

Mayor Elizabeth Olson
Council Member Durwin Tomperi
Council Member Dan Warmbold
Council Member Robyn Keranen
Council Member Art Huebner

City of Menahga
Special City Council Meeting
6 pm Monday, May 3, 2021
City Council Chambers
115 2nd Street NE
www.cityofmenahga.com

City of Menahga Special Meeting/Work Session
Mon, May 3, 2021 6:00 PM - 10:00 PM (CDT)

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Special Meeting/Work Session Agenda

- A. Call to Order**
- B. Pledge of Allegiance**
- C. Roll Call**
- D. Staff/Departmental Reports and Discussion**

1. Renata Parks – Northbound Spirits Manager
2. Amanda Pachel - Cemetery
3. Ronald Yliniemi – Public Works Director
4. Chief Adam Gunderson – Police Department
5. Chief Dave Kicker – Fire Department
6. Curt Kreklau Jr. – City Administrator

- E. Specific Agenda Items**

None

- F. Adjournment**

Departmental Work Session Report

Department: Liquor

Date: 04-26-21

	Comments	Next Steps/Due Date(s)
Informational	<ul style="list-style-type: none">•	
Financial	<ul style="list-style-type: none">• Spreadsheet• Expenditure Guideline	
Ongoing Items/Status Updates	<ul style="list-style-type: none">•	
Action Items	<ul style="list-style-type: none">••	
Other	<ul style="list-style-type: none">•	

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 609-49750-990 Transfer Out	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 609-49750-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-101 Salaries	\$62,000.00	\$16,203.78	\$3,746.57	\$0.00	\$45,796.22	26.14%
Active	E 609-49760-103 Part-time Salaries	\$8,000.00	\$1,611.75	\$531.38	\$0.00	\$6,388.25	20.15%
Active	E 609-49760-104 Admin Salaries	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00%
Active	E 609-49760-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-121 PERA	\$8,600.00	\$562.92	\$320.85	\$0.00	\$8,037.08	6.55%
Active	E 609-49760-122 Social Security	\$6,800.00	\$1,023.87	\$262.47	\$0.00	\$5,776.13	15.06%
Active	E 609-49760-128 Medicare	\$1,600.00	\$239.45	\$61.38	\$0.00	\$1,360.55	14.97%
Active	E 609-49760-131 Employer Paid H	\$16,600.00	\$2,949.81	(\$177.27)	\$0.00	\$13,650.19	17.77%
Active	E 609-49760-134 Employer Paid Lif	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 609-49760-155 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-200 Office Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 609-49760-210 Operating Supplie	\$9,000.00	\$1,241.85	\$403.43	\$0.00	\$7,758.15	13.80%
Active	E 609-49760-215 Entertainment	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 609-49760-217 Uniform Allowanc	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 609-49760-220 Repair & Mainten	\$5,000.00	\$343.51	\$51.18	\$0.00	\$4,656.49	6.87%
Active	E 609-49760-250 Merchandise Res	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 609-49760-251 Liquor Purchases	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	0.00%
Active	E 609-49760-252 Beer Purchases	\$30,000.00	\$0.02	\$0.02	\$0.00	\$29,999.98	0.00%
Active	E 609-49760-254 Snack, Ice, Soda	\$21,600.00	\$3,051.01	\$601.54	\$0.00	\$18,548.99	14.13%
Active	E 609-49760-256 Tobacco Product	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 609-49760-301 Auditing Services	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 609-49760-304 Legal Services	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 609-49760-305 Professional Serv	\$2,500.00	\$1,410.28	\$1,379.26	\$0.00	\$1,089.72	56.41%
Active	E 609-49760-309 Computer Suppor	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 609-49760-321 Telephone/Fax	\$1,000.00	\$208.56	\$40.03	\$0.00	\$791.44	20.86%
Active	E 609-49760-331 Travel & Confere	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 609-49760-333 Freight	\$200.00	\$4.25	\$0.00	\$0.00	\$195.75	2.13%
Active	E 609-49760-340 Advertising	\$500.00	\$99.50	\$0.00	\$0.00	\$400.50	19.90%
Active	E 609-49760-350 Printing & Publish	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-361 General Liability I	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
Active	E 609-49760-362 Property Insuranc	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 609-49760-364 Dram Shop Insur	\$5,000.00	\$4,454.00	\$0.00	\$0.00	\$546.00	89.08%
Active	E 609-49760-365 Errors & Omissio	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 609-49760-367 Workers Compen	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 609-49760-381 Electric Utilities	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 609-49760-382 Water/Sewer Utilit	\$1,500.00	\$223.84	\$82.03	\$0.00	\$1,276.16	14.92%
Active	E 609-49760-383 Gas Utilities	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 609-49760-384 Garbage Services	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 609-49760-385 Cable Utilities	\$2,090.00	\$98.77	\$0.00	\$0.00	\$1,991.23	4.73%
Active	E 609-49760-386 Cleaning Services	\$2,000.00	\$322.14	\$96.64	\$0.00	\$1,677.86	16.11%
Active	E 609-49760-419 Equipment Lease	\$2,000.00	\$326.06	\$0.00	\$0.00	\$1,673.94	16.30%
Active	E 609-49760-430 Miscellaneous Ex	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 609-49760-431 Cash Short	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-433 Dues and Subscri	\$500.00	\$28.00	\$28.00	\$0.00	\$472.00	5.60%
Active	E 609-49760-437 Licenses & Permi	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 609-49760-440 Bad Debt Expens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 609-49760-500 Capital Outlay	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 609-49760-990 Transfer Out	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	0.00%
Active	E 609-49760-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total MUNICIPAL LIQUOR FUND		\$1,175,890.00	\$224,241.96	\$63,448.75	\$0.00	\$951,648.04	19.07%

City of Menahga
***Expenditure Guideline©**

Current Period: March 2021

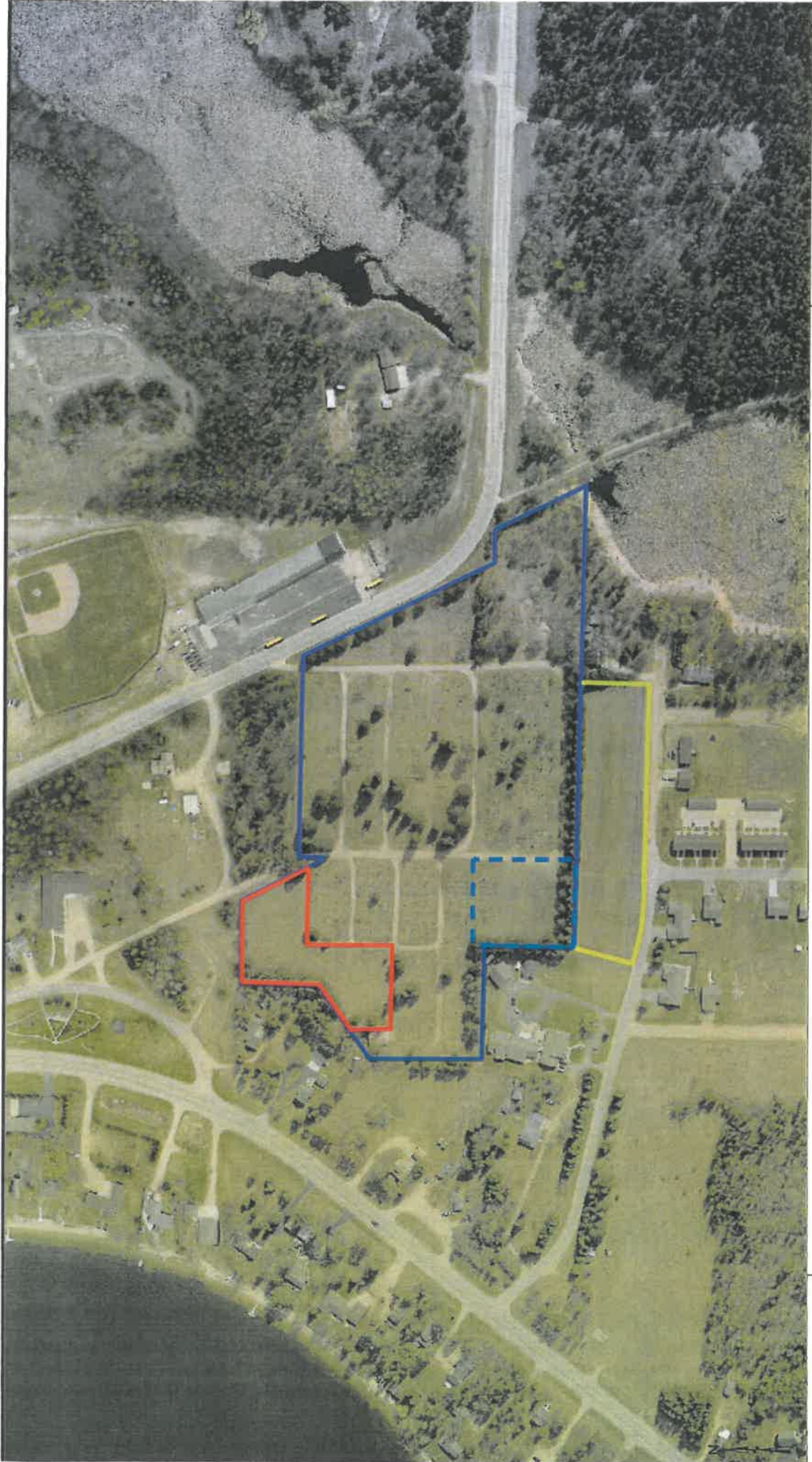
	2021 YTD Budget	2021 YTD Amt	March MTD Amt	Enc Current	2021 YTD Balance	% of YTD Budget
Report Total	\$1,175,890.00	\$224,241.96	\$63,448.75	\$0.00	\$951,648.04	19.07%

Departmental Work Session Report

Department: Cemetery

Date: 04-26-21

	Comments	Next Steps/Due Date(s)
Informational	<ul style="list-style-type: none">• Limited Number of Plots (40 singles, no multiples)• Need New Cemetery Bylaws• Map of Cemetery and Proposed Expansion	
Financial	<ul style="list-style-type: none">• Expenditure Guidelines• Revenue Budget Analysis	
Ongoing Items/Status Updates	<ul style="list-style-type: none">•	
Action Items	<ul style="list-style-type: none">••	
Other	<ul style="list-style-type: none">• APEX Engineering did last cemetery expansion project, and did outstanding work.	



These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

1:2,409

This map is not a substitute for accurate field surveys or for locating actual property lines and any surface features.

Menahga City Cemetery

Amanda Pachel, Administrative Assistant

Date: 4/20/2021



City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
CEMETERY FUND							
Active	E 607-49500-101 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-122 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-128 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-131 Employer Paid H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-134 Employer Paid Lif	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-212 Motor Fuels & Lu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-220 Repair & Mainten	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 607-49500-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-367 Workers Compen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-381 Electric Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-430 Miscellaneous Ex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-49500-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total CEMETERY FUND		\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Report Total		\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%

***Revenue Budget Analysis**

Current Period: March 2021

Account	2020 Budget	2021 Budget	2022 Budget	Diff From Last Yr	%Diff From Last Yr	Diff From Current	%Diff From Cur Budget
FUND 607 CEMETERY FUND							
'R 607-00000-34830 Cemetery Plot Sales	\$0.00	\$1,400.00	\$0.00	\$0.00	0.00%	-\$1,400.00	-100.00%
'R 607-00000-34840 Cemetery Perpetual Car	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
'R 607-00000-36200 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
'R 607-00000-99000 Transfer In	\$0.00	\$25,000.00	\$0.00	\$0.00	0.00%	-\$25,000.00	-100.00%
'R 607-49500-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
'R 607-49500-34940 Cemetery Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
'R 607-49500-36230 Contributions and Donat	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
FUND 607 CEMETERY FUND	\$0.00	\$26,400.00	\$0.00	\$0.00		-\$26,400.00	
Grand Total	\$0.00	\$26,400.00	\$0.00	\$0.00		-\$26,400.00	

Departmental Work Session Report

Department: Public Works

Date: 4/26/2021

	Comments	Next Steps/Due Date(s)
Informational	<p>Veit coming beginning of May to clean out catch basins and spray/vac lift stations.</p> <p>Minnesota Pump doing Lift station/Pump Maintenance.</p> <p>Walking/Bike Path out by Burn Pile. Discuss about City Liability and safety concerns.</p> <p>Allum coming the beginning of May to treat Secondary pond before discharge.</p> <p>Using the bugs in Primary 1 pond has been helping with the sludge and having the sewer chewer in main lift station has shown a great improvement.</p> <p>Campground will be opening the first week in May.</p>	
Financial		
Ongoing Items/Status Updates	<p>Working on inventory</p>	
Action Items	<p>Have street sweeper repaired. Have verbal repair cost of \$9,000-\$11,000.</p> <p>Cameras at the beach and campground to prevent vandalism.</p> <p>Pipe Rack and Tool box for Utility truck. Not to exceed \$4,000.</p>	
Other		

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

Beach

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-45120-101 Salaries	\$5,000.00	\$3,463.80	\$1,016.71	\$0.00	\$1,536.20	69.28%
Active	E 101-45120-103 Part-time Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-121 PERA	\$1,350.00	\$143.29	\$76.25	\$0.00	\$1,206.71	10.61%
Active	E 101-45120-122 Social Security	\$900.00	\$213.33	\$61.98	\$0.00	\$686.67	23.70%
Active	E 101-45120-128 Medicare	\$250.00	\$49.85	\$14.48	\$0.00	\$200.15	19.94%
Active	E 101-45120-131 Employer Paid H	\$100.00	\$11.64	\$6.49	\$0.00	\$88.36	11.64%
Active	E 101-45120-134 Employer Paid Lif	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00	0.00%
Active	E 101-45120-210 Operating Supplie	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 101-45120-220 Repair & Mainten	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-45120-305 Professional Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-325 Internet	\$380.00	\$104.85	\$34.95	\$0.00	\$275.15	27.59%
Active	E 101-45120-331 Travel & Confere	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-350 Printing & Publish	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 101-45120-362 Property Insuranc	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.00%
Active	E 101-45120-367 Workers Compen	\$1,600.00	\$0.00	\$0.00	\$0.00	\$1,600.00	0.00%
Active	E 101-45120-382 Water/Sewer Utilit	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 101-45120-384 Garbage Services	\$275.00	\$0.00	\$0.00	\$0.00	\$275.00	0.00%
Active	E 101-45120-420 Depreciation Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-433 Dues and Subscri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45120-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$14,895.00	\$3,986.76	\$1,210.86	\$0.00	\$10,908.24	26.77%
Report Total		\$14,895.00	\$3,986.76	\$1,210.86	\$0.00	\$10,908.24	26.77%

