$23,800.47	\$0.00	\$23,800.47	\$0.00	\$0.00	\$0.00	
2017A Disposal System Debt Service Fund (317)	\$31,680.03	\$0.00	\$31,680.03	\$0.00	\$0.00	\$0.00	
USDA Slid Secur Debt Service Fund (318)	(\$6,812.00)	\$0.00	(\$6,812.00)	\$0.00	\$0.00	\$0.00	
2017 PFA Debt System Debt Service Fund (320)	\$87,700.61	\$0.00	\$87,700.61	\$0.00	\$0.00	\$0.00	
2018 Frontage/Pine Ave Internal Loan (325)	\$8,428.27	\$0.00	\$8,428.27	\$0.00	\$0.00	\$0.00	
2024A Gen. Obligation Equipment Project Fund (330)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2024A Gen. Obligation Equipment Debt Fund Public Works (331)	(\$10,871.75)	\$0.00	(\$10,871.75)	\$0.00	\$0.00	\$0.00	
2025A Gen. Obligation Equipment Project Fund (340) Fire	\$14,948.72	\$0.00	\$14,948.72	\$0.00	\$0.00	\$0.00	
2025A Gen. Obligation Equipment Debt Fund (341) Fire	\$186.42	\$0.00	\$186.42	\$0.00	\$0.00	\$0.00	
2025A Gen. Obligation Equipment Debt Fund PW/PS Facility (376)	\$46,386.10	\$0.00	\$46,386.10	\$0.00	\$0.00	\$0.00	
TAX INCREMENT FINANCING (376)	\$38,817.33	\$0.00	\$38,817.33	\$133,267.20	\$133,267.20	\$133,267.20	
Blackduck HRA Fund (210)	(\$6,253.13)	\$0.00	(\$6,253.13)	\$0.00	\$0.00	\$0.00	
2023A Gen. Obligation Debt Fund PW/PS Facility (381)	(\$1,022.04)	\$0.00	(\$1,022.04)	\$0.00	\$0.00	\$0.00	
2023B Gen. Obligation Debt Fund PW/PS Facility (382)	\$11,107.25	\$0.00	\$11,107.25	\$0.00	\$0.00	\$0.00	
Capital Project Fund (401)	\$78,254.98	\$0.00	\$78,254.98	\$0.00	\$0.00	\$0.00	
KRLS Library Renovation Project (550) - new	(\$12,898.50)	\$0.00	(\$12,898.50)	\$0.00	\$0.00	\$0.00	
WATER FUND (601)	\$6,124.71	\$17,610.00	\$6,124.71	\$11,107.25	\$11,107.25	\$11,107.25	
SEWER FUND (602)	\$26,608.11	\$6,124.74	\$26,608.11	\$60,644.98	\$60,644.98	\$60,644.98	
LIQUOR FUND (609)	\$156,306.24	\$12,414.74	\$144,193.37	\$0.00	\$0.00	\$0.00	
LIQUOR RENT RESTRICTED FUND (609)	\$39,913.96	\$95,619.67	\$60,686.57	\$10,000.00	\$10,000.00	\$10,000.00	
GOLF COURSE FUND (613)	\$103,035.79	\$10,369.07	\$92,666.72	\$0.00	\$0.00	\$0.00	
Total:	\$1,208,699.84	\$164,371.48	\$1,044,328.36	\$1,434,683.75	\$0.00	\$1,434,683.75	\$2,479,012.11

Fund Transfer from: Fund transfer to: Reason: Amount of Transfer: Notes

General Fund DW Checking (101) Fire Department Truck Fund -DW Savings (208) Township authorized surplus transfer

\$1,696.00

2026 Bond Payments:

Principal:

Interest:

Fees:

Total:

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Monthly Bills

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August 2026

Check Name	Amount		
101 GENERAL FUND		609 MUNICIPAL LIQUOR FUND	
Marco Technologies LLC	\$540.92	Marco Technologies LLC	\$109.18
BELTRAMI ELECTRIC COOP	\$2,515.60	ABSOLUTE ICE	\$768.00
CLIFTON LARSON ALLEN LLP	\$10,508.21	BELTRAMI ELECTRIC COOP	\$2,260.42
EHLERS AND ASSOCIATES	\$3,335.00	BEMIDJI COCA-COLA	\$846.80
PAIGE SCHELDROP	\$47.65	BEMIDJI PAPER	\$172.06
PAUL BUNYAN COMMUNICATIONS	\$465.09	BERNATELLOS	\$504.00
PIERCE CONTRETE, INC	\$1,700.00	Bernick Companies	\$10,121.13
PINNACLE MARKETING GROUP	\$99.00	Breakthru Beverage	\$3,607.37
QUILL CORPERATION	\$62.96	CROIX VALLEY FOODS	\$123.12
RATWIK, ROSZAK & MALONEY, P.A.	\$164.80	D-S BEVERAGES, INC.	\$18,821.40
ROGER'S TWO WAY RADIO	\$114.00	ECOLAB	\$96.06
TIMBERLINE SPORTS, INC	\$185.14	HEGGIES PIZZA LLC	\$291.75
VERIZON WIRELESS	\$557.16	JOHNSON BROTHERS LIQUOR CO.	\$3,189.14
VESTIS	\$187.56	JUELSON PLUMBING & HEATING	\$8,500.00
101 GENERAL FUND	\$20,483.09	LAKE OF THE WOODS PIZZA COMPANY	\$267.00
201 CEMETERY FUND		MELISSAS CLEANING	\$1,474.00
BLACKDUCK AUTO PARTS	\$846.56	MIKINNON CO., INC	\$12,955.62
201 CEMETERY FUND	\$846.56	NEI BOTTLING INC	\$1,356.02
209 PINE TREE PARK FUND		OLD DUTCH	\$278.40
BELTRAMI ELECTRIC COOP	\$586.67	PAUL BUNYAN COMMUNICATIONS	\$414.72
BLACKDUCK AUTO PARTS	\$34.97	PAUSTIS WINE COMPANY	\$621.00
DAN WEBER	\$95.00	PERFORMANCE FOOD SERVICE	\$8,690.83
DOBMEIER EXCAVATING	\$75.00	Phillips Wine and Spirits	\$8,535.66
LAURIE CARRIGAN	\$112.00	PIERCE CONTRETE, INC	\$4,033.00
209 PINE TREE PARK FUND	\$903.64	PINNACLE MARKETING GROUP	\$79.00
550 KRLS LIBRARY RENOV PROJECT		Southern Glazer's of MN	\$2,698.13
PIERCE CONTRETE, INC	\$17,610.00	TOTAL TAP SERVICES	\$170.00
550 KRLS LIBRARY RENOV PROJEC	\$17,610.00	US FOODs	\$3,984.30
601 WATER FUND		VESTIS	\$651.56
BELTRAMI ELECTRIC COOP	\$969.41	609 MUNICIPAL LIQUOR FUND	\$95,619.67
Gopher State One Call	\$10.80	613 GOLF COURSE	
MN DEPT OF HEALTH	\$1,183.00	ABSOLUTE ICE	\$179.20
PAUL BUNYAN COMMUNICATIONS	\$77.74	BELTRAMI ELECTRIC COOP	\$617.36
VERIZON WIRELESS	\$40.01	BEMIDJI COCA-COLA	\$422.40
WIDSETH	\$3,843.75	Bernick Companies	\$180.60
601 WATER FUND	\$6,124.71	BLACKDUCK AUTO PARTS	\$464.77
602 SEWER FUND		BURLINGTON GOLF	\$823.00
BELTRAMI ELECTRIC COOP	\$3,557.28	D-S BEVERAGES, INC.	\$2,199.80
BLACKDUCK AUTO PARTS	\$466.21	GIOVANNIS FROZEN PIZZA	\$543.45
WIDSETH	\$8,391.25	HORNUNGS	\$381.98
602 SEWER FUND	\$12,414.74	JIM DANDY SNACK FOOD CO.	\$282.90
		LAKESHIRTS ZEPHYR LLC	\$880.57

Check Name	Amount
MIKINNON CO., INC	\$481.60
NEI BOTTLING INC	\$503.75
PAUL BUNYAN COMMUNICATIONS	\$132.64
PERFORMANCE FOOD SERVICE	\$251.91
PINNACLE MARKETING GROUP	\$113.00
VERSATILE VEHICLES, INC	\$1,002.95
VESTIS	\$550.05
VON HANSON'S SNACKS INC.	\$357.14
613 GOLF COURSE	<u>\$10,369.07</u>
	\$164,371.48



CITY OF BLACKDUCK

Payments

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Current Period: August 2026

Payment Batch CASHWA08072026

\$6,988.70

Refer	0	CASH-WA DISTRIBUTING CO OF F	Ck# 005184E 8/7/2026		
Cash Payment	E 609-49750-260	Food for Resale	THE POND REF#		\$968.90
Invoice	4627802	7/31/2026			
Cash Payment	E 609-49750-333	Freight and Express	THE POND REF#		\$13.10
Invoice	4627802	7/31/2026			
Transaction Date	8/7/2026	DW Checking	10100	Total	\$982.00
Refer	0	CASH-WA DISTRIBUTING CO OF F	Ck# 005185E 8/7/2026		
Cash Payment	E 609-49750-260	Food for Resale	THE POND REF# 437332237		\$739.01
Invoice	4625381	7/24/2026			
Cash Payment	E 609-49750-333	Freight and Express	THE POND REF# 437332237		\$13.10
Invoice	4625381	7/24/2026			
Transaction Date	8/7/2026	DW Checking	10100	Total	\$752.11
Refer	0	CASH-WA DISTRIBUTING CO OF F	Ck# 005212E 8/31/2026		
Cash Payment	E 609-49750-260	Food for Resale	THE POND REF# 438758729		\$1,052.05
Invoice	4628630	8/4/2026			
Cash Payment	E 609-49750-333	Freight and Express	THE POND REF# 438758729		\$13.10
Invoice	4628630	8/4/2026			
Transaction Date	8/13/2026	DW Checking	10100	Total	\$1,065.15
Refer	9	CASH-WA DISTRIBUTING CO OF F	Ck# 005213E 8/31/2026		
Cash Payment	E 609-49750-260	Food for Resale	REF# 439041029		\$985.12
Invoice	4629942	8/7/2026			
Cash Payment	E 609-49750-333	Freight and Express	REF# 439041029		\$13.10
Invoice	4629942	8/7/2026			
Transaction Date	8/14/2026	DW Checking	10100	Total	\$998.22
Refer	116	CASH-WA DISTRIBUTING CO OF F	Ck# 005214E 8/31/2026		
Cash Payment	E 609-49750-260	Food for Resale	REF# 440192246		\$1,212.82
Invoice	4634848	8/28/2026			
Cash Payment	E 609-49750-333	Freight and Express	REF# 440192246		\$13.10
Invoice	4634848	8/28/2026			
Transaction Date	8/31/2026	DW Checking	10100	Total	\$1,225.92
Refer	117	CASH-WA DISTRIBUTING CO OF F	Ck# 005215E 8/31/2026		
Cash Payment	E 609-49750-260	Food for Resale	REF# 439911631		\$1,019.40
Invoice	4633420	8/25/2026			
Cash Payment	E 609-49750-333	Freight and Express	REF# 439911631		\$13.10
Invoice	4633420	8/25/2026			
Transaction Date	8/31/2026	DW Checking	10100	Total	\$1,032.50
Refer	118	CASH-WA DISTRIBUTING CO OF F	Ck# 005216E 8/31/2026		
Cash Payment	E 609-49750-260	Food for Resale	REF#		\$919.70
Invoice	4632347	8/21/2026			
Cash Payment	E 609-49750-333	Freight and Express	REF#		\$13.10
Invoice	4632347	8/21/2026			
Transaction Date	8/31/2026	DW Checking	10100	Total	\$932.80



CITY OF BLACKDUCK

Payments

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Current Period: August 2026

Fund Summary

	10100 DW Checking
609 MUNICIPAL LIQUOR FUND	<u>\$6,988.70</u>
	\$6,988.70

Pre-Written Checks	\$6,988.70
Checks to be Generated by the Computer	<u>\$0.00</u>
Total	\$6,988.70

Sewer Fund

Year to Date Income Statement thru 08/31/2026

Sewer Operating Revenue:		Budget
Reimbursements	\$0.00	\$0.00
Interest Earnings	\$610.41	\$750.00
Sewer Sales	\$143,066.26	\$262,172.36
Farm Lease Agreement Revenue	\$6,158.00	\$6,098.00
Swr Penalty	\$961.78	\$1,500.00
Transfer from Money Market - ARPA Funds	\$0.00	\$0.00
Sewer Connet/Reconnect	\$0.00	\$0.00
Charges for Service	\$8,725.00	\$5,000.00
Total Sewer Revenues	\$159,521.45	\$275,520.36

