



## **CITY COUNCIL MEETING AGENDA**

September 27, 2023 ~ 4:30 p.m. ~ **School District Conference Room**

\*NOTE LOCATION CHANGE\*

[ZOOM LINK](#)

1. Call the Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Open Forum
5. Consent Agenda
  - a. [Meeting Minutes](#)
  - b. Income Statements – [May, June](#)
  - c. [Approval of Claims](#)
  - d. [Resolution 0927-23A – Resolution Expressing Acceptance of and Appreciation for Fire Department Donations](#)
  - e. [Resolution 0927-23B – Resolution Expressing Acceptance of and Appreciation for Fire Department Donations](#)
6. Staff Reports
  - a. [Event Center](#)
  - b. [Fire Department](#)
  - c. [Liquor Store](#)
  - d. [Police Department](#)
  - e. [Public Works](#)
  - f. [Administration](#)
7. Old Business
  - a. [Appraisal of West Maple Property](#)
  - b. Liquor Store Manager Update
8. New Business
  - a. [Northern Access Dental Center Fundraising Flyer – City Contribution](#)
  - b. [Ulteig Contract Info](#)
  - c. [Hoffman, Phillip, & Martell Contract Renewal](#)

- d. [West Central Initiative Request](#)
- e. Personnel Hiring Requests
  - i. Fire Department
  - ii. Liquor Store
- f. [Resolution 0927-23C Preliminary Tax Levy](#)

9. Adjournment

# Consent Agenda

MINUTES – SEPTEMBER 11, 2023

**1. PUBLIC HEARING TO HEAR COMMENT ON ORDINANCE 168 AN ORDINANCE AMENDING CHAPTER 8-4 OF THE FRAZEE CITY CODE REGARDING THE REGULATION, COLLECTION AND DISPOSAL OF RECYCLABLES, SOLID WASTE AND OTHER WASTE AND TO REPEAL ORDINANCE 123 AND REPLACE IT WITH ORDINANCE 168**

- a. Public hearing opened at 6:00 pm
- b. No public present for comment
- c. Public hearing closed at 6:01 pm

**2. Call the Meeting to Order**

- a. Meeting called to order by Mayor Mark Flemmer at 6:01 pm at the Frazee Fire Hall

**3. Roll Call**

- a. Members Present: Mark Flemmer, Andrea Froeber, Mark Kemper, James Rader, Mike Sharp
- b. Members Absent: None
- c. Staff: Scott Luhman, Stephanie Poegel
- d. Contracted Services: Kris Carlson – Ulteig; Tom Winters – Ramstad, Skoyles, Winters & Bakken P.A.
- e. Guests: Karen Pifher, Polly Anderson (ZOOM)

**4. Pledge of Allegiance**

**5. Open Forum**

- a. FCDC – Karen Pifher
  - i. Re-Leaf DNR Grant Summary
    - 1. Pifher provided an overview of the Re-Leaf grant being applied for, to be used at Wannigan Regional Park

**M/S/CU:** Froeber/Sharp to approve grant application

**6. Consent Agenda**

- a. Meeting Minutes
- b. Approval of Claims
- c. Notes from the Mayor
- d. Resolution 0911-23A A Resolution Expressing Acceptance of and Appreciation for Fire Department Donations
- e. Application for Exempt Permit – Hornets Hive dba CornerStone

**M/S/CU:** Rader/Froeber to approve consent agenda as presented

**7. Committee Reports**

- a. Liquor Store Committee
  - i. Mastin submitted her letter of resignation

- ii. Discussion on hiring a part-time or full-time manager

**M/S/CU:** Rader/Kemper to hire a full-time manager

- iii. Rader expressed thanks to Tanya Mastin for her years of service on behalf of the City

- b. Parks & Recreation Committee
- c. Public Safety Committee
- d. Employee Safety Committee
- e. Planning & Zoning
- f. Personnel & Finance
- g. Economic Development Authority
- h. Lakeside Cemetery Liaison

- i. Waiting for more information from Stephenson on the building

- ii. Waiting to here about options for the road

- i. Frazee School District

- i. New year has started and is going good

**M/S/CU:** Sharp/Froeber to accept committee reports as presented

#### 8. Old Business

- a. Liquor Store/Event Center Roof

- i. Committee Recommendation for Liquor Store

- 1. Following the “Minimum Improvements” section begin items a, d, f in 2023 completed in 2024; complete items b, c in 2024; complete item f in 2025

- ii. Committee Recommendation for Event Center

- 1. Following the “Recommended” section begin items a, g, h in 2023 complete in 2024; complete items b, c (shingle not steel), d in 2024; complete item f in 2025

**M/S/CU:** Rader/Kemper to approve the Liquor Committee’s recommendation and seek bids to repair the Liquor Store/Event Center roof

#### 9. New Business

- a. Ordinance 168 Regulation, Collection and Disposal of Recyclables, Solid Waste and Other Waste

**M/S/CU:** Froeber/Sharp to approve Ordinance 168 Regulation, Collection and Disposal of Recyclables, Solid Waste and Other Waste

#### 10. Addendum

- a. Approval of Additional Claims

**M/S/CU:** Kemper/Froeber to approve additional claims as presented

- b. Gaming Application by AmVets

**M/S/CU:** Froeber/Sharp to approve gaming application by AmVets

- c. September 27, 2023 Meeting Location

**M/S/CU:** Rader/Froeber to move September 27, 2023 meeting at 4:30 pm to the Frazee High School Conference Room

11. Adjournment

**M/S/CU:** Sharp/Froeber to adjourn at 7:05 pm

Respectfully submitted,

Stephanie Poegel  
Frazee City Administrator

## Consent Agenda

### INCOME STATEMENTS – MAY

<i>City of Frazee</i>						
<i>Statement of Revenue and Expenditures</i>						
<i>Revised Budget</i>						
<i>For General Fund (100)</i>						
<i>For the Fiscal Period 2023-5 Ending May 31, 2023</i>						
<i>9/22/2023 2:06pm</i>						
<i>Page 1</i>						
Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %	
<b>Revenues</b>						
100-00000-31010 Current Ad Valorem Taxes	\$ 0.00	\$ 0.00	\$ 439,894.00	\$ 9,165.90	97.92%	
100-00000-31020 Delinquent Ad Valorem Taxes	0.00	0.00	1,500.00	0.00	100.00%	
100-00000-31030 Current Mobile Home Tax	0.00	0.00	2,000.00	14.23	99.29%	
100-00000-31080 Payments - in - Lieu of Taxes	0.00	9,400.12	15,000.00	9,538.85	36.42%	
100-00000-31800 Special Assessment Principal	0.00	0.00	0.00	0.00	0.00%	
100-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%	
100-00000-31810 Franchise Taxes	0.00	602.25	3,000.00	1,218.83	59.44%	
100-00000-32110 Alcohol & Gambling License	0.00	795.00	600.00	795.00	(32.50%)	
100-00000-32180 Other Business / Zoning Licenses	0.00	0.00	300.00	0.00	100.00%	
100-00000-32210 Building Permits	0.00	3,475.67	20,000.00	5,337.74	73.31%	
100-00000-32220 Rental Registrations	0.00	975.00	9,500.00	3,180.00	66.53%	
100-00000-32240 Animal Licenses	0.00	60.00	300.00	370.00	(23.33%)	
100-00000-33150 Grants, Fed - State	0.00	0.00	0.00	0.00	0.00%	
100-00000-33200 Restricted Savings Transfer In	0.00	0.00	6,000.00	0.00	100.00%	
100-00000-33401 Local Government Aid	0.00	0.00	545,631.00	0.00	100.00%	
100-00000-33402 Small City Assistance	0.00	0.00	0.00	0.00	0.00%	
100-00000-33418 Police Training Reimbursement	0.00	0.00	3,000.00	0.00	100.00%	
100-00000-33418 Fire Training Reimbursement	0.00	0.00	9,000.00	0.00	100.00%	
100-00000-33420 Fire State Aid	0.00	0.00	30,000.00	0.00	100.00%	
100-00000-33421 Police State Aid	0.00	0.00	28,000.00	0.00	100.00%	
100-00000-33423 PERA Rate Increase Aid	0.00	0.00	0.00	0.00	0.00%	
100-00000-33620 Other Grants & Aids	0.00	0.00	0.00	0.00	0.00%	
100-00000-34101 Rents Received	0.00	0.00	1,000.00	0.00	100.00%	
100-00000-34104 Campsite receipts	0.00	2,820.00	2,500.00	2,940.00	(17.60%)	
100-00000-34105 Copies, etc	0.00	7.20	200.00	56.71	71.65%	
100-00000-34198 Fire Dept Misc Received	0.00	4,001.99	1,500.00	7,558.68	(403.91%)	
100-00000-34199 Fire Dept Grants Received	0.00	0.00	0.00	0.00	0.00%	
100-00000-34202 Fire Contracts	0.00	47,994.00	81,990.00	104,842.20	(27.87%)	
100-00000-34203 Police Accident Reports	0.00	0.00	10.00	5.00	50.00%	
100-00000-34204 Forfeitures	0.00	0.00	0.00	0.00	0.00%	
100-00000-34205 Fire Calls	0.00	1,900.00	10,000.00	11,885.00	(18.85%)	
100-00000-34303 Services Rendered	0.00	35.00	2,000.00	1,015.00	49.25%	
100-00000-34403 Garbage Fees	0.00	8,856.34	70,000.00	39,425.25	43.68%	
100-00000-34404 Garbage Admin Fees	0.00	0.00	0.00	0.00	0.00%	
100-00000-34405 Garbage Late Fees	0.00	70.03	900.00	414.55	53.94%	
100-00000-34406 Recycling Fees	0.00	2,794.64	35,000.00	12,884.41	63.19%	
100-00000-35101 Court Fees	0.00	241.09	5,000.00	2,332.68	53.35%	
100-00000-35102 Administrative Fines	0.00	20.00	1,500.00	30.00	98.00%	
100-00000-36200 Miscellaneous Revenue	0.00	0.00	5,000.00	440.00	91.20%	
100-00000-36201 Fireworks receipts	0.00	700.00	4,500.00	700.00	84.44%	
100-00000-36205 Reimbursements/Lions Transfers	0.00	0.00	0.00	0.00	0.00%	
100-00000-36210 Interest Earnings	0.00	3,868.33	4,000.00	18,159.83	(354.00%)	
100-00000-36250 Community Recreational Donatio	0.00	0.00	1,000.00	1,500.00	(50.00%)	
<b>Total General Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 88,616.66</b>	<b>\$ 1,339,825.00</b>	<b>\$ 233,805.96</b>	<b>82.55%</b>	