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

Parks

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-45200-101 Salaries	\$17,000.00	\$6,519.84	\$1,713.80	\$0.00	\$10,480.16	38.35%
Active	E 101-45200-103 Part-time Salaries	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	0.00%
Active	E 101-45200-121 PERA	\$2,700.00	\$250.49	\$128.55	\$0.00	\$2,449.51	9.28%
Active	E 101-45200-122 Social Security	\$2,300.00	\$378.87	\$104.57	\$0.00	\$1,921.13	16.47%
Active	E 101-45200-128 Medicare	\$500.00	\$88.61	\$24.45	\$0.00	\$411.39	17.72%
Active	E 101-45200-131 Employer Paid H	\$2,000.00	\$20.60	\$10.45	\$0.00	\$1,979.40	1.03%
Active	E 101-45200-134 Employer Paid Lif	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 101-45200-135 Employer Paid An	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-155 Sales Tax	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 101-45200-210 Operating Supplie	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 101-45200-212 Motor Fuels & Lu	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-45200-220 Repair & Mainten	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 101-45200-225 Safety Equipment	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-45200-321 Telephone/Fax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-325 Internet	\$200.00	\$69.90	\$0.00	\$0.00	\$130.10	34.95%
Active	E 101-45200-331 Travel & Confere	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-350 Printing & Publish	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-45200-361 General Liability I	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0.00%
Active	E 101-45200-362 Property Insuranc	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	E 101-45200-367 Workers Compen	\$13,000.00	\$0.00	\$0.00	\$0.00	\$13,000.00	0.00%
Active	E 101-45200-381 Electric Utilities	\$3,000.00	\$483.36	\$323.33	\$0.00	\$2,516.64	16.11%
Active	E 101-45200-382 Water/Sewer Utilit	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 101-45200-384 Garbage Services	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 101-45200-420 Depreciation Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-430 Miscellaneous Ex	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-45200-433 Dues and Subscri	\$150.00	\$277.80	\$94.20	\$0.00	-\$127.80	185.20%
Active	E 101-45200-437 Licenses & Permi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-530 Improvements Ot	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$64,700.00	\$8,089.47	\$2,399.35	\$0.00	\$56,610.53	12.50%
Report Total		\$64,700.00	\$8,089.47	\$2,399.35	\$0.00	\$56,610.53	12.50%

City of Menahga
***Expenditure Guideline©**

Current Period: March 2021

STREETS

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-41000-101 Salaries	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	E 101-41000-121 PERA	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 101-41000-131 Employer Paid H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41000-134 Employer Paid Lif	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-41000-158 PERA Initiated H	\$28,000.00	\$5,153.01	\$3,435.34	\$0.00	\$22,846.99	18.40%
Active	E 101-41000-226 Sign Repair Mater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41000-310 Other Profession	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 101-41000-361 General Liability I	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 101-41000-362 Property Insuranc	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 101-41000-433 Dues and Subscri	\$1,600.00	\$13.62	\$0.00	\$0.00	\$1,586.38	0.85%
Active	E 101-41000-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-101 Salaries	\$48,000.00	\$10,639.51	\$2,730.52	\$0.00	\$37,360.49	22.17%
Active	E 101-43100-103 Part-time Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-121 PERA	\$4,600.00	\$430.53	\$204.79	\$0.00	\$4,169.47	9.36%
Active	E 101-43100-122 Social Security	\$3,800.00	\$632.81	\$166.54	\$0.00	\$3,167.19	16.65%
Active	E 101-43100-128 Medicare	\$850.00	\$147.97	\$38.94	\$0.00	\$702.03	17.41%
Active	E 101-43100-131 Employer Paid H	\$9,500.00	\$3,322.92	\$1,618.53	\$0.00	\$6,177.08	34.98%
Active	E 101-43100-134 Employer Paid Lif	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-43100-135 Employer Paid An	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-210 Operating Supplie	\$7,000.00	\$5,540.42	\$1,747.93	\$0.00	\$1,459.58	79.15%
Active	E 101-43100-212 Motor Fuels & Lu	\$10,000.00	\$3,765.41	\$0.00	\$0.00	\$6,234.59	37.65%
Active	E 101-43100-217 Uniform Allowanc	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 101-43100-220 Repair & Mainten	\$18,000.00	\$9,560.05	\$6,631.99	\$0.00	\$8,439.95	53.11%
Active	E 101-43100-221 Street & Road Re	\$9,000.00	\$427.34	\$427.34	\$0.00	\$8,572.66	4.75%
Active	E 101-43100-225 Safety Equipment	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-43100-321 Telephone/Fax	\$1,000.00	\$256.00	\$85.65	\$0.00	\$744.00	25.60%
Active	E 101-43100-331 Travel & Confere	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-43100-340 Advertising	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 101-43100-350 Printing & Publish	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 101-43100-361 General Liability I	\$3,400.00	\$0.00	\$0.00	\$0.00	\$3,400.00	0.00%
Active	E 101-43100-362 Property Insuranc	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.00%
Active	E 101-43100-363 Automotive Insur	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
Active	E 101-43100-367 Workers Compen	\$3,800.00	\$0.00	\$0.00	\$0.00	\$3,800.00	0.00%
Active	E 101-43100-381 Electric Utilities	\$2,500.00	\$2,152.40	\$1,199.09	\$0.00	\$347.60	86.10%
Active	E 101-43100-382 Water/Sewer Utilit	\$800.00	\$138.70	\$49.13	\$0.00	\$661.30	17.34%
Active	E 101-43100-383 Gas Utilities	\$3,000.00	\$1,540.09	\$704.21	\$0.00	\$1,459.91	51.34%
Active	E 101-43100-384 Garbage Services	\$1,000.00	\$230.19	\$153.46	\$0.00	\$769.81	23.02%
Active	E 101-43100-433 Dues and Subscri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-437 Licenses & Permi	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-560 Head Start Expen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43100-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$193,650.00	\$43,950.97	\$19,193.46	\$0.00	\$149,699.03	22.70%
Report Total		\$193,650.00	\$43,950.97	\$19,193.46	\$0.00	\$149,699.03	22.70%

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
SEWER FUND							
Active	E 602-49450-101 Salaries	\$35,000.00	\$9,983.67	\$2,730.52	\$0.00	\$25,016.33	28.52%
Active	E 602-49450-103 Part-time Salaries	\$12,000.00	\$3,297.15	\$1,143.97	\$0.00	\$8,702.85	27.48%
Active	E 602-49450-104 Admin Salaries	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00%
Active	E 602-49450-121 PERA	\$5,800.00	\$521.21	\$268.33	\$0.00	\$5,278.79	8.99%
Active	E 602-49450-122 Social Security	\$4,900.00	\$795.44	\$236.53	\$0.00	\$4,104.56	16.23%
Active	E 602-49450-128 Medicare	\$1,200.00	\$186.09	\$55.35	\$0.00	\$1,013.91	15.51%
Active	E 602-49450-131 Employer Paid H	\$23,000.00	\$7,092.82	\$4,131.51	\$0.00	\$15,907.18	30.84%
Active	E 602-49450-134 Employer Paid Lif	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 602-49450-210 Operating Supplie	\$18,000.00	\$193.02	\$0.00	\$0.00	\$17,806.98	1.07%
Active	E 602-49450-212 Motor Fuels & Lu	\$1,500.00	\$22.06	\$22.06	\$0.00	\$1,477.94	1.47%
Active	E 602-49450-220 Repair & Mainten	\$20,000.00	\$1,904.00	\$0.00	\$0.00	\$18,096.00	9.52%
Active	E 602-49450-225 Safety Equipment	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 602-49450-301 Auditing Services	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 602-49450-304 Legal Services	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 602-49450-305 Professional Serv	\$1,500.00	\$106.67	\$0.00	\$0.00	\$1,393.33	7.11%
Active	E 602-49450-309 Computer Suppor	\$1,750.00	\$990.00	\$0.00	\$0.00	\$760.00	56.57%
Active	E 602-49450-321 Telephone/Fax	\$600.00	\$124.76	\$41.50	\$0.00	\$475.24	20.79%
Active	E 602-49450-322 Postage	\$1,200.00	\$210.44	\$0.00	\$0.00	\$989.56	17.54%
Active	E 602-49450-331 Travel & Confere	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49450-350 Printing & Publish	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 602-49450-361 General Liability I	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 602-49450-362 Property Insuranc	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 602-49450-363 Automotive Insur	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 602-49450-365 Errors & Omissio	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 602-49450-367 Workers Compen	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
Active	E 602-49450-381 Electric Utilities	\$7,800.00	\$3,058.60	\$2,057.61	\$0.00	\$4,741.40	39.21%
Active	E 602-49450-420 Depreciation Exp	\$121,755.00	\$0.00	\$0.00	\$0.00	\$121,755.00	0.00%
Active	E 602-49450-430 Miscellaneous Ex	\$0.00	\$57.20	\$0.00	\$0.00	-\$57.20	0.00%
Active	E 602-49450-433 Dues and Subscri	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 602-49450-437 Licenses & Permi	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 602-49450-500 Capital Outlay	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.00%
Active	E 602-49450-600 Principal	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	0.00%
Active	E 602-49450-610 Interest	\$5,000.00	\$1,852.50	\$0.00	\$0.00	\$3,147.50	37.05%
Active	E 602-49450-620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49450-630 Spec Assessmen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49450-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49450-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49460-302 Construction Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49460-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49460-350 Printing & Publish	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49460-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-49460-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total SEWER FUND		\$417,755.00	\$30,395.63	\$10,687.38	\$0.00	\$387,359.37	7.28%
Report Total		\$417,755.00	\$30,395.63	\$10,687.38	\$0.00	\$387,359.37	7.28%

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
WATER FUND							
Active	E 601-49400-101 Salaries	\$42,000.00	\$10,644.30	\$2,730.52	\$0.00	\$31,355.70	25.34%
Active	E 601-49400-103 Part-time Salaries	\$12,000.00	\$3,297.27	\$1,144.01	\$0.00	\$8,702.73	27.48%
Active	E 601-49400-104 Admin Salaries	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 601-49400-121 PERA	\$5,800.00	\$558.28	\$268.37	\$0.00	\$5,241.72	9.63%
Active	E 601-49400-122 Social Security	\$4,200.00	\$836.32	\$236.59	\$0.00	\$3,363.68	19.91%
Active	E 601-49400-128 Medicare	\$1,200.00	\$195.60	\$55.32	\$0.00	\$1,004.40	16.30%
Active	E 601-49400-131 Employer Paid H	\$7,400.00	\$3,034.22	\$1,424.42	\$0.00	\$4,365.78	41.00%
Active	E 601-49400-134 Employer Paid Lif	\$65.00	\$0.00	\$0.00	\$0.00	\$65.00	0.00%
Active	E 601-49400-135 Employer Paid An	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-155 Sales Tax	\$1,800.00	\$598.00	\$145.00	\$0.00	\$1,202.00	33.22%
Active	E 601-49400-210 Operating Supplie	\$21,000.00	\$4,839.72	\$3,768.83	\$0.00	\$16,160.28	23.05%
Active	E 601-49400-212 Motor Fuels & Lu	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 601-49400-217 Uniform Allowanc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-220 Repair & Mainten	\$10,000.00	\$706.53	\$50.34	\$0.00	\$9,293.47	7.07%
Active	E 601-49400-225 Safety Equipment	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 601-49400-301 Auditing Services	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 601-49400-304 Legal Services	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 601-49400-305 Professional Serv	\$600.00	\$480.68	\$115.00	\$0.00	\$119.32	80.11%
Active	E 601-49400-309 Computer Suppor	\$1,800.00	\$395.00	\$0.00	\$0.00	\$1,405.00	21.94%
Active	E 601-49400-312 Contracted Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-321 Telephone/Fax	\$900.00	\$210.85	\$41.50	\$0.00	\$689.15	23.43%
Active	E 601-49400-322 Postage	\$1,000.00	\$231.57	\$4.80	\$0.00	\$768.43	23.16%
Active	E 601-49400-331 Travel & Confere	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 601-49400-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-350 Printing & Publish	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 601-49400-361 General Liability I	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.00%
Active	E 601-49400-362 Property Insuranc	\$2,100.00	\$0.00	\$0.00	\$0.00	\$2,100.00	0.00%
Active	E 601-49400-363 Automotive Insur	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00%
Active	E 601-49400-367 Workers Compen	\$3,100.00	\$0.00	\$0.00	\$0.00	\$3,100.00	0.00%
Active	E 601-49400-381 Electric Utilities	\$17,000.00	\$5,632.61	\$3,866.98	\$0.00	\$11,367.39	33.13%
Active	E 601-49400-420 Depreciation Exp	\$239,000.00	\$0.00	\$0.00	\$0.00	\$239,000.00	0.00%
Active	E 601-49400-430 Miscellaneous Ex	\$0.00	\$57.20	\$0.00	\$0.00	-\$57.20	0.00%
Active	E 601-49400-432 Uncollectable Ch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-433 Dues and Subscri	\$2,500.00	\$302.15	\$0.00	\$0.00	\$2,197.85	12.09%
Active	E 601-49400-437 Licenses & Pemi	\$6,000.00	\$1,370.00	\$0.00	\$0.00	\$4,630.00	22.83%
Active	E 601-49400-440 Bad Debt Expens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-630 Spec Assessmen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49400-990 Transfer Out	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00%
Active	E 601-49400-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49410-302 Construction Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49410-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49410-305 Professional Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49410-350 Printing & Publish	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 601-49420-600 Principal	\$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	0.00%
Active	E 601-49420-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total WATER FUND	\$435,615.00	\$33,390.30	\$13,851.68	\$0.00	\$402,224.70	7.67%
	Report Total	\$435,615.00	\$33,390.30	\$13,851.68	\$0.00	\$402,224.70	7.67%

Ewanika's Unlimited Repair LLC

32879 120th Street
 Frazee, MN 56544
 218-849-8653

Estimate

Date	Estimate #
4/21/2021	10096

Name / Address
CITY OF MENAHGA 115 2ND ST NE MENAHGA MN 56464

Project
STREET SWEEPER

Qty	Description	Cost	Total
	WORK NEEDED ON STREET SWEEPER 1. REPLACE FLOOR AND 6" UP THE SIDES OF THE HOPPER BOX 2. HYDRAULIC IS SLOW TO FUNCTION - DIAGNOSE SYSTEM TO FIGURE OUT FLOW PROBLEM - PRESSURE SEEMS GOOD JUST FLOW IS LOW 3. MOUNT AIR TANK PROPERLY 4. CYLINDER ON HOPPER LEAKS OUT THE END 5. CONVEYER DOESN'T MOVE IN AND OUT OF HOPPER PROPERLY AND DOESN'T SETTLE DOWN ALL THE WAY FOR MICRO SWITCHES TO FUNCTION 6. AIR REGULATION FOR SWEEPERS ON LEFT SIDE AND REAR DON'T FUNCTION PROPERLY AND DON'T HOLD INTO PLACE 7. EXHAUST BRACKETS FOR TRUCK ENGINE NEED REPLACING 8. WATER SUPPLY TO LEFT BROOM VOLUME IS LOW - TEST PUMP AND SOLENOID VALVES 9. TAIL LIGHTS AND TURN SIGNALS ON LEFT SIDE DON'T WORK 10. REPLACE ALL TIRES WITH USED TIRES **ESTIMATED REPAIR COST IS BETWEEN \$9,000 - TO \$11,000		

		Subtotal	\$0.00
		Sales Tax (7.375%)	\$0.00
		Total	\$0.00



Single Source Solution Provider for all your Communication Needs

Service Provider

Phone (218) 837-5151
 Prepared By Josh Pearson
 Company Address 308 Frontage Rd
 PO Box 304
 Sebeka, MN 56477
 Email joshp@wcta.net
 Created Date 4/13/2021

Customer

Contact Phone (218) 255 1610
 Account Name MENAHGA CITY
 Contact Ron Yliniemi
 Physical Address 115 2nd St. NE
 City, State and Zip Menahga, MN 56464
 Contact Email menahgaws@wcta.net

Details

Project Description This quote is to lease equipment for adding cameras at the Beach and Campground. Quote includes a 32 channel NVR and four outdoor cameras; two at Campground and two at the Beach. Cameras would require active internet connections at all locations to record back to the NVR that would be located at City Hall. Additional cameras could be added to this system. *Lease requires 3-year commitment*

Product Description	Quantity	Sales Price	MRC	NRC
Camera Installation	1.00	\$900.00	\$0.00	\$900.00
4TB Hard Drive	1.00	\$6.60	\$6.60	\$0.00
22 inch HDMI Monitor	1.00	\$4.95	\$4.95	\$0.00
32 Channel NVR	1.00	\$17.50	\$17.50	\$0.00
8 Port PoE+ Ethernet Switch	2.00	\$7.50	\$15.00	\$0.00
Wire, Jacks, Plates, Cords, Etc	1.00	\$130.00	\$0.00	\$130.00
Outdoor HD Bullet Camera (150' IR Range, Motorized Lens)	4.00	\$11.50	\$46.00	\$0.00

Total for Proposed System

Total NRC \$1,030.00
 Total MRC \$90.05

*NRC is a Non-Recurring Charge or one-time fee; MRC is a Monthly Recurring Charge and will be billed automatically each month.