Sewer Operating Expenditures:		Budget	Remaining
Full-Time Employees Regular	\$57,725.37	\$79,090.68	\$21,365.31
Full-time Employee overtime	\$4,665.56	\$6,000.00	\$1,334.44
Part-Time Employees	\$902.85	\$1,373.10	\$470.25
Employer CPF Contribution - Union Contract	\$1,651.89	\$2,100.80	\$448.91
PERA	\$4,525.12	\$6,034.78	\$1,509.66
FICA	\$4,707.47	\$6,155.48	\$1,448.01
Employer Paid Health	\$9,689.30	\$14,433.16	\$4,743.86
MN Paid Leave	\$556.83	\$708.08	\$151.25
Office Supplies (GENERAL)	\$0.00	\$400.00	\$400.00
Heating Fuel	\$1,000.00	\$1,000.00	\$0.00
Electricity	\$21,096.83	\$21,000.00	(\$96.83)
Training and Instruction	\$0.00	\$1,000.00	\$1,000.00
Operating Supplies (GENERAL)	\$254.48	\$1,000.00	\$745.52
Motor Fuels	\$792.34	\$2,000.00	\$1,207.66
Lubricants and Additives	\$0.00	\$500.00	\$500.00
Repairs/Maint Supply	\$391.87	\$1,500.00	\$1,108.13
Equipment Parts	\$0.00	\$0.00	\$0.00
Computer Supplies	\$0.00	\$0.00	\$0.00
Merchandise Resale	\$0.00	\$0.00	\$0.00
Building Repair Supply	\$0.00	\$0.00	\$0.00
Tires	\$0.00	\$1,500.00	\$1,500.00
Small Tools	\$0.00	\$600.00	\$600.00
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Architect Fees	\$0.00	\$0.00	\$0.00
Legal Fees - for project	\$0.00	\$100.00	\$100.00
Testing/Analysis	\$1,181.67	\$1,700.00	\$518.33
Other Professional Services	\$9,250.00	\$4,000.00	(\$5,250.00)
Engineering Services -	\$37,506.25	\$0.00	(\$37,506.25)
Telephone	\$0.00	\$0.00	\$0.00
Postage	\$607.72	\$700.00	\$92.28
Travel Expense	\$0.00	\$1,000.00	\$1,000.00
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	\$1,185.36	\$2,452.74	\$1,267.38
Property Insurance	\$2,598.00	\$5,834.22	\$3,236.22
Other Insurance	\$0.00	\$0.00	\$0.00
Automotive Insurance	\$0.00	\$0.00	\$0.00
Workers Compensation	\$1,127.68	\$2,555.30	\$1,427.62
Unemployment Paid	\$0.00	\$0.00	\$0.00
State Connection Fee	\$0.00	\$0.00	\$0.00
Repairs/Maint Building	\$0.00	\$125.00	\$125.00
Repairs/Maintenance Structure	\$2,056.09	\$10,000.00	\$7,943.91
Repairs/Main Machinery/Equip	\$0.00	\$4,500.00	\$4,500.00
Dues and Subscriptions	\$5,014.03	\$8,735.00	\$3,720.97
Buildings & Structures - <i>Liftstations</i>	\$0.00	\$0.00	\$0.00
Improvements other	\$2,879.81	\$0.00	(\$2,879.81)
Refuse/Garbage Dispsal -	\$150.00	\$0.00	(\$150.00)
Medical Fees	\$0.00	\$0.00	\$0.00
Miscellaneous -	\$0.00	\$0.00	\$0.00
Other Equipment <i>marco printer</i>	\$0.00	\$0.00	\$0.00
Total Sewer Expenditures	\$175,016.52	\$191,598.34	\$16,581.82

		Budget	Remaining
2023A Go Bond Principal	\$22,479.70	\$22,479.70	\$0.00
2023A Go Bond Interest	\$13,613.35	\$13,613.35	\$0.00
2023B Go Bond Principal	\$4,446.84	\$4,446.84	\$0.00
2023B Go Bond Interest	\$2,398.25	\$2,398.25	\$0.00
Depreciation/Capital Outlay	\$0.00	\$20,000.00	\$20,000.00
Total	\$42,938.14	\$62,938.14	\$20,000.00
Net Total	(\$58,433.21)	\$254,536.48	\$36,581.82

Water Fund

Year to Date Income Statement thru 08/31/2026

Water Operating Revenue:		Budget:
Water Meter Sales	\$1,261.91	\$0.00
Health Dept Charges	\$44.04	\$4,687.76
Penalties and Interest	\$0.00	\$0.00
Water Sales	\$158,319.16	\$271,411.24
Water Connect/Reconnect Fee	\$75.00	\$800.00
Water Penalty	\$1,072.86	\$1,300.00
Interest Earnings	\$70.98	\$500.00
Reimbursements	\$9.46	\$0.00
Total Water Revenues	\$160,853.41	\$278,699.00

Water Operating Expenditures:	Year to Date	Budget	Remaining
Full-Time Employees Regular	\$55,286.01	\$75,986.12	\$20,700.11
Full-Time Employees OT	\$4,380.03	\$6,000.00	\$1,619.97
Part-Time Employees	\$902.93	\$1,373.10	\$470.17
Employer CPF Contribution - Union Contract	\$1,598.21	\$2,038.40	\$440.19
PERA	\$4,337.79	\$5,801.94	\$1,464.15
FICA	\$4,502.84	\$5,917.98	\$1,415.14
Employer Paid Health	\$9,373.84	\$13,996.96	\$4,623.12
MN Paid Leave	\$535.01	\$680.76	\$145.75
Office Supplies (GENERAL)	\$0.00	\$400.00	\$400.00
Printed Forms	\$0.00	\$0.00	\$0.00
Heating	\$1,000.00	\$1,000.00	\$0.00
Electricity	\$7,432.26	\$10,000.00	\$2,567.74
Computer Supplies	\$0.00	\$0.00	\$0.00
Training and Instruction	\$0.00	\$1,000.00	\$1,000.00
Operating Supplies (GENERAL)	\$482.50	\$2,600.00	\$2,117.50
Cleaning Supplies	\$0.00	\$0.00	\$0.00
Motor Fuels	\$0.00	\$1,500.00	\$1,500.00
Lubricants and Additives	\$0.00	\$0.00	\$0.00
Chemicals	\$0.00	\$0.00	\$0.00
Chlorine	\$5,041.74	\$7,000.00	\$1,958.26
Fluoride	\$0.00	\$1,300.00	\$1,300.00
Repairs/Maint Supply	\$1,261.91	\$1,100.00	(\$161.91)
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	\$0.00	\$500.00	\$500.00
Merchandise for Resale	\$0.00	\$750.00	\$750.00
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
Legal fees -	\$0.00	\$200.00	\$200.00
Testing/Analysis	\$20.00	\$0.00	(\$20.00)
Professional Services	\$0.00	\$0.00	\$0.00
Other Professional Services	\$215.00	\$1,000.00	\$785.00
Engineering Services - PER/ER	\$3,843.75	\$0.00	(\$3,843.75)
Telephone	\$285.28	\$917.00	\$631.72
Radio/communications Expense	\$328.58	\$480.00	\$151.42
Internet	\$336.00	\$504.00	\$168.00
Postage	\$214.88	\$900.00	\$685.12
Travel Expense	\$0.00	\$1,000.00	\$1,000.00
Other Equipment Rentals	\$0.00	\$0.00	\$0.00
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$278.18	\$792.53	\$514.35
Property Insurance	\$2,703.00	\$7,013.91	\$4,310.91
Workers Compensation	\$1,227.07	\$3,453.92	\$2,226.85
Unemployment Paid	\$0.00	\$0.00	\$0.00
Refuse/Garbage Disposal	\$320.00	\$350.00	\$30.00
State Connection Fee	\$3,549.00	\$4,688.00	\$1,139.00
Repairs/ Maint Building -	\$0.00	\$0.00	\$0.00
Repairs/ Maintenance Structure	\$59.13	\$12,000.00	\$11,940.87
Repairs/ Maintenance Machinery	\$782.73	\$2,500.00	\$1,717.27
Dues and Subscriptions	\$4,152.43	\$4,000.00	(\$152.43)
Uncollectable Checks/Bad Debt	\$1,242.54	\$150.00	(\$1,092.54)
Medical Fees	\$0.00	\$0.00	\$0.00
Office Equipment and furniture	\$0.00	\$0.00	\$0.00
Other Equipment	\$0.00	\$0.00	\$0.00
Miscellaneous -	\$0.00	\$0.00	\$0.00
Cash Short	\$0.00	\$0.00	\$0.00
Bank Service Charges	\$0.00	\$150.00	\$150.00
Total Water Expenditures	\$119,192.64	\$182,544.62	\$63,351.98
Other Water Expenditures:		Budget	Remaining
Transfer Fr Other Fund	\$0.00	\$0.00	\$0.00
2023A Go bond principal	\$3,211.39	\$3,211.39	\$0.00
2023A Go Bond Interet	\$1,944.77	\$1,944.70	\$0.00
2023B Go Bond Principal	\$635.26	\$635.26	\$0.00
2023B Go Bond Interest	\$342.61	\$342.61	\$0.00
Debt Service Bond Principal	\$50,000.00	\$50,000.00	\$0.00
Debt Service Bond Interest	\$12,562.50	\$12,562.50	\$0.00
Depreciation/Capital Outlay	\$0.00	\$13,000.00	\$13,000.00
Total	\$68,696.53	\$81,696.46	\$13,000.00
Net Total	(\$27,035.76)	\$264,241.08	\$76,351.98

Pine Tree Park
Year to Date Income Statement thru 08/31/2026

PTP Revenues -	2026	2025	2026 budget
Reservation Fees	\$480.00	\$706.00	\$750.00
Grants	\$11,000.00	\$11,000.00	\$11,000.00
Camping Fees	\$23,893.00	\$18,013.93	\$24,000.00
Other Revenue	\$0.00	\$0.00	\$0.00
Depreciation to reserve account	\$0.00	\$0.00	\$0.00
Interest Earnings	\$763.30	\$616.37	\$300.00
Total PTP Revenues	\$36,136.30	\$30,336.30	\$36,050.00

PTP Expenditures	2026 YTD	2025 YTD	2026 Budget	Remaining
Full-Time Employees Regular	\$3,373.93	\$3,229.15	\$5,609.69	\$2,235.76
Full-time Employee Overtime	\$244.68	\$381.39	\$500.00	\$255.32
Part-Time Employees Regular	\$8,178.54	\$3,884.48	\$3,432.75	(\$4,745.79)
Employer CPF Contribution	\$110.34	\$109.23	\$145.60	\$35.26
PERA	\$709.70	\$265.41	\$678.18	(\$31.52)
FICA	\$923.36	\$567.03	\$691.75	(\$231.61)
Employer Paid Health	\$678.46	\$602.21	\$997.35	\$318.89
MN Paid Leave	\$106.88	\$0.00	\$79.57	(\$27.31)
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
Electricity	\$2,489.51	\$1,936.78	\$3,000.00	\$510.49
Operating Supplies (GENERAL)	\$841.09	\$329.61	\$700.00	(\$141.09)
Cleaning Supplies	\$352.03	\$11.99	\$200.00	(\$152.03)
Motor Fuels	\$484.43	\$0.00	\$1,400.00	\$915.57
Repairs/Maint Supply	\$136.62	\$0.00	\$850.00	\$713.38
Equipment Parts	\$307.54	\$216.36	\$300.00	(\$7.54)
Other Professional Services	\$600.00	\$400.00	\$1,750.00	\$1,150.00
Postage	\$0.00	\$0.00	\$0.00	\$0.00
Advertising	\$0.00	\$0.00	\$0.00	\$0.00
Other Printing/Binding	\$0.00	\$0.00	\$250.00	\$250.00
General Liability Insurance	\$556.36	\$548.64	\$1,174.09	\$617.73
Property Insurance	\$1,067.50	\$1,141.50	\$2,397.15	\$1,329.65
Workers Compensation Insurance	\$0.00	\$0.00	\$0.00	\$0.00
Garbage	\$1,186.86	\$1,468.41	\$2,500.00	\$1,313.14
Repairs/Maint Building	\$555.99	\$1,315.32	\$2,500.00	\$1,944.01
Repairs/Maintenance Structure	\$0.00	\$0.00	\$0.00	\$0.00
Improvements Other <i>Gutters Beach Pav</i>	\$3,167.95	\$0.00	\$0.00	(\$3,167.95)
Repairs/Maintenance Machinery	\$804.84	\$1,843.77	\$1,500.00	\$695.16
Other Equipment - <i>new mower</i>	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation	\$5,000.00	\$0.00	\$5,000.00	\$0.00
Miscellaneous -	\$0.00	\$0.00	\$0.00	\$0.00
Portable Restrooms	\$0.00	\$0.00	\$0.00	\$0.00
Dues and Subscriptions - includes refunds	\$1,147.04	\$185.00	\$375.00	(\$772.04)
Total PTP Expenditures	\$33,023.65	\$18,436.28	\$36,031.13	\$3,007.48
Net Profit	\$3,112.65	\$11,900.02		

Lakeview Cemetery

Year to Date Income Statement thru 08/31/2026

Cemetery Revenue	2026	2025	2026 Budget
Cemetery Lot Revenues	\$1,000.00	\$0.00	\$0.00
Other Revenue	\$0.00	\$2,180.00	\$0.00
Interest Earnings	\$1,437.28	\$1,510.92	\$400.00
Transfer from General Fund	\$2,500.00	\$2,000.00	\$2,000.00
Transfer from Perpetual Fund	\$0.00	\$2,300.00	\$0.00
Transfer from Liquor Fund	\$0.00	\$3,500.00	\$500.00
Total PTP Revenues	\$4,937.28	\$11,490.92	\$2,900.00

Cemetery Expenditures	2026 YTD	2025 YTD	2026 Budget	Remaining
Operating Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
<i>Prior Payroll Liability</i>	\$59.44	\$5,813.76	\$0.00	(\$59.44)
Motor Fuels	\$846.56	\$664.40	\$1,000.00	\$153.44
Other Professional Services	\$550.00	\$2,805.00	\$500.00	(\$50.00)
Postage	\$0.00	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$69.51	\$68.58	\$146.76	\$77.25
Property Insurance	\$76.50	\$82.50	\$173.25	\$96.75
Workers Compensation Insurance	\$0.00	\$368.31	\$405.14	\$405.14
Total Cemetery Expenditures	\$1,602.01	\$9,802.55	\$2,225.15	\$623.14

Net Profit	\$3,335.27	\$1,688.37
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Blackduck Municipal Golf Course
Year-To-Date Income Statement - 08/31/2026

