



MENAHGA Police Department

115 2ND Street NE
Menauga, MN 56464
PH:218.564.4516

City Council Monthly Reporting January 25, 2024 – February 22, 2024

Total Calls: 155

Time 9:16:28AM
Report CFS03

Agency Menauga Police
Dates 01 25 2024 Thru 02 22 2024

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: MPD Menauga Police								
01021 Call By Phone	0	1	2	1	2	2	0	8
01038 Traffic Stop	9	9	10	1	0	9	5	43
01050 Accident-Property Damage	0	0	1	0	0	0	0	1
01074 Theft Complaint	0	1	1	1	0	1	0	4
01075 Juvenile Trouble	0	0	1	1	1	0	0	3
01076 See Complainant	0	0	0	0	0	0	1	1
01078 Ambulance Run (LE)	1	1	1	0	0	0	0	3
01081 Alarm	1	0	1	0	0	0	0	2
911HA 911 Hangup Call	0	1	0	0	0	0	0	1
ABUSE Child Welfare	0	0	0	1	1	0	0	2
ASSIS Assist Other Agency	0	1	0	1	0	1	1	4
ATV All Atv Complaints	0	0	1	1	0	0	1	3
CHILD Child Welfare	0	0	1	1	1	1	0	4
Damag Damage To Property	0	0	1	0	0	0	0	1
DOG Dog Animal Complaint	0	1	0	1	1	2	2	7
DRIVE Driving Parking Complaint	2	0	3	0	1	4	0	10
Excha Property Child Exchange	1	0	0	0	0	0	0	1
GARBA Garbage Complaint	1	0	1	0	0	0	0	2
INFOR Information	0	0	0	1	1	1	1	4
MOTOR Motorist Assist	2	0	1	0	0	0	1	4
OTHER Other Calls	0	0	0	1	1	0	1	3
SNOW All Snowmobile Complaints	0	0	0	0	0	0	1	1
Speci Special Service Detail	0	1	1	1	2	1	1	7
SUSPI Suspicious Activity	0	0	0	1	1	0	1	3
TRAFF Traffic Control	0	5	7	5	7	5	0	29
TRESP Trespassing	0	0	0	0	1	0	0	1
VA Vulnerable Adult Maltreat	0	0	0	1	0	0	0	1
VANDA Vandalism	2	0	0	0	0	0	0	2
Menauga Police Agency Total	19	21	33	19	20	27	16	155
Total	19	21	33	19	20	27	16	155

Citations: 1- Disorderly Conduct

Arrests: 1- DAC-IPS

Squad Cars

2020 Chevrolet Tahoe
Unassigned
Mileage: 42,656

2018 Ford Explorer
Chief A. Lane
Mileage: 75,730

2016 Ford Explorer
Officer D. Huotari
Mileage: 139,221

Miscellaneous Information:

- Officer White has completed all mandated training and is back in compliance.
- Are we able to move him to FT status starting 4/1/2024? State Aid Funds??
- 2016 Squad needs more work, possibly rotors due to noise its making

Annual Cost to hire Joe White

Start Date

4/1/2024

Hourly Wage	Step 2 Pol Off.	Hours	Annual Wage	Medicare .0145	PERA City Share 17.7%	Health Insurance	Health Savings Account	Dental Insurance	Life Insurance	Union Post License	Uniform Allowance	Annual Cost to the City
\$ 22.43	1387		\$ 31,110.41	\$ 451.10	\$ 5,506.54	\$ 5,937.24	\$ 1,750.00	\$ 250.56	\$ 72.00	\$ 325.00		\$ 45,402.85

- \$22,500 DNR grant
- \$53,000 excess to replenish fund balance
- \$59,033 Public Safety Aid

Departmental Work Session Report

Department: Public Works

Date: 2/26/2024

	Comments	Next Steps/Due Date(s)
Informational	<ul style="list-style-type: none">• DNR report done, and Water Conservation Report finished.• Working on 10-year extension of Wellhead Protection Plan.• Inventories are being finished up.• Have pump maintenance sheets with all the years of pumps.• Drinking Water Revolving Fund representative came by to do inspection on Water Tower to sign off.• Did quarterly maintenance in Water Plant.• Vehicle log sheet discussion.	
Financial	<ul style="list-style-type: none">•	
Ongoing Items/Status Updates	<ul style="list-style-type: none">•	
Action Items	<ul style="list-style-type: none">•	
Other		



Certificate of Completion

THIS ACKNOWLEDGES THAT

Menahga, City Of

Has Completed the 2023 Water Conservation Report

Carmelita Nelson, Program Coordinator

Menahga, City Of Summary of Water Conservation Report

Additional Details at www.espwater.org
2024 Report based on 2023 Water Use

Water Conservation Goals	
Unaccounted Water Loss	0.8 %
Residential GPCD	59
Annual % Reduction-Nonresidential	34.18
Trend in total per capita demand	-54.64399
Total Peaking Factor	1.63
Water Accounting	
Total water to Treatment	42,774,596 gallons
Total water to Distribution	41,482,076 gallons
# of Residential connections	603
# of Non-Res. connections	79
Residential vs. Non-Res. Use	29.4 million gal. vs. 11.7 million gal.
Date of Highest Use	8/1/2023
Water Conservation - Direct	
Water Supply System Infrastructure Efficiency (leaks, meters, etc.)	None listed
Date of last Audit/Percent done	% audit
Direct Conservation Single Family (SF) and Multi-Family (MF) and Commercial, Industrial, Institutional (CII) Efforts	None listed
Reuse or other Customer conservation projects	None listed
Water Conservation Indirect	
Ordinances	<ul style="list-style-type: none"> • Critical/Emergency Water Deficiency Ordinance • Irrigation restrictions Regulations • Water consumption regulation • Wellhead protection ordinance and zoning
Education and Outreach	<ul style="list-style-type: none"> • Consumer Confidence Reports -- 1 • Press releases to traditional local news outlets (e.g., newspapers, radio and TV) -- 1 • Social media distribution (e.g., emails, Facebook, Twitter) -- 1 • Paid advertisements (e.g., billboards, print media, TV, radio, web sites, etc.) -- 6

	<ul style="list-style-type: none"> • Staff training -- 2 • Facility tours -- 1 • Targeted efforts (large volume users, users with large increases) -- 1
Collaboration	<ul style="list-style-type: none"> • Collaborated with watershed group(s) • Collaborated with lake association(s) • Collaborated with MDA on improving water quality and agricultural concerns
Rate structure	<ul style="list-style-type: none"> • Uniform • Excess Use Rate

General Comments and Recommendations for additional conservation efforts:

1. **WATER CONSERVATION GOALS:** Compare your water supply system results to the statewide water conservation goals that are set in the Water Supply Plans:
 - a. UNACCOUNTED FOR WATER LOSS <10%
 - b. RESIDENTIAL GALLONS PER CAPITA DEMAND (GPCD) DAILY <75
 - c. ANNUAL % REDUCTION IN NONRESIDENTIAL USE >1.5%
 - d. TREND IN TOTAL PER CAPITA DEMAND >=1.0
 - e. TOTAL PEAKING FACTOR <2.6

Each water supplier should try to achieve the statewide water conservation goals by the time their next Water Supply Plan is due (2026-2028).

2. **WATER LOSS:** For most water suppliers, working on reducing water loss should be your top conservation objective. Cities should first make their own water supply system as efficient as possible. In addition to leaks, water can be “lost” through unauthorized consumption (theft), administrative errors, data handling errors, and metering inaccuracies or failure.
3. **LEAK REPAIR:** Budgeting for and keeping on top of aging pipes and infrastructure will be important in the coming years to reduce water loss. Also check fire hydrants frequently, many cities are finding these to be part of their water loss problem.
4. **METERS:** A water meter program should include selection, installation, testing and maintenance. Over time meters lose accuracy and inaccurate meters contribute to loss of revenue. Accurate meters are also key to getting a handle on water loss. Focus first on large meter installations.
5. **AUDIT:** Water audits are the first step for controlling water loss. AWWA offers free [Water Audit Software](#). The second step is intervention and implementing solutions, and the third step is evaluation and further improvements if needed. Metering and better water accounting are key to improving the city’s water loss percentage.
6. **PEAK WATER DAY:** Generally this number indicates if the city has high summer water use. Conservation education should focus on improving landscape irrigation efficiency on public and private property. The [UMN Turfgrass Science](#) website has excellent irrigation resources. If your peak water day was for hydrant flushing, you might evaluate if this amount could be reduced without sacrificing best practices. Some cities are significantly cutting back with hydrant flushing and not impacting water quality.
7. **RESIDENTIAL & NON-RESIDENTIAL:** Compare the volume of Residential and non-residential water user. Is one significantly more than the other or are they quite close in water use? Focusing on your big water use accounts with education programs or conservation partnerships may make sense.
8. **NON-RESIDENTIAL EDUCATION AND OUTREACH IDEAS:**
 - a. Non-residential use is always an opportunity for water conservation – economically Commercial, Industrial and Institutional users *want* to be as efficient as possible. The city should look at the 2-3 largest non-residential water users and meet with them to see if there are things they can do to conserve water.
 - b. Cities often work with the CII categories that are easiest to implement: government/municipal buildings and facilities; large landscape areas; schools and/or colleges; office buildings; restaurants. Research shows that the degree of success for water conservation are: 1. Schools/colleges, 2. Commercial and apartments, 3. Large

landscape areas, 4. Lodging, 5. Public pools/water parks. Target your efforts here for optimal success.

- c. If any of the CII facilities have outdoor lawn irrigation this is an easy and quick way to reduce water use by installing smart meters, doing an irrigation audit to look for leaks and broken heads, or simply turning off the irrigation controllers and only turning them on when there has been a lack of rainfall.

9. RESIDENTIAL EDUCATION AND OUTREACH IDEAS:

- a. The city may want to offer free toilet leak detection tablets to customers since this is the most common leak and easy to fix. Contact the MN DNR Information Center for a free supply of toilet leak detection info cards and dye tablets.
- b. You may want to try promoting this home water conservation app that only takes a few minutes and is fun and informative <http://nrwa.aqkwa.com> (try it yourself!). In addition to adults, you can work with the schools, kids may influence their parents to conserve water.
- c. Other new water campaigns the city may want to participate in include: the US EPA WaterSense Program. Membership is free and allows you access to great resources. Also *Value of Water*- US Water Alliance has a Value of Water Campaign <http://uswateralliance.org/initiatives/value-of-water> with a toolkit that has PDFs of ads, billboards, bill stuffers, bus shelter ads, banners, and social media. The focus is positive, emphasizing that water is essential.

10. ORDINANCES: City Councils may want to strengthen their water conservation ordinances. League of MN Cities is a great source for sample ordinances.

11. RATE STRUCTURE: Cities should regularly evaluate the water rate structure. MN Rural Water Association provides this service (free for a quick review; small fee for a full bookkeeping audit).

12. FUTURE WEATHER: Northern cities are already experiencing changing seasons and weather patterns. Some of these will impact water supply and demand. Climate science tells us three key trends will likely continue through mid-century:

1. Extreme rainfall is happening more often.
2. Minnesota's climate is becoming warmer and wetter.
3. Winter is warming 13 times faster than summer and there are fewer days of extreme cold.

These changes will likely impact public water supplies in several ways:

- a. **Rivers & Streams:** Rivers will see altered high and low flows and an increase in contamination due to flooding. Whatever the historic flood level has been in the past, anticipate it to be higher. Are water treatment facilities, water towers, and pumps flood proof/resilient? Are there industries upstream that may contaminate drinking water supplies during a flood? Are communications in place to notify the city of possible contamination and emergency flood preparations in place? If the city is not a member of MnWARN they may want to consider this voluntary option. Warmer winters may mean more ice, which often requires more salt treatment. Chloride contamination is becoming a concern in many areas of the state and may require additional water treatment.
- b. **Lakes:** Longer thermal stratification on lakes means that seasonal mixing may be eliminated in shallow water, resulting in fish kills. This may not affect the city directly. Thin ice may pose safety hazards to citizens and staff.

- c. Possible City Infrastructure Impact: direct damage from heavy rain, increased mold/moisture damage, safety and accessibility on ice or trails, damage to culverts and bridges.
- d. Invasive species have new advantages. Are zebra mussels a threat at your water or wastewater treatment facilities? If not, they may be in the future. Forest insect pests may migrate further north killing vast forested areas and increasing fire hazards.
- e. Warmer winter temperatures: The good news is this may mean fewer frozen water lines.
- f. Forests: Boreal species will face increasing hydrothermal stress. The heat stress is more than trees can tolerate and forest communities will change across the landscape and higher temperatures means more drying of vegetation. If geographically appropriate, is the water system prepared for a possible increase in forest fires?