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>						
100-41110-01030	Wages - Council	\$ 0.00	\$ 1,083.33	\$ 12,500.00	\$ 3,733.32	70.13%
100-41110-01220	FICA Employer Contribution - Co	0.00	82.88	700.00	285.88	59.19%
100-41110-01340	Disability Insurance - Council	0.00	0.00	0.00	0.00	0.00%
100-41110-01510	Worker's Compensation - Council	0.00	0.00	900.00	113.46	87.39%
100-41110-02050	Office Supplies - Council	0.00	67.00	0.00	67.00	0.00%
100-41110-02100	Operating Supplies - Council	0.00	0.00	0.00	0.00	0.00%
100-41110-03040	Legal Fees - Council	0.00	0.00	0.00	0.00	0.00%
100-41110-03240	Computer Expenses	0.00	99.62	1,200.00	1,180.58	1.62%
100-41110-03310	Travel, Training Expenses - Coun	0.00	0.00	500.00	508.71	(1.74%)
100-41110-03510	Printing and Publishing - Council	0.00	1,490.58	0.00	2,822.86	0.00%
100-41110-04330	Dues, Subscriptions, Fees - Coun	0.00	0.00	0.00	0.00	0.00%
100-41110-04400	Donations	0.00	10,000.00	0.00	10,000.00	0.00%
100-41110-05000	Capital Outlay - Council	0.00	0.00	0.00	0.00	0.00%
100-41400-01010	Regular Wages - Administration	0.00	10,041.60	125,694.40	55,228.80	56.06%
100-41400-01020	Overtime Wages - Administration	0.00	0.00	4,000.00	0.00	100.00%
100-41400-01030	Part-time Wages - Administration	0.00	2,128.95	23,337.60	10,278.40	55.96%
100-41400-01210	PERA Expenses - Administration	0.00	912.79	10,302.24	4,818.99	53.22%
100-41400-01220	FICA Employer Contribution - Ad	0.00	881.74	12,591.17	4,644.22	63.12%
100-41400-01310	Health Insurance - Administration	0.00	1,701.10	20,059.98	9,358.05	53.38%
100-41400-01320	Health Savings Account - Adminis	0.00	576.92	7,500.00	3,173.08	57.69%
100-41400-01330	Life Insurance - Administration	0.00	6.48	92.40	35.64	61.43%
100-41400-01340	Disability Insurance - Administrati	0.00	107.46	1,023.24	591.03	42.24%
100-41400-01420	Unemployment Insurance - Admi	0.00	0.00	0.00	0.00	0.00%
100-41400-01510	Worker's Compensation - Admini	0.00	0.00	2,000.00	1,168.31	41.58%
100-41400-02050	Office Supplies - Administration	0.00	154.57	2,500.00	885.13	64.59%
100-41400-02100	Operating Supplies - Administrati	0.00	2.00	2,000.00	130.36	93.48%
100-41400-02110	Cleaning Supplies - Administratio	0.00	0.00	200.00	17.20	91.40%
100-41400-03010	Auditing Services	0.00	2,450.00	12,500.00	2,450.00	80.40%
100-41400-03030	Engineering Services	0.00	0.00	0.00	0.00	0.00%
100-41400-03040	Legal Fees - Administration	0.00	0.00	3,000.00	0.00	100.00%
100-41400-03045	COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-41400-03110	Contracts / Professional Services	0.00	3,443.63	22,000.00	6,251.56	71.58%
100-41400-03120	Contracted Services - Garbage	0.00	0.00	65,000.00	0.00	100.00%
100-41400-03210	Telephone Expenses - Administra	0.00	295.35	4,500.00	2,105.34	53.21%
100-41400-03220	Postage Expenses - Administratio	0.00	0.00	1,200.00	493.75	58.85%
100-41400-03240	Computer Expenses - Administrat	0.00	988.09	8,500.00	5,794.56	31.83%
100-41400-03310	Travel, Training Expenses - Admi	0.00	625.00	1,000.00	1,743.67	(74.37%)
100-41400-03410	Advertising for Employment - Ad	0.00	0.00	0.00	0.00	0.00%
100-41400-03510	Printing and Publishing - Administ	0.00	0.00	4,500.00	0.00	100.00%
100-41400-03610	Insurance: General liability	0.00	0.00	5,000.00	6,225.80	(24.52%)
100-41400-03620	Insurance: Property	0.00	0.00	4,000.00	4,921.00	(23.03%)
100-41400-03810	Electric Utilities - Administration	0.00	154.58	2,000.00	1,529.84	23.51%
100-41400-03830	Gas Utilities - Administration	0.00	77.65	2,500.00	1,684.51	32.62%
100-41400-03840	Garbage / Recycling Utilities	0.00	16,813.83	35,000.00	59,940.04	(71.26%)
100-41400-04010	Repair and Maintenance - Buildin	0.00	103.00	2,000.00	319.95	84.00%
100-41400-04150	Rentals, Equipment - Administrati	0.00	0.00	3,300.00	1,650.00	50.00%
100-41400-04320	NSF Checks / ACH	0.00	0.00	200.00	10.00	95.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-41400-04330	Dues, Subscriptions, Fees - Admi	0.00	155.83	6,000.00	1,078.23	82.03%
100-41400-04850	Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-41400-04900	Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-41400-05000	Capital Outlay - Administration	0.00	0.00	4,000.00	0.00	100.00%
100-41400-05010	Inter Fund Transfer	0.00	0.00	40,000.00	2,871.86	92.82%
100-41410-01030	Part-time Wages - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-01220	FICA Employer Contribution	0.00	0.00	0.00	0.00	0.00%
100-41410-02050	Office Supplies - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-02100	Operating Supplies - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-03310	Travel, Training Expenses - Electi	0.00	0.00	0.00	0.00	0.00%
100-41410-03510	Printing and Publishing - Election	0.00	0.00	0.00	0.00	0.00%
100-42100-01010	Regular Wages - Police	0.00	15,776.00	207,147.20	87,856.83	57.59%
100-42100-01020	Overtime Wages - Police	0.00	0.00	7,500.00	872.02	88.37%
100-42100-01030	Part-time Wages - Police	0.00	0.00	3,000.00	0.00	100.00%
100-42100-01210	PERA Expenses - Police	0.00	1,954.64	36,665.05	11,045.24	69.88%
100-42100-01220	FICA Employer Contribution - Poli	0.00	218.36	3,003.63	1,229.44	59.07%
100-42100-01310	Health Insurance - Police	0.00	2,458.00	31,953.78	13,519.00	57.69%
100-42100-01320	Health Savings Account - Police	0.00	769.26	10,000.00	4,230.93	57.69%
100-42100-01330	Life Insurance - Police	0.00	9.72	138.60	53.46	61.43%
100-42100-01340	Disability Insurance - Police	0.00	155.36	1,759.08	854.48	51.42%
100-42100-01420	Unemployment Insurance - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-01510	Worker's Compensation - Police	0.00	0.00	22,000.00	25,218.12	(14.63%)
100-42100-02050	Office Supplies - Police	0.00	0.00	400.00	771.06	(92.77%)
100-42100-02100	Operating Supplies - Police	0.00	0.00	2,000.00	2,744.41	(37.22%)
100-42100-02110	Cleaning Supplies - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-02120	Motor Fuels - Police	0.00	988.76	10,000.00	4,491.86	55.08%
100-42100-02180	Uniforms - Police	0.00	0.00	2,000.00	341.32	82.93%
100-42100-03040	Legal Fees - Police	0.00	600.00	7,000.00	2,400.00	65.71%
100-42100-03045	COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-42100-03110	Contracts / Professional Services	0.00	0.00	500.00	200.00	60.00%
100-42100-03210	Telephone Expenses - Police	0.00	323.89	4,000.00	2,181.14	45.47%
100-42100-03220	Postage Expenses - Police	0.00	11.75	50.00	11.75	76.50%
100-42100-03230	Radio Expenses - Police	0.00	0.00	1,500.00	0.00	100.00%
100-42100-03240	Computer Expenses - Police	0.00	204.71	5,000.00	2,749.09	45.02%
100-42100-03310	Travel, Training Expenses	0.00	0.00	3,000.00	870.00	71.00%
100-42100-03510	Printing and Publishing - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-03610	Insurance: General liability	0.00	0.00	7,000.00	8,158.63	(16.55%)
100-42100-03620	Insurance: Property	0.00	0.00	600.00	1,398.50	(133.08%)
100-42100-03630	Insurance: Automotive	0.00	0.00	3,700.00	3,736.00	(0.97%)
100-42100-03810	Electric Utilities - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-03830	Gas Utilities - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-04010	Repair and Maintenance - Buildin	0.00	0.00	2,000.00	18.00	99.10%
100-42100-04050	Repair and Maintenance - Equip	0.00	0.00	1,000.00	0.00	100.00%
100-42100-04080	Repair and Maintenance - Vehicle	0.00	340.41	5,000.00	1,143.06	77.14%
100-42100-04330	Dues, Subscriptions, Fees - Polic	0.00	0.00	3,000.00	5,964.87	(98.83%)
100-42100-04850	Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42100-04900	Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42100-05000	Capital Outlay - Police	0.00	0.00	20,000.00	0.00	100.00%
100-42200-01010	Regular Wages	0.00	550.00	0.00	2,750.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-42200-01030 Part-time Wages - Fire	0.00	144.00	25,000.00	792.00	98.83%
100-42200-01220 FICA Employer Contribution - Fire	0.00	53.09	1,000.00	270.91	72.91%
100-42200-01340 Disability Insurance - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-01420 Unemployment Insurance - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-01510 Worker's Compensation - Fire	0.00	0.00	13,000.00	15,431.43	(18.70%)
100-42200-02050 Office Supplies - Fire	0.00	0.00	500.00	14.88	97.02%
100-42200-02100 Operating Supplies - Fire	0.00	474.13	2,500.00	2,140.91	14.36%
100-42200-02120 Motor Fuels - Fire	0.00	221.56	5,000.00	3,539.35	29.21%
100-42200-02180 Uniforms - Fire	0.00	0.00	7,000.00	7,144.06	(2.06%)
100-42200-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
100-42200-02400 Small Tools, Minor Equipment - Fi	0.00	315.02	1,000.00	409.06	59.09%
100-42200-03040 Legal Fees - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-42200-03050 Fire State Aid Payment	0.00	0.00	30,000.00	0.00	100.00%
100-42200-03110 Contracts / Professional Services	0.00	1,025.00	3,000.00	5,072.06	(69.07%)
100-42200-03210 Telephone Expenses - Fire	0.00	0.00	500.00	55.89	88.82%
100-42200-03220 Postage Expenses - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-03230 Radio Expenses - Fire	0.00	0.00	4,000.00	24.25	99.39%
100-42200-03240 Computer Expenses - Fire	0.00	99.62	1,250.00	954.44	23.64%
100-42200-03310 Travel, Training Expenses - Fire	0.00	1,600.00	9,000.00	5,519.42	38.67%
100-42200-03410 Advertising for Employment - Fire	0.00	0.00	100.00	0.00	100.00%
100-42200-03510 Printing and Publishing - Fire	0.00	0.00	100.00	0.00	100.00%
100-42200-03610 Insurance: General liability	0.00	0.00	1,600.00	236.54	85.22%
100-42200-03620 Insurance: Property	0.00	0.00	600.00	1,398.50	(133.08%)
100-42200-03630 Insurance: Automotive	0.00	0.00	2,000.00	1,819.00	9.05%
100-42200-03810 Electric Utilities - Fire	0.00	154.58	3,500.00	1,529.84	58.29%
100-42200-03830 Gas Utilities - Fire	0.00	77.65	2,000.00	1,684.52	15.77%
100-42200-04010 Repair and Maintenance - Buildin	0.00	0.00	2,000.00	10,713.00	(435.65%)
100-42200-04050 Repair and Maintenance - Equip	0.00	0.00	2,000.00	892.75	55.36%
100-42200-04080 Repair and Maintenance - Vehicle	0.00	0.00	18,000.00	1,709.39	90.50%
100-42200-04330 Dues, Subscriptions, Fees - Fire	0.00	0.00	1,000.00	990.00	1.00%
100-42200-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42200-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42200-05000 Capital Outlay - Fire	0.00	24,288.00	65,000.00	58,984.25	9.26%
100-42300-01340 Disability Insurance - Rescue	0.00	0.00	0.00	0.00	0.00%
100-42300-01510 Worker's Compensation	0.00	0.00	3,500.00	3,380.88	3.40%
100-42300-03610 Insurance: General liability	0.00	0.00	0.00	5.19	0.00%
100-42300-03620 Insurance: Property	0.00	0.00	600.00	0.00	100.00%
100-42300-03630 Insurance: Automotive	0.00	0.00	300.00	295.00	1.67%
100-42400-02050 Office Supplies - Planning	0.00	21.17	0.00	66.17	0.00%
100-42400-02100 Operating Supplies - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03040 Legal Fees - Planning	0.00	0.00	200.00	0.00	100.00%
100-42400-03170 Building Official / Professional Ser	0.00	608.75	20,000.00	3,411.79	82.94%
100-42400-03220 Postage Expenses - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03310 Travel, Training Expenses - Plann	0.00	0.00	0.00	0.00	0.00%
100-42400-03510 Printing and Publishing - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
100-42400-04330 Dues, Subscriptions, Fees	0.00	0.00	1,000.00	84.99	91.50%
100-43100-01010 Regular Wages Street	0.00	3,893.12	51,043.20	21,686.28	57.51%