	Actual 2026 Sales	2026 Revenue Budget	2026 Cost of Goods	2026 Gross Profit	2026 Gross Margin	2026 Expense Budget	Remaining Expense Budget
Beer	\$16,128.95	\$18,000.00	\$12,686.50	\$3,442.45	21.34%	\$10,000.00	(\$2,686.50)
Liquor	\$12,448.02	\$5,000.00	\$1,285.98	\$11,162.04	89.67%	\$1,000.00	(\$285.98)
Soft Drinks	\$11,013.77	\$10,000.00	\$7,651.90	\$3,361.87	30.52%	\$8,000.00	\$348.10
Food	\$9,247.10	\$10,000.00	\$7,589.59	\$1,657.51	17.92%	\$8,000.00	\$410.41
Golf Merchandise & Clubs for Sale	\$5,401.22	\$5,000.00	\$7,061.74	(\$1,660.52)	-30.74%	\$3,600.00	(\$3,461.74)
Clothing	\$8,561.80	\$4,000.00	\$5,484.17	\$3,077.63	35.95%	\$4,000.00	(\$1,484.17)
Total	\$62,800.86	\$52,000.00	\$41,759.88	\$21,040.98	33.50%	\$34,600.00	(\$7,159.88)

Charges for Services		Actual 2026 Revenue	Revenue Budget
Green Fees		\$101,045.23	\$100,000.00
Membership Fees		\$48,183.61	\$40,000.00
Trail Fees		\$916.50	\$1,000.00
Cart Storage		\$2,700.00	\$1,251.00
Rentals (Clubs, Carts)		\$3,281.20	\$1,750.00
Power Carts		\$76,685.40	\$55,000.00
Clubhouse Rental		\$600.00	\$1,500.00
Kayak Rental		\$18.52	\$0.00
Golf Tournament Revenue		\$13,299.70	\$10,000.00
Total Charges for Services		\$246,730.16	\$210,501.00

Total Income \$309,531.02

Less Operating Expense	2026 Budget	Remaining
FT Wages	\$23,924.41	\$34,855.97
PT Wages	\$60,700.80	\$76,436.23
PERA	\$3,071.92	\$8,301.25
FICA	\$6,518.50	\$8,513.85
Employer Paid Health	\$9,397.86	\$14,108.40
MN Paid Leave	\$749.61	\$799.37
Office Supplies	\$0.00	\$0.00
Heating Fuel	\$0.00	\$0.00
Electricity	\$4,189.84	\$7,000.00
Computer Supplies	\$0.00	\$0.00
Training & Instructions	\$0.00	\$0.00
Operating Supplies	\$5,285.93	\$6,500.00
Cleaning Supplies	\$0.00	\$0.00
Motor Fuels	\$6,425.21	\$4,000.00
Lubricants/Additives	\$0.00	\$0.00
Chemicals	\$3,733.39	\$8,000.00
Repair/Maint/Supplies	\$0.00	\$0.00
Equipment parts	\$0.00	\$0.00
Building Repair supply	\$0.00	\$0.00
Small Tools/Equipment	\$262.28	\$1,000.00
Tires	\$0.00	\$0.00
Auditing/Accounting	\$0.00	\$0.00
Mix Expense	\$0.00	\$0.00
Other for Resale - ice	\$0.00	\$0.00
Medical Fees	\$0.00	\$0.00
Legal Fees	\$0.00	\$0.00
Telephone	\$780.15	\$1,200.00
Internet	\$560.00	\$600.00
Travel Expense	\$0.00	\$0.00
Other Equipment	\$0.00	\$0.00
Other Professional services	\$0.00	\$0.00
Website Development & Maintenance	\$666.00	\$948.00
Sponsorship Expense	\$47.41	\$1,000.00
Postage	\$0.00	\$0.00
Advertising	\$0.00	\$1,000.00
Promotional Expenses	\$4,784.74	\$2,500.00
Liability Insurance	\$2,016.81	\$4,256.07
Property Insurance	\$1,097.50	\$2,454.90
Work Comp	\$1,216.36	\$2,800.37
Unemployment	\$28.85	\$6,000.00
Dram Insurance	\$0.00	\$1,250.00
Garbage Disposal	\$921.83	\$1,300.00
Repair/Maint Building	\$3,240.86	\$1,500.00
Improvements other than Bldgs -	\$76.08	\$2,000.00
Repairs/Maint Machinery	\$8,787.51	\$11,000.00
Maintenance Course	\$2,950.56	\$5,000.00
Golf Cart Maintenance - ONLY	\$9,750.71	\$5,000.00
Furniture & Fixtures	\$0.00	\$0.00
Motor Vehicles - <i>golf cart purchase</i>	\$0.00	\$0.00
Club House renovations	\$0.00	\$0.00
Other Equipment	\$5,000.00	\$0.00
Uncollectable Checks	\$0.00	\$0.00
Dues and Subscriptions	\$2,102.73	\$2,500.00
Bank Service Charges	\$6,271.89	\$6,500.00
Cart Shed Internal Loan 2020	\$6,118.00	\$6,118.00
2021 Golf Cart Lease	\$7,335.00	\$7,335.00
Golf Rough Mower Internal Loan - 2022	\$3,650.74	\$3,650.74
Total Expense	\$191,663.48	\$245,608.15

OPERATING INCOME OR LOSS \$76,107.66

Other Expenses	
Misc. Expenses	\$0.00
Equipment - Gator	\$0.00
Gift Certificates / Discounts <i>discounts for punch cards & savings cards</i>	\$8,605.41
Cash Short -	\$238.04
Total Other Expenses	\$8,843.45

Other Income	
Transfer Fr Lq Str	\$10,000.00
Reimbursements	\$94.00
Donations and Contributions	\$0.00
Promotional Event Revenue	\$0.00
Interest	\$774.90
Cash Over	\$524.60
Bank Card Charges for Service	\$2,654.42
Sponsorship Revenue <i>(cart / tee fees)</i>	\$7,500.00
Total Other Income	\$21,547.92

NET INCOME OR LOSS YEAR TO DATE \$88,812.13

Sales Comparison YTD	2023	2024	2025	2026	+/- over prior year
Green Fees	\$78,642.30	\$78,608.69	\$87,208.90	\$101,045.23	13.69%
Cart Rental	\$36,923.08	\$50,173.16	\$54,212.64	\$76,685.40	29.31%
YTD Comparisons:	2023	2024	2025	2026	+/- over prior year
Operating Revenue	\$233,732.54	\$247,053.92	\$269,297.95	\$331,078.94	18.66%
Operating Expense	\$222,270.83	\$253,581.09	\$262,328.65	\$242,266.81	-8.28%
	\$11,461.71	(\$6,527.17)	\$6,969.30	\$88,812.13	

Blackduck Municipal Liquor Store Income Statement

Year to Date Ending 08/31/2026

\$694,075.96 *How much we paid for our inventory (expenses)*

	YTD Sales	Cost of Goods	Gross Profit	Gross Profit Margin	2026 Liquor Expense Budget	2026 Liquor Revenue Budget	Percent of sales +/- to budget
THC Edibles - Off-Sale	\$11,737.01	\$6,924.00	\$4,809.71	40.98%	\$18,696.00	\$28,572.00	-143.44%
THC Beverages - Off-Sale	\$12,037.43	\$7,323.81	\$4,713.62	39.16%	\$16,110.00	\$23,000.00	-91.07%
Liquor Sales Off-Sale	\$239,085.25	\$167,694.14	\$71,391.11	29.86%	\$246,275.00	\$339,306.00	-41.92%
Beer Sales Off-Sale	\$341,553.76	\$258,308.97	\$83,154.79	24.35%	\$437,350.00	\$537,700.00	-57.43%
Wine Sales Off-Sale	\$33,499.65	\$19,391.22	\$14,108.43	42.12%	\$28,300.00	\$47,047.00	-40.44%
Other Sales On/Off-Sale	\$14,770.87	\$13,408.64	\$1,362.23	9.22%	\$7,300.00	\$23,662.00	-60.19%
Liquor Sales On-Sale	\$83,650.03	\$16,256.19	\$67,393.84	80.57%	\$0.00	\$125,172.00	-49.64%
Beer Sales On-Sale	\$129,859.10	\$23,826.52	\$106,032.58	81.65%	\$0.00	\$173,851.00	-33.88%
Wine Sales On-Sale	\$1,978.02	\$648.36	\$1,329.66	67.22%	\$0.00	\$2,350.00	-18.81%
Clothing	\$2,674.93	\$1,913.92	\$761.01	28.45%	\$5,000.00	\$5,600.00	-109.35%
Soft Drinks On-Sale	\$27,346.32	\$7,457.48	\$19,888.84	72.73%	\$15,831.00	\$33,876.00	-23.88%
Food Sales	\$334,660.01	\$169,124.15	\$165,535.86	49.46%	\$243,584.00	\$448,290.00	-33.98%
Total	\$1,232,852.38	\$692,370.70	\$540,481.68	43.84%	\$1,018,446.00	\$1,788,426.00	-31.06%

cost of our inventory

Less Operating Expense	2026 YTD	Budget	Remaining
Wages FT	\$154,010.53	\$249,820.90	\$95,804.35
FT Overtime	\$2,222.61	\$1,500.00	(\$722.61)
Wages PT	\$106,543.87	\$117,733.24	\$11,189.37
PERA	\$19,863.39	\$27,200.96	\$7,337.57
FICA	\$24,255.21	\$28,117.89	\$3,862.68
Health Insurance	\$37,887.26	\$56,916.96	\$19,029.70
MN Paid Leave	\$2,791.31	\$3,234.48	\$443.17
Office Supplies	\$0.00	\$0.00	\$0.00
Electricity	\$14,442.69	\$22,000.00	\$7,557.31
Heating Fuel	\$7,722.27	\$10,000.00	\$2,277.73
Computer Supplies	\$0.00	\$7,500.00	\$7,500.00
Training and Instruction	\$0.00	\$200.00	\$200.00
Operating & Bar Supplies	\$9,093.57	\$12,000.00	\$2,906.43
Cleaning Supplies	\$0.00	\$0.00	\$0.00
Bar Supply	\$0.00	\$0.00	\$0.00
Building Repair Supplies	\$0.00	\$0.00	\$0.00
Mix Expense	\$13,539.09	\$14,577.00	\$1,037.91
Auditing / Acctg Services	\$6,500.00	\$6,500.00	\$0.00
Other Professional Services - <i>Cleaning & Vending Services</i>	\$20,798.48	\$22,800.00	\$2,001.52
Website Development	\$632.00	\$948.00	\$316.00
Telephone	\$1,568.23	\$2,400.00	\$831.77
Postage	\$624.00	\$1,000.00	\$376.00
Cable Television	\$1,860.04	\$2,400.00	\$539.96
Internet Access	\$680.00	\$1,020.00	\$340.00
Advertising	\$28.00	\$0.00	(\$28.00)
Travel Expense	\$237.80	\$300.00	\$62.20
Freight	\$4,956.29	\$7,100.00	\$2,143.71
Legal Fees	\$0.00	\$0.00	\$0.00
Promotions/Entertainment	\$7,131.71	\$8,000.00	\$868.29
Legal Notices	\$0.00	\$0.00	\$0.00
Liability Insurance	\$2,016.81	\$4,256.07	\$2,239.26
Property Insurance	\$3,520.00	\$7,936.95	\$4,416.95
Dram Shop/Liquor Liability	\$3,564.00	\$3,500.00	(\$64.00)
Other Insurance	\$0.00	\$0.00	\$0.00
Work Comp	\$4,399.10	\$9,439.23	\$5,040.13
Unemployment	\$0.00	\$500.00	\$500.00
Water Utility	\$2,001.94	\$2,800.00	\$798.06
Garbage Disposal	\$3,371.64	\$9,000.00	\$5,628.36
Catering Expense	\$0.00	\$0.00	\$0.00
Repairs & Maintenance	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Building	\$16,460.61	\$12,000.00	(\$4,460.61)
Uncollectable Checks	\$12.00	\$200.00	\$188.00
Dues and Subscriptions	\$4,069.34	\$4,500.00	\$430.66
Bank Service Charges	\$35,061.64	\$48,000.00	\$12,938.36
Furniture & Fixtures	\$0.00	\$0.00	\$0.00
Office Equip & Furnishings -	\$8,032.21	\$0.00	(\$8,032.21)
Improvements Other than Buildings -	\$4,033.00	\$10,000.00	\$5,967.00
Building & Structures	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$10,000.00	\$10,000.00
Assessment	\$974.78	\$1,050.00	\$75.22
Obligation Debt - Remodel/Addition - Principal	\$30,000.00	\$30,000.00	\$0.00
Obligation Debt - Remodel/Addition - Interest	\$9,685.00	\$9,685.00	\$0.00
Other Equipment - Message board debt & copier lease	\$4,130.54	\$3,600.00	(\$530.54)
Total Operating Expense	\$568,726.98	\$762,986.68	\$194,259.70

Inventory Expense \$1,705.26

NET INCOME OR LOSS (\$29,950.56) *(gross profit - expenses)*

Other Expenses

Donations	\$9,110.63	2026 Budget - \$6,000.00	Donations Year to Date:	
Capital Outlay	\$0.00		Blackduck Kids Ice Fishing Derby - Bikes	\$710.63
Unemployment Paid	\$33.41		Blackduck Trap Team	\$2,050.00
Cash Short	(\$105.61)		Blackduck Youth Bowling	\$2,050.00
Misc. Expense	\$0.00		Blackduck After Prom	\$1,000.00
Total Other Expenses	\$9,038.43		Blackduck Woodcarvers - tent	\$1,000.00
			Blackduck Tri-Sigma - Alzheimers Walk	\$500.00
			Blackduck Boys & Girls Club	\$1,800.00
				\$9,110.63

Other Income

Reimbursements (NSF)	\$1,589.47
Rest Income	\$13,996.66
Vending Income	\$2,383.35
Interest	\$2,944.95
Catering Revenue	\$750.00
Bank Service Fees Charged to customers	\$6,652.50
Transfer from Liquor Rest Fund	\$0.00
Cash Over	\$61.07
Total Other Income	\$28,578.00

Gross Profit Before Transfers (\$10,610.99)