DATE	BANK DEPOSIT	OFF-SALE BEER	OFF-SALE GROCERY	OFF-SALE LIQUOR	OFF-SALE WINE	OFF-SALE CREDIT CARD	OFF-SALE CARD FEE	OFF-SALE OVER/UNDER	ON-SALE BEER	ON-SALE BEER TAX
1/1/2024	closed									
1/2/2024	\$ 1,152.59	\$ 1,051.44	\$ 13.22	\$ 579.99	\$ 56.37	\$ 713.42	\$ 18.39	\$ 0.66	\$ 136.75	\$ 124.46
1/3/2024	\$ 1,314.11	\$ 1,242.33	\$ 26.02	\$ 561.06	\$ 37.66	\$ 1,064.51	\$ 26.78	\$ (36.72)	\$ 179.00	\$ 162.91
1/4/2024	\$ 1,461.86	\$ 740.73	\$ 65.90	\$ 863.73	\$ 101.95	\$ 900.43	\$ 23.88	\$ -	\$ 415.75	\$ 378.38
1/5/2024	\$ 1,293.55	\$ 1,320.64	\$ 47.00	\$ 703.99	\$ 115.25	\$ 1,385.64	\$ 37.54	\$ 0.18	\$ 508.00	\$ 462.34
1/6/2024	\$ 2,169.99	\$ 1,504.59	\$ 47.00	\$ 773.49	\$ 61.96	\$ 1,216.46	\$ 32.39	\$ (1.02)	\$ 681.00	\$ 619.80
1/7/2024	\$ 518.14	\$ 681.66	\$ 21.83	\$ 254.20	\$ 96.06	\$ 667.60	\$ 17.84	\$ -	\$ -	\$ -
1/8/2024	\$ 1,143.34	\$ 1,064.75	\$ 12.18	\$ 446.38	\$ 11.98	\$ 838.57	\$ 22.32	\$ 0.90	\$ 140.75	\$ 128.10
1/9/2024	\$ 872.73	\$ 641.90	\$ 17.28	\$ 367.72	\$ -	\$ 352.47	\$ 9.37	\$ (0.26)	\$ 135.75	\$ 123.55
1/10/2024	\$ 1,090.89	\$ 953.71	\$ 52.41	\$ 592.65	\$ 25.97	\$ 930.86	\$ 22.11	\$ (35.90)	\$ 137.75	\$ 125.37
1/11/2024	\$ 1,807.17	\$ 1,282.63	\$ 22.64	\$ 737.45	\$ 109.43	\$ 1,144.78	\$ 29.55	\$ (1.84)	\$ 467.50	\$ 425.48
1/12/2024	\$ 1,679.31	\$ 1,382.78	\$ 38.60	\$ 687.39	\$ 114.32	\$ 1,223.72	\$ 32.75	\$ (0.15)	\$ 587.50	\$ 534.70
1/13/2024	\$ 1,481.09	\$ 1,093.05	\$ 38.70	\$ 644.86	\$ 168.01	\$ 1,142.51	\$ 29.68	\$ 0.34	\$ 316.25	\$ 287.83
1/14/2024	\$ 353.27	\$ 580.98	\$ 2.50	\$ 327.22	\$ 19.35	\$ 700.60	\$ 18.92	\$ -	\$ -	\$ -
1/15/2024	\$ 1,194.58	\$ 1,078.35	\$ 46.47	\$ 639.68	\$ 21.99	\$ 912.84	\$ 25.03	\$ (25.67)	\$ 227.50	\$ 207.05
1/16/2024	\$ 1,051.60	\$ 592.38	\$ 1.89	\$ 579.73	\$ 60.98	\$ 518.66	\$ 13.82	\$ 13.02	\$ 127.25	\$ 115.81
1/17/2024	\$ 980.16	\$ 722.25	\$ 42.49	\$ 404.77	\$ 21.50	\$ 655.48	\$ 18.03	\$ (1.42)	\$ 283.00	\$ 257.57
1/18/2024	\$ 1,294.26	\$ 956.05	\$ 43.16	\$ 657.23	\$ 137.93	\$ 1,025.35	\$ 27.27	\$ (0.01)	\$ 300.00	\$ 273.04
1/19/2024	\$ 1,890.35	\$ 1,799.48	\$ 37.81	\$ 706.20	\$ 51.49	\$ 1,214.56	\$ 31.40	\$ 31.42	\$ 561.50	\$ 511.04
1/20/2024	\$ 2,293.90	\$ 1,261.36	\$ 80.56	\$ 720.11	\$ 158.24	\$ 1,129.95	\$ 31.34	\$ (2.15)	\$ 953.25	\$ 867.58
1/21/2024	\$ 419.05	\$ 626.16	\$ 2.50	\$ 372.43	\$ 34.19	\$ 763.61	\$ 20.38	\$ 0.99	\$ -	\$ -
1/22/2024	\$ 1,399.96	\$ 1,400.83	\$ 46.90	\$ 816.11	\$ 54.49	\$ 1,114.77	\$ 29.66	\$ (0.23)	\$ 204.50	\$ 186.12
1/23/2024	\$ 1,537.74	\$ 892.89	\$ 35.64	\$ 501.49	\$ 34.77	\$ 725.01	\$ 19.32	\$ (0.15)	\$ 121.00	\$ 110.13
1/24/2024	\$ 1,279.52	\$ 802.99	\$ 3.59	\$ 385.10	\$ 24.98	\$ 594.88	\$ 15.87	\$ (36.17)	\$ 309.75	\$ 281.91
1/25/2024	\$ 1,641.18	\$ 1,021.62	\$ 53.84	\$ 438.10	\$ 27.49	\$ 747.81	\$ 19.99	\$ 0.02	\$ 545.25	\$ 496.25
1/26/2024	\$ 2,249.58	\$ 1,825.97	\$ 32.79	\$ 936.59	\$ 230.90	\$ 1,724.83	\$ 45.93	\$ (0.80)	\$ 479.00	\$ 435.95
1/27/2024	\$ 1,941.49	\$ 1,840.13	\$ 85.73	\$ 1,025.96	\$ 53.46	\$ 1,867.40	\$ 50.35	\$ 31.33	\$ 649.50	\$ 591.13
1/28/2024	\$ 509.85	\$ 620.21	\$ 6.09	\$ 388.84	\$ 68.35	\$ 698.90	\$ 18.58	\$ -	\$ -	\$ -
1/29/2024	\$ 1,086.99	\$ 1,074.52	\$ 47.56	\$ 549.19	\$ 106.84	\$ 1,056.13	\$ 28.10	\$ (0.95)	\$ 90.00	\$ 81.91
1/30/2024	\$ 1,052.22	\$ 694.23	\$ 36.77	\$ 396.44	\$ 61.44	\$ 643.95	\$ 17.31	\$ 0.36	\$ 237.50	\$ 216.15
1/31/2024	\$ 1,309.22	\$ 1,134.03	\$ 7.88	\$ 665.64	\$ 32.69	\$ 1,024.65	\$ 27.25	\$ (19.05)	\$ 242.50	\$ 220.71
TOTALS	\$ 39,469.69	\$ 31,884.64	\$ 1,033.96	\$ 17,713.74	\$ 2,100.04	\$ 28,700.35	\$ 761.15	\$ (83.27)	\$ 9,037.50	\$ 8,225.27

MONTHLY SALES TAX TOTALS

ON-SALE ALCOHOL	ON-SALE RETAIL	OFF-SALE ALCOHOL	OFF-SALE RETAIL
\$ 1,506.60	\$ 198.48	\$ 4,783.27	\$ 37.63
			\$ 6,525.98

ON-SALE REVENUE	ON-SALE EXPENSE	OFF-SALE REVENUE	OFF-SALE EXPENSE
\$ 19,650.78	\$ 23,061.15	\$ 53,775.72	\$ 44,584.80

ON-SALE PROFIT/LOSS	OFF-SALE PROFIT/LOSS
\$ (3,410.37)	\$ 9,190.92

YTD ON-SALE PROFIT/LOSS	YTD OFF-SALE PROFIT/LOSS
\$ (3,410.37)	\$ 9,190.92

	JAN	FEB	MARCH
On-sale I.E.	\$ -	\$ -	\$ -
Off-sale I.E.	\$ -	\$ 1.46	\$ -
ATM User fee	\$ -	\$ 106.50	\$ -
Lions Lease	\$ -	\$ 450.00	\$ -
Div/Pat	\$ -	\$ -	\$ -
Rebate	\$ -	\$ -	\$ -
Cap Outlay	\$ -	\$ -	\$ -

DATE	BANK DEPOSIT	ON-SALE LIQUOR	ON-SALE LIQUOR TAX	ONSALE SNACK	ON-SALE SNACK TAX	ON-SALE CREDIT CARD	ON-SALE CARD FEES	ON-SALE OVER/UNDER	CHANGE BOX OVER/UNDER	TOTAL OVER/UNDER	APPAREL
1/1/2024	closed										
1/2/2024	\$ 1,152.59	\$ 92.50	\$ 84.19	\$ 65.00	\$ 60.54	\$ 135.09	\$ 3.31	\$ 0.50		\$ 1.16	
1/3/2024	\$ 1,314.11	\$ 224.25	\$ 204.10	\$ 114.25	\$ 106.40	\$ 228.52	\$ 6.06	\$ 45.57		\$ 8.85	\$ 31.00
1/4/2024	\$ 1,461.86	\$ 248.75	\$ 226.39	\$ 137.25	\$ 127.82	\$ 297.94	\$ 7.16				
1/5/2024	\$ 1,293.55	\$ 483.25	\$ 439.82	\$ 161.75	\$ 150.64	\$ 684.58	\$ 14.31	\$ 0.50		\$ 0.68	
1/6/2024	\$ 2,169.99	\$ 566.50	\$ 515.59	\$ 151.00	\$ 140.63	\$ 564.74	\$ 13.86	\$ 0.13		\$ (0.89)	
1/7/2024	\$ 518.14			\$ 24.00	\$ 22.35						
1/8/2024	\$ 1,143.34	\$ 105.25	\$ 95.79	\$ 51.50	\$ 47.96	\$ 25.86	\$ 0.61	\$ 0.25		\$ 1.15	
1/9/2024	\$ 872.73	\$ 139.00	\$ 126.51	\$ 84.50	\$ 78.70	\$ 126.13	\$ 3.01	\$ 0.87		\$ 0.61	
1/10/2024	\$ 1,090.89	\$ 266.75	\$ 242.78	\$ 141.00	\$ 131.32	\$ 202.35	\$ 4.89	\$ 35.45		\$ (0.45)	
1/11/2024	\$ 1,807.17	\$ 378.00	\$ 344.03	\$ 140.00	\$ 130.38	\$ 215.63	\$ 5.38	\$ 2.59		\$ 0.75	
1/12/2024	\$ 1,679.31	\$ 406.75	\$ 370.19	\$ 132.50	\$ 123.40	\$ 562.41	\$ 13.78	\$ (9.69)		\$ (9.84)	
1/13/2024	\$ 1,481.09	\$ 390.75	\$ 355.63	\$ 171.25	\$ 159.49	\$ 277.64	\$ 6.20	\$ 12.00		\$ 12.34	\$ 9.00
1/14/2024	\$ 353.27			\$ 1.50	\$ 1.40						
1/15/2024	\$ 1,194.58	\$ 269.25	\$ 245.05	\$ 105.00	\$ 97.79	\$ 290.19	\$ 6.17	\$ 27.02		\$ 1.35	
1/16/2024	\$ 1,051.60	\$ 128.25	\$ 116.72	\$ 57.25	\$ 53.32	\$ 69.05	\$ 1.64	\$ (10.00)		\$ 3.02	\$ 25.00
1/17/2024	\$ 980.16	\$ 178.25	\$ 162.23	\$ 95.00	\$ 88.47	\$ 187.75	\$ 2.40	\$ 0.25		\$ (1.17)	
1/18/2024	\$ 1,294.26	\$ 283.75	\$ 258.25	\$ 113.25	\$ 105.47	\$ 278.79	\$ 7.03			\$ (0.01)	
1/19/2024	\$ 1,890.35	\$ 478.00	\$ 435.04	\$ 191.75	\$ 178.58	\$ 770.39	\$ 18.46	\$ (26.65)		\$ 4.77	
1/20/2024	\$ 2,293.90	\$ 959.00	\$ 872.81	\$ 173.00	\$ 161.12	\$ 729.65	\$ 17.31	\$ 10.15		\$ 8.00	
1/21/2024	\$ 419.05			\$ 24.00	\$ 22.35					\$ 0.99	
1/22/2024	\$ 1,399.96	\$ 141.25	\$ 128.56	\$ 42.50	\$ 39.58	\$ 335.00	\$ 8.80	\$ 1.25		\$ 1.02	
1/23/2024	\$ 1,537.74	\$ 124.50	\$ 113.31	\$ 40.00	\$ 37.25	\$ 103.90	\$ 2.65	\$ (0.50)		\$ (0.65)	
1/24/2024	\$ 1,279.52	\$ 278.50	\$ 253.47	\$ 129.50	\$ 120.61	\$ 154.95	\$ 3.70	\$ 51.42		\$ 15.25	
1/25/2024	\$ 1,641.18	\$ 383.75	\$ 349.26	\$ 74.75	\$ 69.62	\$ 113.55	\$ 2.56	\$ 0.29		\$ 0.31	
1/26/2024	\$ 2,249.58	\$ 376.00	\$ 342.21	\$ 176.50	\$ 164.38	\$ 290.53	\$ 6.52	\$ (9.04)		\$ (9.84)	
1/27/2024	\$ 1,941.49	\$ 340.75	\$ 310.13	\$ 122.75	\$ 114.32	\$ 439.10	\$ 10.43	\$ (25.40)		\$ 5.93	
1/28/2024	\$ 509.85										
1/29/2024	\$ 1,086.99	\$ 73.75	\$ 67.12	\$ 49.75	\$ 46.33	\$ 18.68	\$ 0.43	\$ 0.01		\$ (0.94)	
1/30/2024	\$ 1,052.22	\$ 102.25	\$ 93.06	\$ 57.75	\$ 53.78	\$ 69.79	\$ 1.55	\$ 15.98		\$ 16.34	
1/31/2024	\$ 1,309.22	\$ 306.75	\$ 279.18	\$ 61.50	\$ 57.28	\$ 256.02	\$ 6.44			\$ (19.05)	
TOTALS	\$ 39,469.69	\$ 7,725.75	\$ 7,091.42	\$ 2,889.75	\$ 2,691.28	\$ 7,428.23	\$ 174.66	\$ 122.95	\$	\$ 39.68	\$ 65.00
					\$ 1,506.56	TOTAL CARD FEES	\$				\$ 32.50
					\$ 1,705.03		\$				\$ 32.50
											\$

MONTHLY SAL	
ON-SALE ALCOHOL	ON-SALE RETAIL
\$ 1,506.60	\$ 198.48

ON-SALE REVENUE	ON-SALE EXPENSE
\$ 19,650.78	\$ 23,061.15

ON-SALE PROFIT/LOSS	
\$	(3,410.37)

YTD ON-SALE PROFIT/LOSS	
\$	(3,410.37)