Warranty: 12 months on all parts and labor. Any additional labor will be at the rate of \$80 per hour. Offer expires after 60 days. If you have any questions concerning this quote, contact us at 218-837-5151. Warranty does not include physical or lightning damage. Prices do not include tax.

Accepted By: _____

Date: _____



Single Source Solution Provider for all your Communication Needs

Service Provider

Phone (218) 837-5151
 Prepared By Josh Pearson
 Company Address 308 Frontage Rd
 PO Box 304
 Sebeka, MN 56477
 Email joshp@wcta.net
 Created Date 4/13/2021

Customer

Contact Phone (218) 255 1610
 Account Name MENAHGA CITY
 Contact Ron Yliniemi
 Physical Address 115 2nd St. NE
 City, State and Zip Menahga, MN 56464
 Contact Email menahgaws@wcta.net

Details

Project Description This quote is to purchase a 32 channel NVR, and four outdoor cameras; two at Campground and two at the Beach. Cameras would require active internet connections at all locations to record back to the NVR that would be located at City Hall. Additional cameras could be added to this system.

Product Description	Quantity	Sales Price	MRC	NRC
Camera Installation	1.00	\$900.00	\$0.00	\$900.00
4TB Hard Drive	1.00	\$150.00	\$0.00	\$150.00
22 inch HDMI Monitor	1.00	\$139.95	\$0.00	\$139.95
32 Channel NVR	1.00	\$575.00	\$0.00	\$575.00
8 Port PoE+ Ethernet Switch	2.00	\$199.00	\$0.00	\$398.00
Wire, Jacks, Plates, Cords, Etc	1.00	\$130.00	\$0.00	\$130.00
Outdoor HD Bullet Camera (150' IR Range, Motorized Lens)	4.00	\$445.00	\$0.00	\$1,780.00

Total for Proposed System

Total NRC \$4,072.95
 Total MRC \$0.00

*NRC is a Non-Recurring Charge or one-time fee; MRC is a Monthly Recurring Charge and will be billed automatically each month.

Warranty: 12 months on all parts and labor. Any additional labor will be at the rate of \$80 per hour. Offer expires after 60 days. If you have any questions concerning this quote, contact us at 218-837-5151. Warranty does not include physical or lightning damage. Prices do not include tax.

Accepted By: _____

Date: _____

Departmental Work Session Report

Department: POLICE DEPARTMENT

Date: 4/21/2021

	Comments	Next Steps/Due Date(s)
Informational	We have been in talks with expanding the PD Previously. Looking at moving city hall to old Head Start building and expanding PD into admin area. Evidence room is crowded and still have one of the Fire Dept Offices as Evidence room, option to is the PD move over to Head Start building.	
Financial	See attached	
Ongoing Items/Status Updates	Inventory update, Use of Personal Equipment	
Action Items	Possibly Items to be Added	
Other	NONE	

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

Police

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-42110-101 Salaries	\$176,000.00	\$48,774.25	\$11,065.63	\$0.00	\$127,225.75	27.71%
Active	E 101-42110-103 Part-time Salaries	\$8,000.00	\$1,850.64	\$480.42	\$0.00	\$6,149.36	23.13%
Active	E 101-42110-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-121 PERA	\$40,000.00	\$3,729.42	\$2,043.65	\$0.00	\$36,270.58	9.32%
Active	E 101-42110-122 Social Security	\$0.00	\$79.52	\$19.27	\$0.00	-\$79.52	0.00%
Active	E 101-42110-128 Medicare	\$2,500.00	\$728.47	\$163.96	\$0.00	\$1,771.53	29.14%
Active	E 101-42110-131 Employer Paid H	\$12,000.00	\$4,412.69	\$1,751.70	\$0.00	\$7,587.31	36.77%
Active	E 101-42110-134 Employer Paid Lif	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 101-42110-135 Employer Paid An	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-200 Office Supplies	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 101-42110-208 Training and Instr	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 101-42110-210 Operating Supplie	\$3,000.00	\$1,504.13	\$0.00	\$0.00	\$1,495.87	50.14%
Active	E 101-42110-212 Motor Fuels & Lu	\$8,000.00	\$2,608.28	\$1,670.19	\$0.00	\$5,391.72	32.60%
Active	E 101-42110-217 Uniform Allowanc	\$5,000.00	\$303.91	\$303.91	\$0.00	\$4,696.09	6.08%
Active	E 101-42110-220 Repair & Mainten	\$7,000.00	\$918.82	\$78.49	\$0.00	\$6,081.18	13.13%
Active	E 101-42110-304 Legal Services	\$10,000.00	\$3,266.42	\$800.00	\$0.00	\$6,733.58	32.66%
Active	E 101-42110-321 Telephone/Fax	\$3,000.00	\$951.03	\$291.18	\$0.00	\$2,048.97	31.70%
Active	E 101-42110-322 Postage	\$500.00	\$160.75	\$0.00	\$0.00	\$339.25	32.15%
Active	E 101-42110-331 Travel & Confere	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 101-42110-350 Printing & Publish	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-42110-361 General Liability I	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	0.00%
Active	E 101-42110-362 Property Insuranc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-363 Automotive Insur	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	E 101-42110-367 Workers Compen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-417 Animal Control C	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 101-42110-418 Squad Car Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-421 Squad Car Equip	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 101-42110-433 Dues and Subscri	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-42110-437 Licenses & Permi	\$1,000.00	\$90.00	\$0.00	\$0.00	\$910.00	9.00%
Active	E 101-42110-500 Capital Outlay	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.00%
Active	E 101-42110-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42110-990 Transfer Out	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 101-42110-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$325,850.00	\$69,378.33	\$18,668.40	\$0.00	\$256,471.67	21.29%
Report Total		\$325,850.00	\$69,378.33	\$18,668.40	\$0.00	\$256,471.67	21.29%

Departmental Work Session Report

Department: Fire

Date: 04-26-21

	Comments	Next Steps/Due Date(s)
Informational	<ul style="list-style-type: none">• Meeting with Huntersville Township• Two Fire Calls	
Financial	<ul style="list-style-type: none">• Fire Call Payment Blueberry• Fire Call Payment Huntersville• Expenditure Guideline Report	
Ongoing Items/Status Updates	<ul style="list-style-type: none">• Proposed Contract from Huntersville	
Action Items	<ul style="list-style-type: none">••	
Other	<ul style="list-style-type: none">•	

City of Menahga
***Expenditure Guideline©**

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Current Period: March 2021

Fire Dept

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-42200-101 Salaries	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	0.00%
Active	E 101-42200-104 Admin Salaries	\$2,211.00	\$0.00	\$0.00	\$0.00	\$2,211.00	0.00%
Active	E 101-42200-122 Social Security	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0.00%
Active	E 101-42200-124 Fire Relief Annual	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 101-42200-128 Medicare	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 101-42200-208 Training and Instr	\$3,000.00	\$1,850.00	\$1,200.00	\$0.00	\$1,150.00	61.67%
Active	E 101-42200-210 Operating Supplie	\$5,000.00	\$1,168.05	\$1,086.31	\$0.00	\$3,831.95	23.36%
Active	E 101-42200-212 Motor Fuels & Lu	\$5,000.00	\$126.27	\$93.74	\$0.00	\$4,873.73	2.53%
Active	E 101-42200-220 Repair & Mainten	\$10,000.00	\$7,511.81	\$403.08	\$0.00	\$2,488.19	75.12%
Active	E 101-42200-225 Safety Equipment	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-42200-305 Professional Serv	\$2,500.00	\$5,000.00	\$0.00	\$0.00	-\$2,500.00	200.00%
Active	E 101-42200-306 Personnel Medica	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 101-42200-321 Telephone/Fax	\$500.00	\$120.03	\$40.01	\$0.00	\$379.97	24.01%
Active	E 101-42200-331 Travel & Confere	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 101-42200-350 Printing & Publish	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-42200-361 General Liability I	\$3,400.00	\$0.00	\$0.00	\$0.00	\$3,400.00	0.00%
Active	E 101-42200-362 Property Insuranc	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 101-42200-363 Automotive Insur	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 101-42200-367 Workers Compen	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	0.00%
Active	E 101-42200-411 Fire Relief State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42200-430 Miscellaneous Ex	\$1,600.00	\$342.54	\$0.00	\$0.00	\$1,257.46	21.41%
Active	E 101-42200-433 Dues and Subscri	\$1,000.00	\$322.00	\$0.00	\$0.00	\$678.00	32.20%
Active	E 101-42200-437 Licenses & Permi	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 101-42200-438 Building Addition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42200-500 Capital Outlay	\$14,500.00	\$0.00	\$0.00	\$0.00	\$14,500.00	0.00%
Active	E 101-42200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42200-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$85,211.00	\$16,440.70	\$2,823.14	\$0.00	\$68,770.30	19.29%
Report Total		\$85,211.00	\$16,440.70	\$2,823.14	\$0.00	\$68,770.30	19.29%

HUNTERSVILLE TOWNSHIP

23063 Old Bridge Road

Menahga, MN 56464

April 22, 2021

Menahga Fire Contract Committee

The Town Board of Huntersville Township would like to submit a compromise fire contract for your consideration.

The attached one year contract would insure that our Township residents have fire protection and keep us in line with the other Township contracts.

We agree to pay the full annual amount of \$7,941 if this is accepted. In exchange, we ask the City to forgive the balance of \$3,970.50 from 2020. If approved, we will sign the contract and issue a check at our next meeting.

This compromise would give everyone time to address the serious concerns we have with some of the financial data and the costing model used to calculate the contract amounts.

Thank you for considering this compromise. We look forward to hearing from you soon.

Sincerely,

Huntersville Town Board



City of Menahga
115 2nd Street NE • PO Box C
Menahga, MN 56464
218-564-4557
www.cityofmenahga.com

Fire Contract

The effective date of this contract between the City of Menahga ("City") and **Huntersville Township** ("Town") is April 1, 2021.

In consideration of the mutual promises and agreements hereinafter set forth, the parties do hereby agree as follows:

1. **Fire Service.** City will provide fire protection services consisting of structural, other non-structural, grass/forest, vehicle, and equipment firefighting services; carbon monoxide call response; rescue services; emergency medical services; fire code enforcement; disaster response; and other services as agreed upon in writing, signed by City and Town.
2. **Hazardous Materials.**
 - A. The stated contract fee shall not cover services required for the cleanup, containment, or neutralization of any hazardous materials or petroleum product emergencies (as defined by the Minnesota Super Fund Act) occurring in Town including charges for equipment, personnel, and supplies, all of which shall be charged and invoiced by City or vendor of such services to the owner of the affected property at actual cost, as soon as practical after the response to such emergency is completed and shall be due and payable to City within 30 days of the date of the invoice.
 - B. Town shall indemnify and hold City harmless from any and all claims resulting from hazardous material or petroleum product emergency responses and procedures employed.
3. **Payment.**
 - A. Town agrees to pay City on or before the effective date of this contract and on the anniversary of this contract.
 - B. Any sum not paid in full by July 1, will receive a 3% late penalty fee per month.
 - C. The payment amount is the Town's contract amount for the 2021 and _____ year is \$ 7,941.
4. **Annual Meeting of Parties.**
 - A. Town and City shall hold at least one joint meeting annually, during the month of January, during the term of this contract to discuss issues either party deems relevant to this contract.
 - B. The meeting shall be held separately from any regular Town or City meeting and shall be attended by a duly authorized subcommittee of each party's governing body.
 - C. At the annual meeting immediately preceding the termination date of each contract period, the renewal contract will be presented showing the payment amount of the coming contract period. And how that amount was arrived at.

5. **Service Territory.** City shall provide fire services as indicated in this contract to the area located within the Town's legal boundaries. The identified area shall constitute the Town's Service Territory for purposes of this contract.
6. **Term.** This contract shall commence on the effective date indicated above and shall expire ~~two~~ ^{one} years from that date unless terminated earlier as provided herein.
7. **Ownership.** City owns the buildings and equipment associated with the Fire Department and the amounts paid by Town does not give rise to any ownership, interest in, or responsibility toward, those items.
8. **City's Responsibilities.** In addition to any other described obligations, City shall:
 - A. Authorize and direct the City fire department to provide the fire services described herein to Town's Service Territory;
 - B. Develop a detailed annual operational budget for the fire department for each year during the term of this contract by the Anniversary Date and present it to Town along with sufficient information to explain the items included in the budget figures;
 - C. Upon Town's request, provide Town access to financial and cost data related to the fire department for one year prior to the current service year;
 - D. Disclose to Town any proposed action City or the fire department intends to take that can reasonably be expected to affect the Insurance Services Office Fire Protection Grade in the Service Territory or City's ability to provide the fire services indicated above; and
 - E. Promptly disclose to Town any information City can reasonably anticipate will directly affect its ability to perform its obligations under this contract.
9. **Town's Responsibilities.** In addition to any other obligations described herein, Town shall:
 - A. Pay City, the payment amount indicated above for the year of service within 30 days of the date City requests payments (i.e. the date on the invoice or bill);
 - B. Present a budget and levy proposal to the town electors at each annual town meeting during the term of this contract seeking authority to levy funds as needed to pay the payment amount; and
 - C. Promptly disclose to City any information Town can reasonably anticipate will directly affect its ability to perform its obligations under this contract.
10. **Town's Responsibility – exception.**
 - A. It is understood and agreed Town shall have no responsibility whatsoever toward the firefighters or other emergency personnel including any employment related to issues such as training, supervision, performance reviews, discipline, compensation, benefits, insurance coverages, compliance with any employment related federal, state, and local laws and rules such as OSHA, ERISA, RLSA, FMLA, or any other employment related issues.
 - B. It is further agreed Town has no responsibility, beyond paying the agreed upon payment amount, for acquiring, operating, maintaining, housing, or replacing equipment as needed to provide the fire services described herein.