Transfer to General Fund & Other Funds \$50,500.00 *2026 Transfer total budget City wide = \$70,500*

Net Profit After Inventory Exp & Transfers (\$61,110.99)

Inventory On-Hand at 1/1/2026 after inventory total	\$88,616.22
Inventory On-Hand at 8/31/2026	\$116,906.28
Difference	\$27,890.03

YTD 4-year Sales Comparison Ending 8/31/2026

	2023	2024	2025	2026	% of Increase from 2025-2026
Off-Sale THC Edibles	\$0.00	\$6,425.50	\$19,047.90	\$11,737.01	-0.38
Off-Sale THC Beverages	\$0.00	\$12,479.84	\$15,339.42	\$12,037.43	-21.53%
Off-Sale Liquor	\$220,090.80	\$213,096.51	\$226,203.81	\$239,085.25	5.69%
Off-Sale Beer	\$371,644.09	\$351,225.18	\$358,466.33	\$341,553.76	-4.72%
Off-Sale Wine	\$30,660.93	\$33,253.43	\$31,365.06	\$33,499.65	6.81%
Total Off-Sale	\$622,395.82	\$616,480.46	\$650,422.52	\$637,913.10	-1.92%
On-Sale Liquor	\$97,820.74	\$90,331.99	\$83,448.16	\$83,650.03	0.24%
On-Sale Beer	\$111,912.93	\$116,175.93	\$113,901.36	\$129,859.10	12.04%
On-Sale Wine	\$1,251.37	\$1,403.40	\$1,566.96	\$1,978.02	26.23%
Total On-Sale	\$210,985.04	\$207,911.32	\$200,916.48	\$215,487.15	7.23%
Total On and Off Sale	\$833,380.86	\$824,391.78	\$851,339.00	\$853,400.25	0.24%
Total Food Sales	\$223,200.75	\$274,192.60	\$298,859.76	\$334,660.01	11.98%
Gross Liquor Store Sales Comparison	\$1,128,268.27	\$1,201,626.49	\$1,246,105.86	\$1,261,230.38	1.21%

2026 Blackduck DMV Office Income Statement														
Year to date Revenue thru 8/31/2026														
	2026 DMV Sales	2026 DNR Sales	2026 Total Office Sales	Previous Year Total Office Sales	Percentage to Previous Year	DMV Office Retain	DNR Office Retain	Remit to DMV State	Remit to DNR State	2026 Net Office Revenue	2026 YTD DMV Expenses	2026 YTD Net Profit	Previous Year Net Profit	Comparative +/- %
January	\$74,045.89	\$9,891.50	\$83,937.39	\$69,955.92	16.66%	\$3,853.44	\$641.00	\$70,192.45	\$9,250.50	\$4,494.44	\$5,109.59	-\$615.15	\$2,057.80	434.52%
February	\$85,893.54	\$4,646.25	\$90,539.79	\$97,708.20	-7.92%	\$4,887.59	\$316.75	\$81,005.95	\$4,329.50	\$5,204.34	\$5,265.45	-\$61.11	\$3,276.72	5462.00%
March	\$135,003.80	\$5,661.50	\$140,665.30	\$103,745.43	26.25%	\$6,440.91	\$441.00	\$128,562.89	\$5,220.50	\$6,881.91	\$4,336.77	\$2,545.14	\$3,591.45	-41.11%
April	\$86,984.94	\$4,738.00	\$91,722.94	\$79,672.94	13.14%	\$5,214.51	\$379.00	\$81,770.43	\$4,359.00	\$5,593.51	\$6,692.56	-\$1,099.05	\$2,942.43	367.72%
May	\$73,447.44	\$12,144.13	\$85,591.57	\$97,770.70	-14.23%	\$5,041.01	\$781.00	\$68,406.43	\$11,363.13	\$5,822.01	\$5,544.71	\$277.30	\$4,264.32	-1437.80%
June	\$64,950.89	\$5,456.50	\$70,407.39	\$54,471.51	22.63%	\$3,896.00	\$422.00	\$61,054.89	\$5,034.50	\$4,318.00	\$4,610.93	-\$292.93	\$1,871.67	738.95%
July	\$64,453.64	\$4,607.50	\$69,061.14	\$58,593.18	15.16%	\$3,779.00	\$336.50	\$60,674.64	\$4,271.00	\$4,115.50	\$6,423.73	-\$2,308.23	\$1,228.43	153.22%
August	\$62,776.45	\$1,551.81	\$64,328.26	\$52,971.60	17.65%	\$3,257.00	\$160.50	\$59,519.45	\$1,391.31	\$3,417.50	\$5,834.01	-\$2,416.51	\$1,014.02	141.96%
September			\$0.00	\$38,981.37	#DIV/0!			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,111.72	#DIV/0!
October			\$0.00	\$52,765.44	#DIV/0!			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,578.08	#DIV/0!
November			\$0.00	\$42,907.31	#DIV/0!			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$646.78	#DIV/0!
December			\$0.00	\$74,893.10	#DIV/0!			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,135.27	#DIV/0!
Year To Date:	\$647,556.59	\$48,697.19	\$696,253.78	\$824,436.70	-18.41%	\$36,369.46	\$3,477.75	\$611,187.13	\$45,219.44	\$39,847.21	\$43,817.75	-\$3,970.54	\$26,718.69	772.92%

MINNESOTA Lawful Gambling

LG216 Worksheet for Calculating Lawful Gambling Monthly Rent

Organization Name Blackduck Fire Relief				Licence Number 01944				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			
Site Name POND				Site Number 001				Bar Operation Rent 2 List the % to be paid for paper pull-tabs, tipboards and paddletickets conducted by the lessor or lessor's employees			
(Use one worksheet for each site. If lease changes, use new worksheet)								3 List the % to be paid for electronic pull-tabs and electronic linked bingo conducted the lessor or lessor's employees			
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, electronic linked bingo, 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 Cols 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 Report amount on Schedule A, line 22h	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.	
7/2026			4257.00	851.40	851.40	6744.35	1011.65	1863.05	0.00	1863.05	

1 This amount may not exceed 10%
 2 Enter no more than 10% if paper or electronic pull-tabs, tipboards, paddletickets (other than paddlewheel 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.

pd \$ 1863.05
v# 9652

City of Blackduck
AUG 19 2026



CITY OF BLACKDUCK

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Payments

Current Period: August 2026

Payment Batch AUGCCBILL081826

\$2,775.91

Refer	36	CARDMEMBER SERVICE -DEERW	Ck# 016260 8/25/2026		
Cash Payment	E 101-41400-200	Office Supplies (GENER	Business Card Holder - Christina Regas		\$14.11
Invoice					
Cash Payment	E 101-41400-433	Dues and Subscriptions	Business Card Holder - Christina Regas		\$9.39
Invoice					
Cash Payment	E 101-41400-322	Postage	Business Card Holder - Christina Regas		\$328.00
Invoice					
Cash Payment	E 602-43200-322	Postage	Business Card Holder - Christina Regas		\$392.85
Invoice					
Cash Payment	E 101-42200-322	Postage	Business Card Holder - Christina Regas		\$27.49
Invoice					
Cash Payment	E 101-44444-322	Postage	Business Card Holder - Christina Regas		\$12.18
Invoice					
Cash Payment	E 101-44444-200	Office Supplies (GENER	Business Card Holder - Christina Regas		\$758.92
Invoice					
Transaction Date	8/18/2026	DW Checking	10100	Total	\$1,542.94
Refer	37	CARDMEMBER SERVICE -DEERW	Ck# 016260 8/25/2026		
Cash Payment	E 101-43100-321	Telephone	Business Credit Card Holder - Mike Schwanke		\$1.99
Invoice					
Cash Payment	E 101-45200-404	Repairs/Maint Machinery/	Business Credit Card Holder - Mike Schwanke		\$43.45
Invoice					
Cash Payment	E 101-45200-404	Repairs/Maint Machinery/	Business Credit Card Holder - Mike Schwanke		\$258.50
Invoice					
Cash Payment	E 101-43100-233	Uniforms	Business Credit Card Holder - Mike Schwanke		\$44.98
Invoice					
Cash Payment	E 101-43100-233	Uniforms	Business Credit Card Holder - Mike Schwanke		\$165.30
Invoice					
Cash Payment	E 101-43100-233	Uniforms	Business Credit Card Holder - Mike Schwanke		\$19.99
Invoice					
Transaction Date	8/18/2026	DW Checking	10100	Total	\$534.21
Refer	41	CARDMEMBER SERVICE -DEERW	Ck# 016260 8/25/2026		
Cash Payment	E 613-49830-210	Operating Supplies (GEN	Business Credit Card Holder - Misty Frenzel		\$351.00
Invoice					
Cash Payment	E 613-49830-210	Operating Supplies (GEN	Business Credit Card Holder - Misty Frenzel		\$134.68
Invoice					
Cash Payment	E 613-49830-407	Golf Cart Maintenance/R	Business Credit Card Holder - Misty Frenzel		\$62.49
Invoice					
Cash Payment	E 613-49830-271	Golf Accessories for Res	Business Credit Card Holder - Misty Frenzel		\$150.59
Invoice					
Transaction Date	8/18/2026	DW Checking	10100	Total	\$698.76



CITY OF BLACKDUCK

Payments

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Current Period: August 2026

Fund Summary

	10100 DW Checking	
101 GENERAL FUND		\$1,684.30
602 SEWER FUND		\$392.85
613 GOLF COURSE		\$698.76
		\$2,775.91

Pre-Written Checks	\$2,775.91
Checks to be Generated by the Computer	\$0.00
Total	
	\$2,775.91

CITY OF BLACKDUCK

Transaction Activity COB Payrolls - August 2026

Search Name	Amount	Check Nbr	EFT	Tran Name	Check/Receipt Date	Period Name	Batch Name
DELTA DENTAL	\$375.18	005203	Yes	Cash Payment	08/17/26	August	DeltaD 082026
	\$375.18						

CITY OF BLACKDUCK
Transaction Activity COB Payrolls - August 2026

Search Name	Check Amount	Check Nbr	EFT	Tran Name	Check/Receipt Date	Period Name	Batch Name
LINCOLN NATIONAL LIFE	\$351.44	005221	Yes	Cash Payment	09/04/26	August	IINIFE 082026
	\$351.44						

CITY OF BLACKDUCK
Transaction Activity COB Payrolls - August 2026

Search Name	Amount	Check Nbr	EFT	Tran Name	Check/Receipt Date	Period Name	Batch Name
NORTHWEST SERVICE COOP	\$8,437.20	005202	Yes	Cash Payment	08/17/26	August	NWSCoop 082026
	<u>\$8,437.20</u>						

CITY OF BLACKDUCK
Transaction Activity COB Payrolls - August 2026

Search Name	Check Amount Nbr	EFT	Tran Name	Check/Receipt Date	Period Name	Batch Name
INTERNAL REVENUE SERVICE	\$6,946.04 005190	Yes	Cash Payment	08/11/26	August	PR17LIABS081126
INTERNAL REVENUE SERVICE	\$7,269.52 005209	Yes	Cash Payment	08/25/26	August	PR18LIABS082526
INTERNAL REVENUE SERVICE	\$2,535.84 005209	Yes	Cash Payment	08/25/26	August	PR18LIABS082526
MN DEPT OF REVENUE	\$1,660.97 005210	Yes	Cash Payment	08/25/26	August	PR18LIABS082526
NATIONWIDE	\$351.79 005211	Yes	Cash Payment	08/25/26	August	PR18LIABS082526
DEERWOOD BANK	\$2,750.03 016263	No	Cash Payment	08/25/26	August	PR18LIABS082526
PERA	\$4,799.15 005208	Yes	Cash Payment	08/25/26	August	PR18LIABS082526
CENTRAL PENSION FUND	\$680.50 016262	No	Cash Payment	08/25/26	August	PR18LIABS082526
CENTRAL PENSION FUND	\$694.00 016159	No	Cash Payment	08/11/26	August	PR17LIABS081126
INTERNAL REVENUE SERVICE	\$2,432.06 005190	Yes	Cash Payment	08/11/26	August	PR17LIABS081126
MN DEPT OF REVENUE	\$1,579.11 005189	Yes	Cash Payment	08/11/26	August	PR17LIABS081126
MN CHILD SUPPORT PAY CTR	\$25.00 016161	No	Cash Payment	08/11/26	August	PR17LIABS081126
IUOE LOCAL #49	\$140.00 016160	No	Cash Payment	08/11/26	August	PR17LIABS081126
PERA	\$4,964.02 005188	Yes	Cash Payment	08/11/26	August	PR17LIABS081126
NATIONWIDE	\$353.79 005187	Yes	Cash Payment	08/11/26	August	PR17LIABS081126
MN CHILD SUPPORT PAY CTR	\$25.00 016264	No	Cash Payment	08/25/26	August	PR18LIABS082526
	\$37,206.82					

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (FIRE-25)



Office of the State Auditor

Report created on 8/17/2026

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Plan Information

Fire Department Affiliation & Member Counts

The Fire Relief Association is associated with:

A municipality which has a fire department.

No Is the Fire Department a Joint Powers department?

22	Active members in the Relief Association	2	Lump sum service distributions
1	Inactive members who are deferred	0	Lump sum survivor distributions
0	Other inactive members (medical and other leave)	0	Lump sum disability distributions
23	Total Active + Inactive with Relief Association	0	Monthly benefit recipients

EMS-Only personnel in the Relief Association

(Also include in member counts above, as applicable.)