**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-43100-01020 Overtime Wages - Street	0.00	0.00	500.00	0.00	100.00%
100-43100-01030 Part-time Wages - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-01210 PERA Expenses - Street	0.00	291.98	3,828.24	1,626.47	57.51%
100-43100-01220 FICA Employer Contribution - Str	0.00	282.17	3,904.80	1,572.92	59.72%
100-43100-01310 Health Insurance - Street	0.00	1,130.06	14,690.76	6,215.33	57.69%
100-43100-01320 Health Savings Account - Street	0.00	192.32	2,500.00	1,057.76	57.69%
100-43100-01330 Life Insurance - Street	0.00	3.24	46.20	17.82	61.43%
100-43100-01340 Disability Insurance - Street	0.00	41.08	432.12	225.94	47.71%
100-43100-01420 Unemployment Insurance - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-01510 Worker's Compensation - Street	0.00	0.00	5,000.00	4,972.15	0.56%
100-43100-02050 Office Supplies - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-02100 Operating Supplies - Street	0.00	0.00	1,500.00	228.88	84.74%
100-43100-02110 Cleaning Supplies - Street	0.00	0.00	200.00	0.00	100.00%
100-43100-02120 Motor Fuels - Street	0.00	475.83	8,500.00	2,570.54	69.76%
100-43100-02180 Uniforms - Street	0.00	0.00	250.00	0.00	100.00%
100-43100-02300 Salt / Sand Materials - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-02400 Small Tools, Minor Equipment - S	0.00	25.99	500.00	181.88	63.62%
100-43100-03030 Engineering Services - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03040 Legal Fees - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-43100-03210 Telephone Expenses - Street	0.00	0.00	1,500.00	249.23	83.38%
100-43100-03220 Postage Expenses - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03240 Computer Expenses Street	0.00	99.62	0.00	498.10	0.00%
100-43100-03310 Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
100-43100-03510 Printing and Publishing - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03610 Insurance: General liability	0.00	0.00	1,500.00	451.92	69.87%
100-43100-03620 Insurance: Property	0.00	0.00	2,500.00	3,318.00	(32.72%)
100-43100-03630 Insurance: Automotive	0.00	0.00	2,000.00	1,673.00	16.35%
100-43100-03810 Electric Utilities - Street	0.00	411.42	5,000.00	3,450.97	30.98%
100-43100-03830 Gas Utilities - Street	0.00	36.56	1,400.00	1,102.81	21.23%
100-43100-03840 Garbage / Recycling Utilities	0.00	123.28	0.00	616.40	0.00%
100-43100-04010 Repair and Maintenance - Buildin	0.00	89.00	1,000.00	285.98	71.40%
100-43100-04020 Signage Expenses	0.00	0.00	1,000.00	7.00	99.30%
100-43100-04040 Street Improvements	0.00	0.00	15,000.00	945.00	93.70%
100-43100-04050 Repair and Maintenance - Equip	0.00	469.31	4,000.00	945.06	76.37%
100-43100-04060 Repair and Maintenance - Vehicle	0.00	0.00	1,500.00	319.08	78.73%
100-43100-04150 Rentals, Equipment	0.00	0.00	0.00	0.00	0.00%
100-43100-04330 Dues, Subscriptions, Fees	0.00	95.85	400.00	287.70	28.08%
100-43100-04850 Restricted Savings Expenditure	0.00	18,193.33	0.00	34,981.59	0.00%
100-43100-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-43100-05000 Capital Outlay - Streets	0.00	577.05	15,000.00	2,885.25	80.77%
100-43125-02100 Operating Supplies - Snow Remo	0.00	0.00	0.00	0.00	0.00%
100-43125-02120 Motor Fuels	0.00	793.31	8,000.00	8,553.32	(6.92%)
100-43125-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
100-43125-02300 Salt / Sand Materials - Snow Rem	0.00	0.00	2,000.00	0.00	100.00%
100-43125-02400 Small Tools, Minor Equipment - S	0.00	0.00	0.00	0.00	0.00%
100-43125-03610 Insurance: General liability	0.00	0.00	0.00	0.00	0.00%
100-43125-03630 Insurance: Automotive	0.00	0.00	0.00	0.00	0.00%
100-43125-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	0.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For General Fund (100)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-43125-04050 Repair and Maintenance - Equip	0.00	0.00	2,000.00	260.31	86.98%
100-43125-04080 Repair and Maintenance - Vehicle	0.00	0.00	0.00	185.64	0.00%
100-43160-02100 Operating Supplies - Street Lighti	0.00	0.00	500.00	0.00	100.00%
100-43160-03620 Insurance: Property	0.00	0.00	1,200.00	1,415.00	(17.92%)
100-43160-03810 Electric Utilities -Street Lighting	0.00	1,393.89	20,000.00	7,307.04	63.46%
100-43160-04010 Repair and Maintenance - Buildin	0.00	2,016.80	100.00	2,016.80	(1916.80%)
100-45200-01010 Regular Wages - Parks	0.00	0.00	0.00	0.00	0.00%
100-45200-01020 Overtime Wages	0.00	0.00	0.00	0.00	0.00%
100-45200-01030 Part-time Wages - Parks	0.00	0.00	3,000.00	0.00	100.00%
100-45200-01220 FICA Employer Contribution	0.00	0.00	200.00	0.00	100.00%
100-45200-01510 Worker's Compensation	0.00	0.00	1,200.00	234.12	80.49%
100-45200-02100 Operating Supplies - Parks	0.00	21.98	500.00	21.98	95.60%
100-45200-02120 Motor Fuels - Parks	0.00	0.00	2,000.00	318.55	84.07%
100-45200-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
100-45200-02400 Small Tools, Minor Equipment - P	0.00	0.00	0.00	0.00	0.00%
100-45200-03030 Engineering Services - Parks	0.00	5,000.00	0.00	5,000.00	0.00%
100-45200-03110 Contracts / Professional Services	0.00	0.00	6,000.00	0.00	100.00%
100-45200-03610 Insurance: General liability	0.00	0.00	700.00	164.49	76.50%
100-45200-03620 Insurance: Property	0.00	0.00	4,000.00	6,461.00	(61.53%)
100-45200-03630 Insurance: Automotive	0.00	0.00	0.00	0.00	0.00%
100-45200-03810 Electric Utilities - Parks	0.00	132.68	3,500.00	1,073.43	69.33%
100-45200-03840 Garbage / Recycling Utilities	0.00	123.27	0.00	616.35	0.00%
100-45200-04010 Repair and Maintenance - Buildin	0.00	400.00	3,000.00	403.98	86.53%
100-45200-04050 Repair and Maintenance - Equip	0.00	129.31	1,000.00	129.31	87.07%
100-45200-04080 Repair and Maintenance - Vehicle	0.00	0.00	0.00	0.00	0.00%
100-45200-04330 Dues, Subscriptions, Fees - Park	0.00	0.00	0.00	0.00	0.00%
100-45200-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-45200-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-45200-05000 Capital Outlay - Parks	0.00	0.00	12,000.00	0.00	100.00%
100-45400-02100 Operating Supplies - Fireworks	0.00	250.00	4,500.00	250.00	94.44%
100-45400-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
100-45400-03620 Insurance: Property	0.00	0.00	0.00	0.00	0.00%
100-46200-01010 Regular Wages	0.00	0.00	500.00	0.00	100.00%
100-46200-01030 Part-time Wages	0.00	0.00	0.00	0.00	0.00%
100-46200-01220 FICA Employer Contribution	0.00	0.00	30.00	0.00	100.00%
100-46200-02100 Operating Supplies - Joint Powers	0.00	0.00	0.00	0.00	0.00%
100-46200-03610 Insurance: General liability	0.00	0.00	0.00	6.64	0.00%
100-46200-03620 Insurance: Property	0.00	0.00	350.00	21.00	94.00%
100-46200-03810 Electric Utilities	0.00	15.34	250.00	116.70	53.32%
100-46200-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	(2,000.00)	0.00%
<b>Total General Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 144,475.20</b>	<b>\$ 1,301,693.69</b>	<b>\$ 646,417.29</b>	<b>50.34%</b>
<b>General Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (55,858.54)</b>	<b>\$ 38,131.31</b>	<b>\$ (412,611.33)</b>	<b>1182.08%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Storm Water Utility (226)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
226-00000-31700 Special Assessment Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
226-00000-34410 Storm Water Charges	0.00	797.81	0.00	3,852.28	0.00%
<b>Total Storm Water Utility Revenues</b>	<b>\$ 0.00</b>	<b>\$ 797.81</b>	<b>\$ 0.00</b>	<b>\$ 3,852.28</b>	<b>0.00%</b>
<b>Expenditures</b>					
226-43150-02120 Motor Fuels	\$ 0.00	\$ 490.39	\$ 0.00	\$ 490.39	0.00%
226-43150-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
226-43150-03160 Street Sweeping / Professional S	0.00	0.00	0.00	0.00	0.00%
226-43150-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	864.06	0.00%
226-43150-04080 Repair and Maintenance - Vehicle	0.00	0.00	0.00	99.99	0.00%
226-43150-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	0.00	0.00%
226-43150-05000 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
<b>Total Storm Water Utility Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 490.39</b>	<b>\$ 0.00</b>	<b>\$ 1,454.44</b>	<b>0.00%</b>
<b>Storm Water Utility Excess of Revenues Over Expenditu</b>	<b>\$ 0.00</b>	<b>\$ 307.42</b>	<b>\$ 0.00</b>	<b>\$ 2,397.84</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Revolving Loan Pool (227)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
227-00000-36113 Loan Payments - Principal / Com	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
227-00000-36114 Loan Payments - Interest / Comm	0.00	0.00	0.00	0.00	0.00%
<b>Total Revolving Loan Pool Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
227-49800-03110 Contracts / Professional Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total Revolving Loan Pool Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Revolving Loan Pool Excess of Revenues Over Expendi</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Cemetery Fund (230)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
230-00000-34900 Cemetery Revenues	\$ 0.00	\$ 2,200.00	\$ 2,000.00	\$ 2,275.00	(13.75%)
230-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Cemetery Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 2,200.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,275.00</b>	<b>(13.75%)</b>
<b>Expenditures</b>					
230-49010-01510 Worker's Compensation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
230-49010-03110 Contracts / Professional Services	0.00	0.00	3,500.00	0.00	100.00%
230-49010-03610 Insurance: General liability	0.00	0.00	300.00	130.18	56.61%
230-49010-03620 Insurance: Property	0.00	0.00	500.00	419.00	16.20%
230-49010-03810 Electric Utilities - Cemetery	0.00	96.05	200.00	96.05	51.98%
230-49010-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
230-49010-04010 Repair and Maintenance - Buildin	0.00	888.11	5,500.00	2,366.59	56.97%
<b>Total Cemetery Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 984.16</b>	<b>\$ 10,000.00</b>	<b>\$ 3,011.82</b>	<b>69.88%</b>
<b>Cemetery Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 1,215.84</b>	<b>\$ (8,000.00)</b>	<b>\$ (736.82)</b>	<b>90.79%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-3 Red Willow Heights (245)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
245-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
245-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-3 Red Willow Heights Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TIF 1-3 Red Willow Heights Excess of Revenues Over E</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-4 Swift Site (250)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
250-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
250-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-4 Swift Site Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TIF 1-4 Swift Site Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-5 Downtown (255)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
255-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 211.13	0.00%
255-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
255-47000-31600 Special Assessment Principal - Tl	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-5 Downtown Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 211.13</b>	<b>0.00%</b>
<b>TIF 1-5 Downtown Excess of Revenues Over Expenditur</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 211.13</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #6(5056,5039,5047) (302)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
302-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
302-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #6(5056,5039,5047) Revenue</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
302-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
302-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	0.00	0.00%
302-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #6(5056,5039,5047) Expendit</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Debt Service Bond #6(5056,5039,5047) Excess of Reven</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #5(5049,5048) (305)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
305-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
305-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