11. **Insurance Requirements.**
 - A. City shall maintain general liability insurance for its services and shall include Town as an additional insured for the term of this contract and any extensions.
 - B. City shall also maintain inland marine, automobile, and property insurance coverage.
 - C. City shall provide Town, upon request, proof of such insurance coverages and the endorsement naming the Town as an additional insured.
12. **No Waiver.** Nothing herein shall be construed to waive or limit any immunity from, or limitation on, liability available to either party, whether set forth in Minnesota Statutes Chapter 466 or otherwise.
13. **Termination.** This contract may be terminated at any time during its term by mutual agreement of the parties.
 - A. Either party may unilaterally terminate this agreement by personally serving a 120-day written notice of termination on the other party.
 - B. This agreement shall terminate 120 days from the date of personal service of the written termination notice unless the party serving the notice withdraws the notice in writing before it is effective.
 - C. If Town fails to pay for the service according to the schedule established herein, City may terminate this agreement 60 days from the date of personal service of written termination notice.
 - D. Notice to City shall be served on the City Administrator, or City Clerk if there is no City Administrator, and notice to Town shall be served on the Town Clerk.
 - E. In the event contract is terminated and Town has made the agreed upon contract payment, City shall reimburse to Town a prorated amount equal to the months remaining on the contract.
14. **Fire Call Response.**
 - A. Fire calls shall be responded to in the order received unless the fire chief or other person in operational control of the fire department at the time fire calls come in, in that person's sole discretion, determines one or more fire calls be responded to out of order.
 - B. City will respond to all fire calls within the Town with suitable firefighting equipment and an appropriate number of members of the City fire department who will render all assistance possible in the saving of life and protection of property.
15. **Discretionary Authority of Fire Department Chief.**
 - A. The City Fire Chief or such other person with operational control of the fire department shall have the discretion to retain in the City such equipment and personnel as may be considered by that person necessary for the proper and adequate protection of persons and property in the City, and shall dispatch for the protection of the Town only such personnel and equipment in response to fire calls as the chief or other person in charge determines can be safely dispatched by the City, considering the needs and responsibilities of the fire department for the protection of the City and other towns served by the fire department.
 - B. In case of an emergency in the City or other towns serviced by the fire department, the Chief or other person in charge at the time shall have the discretion to recall to the City or other towns served by the fire department, such equipment and personnel as may be considered necessary to meet said emergency.

16. **Weather and Road Conditions.** It is acknowledged and understood by City and Town that weather and road conditions will vary during the year and, at times, will interfere in the rendering of the services contemplated by this contract and that in the event such conditions prevent the City from fulfilling its obligations, said failure shall not constitute a breach of this contract. A determination of whether such weather and road conditions render the provision of fire services impossible or unacceptably dangerous shall be made at the sole discretion of the City Fire Chief or such other person as may be in operational control of the fire department at the time such conditions occur.
17. **Indemnification.**
- A. City agrees to defend and indemnify Town against any claims brought or actions filed against Town or any officer, employee, or volunteer of Town for injury to, death of, or damage to the property of any third person or persons, arising from City's performance under this contract for services.
 - B. Under no circumstances, however, shall City be required to pay on behalf of itself and Town, any amounts in excess of the limits on liability established in Minnesota Statutes Chapter 466 applicable to any one party.
 - C. The limits of liability for City and Town may not be added together to determine the maximum amount of liability for City.
 - D. The intent of this section is to impose on City a limited duty to defend and indemnify Town for claims arising out of the performance of this contract subject to the limits of liability under Minnesota Statutes Chapter 466.
 - E. The purpose of creating this duty to defend and indemnify is to simplify claims by eliminating conflicts between the parties and to permit liability claims against both parties from a single occurrence to be defended by a single attorney.
18. **Dispute Resolution.** All disputes regarding the interpretation, implementation, or any other aspect of this contract shall be referred first to the City Administrator for resolution. If the City Administrator is unable to resolve one or more issues, the unresolved issue or issues shall be submitted to the City Council. If the City Council is unable to resolve one or more issues, the unresolved issue or issues shall be submitted to binding arbitration. *resolved via mediation*
~~The arbitrators shall be selected from the Minnesota Supreme Court's list of qualified neutrals. City and Town shall each select an arbitrator and the arbitrators shall then, at their sole discretion, select a third arbitrator to ensure that a tie vote does not occur.~~
19. **Service Contract.** This is a service contract. The parties do not intend to undertake or create, and nothing herein shall be construed as creating a joint powers agreement, joint venture, or joint enterprise between the parties.
20. **Minnesota Law Governs.** This contract shall be governed by and construed in accordance with the internal laws of the State of Minnesota. All proceedings related to this contract shall be venued in the County of Wadena.
21. **Severability.** The provisions of this contract shall be deemed severable. If any part of this contract is rendered void, invalid, or otherwise unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this contract.
22. **Complete Agreement.** This writing contains the entire agreement between the parties and no alterations, variations, modifications, or waivers of the provisions of this agreement are valid unless reduced to writing, signed by both City and Town, and attached to this document.

In witness whereof, the parties have executed this contract effective on indicated effective date.

City of Menahga

Huntersville Township

Mayor

Chairperson

Printed Name

Printed Name

Date

Date

Administrator

Clerk

Departmental Work Session Report

Department: Administration

Date: 04-26-21

	Comments	Next Steps/Due Date(s)
Informational	<ul style="list-style-type: none">• Data Request Report• Unnecessary Purchases and Payroll Overtime Moratorium• Update on Meeting with LMC in Park Rapids• Planning Commission Meeting April 22	
Financial	<ul style="list-style-type: none">• City Salary, Step Increase and Benefit Information• Expenditure Guidelines	
Ongoing Items/Status Updates	<ul style="list-style-type: none">• Water Tower – Application in Process• Teamsters Letter and Time Clock• Lawyer Transition• City Auditor Documentation• Forensic Accountant Project Documentation	
Action Items	<ul style="list-style-type: none">• Bill Approval at Work Sessions• Ehlers Debt Study Proposal• LMC Insurance Premium Renewal	
Other	<ul style="list-style-type: none">• Departmental Inventories• Exit Interview Process•	

Employee	2020 Rate	Taxes	PERA	Dental	Health	HSA	2021 Rate	Taxes	PERA
100	\$ 12.81	\$ 2,038.40	\$ 1,731.86	\$ 191.88	\$ 5,756.40	\$ 1,750.00	\$ 13.00	\$ 2,068.56	\$ 1,757.60
74	\$ 11.22	\$ 1,785.42	\$ 1,516.84	\$ 191.88	\$ 5,718.72	\$ 1,750.00	\$ 11.39	\$ 1,812.50	\$ 1,539.98
33	\$ 22.55	\$ 3,588.26	\$ 3,048.76	\$ 191.88	\$ 10,584.72	\$ 1,750.00	\$ 22.89	\$ 3,642.08	\$ 3,094.78
145	\$ 43.64	\$ 1,271.14	\$ 16,066.44	\$ 635.44			\$ 45.39	\$ 1,368.90	\$ 16,710.72
106	\$ 20.35	\$ 613.86	\$ 7,492.16	\$ 191.88	\$ 5,459.64	\$ 1,750.00	\$ 20.55	\$ 619.84	\$ 7,565.74
58	\$ 20.88	\$ 3,322.28	\$ 2,823.08	\$ 191.88	\$ 8,413.08	\$ 1,750.00	\$ 21.62	\$ 3,440.32	\$ 2,922.92
144	\$ 31.82	\$ 5,063.24	\$ 4,301.96	\$ 635.44	\$ 24,872.04	\$ 1,750.00	\$ 32.30	\$ 5,139.68	\$ 4,366.96
135	\$ 20.73	\$ 3,298.62	\$ 2,802.80	\$ 191.88	\$ 9,609.60	\$ 1,750.00	\$ 21.47	\$ 3,443.40	\$ 2,902.64
136	\$ 21.14	\$ 3,363.62	\$ 2,858.18	\$ 191.88	\$ 7,065.96	\$ 1,750.00	\$ 22.32	\$ 3,551.60	\$ 3,017.56
64	\$ 25.85	\$ 4,113.46	\$ 3,494.92	\$ 635.44	\$ 24,655.32	\$ 1,750.00	\$ 26.24	\$ 4,175.34	\$ 3,547.70
21	\$ 16.96	\$ 2,698.54	\$ 2,292.94	\$ 191.88	\$ 5,831.76	\$ 1,750.00	\$ 17.92	\$ 2,851.42	\$ 2,422.68
113	\$ 20.07	\$ 605.28	\$ 7,388.94	\$ 191.88	\$ 4,710.60	\$ 1,750.00	\$ 20.25	\$ 610.74	\$ 7,455.24
142	\$ 10.17	\$ 1,011.40	\$ 859.30				\$ 10.42	\$ 1,036.10	\$ 880.62
114	\$ 16.50	\$ 1,272.44	\$ 1,081.08				\$ 16.50	\$ 1,272.44	\$ 1,081.08

Temporary/On-Call/Intermittent

149	\$ 18.84	\$ 70.98	\$ 867.10	Unknown what the rate increase/decrease will be for 2021.		Rate stays the same.	\$ 19.08	\$ 35.88	\$ 439.14
101	\$ 18.84	\$ 35.62	\$ 433.42				\$ 19.08	\$ 12.74	\$ 154.44
27	\$ 18.84	\$ 12.48	\$ 152.62				\$ 19.08	\$ 13.52	\$ 165.10
14	\$ 18.84	\$ 13.26	\$ 163.02				\$ 19.08	\$ 3.38	\$ 40.30
84	\$ 18.84	\$ 3.38	\$ 39.78				\$ 10.81	\$ 19.24	
67	\$ 10.81	\$ 19.24							

Totals

	\$ 399.70	\$ 34,200.92	\$ 59,415.20	\$ 3,633.24	\$ 112,677.84	\$ 19,250.00	\$ 389.39	\$ 35,117.68	\$ 60,065.20
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City of Menahga
***Expenditure Guideline©**

04/21/21 11:45 AM

Page 1

Current Period: March 2021

Administration

		2021	2021	March	Enc	2021	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL FUND							
Active	E 101-41400-101 Salaries	\$148,000.00	\$49,967.21	\$16,245.58	\$0.00	\$98,032.79	33.76%
Active	E 101-41400-102 Admin Salary In	-\$37,000.00	\$0.00	\$0.00	\$0.00	-\$37,000.00	0.00%
Active	E 101-41400-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41400-121 PERA	\$19,000.00	\$2,014.39	\$1,448.46	\$0.00	\$16,985.61	10.60%
Active	E 101-41400-122 Social Security	\$14,000.00	\$2,731.56	\$796.63	\$0.00	\$11,268.44	19.51%
Active	E 101-41400-128 Medicare	\$3,400.00	\$684.73	\$229.79	\$0.00	\$2,715.27	20.14%
Active	E 101-41400-131 Employer Paid H	\$33,000.00	\$12,262.10	\$6,395.07	\$0.00	\$20,737.90	37.16%
Active	E 101-41400-134 Employer Paid Lif	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 101-41400-135 Employer Paid An	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41400-200 Office Supplies	\$4,000.00	\$254.93	\$0.00	\$0.00	\$3,745.07	6.37%
Active	E 101-41400-210 Operating Supplie	\$1,000.00	\$3,261.97	\$1,485.87	\$0.00	-\$2,261.97	326.20%
Active	E 101-41400-220 Repair & Mainten	\$500.00	\$3.67	\$0.00	\$0.00	\$496.33	0.73%
Active	E 101-41400-305 Professional Serv	\$2,000.00	\$851.21	\$206.77	\$0.00	\$1,148.79	42.56%
Active	E 101-41400-313 Economic Develo	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-41400-321 Telephone/Fax	\$3,000.00	\$279.00	\$93.00	\$0.00	\$2,721.00	9.30%
Active	E 101-41400-322 Postage	\$500.00	\$62.55	\$1.80	\$0.00	\$437.45	12.51%
Active	E 101-41400-331 Travel & Confere	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-41400-350 Printing & Publish	\$4,500.00	\$2,287.01	\$183.75	\$0.00	\$2,212.99	50.82%
Active	E 101-41400-361 General Liability I	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 101-41400-367 Workers Compem	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 101-41400-430 Miscellaneous Ex	\$0.00	\$62.22	\$0.00	\$0.00	-\$62.22	0.00%
Active	E 101-41400-433 Dues and Subscri	\$1,000.00	\$725.00	\$0.00	\$0.00	\$275.00	72.50%
Active	E 101-41400-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41400-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41400-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GENERAL FUND		\$204,600.00	\$75,447.55	\$27,086.72	\$0.00	\$129,152.45	36.88%
Report Total		\$204,600.00	\$75,447.55	\$27,086.72	\$0.00	\$129,152.45	36.88%



TEAMSTERS GENERAL LOCAL UNION No. 346

Affiliated with the International Brotherhood of Teamsters

2802 West First Street • Duluth, MN 55806
218/628-1034 • Fax 218/628-0246
Email: local@teamsters346.com

Mailing Address
P.O. Box 16208
Duluth, MN 55816-0208

ZAK RADZAK
President
LES KUNDO
Vice President
JEFF OVESON
Recording Secretary
CHAD WARD
Business Agent/Trustee

RODERICK ALSTEAD
Secretary - Treasurer

Trustees
JON ELLEGARD

April 15, 2021

SENT VIA EMAIL AND REGULAR MAIL

Curt Kreklau Jr., City Administrator
City of Menahga
115 – 2nd Street NE
Menahga, MN 56464
Email: cmenahga@wcta.net

RE: Violation of Protected Concerted Activity

Dear Mr. Kreklau:

Recently, I was made aware the City Council of Menahga has directed you as the Administrator to seek out options to change how the City employees log in for duty. As the Teamster Local 346 Business Representative for City Staff this brings some concern. As you are aware while in collective bargaining seeking our first contract, we discussed the terms and conditions of employment for the city employees. Punching in for duty was a topic we discussed in great length, from when the day begins and ends, if the employees punch out for breaks or not, we also discussed the rounding to nearest quarter hour, tenth of the hour, etc. Also, discussed were disciplinary matters that could result if someone were to habitually be punching in late for work, or if they keep forgetting to punch in or out frequently. The reason I bring this all to your attention is to remind you and the current City Council we bargained this Contract in “good faith.”

I have these following questions if the City intends to utilize new technology with City issued cell phones to clock in and out.

1. Are all City employees going to be required to punch in and out via city issue cell phones?
2. Those Employees who do not have City issued phones will they be supplied with one?
3. Will they required to take the City issued phone home with them at the end of day?
4. Will they required to carry the City issued phone with them on their days off?
5. Who will responsible if the phone gets lost, damaged, or stolen?