Plan Type & Benefits Information

Plan Type: Lump Sum

Benefit payable for each year of service: 1,500

Vesting & Ancillary Benefits

Years required for full vesting in:

20	Fire Department
10	Relief Association

Years required for partial vesting in:

10	Fire Department
10	Relief Association

Yes Partial Vesting in Bylaws

50 Minimum age to receive retirement benefits

	Amount	Period
Short-term Disability	-	-
Long-term Disability	1,500	year of service
Survivor Benefit	1,500	year of service

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Plan Information

Bonding, Bylaws & Resolutions

Yes	Is the Treasurer bonded for at least 10% of ending assets?
	Amount: 500,000
Yes	Is the Secretary bonded?
	Amount: 500,000
No	Did you amend your bylaws for 2025?
Yes	Did you modify your benefits for 2025?
Yes	Has your association completed its Annual Renewal as a Nonprofit Corporation with the Secretary of State?
Yes	Did the Fire Chief file a certification of 2024 service credit with an officer of the Relief Association by March 31, 2025?
No	Is a fire state aid allocation agreement with the municipality in effect for 2025 state aid?
Yes	Did the board of trustees review the 2024 Investment Report Card provided by the OSA?

Investment Forms & Information

N/A	Signed Broker Certification form(s) (BC-1)?
Yes	Signed 2025 Statements of Economic Interest?
Yes	The market value of each investment account and investment portfolio at the beginning of the calendar year and for each quarter pursuant to Minn. Stat. § 356.219, subd. 3(g)?
Yes	The date and amount of each injection and withdrawal to each investment account and investment portfolio pursuant to Minn. Stat. §356.219, subd. 3(g)?
No	Did the Public Pension Plan amend its investment policy statement in 2025?

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Investments

Investment Type	Special Fund	General Fund	Special Fund Accrued Interest
Cash (including all non-interest bearing accounts at banks, credit unions or thrift institutions)	0	31,005	0
Certificates of Deposit (time deposits)	0	0	0
Other interest bearing accounts (at banks, credit unions or thrifts, including Money Market Accounts)	492,142	0	0
Treasury Bills	0	0	0
Treasury Bonds & Notes	0	0	0
Domestic Stock	0	0	0
International Stock	0	0	0
Corporate Bonds (domestic)	0	0	0
Government Bonds (domestic)	0	0	0
Corporate and Government Bonds (international)	0	0	0
Venture Capital, Resource or Real Estate Limited Partnerships	0	0	0
Mutual Funds and Exchange Traded Funds	0	0	0
State Board of Investment (SBI) - U.S. Equity Actively Managed Fund	50,348	0	0
State Board of Investment (SBI) - Broad International Equity Fund	67,380	0	0
Total Investments at 12/31/2025	609,870	31,005	0

Blackduck Fire Relief Association
2025 Financial and Investment Reporting Entry (Form FIRE-25)
Mutual Funds

Ticker Symbol	Fund / Account Name	Special Fund	General Fund	Special Fund	Money
				Accrued Interest	Market Mutual Fund?

No mutual funds

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Financial Information

	Special Fund	General Fund
A. Total Net Assets as of December 31, 2024	582,902	35,499
Revenues - 2025		
Fire State Aid (regular fire state aid and supplemental state aid)	33,696	
State 10% Supplemental Reimbursement	1,634	
Municipal/Independent Fire Department Contributions	0	
Member Contributions/Dues		115
Interest & Dividends	4,631	0
Appreciation/(Depreciation) in Fair Market Value (Realized or Unrealized)	23,226	0
LESS: Investment Management Fees	(10)	0
Fundraising Revenue	0	10,343
Outside Donations	0	150
Other Income	0	162
B. Total Revenues	63,177	10,770
Benefit Expenditures - 2025		
Service Pensions - Retirees	32,935	
Service Pensions - Monthly (including monthly survivor and disability benefits)	0	
Service Pensions - Survivors	0	
Service Pensions - Disabled	0	
Illness or Short-term Disability	0	
1. Total Benefit Expenditures	32,935	
Administrative Expenditures - 2025		
Salary	450	0
Conventions & Meetings	0	0
Dues (including insurance)	0	253
Training	0	0
Professional Fees (Actuarial, Audit and Legal)	1,500	25
Bond	0	0
Investment Performance Evaluation	0	0
Fundraising Expenses		4,961
Other Expenditures	0	10,025
2. Total Administrative Expenditures	1,950	15,264
C. Total Expenditures (1 + 2)	34,885	15,264
D. Transfers (Can be made from General Fund to Special Fund only)	0	0
E. Total Net Assets at December 31, 2025 (A + B - C +/- D)	611,194	31,005

Blackduck Fire Relief Association
2025 Financial and Investment Reporting Entry (Form FIRE-25)
Financial Information

	Special Fund	General Fund
Selected Assets and Liabilities		
Accounts Receivable (Other than interest income receivable)	2,634	0
Other Assets	0	0
Accounts Payable or Other Liabilities	1,310	0
Accrued Liability - 2025	0	

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Other Items

Type	Description	Special Fund	General Fund
Outside Donations			
	Donation Income	0	150
	Total Outside Donations	0	150
Other Income			
	Patches	0	132
	Stamps	0	30
	Total Other Income	0	162
Other Expenses			
	Member Expenses	0	6,007
	New Computer	0	2,558
	Supplies	0	542
	Other Expenses	0	718
	Chain saw repair	0	200
	Total Other Expenses	0	10,025

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Pension Payments

Name	Vesting %	Yearly Benefit Amount	Regular Retirement Benefit Amount	Deferred Interest Amount	Supplemental Benefit Amount	Total Benefit Amount
Benefit Type	Birth Date	Entry Date	Separation Date	Leaves of Absence and Breaks in Service	Service Length	
	Deferred Interest Type	Deferred Interest Period	Return to Service Member			
Chad Bullock	64 %	900	6,336	4,805	634	11,775
Service Pension -	07/15/1975	09/30/1997	11/25/2008	0	11 Years 0 Months	
Deferred, Partially Vested	OSA ROR up to 5%	Full Period	No			
Matt Landis	84 %	1,500	20,160	0	1,000	21,160
Service Pension -	01/22/1974	05/19/2008	03/12/2025	0	16 Years 0 Months	
Active, Partially Vested	No Interest	N/A	No			

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Cash Flows

Total market value of Special Fund assets at the SBI (12/31/25)	117,728
Cash equivalent assets not invested through the SBI (12/31/25)	492,142
Expected expenses for the first six months of 2026	
Administrative	300
Benefits	0
Total expected expenses for first six months of 2026	300

Market Values

First Quarter Beginning Value	581,902
First Quarter Ending Value	582,995
Second Quarter Ending Value	573,626
Third Quarter Ending Value	571,694
Fourth Quarter Ending Value	609,870

Type	Description	Date	Amount
Cash Flows In			
Other	Interest Earned	12/31/2025	4,631
Total Cash Flows In			4,631
Cash Flows Out			
Administrative Expense	Jacob Lien	03/25/2025	150
Benefit Payment	Matt Landis	04/02/2025	16,928
Benefit Payment	Matt Landis - IRS Taxes	04/08/2025	4,232
Administrative Expense	Jacob Lien	06/27/2025	150
Benefit Payment	Chad Bullock	08/26/2025	8,172
Benefit Payment	Chad Bullock - IRS Taxes	09/08/2025	2,293
Administrative Expense	Jacob Lien	09/30/2025	149
Administrative Expense	KBA Accounting	11/25/2025	1,500
Total Cash Flows Out			33,574

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Relief Association and Municipal Certification

We have obtained a copy of the FIRE-25 Form with the unique code 79a36348-71dc-41eb-a92e-14967688e125 displayed in the lower left corner of each page, which serves as the Blackduck Fire Relief Association's detailed financial statement.

We certify that, to the best of our knowledge and belief, the information presented in this detailed financial statement is true and accurate and that, as required by Minn. Stat. § 424A.014, subd. 2(a), the detailed financial statement shows:

- (1) the sources and amounts of all money received;
- (2) all disbursements, accounts payable and accounts receivable;
- (3) the amount of money remaining in the treasury;
- (4) total assets, including a listing of all investments;
- (5) the accrued liabilities; and
- (6) all other items necessary to show accurately the revenues and expenditures and financial position of the relief association.

d6a10b1e-05a8-4a53-8551-ae8cf047595

08/13/2026

Signature: Municipal Clerk

Date

Christina

Regas

First Name

Last Name

In addition to the above, I certify that the board of trustees has reviewed the "Investment Report Card" provided by the Office of the State Auditor to the Blackduck Fire Relief Association for the 2024 calendar year.

a723773c-8cba-4440-9ea1-0c9eee4c855a

08/13/2026

Signature: Officer

Date

Jacob

Lien

President

First Name

Last Name

Title

Blackduck Fire Relief Association

2025 Financial and Investment Reporting Entry (Form FIRE-25)

Auditor or Accountant Certification

Fire relief associations with assets and liabilities of LESS THAN \$750,000*

This certified public accountant's certification and **separate agreed-upon procedures report** are required to be submitted to the Office of the State Auditor by June 30, 2026.

I have obtained a copy of the FIRE-25 Form with the unique code 79a36348-71dc-41eb-a92e-14967688e125 displayed in the lower left corner of each page, which serves as the Blackduck Fire Relief Association's detailed financial statement.

Pursuant to Minn. Stat. § 424A.014, subd. 2, we have performed procedures regarding the preceding detailed financial statement (including investment information) of the Special Fund and the General Fund in accordance with agreed-upon procedures prescribed by the Office of the State Auditor, and hereby certify that this detailed financial statement is presented in conformity with the requirements of Minn. Stat. § 424A.014, subd. 2(a), except if noted on the attached signed, dated sheet.

Our engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included reviewing evidence supporting the detailed financial statement and performing such other procedures that were agreed to.

a7b0cb55-5837-4401-b82d-
b7e5b7840924

08/12/2026

Signature: Auditor / Accountant

Date

Trudy

Peterson

KBA Peterson Associates, Inc.

First Name

Last Name

Name of Firm

Associations with Assets and Liabilities of AT LEAST \$750,000*

Pursuant to Minn. Stat. § 424A.014, subd. 1(a), a certified public accountant or the state auditor must attest to, and submit, audited financial statements of the relief association to the Office of the State Auditor. The FIRE Form and audit report must be submitted by June 30, 2026.

* A relief association that exceeds \$750,000 in either special fund assets or liabilities, or that has exceeded this threshold in a prior year, is required to annually submit audited financial statements. A relief association may choose to submit audited financial statements even if not required to do so, in which case this FIRE Form is not required to be certified by an accountant or auditor.

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (SC-25)



Office of the State Auditor

Report created on 8/17/2026

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

Active Members

Annual benefit level in effect for 2025: \$1,500										
Minimum Retirement Age: 50										
Years Required in FD for Full Vesting: 20							2025		2026	
#	Name	Status	Birth Date	Entry Date	Leaves of Absence and Breaks in Service (months)	Return to Service	Yrs Of Service	Accrued Liability	Yrs Of Service	Accrued Liability
1	Chad Bullock	Paid	07/15/1975	09/30/1997			11	0		0
2	Rudy Patch	Active	02/12/1974	04/01/1997	148	Y	16	21,324	17	23,336
3	Andy Theines	Active	08/06/1969	05/26/1998			28	42,000	29	43,500
4	Terry Frenzel	Active	06/14/1969	06/13/2000			26	39,000	27	40,500
5	Brian Larson	Active	02/20/1972	12/01/2003			22	33,000	23	34,500
6	Jonathon Ross	Active	11/12/1980	04/05/2004			22	28,466	23	30,653
7	Festus Rockensock	Active	11/25/1974	11/10/2005			20	30,000	21	31,500
8	Nate Lien	Active	07/22/1976	09/12/2006			19	27,670	20	30,000
9	Fletcher Cauchon	Active	10/25/1974	05/19/2008			18	25,450	19	27,670
10	Matt E. Landis	Paid	01/22/1974	05/19/2008			18	0	19	0
11	Leo Gross Jr	Active	12/08/1975	05/11/2009			17	23,336	18	25,450
12	Jon Holliday	Active	10/04/1979	11/05/2012			13	15,855	14	17,587
13	Michael Mackey	Active	06/04/1975	05/28/2013			13	15,855	14	17,587
14	Scott Geerdes	Active	08/25/1986	06/08/2013			13	14,087	14	15,626
15	Jacob Lein	Active	11/07/1990	01/16/2015			11	10,591	12	11,900
16	Adam Ziegler	Active	06/20/1984	02/05/2018			8	8,417	9	9,753
17	Chris Collison	Active	12/07/1981	06/04/2018			8	8,417	9	9,753
18	Madilyn Oothoudt	Active	08/28/1995	05/21/2019			7	5,814	8	6,843
19	Joe Wilhelmi	Active	12/01/1980	12/09/2019			6	5,950	7	7,150
20	Ariel Klapotz	Active	08/08/1990	12/13/2022			3	2,723	4	3,739
21	Robert McMenimen	Active	11/01/1974	12/13/2022			3	2,723	4	3,739
22	Larry Favela	Active	04/02/1998	02/19/2024			2	1,520	3	2,349
23	Tyson Schaumberg	Active	12/01/1985	04/29/2025			1	855	2	1,762
24	Riese Bloom	Active	09/17/2002	06/24/2025			1	675	2	1,391

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

Deferred Members

	Birth Date	Yrs Of Service		Deferred Interest Paid	Interest Period	Leaves Of Absence
	Entry Date	Benefit Level	Vesting Min Yrs Required	Interest Option		Member Status Name
Name	Separation Date	Vesting Percent	Return To Service	Months Of Service Paid	Liability Curr	Liability Next
Daryl Lundberg	05/06/1971	16 Years 0 Months		Yes	FullMonths	0 Months
	10/28/1997	900	10 Years	Board set ROR up to 5%		Deferred
	01/01/2014	84 %	No	No	12,096	12,701
Rate of Return	2014: 0.00 % 2015: 0.00 % 2016: 0.00 % 2017: 0.00 % 2018: 0.00 % 2019: 0.00 %					
	2020: 0.00 % 2021: 0.00 % 2022: 0.00 % 2023: 0.00 % 2024: 0.00 % 2025: 0.00 %					