APRIL MAY JUNE JULY AUG SEPT OCT NOV DEC

YTD

DATE	BANK DEPOSIT	TOBACCO	JUKEBOX	VENDING	BAR TRANSFERS	ALCOHOL TAX	RETAIL TAX	ON-SALE TAX	TOTAL SALES TAX	TOTAL SALES	TOTAL SALES
1/1/2024	closed										
1/2/2024	\$ 1,152.59	\$ 39.00	\$ -	\$ -	\$ 203.51	\$ 147.01	\$ 0.47	\$ 25.06	\$ -	\$ 172.54	\$ 1,152.59
1/3/2024	\$ 1,314.11	\$ 13.00	\$ -	\$ -	\$ 42.63	\$ 177.59	\$ 1.92	\$ 44.09	\$ 223.60	\$ 223.60	\$ 1,314.11
1/4/2024	\$ 1,461.86	\$ 13.00	\$ -	\$ -	\$ 119.26	\$ 160.28	\$ 1.71	\$ 69.16	\$ 231.15	\$ 231.15	\$ 1,461.86
1/5/2024	\$ 1,293.55	\$ 39.00	\$ -	\$ -	\$ 274.78	\$ 186.28	\$ 3.25	\$ 100.20	\$ 289.73	\$ 289.73	\$ 1,293.55
1/6/2024	\$ 2,169.99	\$ 13.00	\$ -	\$ -	\$ 115.83	\$ 221.04	\$ 2.08	\$ 122.48	\$ 345.60	\$ 345.60	\$ 2,169.99
1/7/2024	\$ 518.14	\$ 26.00	\$ -	\$ -	\$ 35.66	\$ 98.43	\$ 1.38	\$ 1.65	\$ 101.46	\$ 101.46	\$ 518.14
1/8/2024	\$ 1,143.34	\$ -	\$ -	\$ -	\$ -	\$ 150.38	\$ 0.52	\$ 25.65	\$ 176.55	\$ 176.55	\$ 1,143.34
1/9/2024	\$ 872.73	\$ -	\$ -	\$ -	\$ 135.74	\$ 87.72	\$ 0.21	\$ 30.49	\$ 118.42	\$ 118.42	\$ 872.73
1/10/2024	\$ 1,090.89	\$ 26.00	\$ -	\$ -	\$ 144.47	\$ 144.58	\$ 1.20	\$ 46.03	\$ 191.81	\$ 191.81	\$ 1,090.89
1/11/2024	\$ 1,807.17	\$ 26.00	\$ -	\$ -	\$ 222.09	\$ 190.34	\$ -	\$ 85.61	\$ 275.95	\$ 275.95	\$ 1,807.17
1/12/2024	\$ 1,679.31	\$ 39.00	\$ -	\$ -	\$ 162.38	\$ 200.37	\$ 1.92	\$ 98.46	\$ 300.75	\$ 300.75	\$ 1,679.31
1/13/2024	\$ 1,481.09	\$ -	\$ -	\$ -	\$ 154.22	\$ 174.63	\$ 0.74	\$ 75.30	\$ 250.67	\$ 250.67	\$ 1,481.09
1/14/2024	\$ 353.27	\$ 13.00	\$ -	\$ -	\$ -	\$ 90.40	\$ -	\$ 0.10	\$ 90.50	\$ 90.50	\$ 353.27
1/15/2024	\$ 1,194.58	\$ -	\$ -	\$ -	\$ 180.28	\$ 154.83	\$ 2.27	\$ 51.86	\$ 208.96	\$ 208.96	\$ 1,194.58
1/16/2024	\$ 1,051.60	\$ 26.00	\$ -	\$ -	\$ 90.67	\$ 112.77	\$ -	\$ 26.90	\$ 139.67	\$ 139.67	\$ 1,051.60
1/17/2024	\$ 980.16	\$ -	\$ -	\$ -	\$ 55.02	\$ 111.08	\$ 0.81	\$ 47.98	\$ 159.87	\$ 159.87	\$ 980.16
1/18/2024	\$ 1,294.26	\$ 65.00	\$ -	\$ -	\$ 152.72	\$ 158.67	\$ 1.79	\$ 60.24	\$ 220.70	\$ 220.70	\$ 1,294.26
1/19/2024	\$ 1,890.35	\$ 13.00	\$ -	\$ -	\$ 249.76	\$ 230.26	\$ 0.94	\$ 106.59	\$ 337.79	\$ 337.79	\$ 1,890.35
1/20/2024	\$ 2,293.90	\$ 13.00	\$ -	\$ -	\$ 399.78	\$ 175.77	\$ 2.34	\$ 183.74	\$ 361.85	\$ 361.85	\$ 2,293.90
1/21/2024	\$ 419.05	\$ -	\$ -	\$ -	\$ -	\$ 102.01	\$ -	\$ 1.65	\$ 103.66	\$ 103.66	\$ 419.05
1/22/2024	\$ 1,399.96	\$ 26.00	\$ -	\$ -	\$ 136.56	\$ 212.14	\$ 2.09	\$ 33.99	\$ 248.22	\$ 248.22	\$ 1,399.96
1/23/2024	\$ 1,537.74	\$ 13.00	\$ -	\$ 484.70	\$ 42.43	\$ 138.58	\$ 1.19	\$ 24.81	\$ 164.58	\$ 164.58	\$ 1,537.74
1/24/2024	\$ 1,279.52	\$ 39.00	\$ -	\$ -	\$ 90.02	\$ 110.88	\$ 0.26	\$ 61.76	\$ 172.90	\$ 172.90	\$ 1,279.52
1/25/2024	\$ 1,641.18	\$ 52.00	\$ -	\$ -	\$ 244.27	\$ 125.81	\$ 1.34	\$ 88.62	\$ 215.77	\$ 215.77	\$ 1,641.18
1/26/2024	\$ 2,249.58	\$ 26.00	\$ -	\$ -	\$ 134.92	\$ 282.84	\$ 0.66	\$ 88.96	\$ 372.46	\$ 372.46	\$ 2,249.58
1/27/2024	\$ 1,941.49	\$ 52.00	\$ -	\$ -	\$ 271.18	\$ 279.06	\$ 3.12	\$ 97.42	\$ 379.60	\$ 379.60	\$ 1,941.49
1/28/2024	\$ 509.85	\$ -	\$ -	\$ -	\$ -	\$ 106.42	\$ 0.26	\$ -	\$ 106.68	\$ 106.68	\$ 509.85
1/29/2024	\$ 1,086.99	\$ 26.00	\$ -	\$ -	\$ 52.69	\$ 166.12	\$ 3.17	\$ 18.14	\$ 187.43	\$ 187.43	\$ 1,086.99
1/30/2024	\$ 1,052.22	\$ 52.00	\$ -	\$ -	\$ 21.57	\$ 112.36	\$ 1.59	\$ 34.51	\$ 148.46	\$ 148.46	\$ 1,052.22
1/31/2024	\$ 1,309.22	\$ 13.00	\$ -	\$ -	\$ 63.76	\$ 174.62	\$ 0.40	\$ 53.58	\$ 228.60	\$ 228.60	\$ 1,309.22
TOTALS	\$ 39,469.69	\$ 663.00	\$ -	\$ 484.70	\$ 3,796.20	\$ 4,783.27	\$ 37.63	\$ 1,705.03	\$ 6,525.93	\$ 6,525.93	\$ 39,469.69

live music at the vfw

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OFF-SALE \$ 331.50

ON-SALE \$ 331.50

MONTHLY SAL \$ 331.50

ON-SALE	ON-SALE
ALCOHOL	RETAIL
\$ 1,506.60	\$ 198.48

ON-SALE	ON-SALE
REVENUE	EXPENSE
\$ 19,650.78	\$ 23,061.15

ON-SALE PROFIT/LOSS	(3,410.37)
\$	

YTD ON-SALE PROFIT/LOSS	(3,410.37)
\$	

Nov-23

Call Type	Township					Mutual Aid					Totals	
	Blueberry	Huntersville	Shell River	City	DNR	Nevis	Park Rapids	Sebeka	Wolf Lake			
CO2												0
Grass Fire												0
Landing Zone												0
Other				1			1					2
Rescue Assist												0
Structure Fire								1				1
Vehicle Crash												0
Vehicle Fire												0
Water Rescue												0
Weather Spotter												0
Totals	0	0	0	1	0	0	1	1	0	1	0	3

Dec-23

Call Type	Township					Mutual Aid					Totals	
	Blueberry	Huntersville	Shell River	City	DNR	Nevis	Park Rapids	Sebeka	Wolf Lake			
CO2												0
Grass Fire												0
Landing Zone												0
Other												0
Rescue Assist				1								1
Structure Fire												0
Vehicle Crash												0
Vehicle Fire								1				1
Water Rescue												0
Weather Spotter												0
Totals	0	0	0	1	0	0	0	1	0	0	0	2

Year End 2023

Call Type	Township				Mutual Aid				Totals	
	Blueberry	Huntersville	Shell River	City	DNR	Nevis	Park Rapids	Sebeka		Wolf Lake
CO2	0	0	0	1	0	0	0	0	0	1
Grass Fire	2	0	0	0	1	0	1	0	0	4
Landing Zone	0	0	0	2	0	0	0	0	0	2
Other	1	0	0	5	0	0	1	0	0	7
Rescue Assist	0	0	0	1	0	0	0	0	0	1
Structure Fire	0	0	0	0	0	0	2	3	2	8
Vehicle Crash	1	1	0	1	0	0	0	0	0	3
Vehicle Fire	0	0	0	1	0	0	0	1	0	2
Water Rescue	0	0	0	0	0	0	0	0	0	0
Weather Spotter	0	0	0	0	0	0	0	0	0	0
Totals	4	1	1	11	1	0	4	4	2	28

RatingsDirect®

Summary:

Menahga, Minnesota; General Obligation

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Summary:

Menahga, Minnesota; General Obligation

Credit Profile		
Menahga GO bnds		
<i>Long Term Rating</i>	BB+/Stable	Affirmed, Removed from CreditWatch
Menahga GO imp bnds ser 2013B dtd 08/21/2013 due 02/01/2021 2029		
<i>Long Term Rating</i>	BB+/Stable	Affirmed, Removed from CreditWatch
Menahga GO swr rev & rfdg bnds		
<i>Long Term Rating</i>	BB+/Stable	Affirmed, Removed from CreditWatch

Rating Action

S&P Global Ratings affirmed its 'BB+' long-term rating on the City of Menahga, Minn.'s general obligation (GO) debt. At the same time, S&P Global Ratings removed the rating from CreditWatch with negative implications, where it was placed Dec. 14, 2021. The outlook is stable.

The CreditWatch removal reflects our conversations with city officials, which provided a better understanding of the city's current financial position. This leads us to believe that the quality and reliability of the information we have is sufficient for our information quality standards and prompted the removal of the CreditWatch placement. In addition, Menahga is making efforts to address internal control deficiencies; if they are successful we believe there is a good probability that the city's financial profile will stabilize and the significant deficiencies found in recent audits will be addressed. We believe the steps the city has taken to improve internal controls, along with new practices in place to improve the accuracy of bookkeeping records, will create improved governance practices.

The city's debt is secured by its GO and full-faith-and-credit pledge, which benefits from an unlimited ad valorem tax. Several of the city's bonds have additional revenue pledged, but we rate them all to the GO pledge.

Credit overview

The city accumulated a backlog of deferred capital needs, which we believe is due to the political discord and leadership turnover in recent years. In the latest audit (fiscal 2020), the available fund balance fell to a very low nominal level, primarily because of capital purchases. The fiscal 2021 budget was amended to address capital repair and maintenance. The city is taking steps to address some of its capital needs with a recently adopted capital improvement plan (CIP). While this is a positive step, the CIP does not provide a comprehensive overview of most of the capital assets. In our opinion, due to governance and financial oversight issues, the possibility of unforeseen costs arising remains particularly elevated, given the track record of not incorporating capital costs into past budgets.

The city is working on finalizing financial records for fiscal 2021 with the help of external parties. Based on the fiscal 2021 data provided, the city projects 2021 ended close to breakeven. In our view, the city's capacity to cut spending

remains limited, as we believe most nonessential items have already been cut from the budget; this will continue to place pressure on operations over the medium-to-long term. Although efforts to improve internal controls are a positive development, we will continue to monitor that they are followed and effective. Until evidence is obtained that the actions will be sustained and be effective, we continue to believe the city lacks relevant skills to manage its finances, which caps the rating at 'BB+' under our GO criteria.

The rating further reflects our view of Menahga's:

- Very weak management with a vulnerable Financial Management Assessment (FMA), reflecting our view that management lacks relevant skills due to significant turnover and instability, despite a strong institutional framework;
- Very weak budgetary performance that has caused reserves to fall to very weak levels as a result of deferred capital needs and budgetary mismanagement;
- Very weak economy with a stagnant population and low incomes;
- Very strong liquidity; and
- Very weak debt and contingent liability profile that we believe will remain managed, as most of the city's debt is payable from a component nursing home that is not subjected to the city's financial management limitations and the bond resolutions require the county to levy for the debt in the event the city does not.

Environmental, social, and governance

As reflected in our vulnerable FMA, Menahga lacks a culture of risk management and oversight that has led to rapid deterioration in its finances, reflecting outside governance risk when compared with that of peers. If the city's actions to improve internal controls are effective and maintained, we believe our view of the elevated governance risk could improve. Although they are not a driver of the rating action, we also consider social risks marginally elevated, as the city's stagnant population, with an above-average age dependency ratio and low incomes, could make raising additional revenue difficult. Finally, we view Menahga's environmental risks as being in line with our view of the sector as a whole.

Stable Outlook

Downside scenario

If the city's internal control improvements are ineffective or further deterioration of the financial profile occurs, a negative rating action would be warranted.

Upside scenario

If Menahga implements effective internal controls that are sustained and it can demonstrate that its officials have relevant skills and information to manage its finances, and its overall financial profile improves, we could raise the rating.

Credit Opinion

Very weak management, reflecting frequent turnover and a lack of internal controls

The city is conducting an internal control audit and working on implementing several internal controls to help improve its bookkeeping, understand its capital needs, and manage records as officials transition out of their positions. We will continue to monitor the city to determine if these changes are effective. In the meantime, we view Menahga's management as very weak, based on the vulnerable practices and policies and qualitative negative adjustments for frequent management turnover. In addition to the city's lacking practices and policies we assess under FMA criteria, the auditor has also identified significant deficiencies in the city's internal controls. The lack of internal controls and turnover resulted in contractual expenditures being excluded from the 2020 budget and gaps in management's understanding regarding the city's financial withstanding. This supports our view that the city lacks relevant management skills to manage its finances. The frequent turnover is evidenced in the two full-time administrators and two temporary administrators resigning or being put on leave, along with turnover in other positions in the past three years. At this time, administrative duties are being handled by the city's mayor and a temporary city administrative assistant.

The vulnerable FMA reflects contracted purchases not being incorporated in budgets. The city recently developed a system for collecting bills, verifying the expenses, making timely payments, and recording the expenses. The previous city administrator was fired, in part due to financial reporting inaccuracies, which made us question the accuracies of the monthly revenue and expenditure reports being provided to council members. Menahga lacks a long-term financial plan, a debt management policy, an investment policy, and a fund balance. In January 2022, it adopted a CIP covering the years 2020-2025. The CIP includes a few capital expenditures the city hopes to address in the near term. However, we do not believe this provides the city a comprehensive overview of its capital needs. Menahga has policies in place to help mitigate its exposure to cyber security risks. The mayor indicates a preference to implement further budgetary monitoring practices and a fund balance minimum policy. Should these be adopted quickly, and the city develop a track record of effectively using them, this could put upward pressure on the FMA and Menahga's overall creditworthiness.

Very weak operating results and nearly depleted reserves

The 2022 budget has a moderate increase in the property tax levy. Officials report that tight spending controls are in place and the budget increases capital maintenance expenditures. Management states that this increase could be reallocated should other unforeseen costs arise. The city has a track record of expenditures exceeding the budget. The fiscal 2021 budget was amended to address contractual expenditures that were not included in the original budget and unforeseen capital repairs. Menahga has two pending lawsuits that will be covered by insurance should an unfavorable ruling occur. There is a third potential lawsuit for a terminated employee who believes they were released without following proper protocol. The impact of an unfavorable ruling is unknown.