Buy American

TEAMSTERS GENERAL LOCAL UNION No. 346: “Teamsters General, the northwestern portion of the state of Wisconsin, and the Northern Minnesota Counties of Cook, Lake, St. Louis, Carlton, Koochiching, Lake of the Woods, Itasca, Beltrami, Aitkin, Pine, Chisago, Crow Wing, Cass, Wadena, Otter Tail, Becker, Hubbard, Clearwater, Roseau and Pennington. Construction only in the following: Polk, Marshall, Kittson, Clay, Red Lake, Norman and Mahnomen. Pipeline: Minnesota, Wisconsin, North Dakota, South Dakota and Iowa (excluding Scott County).”

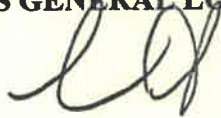
Kreklau
April 15, 2021
Page Two

As you can see, I have multiple questions on this matter and many more. I believe the City has changed terms and conditions of contract, and with that there could be an underlying labor charge here. This Local Union will require any changes to the employees working conditions be subjected to mandatory bargaining. If the City fails to recognize the Employees rights under PELRA to engage in concerted activity for the purpose of bargaining or protection, then you will leave us no alternatives but to proceed in accordance with the law.

Respectfully,

TEAMSTERS GENERAL LOCAL UNION NO. 346

Les Kundo
Vice President



LK:jl

cc: Tanya Edwards

Dictated but not read.



RECEIVED APR 16 2021

April 13, 2021

Mr. Curt Kreklau
City of Menahga
City Administrator
115 2nd Street Northeast
Menahga, MN 56464

sent via email only
cmenahga@wcta.net

IN RE: City of Menahga
Our File Numbers - 2019-6319 and 2020-6306

Dear Mr. Kreklau:

Our work for the City of Menahga has now been completed, and we will be closing our files. Enclosed please find the final billing statements for the above files. You will receive a link with our legal files and documents as requested. We wish to thank you for allowing us to work with you. If you have any questions, please feel free to call us at any time.

Sincerely,

A handwritten signature in black ink, appearing to be "KH" or similar initials, written over a horizontal line.

Kristi A. Hastings
MSBA Certified Labor and Employment Law Specialist
ATIXA Certified Civil Rights Investigator
k.hastings@pemplaw.com

klh

PEMBERTON LAW, P.L.L.P.
ATTORNEYS AT LAW 218-736-5493
110 NORTH MILL STREET
FERGUS FALLS, MN 56537

CITY OF MENAHGA
ATTN: CURT KREKLAU, CITY ADMIN.
115 2ND STREET N.E.
MENAHA, MN 56464

PAGE: 1
04/13/2021
20196319-000M
STATEMENT NO: 16

KAH GENERAL MATTERS
FED TAX NO 41-1992032

PREVIOUS BALANCE		\$ 462.50
04/13/2021	TOTAL LEGAL SERVICES	\$ 3,422.50
04/13//2021	TOTAL LEGAL EXP/ADVANCES	\$ 87.36
	TOTAL CURRENT WORK	\$ 3,509.86
	BALANCE DUE	\$ 3,972.36

A SERVICE CHARGE OF .50% PER MONTH WILL BE IMPOSED ON THE
UNPAID BALANCE IF NOT PAID IN FULL WITHIN 30 DAYS. THE APR IS
6.0%. MINIMUM SERVICE CHARGE IS \$1.00

PEMBERTON LAW, P.L.L.P.
ATTORNEYS AT LAW 218-736-5493
110 NORTH MILL STREET
FERGUS FALLS, MN 56537

CITY OF MENAUGA
ATTN: CURT KREKLAU, CITY ADMIN.
115 2ND STREET N.E.
MENAUGA, MN 56464

PAGE: 1
04/13/2021
20206306-000M
STATEMENT NO: 16

RDF GENERAL MATTERS
FED TAX NO 41-1992032

PREVIOUS BALANCE		\$ 1,700.50
04/13/2021	TOTAL LEGAL SERVICES	\$ 1,318.50
04/13//2021	TOTAL LEGAL EXP/ADVANCES	\$ 0.00
	TOTAL CURRENT WORK	\$ 1,318.50
03/12/2021	PAYMENT ON ACCOUNT – THANK YOU	-\$ 1,233.00
	BALANCE DUE	\$ 1,786.00

A SERVICE CHARGE OF .50% PER MONTH WILL BE IMPOSED ON THE
UNPAID BALANCE IF NOT PAID IN FULL WITHIN 30 DAYS. THE APR IS
6.0%. MINIMUM SERVICE CHARGE IS \$1.00

1

/ City of Menasha

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Showing 38 of 38

<input type="checkbox"/>	Name	Size
<input type="checkbox"/>	2019 Audit - Closed New	
<input type="checkbox"/>	2020 Audit New	
<input type="checkbox"/>	Reports New	
<input type="checkbox"/>	10100 cash accounts.pdf	1.72 MB
<input type="checkbox"/>	101_Audit GL FULL@.pdf	1.44 MB
<input type="checkbox"/>	2019 closing.pdf	635.63 KB
<input type="checkbox"/>	2019 fee schedule.pdf	235.74 KB
<input type="checkbox"/>	2019 GL.pdf	289.47 KB
<input type="checkbox"/>	2019_Journal Entries@.pdf	310.42 KB
<input type="checkbox"/>	2019_Trial Balance.xls	83.12 KB
<input type="checkbox"/>	2020 council.pdf	1.06 MB
<input type="checkbox"/>	750_Cash Balances .pdf	9.85 KB
<input type="checkbox"/>	88150@.pdf	1.17 MB
<input type="checkbox"/>	_All Accounts Trial Balance YTD@.xls	402.84 KB
<input type="checkbox"/>	_Budget YTD Rev-Exp@.xls	302.03 KB

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/ City of Menahga

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<input type="checkbox"/>	Name	Size
<input type="checkbox"/>	2019 Audit - Closed <small>New</small>	
<input type="checkbox"/>	881508.pdf	1.17 MB
<input type="checkbox"/>	_All Accounts Trial Balance YTD@.xls	402.84 KB
<input type="checkbox"/>	_Budget YTD Rev-Exp@.xls	302.03 KB

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/ City of Menahga / 2020 Audit

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<input type="checkbox"/>	Name	Size
<input type="checkbox"/>	Bank Statements and Reconciliations <small>New</small>	
<input type="checkbox"/>	Capital Assets	
<input type="checkbox"/>	Council Minutes	
<input type="checkbox"/>	Debt	
<input type="checkbox"/>	Inventory	
<input type="checkbox"/>	Payroll <small>New</small>	
<input type="checkbox"/>	Planning <small>New</small>	
<input type="checkbox"/>	Property Taxes	
<input type="checkbox"/>	Utility Billing	
<input type="checkbox"/>	2020 council meetings.pdf	4.37 MB
<input type="checkbox"/>	2020 fee schedule.pdf	247.51 KB
<input type="checkbox"/>	Bisum.Menahga.2020A.pdf	16.29 MB
<input type="checkbox"/>	cashinlieuoftaxes.pdf	28.64 KB
<input type="checkbox"/>	dec 2020 check detail register.pdf	622.48 KB
<input type="checkbox"/>	FD lease.pdf	2.92 MB

1
/ City of Menasha / 2020 Audit / Bank Statements and Reco...

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Showing 14 of 14

<input type="checkbox"/>	Name	Size
<input type="checkbox"/>	2019_Cash Balance Summary.pdf	9.11 KB ^
<input type="checkbox"/>	2020 #881441.pdf	1.24 MB
<input type="checkbox"/>	2020 #881490.pdf	1.30 MB
<input type="checkbox"/>	2020 #881508.pdf	818.17 KB
<input type="checkbox"/>	2020 #881516.pdf	1.30 MB
<input type="checkbox"/>	2020 #881532.pdf	1.29 MB
<input type="checkbox"/>	2020 #xx9880.pdf	85.71 KB
<input type="checkbox"/>	2020 Ameritrade #941-174880.pdf	3.50 MB
<input type="checkbox"/>	2020 Ameritrade #941-174881.pdf	2.65 MB
<input type="checkbox"/>	2020 Ameritrade #941-174898.pdf	6.93 MB
<input type="checkbox"/>	2020 ATM #298729.pdf	1.66 MB
<input type="checkbox"/>	2020 begin balance.pdf	63.14 KB
<input type="checkbox"/>	2020 MM and Investments.pdf	302.31 KB
<input type="checkbox"/>	Confirmation Summary.xlsx	17.96 KB

Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, April 8, 2021 3:51 PM
To: Curt Kreklau
Subject: RE: Electronic Copies of 2017 and 2018 Audits
Attachments: 2018 Audit Report.pdf; 2017 Audit Report.pdf

Good afternoon Curt,

Attached are 2018 and 2017 audit reports. Let us know if there are questions.

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, April 8, 2021 3:13 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Electronic Copies of 2017 and 2018 Audits

Good Afternoon Dean,

We're applying for potential funding of a new water tower. Could you please send me electronic copies of the 2017 and 2018 audits for Menahga? Thanks!

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Wednesday, March 31, 2021 10:29 AM
To: cmenahga@wcta.net; Tanya Edwards
Cc: Shannon Johannes
Subject: audit items

Good morning Curt and Tanya,

I have uploaded three docs to the portal (Audit Items Needed List, Confirmation Summary, and PERA Footnote Info). Please review the confirmation summary and let us know if it's accurate. We will send out the confirmations as soon as possible. Please upload items from the Items Needed List to the portal.

We would like the final 2020 trial balance by May, 2021 to give us ample time to get ready for audit fieldwork the week of May 17th.

Also, please forward the main bank account reconciliation as soon as possible so we can see that it ties into City books as of December 31, 2020.

Let us know if there are questions.

Thanks,

Dean

DEAN BIRKELAND, CPA | Principal
Tel: 218.739.3267 | Fax: 218.739.6066
2450 College Way | Fergus Falls, MN 56537
www.carlsonsv.com



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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Wednesday, March 31, 2021 9:56 AM
To: Elizabeth Olson
Cc: cmenahga@wcta.net; 'Durwin Tomperi'; Shannon Johannes
Subject: RE: 2020 Audit
Attachments: December 31, 2020 Cash Schedule....as of March 31, 2021.pdf; Sample register.pdf; Audit Items Needed List.xlsx

Good morning Mayor Olson,

Sorry for the delay in responding to your email. We have received some bank statements and check registers for 2020. Attached is a partially completed December 31, 2020 cash schedule (password for all docs is the local zip code). We have entered information that has been received. The amounts entered are highlighted in blue. We have also attached a sample register which accompanied the related December 31, 2020 bank statement/broker statement. Keep in mind we have not received a December 31, 2020 trial balance. It is assumed the register balance as of December 31, 2020 will agree with the trial balance. We have not received the main checking account reconciliation. That is the top 2/3 of the cash schedule attachment.

We have scheduled the audit for the week of May 17. We had not passed along our items needed list. It is attached. We will upload to the portal the items needed list along with a confirmation summary and PERA footnote information worksheet.

We would like the trial balance by May 1, 2021. We will need to upload the numbers to our software and complete our planning procedures before May 17, 2021. The confirmation summary uploaded to the portal should be reviewed as soon as possible so the confirmations can be sent out. Please let us know if the list is accurate so we can move forward with the confirmations. The items included on the items needed list can be uploaded to the portal as soon as possible.

It would be very helpful to see the main bank reconciliation as soon as possible. In addition to the reconciliation, we will need to see the December 31, 2020 main checking account book balances as well. As noted, that is the top 2/3 portion of the Cash Schedule. Most of our additional time last year was spent reconciling the main checking account.

Let us know if there are questions.

Thanks,

Dean

-----Original Message-----

From: Elizabeth Olson <Eolson@wcta.net>
Sent: Tuesday, March 30, 2021 3:26 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Cc: cmenahga@wcta.net; 'Durwin Tomperi' <durwin.tomperi@omegahardwoods.com>
Subject: 2020 Audit

Hi Dean:

At the Work Session Meeting last night, I reported that you had informed me that you had not received any type of audit documents, (including verification of the December 31, 2020 bank and investment reconciliation), from the City since you and the City had reviewed the opening 2020 balances in late February, 2021. I promised to share this information with Curtis, the City Clerk/Treasurer. It was further reported at the Council Meeting last night by the City Clerk/Treasurer, that you had not provided them with a time-line, which included a listing of what documents and information should be provided to you by the City, in order for you to complete the 2020 Audit for the City by the May 2021 date. Please verify this information. I am copying Curtis Kreklau, the City Clerk/Treasurer and the Vice-Mayor Durwin Tomperi with this e-mail. Please respond to all.

Thanks, Dean!

Liz Olson, Mayor

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Tuesday, March 23, 2021 12:01 PM
To: Curt Kreklau
Subject: RE: Menahga 2020 PFA Compliance

Hi Curt,

Thanks for the information. We will file accordingly.

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Tuesday, March 23, 2021 11:54 AM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: FW: Menahga 2020 PFA Compliance

Hi Dean,

I'm forwarding these as MaryJane requested. Please let me know if you need any further information.

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Schultz, MaryJane (PFA) <maryjane.schultz@state.mn.us>
Sent: Monday, January 25, 2021 4:54 PM
To: cmenahga@wcta.net
Subject: Menahga 2020 PFA Compliance

PLEASE FORWARD THIS EMAIL AND ATTACHMENTS TO YOUR AUDITOR.

Attached Doc	Format	Description	Response needed *
--------------	--------	-------------	-------------------

Cover Letter	PDF	Lists attached docs	n/a-informational only
Financial Reporting Requirements	PDF	Annual financial reporting requirements, and notes about potential federal single audit requirements. Request for updated user rates information (if you have outstanding loans)	See document Please provide updated water/sewer rates in whatever format you've historically used for MPFA.
Report on loans payable to the MPFA	PDF	PDF Includes table of activity and balances, plus each individual loan amortization schedule.	If you see any discrepancies from your records, please contact your loan officer.
Certification: Tax Compliance	Excel	Most outstanding loans will require this annual certification as part of MPFA's and it's borrowers compliance with Internal Revenue Service tax compliance regulations.	Return completed excel file by March 30, 2021.

*** Please send responses by email.**

Please note regarding February loan repayment due (if applicable): please use the invoice sent by PFA, not the attached loan schedules, to determine the amount due, because any loans still being disbursed may change after December 31 and prior to the repayment due date.

Thank you in advance for your assistance. Please don't hesitate to contact me if there are any questions about these compliance requirements or any other matters related to MPFA financial assistance agreements.

Regards,

Mary Jane Schultz | Senior Loan Officer

Minnesota Public Facilities Authority

1st National Bank Building

332 Minnesota St., Suite W820

St. Paul MN 55101

Direct: 651-259-7467

MaryJane.Schultz@state.mn.us

mn.gov/pfa



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sender immediately by return e-mail message and delete the original and all copies of the communication, along with any attachments hereto or links herein, from your system.

Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, February 25, 2021 7:54 AM
To: Curt Kreklau
Cc: Shannon Johannes
Subject: RE: Review of Audit Information
Attachments: Auditor vs City Cash Balance Difference.pdf; December 31, 2019 Auditor Cash and Investment Balances.pdf; December 31, 2019 City Cash and Investment Balances.pdf

Good morning Curt,

I matched up our December 31, 2019 cash and investment audited balances (pdf titled "December 31, 2019 Auditor Cash and Investment Balances") to the City cash and investment balances as of January 1, 2020 (pdf titled "December 31, 2019 City Cash and Investment Balances").