305-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #5(5049,5048) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
305-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00	0.00%
305-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	3,750.00	0.00%
305-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	400.00	0.00%
<b>Total Debt Service Bond #5(5049,5048) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 74,150.00</b>	<b>0.00%</b>
<b>Debt Service Bond #5(5049,5048) Excess of Revenues O</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (74,150.00)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Debt Service Bond #2 (5055,5041,5087) (306)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
306-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 448.58	0.00%
306-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	42.30	0.00%
<b>Total Debt Service Bond #2 (5055,5041,5087) Revenue</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 490.88</b>	<b>0.00%</b>
<b>Expenditures</b>					
306-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 55,000.00	0.00%
306-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	2,604.00	0.00%
306-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #2 (5055,5041,5087) Expendit</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 57,604.00</b>	<b>0.00%</b>
 Debt Service Bond #2 (5055,5041,5087) Excess of Reven	 0.00	 0.00	 0.00	 (57,113.12)	 0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Debt Service Bond #4 (5058) (307)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
307-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
307-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #4 (5058) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
307-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22,000.00	0.00%
307-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	484.00	0.00%
307-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #4 (5058) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 22,484.00</b>	<b>0.00%</b>
 Debt Service Bond #4 (5058) Excess of Revenues Over	 0.00	 0.00	 0.00	 (22,484.00)	 0.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #3 (5057) (308)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
308-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 639.78	0.00%
308-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	135.95	0.00%
<b>Total Debt Service Bond #3 (5057) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 775.73</b>	<b>0.00%</b>
<b>Expenditures</b>					
308-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,000.00	0.00%
308-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	2,821.00	0.00%
308-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #3 (5057) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 36,821.00</b>	<b>0.00%</b>
<b>Debt Service Bond #3 (5057) Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (36,045.27)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #1(5088) (313)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
313-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 432.64	0.00%
313-00000-31700 Special Assessment Interest	0.00	0.00	0.00	103.83	0.00%
313-00000-31800 Debt Service Payment	0.00	0.00	0.00	0.00	0.00%
313-00000-33620 Other Grants & Aids	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #1(5088) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 536.47</b>	<b>0.00%</b>
<b>Expenditures</b>					
313-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 40,000.00	0.00%
313-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	5,422.50	0.00%
313-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #1(5088) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 45,422.50</b>	<b>0.00%</b>
<b>Debt Service Bond #1(5088) Excess of Revenues Over E</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (44,886.03)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Debt Service - Lake St/Hwy 87 (322)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
322-00000-33620 Other Grants & Aids	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
322-47000-31600 Special Assessment Principal	0.00	0.00	0.00	0.00	0.00%
322-47000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service - Lake St/Hwy 87 Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
322-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
322-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	0.00	0.00%
322-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service - Lake St/Hwy 87 Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Debt Service - Lake St/Hwy 87 Excess of Revenues Ove</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Current Capital Project / Hwy 87 (401)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
401-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23,163.75	0.00%
401-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	75,245.51	0.00%
401-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Hwy 87 Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 98,409.26</b>	<b>0.00%</b>
<b>Expenditures</b>					
401-43100-02200 Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
401-43100-03030 Engineering Services / Profession	0.00	0.00	0.00	4,046.40	0.00%
401-43100-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
401-43100-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
401-43100-06010 Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
401-43100-06110 Debt Service Bond Interest	0.00	0.00	0.00	10,098.00	0.00%
401-43100-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Hwy 87 Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 14,144.40</b>	<b>0.00%</b>
<b>Current Capital Project / Hwy 87 Excess of Revenues O</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 84,264.86</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For CapProject MPFA-DWRF-L-021-FY20 - Well house (402)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
402-00000-31750	Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
402-00000-31780	Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
402-00000-36200	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject MPFA-DWRF-L-021-FY20 - Well hous</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
402-00000-06010	Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
402-00000-06110	Debt Service Bond Interest	0.00	0.00	0.00	6,432.29	0.00%
402-43100-03030	Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
402-43100-03040	Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
402-43100-03110	Contracts / Professional Services	0.00	0.00	0.00	0.00	0.00%
402-43100-03510	Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject MPFA-DWRF-L-021-FY20 - Well hous</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 6,432.29</b>	<b>0.00%</b>
<b>CapProject MPFA-DWRF-L-021-FY20 - Well house Exce</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (6,432.29)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Current CapProject East Main Ave Utilities 2023 (403)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
403-00000-31750	Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
403-00000-31780	Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
403-00000-36200	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current CapProject East Main Ave Utilities 2023</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
403-43100-02200	Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
403-43100-03030	Engineering Services / Profession	0.00	0.00	0.00	6,983.17	0.00%
403-43100-03040	Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
403-43100-03110	Contracts / Professional Services	0.00	0.00	0.00	5,000.00	0.00%
403-43100-03510	Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total Current CapProject East Main Ave Utilities 2023</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 11,983.17</b>	<b>0.00%</b>
<b>Current CapProject East Main Ave Utilities 2023 Excess</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (11,983.17)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Current Capital Project / Town Lake Beach (404)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
404-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
404-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
404-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Town Lake Beach Reve</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
404-45200-02200 Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
404-45200-03030 Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
404-45200-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
404-45200-03110 Contracts / Professional Services	0.00	0.00	0.00	0.00	0.00%
404-45200-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Town Lake Beach Expe</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Current Capital Project / Town Lake Beach Excess of R</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Small Cities Development Loans (410)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
410-00000-36111 Loan Payments - Principal / Resid	\$ 0.00	\$ 0.00	\$ 0.00	\$ 248.45	0.00%
410-00000-36112 Loan Payments - Interest / Resid	0.00	0.00	0.00	41.23	0.00%
410-00000-36113 Loan Payments - Principal / Com	0.00	427.43	0.00	2,125.26	0.00%
410-00000-36114 Loan Payments - Interest / Comm	0.00	112.95	0.00	576.64	0.00%
<b>Total Small Cities Development Loans Revenues</b>	<b>\$ 0.00</b>	<b>\$ 540.38</b>	<b>\$ 0.00</b>	<b>\$ 2,991.58</b>	<b>0.00%</b>
<b>Expenditures</b>					
410-49800-03110 Contracts / Professional Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total Small Cities Development Loans Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Small Cities Development Loans Excess of Revenues O</b>	<b>\$ 0.00</b>	<b>\$ 540.38</b>	<b>\$ 0.00</b>	<b>\$ 2,991.58</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For COVID Funding (420)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
420-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
420-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
420-00000-33150 Grants, Fed - State	0.00	0.00	0.00	0.00	0.00%
<b>Total COVID Funding Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
420-41400-03045 COVID-19 Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
420-42100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
420-42200-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
420-43100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
<b>Total COVID Funding Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>COVID Funding Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For CapProject Downtown Infill 2021 (421)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
421-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
421-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
421-00000-34101 Rents Received	0.00	6,829.00	0.00	13,658.00	0.00%
421-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject Downtown Infill 2021 Revenues</b>	<b>\$ 0.00</b>	<b>\$ 6,829.00</b>	<b>\$ 0.00</b>	<b>\$ 13,658.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
421-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
421-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	24,667.50	0.00%
421-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
421-49800-02110 Cleaning Supplies	0.00	0.00	0.00	32.16	0.00%
421-49800-03030 Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
421-49800-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
421-49800-03110 Contracts / Professional Services	0.00	3,919.76	0.00	55,798.95	0.00%
421-49800-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
421-49800-03620 Insurance: Property	0.00	0.00	0.00	4,127.00	0.00%
421-49800-03810 Electric Utilities	0.00	183.64	0.00	1,758.47	0.00%
421-49800-03840 Garbage / Recycling Utilities	0.00	106.13	0.00	530.65	0.00%
421-49800-04010 Repair and Maintenance - Buildin	0.00	79.09	0.00	399.59	0.00%
<b>Total CapProject Downtown Infill 2021 Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 4,288.62</b>	<b>\$ 0.00</b>	<b>\$ 87,314.32</b>	<b>0.00%</b>
<b>CapProject Downtown Infill 2021 Excess of Revenues O</b>	<b>\$ 0.00</b>	<b>\$ 2,540.38</b>	<b>\$ 0.00</b>	<b>\$ (73,656.32)</b>	<b>0.00%</b>