Menahga will receive \$137,000 in funding from the American Rescue Plan Act. It intends to use this for a new water tower in fiscal 2022. Officials report that some costs for the water tower were already incurred in the general fund during fiscal 2021 and were covered by a transfer from the water enterprise fund at fiscal year-end 2021. The 2022 general fund budget includes some street improvements that management anticipates funding with a transfer from

other governmental funds. Given the track record of unforeseen capital expenditures in previous years, we believe there is an above-average probability of additional unforeseen capital costs occurring.

For the fiscal 2021 (year-end Dec. 31) budget, no levy increase was put into effect and capital spending was minimized. The city implemented a spending moratorium in February 2021. The budget was amended to address greater-than-anticipated costs that were offset with a transfer from the liquor store fund. The November 2021 year-to-date budget-to-actual report did not include the amended figures and expenditures appeared over budget. The city is working with an external party to verify all the fiscal 2021 financial entries and with the state auditor to help prepare the 2021 audit. Officials note that most of the journal entries have been verified and the fiscal 2021 operating results based on the latest available information indicates the year ended in-line with the amended budget, which was balanced. The estimated fiscal year-end 2021 figures included in the fiscal 2022 budget show a \$60,000 increase to the general fund balance.

As a result of turnover, officials lacked knowledge regarding the past budgetary results. With the limited information they were able to provide, we adjusted fiscal 2020 revenue and expenditures to account for recurring transfers and one-time budgeted capital expenses. After adjustments, approximately 48% of general fund revenue was derived from intergovernmental revenue, followed by property taxes (36%) and charges for services (10%). Fiscal 2020 ended with a large draw on reserves due to the city addressing deferred capital needs and unbudgeted expenditures coming due. Approximately \$355,000 of capital outlays were included in the 2020 budget to address deferred capital needs such as plow trucks, police squad cars, fire trucks, and other vehicles and equipment. In addition to these outlays, officials were also surprised by a truck purchase made by previous officials. This was a \$90,000 expenditure that was not included in the 2020 budget and the officials that were in place at that time were not aware of this purchase.

Following the deficit in 2020, available reserves were reduced to \$60,000 when including the available cash in the liquor store fund. Our very weak flexibility assessment reflects our expectations that reserves could decrease further as efforts to improve past internal control deficiencies will not immediately alleviate risks from prior budgetary mismanagement. The flexibility assessment also reflects our view that the city has limited capacity to cut spending. Although available reserves are very low, Menahga had \$2.4 million in cash and investments as of Dec. 31, 2020, which results in a very strong liquidity profile, and is a key positive credit factor. We have adjusted the available cash and investments to remove unspent bond proceeds. If liquidity weakens, it will further pressure the city's general creditworthiness.

Very weak economy, reflecting a stagnant population with low incomes

The city's tax base is primarily residential with some commercial/industrial properties. Many residents commute either north to Park Rapids or south to Wadena for employment. Menahga's largest employers include the local school district (169 employees); Greenwood Connections nursing home (110); and Blueberry Pines Golf Club (60). The unemployment rate for Wadena County has historically had some cyclicity, with spikes in the winter, and annual unemployment rates typically are slightly above U.S. and state rates. Because the height of the COVID-19 pandemic and ensuing lockdowns occurred when Wadena's unemployment was already elevated, the pandemic did not have a significant impact on employment. Officials report that the effects of the pandemic have been relatively minimal.

In the past 10 years, the population in Wadena County has been relatively stagnant, and Claritas projects this will

continue over the next 10. In addition, the area has a slightly elevated age dependency ratio of 45%. Although the ratio is not high enough to warrant a negative adjustment under our criteria, we believe the combination of an above-average percentage of the population not being of prime working age and stagnant population growth limits the area's economic productivity and growth. While the county's demographic trends are not favorable, we believe Menahga's lack of capital planning and maintenance of infrastructure and service reductions increase the probability of exacerbating these trends at the local level. We expect overall economic indicators will remain very weak in the near-to-medium term.

Very weak debt profile stemming from GO bonds issued to support a nursing home

The debt profile has been adjusted to exclude GO debt that is partially self-supporting from the city's water and sewer enterprise funds. Net of the self-supported debt, Menahga has \$6.8 million in debt obligations outstanding. Of this amount, \$4.6 million was issued for nursing home improvements. The nursing home has been making its debt service payments and nursing home officials indicate to us that the home will continue to support this debt. Although the officials assured us that the nursing home's profit and loss statements indicate debt service coverage is very strong, the audited financial statements do not. We calculate coverage based on the audited figures and, therefore, do not consider this debt to be self-supporting under our criteria. Before depreciation and debt service, the home's audited financial statements show debt service coverage of negative 0.2x, 0.6x, and 5.0x in the past three years.

The 2021 debt service payments were made. If the nursing home were unable to cover the debt service, the city would be obligated to make the payments. Maximum annual debt service on the GO nursing home debt occurs in 2022 and is expected to be \$332,000, which would be more than 15% of the city's total governmental fund revenue. If the city is required to support the nursing home debt service, we believe there is a high probability that its liquidity and overall credit profile would weaken. Although nursing home officials stressed that debt service coverage has been strong when looking at the profit and loss statements, these differ from the standardized audit figures. We expect the nursing home will continue to support this debt and if the financial figures reported in its audits were to demonstrate sufficient coverage of the debt, our view of the city's overall debt profile would improve.

Pension and other postemployment benefits (OPEB) liabilities:

Menahga's pension contributions were 3.3% of total governmental fund expenditures in 2020 and the city made its full statutorily required pension contribution.

Given the city's very weak financial profile, we believe that Menahga's pension liabilities represent a medium-term credit pressure that is higher than that of peers in the state because the city has less capacity to absorb higher costs without pressuring operations.

The city participates in two multiple-employer, defined-benefit pension plans that have seen recent improvements in funded status, though plan statutory contributions have regularly fallen short of actuarial recommendations. Along with certain plan-specific actuarial assumptions and methods, this introduces some long-term risk of funding volatility and cost acceleration.

The city does not have any direct OPEB costs, but it does pay a premium for health insurance as a result of retirees being able to remain on the active health care plan. This results in an implicit rate subsidy, as retirees are responsible

for paying their full premiums.

Menahga participates in the following plans:

- General Employees Retirement Fund (GERF): 87.0% funded (as of June 30, 2021) using a 6.5% assumed rate of return, with an estimated proportionate share of the plan's net pension liability (NPL) of \$286,000.
- Minnesota Police and Fire Fund (PEPFF): 93.7% funded (June 30, 2021) using a 6.5% assumed rate of return, with a proportionate share of the plan's NPL of \$127,000.
- The city also participates in the Menahga Firefighters Relief Association plan, a single-employer pension plan. It received \$15,520 in on-behalf payments from the State of Minnesota in fiscal 2020 for the plan. The plan was fully funded with a net pension asset of \$111,037 as of Dec. 31, 2019.
- The implicit rate subsidy from retirees remaining on the active employer health care plan until Medicare eligible. The implicit liability was de minimis and not included in the audit.

Total contributions to GERF and PEPFF were 97.7% and 109.6% of our minimum funding progress metric in 2021, respectively. Annual contributions for both plans are based on a statutory formula that has typically produced contributions less than the actuarially determined contribution for each plan, which we think increases risk of underfunding over time if future funding shortfalls are not met with offsetting adjustments by the state legislature. Other key risks include a slightly elevated return assumption that indicates assets may be invested aggressively and which could lead to cost acceleration if market volatility occurs. Costs are currently only a modest share of total spending. However, we believe the city would have more difficulty than Minnesota peers incorporating an increase into its budget.

Strong institutional framework

The institutional framework score for Minnesota cities with a population less than 2,500 and an audit required by state statute is strong.

Menahga, Minnesota -- Key Credit Metrics

	Most recent	Historical information		
		2020	2019	2018
Very weak economy				
Projected per capita EBI % of U.S.	59			
Market value per capita (\$)	54,896			
Population		1,405	1,364	1,354
County unemployment rate(%)		7.6		
Market value (\$000)	77,129	70,336	66,878	62,715
Ten largest taxpayers % of taxable value	16.6			
Very weak budgetary performance				
Operating fund result % of expenditures		(11.1)	(4.4)	(5.0)
Total governmental fund result % of expenditures		(10.9)	(7.0)	2.6
Very weak budgetary flexibility				
Available reserves % of operating expenditures		4.9	51.9	54.0

Menahga, Minnesota -- Key Credit Metrics (cont.)

	Most recent	Historical information		
		2020	2019	2018
Total available reserves (\$000)		60	486	552
Very strong liquidity				
Total government cash % of governmental fund expenditures		117	163	229
Total government cash % of governmental fund debt service		349	416	906
Very weak management				
Financial Management Assessment	Vulnerable			
Very weak debt & long-term liabilities				
Debt service % of governmental fund expenditures		33.6	39.2	25.3
Net direct debt % of governmental fund revenue		365		
Overall net debt % of market value		14.1		
Direct debt 10-year amortization (%)		70		
Required pension contribution % of governmental fund expenditures		3.3		
OPEB actual contribution % of governmental fund expenditures		0.0		
Strong institutional framework				

EBI—Effective buying income. OPEB—Other postemployment benefits. Data points and ratios may reflect analytical adjustments.

Related Research

- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015
- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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CITY OF MENAHOA

*Cash Balance Investments

Cash Account: 10100
January 2024

Fund	Begin 2024	Receipts	Disbursements	Transfers		JE Payroll	Balance NO Investments	Investments	Balance
				Rec/Disb	Journal Entries				
<u>10100 - GENERAL CHECKING</u>									
101 - GENERAL FUND	(\$147,548.36)	\$72,082.33	(\$61,313.50)	\$0.00	\$0.00	(\$39,349.95)	(\$176,129.48)	\$345,275.82	\$169,146.34
225 - SAFE ROUTES TO S	(\$3,291.50)			\$0.00	\$0.00		(\$3,291.50)		(\$3,291.50)
226 - ECONOMIC DEV RE	\$63,071.33	\$61.26		\$0.00	\$0.00		\$63,132.59	\$121,508.52	\$184,641.11
228 - TIF DISTRICT PEDR	\$21,963.11			\$0.00	\$0.00		\$21,963.11		\$21,963.11
233 - TIF DISTRICT 1-6 PL	(\$2,405.07)		(\$8,733.67)	\$0.00	\$0.00		(\$11,138.74)		(\$11,138.74)
303 - 1990 CITY HALL DEB	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
304 - 2012A FIRE TRUCK	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
307 - WATER SEWER DEB	\$37,132.56	\$767.86		\$0.00	\$0.00		\$37,900.42	\$0.00	\$37,900.42
310 - 2012a NURSING HO	\$24,955.68	\$271,559.38	(\$271,559.38)	\$0.00	\$0.00		\$24,955.68		\$24,955.68
311 - 2003 IMPROVEMENT	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
312 - 2004 IMPROVEMENT	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
313 - 2006 UTILITY/STREE	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
315 - 2009 GO IMPROVEM	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
316 - 2013 STREET & UTIL	\$291,864.24	\$1,351.29	(\$22,500.00)	\$0.00	\$0.00		\$270,715.53		\$270,715.53
317 - 2015B Imp. Refunding	(\$62,713.28)	\$2,609.64	(\$60,676.25)	\$0.00	\$0.00		(\$120,779.89)		(\$120,779.89)
318 - 2020A GO Improve	(\$149,008.16)	\$620.47	(\$154,832.50)	\$0.00	\$0.00		(\$303,220.19)		(\$303,220.19)
404 - 2009 CSAH 21	\$0.00			\$0.00	\$0.00		\$0.00	\$68,425.28	\$0.00
406 - CAPITAL PROJECTS	\$81,667.20			\$0.00	\$0.00		\$81,667.20		\$150,092.48
414 - 2017 N.H. CONST-CA	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
415 - 2020a Bond	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
416 - Region 5 Energy Initiat	\$16,466.68		(\$15,750.00)	\$0.00	\$0.00		\$716.68		\$716.68
417 - Water Tower Construc	(\$104,698.50)			\$0.00	\$0.00		(\$104,698.50)		(\$104,698.50)
418 - TH87 Watermain Repl	(\$39,805.50)			\$0.00	\$0.00		(\$39,805.50)		(\$39,805.50)
601 - WATER FUND	\$157,348.30	\$25,407.44	(\$11,697.74)	\$0.00	\$0.00	(\$10,230.05)	\$160,827.95	\$746,769.94	\$907,597.89
602 - SEWER FUND	\$112,756.59	\$15,373.34	(\$3,073.67)	\$0.00	\$0.00	(\$6,988.87)	\$118,067.39	\$529,093.43	\$647,160.82
607 - CEMETERY FUND	\$23,031.55			\$0.00	\$0.00		\$23,031.55	\$15,000.00	\$38,031.55
609 - MUNICIPAL LIQUOR	\$158,316.60	\$79,439.25	(\$52,469.87)	\$0.00	\$0.00	(\$19,263.88)	\$166,022.10	\$97,865.34	\$263,887.44
750 - PAYROLL CLEARING	(\$18,839.72)	\$73.80	(\$27,787.19)	\$0.00	\$0.00	\$28,117.91	(\$18,435.20)		(\$18,435.20)
755 - GET HOOKED ON FI	\$9,660.60			\$0.00	\$0.00		\$9,660.60		\$9,660.60
760 - SOUNDS OF SPIRIT	\$8,813.30	\$3,900.00		\$0.00	\$0.00		\$12,713.30		\$12,713.30
765 - BRE PROJECTS	\$4,683.93			\$0.00	\$0.00		\$4,683.93		\$4,683.93
770 - Frisbee Golf	(\$373.36)			\$0.00	\$0.00		(\$373.36)		(\$373.36)
800 - American Rescue Pla	\$0.00			\$0.00	\$0.00		\$0.00		\$0.00
999 - Covid 19-	(\$34,233.36)			\$0.00	\$0.00		(\$34,233.36)		(\$34,233.36)
	\$448,814.86	\$473,246.06	(\$690,393.77)	\$0.00	\$0.00	(\$47,714.84)	\$183,952.31	\$1,923,938.33	\$2,107,890.64
							18,423.76		