Everything match up well expect for the cash balance in fund 317. City book balance was negative \$40,353.15 and our audited balance was positive \$17,173.10. The difference is \$57,526.25. We had two audit entries (see pdf titled "Auditor vs City Cash Balance Difference) for the amount of the difference.

Please review adjustments 22 and 24 from last year's audit to see that those were posted correctly to December 31, 2019 City books.

Let us know if there are questions.

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Wednesday, February 24, 2021 2:23 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Review of Audit Information

Good Afternoon Dean,

We've sent the requested information over to the portal. Please let me know if there's anything else that you need. Thanks!

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Wednesday, February 24, 2021 7:53 AM
To: Curt Kreklau <cmenahga@wcta.net>
Subject: RE: Review of Audit Information

Good morning Curt,

Attached are some reports in connection with the December 31, 2019 cash and investment balances. Please note the following:

1. Client cash received Feb 23, 2021 pdf: This report appears to include cash balance as of January 31, 2020. It does not have a beginning balance column which would presumably be the December 31, 2019 balance. Could you run a similar report for December 2019?
2. Audit report cash and investment pdf: cash and investments amounts from 2019 report highlighted
3. Auditor December 31, 2019 cash and investment balances: Detail by fund of all cash and investment balances from our final audited trial balances. These numbers should agree with the December 31, 2019 balances.

If I have your December 31, 2019 balances, I can match up with our balances (3. Above).

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Tuesday, February 23, 2021 4:10 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Review of Audit Information

Hi Dean,

Thanks for the response.

We'll take the earliest date we can. We can accommodate the week of May 17th.

Thanks!

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557

C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Tuesday, February 23, 2021 2:53 PM
To: Curt Kreklau <cmegahga@wcta.net>
Subject: RE: Review of Audit Information

Hi Curt,

Thanks for the information and notice. I'll let you know if we need additional information once we get started with the information provided.

Would the week of May 17th work for the audit? We are trying to do most of our city audits remote, but may have a person onsite for a couple days, if necessary.

Thanks,

Dean

From: Curt Kreklau <cmegahga@wcta.net>
Sent: Tuesday, February 23, 2021 1:44 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Review of Audit Information

Hi Dean,

We've put our Opening Balances from January 1, 2020, Bank and Investment balances, along with other supporting materials into the portal. The Council has asked that you look at it and assess whether the information is complete and accurate. Also, what other materials would you like us to provide? Do you have an audit start date for Menahga?

Curt Kreklau, Jr.

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Wednesday, February 24, 2021 3:12 PM
To: Curt Kreklau
Subject: RE: Review of Audit Information

Great....thanks much Curt!

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Wednesday, February 24, 2021 2:23 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Review of Audit Information

Good Afternoon Dean,

We've sent the requested information over to the portal. Please let me know if there's anything else that you need. Thanks!

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

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From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Wednesday, February 24, 2021 7:53 AM
To: Curt Kreklau <cmenahga@wcta.net>
Subject: RE: Review of Audit Information

Good morning Curt,

Attached are some reports in connection with the December 31, 2019 cash and investment balances. Please note the following:

1. Client cash received Feb 23, 2021 pdf: This report appears to include cash balance as of January 31, 2020. It does not have a beginning balance column which would presumably be the December 31, 2019 balance. Could you run a similar report for December 2019?
2. Audit report cash and investment pdf: cash and investments amounts from 2019 report highlighted
3. Auditor December 31, 2019 cash and investment balances: Detail by fund of all cash and investment balances from our final audited trial balances. These numbers should agree with the December 31, 2019 balances.

If I have your December 31, 2019 balances, I can match up with our balances (3. Above).

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Tuesday, February 23, 2021 4:10 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Review of Audit Information

Hi Dean,

Thanks for the response.

We'll take the earliest date we can. We can accommodate the week of May 17th.

Thanks!

Curt Kreklau, Jr.

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To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Review of Audit Information

Hi Dean,

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Subject: RE: Review of Audit Information
Attachments: Client cash balances received Feb 23, 2021.pdf; Audit report cash and investments.pdf; Auditor December 31, 2019 cash and investment balances.pdf

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Subject: RE: Review of Audit Information

Hi Dean,

Thanks for the response.

We'll take the earliest date we can. We can accommodate the week of May 17th.

Thanks!

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Tuesday, February 23, 2021 4:14 PM
To: Curt Kreklau
Subject: RE: Review of Audit Information

Thanks Curt. We'll put it on the calendar.

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Tuesday, February 23, 2021 4:10 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Review of Audit Information

Hi Dean,

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We'll take the earliest date we can. We can accommodate the week of May 17th.

Thanks!

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, February 18, 2021 4:30 PM
To: Curt Kreklau
Subject: RE: Signature Page for Engagement Letter

Hi Curt,

Thanks for the document. I was going to respond this morning, but been one of those days!

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 18, 2021 8:32 AM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Signature Page for Engagement Letter

Good Morning Dean,

Please see the attached. Thanks!

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Monday, February 8, 2021 8:36 PM
To: Curt Kreklau
Subject: RE: Restricted Funds for Menahga
Attachments: Audit Engagement Letter.docx

Hi Curt,

Glad to hear the Council voted to retain our services. Attached is the engagement letter.

I believe the City can access funds available in the water fund. I would qualify as I'm not aware of how it could impact, if at all, the City's bond rating. Or if there are restrictions related to ratings agencies. I would suggest reviewing their recent correspondence and bonded debt agreements. There was just over \$240,000 of long-term debt in the water fund at the end of 2019.

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Monday, February 8, 2021 4:12 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: RE: Restricted Funds for Menahga

Hi Dean,

The Council voted last Thursday night to retain Carlson SV to conduct our 2020 audit. Could you please provide me with an engagement letter?

Also, my understanding is that the City would be able to access fund balance in our Water Fund to finance a new water tower. Does that sound correct? I've attached the balances in our Ameritrade accounts.

Please Advise,
Thanks!

Curt Kreklau, Jr.

City Administrator
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From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, February 4, 2021 2:42 PM
To: Curt Kreklau <cmenahga@wcta.net>
Subject: RE: Restricted Funds for Menahga

Hi Curt,

Attached are some restricted fund docs. Note the following:

- Restricted fund descriptions pdf: All restricted fund balances are equity accounts, not cash. Other than the General Fund, most of the governmental fund balance is restricted for the purpose of the fund (e.g. restricted fund balance). Generally the restricted fund balance is all assets minus all liabilities for the governmental fund (except General Fund).
- Restricted funds pdf: See highlighted balance on bottom. As noted, Fund Balance is composed of total assets minus total liabilities.
- Debt service and special revenue funds restricted fund balance pdf: Highlighted is all funds with restricted fund balance.

Again, special revenue funds are by nature restricted to the purpose they were set up for. For example, debt service funds are created to make debt payments. So the entire fund balance is usually restricted to pay debt.

Let me know if there are questions or if you would like to discuss.

Thanks,

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 1:24 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: FW: Restricted Funds for Menahga

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 1:00 PM
To: 'Curt Kreklau' <cmenahga@wcta.net>
Subject: RE: Restricted Funds for Menahga

Hi Dean,

Sorry, wrong attachment. Please see this attachment.

Curt Kreklau, Jr.

City Administrator
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C: 218-255-1280

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 12:53 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Restricted Funds for Menahga

Good Afternoon Dean,

I'm writing to ask for some help in determining our restricted funds breakdown. Attached is page 46 of our 2019 Audit, listing \$193,552 for Capital Projects, and \$554,058 for Debt Repayment. I'm trying to determine which of our invested funds are available for use on a new water tower. Our Water Fund in Ameritrade seems to me to be available for a water project, but I need some guidance, if you can provide some insight?

Curt Kreklau, Jr.

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, February 4, 2021 2:42 PM
To: Curt Kreklau
Subject: RE: Restricted Funds for Menahga
Attachments: restricted funds.pdf; restricted fund descriptions.pdf; debt service funds restricted fund balance.pdf; special revenue restricted fund balance.pdf; restricted funds.pdf

Hi Curt,

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City Administrator
O: 218-564-4557

C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 12:53 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: Restricted Funds for Menahga

Good Afternoon Dean,

I'm writing to ask for some help in determining our restricted funds breakdown. Attached is page 46 of our 2019 Audit, listing \$193,552 for Capital Projects, and \$554,058 for Debt Repayment. I'm trying to determine which of our invested funds are available for use on a new water tower. Our Water Fund in Ameritrade seems to me to be available for a water project, but I need some guidance, if you can provide some insight?

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

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Curt Kreklau

From: Dean Birkeland <deanb@carlsonsv.com>
Sent: Thursday, February 4, 2021 2:10 PM
To: Curt Kreklau
Subject: RE: Restricted Funds for Menahga

Thanks Curt. That one I understand!

Dean

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 1:24 PM
To: Dean Birkeland <deanb@carlsonsv.com>
Subject: FW: Restricted Funds for Menahga

From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, February 4, 2021 1:00 PM
To: 'Curt Kreklau' <cmenahga@wcta.net>
Subject: RE: Restricted Funds for Menahga

Hi Dean,

Sorry, wrong attachment. Please see this attachment.

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
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Accounts

City of Manalga

HOME

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Bank Statements

General Ledgers

Legal Hold Files

ACTIONS	STATUS	TYPE	FILE NAME	CREATED DATE	FILE EXPIRATION DATE	ALL CONTACT ACC...
<input type="checkbox"/>	<input type="checkbox"/>		Bank Statements	2021-03-10 19:49:45	2022-03-10 19:49:45	true
<input type="checkbox"/>	<input type="checkbox"/>		December Checks.pdf	2021-04-02 15:51:15	2022-04-02 15:51:15	true
<input type="checkbox"/>	<input type="checkbox"/>		December Deposit Photocopies.pdf	2021-03-23 19:14:46	2022-03-23 19:14:46	true
<input type="checkbox"/>	<input type="checkbox"/>		General Ledgers	2021-03-10 19:49:57	2022-03-10 19:49:57	true
<input type="checkbox"/>	<input type="checkbox"/>		January Checks.pdf	2021-04-02 15:51:21	2022-04-02 15:51:21	true
<input type="checkbox"/>	<input type="checkbox"/>		January Deposit Photocopies.pdf	2021-03-23 19:14:51	2022-03-23 19:14:51	true
<input type="checkbox"/>	<input type="checkbox"/>		Nov Deposit Photocopies.pdf	2021-03-23 19:14:54	2022-03-23 19:14:54	true
<input type="checkbox"/>	<input type="checkbox"/>		November Checks.pdf	2021-04-02 15:51:25	2022-04-02 15:51:25	true

Curt Kreklau

From: Chase Davis <cdavis@eidebailly.com>
Sent: Friday, April 9, 2021 10:29 AM
To: Curt Kreklau
Subject: Reconciliation

Hello Curt,

Thank you for the phone call today. During our conversation you had mentioned that you could get the accounts to reconcile. Would you please provide any reconciliations that you may have completed for December 2020?

Thank you,

Chase Davis

Associate • Fraud & Forensic Advisory Services
Eide Bailly LLP
4310 17th Ave. S.
Fargo, ND 58103-3339

T 701.239.8683

F 701.239.8600

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Curt Kreklau

From: Chase Davis <cdavis@eidebailly.com>
Sent: Thursday, April 8, 2021 10:15 AM
To: Curt Kreklau
Cc: Depclerk@wcta.net
Subject: RE: City of Menahga Work

Hi Curt, let's do 10 AM tomorrow. I will send out a Microsoft Teams meeting invite, that way I can share my screen which will help facilitate our conversation.

Thank you,

Chase Davis

Associate • Fraud & Forensic Advisory Services
Fargo, ND

 701.239.8683

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, April 8, 2021 10:11 AM
To: Chase Davis <cdavis@eidebailly.com>
Cc: Depclerk@wcta.net
Subject: RE: City of Menahga Work

Hi Chase,

Could we set something up between 10:00 – 12:00 tomorrow?

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Chase Davis <cdavis@eidebailly.com>
Sent: Thursday, April 8, 2021 10:03 AM
To: Curt Kreklau <cmengahga@wcta.net>
Cc: Depclerk@wcta.net
Subject: City of Menahga Work

Hello Curt,

Thank you for getting those deposit images for us. Would you have time sometime tomorrow or early next week for a call?

We have some questions regarding the processes for depositing checks and cash at the bank, as well as how they are entered into the accounting system.

Thank you,

Chase Davis

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Cc: Depclerk@wcta.net
Subject: City of Menahga Work

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Curt Kreklau

From: Chase Davis <cdavis@eidebailly.com>
Sent: Tuesday, March 30, 2021 12:17 PM
To: Curt Kreklau
Cc: 'Tanya Edwards'
Subject: RE: Document Request

Thank you Curt.

Best,

Chase Davis

Associate • Fraud & Forensic Advisory Services
Fargo, ND

T 701.239.8683

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Tuesday, March 30, 2021 11:50 AM
To: Chase Davis <cdavis@eidebailly.com>
Cc: 'Tanya Edwards' <Depclerk@wcta.net>
Subject: RE: Document Request

Good Morning Chase,

We are working on getting copies of the deposited checks.

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Chase Davis <cdavis@eidebailly.com>
Sent: Monday, March 22, 2021 4:25 PM
To: Curt Kreklau <cmenahga@wcta.net>
Cc: 'Tanya Edwards' <Depclerk@wcta.net>
Subject: RE: Document Request

Hi Curt,

The bank statements we received do have the check images and the deposit slips, but the deposited checks are not on the statements. Some of the deposits include around 50+ checks, and it would be beneficial to get the checks that were deposited into the accounts in addition to the deposit slips. The bank usually has this information on hand and can be requested if you do not already have copies of the deposited checks.

Please let me know if you have any additional questions.

Thanks!

Chase Davis

Associate • Fraud & Forensic Advisory Services
Fargo, ND

T 701.239.8683

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Monday, March 22, 2021 4:21 PM
To: Chase Davis <cdavis@eidebailly.com>
Cc: 'Tanya Edwards' <Depclerk@wcta.net>
Subject: RE: Document Request

Hi Chase,

No worries! The bank statements we sent have the images of the checks and deposits attached. Let me know if you don't have everything that you need.

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
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Sent: Monday, March 22, 2021 3:52 PM
To: Curt Kreklau <cmegahga@wcta.net>
Cc: Tanya Edwards <Depclerk@wcta.net>
Subject: RE: Document Request

Hi Kurt,

My apologies, Curt. I wrote the wrong years. We are requesting November & December of 2020 and January of 2021.

Thank you for clarifying.

Chase Davis

Associate • Fraud & Forensic Advisory Services
Fargo, ND

T 701.239.8683

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From: Curt Kreklau <cmegahga@wcta.net>
Sent: Monday, March 22, 2021 3:46 PM
To: Chase Davis <cdavis@eidebailly.com>
Cc: Tanya Edwards <Depclerk@wcta.net>
Subject: RE: Document Request

Good Afternoon Chase,

Are you requesting November and December 2019 and January 2020, or November and December 2020 and January 2021? I thought that was what you were reconciling. Please advise.

Curt Kreklau, Jr.