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

Unpaid Installments

#	Name	Member Status	Birth Date	Entry Date	Separation Date	Amount Previously Paid	2025 Estimated Liability	2026 Estimated Liability
No Unpaid Installments								

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

Financial Projections

Calculation of Normal Cost	2025	2026
Total Active Member Liabilities	363,728	396,288
Total Deferred Member Liabilities	12,096	12,701
Total Unpaid Installments	0	0
Grand Total Special Fund Liability	A. <u>375,824</u>	B. <u>408,989</u>
Normal Cost (Cell B - Cell A)		C. 33,165

Projection of Net Assets for Year Ending December 31, 2025

Special Fund Assets at December 31, 2024 (FIRE-24 ending assets)	1.	582,902
Projected Income for 2025		
Fire State Aid	D.	25,457
Supplemental State Aid (actual 2024 supplemental state aid)	E.	3,879
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	4,631
Appreciation / (Depreciation)	H.	23,226
Member Dues	I.	0
Other Revenues	J.	0
Total Projected Income for 2025 (Add Lines D through J)	2.	<u>57,193</u>
Projected Expenses for 2025		
Service Pensions	K.	32,935
Member Names: Chad Bullock		11,775
Matt Landis		21,160
Other Benefits	L.	0
Administrative Expenses	M.	1,959
Total Projected Expenses for 2025 (Add Lines K through M)	3.	<u>34,894</u>
Total Projected Net Assets at December 31, 2025 (Line 1 + Line 2 - Line 3)	4.	605,201

Projection of Surplus or (Deficit) as of December 31, 2025

Projected Assets (Line 4)	5.	605,201
2025 Accrued Liability (Page 4, cell A)	6.	<u>375,824</u>
Surplus or (Deficit) (Line 5 - Line 6)	7.	229,377

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

Calculation of Required Contribution

Year Incurred	Deficit Information - Original		Deficit Information - Adjusted		
	Original Amount	Amount Retired as of 12/31/2024	Original Amount	Amount Retired as of 12/31/2025	Amount Left to Retire 1/1/2026
2016	0	0	0	0	0
2017	0	0	0	0	0
2018	0	0	0	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
2021	0	0	0	0	0
2022	0	0	0	0	0
2023	0	0	0	0	0
2024	0	0	0	0	0
2025			0	0	0
Totals	0	0	0	0	0

Normal Cost	8.	33,165
2024 Administrative Expense (FIRE-24)	2024 9.	599
2025 Projected Administrative Expense	2025	620
Amortization of Deficit (Total of Original Amount X 0.10)	10.	0
10% of Surplus	11.	22,938
Fire and Supplemental Aid	12.	29,336
Member Dues	13.	0
5% of Projected Assets at December 31st, 2025	14.	30,260
Required Contribution	15.	0

No required contribution due in 2026

Blackduck Fire Relief Association

2025 Schedule Form for Lump-Sum Pension Plans (Form SC-25)

To be eligible for fire state aid this Schedule Form must be fully completed, certified by the relief association officers, forwarded to the municipal clerk on or before August 1, 2025, and submitted to the Office of the State Auditor.

Relief Association Officer Certification

I have obtained a copy of the schedule form with Confirmation ID 2b8a57e0-4ce3-41b9-b508-1fd083005e27 displayed in the lower left corner of each page.

We, the officers of the Blackduck Fire Relief Association certify that this Schedule Form was prepared under Minn. Stat. § 424A.092 and that:

- 1) The annual benefit level of \$1,500 per year of service was approved by the Relief Association's board of trustees and, if required by Minn. Stat. § 424A.092, ratified by the affiliated municipal governing board or independent nonprofit firefighting corporation;
- 2) We understand that this form shows that the Relief Association has a projected SURPLUS of \$229,377 and a projected funding ratio of 161.03 percent; and
- 3) The required contribution that must be paid during calendar year 2026 is **\$0** based on the financial requirements of the Relief Association's Special Fund for the 2025 calendar year.

4414f626-0797-4eee-8da9-f7945275b306	Jacob	Lien	08/17/2026
Signature of President	First Name	Last Name	Date
757ef442-33cf-4bd4-b467-10f59c64f4fe	Nate	Lien	08/17/2026
Signature of Secretary	First Name	Last Name	Date
7de46fc3-257b-46ba-856e-4edaeae2b30c	Jonathon	Ross	08/17/2026
Signature of Treasurer	First Name	Last Name	Date

Municipal Clerk Certification*

I received the completed Schedule Form from the Blackduck Fire Relief Association with Confirmation ID 2b8a57e0-4ce3-41b9-b508-1fd083005e27 displayed in the lower left corner of each page.

I have reviewed Line 15 of the Schedule Form. If Line 15 shows a required contribution, I certify that I will advise the governing municipal body or the independent nonprofit firefighting corporation of any required contribution at its next regularly scheduled meeting.

a0712f59-b464-405e-86b4-f6c65047ced8	Christina	Regas	08/13/2026
Signature of Municipal Clerk	First Name	Last Name	Date

* See the form instructions for additional information about certification requirements.

City of Blackduck Analytics Report

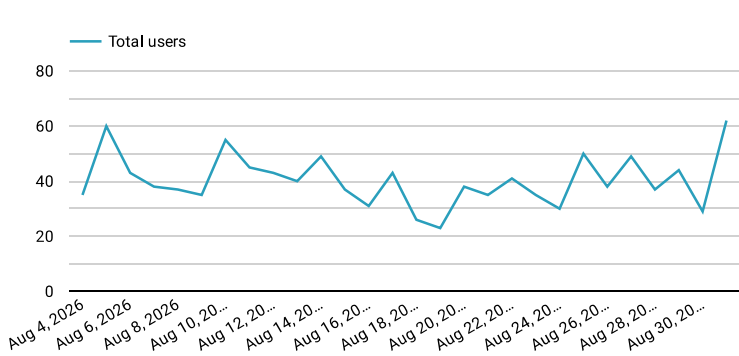
Country ▾

Region ▾

Device category ▾

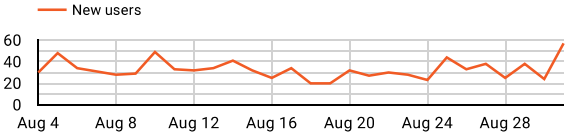
Session campaign ▾

Aug 2, 2026 - Aug 31, 2026 ▾



	First user source	Total users ▾	New users
1.	google	460	412
2.	(direct)	414	404
3.	bing	60	56
4.	yahoo	17	15

1 - 16 / 16 < >



Total users

986



New users

919



Sessions per user

1.3



Sessions

1,230



Views

1,733



Events per session

4.7



Engaged sessions

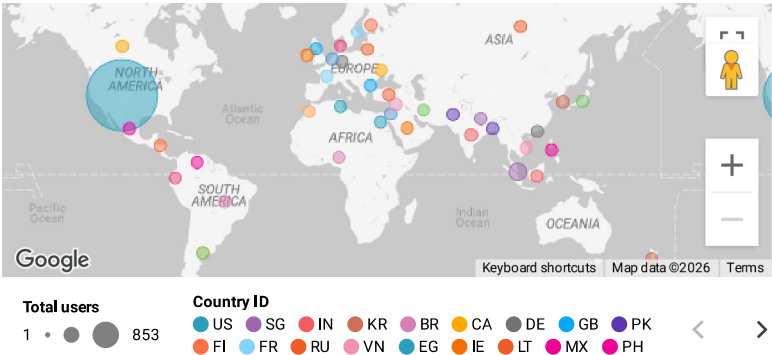
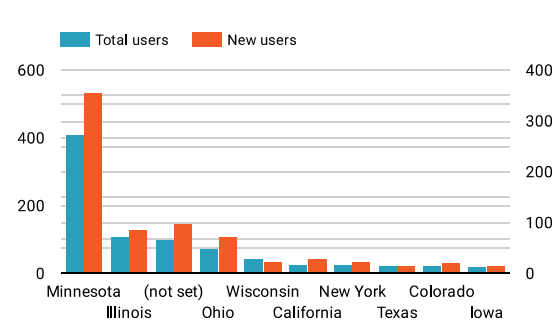
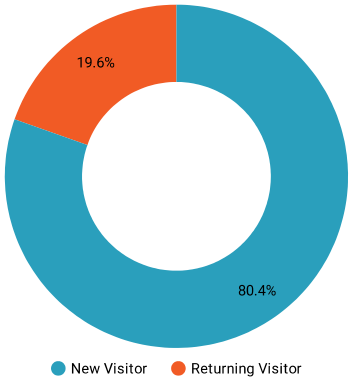
591.0



Engagement rate

48.0%



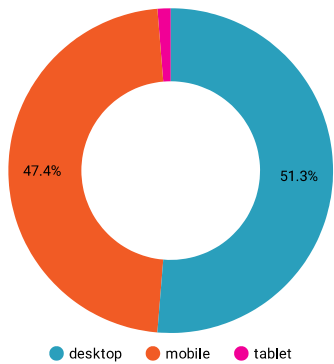


	Region	Total users ▾	New use...
1.	Minnesota	410	356
2.	Illinois	110	85
3.	(not set)	100	99
4.	Ohio	73	73
5.	Wisconsin	43	23
6.	California	29	28
7.	New York	26	24
8.	Texas	25	16

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	Country	Total users ▾	New users
1.	United States	853	786
2.	Singapore	77	77
3.	India	11	9
4.	South Korea	8	7
5.	Canada	6	6

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	Device category	Total users ▾
1.	desktop	506
2.	mobile	467
3.	tablet	13

	Page path	Views ▾	Average Engagment Time
1.	/	501	00:00:17
2.	/campground/	254	00:01:15
3.	/golf/	87	00:00:12
4.	/visit/	86	00:00:20
5.	/city-hall/	82	00:00:19
6.	/lodging/	81	00:00:35
7.	/contact-us/	79	00:00:20

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	Query	Average Position	Clicks	Impressions	Site CTR
1.	blackduck mn	3.12	66	1,025	6.44%
2.	city of blackduck	1	30	37	81.08%
3.	black duck minnesota	4.58	13	218	5.96%
4.	blackduck city hall	8.13	13	45	28.89%
5.	black duck mn	3.26	12	224	5.36%
6.	city of blackduck mn	3.67	10	18	55.56%
7.	blackduck	3.36	9	2,156	0.42%
8.	blackduck campground	1	9	12	75%
9.	blackduck dmv	1	9	40	22.5%
10.	blackduck minnesota	5.73	9	172	5.23%
11.	pine tree park blackduck mn	1	7	9	77.78%
12.	blackduck mn campground	15.53	5	19	26.32%
13.	blackduck, mn	6.71	5	87	5.75%
14.	black duck lake mn	6.46	3	80	3.75%
15.	blackduck apartments	4	3	19	15.79%
16.	black duck lake	6.91	2	98	2.04%
17.	black duck, mn	15.44	2	16	12.5%
18.	jobs in blackduck mn	4.28	2	18	11.11%
19.	blackduck coop	8.98	1	105	0.95%
20.	where is blackduck minnesota	4.83	1	24	4.17%
21.	black duck camping	1.67	1	3	33.33%
22.	black duck hotel	4.19	1	16	6.25%
23.	black duck restaurant	6.17	1	24	4.17%
24.	\$300 apartments for rent near me	1	1	1	100%
25.	blackduck golf course	4.21	1	470	0.21%

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Rural Development

Minnesota State Office

375 Jackson Street
Suite 410
Saint Paul, MN 55101

Voice 651.602.7800
Fax 855.744.0400

September 1, 2026

City of Black Duck
P O Box 70
Black Duck, MN 56630

RE: Management Decision Memo

Dear Council:

In accordance to the Office of Management and Budget's (OMB) Uniform Guidance (UG) 2 C.F.R. 200, the Community Facilities (CF) has reviewed the City of Black Duck Single Audit for Fiscal Years (FY) ending 12/31/2024 and 12/31/2025. As stated in OMB UG 2 C.F.R 200.521 we are required to issue a Management Decision whether the corrective actions taken to correct the audit findings were sustained.

RD has concluded that the corrective actions agreed to be taken by the City of Black Duck to resolve the Audit Finding(s) listed below. These findings are sustained, and no further action is required for the FY 2024 & FY2025 as detailed below.

Finding Number	2024-009 & 2025-006 Internal Control over Compliance Criteria
CFDA	10.766 Community Facilities Loans and Grants
Finding Description	The City does not have a formal documented review process of the management reports prior to sending to the USDA.
Corrective Action	The City's management agrees with the recommendations to implement an internal control process to ensure that the management reports are reviewed prior to submission.

If you have any questions, please contact me to discuss them further.

Sincerely,

**TERRY
LOUWAGIE**

Digitally signed by
TERRY LOUWAGIE
Date: 2026.09.01
12:36:16 -05'00'

Terry L. Louwagie
Community Programs Director

USDA is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.



MHC Statewide Pool Rates and Benefits Confirmation for:
CITY OF BLACKDUCK
1/1/27

Plan	Description	Coverage	Contracts *	Current rates	RATES EFFECTIVE 1/1/27	Plan adj. %	Elect this plan? Yes/No
1	MSI PP MN 3200-0% HSA	Single	10	\$843.72	\$978.46	15.97%	☐
		Family	0	\$2,113.68	\$2,451.24	15.97%	☐

*Based on the group's most recent enrollment data. Rates are guaranteed for one year from 1/1/2027 through 12/31/2027.

	Current	Renewal
Projected Monthly Premium *	\$8,437	\$9,785
Projected Annual Premium *	\$101,246	\$117,415
Projected Renewal % Change *		15.97%

IMPORTANT RENEWAL CONFIRMATION INSTRUCTIONS

Your current plans are subject to auto-renewal 60-days prior to the effective date if the signed confirmation is not received or if you haven't communicated a different intent.

Please verify broker fees, commissions and information listed below that apply to your policy.