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Water (601)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
601-00000-31700	Special Assessment Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
601-00000-34101	Rents Received	0.00	0.00	1,000.00	0.00	100.00%
601-00000-36200	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
601-00000-37100	Water Charges	0.00	20,500.20	280,000.00	99,691.65	64.40%
601-00000-37150	Water Late Fees	0.00	114.99	2,000.00	753.74	62.31%
601-00000-37160	Water Reconnect/Disconnect Fee	0.00	0.00	0.00	0.00	0.00%
601-00000-37170	Water Access Fees	0.00	0.00	500.00	500.00	0.00%
601-00000-37300	Water User Fee	0.00	12,416.54	125,000.00	61,038.69	51.17%
601-00000-37350	Water User Late Fee	0.00	58.80	500.00	463.54	7.29%
<b>Total Water Revenues</b>		<b>\$ 0.00</b>	<b>\$ 33,090.53</b>	<b>\$ 409,000.00</b>	<b>\$ 162,447.62</b>	<b>60.28%</b>
<b>Expenditures</b>						
601-49450-01010	Regular Wages - Water	\$ 0.00	\$ 6,126.40	\$ 79,081.60	\$ 30,497.99	61.43%
601-49450-01020	Overtime Wages - Water	0.00	114.87	2,500.00	947.68	62.09%
601-49450-01030	Part-time Wages - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-01210	PERA Expenses - Water	0.00	468.09	5,931.12	2,358.41	60.24%
601-49450-01220	FICA Employer Contribution - Wa	0.00	459.78	6,049.74	2,317.20	61.70%
601-49450-01310	Health Insurance - Water	0.00	1,024.70	13,321.08	5,123.50	61.54%
601-49450-01320	Health Savings Account - Water	0.00	192.32	2,500.00	961.60	61.54%
601-49450-01330	Life Insurance - Water	0.00	3.24	46.20	16.20	64.94%
601-49450-01340	Disability Insurance - Water	0.00	65.52	718.92	327.60	54.43%
601-49450-01420	Unemployment Insurance - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-01510	Worker's Compensation - Water	0.00	0.00	400.00	3,606.66	(801.67%)
601-49450-02050	Office Supplies - Water	0.00	87.50	200.00	217.21	(8.61%)
601-49450-02100	Operating Supplies - Water	0.00	417.10	20,000.00	4,063.07	79.68%
601-49450-02120	Motor Fuels - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-02400	Small Tools, Minor Equipment -	0.00	0.00	1,000.00	195.08	80.49%
601-49450-03040	Legal Fees - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-03210	Telephone Expenses	0.00	49.23	600.00	246.24	58.96%
601-49450-03220	Postage Expenses - Water	0.00	0.00	2,000.00	936.23	53.19%
601-49450-03240	Computer Expenses	0.00	0.00	300.00	0.00	100.00%
601-49450-03310	Travel, Training Expenses - Wate	0.00	0.00	500.00	535.78	(7.16%)
601-49450-03510	Printing and Publishing - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-03610	Insurance: General liability	0.00	0.00	650.00	436.07	32.91%
601-49450-03620	Insurance: Property	0.00	0.00	3,500.00	6,842.00	(95.49%)
601-49450-03630	Insurance: Automotive	0.00	0.00	0.00	146.50	0.00%
601-49450-03810	Electric Utilities - Water	0.00	529.89	8,000.00	3,379.44	57.76%
601-49450-03830	Gas Utilities - Water	0.00	60.93	1,750.00	783.04	55.25%
601-49450-04010	Repair and Maintenance - Buildin	0.00	0.00	4,000.00	68.00	98.30%
601-49450-04050	Repair and Maintenance - Equip	0.00	0.00	2,000.00	0.00	100.00%
601-49450-04070	Water Testing	0.00	74.06	500.00	527.18	(5.44%)
601-49450-04320	NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
601-49450-04330	Dues, Subscriptions, Fees - Wate	0.00	1,093.00	4,500.00	2,537.11	43.62%
601-49450-04850	Restricted Savings Expenditure	0.00	14,193.34	0.00	14,193.34	0.00%
601-49450-04900	Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
601-49450-05000	Capital Outlay	0.00	0.00	5,000.00	0.00	100.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Water (601)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
601-49450-06010 Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
601-49450-06110 Debt Service Bond Interest	0.00	0.00	0.00	1,516.19	0.00%
<b>Total Water Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 24,959.97</b>	<b>\$ 165,048.66</b>	<b>\$ 82,779.32</b>	<b>49.85%</b>
 <b>Water Excess of Revenues Over Expenditures</b>	 <b>\$ 0.00</b>	 <b>\$ 8,130.56</b>	 <b>\$ 243,951.34</b>	 <b>\$ 79,668.30</b>	 <b>67.34%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
For Sewer (602)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
602-00000-31600	Principal Taxes Unpaid Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
602-00000-31700	Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
602-00000-37200	Sewer Charges	0.00	19,698.02	210,000.00	93,345.16	55.55%
602-00000-37250	Sewer Late Fees	0.00	102.33	2,000.00	695.36	65.23%
602-00000-37260	Sewer Reconnect / Disconnect Fe	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Revenues</b>		<b>\$ 0.00</b>	<b>\$ 19,800.35</b>	<b>\$ 212,000.00</b>	<b>\$ 94,040.52</b>	<b>55.64%</b>
<b>Expenditures</b>						
602-49470-01010	Regular Wages - Sewer	\$ 0.00	\$ 5,227.92	\$ 67,932.80	\$ 24,906.60	63.34%
602-49470-01020	Overtime Wages - Sewer	0.00	49.32	1,500.00	382.23	74.52%
602-49470-01030	Part-time Wages - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-01210	PERA Expenses - Sewer	0.00	395.80	5,094.96	1,896.65	62.77%
602-49470-01220	FICA Employer Contribution - Se	0.00	342.49	5,196.86	1,628.52	68.66%
602-49470-01310	Health Insurance - Sewer	0.00	1,493.80	19,419.60	7,469.00	61.54%
602-49470-01320	Health Savings Account - Sewer	0.00	384.62	5,000.00	1,923.10	61.54%
602-49470-01330	Life Insurance - Sewer	0.00	3.24	46.20	16.20	64.94%
602-49470-01340	Disability Insurance - Sewer	0.00	56.18	614.88	280.90	54.32%
602-49470-01420	Unemployment Insurance - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-01510	Worker's Compensation - Sewer	0.00	0.00	4,000.00	3,631.74	9.21%
602-49470-02050	Office Supplies - Sewer	0.00	87.50	200.00	217.21	(8.61%)
602-49470-02100	Operating Supplies - Sewer	0.00	0.00	3,000.00	0.00	100.00%
602-49470-02120	Motor Fuels	0.00	8.65	0.00	8.65	0.00%
602-49470-02200	Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
602-49470-02400	Small Tools, Minor Equipment - S	0.00	0.00	0.00	0.00	0.00%
602-49470-03040	Legal Fees - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-03210	Telephone Expenses	0.00	49.23	600.00	246.24	58.98%
602-49470-03220	Postage Expenses	0.00	0.00	1,000.00	450.00	55.00%
602-49470-03310	Travel, Training Expenses	0.00	0.00	500.00	260.79	47.84%
602-49470-03510	Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
602-49470-03610	Insurance: General liability	0.00	0.00	2,000.00	3,912.22	(95.61%)
602-49470-03620	Insurance: Property	0.00	0.00	3,500.00	7,036.00	(101.03%)
602-49470-03630	Insurance: Automotive	0.00	0.00	0.00	146.50	0.00%
602-49470-03810	Electric Utilities	0.00	1,925.24	18,000.00	9,939.13	44.78%
602-49470-03830	Gas Utilities	0.00	0.00	0.00	0.00	0.00%
602-49470-04010	Repair and Maintenance - Buildin	0.00	0.00	3,000.00	0.00	100.00%
602-49470-04050	Repair and Maintenance - Equip	0.00	235.17	3,000.00	278.09	90.73%
602-49470-04070	Water Testing	0.00	154.64	0.00	755.76	0.00%
602-49470-04320	NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
602-49470-04330	Dues, Subscriptions, Fees - Sewe	0.00	0.00	3,000.00	1,473.00	50.90%
602-49470-04850	Restricted Savings Expenditure	0.00	14,193.33	0.00	14,193.33	0.00%
602-49470-04900	Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
602-49470-05000	Capital Outlay	0.00	577.05	5,000.00	2,885.25	42.30%
602-49470-06010	Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
602-49470-06110	Debt Service Bond Interest	0.00	0.00	0.00	5,108.67	0.00%
<b>Total Sewer Expenditures</b>		<b>\$ 0.00</b>	<b>\$ 25,184.18</b>	<b>\$ 151,605.30</b>	<b>\$ 89,045.78</b>	<b>41.26%</b>