Cash Balance - 2023 396,066

406-10105 Seal Coat
406-10104 Cup En

PMA Financial Network - 4M Fund - LMC

Community First Bank	MM #881508 MM #885379 101-01151	MM #881516 236-01154	MM #881532 406-04000	4MPlus 10459	DTC - 61655-1 10400 Matures 9/26/25	DTC - 61653 10401 Matures 3/26/25	CD 57993 1349023-1 10402 Matures 2/16/24	CD 34607 1345025-1 10403 Matures 5/16/24	CD 29147 1349027-1 10404 Matures 5/16/24	CD 5496 1349028-1 10405 Matures 5/19/25	CD 19889 1349024-1 10406 Matures 5/18/26	CD 135840-1 CD 135497-1 10407 Matures 10/30/24	Totals
Fire Dept Equipment (101) Fund 304	20,370.28			23,057.22		51,468.02	93,458.09	100,000.00		25,000.00			314,075.43
Economic Development (226)						50,865.02	50,000.00		56,487.70	17,345.04			121,508.52
Capitol Equipment (406) GF		2,585.10											59,031.05
Capitol Equipment (406) PD			2,543.35										2,543.35
Capitol Equipment (406) Parks													-
General Fund 101													-
General Fund 101 HS Improv													-
Debt Service Fun 307							12,908.29	9,394.23					9,394.23
Water Fund 601							6,974.61	11,317.49					24,225.78
Sewer Fund 602													6,974.61
Cemetery Fund 607													-
Liquor Store Fund 609													-
													-
													-
													-
													-
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													-

Includes GF
Cash Trans

Cost	20,370.28	2,585.10	2,543.35	361,872.44	23,057.22	243,507.43	249,650.00	237,550.00	162,450.00	225,000.00	125,000.00	150,000.00	1,923,938.33
Interest Rate	1.41%	1.36%	1.36%	5.313%	5.368%	5.405%	5.092%	5.198%	5.000%	5.060%	4.124%	5.444%	Both CFB & 4M 4M Accounts
Face Value				361,872.44	23,057.22	243,000.00	249,882.73	249,858.44	170,670.48	248,328.73	141,073.03	158,143.69	1,974,866.76
Market Value				361,872.44	23,057.22	245,067.38	240,650.00	237,550.00	162,450.00	225,000.00	125,000.00	150,000.00	1,901,457.46

4M	4MPlus	GreenState	Comnexus CU	ServisFirst	1st Int Bank IN	NE ComBank	Cornerstone	KS StateBank	R Bank TX
361,872.44	23,057.22	129,000.00	243,000.00	249,882.73	249,858.44	170,670.48	248,328.73	141,073.03	158,143.69

January, 2024

CITY OF MENAHGA
Check Reconciliation
MAIN RECON

CHKG/10104 GEN CHKG/10105 GEN CHKG/10106 80WSDEBT/10107 WELLHEADPR

January 2024

Account Summary

Beginning Balance on 1/1/2024	\$504,913.24
+ Receipts/Deposits	\$473,266.06
- Payments (Checks and Withdrawals)	\$683,159.46
Ending Balance as of 1/31/2024	\$295,019.84

Cleared Statement	\$295,019.84
Difference	\$0.00

Cash Balance

Active 101-10100 GENERAL FUND	-\$176,129.48
Active 101-10103 GENERAL FUND	\$0.00
Active 225-10100 SAFE ROUTES TO SCHOOL	-\$3,291.50
Active 226-10100 ECONOMIC DEV REVOLVING LN FD	\$63,132.59
Active 228-10100 TIF DISTRICT PEDRO	\$21,963.11
Active 233-10100 TIF DISTRICT 1-6 PLEASANT PINE	-\$11,138.74
Active 303-10100 1990 CITY HALL DEBT FUND	\$0.00
Active 304-10100 2012A FIRE TRUCK	\$0.00
Active 304-10120 2012A FIRE TRUCK	\$0.00
Active 307-10100 WATER SEWER DEBT	\$37,900.42
Active 310-10100 2012a NURSING HOME DEBT FUND	\$24,955.68
Active 311-10100 2003 IMPROVEMENT DEBT FUND	\$0.00
Active 312-10100 2004 IMPROVEMENT DEBT FUND	\$0.00
Active 313-10100 2006 UTILITY/STREET IMPROV	\$0.00
Active 315-10100 2009 GO IMPROVEMENT	\$0.00
Active 316-10100 2013 STREET & UTILITY IMPROVEM	\$270,715.53
Active 317-10100 2015B Imp. Refunding GO Bond	-\$120,779.89
Active 318-10100 2020A GO Improvement Refunding	-\$303,220.19
Active 404-10100 2009 CSAH 21	\$0.00
Active 406-10100 CAPITAL PROJECTS-EQUIPMENT	\$81,667.20
Active 406-10104 CAPITAL PROJECTS-EQUIPMENT	\$20.00
Active 406-10105 CAPITAL PROJECTS-EQUIPMENT	\$18,423.75
Active 414-10100 2017 N.H. CONST-CAPITAL PROJ	\$0.00
Active 415-10100 2020a Bond	\$0.00
Active 416-10100 Region 5 Energy Initiative	\$716.68
Active 417-10100 Water Tower Construction	-\$104,698.50
Active 418-10100 TH87 Watermain Replacement	-\$39,805.50
Active 601-10100 WATER FUND	\$160,827.95
Active 602-10100 SEWER FUND	\$118,067.39
Active 607-10100 CEMETERY FUND	\$23,031.55
Active 609-10100 MUNICIPAL LIQUOR FUND	\$166,022.10
Active 750-10100 PAYROLL CLEARING FUND	-\$18,435.20
Active 755-10100 GET HOOKED ON FISHING	\$9,660.60
Active 760-10100 SOUNDS OF SPIRIT LAKE	\$12,713.30
Active 765-10100 BRE PROJECTS	\$4,683.93
Active 770-10100 Frisbee Golf	-\$373.36
Active 800-10100 American Rescue Plan	\$0.00
Active 999-10100 Covid 19-	-\$34,233.36
Cash Balance	\$202,396.06

Begining Balance	\$504,913.24
+ Total Deposits	\$473,266.06
- Checks Written	\$775,783.24
Check Book Balance	\$202,396.06
Difference	\$0.00

CITY OF MENAHGA

*Check Reconciliation©

GENERAL CHECKING

10100 GEN CHECK

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
Deposit	010324 Batch 615	1/3/2024	(\$3,896.90)	(\$3,896.90)	-	-
Deposit	010324 Batch 616	1/3/2024	(\$468.19)	(\$468.19)	-	-
Deposit	20240104UB0NSF	1/4/2024	\$252.21	\$252.21	-	-
Deposit	011024 DDP	1/10/2024	(\$8,780.38)	(\$8,780.38)	-	-
Deposit	011114 Batch 617	1/11/2024	(\$19,321.54)	(\$19,321.54)	-	-
Deposit	011124 Batch 618	1/11/2024	(\$1,200.66)	(\$1,200.66)	-	-
Deposit	011924 Batch 619	1/17/2024	(\$2,754.68)	(\$2,754.68)	-	-
Deposit	011924 Batch 619	1/17/2024	(\$20.00)	(\$20.00)	-	-
Deposit	011724 Batch 620	1/24/2024	(\$847.02)	(\$847.02)	-	-
Deposit	012424 Batch 621	1/24/2024	(\$2,498.21)	(\$2,498.21)	-	-
Deposit	012424 Batch 622	1/24/2024	(\$98.43)	(\$98.43)	-	-
Deposit	013024 batch 624	1/30/2024	(\$256.99)	(\$256.99)	-	-
Deposit	013024 Batch 623	1/30/2024	(\$4,977.81)	(\$4,977.81)	-	-
Deposit	011124ACH	2/2/2024	(\$173.31)	(\$173.31)	-	-
Deposit	011224ACH	2/2/2024	(\$11,717.59)	(\$11,717.59)	-	-
Deposit	011624ACH	2/2/2024	(\$1,752.00)	(\$1,752.00)	-	-
Deposit	011824ACH	2/2/2024	(\$1,430.00)	(\$1,430.00)	-	-
Deposit	012424ACH	2/2/2024	(\$17,286.10)	(\$17,286.10)	-	-
Deposit	011024Deposit	2/2/2024	(\$271,559.38)	(\$271,559.38)	-	-
Deposit	011124Deposit	2/2/2024	(\$25,036.00)	(\$25,036.00)	-	-
Deposit	011924Deposit	2/2/2024	(\$11,200.00)	(\$11,200.00)	-	-
Deposit	012224Deposit	2/2/2024	(\$6,900.00)	(\$6,900.00)	-	-
Deposit	013124LSCCATMint	2/9/2024	(\$81,343.08)	(\$81,343.08)	-	-
002061E	AUTHORIZE.NET	1/2/2024	\$20.15	\$20.15	-	-
002062E	ELIOT	1/2/2024	\$59.99	\$59.99	-	-
002063E	CHORD PAYMENT TECHNOLOGIES	1/2/2024	\$1,344.73	\$1,344.73	-	-
002064E	INTERNAL REVENUE SERVICE	1/3/2024	\$3,751.01	\$3,751.01	-	-
002065E	MINNESOTA REVENUE	1/3/2024	\$866.69	\$866.69	-	-
504995E	Bi-Weekly ACH	1/3/2024	\$14,510.53	\$14,510.53	-	-
002067E	RESNEXUS	1/4/2024	\$69.00	\$69.00	-	-
002068E	ELEMENT/VANTIV	1/5/2024	\$137.14	\$137.14	-	-
002069E	DELTA DENTAL OF MINNESOTA	1/8/2024	\$443.02	\$443.02	-	-
002070E	OPTUM BANK	1/8/2024	\$8,021.00	\$8,021.00	-	-
002086E	MINNESOTA UC FUND	1/9/2024	\$4,932.95	\$4,932.95	-	-
002071E	Clover MarketPlace, LLC	1/10/2024	\$95.16	\$95.16	-	-
002072E	HEALTH PARTNERS	1/10/2024	\$8,898.13	\$8,898.13	-	-
002073E	WEX BANK	1/10/2024	\$709.20	\$709.20	-	-
002074E	COLONIAL SUPPLEMENTAL INS.	1/11/2024	\$46.24	\$46.24	-	-
002075E	INTERNAL REVENUE SERVICE	1/17/2024	\$4,188.02	\$4,188.02	-	-
002077E	PERA	1/17/2024	\$3,722.21	\$3,722.21	-	-
505008E	Bi-Weekly ACH	1/17/2024	\$16,120.67	\$16,120.67	-	-
002076E	MINNESOTA REVENUE	1/18/2024	\$945.63	\$945.63	-	-
002078E	MINNESOTA REVENUE	1/22/2024	\$8,170.00	\$8,170.00	-	-
002079E	WEST CENTRAL TELEPHONE	1/22/2024	\$1,380.11	\$1,380.11	-	-
002080E	WEST CENTRAL TELEPHONE	1/22/2024	\$592.73	\$592.73	-	-
002081E	VERIZON WIRELESS	1/25/2024	\$499.96	\$499.96	-	-
002082E	MN DEPT OF NATURAL RESOURCES	1/31/2024	\$389.75	\$389.75	-	-
002083E	MINNESOTA REVENUE	1/31/2024	\$1,015.93	\$1,015.93	-	-
002084E	INTERNAL REVENUE SERVICE	1/31/2024	\$4,482.31	\$4,482.31	-	-

CITY OF MENAHGA

*Check Reconciliation©

GENERAL CHECKING

10100 GEN CHECK

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
002085E	PERA	1/31/2024	\$3,779.85	\$3,779.85	-	-
505021E	Bi-Weekly ACH	1/31/2024	\$17,083.64	\$17,083.64	-	-
002066E	PERA	2/2/2024	\$3,374.13	\$3,374.13	-	-
019417	Berttunen, Justen	11/27/2023	\$581.66	\$581.66	-	-
019425	HUNTER, TRAVIS W.	11/27/2023	\$55.26	-	\$55.26	-
019429	KAKO, TEGAN B.	11/27/2023	\$650.92	-	\$650.92	-
019443	MAYER, QUADE	12/11/2023	\$355.55	\$355.55	-	-
063615	MINNESOTA ASSN OF SMALL CITIES	10/30/2023	\$757.05	\$757.05	-	-
063760	Innovative Office Solutions, LLC	12/11/2023	\$253.50	\$253.50	-	-
063765	LALUM, BRYON	12/11/2023	\$500.00	\$500.00	-	-
063770	MINNESOTA FIRE SERV CERT BOARD	12/11/2023	\$50.00	\$50.00	-	-
063781	AHO SEAMLESS GUTTERS	12/20/2023	\$300.00	\$300.00	-	-
063782	AXON ENTERPRISE INC	12/20/2023	\$1,431.00	\$1,431.00	-	-
063783	BERNICKS	12/20/2023	\$308.80	\$308.80	-	-
063787	CINTAS	12/20/2023	\$49.56	\$49.56	-	-
063788	CINTAS	12/20/2023	\$113.73	\$113.73	-	-
063794	FERGUSON WATERWORKS #2516	12/20/2023	\$1,500.00	\$1,500.00	-	-
063798	Innovative Office Solutions, LLC	12/20/2023	\$211.52	\$211.52	-	-
063801	LAW ENFORCEMENT LABOR SERVICE	12/20/2023	\$67.50	\$67.50	-	-
063802	MINNESOTA ENERGY RESOURCES	12/20/2023	\$566.81	\$566.81	-	-
063806	SOURCEWELL	12/20/2023	\$110.00	\$110.00	-	-
063807	SOUTHERN GLAZERS OF MN	12/20/2023	\$1,693.09	\$1,693.09	-	-
063808	SWIPECLOCK, LLC	12/20/2023	\$210.00	\$210.00	-	-
063809	TASC	12/20/2023	\$16.98	\$16.98	-	-
063810	TEAMSTERS LOCAL UNION 346	12/20/2023	(\$130.00)	(\$130.00)	-	-
063810	TEAMSTERS LOCAL UNION 346	12/20/2023	\$130.00	\$130.00	-	-
063814	WADENA COUNTY ATTORNEY	12/20/2023	\$700.00	\$700.00	-	-
063815	Amy Lane	12/29/2023	\$27.97	\$27.97	-	-
063816	BERNICKS	12/29/2023	\$217.80	\$217.80	-	-
063817	BEVERAGE WHOLESALE	12/29/2023	\$1,811.11	\$1,811.11	-	-
063818	BREAKTHRU BEVERAGE	12/29/2023	\$3,316.11	\$3,316.11	-	-
063819	BRYAN SOUKUP	12/29/2023	\$13.42	\$13.42	-	-
063820	CARDMEMBER SERVICES (TRUSTAR)	12/29/2023	\$805.23	\$805.23	-	-
063821	CINTAS	12/29/2023	\$279.69	\$279.69	-	-
063822	DAHLHEIMER BEVERAGE BRAINERD	12/29/2023	\$4,038.45	\$4,038.45	-	-
063823	D-S BEVERAGES INC	12/29/2023	\$1,956.85	\$1,956.85	-	-
063824	FERGUSON WATERWORKS #2516	12/29/2023	\$2,238.37	\$2,238.37	-	-
063825	GIOVANNI S	12/29/2023	\$105.70	\$105.70	-	-
063826	GRANITE CITY JOBBING CO.	12/29/2023	\$468.94	\$468.94	-	-
063827	HAWKINS, INC.	12/29/2023	\$3,627.48	\$3,627.48	-	-
063828	HEGGIES PIZZA	12/29/2023	\$110.50	\$110.50	-	-
063829	JOHNSON BROTHERS LIQUOR	12/29/2023	\$3,753.29	\$3,753.29	-	-
063830	K & K TRUCK & AUTO REPAIR	12/29/2023	\$107.00	\$107.00	-	-
063831	NAPA CENTRAL - MN	12/29/2023	\$453.20	\$453.20	-	-
063832	PEPSI COLA	12/29/2023	\$530.58	\$530.58	-	-
063833	PETTY CASH	12/29/2023	\$18.44	\$18.44	-	-
063834	PHILLIPS WINE & SPIRITS	12/29/2023	\$1,355.14	\$1,355.14	-	-
063835	S.C.D. TAP BEER LINE CLEANING	12/29/2023	\$42.00	\$42.00	-	-
063836	SOUTHERN GLAZERS OF MN	12/29/2023	\$1,420.57	\$1,420.57	-	-