Broker commissions included? **YES** \$21.00 per contract/mo N/A of total plan premium
 Broker Name: Derek Pickett
 Rate confirmation approved by: _____
 Brokerage Agency: _____

Print name: _____
 for: CITY OF BLACKDUCK
 Signature: _____ Date: _____

Health Plan Descriptions	CITY OF BLACKDUCK	Effective: 1/1/27
Plan 1: MSI PP MN 3200-0% HSA	\$3200/6400 Ded, 100/0% Coins, \$3200/6400 OOP, Ded/Coins with Prev Rx, (OON: \$6400/12800, 50%, \$12800/Unlimited) 4Q Carryover Non-embedded	

Please note that the above **Health Plan Descriptions** are limited, general outlines of the plans. Benefit details, terms and conditions are provided in each plan's **Summary Plan Description** whose terms and conditions will apply in all cases of benefit coverage interpretations.

Final Council Approval for the Following

Re-hired & New Employees:

Name:	Position:	Date of Hire:	Wage:
Wyatt Lahr	Bartender – Liquor	9/8/2026	\$14.00
Daniel Wajeski	Cook – Liquor	8/7/2026	\$15.00



Joint Powers Agreement

State of Minnesota

Federal Background Checks

ORI – MNJMN0005
SWIFT Contract # 295614

This Agreement is between the State of Minnesota, acting through its commissioner of Public Safety on behalf of the Bureau of Criminal Apprehension ("BCA"), and the City of Blackduck on behalf of its Fire Department ("Governmental Unit").

Recitals

- 1 Under Minnesota Statutes § 471.59, the BCA and Governmental Unit are empowered to engage in such agreements as are necessary to exercise their powers.
- 2 The BCA is the State Identification Bureau for the State of Minnesota and is responsible for fingerprint identification services including submission of civil, fingerprint-based background checks to the Federal Bureau of Investigation ("FBI") subsequent to conducting Minnesota records checks.
- 3 The Governmental Unit has a state statute, Minnesota Statutes, § 299F.035, that has been approved by the United States Attorney General as compliant with Public Law 92-544.
- 4 The Governmental Unit wants to access federal data in support of its duties to conduct background checks as provided by law.
- 5 The purpose of this Joint Powers Agreement is to memorialize the requirements for Governmental Unit to obtain access and the limitations that apply to the information that Governmental Unit obtains.

Agreement

- 1 **Term of Agreement**
 - 1.1 **Effective Date.** This Agreement is effective on the date the BCA obtains all required signatures under Minnesota Statutes § 16C.05, subdivision 2.
 - 1.2 **Expiration Date.** This Agreement expires five years from the date it is effective.
- 2 **Agreement Between the Parties**
 - 2.1 **Request Submission.** For those individuals for whom a Minnesota and federal fingerprint-based background check will be conducted, the Governmental Unit will collect fingerprints or direct those individuals to the BCA for fingerprint processing. If the Governmental Unit collects the fingerprints, the Governmental Unit will forward the fingerprints and other documentation to the BCA. The fingerprints will be captured so they meet the requirements of National Institute of Standards and Technology Special Publication 500-290. The Governmental Unit will ensure that all fields required on the fingerprint card are completed. Fingerprints received by the Governmental Unit will be forwarded to the BCA using a secure method.
 - 2.2 **Request Processing.** On receipt of fingerprints that conform to the requirements of Clause 2.1, the BCA will conduct a check of the Minnesota criminal history repository

for any records that match the fingerprints submitted. Any results of a fingerprint match in Minnesota will be returned to the Governmental Unit with the federal results.

The BCA will also forward the fingerprints to the FBI for processing. The BCA will receive the response from the FBI, redact any data the Governmental Unit is not entitled to receive and forward the results to the Governmental Unit.

- 2.3 Policies.** The FBI and BCA have laws and policies on access, use, audit, dissemination, screening (pre-employment), security, training, and use of the criminal history results. These FBI and BCA policies, as amended and updated from time to time, are incorporated into this Agreement by reference. The policies are available at <https://bcanextest.x.state.mn.us//noncrim/launchpad/index.pl>. Governmental Unit has created its own policies to ensure that Governmental Unit's employees and contractors comply with all applicable requirements. Governmental Unit ensures this compliance through appropriate enforcement.
- 2.4 Limitations on Access.** BCA agrees that it will comply with applicable state and federal laws when making information accessible. Governmental Unit agrees that it will comply with applicable state and federal laws when accessing, using, disseminating, and storing data. Each party is responsible for its own compliance with the most current applicable state and federal laws.
- 2.5 Requirement to Update Information.** The parties agree that if there is a change to any of the information, whether required by law or this Agreement, the party will send the new information to the other party in writing within 30 days of the change.
- 2.6 Compliance with Personnel Security Requirements.** Per Minnesota Statutes § 299C.46, employees of a Governmental Unit who review results of background checks will be required to take security awareness training and pass a federal, fingerprint-based background check. Any information technology staff who support the work of Governmental Unit and who have physical or logical access to criminal history information will also be required to take security awareness training and pass a federal, fingerprint-based background check and may need to sign a security addendum certification. All required training by Governmental Unit employees will be completed prior to reviewing or handling background checks.

3 Payment

Governmental Unit will pay the BCA for all services performed under this Agreement. For each background check that is processed by BCA, Governmental Unit will pay the fee identified at <https://dps.mn.gov/divisions/bca/bca-divisions/criminal-justice-information-services/background-checks/background-check-fees>. There is an additional \$10.00 fee if the fingerprints are taken at BCA.

4 Authorized Representatives

BCA's Authorized Representative is the person below, or her successor:

Name: Katie Meiers, Deputy Superintendent
Address: Dept. of Public Safety; Bureau of Criminal Apprehension
1430 Maryland Avenue East
Saint Paul, MN 55106
Telephone: 651-793-2425
Email Address: kathryn.meiers@state.mn.us

Governmental Unit's Authorized Representative is the person below, or her successor:

Name: Christina Regas, City Administrator
Address: 8 Summit Ave E
Blackduck, MN 56630
Telephone: 218-835-4810
Email Address: christina.regas@blackduckmn.com

5 Assignment, Amendments, Waiver, and Agreement Complete

- 5.1 Assignment.** Neither party may assign nor transfer any rights or obligations under this Agreement.
- 5.2 Amendments.** Any amendment to this Agreement, except that described in Clause 2.5 above, must be in writing and will not be effective until it has been signed and approved by the same parties who signed and approved the original agreement, or their successors in office.
- 5.3 Waiver.** If either party fails to enforce any provision of this Agreement, that failure does not waive the provision or the right to enforce it.
- 5.4 Agreement Complete.** This Agreement contains all negotiations and agreements between the BCA and the Governmental Unit. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

6 Liability

The BCA and the Governmental Unit agree each party will be responsible for its own acts and behavior and the results thereof to the extent authorized by law and shall not be responsible or liable for the acts of any others and the results thereof. The BCA's liability shall be governed by provisions of the Minnesota Torts Claims Act, Minnesota Statutes § 3.736, and other applicable law. The Governmental Unit's liability shall be governed by the Minnesota Municipal Tort Claims Act, Minnesota Statutes Chapter 466, and other applicable law.

7 Audits

- 7.1** Under Minnesota Statutes § 16C.05, subdivision 5, the Governmental Unit's books, records, documents, internal policies and accounting procedures and practices relevant to this Agreement are subject to examination by the BCA, State Auditor, or Legislative Auditor, as appropriate, for a minimum of six (6) years from the end of this Agreement. The examination shall be limited to the books, records, documents, and accounting procedures and practices that are relevant to this Agreement.
- 7.2** Under applicable state and federal law and policy, the Governmental Unit's records are subject to examination by the BCA and the FBI to ensure compliance with laws, regulations and policies about access, use, and dissemination of data.

8 Government Data Practices

- 8.1 BCA and Governmental Unit.** The BCA and Governmental Unit must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data accessible under this Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Governmental Unit under this Agreement. The remedies of Minnesota Statutes §§ 13.08 and 13.09 apply to the release of the data referred to in this clause by either the BCA or the Governmental Unit.

9 Investigation of Alleged Violations; Sanctions

For purposes of this clause, "Individual User" means an employee or contractor of

Governmental Unit.

9.1 Investigation. Governmental Unit and BCA agree to cooperate in the investigation and possible prosecution of suspected violations of federal law, state law, and policies and procedures referenced in this Agreement. When BCA becomes aware that a violation may have occurred, BCA will inform Governmental Unit of the suspected violation, subject to any restrictions in applicable law. When Governmental Unit becomes aware that a violation has occurred, Governmental Unit will inform BCA subject to any restrictions in applicable law.

9.2 Sanctions.

9.2.1 Under this Agreement, Governmental Unit must determine if and when an involved Individual User is disciplined due to inappropriate use of data. Governmental Unit may decide to suspend or terminate access and the decision must be made as soon as alleged violation is discovered, after notice of an alleged violation is received, or after an investigation has occurred. Governmental Unit must report the status of the Individual User's access to BCA without delay. BCA reserves the right to temporarily suspend or eliminate an Individual User's access to data and will notify Governmental Unit if an Individual User is affected.

9.2.2 If the BCA determines the Governmental Unit has jeopardized the integrity of the information, BCA may temporarily stop providing some or all the information under this Agreement until the failure is remedied to the BCA's satisfaction. If Governmental Unit's failure is continuing or repeated, Clause 11.1 does not apply and BCA may terminate this Agreement immediately.

10 Venue

Venue for all legal proceedings involving this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

11 Termination

11.1 Termination. The BCA or the Governmental Unit may terminate this Agreement at any time, with or without cause, upon 30 days' written notice to the other party's Authorized Representative.

11.2 Termination for Insufficient Funding. Either party may immediately terminate this Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to the other party's authorized representative. The Governmental Unit is not obligated to pay for any services that are provided after notice and effective date of termination. However, the BCA will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. Neither party will be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. Notice of the lack of funding must be provided within 30 days of the affected party receiving that notice.

12 E-Verify Certification (In accordance with Minnesota Statutes § 16C.075)

For services valued in excess of \$50,000, Governmental Unit certifies that as of the date of services performed by the BCA, Governmental Unit and all its subcontractors will have implemented or be in the process of implementing the federal E-Verify Program for all newly hired employees in the United States who will perform work on behalf of the

Governmental Unit. Governmental Unit is responsible for collecting all subcontractor certifications and may do so utilizing the *E-Verify Subcontractor Certification Form* available at <http://www.mmd.admin.state.mn.us/doc/VerifySubCertForm.doc>. All subcontractor certifications must be kept on file with Governmental Unit and made available to the BCA upon request.

13 Continuing Obligations

The following clauses survive the expiration or cancellation of this Agreement: 6. Liability; 7. Audits; 8. Government Data Practices; 9. Investigation of Alleged Violations; Sanctions; and 10. Venue.

BCA and the Governmental Unit indicate their agreement and authority to execute this Agreement by signing below.

GOVERNMENTAL UNIT

Governmental Unit certifies that the appropriate person(s) has(have) executed this Agreement on behalf of the Governmental Unit and its jurisdictional government entity as required by applicable articles, laws, by-laws, resolutions, or ordinances.

By and Title: _____
Governmental Unit

Date

By and Title: _____
Governmental Unit

Date

By and Title: _____
Governmental Unit

Date

By and Title: _____
Governmental Unit

Date

By and Title: _____
Governmental Unit

Date

DEPARTMENT OF PUBLIC SAFETY, BUREAU OF CRIMINAL APPREHENSION

By and Title: _____
(with delegated authority)

Date

COMMISSIONER OF ADMINISTRATION

As delegated to the Office of State Procurement

By: _____

Date

Admin ID# _____



Remit to:
MTI DISTRIBUTING, INC.
SDS 12-1900
PO BOX 86
MINNEAPOLIS, MN 55486-0086

City of Blackduck

SEP 02 2026

Invoice

Invoice Date	Terms	Invoice #	
8/27/26	Net 30 Days	1536295-00	
Enter Date	PO #	Service Order #	Page #
8/18/26	Misty		1 of 1

Bill To
Blackduck Golf Course
City of Blackduck
PO Box 380
Blackduck, MN 56630-0380

Ship To 1
City of Blackduck
Blackduck Municipal Golf Cours
20857 Blackduck Lake Rd
Blackduck, MN 56630

Notes		Instructions	
Misty 218-368-2746 HOC 3"			
Ship Point	Via	Shipped	Tracker #
Brooklyn Center, MN	MTI Delivery	8/27/26	

Line	Product	Description	Order Qty	BO Qty	Shipped Qty	Qty UM	Unit Price	Amount (Net)
1	XR-UE12517	Toro Groundsmaster 4000 30448N-314000241	1.00	0.00	1.00	E	29,999.00	29,999.00
2	PPP	PLATINUM PREOWNED PROTECTION 1YR COVERAGE	1.00	0.00	1.00	EA	0.00	0.00

2 Lines Total	Subtotal	29,999.00
	Taxes	2,062.43
	Total	32,061.43
	Balance Due	32,061.43

Correspondence To: MTI Distributing Inc. 4830 Azelia Av N, Ste 100 Brooklyn Center, MN 55429-3836
www.mtidistributing.com Phone: 763-592-5600 or 800-362-3665

Title and risk of loss transfers upon FOB shipping point.



Count on it.