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O: 218-564-4557

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From: Chase Davis <cdavis@eidebailly.com>
Sent: Monday, March 22, 2021 1:25 PM
To: Curt Kreklau <cmegahga@wcta.net>
Cc: Liz Olson <lizolson@wcta.net>; Brett Johnson <bjohnson@eidebailly.com>
Subject: Document Request

Good afternoon Curt,

We are working on the reconciliation, and will need some additional documents. Would you be able to provide us with images of the deposited items (checks, money orders, etc.) for all of the deposits in the General Fund account for November 1, 2019 through January 31, 2020?

Please let us know if you have any questions or concerns.

Thank you,

Chase Davis

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Chase Davis

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As of **Monday, June 29**, we are beginning to reopen our physical office locations as state guidelines allow. Many will continue to work remotely, and we will not be meeting clients in-office at this time, but we will continue to stay connected and keep you informed.

Visit our [COVID-19 Resource Page](#) for ongoing insights and updates.

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Curt Kreklau

From: Chase Davis <cdavis@eidebailly.com>
Sent: Thursday, March 18, 2021 2:21 PM
To: Curt Kreklau
Subject: RE: Cash Reconciliation

Thank you Curt,

I sent you a Microsoft Teams meeting. Talk to you soon.

Thanks,

Chase Davis

Associate • Fraud & Forensic Advisory Services
Fargo, ND

T 701.239.8683

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From: Curt Kreklau <cmenahga@wcta.net>
Sent: Thursday, March 18, 2021 1:53 PM
To: Chase Davis <cdavis@eidebailly.com>
Subject: RE: Cash Reconciliation

Good Afternoon Chase,

10:30 would work well.

Curt Kreklau, Jr.

City Administrator
O: 218-564-4557
C: 218-255-1280

City of Menahga
115 2nd Street Northeast Menahga, MN 56464
www.cityofmenahga.com

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From: Chase Davis <cdavis@eidebailly.com>
Sent: Thursday, March 18, 2021 1:14 PM
To: cmengahga@wcta.net
Subject: Cash Reconciliation

Hi Curt,

Would you be open for a quick call sometime tomorrow between 8 AM to 9 AM, 10 AM to 12 PM, or 1 PM to 5 PM? I have a few questions regarding the general ledgers.

Thank you,

Chase Davis

Associate • Fraud & Forensic Advisory Services
Eide Bailly LLP
4310 17th Ave. S.
Fargo, ND 58103-3339

T 701.239.8683

F 701.239.8600

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Curt Kreklau

Subject: City of Menahga/Eide Bailly
Location: Microsoft Teams Meeting

Start: Fri 3/19/2021 10:30 AM
End: Fri 3/19/2021 11:00 AM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Chase Davis

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 701-237-1747,,291022658#](#) United States, Fargo
[\(888\) 995-1468,,291022658#](#) United States (Toll-free)

Phone Conference ID: 291 022 658#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

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Curt Kreklau

From: Chase Davis <cdavis@eidebailly.com>
Sent: Thursday, March 18, 2021 1:14 PM
To: cmenahga@wcta.net
Subject: Cash Reconciliation

Hi Curt,

Would you be open for a quick call sometime tomorrow between 8 AM to 9 AM, 10 AM to 12 PM, or 1 PM to 5 PM? I have a few questions regarding the general ledgers.

Thank you,

Chase Davis

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Curt Kreklau

From: Brett Johnson <bjohnson@eidebailly.com>
Sent: Wednesday, March 10, 2021 9:31 AM
To: Curt Kreklau
Cc: Chase Davis
Subject: Cash Reconciliation

Hi Curt,

Thank you for signing the engagement letter. I would like to set up a quick call to discuss what we will need. We have availability any time today or tomorrow afternoon. Let me know if there is a time that works best for you.

Thank you!

Brett A. Johnson, CPA

Senior Manager
Eide Bailly LLP
4310 17th Ave. S.
P.O. Box 2545
Fargo, ND 58103-3339

T 701.239.8673

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Curt Kreklau

From: Brett Johnson <bjohnson@eidebailly.com>
Sent: Thursday, March 11, 2021 9:20 AM
To: Curt Kreklau
Cc: Chase Davis
Subject: General Ledger Information

Hi Curt,

For the general ledger information, we will need the entire ledger. So detail of all journal entries made. The more detail, the better.

The files may get large, but we are used to that. Let me know if you have any questions.

Thank you!

Brett A. Johnson, CPA

Senior Manager
Eide Bailly LLP
4310 17th Ave. S.
P.O. Box 2545
Fargo, ND 58103-3339

T 701.239.8673

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Curt Kreklau

From: Jeanne Vogt <jvogt@ehlers-inc.com>
Sent: Wednesday, April 14, 2021 12:42 PM
To: Curt Kreklau
Cc: Todd Hagen
Subject: RE: Proposal for a Debt Study

Hi Curt,

Does this help? I can also be available via Zoom (or other virtual platform) during the meeting to answer questions, if that would be helpful. Below is brief synopsis of how all this transpired.

Back on March 25, 2021, I received a request from the City to assist with the completion of an audit form from the nursing home auditors as it relates to the debt service paid in 2020 on their two outstanding bond issues. I asked for, and received, the detailed information needed to complete the request. As part of my review of the general ledger, I noticed some of the debt service funds had negative cash balances while others had very large cash balances. Below are the balances from the City's G/L as of 12/31/2020 (prior to the 2020 audit):

- Fund 304 – 2012A Fire Truck: (\$108,910.26)
- Fund 307 – Water / Sewer Debt: \$204,101.21
- Fund 310 – 1998 Nursing Home Debt: \$610,081.61
- Fund 311 – 2003 Improvement Debt: \$670.01
- Fund 312 – 2004 Improvement Debt: \$3,744.30
- Fund 313 – 2006 Utility/Street Impr.: (\$170,713.81)
- Fund 315 – 2009 Improvement Debt: \$566.51
- Fund 316 – 2013 Street/Utility Impr.: \$213,262.68
- Fund 317 – 2015B Impr. Refunding: (\$61,910.03)

As a rule of thumb, the balances as of December 31st each year should be enough to make the debt service payments due on February 1st of the following year. That doesn't appear to be the case for any of the funds. Insufficient funds means the dollars have to come from somewhere else. On the flip side, too much money is no longer "bona fide" and can result in arbitrage concerns. And since all monies in debt services funds are legally restricted, it is important to have accurate balances each year.

I also discussed with staff about how to code the revenues that come in from the County (3x a year) along with the semi-annual debt service payments. I know staff is not confident with the current cash balances in the funds and how to code the revenues and expenditures. I reviewed the City's annual audits back to 2014, and this appears to be an ongoing issue.

The goal of the debt study is to not only ensure each debt service fund has the appropriate cash balances going forward, but to also provide staff with the knowledge they need so they are confident moving forward without our assistance. This should also make other processes like your annual audit, arbitrage calculations, etc. more efficient and cost effective as well. We will also look for refunding opportunities where available and see if any debt levies can be reduced, thus lowering your overall property tax levy.

Let me know if you have any questions or if I can be of further assistance.

Thanks,
Jeanne

City of Menahga

***Check Reconciliation@
GENERAL CHECKING**

10100 GEN CHECK

March 2021

Account Summary

Beginning Balance on 3/1/2021	\$784,152.59
+ Receipts/Deposits	\$2,865,309.06
- Payments (Checks and Withdrawals)	\$3,067,407.67
Ending Balance as of 3/31/2021	\$592,053.98

Cleared	\$592,053.98
Statement	\$592,053.98
Difference	\$0.00

Check Book Balance

Active 101-10100 GENERAL FUND	\$769,414.74
Active 220-10100 Fire Department	\$0.00
Active 225-10100 SAFE ROUTES TO SCHOOL	-\$3,291.50
Active 226-10100 ECONOMIC DEV REVOLVING LN FD	\$45,074.76
Active 228-10100 TIF DISTRICT PEDRO	\$17,749.25
Active 231-10100 TIF DISTRICT C STORE	\$0.00
Active 232-10100 TIF DISTRICT COTTAGE HOUSE	\$0.00
Active 233-10100 TIF DISTRICT 1-6 PLEASANT PINE	\$6,890.58
Active 235-10100 Learning Center	\$0.00
Active 303-10100 1990 CITY HALL DEBT FUND	\$411.64
Active 304-10100 2012A FIRE TRUCK	-\$108,910.26
Active 307-10100 WATER SEWER DEBT	\$103,013.82
Active 310-10100 1998 NURSING HOME DEBT FUND	\$931,633.74
Active 311-10100 2003 IMPROVEMENT DEBT FUND	\$670.01
Active 312-10100 2004 IMPROVEMENT DEBT FUND	\$3,856.50
Active 313-10100 2006 UTILITY/STREET IMPROV	-\$170,713.81
Active 314-10100 SPECIAL PROJECT DEBT FUND	\$0.00
Active 315-10100 2009 GO IMPROVEMENT	\$569.78
Active 316-10100 2013 STREET & UTILITY IMPROVEM	\$226,872.13
Active 317-10100 2015B Imp. Refunding GO Bond	-\$4,124.08
Active 404-10100 2009 CSAH 21	-\$23,025.91
Active 406-10100 CAPITAL PROJECTS-EQUIPMENT	\$4,683.84
Active 412-10100 DNR CITY PARK PROJECT	\$0.00
Active 413-10100 2013 STREET & UTILITY IMP CONS	\$0.00
Active 414-10100 2017 N.H. CONST-CAPITAL PROJ	-\$347,775.82
Active 415-10100 2020a Bond	\$4,696.80
Active 601-10100 WATER FUND	\$448,275.10
Active 602-10100 SEWER FUND	\$304,570.15
Active 607-10100 CEMETERY FUND	\$49,081.88
Active 609-10100 MUNICIPAL LIQUOR FUND	\$76,810.11
Active 750-10100 PAYROLL CLEARING FUND	\$229,174.81
Active 755-10100 GET HOOKED ON FISHING	\$5,056.21
Active 760-10100 SOUNDS OF SPIRIT LAKE	\$13,666.25
Active 765-10100 BRE PROJECTS	\$4,672.00
Active 770-10100 Frisbee Golf	-\$373.36
Active 999-10100 Covid 19-	-\$34,233.36



April 7, 2021

Curtis Kreklau, City Administrator
City of Menahga
115 2nd Street NE
Menahga, MN 56464

RE: Proposal for a Debt Study

Dear Curt,

On behalf of Ehlers, I am pleased to present this proposal to prepare a customized Debt Study for Menahga. We are deeply appreciative of our relationship with the City and hope that our past efforts and this proposal demonstrate our team's collective qualifications – and surpass your expectations for quality and value.

We understand the City is seeking a thorough review of its outstanding debt service funds to determine correct fund balances, future repayment sources and to have a transparent and easy-to-administer means of tracking which revenues are pledged to which debt. Ehlers can assist the City by undertaking a Debt Study.

The Debt Study will be a single, comprehensive document that:

- Includes an historical review of each debt service fund to determine correct ending fund balances
- Provides cash flow projections for each fund and identifies the repayment sources pledged to that debt
- Lists outstanding special assessments and calculates future special assessment revenue
- Determines the future debt levies needed to pay debt service after taking into consideration the utility revenues and special assessments

Each outstanding bond issue will be analyzed, and summary information will be provided for budgeting purposes, as well as written guidance for coding of tax settlements and bi-annual debt service payments for each bond issue for staff.

We propose to include all the City's outstanding bond issues:

Improvement Bonds	Equipment Certificates	Nursing Home Bonds	Utility Bonds
2013A	2012A	2012A	2015 DRWF
2013B		2017A	2015A
2015B			
2020A			

Project Team

The Project Manager for the Debt Study will be Todd Hagen assisted by Jeanne Vogt. Todd will attend the Council meetings and oversee the project. Both Todd and Jeanne will attend virtual meetings with the City staff. Jeanne will complete the numerical analysis.

Todd has been a municipal advisor with Ehlers for 20 years and has worked with the City for well over a decade. His institutional knowledge of the City provides a unique perspective when it comes to municipal finance and the issuing/refunding of debt.

Jeanne is a former city finance director and has over 12 years of public service experience at both the city and county levels. Her background provides staff with the opportunity to ask questions related to the financial issues facing local governments today. She has been completing the City's annual TIF reports since 2015 and currently completes the Outstanding Indebtedness Report that is sent to the County each year.

Proposed Cost and Schedule

Ehlers will perform the Debt Study for the cost of \$7,000. As the project unfolds, Ehlers will invoice monthly for work completed in the prior month with descriptions of project activities and the time expended. Ehlers is committed to delivering, and showing, value in our work. Additional work outside of the scope outlined above will be billed at the hourly rate of \$255.

The Debt Study can typically be completed within six weeks.

We appreciate your consideration of our proposal and look forward to further discussing how Ehlers can help the City manage its outstanding debt.

Respectfully submitted,



Todd Hagen
Senior Municipal Advisor



April 9, 2021

First National Insurance Agency

Covered Party: City of Menahga

Effective Date: 7/7/2021

RENEWAL PREMIUM SUMMARY
Common Coverages

Coverage		Deductible	Premium
• Property	\$	500.	\$27,825.
• Mobile Property		500.	1,948.
• Municipal Liability		500.	36,724.
• Automobile Liability		500.	3,613.
• UM/UIM \$200,000 all owned autos		500.	Included.
• Basic Economic Loss Benefits (PIP) all owned autos		500.	Included.
• Automobile Physical Damage		500.	5,299.
• Crime		250.	Included.
• Petrofund		NA.	Included.
• Defense Cost Reimbursement		NA.	Included.

Auto Experience Mod: 1.05
Municipal Liability Experience Mod: 1.080

The modifiers are calculated with a formula which compares the city's actual loss history with the amount of losses that would be expected for a city of that size if the city were a perfectly average LMCIT member. If the city's losses and expenses are better than average the city receives a premium credit. If the city's losses and expenses are worse than average, the city receives a premium debit.

Optional Coverages

Coverage		Deductible	Premium
• Bond	\$ 500,000.	500.	1,516.
• Equipment Breakdown		500.	1,934.
• Excess Liability Limit:	\$	NA.	Not Covered.
• Liquor Liability Limit:	\$	NA.	Not Covered.
• Fireworks			Not Covered.
• No Fault Sewer Back Up Limit:	\$		Not Covered.
• Airport Liability			Not Covered.
		TOTAL:	\$78,859.