CITY OF MENAHGA

*Check Reconciliation©

GENERAL CHECKING

10100 GEN CHECK

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
063837	STREICHERS	12/29/2023	\$135.96	\$135.96	-	-
063838	UNUM LIFE INS CO OF AMERICA	12/29/2023	\$57.90	\$57.90	-	-
063839	WARNICKS JANITORIAL SERVICE	12/29/2023	\$170.00	\$170.00	-	-
063840	CINTAS	1/4/2024	\$105.87	\$105.87	-	-
063841	CWIKLA ACE HARDWARE	1/4/2024	\$29.23	\$29.23	-	-
063842	FERGUSON ENT #3326 #3325	1/4/2024	\$676.47	\$676.47	-	-
063843	GOPHER STATE ONE-CALL	1/4/2024	\$5.40	-	\$5.40	-
063844	LAKE COUNTRY FOODS	1/4/2024	\$91.56	\$91.56	-	-
063845	MINNESOTA POWER	1/4/2024	\$6,191.71	\$6,191.71	-	-
063846	WADENA COUNTY DAC	1/4/2024	\$148.00	\$148.00	-	-
063847	BOND TRUST SERVICES	1/8/2024	\$509,568.13	\$509,568.13	-	-
063848	CULLIGAN OF WADENA	1/8/2024	\$51.75	\$51.75	-	-
063849	DEPARTMENT OF HUMAN SERVICES	1/8/2024	\$10,599.00	\$10,599.00	-	-
063850	DVS RENEWAL	1/8/2024	\$121.50	\$121.50	-	-
063851	F.I.R.E.	1/8/2024	\$650.00	\$650.00	-	-
063852	HEARTLAND SECURITY SERV LLC	1/8/2024	\$395.40	\$395.40	-	-
063853	HUOTARI, DEREK	1/8/2024	\$325.00	\$325.00	-	-
063854	POSTMASTER	1/8/2024	\$396.00	\$396.00	-	-
063855	RMH RIDE INC	1/8/2024	\$75.00	\$75.00	-	-
063856	THOMSEN, BETTY, J.	1/8/2024	\$2,860.00	\$2,860.00	-	-
063857	POSTMASTER	1/18/2024	\$319.26	\$319.26	-	-
063858	Minnesota Energy Resources	1/24/2024	\$609.46	-	\$609.46	-
063859	TODD-WADENA ELECTRIC COOP	1/24/2024	\$121.00	\$121.00	-	-
063860	BENJAMIN HED	1/29/2024	\$68.30	-	\$68.30	-
063861	BERNICKS	1/29/2024	\$254.10	-	\$254.10	-
063862	BEVERAGE WHOLESALE	1/29/2024	\$1,236.00	-	\$1,236.00	-
063863	BMI	1/29/2024	\$392.60	-	\$392.60	-
063864	BREAKTHRU BEVERAGE	1/29/2024	\$963.12	-	\$963.12	-
063865	BRYAN SOUKUP	1/29/2024	\$125.02	-	\$125.02	-
063866	CARDMEMBER SERVICES (TRUSTAR)	1/29/2024	\$978.99	-	\$978.99	-
063867	CINTAS	1/29/2024	\$279.69	-	\$279.69	-
063868	CINTAS	1/29/2024	\$122.39	-	\$122.39	-
063869	CITY OF MENAHGA	1/29/2024	\$336.49	-	\$336.49	-
063870	CWIKLA ACE HARDWARE	1/29/2024	\$26.99	-	\$26.99	-
063871	DACOTAH PAPER CO.	1/29/2024	\$78.90	-	\$78.90	-
063872	DAHLHEIMER BEVERAGE BRAINERD	1/29/2024	\$5,631.90	-	\$5,631.90	-
063873	DEPARTMENT OF HUMAN SERVICES	1/29/2024	\$10,599.00	-	\$10,599.00	-
063874	D-S BEVERAGES INC	1/29/2024	\$10,507.41	-	\$10,507.41	-
063875	DVS RENEWAL	1/29/2024	\$20.25	-	\$20.25	-
063876	ECOLAB PEST ELIMINATION	1/29/2024	\$66.99	-	\$66.99	-
063877	FLAHERTY & HOOD, P.A.	1/29/2024	\$3,060.00	-	\$3,060.00	-
063878	G & T SANITATION, INC.	1/29/2024	\$369.78	-	\$369.78	-
063879	GIOVANNI S	1/29/2024	\$715.35	-	\$715.35	-
063880	GRANITE CITY JOBBING CO.	1/29/2024	\$198.36	-	\$198.36	-
063881	HAWKINS, INC.	1/29/2024	\$470.60	-	\$470.60	-
063882	HEGGIES PIZZA	1/29/2024	\$233.70	-	\$233.70	-
063883	ILLINOIS CASUALTY COMPANY	1/29/2024	\$3,961.00	-	\$3,961.00	-
063884	JOHNSON BROTHERS LIQUOR	1/29/2024	\$4,159.12	-	\$4,159.12	-
063885	K & K TRUCK & AUTO REPAIR	1/29/2024	\$400.00	-	\$400.00	-

CITY OF MENAHGA
***Check Reconciliation©**
GENERAL CHECKING
10100 GEN CHECK

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month	
063886	LAKES AREA COOP -1 PERHAM	1/29/2024	\$10.98	-	\$10.98	-	
063887	LAW ENFORCEMENT LABOR SERVICE	1/29/2024	\$70.50	-	\$70.50	-	
063888	MARCO	1/29/2024	\$366.72	-	\$366.72	-	
063889	MARJON PRINTING, INC.	1/29/2024	\$148.50	-	\$148.50	-	
063890	MENAHGA CIVIC & COMMERCE	1/29/2024	\$75.00	-	\$75.00	-	
063891	Mid-State Insulation, Inc.	1/29/2024	\$15,750.00	-	\$15,750.00	-	
063892	MINNESOTA STATE FIRE CHIEF ASN	1/29/2024	\$1,345.00	-	\$1,345.00	-	
063893	MN PUBLIC FACILITIES AUTHORITY	1/29/2024	\$5,360.45	-	\$5,360.45	-	
063894	NAYLOR HEATING & REFRIGERATION	1/29/2024	\$292.22	-	\$292.22	-	
063895	OFFICE OF THE SECRETARY OF STAT	1/29/2024	\$30.00	-	\$30.00	-	
063896	OPTUM BANK	1/29/2024	\$93.50	-	\$93.50	-	
063897	PEPSI COLA	1/29/2024	\$578.54	-	\$578.54	-	
063898	PHILLIPS WINE & SPIRITS	1/29/2024	\$2,950.36	-	\$2,950.36	-	
063899	PLEASANT PINE ACRES	1/29/2024	\$8,733.67	-	\$8,733.67	-	
063900	SOURCEWELL	1/29/2024	\$398.75	-	\$398.75	-	
063901	SOUTHERN GLAZERS OF MN	1/29/2024	\$3,150.37	-	\$3,150.37	-	
063902	STATE CHEMICAL SOLUTIONS	1/29/2024	\$328.50	-	\$328.50	-	
063903	TASC	1/29/2024	\$16.98	-	\$16.98	-	
063904	TEAMSTERS LOCAL UNION 346	1/29/2024	\$134.00	-	\$134.00	-	
063905	THOMSEN, BETTY, J.	1/29/2024	\$3,946.25	\$3,946.25	-	-	
063906	TODD-WADENA COMMUNITY CORRE	1/29/2024	\$1,679.00	-	\$1,679.00	-	
063907	UNUM LIFE INS CO OF AMERICA	1/29/2024	\$50.10	-	\$50.10	-	
063908	VIKING COCA-COLA BOTTLING	1/29/2024	\$224.35	-	\$224.35	-	
063909	WADENA COUNTY ATTORNEY	1/29/2024	\$700.00	-	\$700.00	-	
063910	WADENA COUNTY AUDITOR/TREAS	1/29/2024	\$3,500.00	-	\$3,500.00	-	
063911	WADENA COUNTY DAC	1/29/2024	\$59.20	-	\$59.20	-	
			Receipts/Deposits	(\$473,266.06)	(\$473,266.06)	\$0.00	\$0.00
			Payments/Withdrawal	\$92,623.78	\$683,159.46	\$92,623.78	\$0.00
				Total Deposits			(\$473,266.06)
				Total Checks Written			\$775,783.24
				(Outstanding + Cleared			

*Next month items not included in Total Deposits & Checks Written

CITY OF MENAUGA

02/15/24 12:49 PM

Page 1

Payments

Current Period: February 2024

Payment Batch 021524PAY		\$1,880.27	
Refer	62 MINNESOTA ENERGY RESOURCE	Ck# 063946 2/15/2024	
Cash Payment	E 609-49750-383 Gas Utilities	LS Off Sale 0503920771-00001	\$138.45
Invoice	2/2/2024		
Cash Payment	E 609-49760-383 Gas Utilities	LS On Sale 0503920771-00001	\$138.44
Invoice	2/2/2024		
Cash Payment	E 101-41940-383 Gas Utilities	City Hall 0507148171-00001	\$632.55
Invoice	2/2/2024		
Cash Payment	E 101-41940-383 Gas Utilities	City Shop 0621680603-00001	\$137.17
Invoice	2/2/2024		
Transaction Date	2/15/2024	GENERAL CHECKIN 10100	Total \$1,046.61
Refer	63 SWIPECLOCK, LLC	Ck# 063947 2/15/2024	
Cash Payment	E 101-41400-433 Dues and Subscriptions	January Activity	\$105.00
Invoice	1107739-256850 1/31/2024		
Transaction Date	2/15/2024	GENERAL CHECKIN 10100	Total \$105.00
Refer	61 TODD-WADENA ELECTRIC COOP	Ck# 063948 2/15/2024	
Cash Payment	E 101-43100-381 Electric Utilities	Account # 9960002	\$41.74
Invoice	2/7/2024		
Cash Payment	E 602-49450-381 Electric Utilities	Account # 9960003	\$38.00
Invoice	2/7/2024		
Cash Payment	E 601-49400-381 Electric Utilities	Account # 9960004	\$50.26
Invoice	2/7/2024		
Cash Payment	E 101-43100-381 Electric Utilities	Annual Street Lights Acct # 9960001	\$598.66
Invoice	2/7/2024		
Transaction Date	2/15/2024	GENERAL CHECKIN 10100	Total \$728.66

Fund Summary

	10100 GENERAL CHECKING	
101 GENERAL FUND		\$1,515.12
601 WATER FUND		\$50.26
602 SEWER FUND		\$38.00
609 MUNICIPAL LIQUOR FUND		\$276.89
		<u>\$1,880.27</u>

Pre-Written Checks	\$1,880.27
Checks to be Generated by the Computer	\$0.00
Total	<u>\$1,880.27</u>

Please return this stub with your payment.



ACCOUNT NUMBER: 0621680603-00001



5088 1 AV 0.507 IWEC001B000000015859 026 03
CITY OF MENA HGA
PO BOX C
MENA HGA MN 56464-0453



Minnesota Energy Resources
PO Box 6040
Carol Stream IL 60197-6040



Amount Due By 02/26/2024	\$137.17
A 1.5% late fee will be charged on unpaid balances over \$10	
Please write your account number on your check	
Amount Enclosed	
137.17	

I want to support the HeatShare program, which helps pay energy expenses for those in need. I've circled my monthly gift amount below.
\$1 \$5 \$10 \$20 Other _____

0450621680603000014 4000013717

Please return this stub with your payment.



ACCOUNT NUMBER: 0503920771-00001



5215 1 AV 0.507 IWEC001B000000015859 026 03
MENA HGA LIQUOR STORE
PO BOX C
MENA HGA MN 56464-0453



Minnesota Energy Resources
PO Box 6040
Carol Stream IL 60197-6040



Amount Due By 02/26/2024	\$276.89
A 1.5% late fee will be charged on unpaid balances over \$10	
Please write your account number on your check	
Amount Enclosed	
276.89	

I want to support the HeatShare program, which helps pay energy expenses for those in need. I've circled my monthly gift amount below.
\$1 \$5 \$10 \$20 Other _____

0450503920771000013 9000027689

Please return this stub with your payment.