City of Frazee  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Sewer (602)  
 For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Sewer Excess of Revenues Over Expenditures	\$	0.00	\$ (5,383.83)	\$ 60,394.70	\$ 4,994.74	91.73%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Liquor Store (609)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
609-00000-33150	Grants, Fed - State	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
609-00000-37811	Liquor - Off Sale	0.00	7,932.93	120,000.00	37,470.97	68.77%
609-00000-37812	Beer - Off Sale	0.00	25,998.82	280,000.00	102,986.77	60.36%
609-00000-37813	Wine - Off Sale	0.00	1,600.75	20,000.00	7,814.80	60.93%
609-00000-37814	Other Merchandise - Off Sale	0.00	662.61	5,000.00	2,437.63	51.25%
609-00000-37815	Mixes - Off Sale	0.00	0.00	0.00	0.00	0.00%
609-00000-37820	Cash/Over-Short -Off Sale	0.00	(14.94)	0.00	(16.88)	0.00%
609-00000-37850	Credit Cards - Off Sale	0.00	2,286.68	0.00	(10,533.89)	0.00%
609-00000-37860	Gift Cards	0.00	(83.76)	0.00	(187.07)	0.00%
609-00000-37911	Liquor - On Sale	0.00	4,506.06	50,000.00	25,717.05	48.57%
609-00000-37912	Beer - On Sale	0.00	8,142.75	105,000.00	49,326.50	53.02%
609-00000-37913	Wine - On Sale	0.00	17.00	2,000.00	237.50	88.13%
609-00000-37914	Miscellaneous Sales - On Sale	0.00	139.50	5,000.00	908.00	81.84%
609-00000-37915	Pizza - On Sale	0.00	0.00	0.00	0.00	0.00%
609-00000-37916	Food - On Sale	0.00	1,584.75	15,000.00	7,283.45	51.44%
609-00000-37920	Cash Over / Short - On Sale	0.00	(77.20)	0.00	(126.70)	0.00%
609-00000-37930	Vending Machines	0.00	0.00	0.00	0.00	0.00%
609-00000-37940	Darts / Pool Table	0.00	0.00	0.00	52.00	0.00%
609-00000-37945	Jukebox / Mega Touch	0.00	0.00	200.00	565.00	(182.50%)
609-00000-37950	Credit Cards - On Sale	0.00	327.96	0.00	13,692.23	0.00%
609-00000-37970	ATM Machine	0.00	311.10	0.00	6,993.80	0.00%
609-00000-37975	Misc Income, On Sale	0.00	10.50	9,000.00	3,782.37	57.97%
609-00000-37980	Rent - On Sale	0.00	0.00	1,000.00	834.87	16.51%
609-00000-38111	Liquor - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38112	Beer - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38113	Wine - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38114	Miscellaneous Sales - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38150	Credit Cards - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38180	Rent - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38290	Petty Cash Receipt	0.00	0.00	0.00	0.00	0.00%
609-49770-38290	Petty Cash Receipt	0.00	0.00	0.00	0.00	0.00%
<b>Total Liquor Store Revenues</b>		<b>\$ 0.00</b>	<b>\$ 53,345.51</b>	<b>\$ 592,200.00</b>	<b>\$ 249,238.40</b>	<b>57.91%</b>