DO NOT PAY UNTIL YOU RECEIVE INVOICES

TORT LIMIT: \$500,000/\$1,500,000

LEAGUE OF MINNESOTA CITIES
INSURANCE TRUST

145 UNIVERSITY AVE. WEST PHONE: (651) 281-1200 FAX: (651) 281-1298
ST. PAUL, MN 55103-2044 TOLL FREE: (800) 925-1122 WEB: WWW.LMC.ORG

City of Menahga
 CMC 1003496-5
 Premium \$78,859

Auto	Coverage	Actual Exposure	Limit	Deductible	Premium
	Liability		500,000/1,500,000	500	\$3,540.00
	Physical Damage			500	\$5,299.00
	Hired & Non-Owned		500,000/1,500,000		\$73.00
	Total for Auto				\$8,912.00
VEHICLE 1 - 1995 FORD LT80000 {9637}					
	Liability			500	\$47.00
	Physical Damage			500	\$180.00
	Total for VEHICLE 1 - 1995 FORD LT80000 {9637}				\$227.00
VEHICLE 2 - 2000 FORD RANGER PU {2492}					
	Liability			500	\$121.00
	Physical Damage			500	\$71.00
	Total for VEHICLE 2 - 2000 FORD RANGER PU {2492}				\$192.00
VEHICLE 3 - 2009 FORD CROWN VIC {2049}					
	Liability			500	\$70.00
	Total for VEHICLE 3 - 2009 FORD CROWN VIC {2049}				\$70.00
VEHICLE 4 - 2006 FORD F350 PICKUP {0059}					
	Liability			500	\$47.00
	Physical Damage			500	\$116.00
	Total for VEHICLE 4 - 2006 FORD F350 PICKUP {0059}				\$163.00
VEHICLE 5 - 2011 FREIGHTLINER TANKER {2916}					
	Liability			500	\$47.00
	Physical Damage			500	\$274.00

Total for VEHICLE 12 - 2015 H & H RS1212015 {8990}			\$10.00
VEHICLE 13 - 1998 ABU TRAILER {6448}			
Physical Damage	500		\$10.00
Total for VEHICLE 13 - 1998 ABU TRAILER {6448}			\$10.00
VEHICLE 14 - 2008 ERCOA PONTOONTLR {2196}			
Physical Damage	500		\$10.00
Total for VEHICLE 14 - 2008 ERCOA PONTOONTLR {2196}			\$10.00
VEHICLE 15 - 2010 FABRIQUE CARRY ON {1544}			
Physical Damage	500		\$10.00
Total for VEHICLE 15 - 2010 FABRIQUE CARRY ON {1544}			\$10.00
VEHICLE 16 - 2018 FORD EXPLORER {7988}			
Liability	500		\$506.00
Physical Damage	500		\$817.00
Total for VEHICLE 16 - 2018 FORD EXPLORER {7988}			\$1,323.00
VEHICLE 17 - 2019 DODGE 4500 4X4 PLOW TRUCK {4039}			
Liability	500		\$121.00
Physical Damage	500		\$194.00
Total for VEHICLE 17 - 2019 DODGE 4500 4X4 PLOW TRUCK {4039}			\$315.00
VEHICLE 18 - 2006 FREIGHTLINER M2 106 SNOW PLOW {1888}			
Liability	500		\$311.00
Physical Damage	500		\$131.00
Total for VEHICLE 18 - 2006 FREIGHTLINER M2 106 SNOW PLOW {1888}			\$442.00
VEHICLE 19 - 2020 CHEVROLET TAHOE POLICE {1GNSKDEC4LR290333}			
Liability	500		\$506.00
Physical Damage	500		\$823.00
Total for VEHICLE 19 - 2020 CHEVROLET TAHOE POLICE {1GNSKDEC4LR290333}			\$1,329.00

LOCATION 3 - 113 2ND ST. NE, Menahga, MN 56464 - WATER TOWER				
Building	768,345	500		\$433.00
Total for LOCATION 3 - 113 2ND ST. NE, Menahga, MN 56464 - WATER TOWER				\$433.00
LOCATION 4 - 23 2ND ST. NE, Menahga, MN 56464 - WATER TREATMENT PLANT				
Building	1,179,995	500		\$665.00
Contents	544,401	500		\$370.00
Total for LOCATION 4 - 23 2ND ST. NE, Menahga, MN 56464 - WATER TREATMENT				\$1,035.00
LOCATION 5 - 120 1ST ST. NE, Menahga, MN 56464 - HEAD START BUILDING				
Building	284,798	500		\$1,594.00
Contents	7,500	500		\$71.00
Total for LOCATION 5 - 120 1ST ST. NE, Menahga, MN 56464 - HEAD START BUILD				\$1,665.00
LOCATION 6 - 121 2ND STREET NE, Menahga, MN 56464 - EQUIPMENT SHOP & GARAGE				
Building	313,102	500		\$1,224.00
Contents	84,800	500		\$507.00
Total for LOCATION 6 - 121 2ND STREET NE, Menahga, MN 56464 - EQUIPMENT S				\$1,731.00
LOCATION 7 - NEAR CITY BEACH, Menahga, MN 56464 - LIFT STATION				
Building	99,581	500		\$56.00
Contents	28,800	500		\$20.00
Total for LOCATION 7 - NEAR CITY BEACH, Menahga, MN 56464 - LIFT STATION				\$76.00
LOCATION 8 - 113 2ND STREET NE, Menahga, MN 56464 - PUMP HOUSE				
Building	28,924	500		\$25.00
Contents	60,700	500		\$64.00
Total for LOCATION 8 - 113 2ND STREET NE, Menahga, MN 56464 - PUMP HOUSE				\$89.00
LOCATION 9 - 1ST ST NE, Menahga, MN 56464 - LIFT STATION				
Building	90,388	500		\$51.00
Contents	23,500	500		\$16.00
Total for LOCATION 9 - 1ST ST NE, Menahga, MN 56464 - LIFT STATION				\$67.00

LOCATION 17 - 35599 139TH AVE, Menahga, MN 56464 - WWT PONDS				
Building	4,436,115	500		\$3,906.00
Contents	155,132	500		\$165.00
Total for LOCATION 17 - 35599 139TH AVE, Menahga, MN 56464 - WWT PONDS				\$4,071.00
LOCATION 18 - 825 ASPEN AVE. SW (CITY PARK), Menahga, MN 56464 - PICNIC SHELTER				
Building	50,410	500		\$932.00
Total for LOCATION 18 - 825 ASPEN AVE. SW (CITY PARK), Menahga, MN 56464 - I				\$932.00
LOCATION 19 - 10TH ST. SE, ELM AVE SE, Menahga, MN 56464 - LIFT STATION				
Building	103,093	500		\$58.00
Contents	53,000	500		\$36.00
Total for LOCATION 19 - 10TH ST. SE, ELM AVE SE, Menahga, MN 56464 - LIFT STA				\$94.00
LOCATION 20 - 11TH ST SE FERN AVE SE, Menahga, MN 56464 - LIFT STATION				
Building	54,336	500		\$31.00
Contents	57,670	500		\$39.00
Total for LOCATION 20 - 11TH ST SE FERN AVE SE, Menahga, MN 56464 - LIFT STA				\$70.00
LOCATION 21 - LOT 1, BLOCK 1, GN PARK ADDITION, Menahga, MN 56464 - VARIOUS				
Property in the Open	3,732	500		\$41.00
Total for LOCATION 21 - LOT 1, BLOCK 1, GN PARK ADDITION, Menahga, MN 5646				\$41.00
LOCATION 22 - CITY BEACH, Menahga, MN 56464 - RESTROOM				
Building	160,941	500		\$2,082.00
Total for LOCATION 22 - CITY BEACH, Menahga, MN 56464 - RESTROOM				\$2,082.00
LOCATION 23 - CITY BEACH, Menahga, MN 56464 - CITY BEACH				
Property in the Open	47,461	500		\$527.00
Total for LOCATION 23 - CITY BEACH, Menahga, MN 56464 - CITY BEACH				\$527.00
LOCATION 24 - 119 2ND ST. NE, Menahga, MN 56464 - LIONS BUILDING				
Building	117,142	500		\$656.00
Total for LOCATION 24 - 119 2ND ST. NE, Menahga, MN 56464 - LIONS BUILDING				\$656.00

Police	3	500	\$7,292.00
Sewer E&O	567	500	\$1,548.00

FIRST NATIONAL INSURANCE AGENCY
A division of Community First Bank
P. O. BOX 250
MENAHGA, MN 56464
PHONE 218-564-5500
FAX 218-564-6500
E MAIL fna@communityfirstbankmn.com

2021 CITY OF MENAHGA INSURANCE QUOTE
MINNESOTA LEAGUE OF CITIES INSURANCE TRUST

POLICY DATES- JULY 7, 2021 TO JULY 7, 2022

NOTES

An Excess Umbrella is highly recommended. LMCIT provides a standard \$1,500,000 liability limit to match the statutory limit. However, there are a number of ways in which that coverage could turn out not to be enough: federal civil rights suits, liability assumed by contract, inverse condemnation liability for land use claims, the possibility of the caps being found invalid and exhaustion of annual aggregate limits. In light of these various ways cities can be exposed to liability beyond the statutory limits, you should consider purchasing this umbrella. LMCIT makes available up to \$5,000,000 additional limits.

Property in the open is another area which we recommend you add coverage. It is considered a "catch all" category. This would be for all the other incidental items that you have such as hydrants, signs, flag poles, fences, sirens, street lights, utility poles, wires, statues, benches, garbage cans, etc. This could be a big issue if a storm hits the city.

LMCIT also has coverage available called "No Fault Sewer Backup". This is available if you do additional paperwork documenting your procedures in this department. You have completed the paperwork but did not qualify for the coverage at this time. We can try for this again if you wish.

You should be listed as "Additional Insured" on the Menahga First Responders Liability policy for use of the Ambulance.

PROPERTY COVERAGES

	LAST YEAR	THIS YEAR
1. LIQUOR STORE- CONTENTS-	\$ 688,738	\$ 711,466
	\$ 173,010	\$ 173,010
2. FIRE AND CITY HALL- CONTENTS-	\$ 1,289,900	\$ 1,332,467
	\$ 233,545	\$ 233,545
3. WATER TOWER-	\$ 743,800	\$ 768,345
4. WATER TREATMENT PLANT- CONTENTS-	\$1,142,299	\$ 1,179,995
	\$ 544,401	\$ 544,401
5. HEAD START BUILDING- CONTENTS-	\$ 275,700	\$ 284,798
	\$ 7,500	\$ 7,500
6. EQUIPMENT SHOP & GARAGE- CONTENTS-	\$ 303,100	\$ 313,102
	\$ 84,800	\$ 84,800
7. LIFT STATION NEAR BEACH-225 Aspen Ave S CONTENTS-	\$ 96,400	\$ 99,581
	\$ 28,800	\$ 28,800
8. PUMP HOUSE 113 2 ND ST NE- CONTENTS-	\$ 28,000	\$ 28,924
	\$ 60,700	\$ 60,700
9. LIFT STATION 853 1 ST St NE.- CONTENTS-	\$ 87,500	\$ 90,388
	\$ 23,500	\$ 23,500
10. LIFT STATION 532 MAIN ST SW- CONTENTS-	\$ 75,600	\$ 78,095
	\$ 22,800	\$ 22,800
11. LIFT STATION 427 MAIN ST NE- CONTENTS-	\$ 99,800	\$ 103,093
	\$ 35,909	\$ 35,909
12. LIFT STATION 627 2 ND ST NW.- CONTENTS-	\$ 64,522	\$ 66,500
	\$ 28,181	\$ 28,181
13. PICNIC SHELTER CITY PARK-	\$ 70,100	\$ 72,413
14. WOOD AND SAND SHED- CONTENTS-	\$ 97,600	\$ 100,821
	\$ 5,000	\$ 5,000
15. GAS PUMPS-	\$ 13,400	\$ 13,842
16. STORAGE BUILDING 115 1 ST ST NE- CONTENTS-	\$ 27,300	\$ 28,201
	\$ 8,600	\$ 8,600
17. WASTE WATER TREATMENT PONDS- CONTENTS-	\$4,294,400	\$4,436,115
	\$ 155,132	\$ 155,132
18. PICNIC SHELTER CITY PARK-	\$ 48,800	\$ 50,410
19. LIFT STATION 10 TH ST SE ELM - CONTENTS-	\$ 99,800	\$ 103,093
	\$ 53,000	\$ 53,000
20. LIFT STATION 11 TH ST SE FERN- CONTENTS-	\$ 52,600	\$ 54,336
	\$ 57,670	\$ 57,670
21. 60' ROHN RADIO TOWER-	\$ 3,613	\$ 3,732
22. BEACH RESTROOMS-	\$ 155,800	\$ 160,941
23. BEACH PAVILLION-	\$ 45,945	\$ 47,461
24. LIONS BUILDING-	\$ 113,400	\$ 117,142
25. CEMETARY STORAGE BLDG.-	\$ 31,497	\$ 32,536

VEHICLES

LIABILITY-	\$2,000,000 per occurrence
PERSONAL INJURY PROTECTION-	Basic Minnesota Statutory Coverage
UNINSURED MOTORIST-	\$200,000 per occurrence
UNDERINSURED MOTORIST-	\$200,000 per occurrence
HIRED AND NON OWNED	
VEHICLES WITH COMPREHENSIVE HAVE \$500 DEDUCTIBLE	
VEHICLES WITH COLLISION HAVE \$500 DEDUCTIBLE	
LIABILITY HAS A \$500 DEDUCTIBLE	

VEHICLE	COVERAGE
1. 1995 FORD LT 8000	COMP., COLL.
2. 2005 IH PUMPER	COMP., COLL.
3. 2000 FORD RANGER	COMP., COLL.
4. 2009 FORD CROWN VIC	NO PHYS DMG.
9. 2006 FORD F 350	COMP., COLL
10. 2011 FREIGHTLINER TANKER	COMP., COLL
11. 2013 FORD INTERCEPT	COMP., COLL
12. 2000 STERLING PLOW TRUCK	COMP., COLL
13. 1992 FORD L 8000 HAZMAT	COMP., COLL
14. 2005 FORD F 350	COMP., COLL
15. 2016 FORD INTERCEPT	COMP., COLL
16. 2015 H & H TRAILER	COMP., COLL
17. 1998 ABU TRAILER	COMP., COLL
18. 2008 ERCOA PONTOON TRAILER	COMP., COLL
19. 2010 FABRIQUE TRAILER	COMP., COLL
20. 2018 FORD INTERCEPT	COMP., COLL
21. 2019 DODGE 4500	COMP., COLL
22. 2006 FREIGHTLINER SNOW PLOW	COMP., COLL
23. 2020 CHEV TAHOE POLICE	COMP., COLL
24. 2007 CHEV SILVERADO	COMP., COLL
25. 2020 FREIGHTLINER TANKER	COMP., COLL
26. 2014 FORD AMBULANCE	COMP., COLL

The 2013 Ford Intercept, 2016 Ford Intercept, 2018 Ford Intercept, 2020 Chev Tahoe, 2019 Dodge 4500, 2020 Freightliner , are insured for replacement cost.

I have made this outline to help you understand and give you a summary of your insurance protection. It is not the actual policy nor does it have policy language. Your actual policy should be used in determining coverage.

You have received a dividend from LMCIT every year. This past year it was \$3,924. Dividends are not guaranteed. Each year they will look at your claims and the claims for all the other cities to determine what they can award to each city. These are not guaranteed.

There are a few ways that you can reduce your cost.

1. Land Use Incentive- Take a training class through LMCIT and you could earn a savings as much as \$3,750 per land use claim.
2. Sewer Incentive- Map and document your system and your deductible can be reduced to a lower deductible on each sewer back up claim. The current deductible is \$2,500 each claim.

We appreciate your business. Please contact us anytime you have questions, claims, or concerns regarding your insurance protection.

Thank you,

A handwritten signature in black ink that reads "Michael C. Mattson". The signature is written in a cursive style with a horizontal line extending to the right.

Michael C. Mattson CISR
Agency Manager