ACCOUNT NUMBER: 0507148171-00001



5155 1 AV 0.507 IWEC001B000000015859 026 03
MENA HGA CITY HALL
PO BOX C
MENA HGA MN 56464-0453



Minnesota Energy Resources
PO Box 6040
Carol Stream IL 60197-6040



Amount Due By 02/26/2024	\$632.55
A 1.5% late fee will be charged on unpaid balances over \$10	
Please write your account number on your check	
Amount Enclosed	
632.55	

I want to support the HeatShare program, which helps pay energy expenses for those in need. I've circled my monthly gift amount below.
\$1 \$5 \$10 \$20 Other _____

0450507148171000013 4000063255



10644 S Jordan Gateway
Suite 400
South Jordan, UT 84095
888-223-3450

Details

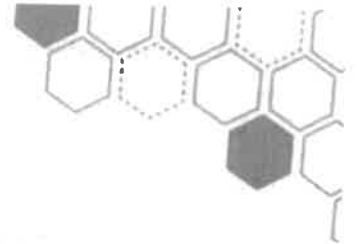
Date: 1/31/2024
COMPANY NAME: City of Menahga
ACCOUNT NUMBER: 1107739
INVOICE NUMBER: 1107739-256850



Date	Description	Quantity	Rate	Amount
1/31/2024	EMPLOYEE - 107739 - City of Menahga. WorkforceHub Plus - Monthly Employee Subscription	20	\$5.25	\$105.00
Current Charges				\$105.00



PLEASE REMIT PAYMENT TO:
Swipeclock, LLC
10644 S. Jordan Gateway, Suite 400
South Jordan, UT 84095



101-41400-433



Todd-Wadena
ELECTRIC COOPERATIVE
PO BOX 431
WADENA MN 56482-0431

Telephone: (218) 631-3120 or (800) 321-8932
Fax: (218)-631-4188
E-mail: todd-wad@toddwadena.coop
Office Hours Mon - Fri: 8:00 a.m. - 4:30 p.m. **see back
Visit us at www.toddwadena.coop

CITY OF MENAHGA
PO BOX C
MENAHA MN 56464-0000

Account # 9960004

Statement Date 02/07/2024

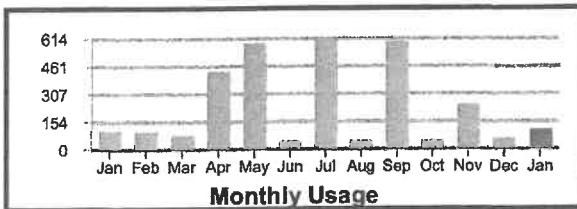
Due Date 02/26/2024

Billing Summary

Balance Prior To This Billing:	44.77
Check Payment 01/29/24	44.77 CR
Balance Forward	0.00
Total Current Charges	50.26
Total Amount Due 02/26/24	50.26

*** Pay online through Smart Hub at www.toddwadena.coop or automated Secure Pay at 877-999-3398. ***

Acct. 9960004	Service Add. 139TH AVE SOUTH OF 35368 WATER TREATMENT	Desc. Lift Station Rate: General Service				
Meter	From	To	Days	Reading	Previous Rdg	Usage
108161	01/01/2024	02/01/2024	31	24549	24444	105



Detail of Charges:	
Basic Charge	\$38.00
Energy Charge (105 kWh @ 0.11672 per kWh)	\$12.26
Total Electric Charges - Meter 108161	\$50.26
Total This Service	\$50.26

601-49400-381

Please Return This Stub With Your Payment

Tear Stub Along This Dotted Line ▲

Please indicate any change of phone numbers or e-mail address.
This information is important when reporting an outage.

CITY OF MENAHGA

Home: _____

Work: (218) 564-4557

Cell: _____

Primary E-mail: _____

Account #:
9960004

\$50.26
Due By 02/26/2024

\$51.26
Due After 02/26/2024

Your payment and any returned items may be processed electronically.



250850009960004000005026000005126020720240



Todd-Wadena
ELECTRIC COOPERATIVE
PO BOX 431
WADENA MN 56482-0431

Telephone: (218) 631-3120 or (800) 321-8932
Fax: (218)-631-4188
E-mail: todd-wad@toddwadena.coop
Office Hours Mon - Fri: 8:00 a.m. - 4:30 p.m. **see back
Visit us at www.toddwadena.coop

CITY OF MENAUGA
PO BOX C
MENAUGA MN 56464-0000

Account # 9960003

Statement Date 02/07/2024

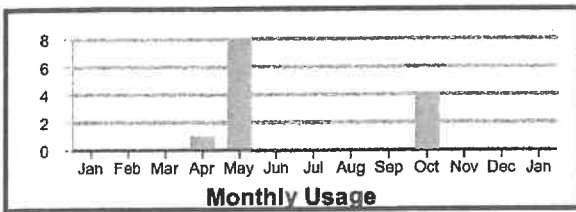
Due Date 02/26/2024

Billing Summary

Balance Prior To This Billing:	38.00
Check Payment 01/29/24	38.00 CR
Balance Forward	0.00
Total Current Charges	38.00
Total Amount Due 02/26/24	38.00

*** Pay online through Smart Hub at www.toddwadena.coop or automated Secure Pay at 877-999-3398. ***

Acct. 9960003	Service Add. 139TH AVE SOUTH OF 35368 MAINT. BUILD	Desc. Maintenance Building	Rate: General Service			
Meter	From	To	Days	Reading	Previous Rdg	Usage
103908	01/01/2024	02/01/2024	31	218	218	0



Detail of Charges:	
Basic Charge	\$38.00
Total Electric Charges - Meter 103908	\$38.00
Total This Service	\$38.00

602-49450-381

Please Return This Stub With Your Payment

Tear Stub Along This Dotted Line ▲

Please indicate any change of phone numbers or e-mail address.
This information is important when reporting an outage.

CITY OF MENAUGA

Home: _____

Work: (218) 564-4557

Cell: _____

Primary E-mail: _____

Account #: 9960003

\$38.00
Due By 02/26/2024

\$39.00
Due After 02/26/2024

Your payment and any returned items may be processed electronically.



250850009960003000003800000003900020720245



Todd-Wadena
ELECTRIC COOPERATIVE
PO BOX 431
WADENA MN 56482-0431

Telephone: (218) 631-3120 or (800) 321-8932
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E-mail: todd-wad@toddwadana.coop
Office Hours Mon - Fri: 8:00 a.m. - 4:30 p.m. **see back
Visit us at www.toddwadana.coop

1255 1 AV 0.507
CITY OF MENAUGA
PO BOX C
MENAUGA MN 56464-0453

5 1255
C-4

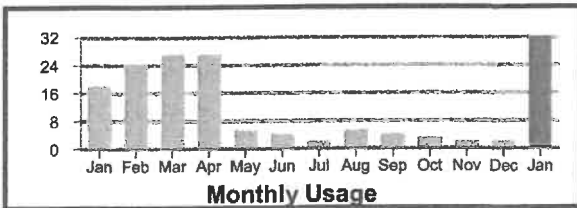


Account # 9960002	
Statement Date 02/07/2024	Due Date 02/26/2024

Billing Summary	
Balance Prior To This Billing:	38.23
Check Payment 01/29/24	38.23 CR
Balance Forward	0.00
Total Current Charges	41.74
Total Amount Due 02/26/24	41.74

*** Pay online through Smart Hub at www.toddwadana.coop or automated Secure Pay at 877-999-3398. ***

Acct. 9960002	Service Add. 115 2ND ST NE	Desc.	Rate: General Service				
Meter	From	To	Days	Reading	Previous Rdg	Usage	
108162	01/01/2024	02/01/2024	31	951	919	32	



Detail of Charges:	
Basic Charge	\$38.00
Energy Charge (32 kWh @ 0.11672 per kWh)	\$3.74
Total Electric Charges - Meter 108162	\$41.74
Total This Service	\$41.74

101-43100-381

Please Return This Stub With Your Payment

Tear Stub Along This Dotted Line ▲

Please indicate any change of phone numbers or e-mail address.
This information is important when reporting an outage.

CITY OF MENAUGA

Home: _____

Work: (218) 564-4557

Cell: _____

Primary E-mail: _____

Account #:
9960002

\$41.74
Due By 02/26/2024

\$42.74
Due After 02/26/2024

Your payment and any returned items may be processed electronically.



250850009960002000004174000004274020720244



Todd-Wadena

ELECTRIC COOPERATIVE
PO BOX 431
WADENA MN 56482-0431

Telephone: (218) 631-3120 or (800) 321-8932
Fax: (218)-631-4188
E-mail: todd-wad@toddwadana.coop
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Visit us at www.toddwadana.coop

8 1 SP 0.680
CITY OF MENAUGA
PO BOX C
MENAUGA MN 56464-0453

5 8
C-1



Account # 9960001

Statement Date 02/07/2024

Due Date 03/05/2024

Billing Summary

Balance Prior To This Billing:	121.34 CR
No Payments Received	0.00
Balance Forward	121.34 CR
Total Current Charges	720.00
Total Amount Due 03/05/24	598.66

*** Pay online through Smart Hub at www.toddwadana.coop or automated Secure Pay at 877-999-3398. ***

Acct. 9960001	Service Add. PO BOX C	Desc. Deputy Clerk	Rate: Street Lights
Meter	From	To	Usage
Detail of Charges:			
Rental Light - LED Qty 6			\$720.00
Total Electric Charges			\$720.00
Total This Service			\$720.00

*Annual street lights
101-43100-381*

Please Return This Stub With Your Payment

Tear Stub Along This Dotted Line ▲

Please indicate any change of phone numbers or e-mail address.
This information is important when reporting an outage.

CITY OF MENAUGA

Home: _____

Work: (218) 564-4557

Cell: _____

Primary E-mail: _____

Account #:
9960001

\$598.66
Due By 03/05/2024

\$598.66
Due After 03/05/2024

Your payment and any returned items may be processed electronically.



250850009960001000059866000059866020720242

Payments

Current Period: February 2024

Payments Batch 022124PAY		\$325.95	
Refer	64 POSTMASTER	Ck# 063949	2/21/2024
Cash Payment	E 601-49400-322 Postage	February 2024 Utility Billing	\$162.98
Invoice	2/21/2024		
Cash Payment	E 602-49450-322 Postage	February 2024 Utility Billing	\$162.97
Invoice	2/21/2024		
Transaction Date	2/21/2024	GENERAL CHECKIN 10100	Total \$325.95

Fund Summary

	10100 GENERAL CHECKING	
601 WATER FUND		\$162.98
602 SEWER FUND		\$162.97
		<u>\$325.95</u>

Pre-Written Checks	\$325.95
Checks to be Generated by the Computer	\$0.00
Total	\$325.95

United States Postal Service
Postage Statement—First-Class Mail
and USPS Ground Advantage

Post Office: Note Mail Arrival
 Date & Time (Do Not Round-Stamp)

Use this form for First-Class Mail and USPS Ground Advantage

Mailer	Permit Holder Name, Address, Email, Telephone City of Menahga PO Box C Menahga, MN 56464	Mailing Agent (if other than permit holder) Name, Address, Telephone _____	Mail Owner (if other than permit holder) Name, Address _____
	EPS Cust. Ref. No. _____ CRID _____	CRID _____	CRID _____

Mailing	Post Office of Mailing 56464	Mailer's Mailing Date 02-21-24	Federal Agency Cost Code	Statement Seq. No.	Permit # 01	No. and type of Containers _____ Sacks _____ 1 ft. Letter Trays _____ 2 ft. Letter Trays _____ EMM Letter Trays _____ Flat Trays _____ Pallets 1 Other	
	Type of Postage <input checked="" type="checkbox"/> Permit Imprint <input type="checkbox"/> Precanceled Stamps <input type="checkbox"/> Metered	Processing Category <input checked="" type="checkbox"/> Letters <input type="checkbox"/> Flats <input type="checkbox"/> Parcels	For Mail Enclosed within Another Class <input type="checkbox"/> Marketing Mail <input type="checkbox"/> Bound Printed Matter <input type="checkbox"/> Library Mail <input type="checkbox"/> Periodicals <input type="checkbox"/> Media Mail	Weight of a Single Piece _____ pounds 0069	SSF Transaction ID#	Parcels Only Hold For Pickup (HFPU) No. of pieces _____	
	Move Update Method <input type="checkbox"/> Ancillary Service Endorsement <input type="checkbox"/> NCOALink <input type="checkbox"/> ACS	<input type="checkbox"/> Alternative Method <input type="checkbox"/> Multiple <input type="checkbox"/> OneCode ACS <input type="checkbox"/> n/a Alternative Address Format	Combined Mailing <input type="checkbox"/> Single Class	Total Pieces 615	Total Weight 4.24	Customer Generated Electronic Labels <input type="checkbox"/> SigCon	
	Letter or flat-size mailpieces contain: <input type="checkbox"/> Round Trip ONLY: One DVD/CD or other disk.			This is a Political Campaign Mailing <input type="checkbox"/> Yes <input type="checkbox"/> No		For Automation Price Pieces, Enter Date of Address Matching and Coding ____/____/____	
			This is Official Election Mail <input type="checkbox"/> Yes <input type="checkbox"/> No				

Parts Completed (Select all that apply): A B C D S NSA

Postage	1	Subtotal Postage (Add parts totals)	325.95
	2	Price at Which Postage Affixed (Check one). <input type="checkbox"/> Correct <input type="checkbox"/> Lowest <input type="checkbox"/> Neither Complete if mailing includes pieces bearing metered/PC Postage.	- Postage Affixed
	3	Incentive/Discount Flat Dollar Amount	-
	4	Fee Flat Dollar Amount	+
	5	Permit # <u>01</u>	Net Postage Due (Line 1 +/- Lines 2, 3, 4)

USPS Use Only	Additional Postage Payment (State reason)	
	For postage affixed, add additional payment to net postage due; for permit imprint, add additional payment to total postage.	Total Adjusted Postage Affixed
	Postmaster: Report Total Postage in AIC 121 (Permit Imprint Only)	Total Adjusted First-Class Mail Postage Permit Imprint
	Postmaster: Report Total Postage in AIC 150 (Permit Imprint Only)	Total Adjusted USPS Ground Advantage Postage Permit Imprint

Certification
 Incentive/Discount Claimed: _____ Type of Fee: _____
 The mailer's signature certifies acceptance of liability for and agreement to pay any revenue deficiencies assessed on this mailing, subject to appeal. If an agent signs this form, the agent certifies that he or she is authorized to sign on behalf of the mailer and that the mailer is bound by the certification and agrees to pay any deficiencies. In addition, agents may be liable for any deficiencies resulting from matters within their responsibility, knowledge, or control. The mailer hereby certifies that all information furnished on this form is accurate, truthful, and complete; that the mail and the supporting documentation comply with all postal standards and that the mailing qualifies for the prices and fees claimed; and that the mailing does not contain any matter prohibited by law or postal regulation. I understand that anyone who furnishes false or misleading information on this form or who omits information requested on this form may be subject to criminal and/or civil penalties, including fines and imprisonment.
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Signature of Mailer or Agent 	Printed Name of Mailer or Agent Signing Form Alvina J. Kytta, Deputy City Clerk	Telephone 218-564-4557
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USPS Use Only	Weight of a Single Piece _____ pounds	Total Weight	Are postage figures at left adjusted from mailer's entries? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, reason:	Round Stamp (Required) Payment Date	
	Total Pieces	Total Postage			
	Presort Verification Performed? (If required) <input type="checkbox"/> Yes <input type="checkbox"/> No				
	I CERTIFY that this mailing has been inspected for each item below if required: (1) eligibility for postage prices claimed; (2) proper preparation (and presort where required); (3) proper completion of postage statement; (4) payment of annual fee; and (5) sufficient funds on deposit (if required)				Date Mailer Notified
USPS Employee's Signature			By (Initials)	Time	AM PM
			Print USPS Employee's Name		