<b>Expenditures</b>						
609-49750-01010	Regular Wages - Off	\$ 0.00	\$ 3,159.05	\$ 0.00	\$ 17,169.05	0.00%
609-49750-01020	Overtime Wages - Off	0.00	0.00	500.00	0.00	100.00%
609-49750-01030	Part-time Wages - Off	0.00	0.00	45,000.00	0.00	100.00%
609-49750-01210	PERA Expenses - Off	0.00	223.48	2,500.00	1,182.22	52.71%
609-49750-01220	FICA Employer Contribution - Off	0.00	265.15	2,800.00	1,347.09	51.89%
609-49750-01310	Health Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01320	Health Savings Account - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01330	Life Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01340	Disability Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01420	Unemployment Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01510	Worker's Compensation - Off	0.00	0.00	2,500.00	0.00	100.00%
609-49750-02050	Office Supplies - Off	0.00	0.00	200.00	109.12	45.44%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Liquor Store (609)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49750-02100 Operating Supplies - Off	0.00	0.00	0.00	339.68	0.00%
609-49750-02110 Cleaning Supplies - Off	0.00	136.29	0.00	791.46	0.00%
609-49750-02130 Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
609-49750-02180 Uniforms	0.00	0.00	0.00	0.00	0.00%
609-49750-02510 Resale - Liquor	0.00	10,718.08	0.00	32,197.43	0.00%
609-49750-02520 Resale - Beer	0.00	20,000.33	0.00	93,741.70	0.00%
609-49750-02530 Resale - Wine	0.00	1,979.89	0.00	4,878.04	0.00%
609-49750-02540 Resale - Soft drinks	0.00	346.05	0.00	991.85	0.00%
609-49750-02550 Resale-Misc	0.00	0.00	0.00	70.39	0.00%
609-49750-02560 Resale - THC/CBD	0.00	0.00	0.00	0.00	0.00%
609-49750-02570 Resale - Ice	0.00	0.00	0.00	0.00	0.00%
609-49750-02590 Resale - Food	0.00	0.00	0.00	0.00	0.00%
609-49750-02600 Resale - Pizza	0.00	0.00	0.00	1,721.65	0.00%
609-49750-02610 Resale - Clothing	0.00	0.00	0.00	0.00	0.00%
609-49750-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49750-03040 Legal Fees - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
609-49750-03210 Telephone Expenses - Off	0.00	85.27	0.00	529.71	0.00%
609-49750-03240 Computer Expenses - Off	0.00	49.81	0.00	249.05	0.00%
609-49750-03310 Travel, Training Expenses Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03410 Advertising for Employment - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03420 Advertising for Enterprises - Off	0.00	0.00	0.00	109.16	0.00%
609-49750-03510 Printing and Publishing - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03610 Insurance: General liability	0.00	0.00	0.00	633.40	0.00%
609-49750-03620 Insurance: Property	0.00	0.00	0.00	1,998.00	0.00%
609-49750-03640 Insurance: Dram Shop	0.00	161.86	0.00	809.30	0.00%
609-49750-03810 Electric Utilities - Off	0.00	389.00	0.00	2,239.00	0.00%
609-49750-03830 Gas Utilities - Off	0.00	136.00	0.00	752.62	0.00%
609-49750-03840 Garbage / Recycling Utilities - Off	0.00	122.53	0.00	610.65	0.00%
609-49750-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	399.52	0.00%
609-49750-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
609-49750-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49750-04330 Dues, Subscriptions, Fees	0.00	870.95	0.00	4,313.15	0.00%
609-49750-05000 Capital Outlay - Off	0.00	0.00	0.00	0.00	0.00%
609-49770-01010 Regular Wages - On	0.00	4,346.97	0.00	23,040.48	0.00%
609-49770-01020 Overtime Wages - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01030 Part-time Wages - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01210 PERA Expenses - On	0.00	240.70	0.00	1,485.25	0.00%
609-49770-01220 FICA Employer Contribution On	0.00	309.05	0.00	1,728.94	0.00%
609-49770-01310 Health Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01320 Health Savings Account On	0.00	0.00	0.00	0.00	0.00%
609-49770-01330 Life Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01340 Disability Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01420 Unemployment Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01510 Worker's Compensation - On	0.00	0.00	0.00	4,567.15	0.00%
609-49770-02050 Office Supplies - On	0.00	0.00	0.00	29.78	0.00%
609-49770-02100 Operating Supplies - On	0.00	463.77	0.00	1,449.72	0.00%
609-49770-02110 Cleaning Supplies - On	0.00	346.42	0.00	1,055.66	0.00%
609-49770-02130 Operating Supplies - Food	0.00	226.93	0.00	1,148.11	0.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Liquor Store (609)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49770-02180 Uniforms	0.00	0.00	0.00	0.00	0.00%
609-49770-02510 Resale - Liquor	0.00	587.39	0.00	2,633.15	0.00%
609-49770-02520 Resale - Beer	0.00	1,099.55	0.00	5,054.29	0.00%
609-49770-02530 Resale - Wine	0.00	4.68	0.00	32.67	0.00%
609-49770-02540 Resale - Soft drinks	0.00	0.00	0.00	226.00	0.00%
609-49770-02550 Resale-Misc	0.00	133.53	0.00	593.12	0.00%
609-49770-02570 Resale - Ice	0.00	0.00	0.00	0.00	0.00%
609-49770-02590 Resale - Food	0.00	460.45	0.00	2,720.83	0.00%
609-49770-02600 Resale - Pizza	0.00	541.90	0.00	1,807.65	0.00%
609-49770-02610 Resale - Clothing	0.00	0.00	0.00	0.00	0.00%
609-49770-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49770-03040 Legal Fees - On	0.00	0.00	0.00	0.00	0.00%
609-49770-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
609-49770-03100 Entertainment Expenses	0.00	358.38	0.00	2,964.09	0.00%
609-49770-03210 Telephone Expenses	0.00	85.27	0.00	529.69	0.00%
609-49770-03240 Computer Expenses	0.00	49.81	0.00	249.05	0.00%
609-49770-03310 Travel, Training Expenses	0.00	17.90	0.00	17.90	0.00%
609-49770-03410 Advertising for Employment	0.00	0.00	0.00	0.00	0.00%
609-49770-03420 Advertising for Enterprises	0.00	0.00	0.00	220.17	0.00%
609-49770-03610 Insurance: General liability	0.00	0.00	0.00	244.60	0.00%
609-49770-03620 Insurance: Property	0.00	0.00	0.00	1,998.00	0.00%
609-49770-03640 Insurance: Dram Shop	0.00	161.86	0.00	809.30	0.00%
609-49770-03810 Electric Utilities	0.00	389.00	0.00	2,239.00	0.00%
609-49770-03830 Gas Utilities	0.00	136.00	0.00	752.62	0.00%
609-49770-03840 Garbage / Recycling Utilities	0.00	100.53	0.00	502.65	0.00%
609-49770-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	401.08	0.00%
609-49770-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	191.00	0.00%
609-49770-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49770-04330 Dues, Subscriptions, Fees	0.00	870.95	0.00	4,313.12	0.00%
609-49770-04800 ATM Cash	0.00	0.00	0.00	0.00	0.00%
609-49770-04810 Petty Cash Disbursement	0.00	0.00	0.00	0.00	0.00%
609-49770-05000 Capital Outlay - On	0.00	0.00	0.00	0.00	0.00%
609-49780-01030 Part-time Wages - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-01220 FICA Employer Contribution	0.00	0.00	0.00	0.00	0.00%
609-49780-02050 Office Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02100 Operating Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02110 Cleaning Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02130 Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
609-49780-02510 Resale - Liquor	0.00	0.00	0.00	0.00	0.00%
609-49780-02520 Resale - Beer	0.00	0.00	0.00	0.00	0.00%
609-49780-02530 Resale - Wine	0.00	0.00	0.00	0.00	0.00%
609-49780-02540 Resale - Soft drinks	0.00	0.00	0.00	0.00	0.00%
609-49780-02550 Resale-Misc	0.00	0.00	0.00	0.00	0.00%
609-49780-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49780-03100 Entertainment Expenses	0.00	0.00	0.00	0.00	0.00%
609-49780-03310 Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