CITY OF BLACKDUCK RESOLUTION NO: 2026-14

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 15th 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:

US Dept. of Agriculture – 10411 Motor City Dr. Ste 700 Bethesda, MD 20817 - Amount of - \$549.20

Past Due Utilities

88 4th Street NE

Blackduck, MN 56630

Parcel #81.00419.00

Adopted by the City Council on September 8th, 2026

Maxwell Gullette, Mayor

Christina Regas – City Administrator



CITY OF BLACKDUCK

RESOLUTION NO: 2026-15

RESOLUTION APPROVING AN EXEMPT GAMBLING ACTIVITY FOR THE BLACKDUCK STUMPJUMPERS SNOWMOBILE CLUB

WHEREAS, the Blackduck Stumpjumpers Snowmobile Club has made application with the Minnesota Gambling Control Board to conduct exempt raffle gambling activity to be held on February 27, 2027 at the Blackduck Municipal Liquor Store - The Pond, and

WHEREAS, Blackduck Stumpjumpers Snowmobile Club has submitted said application to the City Council of the City of Blackduck, and the application was reviewed by the City Council at a public meeting conducted September 8, 2026,

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Blackduck hereby approves the application for an exempt raffle gambling activity, for the Blackduck Stumpjumpers Snowmobile Club to be held on February 27, 2027, at the Blackduck Municipal Liquor Store – The Pond 224 Frontage Road Blackduck, MN.

Adopted by the City Council on September 8, 2026.

Maxwell Gullette, Mayor

Christina Regas – City Administrator

An exempt permit may be issued to a nonprofit

Application Fee (non-refundable) organization that:

- conducts lawful gambling on five or fewer days, and is postmarked or received 30 days or more before the event, the
- awards less than \$50,000 in prizes during a calendar application fee is **\$100**; otherwise the fee is **\$150**. year.

If total raffle prize value for the calendar year will be

Due to the high volume of exempt applications, payment of

\$1,500 or less, contact the Licensing Specialist assigned to additional fees prior to 30 days before your event will not expedite your county by calling 651-539-1900. service, nor are telephone requests for expedited service accepted.

ORGANIZATION INFORMATION

Organization Previous Gambling Name: Blackduck Stumpjumpers Permit Number: 05080-24-007

Minnesota Tax ID Federal Employer ID Number, if any: 41-1853652 Number (FEIN), if any: _____

Mailing Address: PO Box 432

City: Blackduck State: MN Zip: 56630 County: Beltrami

Name of Chief Executive Officer (CEO): Max Burmeister

Daytime Phone: 218-556-5701 Email: max.burmeister1@gmail.com

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☒ Other Nonprofit Organization

Attach a copy of one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

_____ A current calendar year Certificate of Good Standing Don't

have a copy? Obtain this certificate from:

MN Secretary of State, Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103

Secretary of State website, phone numbers:

www.sos.state.mn.us

651-296-2803, or toll free 1-877-551-6767

_____ IRS income tax exemption (501(c)) letter in your organization's name

Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

_____ IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter) If your organization falls under a parent organization, attach copies of both of the following:

1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and 2. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted
(for raffles, list the site where the drawing will take place):

The Pond

Address (do not use P.O. box):

224 Frontage Rd SW

City or

Township:

Blackduck

Zip:

56630

County:

Beltrami

Date(s) of activity (for raffles,
indicate the date of the drawing):

February 27, 2027

Check each type of gambling activity that your organization will conduct:

☐ Bingo*

☐ Paddlewheels*

☐ Pull-Tabs*

☐ Tipboards*

☒ Raffle (total value of raffle prizes awarded for the calendar year: \$ 10,000)

* **Gambling equipment** for bingo paper, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to www.mn.gov/gcb and click on **Distributors** under **List of Licensees**, or call 651-539-1900.

5/15

LG220 Application for Exempt Permit

Page 2 of 2

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

CITY APPROVAL for a gambling premises located within city limits

- ☒ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).
- ☐ The application is denied.

Print City Name:

City of Blackduck

Signature of City Personnel:

[Signature]

Title:

City Administrator

Date:

8-14-26

**The city or county must sign before
submitting application to the
Gambling Control Board.**

COUNTY APPROVAL for a gambling premises located in a township

- ☐ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.
- ☐ The application is denied.

Print County Name:

Signature of County Personnel:

Title:

Date:

TOWNSHIP (if required by the county)

On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name:

Signature of Township Officer:

Title:

Date:

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature:

[Signature]

Date:

8/12/26

(Signature must be CEO's signature; designee may not sign)

Print Name:

Max Burneister

REQUIREMENTS

MAIL APPLICATION AND ATTACHMENTS

Complete a separate application for:

- ☐ all gambling conducted on two or more consecutive days, or
- ☐ all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report to be completed within 30 days after the gambling activity is done:

A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

Mail application with:

- _____ a copy of your proof of nonprofit status, and
- _____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**. Make check payable to **State of Minnesota**.

To: Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South Roseville,
MN 55113

Questions?

Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-

ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

This form will be made available in alternative format (i.e. large print, braille) upon request.

An Equal Opportunity Employer



CITY OF BLACKDUCK POLICY GOVERNING FINGERPRINT-BASED CRIMINAL HISTORY RECORD FINGERP INFORMATION (CHRI) CHECKS MADE FOR NON-CRIMINAL IN JUSTICE PURPOSES JUSTICE PURPOSES JUSTICE PURPOSES JUSTI Minnesota Statute Authority 299F.035 and 299C.46 Minnesota Statute Authority 299F.035 and

This policy is applicable to any fingerprint-based state and national criminal history record check made for non-criminal justice purposes and requested under applicable federal authority and/or state statute authorizing such checks for licensing or employment purposes. Where such checks are allowable by law, the following practices and procedures will be followed.

I. Requesting CHRI checks

Fingerprint-based CHRI checks will only be conducted as authorized by the FBI and Minnesota Bureau of Criminal Apprehension (BCA), in accordance with all applicable state and federal rules and regulations. If an applicant or employee is required to submit to a fingerprint-based state and national criminal history record check, he/she shall be informed of this requirement and instructed on how to comply with the law. Such instruction will include information on the procedure for submitting fingerprints. In addition, the applicant or employee will be provided with all information needed to successfully register for a fingerprinting appointment.

The City of Blackduck has the authority, under Minnesota State Statute 299C.46, to conduct fingerprint-based criminal history background checks. After the initial determination for employment or licensing is made, CHRI shall not be reused for any other purpose.

II. Access to CHRI

All CHRI is subject to strict state and federal rules and regulations. CHRI cannot be shared with other entities for any purpose, including subsequent hiring determinations. All receiving entities are subject to audit by the BCA and the FBI, and failure to comply with such rules and regulations could lead to sanctions. Furthermore, an entity can be charged with federal and state crimes for the willful, unauthorized disclosure of CHRI.

III. Storage of CHRI

CHRI shall only be stored for extended periods of time when needed for the integrity and/or utility of an individual's personnel file. Administrative, technical, and physical safeguards, which are in compliance with the most recent FBI security Policy, have been implemented to ensure the security and confidentiality of CHRI. Each individual involved in the handling of CHRI is to familiarize himself/herself with these safeguards.

In addition to the above, each individual involved in the handling of CHRI will strictly adhere to the policy on the storage and destruction of CHRI.



CITY OF BLACKDUCK POLICY GOVERNING FINGERPRINT-BASED CRIMINAL HISTORY RECORD FINGERP INFORMATION (CHRI) CHECKS MADE FOR NON-CRIMINAL IN JUSTICE PURPOSESJUSTICE PURPOSESJUSTICE PURPOSESJUSTI Minnesota Statute Authority 299F.035 and 299C.46Minnesota Statute Authority 299F.035 and

IV. Retention of CHRI

Federal law prohibits the repurposing or dissemination of CHRI beyond its initial requested purpose. Once an individual's CHRI is received, it will be securely retained in internal agency documents for the following purposes only:

- Historical reference and/or comparison with future CHRI requests
- Dispute of the accuracy of the record
- Evidence for any subsequent proceedings based on information contained in the CHRI.

CHRI will be kept for the above purposes in:

- Hard copy form in personnel files located in the locked filing cabinet located in the locked filing room.
 - CHRI will be retained for a minimum of three (3) years. At the end of this term, the CHRI will be disposed of according to the Disposal of Physical Media policy.

V. CHRI Training

An informed review of a criminal record requires training. Accordingly, all personnel authorized to receive and/or review CHRI at City of Blackduck will review and become familiar with the educational and relevant training materials regarding CHRI laws and regulations made available by the appropriate agencies.

In addition to the above, all personnel authorized to receive and/or review CHRI must undergo Security Awareness Training on an annual basis. This training will be accomplished using the training materials made available by the BCA.

VI. Adverse Decisions Based on CHRI

If inclined to make an adverse decision based on an individual's CHRI, City of Blackduck will take the following steps prior to making a final adverse determination:

- Provide the individual the opportunity to complete or challenge the accuracy of his/her CHRI; and
- Provide the individual with information on the process for updating, changing, or correcting CHRI.

A final adverse decision based on an individual's CHRI will not be made until the individual has been afforded a reasonable time to correct or complete the CHRI.



CITY OF BLACKDUCK POLICY GOVERNING FINGERPRINT-BASED CRIMINAL HISTORY RECORD FINGERP INFORMATION (CHRI) CHECKS MADE FOR NON-CRIMINAL IN JUSTICE PURPOSES JUSTICE PURPOSES JUSTICE PURPOSES JUSTI Minnesota Statute Authority 299F.035 and 299C.46 Minnesota Statute Authority 299F.035 and

VII. Point of Contact and Authorized Recipient Security Officer

Each NCJA receiving CHRI is required to designate a Point of Contact (POC) and an Authorized Recipient Security Officer (ARSO). An individual designated as the POC and the ARSO is:

- An individual who will be considered part of the NCJA's "authorized personnel" group.
- An individual that has completed a fingerprint-based background check and found appropriate to have access to CHRI.
- An employee directly involved in evaluating an individual's qualifications for employment or assignment.

The City of Blackduck POC is the City Administrator. The POC is responsible for the following:

- Being the main point of contact between the City of Blackduck and the MN BCA who will function as a liaison between MN BCA Training and Auditing.
- Maintaining knowledge of the City of Blackduck retrieval, dissemination, storage and destruction of CHRI.
- Ensuring that CHRI is only used for authorized purposes that all safeguards in place are followed and that CHRI is not being improperly disseminated.
- Maintaining a list of personnel who are authorized to access CHRI.

The City of Blackduck ARSO is the City Administrator. The ARSO is responsible for the following:

- Identifying who is using or accessing CHRI and/or systems with access to CHRI.
- Ensuring that personnel security screening procedures are being followed as stated in this policy.
- Ensuring the approved and appropriate security measures are in place and working as expected.

When changes in the POC and ARSO occur, the City of Blackduck shall complete and return a new agreement and a Non-Criminal Justice Agency Point of Contact Notification form. The most current copy of the agreements will be maintained on file indefinitely by the City of Blackduck.

XI. Media Protection

All media containing CHRI is to be protected and secured at all times. The following is established and to be implemented to ensure the appropriate security, handling, transporting, and storing of CHRI media in all its forms.

Media Storage and Access

Physical CHRI media shall be securely stored within physically secured locations or controlled areas. Access to such media is restricted to authorized personnel only and shall be secured at all times when not



CITY OF BLACKDUCK POLICY GOVERNING FINGERPRINT-BASED CRIMINAL HISTORY RECORD FINGERPRINT INFORMATION (CHRI) CHECKS MADE FOR NON-CRIMINAL IN JUSTICE PURPOSES

Minnesota Statute Authority 299F.035 and 299C.46 Minnesota Statute Authority 299F.035 and

in use or under the supervision of an authorized individual.

Physical CHRI media:

- Is to be stored within employee records when feasible or by itself when necessary.
- Is to be maintained within a lockable filing cabinet, drawer, closet, office, safe, vault, or other secure container.

Disposal of Physical Media

Once physical CHRI media (paper/hard copies) is determined to be no longer needed by The City of Blackduck, it shall be destroyed and disposed of appropriately. Physical CHRI media shall be destroyed by shredding, cross-cut shredding, or incineration. The City of Blackduck will ensure such destruction is witnessed or carried out by authorized personnel:

- The ARSO shall witness or conduct disposal.
- Cross-cut shredding will be the method of destruction used by the City of Blackduck.
- This will occur at the end of each calendar year.

X. Incident and Disciplinary Response

Access to, and dissemination of, CHRI is governed by state and federal laws. The security of information and systems in general, and of CHRI in particular, is a top priority for the City of Blackduck. Therefore, we have established appropriate operational incident handling procedures for instances of an information security breach. It is each individual's responsibility to adhere to established security guidelines and policies and to be attentive to situations and incidents which pose risks to security. Furthermore, it is each individual's responsibility to immediately report potential or actual security incidents to minimize any breach of security or loss of information. The following security incident handling procedures must be followed by each individual:

- All incidents will be reported directly to the ARSO.
- If any records were stolen, the incident will also be reported to appropriate authorities.
- Once the cause of the breach has been determined, disciplinary measures will be taken in accordance with the disciplinary policy.

In addition to the above, the ARSO shall report all security-related incidents to the BCA within 24 hours.

All agency personnel with access to FBI and/or BCA CHRI have a duty to protect the system and related systems from physical and environmental damage and are responsible for correct use, operation, care and maintenance of the information. All existing laws and the City of Blackduck regulations and policies apply, including those that may apply to personal conduct. Misuse or failure to secure any information resources may result in temporary or permanent restriction of all privileges up to



CITY OF BLACKDUCK POLICY GOVERNING
FINGERPRINT-BASED CRIMINAL HISTORY RECORD FINGERP
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Minnesota Statute Authority 299F.035 and 299C.46Minnesota Statute Authority 299F.035 and

employment termination.



A GREAT PLACE FOR FAMILIES

8 Summit Ave. NE, PO Box 380, Blackduck, MN 56630-0380

NOTICE OF CITY COUNCIL SPECIAL COUNCIL MEETING

Notice is hereby given that the City of Blackduck City Council will hold a Special Council meeting to begin at 6:00pm Monday, September 28, 2026.

The purpose of this meeting will be to adopt City of Blackduck proposed levy for 2027.

Posted this 9th day of September 2026.

Christina Regas, City Administrator

www.blackduckmn.com

Phone: (218) 835-4803 Fax: (218) 835-4801 Email: city@paulbunyan.net

"The City Of Blackduck Is An Equal Opportunity Provider"