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Payments

Current Period: February 2024

Payments Batch 022624PAY		\$56,700.74	
Refer	0 BERNICKS	-	
Cash Payment	E 609-49750-254 Snack, Ice, Soda Purch	Soda	\$74.10
Invoice	20046233 2/7/2024		
Cash Payment	E 609-49760-252 Beer Purchases	Beer	\$252.10
Invoice	20046232 2/7/2024		
Cash Payment	E 609-49760-251 Liquor Purchases	Liquor	\$60.20
Invoice	20046232 2/7/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$386.40
Refer	0 BEVERAGE WHOLESALE	-	
Cash Payment	E 609-49750-252 Beer Purchases	Beer	\$420.35
Invoice	313632 2/9/2024		
Cash Payment	E 609-49750-252 Beer Purchases	Beer	\$845.05
Invoice	314603 2/16/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$1,265.40
Refer	0 BREAKTHRU BEVERAGE	-	
Cash Payment	E 609-49750-251 Liquor Purchases	Liquor	\$2,618.25
Invoice	114403548 2/15/2024		
Cash Payment	E 609-49750-333 Freight	Delivery	\$72.46
Invoice	114403548 2/15/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$2,690.71
Refer	0 CINTAS	-	
Cash Payment	E 609-49750-210 Operating Supplies	Cleaning supplies	\$125.29
Invoice	4183331017 2/14/2024		
Cash Payment	E 609-49760-210 Operating Supplies	Cleaning supplies	\$125.28
Invoice	4183331017 2/14/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$250.57
Refer	0 CINTAS	-	
Cash Payment	G 750-21722 Uniform Deduction	Uniforms	\$49.56
Invoice	4182599612 2/7/2024		
Cash Payment	E 101-43100-210 Operating Supplies	Uniforms	\$6.75
Invoice	4182599612 2/7/2024		
Cash Payment	G 750-21722 Uniform Deduction	Uniforms	\$49.56
Invoice	4183331045 2/14/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$105.87
Refer	0 CITY OF MENA HGA	-	
Cash Payment	E 101-43100-382 Water/Sewer Utilities	City Shop 121 NE 2nd St	\$43.71
Invoice	2/20/2024		
Cash Payment	E 101-41940-382 Water/Sewer Utilities	City Hall 115 NE 2nd St	\$55.91
Invoice	2/20/2024		
Cash Payment	E 609-49750-382 Water/Sewer Utilities	Liq Store Offsale 13 NE 1st St	\$55.67
Invoice	2/20/2024		
Cash Payment	E 609-49760-382 Water/Sewer Utilities	Liq Store Onsale 13 NE 1st St	\$55.66
Invoice	2/20/2024		
Cash Payment	E 101-41940-382 Water/Sewer Utilities	Learnig Center 120 NE 1st St	\$44.71
Invoice	2/20/2024		
Cash Payment	E 101-41940-382 Water/Sewer Utilities	Museum 320 SE Helsinki Blvd	\$43.46
Invoice	2/20/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total \$299.12

Payments

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Refer 0 DAHLHEIMER BEVERAGE BRAINE				
Cash Payment	E 609-49750-252	Beer Purchases	Credit for product blow out	-\$49.25
Invoice	2114659	2/13/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Beer	\$3,440.15
Invoice	2114604	2/14/2024		
Cash Payment	E 609-49760-252	Beer Purchases	Beer	\$99.00
Invoice	2114604	2/14/2024		
Cash Payment	E 609-49760-252	Beer Purchases	Keg return	-\$30.00
Invoice	2114604	2/14/2024		
Cash Payment	E 609-49760-210	Operating Supplies	Season salt & popcorn	\$39.50
Invoice	2114604	2/14/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Beer	\$4,151.40
Invoice	2109423	2/7/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$7,650.80
Refer 0 DEPARTMENT OF HUMAN SERVIC				
Cash Payment	E 101-49200-439	ECPN State Payment	ECPN March Payment	\$10,599.00
Invoice	777262	2/1/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$10,599.00
Refer 0 D-S BEVERAGES INC				
Cash Payment	E 609-49750-251	Liquor Purchases	Liquor	\$1,020.00
Invoice	761988	2/7/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Beer	\$1,161.45
Invoice	761988	2/7/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Returns	-\$139.00
Invoice	761988	2/7/2024		
Cash Payment	E 609-49760-252	Beer Purchases	Beer	\$219.00
Invoice	761988	2/7/2024		
Cash Payment	E 609-49760-252	Beer Purchases	Keg return	-\$30.00
Invoice	761988	2/7/2024		
Cash Payment	E 609-49750-251	Liquor Purchases	Liquor	\$40.00
Invoice	763677	2/14/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Beer	\$1,670.90
Invoice	763677	2/14/2024		
Cash Payment	E 609-49750-252	Beer Purchases	Returns	-\$103.00
Invoice	763677	2/14/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$3,839.35
Refer 0 FERGUSON ENT #3326 #3325				
Cash Payment	E 601-49400-500	Capital Outlay	Meters	\$4,003.72
Invoice	0482427	1/31/2024		
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$4,003.72
Refer 0 FLAHERTY & HOOD, P.A.				
Cash Payment	E 101-41500-304	Legal Services	GWC Pay Equity Study	\$688.50
Invoice	20781	2/12/2024		
Cash Payment	E 101-41500-304	Legal Services	Admin Pay Equity Study	\$136.08
Invoice	20781	2/12/2024		
Cash Payment	E 601-49400-304	Legal Services	Water Pay Equity Study	\$25.92
Invoice	20781	2/12/2024		
Cash Payment	E 602-49450-304	Legal Services	Sewer Pay Equity Study	\$25.92
Invoice	20781	2/12/2024		
Cash Payment	E 101-41500-304	Legal Services	PD Pay Equity Study	\$51.84
Invoice	20781	2/12/2024		

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Cash Payment	E 609-49750-304	Legal Services	LS Offsale Pay Equity Study	\$42.12
Invoice	20781	2/12/2024		
Cash Payment	E 609-49760-304	Legal Services	LS Onsale Pay Equity Study	\$42.12
Invoice	20781	2/12/2024		
Cash Payment	E 601-49400-304	Legal Services	Personnel Consult	\$682.50
Invoice	20781	2/12/2024		
Cash Payment	E 602-49450-304	Legal Services	Personnel Consult	\$682.50
Invoice	20781	2/12/2024		
Cash Payment	E 101-41500-304	Legal Services	Labor, Employment & HR issues	\$965.55
Invoice	20781	2/12/2024		
Cash Payment	E 601-49400-304	Legal Services	Personnel Issue	\$172.50
Invoice	20635	1/2/2024		
Cash Payment	E 602-49450-304	Legal Services	Personnel Issue	\$172.50
Invoice	20635	1/2/2024		
Cash Payment	E 101-41500-304	Legal Services	GWC Personnel Issue	\$147.50
Invoice	20635	1/2/2024		
Cash Payment	E 101-41500-304	Legal Services	GWC Lease Issues	\$706.88
Invoice	20754	2/12/2024		
Cash Payment	E 101-41500-304	Legal Services	GF Lease Issues	\$706.87
Invoice	20754	2/12/2024		
Cash Payment	E 101-41500-304	Legal Services	General Matters	\$341.25
Invoice	20754	2/12/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$5,590.55
Refer	0 GIOVANNI S			
Cash Payment	E 609-49760-254	Snack, Ice, Soda Purch	Pizza	\$312.45
Invoice	0402152409	2/15/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$312.45
Refer	0 GRAINGER			
Cash Payment	E 101-43100-210	Operating Supplies	Paint marker	\$15.70
Invoice	9005528121	2/1/2024		
Cash Payment	E 602-49450-220	Repair & Maintenance	Hour Meterlift station door handle	\$47.94
Invoice	9009263857	2/5/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$63.64
Refer	0 GRANITE CITY JOBBING CO.			
Cash Payment	E 609-49750-256	Tobacco Products For R	Tobacco	\$164.84
Invoice	372801	2/8/2024		
Cash Payment	E 609-49750-333	Freight	Delivery	\$5.00
Invoice	372801	2/8/2024		
Cash Payment	E 609-49760-256	Tobacco Products For R	Tobacco	\$164.83
Invoice	372801	2/8/2024		
Cash Payment	E 609-49760-254	Snack, Ice, Soda Purch	Snacks	\$74.36
Invoice	372801	2/8/2024		
Cash Payment	E 609-49760-210	Operating Supplies	Supplies	\$20.98
Invoice	372801	2/8/2024		
Cash Payment	E 609-49760-333	Freight	Delivery	\$5.00
Invoice	372801	2/8/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$435.01
Refer	0 HAWKINS, INC.			
Cash Payment	E 601-49400-210	Operating Supplies	Azone, LPC, Bleach & Alkali Sodium permanganate	\$2,421.29
Invoice	6687544	2/14/2024		

Payments

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Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$2,421.29
Refer	0 HEGGIES PIZZA	-		
Cash Payment	E 609-49760-254 Snack, Ice, Soda Purch	Pizza		\$54.90
Invoice	1011864014 2/7/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$54.90
Refer	0 JOE WHITE	-		
Cash Payment	E 101-42110-331 Travel & Conference	Training mileage		\$89.51
Invoice	2/20/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$89.51
Refer	0 JOHNSON BROTHERS LIQUOR	-		
Cash Payment	E 609-49750-251 Liquor Purchases	Liquor		\$4,158.35
Invoice	2481504 2/13/2024			
Cash Payment	E 609-49750-333 Freight	Delivery		\$85.02
Invoice	2481504 2/13/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$4,243.37
Refer	0 MARJON PRINTING, INC.	-		
Cash Payment	E 101-41200-340 Advertising	RM zoning district amendment		\$60.00
Invoice	020724RM500 2/7/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$60.00
Refer	0 MARJON PRINTING, INC.	-		
Cash Payment	E 609-49750-340 Advertising	Fishing Derby Ad		\$25.00
Invoice	012424RM208 1/24/2024			
Cash Payment	E 609-49760-340 Advertising	Fishing Derby Ad		\$25.00
Invoice	012424RM208 1/24/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$50.00
Refer	0 MN POLLUTION CONTROL AGENC	-		
Cash Payment	E 602-49450-437 Licenses & Permits	Water Permit Annual Fees		\$345.00
Invoice	10000177742 2/14/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$345.00
Refer	0 PHILLIPS WINE & SPIRITS	-		
Cash Payment	E 609-49750-251 Liquor Purchases	Liquor		\$2,678.30
Invoice	6736615 2/13/2024			
Cash Payment	E 609-49750-254 Snack, Ice, Soda Purch	Soda		\$207.50
Invoice	6736615 2/13/2024			
Cash Payment	E 609-49750-333 Freight	Delivery		\$48.46
Invoice	6736615 2/13/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$2,934.26
Refer	0 RMB ENVIRONMENTAL LABS	-		
Cash Payment	E 601-49400-305 Professional Services	Data Management fee		\$57.48
Invoice	D056023 2/7/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$57.48
Refer	0 SOUTHERN GLAZERS OF MN	-		
Cash Payment	E 609-49750-251 Liquor Purchases	Liquor		\$1,783.98
Invoice	2446095 2/16/2024			
Cash Payment	E 609-49750-333 Freight	Delivery		\$32.30
Invoice	2446095 2/16/2024			
Transaction Date	2/22/2024	GENERAL CHECKIN 10100	Total	\$1,816.28
Refer	0 TASC	-		

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Cash Payment	E 101-41400-131	Employer Paid Health	Cobra Administration Fee	\$16.98
Invoice	IN3028425	2/16/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$16.98
Refer	0 TEAM LABORATORY CHEMICAL			
Cash Payment	E 602-49450-210	Operating Supplies	Mega Bugs; Super bugs	\$2,500.00
Invoice	INV0039701	2/9/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$2,500.00
Refer	0 TEDS HARDWARE MENAHGA			
Cash Payment	E 101-43100-210	Operating Supplies	Traps	\$7.99
Invoice	64295	1/4/2024		
Cash Payment	E 101-41940-220	Repair & Maintenance	Screws/anchors	\$0.70
Invoice	64288	1/3/2024		
Cash Payment	E 602-49450-210	Operating Supplies	6 W Bulb	\$4.49
Invoice	65365	1/31/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$13.18
Refer	0 THOMSEN, BETTY, J.			
Cash Payment	E 101-41500-305	Professional Services	Request #3 1/24-2/9/24	\$4,372.50
Invoice		2/20/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$4,372.50
Refer	0 UNUM LIFE INS CO OF AMERICA			
Cash Payment	E 101-41400-134	Employer Paid Life	March Life Insurance	\$6.00
Invoice		2/12/2024		
Cash Payment	E 101-43100-134	Employer Paid Life	March Life Insurance	\$6.00
Invoice		2/12/2024		
Cash Payment	E 602-49450-134	Employer Paid Life	March Life Insurance	\$6.00
Invoice		2/12/2024		
Cash Payment	E 601-49400-134	Employer Paid Life	March Life Insurance	\$6.00
Invoice		2/12/2024		
Cash Payment	E 609-49750-134	Employer Paid Life	March Life Insurance	\$9.00
Invoice		2/12/2024		
Cash Payment	E 609-49760-134	Employer Paid Life	March Life Insurance	\$9.00
Invoice		2/12/2024		
Cash Payment	E 101-42110-134	Employer Paid Life	March Life Insurance	\$12.00
Invoice		2/12/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$54.00
Refer	0 VIKING COCA-COLA BOTTLING			
Cash Payment	E 609-49750-254	Snack, Ice, Soda Purch	Soda	\$125.65
Invoice	3383227	2/15/2024		
Cash Payment	E 609-49760-254	Snack, Ice, Soda Purch	Soda	\$53.75
Invoice	3383227	2/15/2024		
Transaction Date	2/22/2024		GENERAL CHECKIN 10100	Total \$179.40

Payments

Current Period: February 2024

Fund Summary

	10100 GENERAL CHECKING	
101 GENERAL FUND		\$19,125.39
601 WATER FUND		\$7,369.41
602 SEWER FUND		\$3,784.35
609 MUNICIPAL LIQUOR FUND		\$26,322.47
750 PAYROLL CLEARING FUND		\$99.12
		<u>\$56,700.74</u>

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$56,700.74
Total	<u>\$56,700.74</u>