609-49780-03420 Advertising for Enterprises	0.00	0.00	0.00	0.00	0.00%
609-49780-03810 Electric Utilities	0.00	0.00	0.00	0.00	0.00%
609-49780-03830 Gas Utilities	0.00	0.00	0.00	0.00	0.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Liquor Store (609)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49780-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
609-49780-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	0.00	0.00%
609-49780-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
609-49780-04200 Rentals, Linens	0.00	0.00	0.00	0.00	0.00%
609-49780-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49780-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Liquor Store Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 49,574.78</b>	<b>\$ 53,500.00</b>	<b>\$ 230,188.31</b>	<b>(330.26%)</b>
 <b>Liquor Store Excess of Revenues Over Expenditures</b>	 <b>\$ 0.00</b>	 <b>\$ 3,770.73</b>	 <b>\$ 538,700.00</b>	 <b>\$ 19,050.09</b>	 <b>96.46%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Event Center (610)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
610-00000-33150	Grants, Fed - State	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
610-00000-38211	Liquor - EC	0.00	302.00	0.00	4,192.00	0.00%
610-00000-38212	Beer - EC	0.00	619.00	0.00	5,005.40	0.00%
610-00000-38213	Wine - EC	0.00	36.00	0.00	390.00	0.00%
610-00000-38214	Miscellaneous Sales - EC	0.00	197.81	0.00	933.54	0.00%
610-00000-38220	Cash Over / Short EC	0.00	0.00	0.00	0.60	0.00%
610-00000-38250	Credit Cards - EC	0.00	0.00	0.00	0.00	0.00%
610-00000-38280	Rent - EC	0.00	1,525.00	0.00	7,050.00	0.00%
610-00000-38285	Linens - Receipts	0.00	370.00	0.00	505.00	0.00%
<b>Total Event Center Revenues</b>		<b>\$ 0.00</b>	<b>\$ 3,049.81</b>	<b>\$ 0.00</b>	<b>\$ 18,076.54</b>	<b>0.00%</b>
<b>Expenditures</b>						
610-49790-01030	Part-time Wages - EC	\$ 0.00	\$ 1,062.54	\$ 0.00	\$ 5,189.02	0.00%
610-49790-01210	PERA Expenses - EC	0.00	68.12	0.00	345.89	0.00%
610-49790-01220	FICA Employer Contribution - EC	0.00	81.29	0.00	396.94	0.00%
610-49790-01340	Disability Insurance - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-01420	Unemployment Insurance - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-01510	Worker's Compensation - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-02050	Office Supplies - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-02100	Operating Supplies - EC	0.00	282.19	0.00	1,070.88	0.00%
610-49790-02110	Cleaning Supplies - EC	0.00	216.18	0.00	1,223.09	0.00%
610-49790-02130	Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
610-49790-02510	Resale - Liquor	0.00	907.59	0.00	4,306.05	0.00%
610-49790-02520	Resale - Beer	0.00	323.83	0.00	2,693.61	0.00%
610-49790-02530	Resale - Wine	0.00	307.25	0.00	322.17	0.00%
610-49790-02540	Resale - Soft drinks	0.00	35.11	0.00	629.68	0.00%
610-49790-02550	Resale-Misc	0.00	0.00	0.00	39.00	0.00%
610-49790-02650	Gift Certificates	0.00	0.00	0.00	0.00	0.00%
610-49790-03045	COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03100	Entertainment Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03210	Telephone Expenses	0.00	0.00	0.00	200.00	0.00%
610-49790-03240	Computer Expenses	0.00	99.62	0.00	498.10	0.00%
610-49790-03310	Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03420	Advertising for Enterprises	0.00	45.00	0.00	341.67	0.00%
610-49790-03610	Insurance: General liability	0.00	0.00	0.00	173.33	0.00%
610-49790-03620	Insurance: Property	0.00	0.00	0.00	4,070.00	0.00%
610-49790-03640	Insurance: Dram Shop	0.00	161.86	0.00	809.31	0.00%
610-49790-03810	Electric Utilities	0.00	541.00	0.00	3,181.00	0.00%
610-49790-03830	Gas Utilities	0.00	395.00	0.00	2,266.53	0.00%
610-49790-03840	Garbage / Recycling Utilities	0.00	122.53	0.00	546.65	0.00%
610-49790-04010	Repair and Maintenance - Buildin	0.00	756.74	0.00	26,672.91	0.00%
610-49790-04050	Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
610-49790-04200	Rentals, Linens - EC	0.00	113.60	0.00	408.03	0.00%
610-49790-04320	NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
610-49790-04330	Dues, Subscriptions, Fees	0.00	0.00	0.00	206.00	0.00%
610-49790-05000	Capital Outlay - EC	0.00	0.00	0.00	0.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Event Center (610)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Event Center Expenditures	\$ 0.00	\$ 5,519.45	\$ 0.00	\$ 55,589.86	0.00%
Event Center Excess of Revenues Over Expenditures	\$ 0.00	\$ (2,469.64)	\$ 0.00	\$ (37,513.32)	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For EDA (651)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
651-00000-34101 Rents Received / Pop-up shops	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
651-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
651-00000-36203 Advertising Revenue - EDA	0.00	0.00	0.00	0.00	0.00%
Total EDA Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Expenditures</b>					
651-49800-02100 Operating Supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
651-49800-03040 Legal Fees	0.00	0.00	0.00	0.00	0.00%
651-49800-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
651-49800-03100 Entertainment Expenses	0.00	0.00	0.00	0.00	0.00%
651-49800-03110 Contracts / Professional Services	0.00	135.00	0.00	11,219.50	0.00%
651-49800-03610 Insurance: General liability	0.00	0.00	0.00	24.99	0.00%
651-49800-04330 Dues, Subscriptions, Fees	0.00	35.97	0.00	3,960.55	0.00%
651-49800-04500 Home Improvement	0.00	0.00	0.00	0.00	0.00%
651-49800-05000 Capital Outlay	0.00	0.00	0.00	13,000.00	0.00%
651-49800-05010 Inter Fund Transfer	0.00	0.00	0.00	0.00	0.00%
Total EDA Expenditures	\$ 0.00	\$ 170.97	\$ 0.00	\$ 28,205.04	0.00%
EDA Excess of Revenues Over Expenditures	\$ 0.00	\$ (170.97)	\$ 0.00	\$ (28,205.04)	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For RBEG (652)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
652-00000-36113 Loan Payments - Principal / Com	\$ 0.00	\$ 121.31	\$ 0.00	\$ 603.55	0.00%
652-00000-36114 Loan Payments - Interest / Comm	0.00	23.53	0.00	120.65	0.00%
652-00000-36210 Interest Earnings	0.00	5.63	0.00	25.75	0.00%
<b>Total RBEG Revenues</b>	<b>\$ 0.00</b>	<b>\$ 150.47</b>	<b>\$ 0.00</b>	<b>\$ 749.95</b>	<b>0.00%</b>
<b>Expenditures</b>					
652-49810-05000 Capital Outlay	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total RBEG Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>RBEG Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 150.47</b>	<b>\$ 0.00</b>	<b>\$ 749.95</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Business Center (654)  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
654-00000-34101 Rents Received	\$ 0.00	\$ 2,145.42	\$ 0.00	\$ 10,570.14	0.00%
<b>Total Business Center Revenues</b>	<b>\$ 0.00</b>	<b>\$ 2,145.42</b>	<b>\$ 0.00</b>	<b>\$ 10,570.14</b>	<b>0.00%</b>
<b>Expenditures</b>					
654-49820-03210 Telephone Expenses - Business	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
654-49820-03240 Computer Expenses - Business C	0.00	0.00	0.00	0.00	0.00%
654-49820-03620 Insurance: Property	0.00	0.00	0.00	1,840.00	0.00%
654-49820-03810 Electric Utilities - Business Center	0.00	155.50	0.00	835.78	0.00%
654-49820-03830 Gas Utilities	0.00	116.81	0.00	1,298.03	0.00%
654-49820-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	2,242.40	0.00%
654-49820-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	2,510.00	0.00%
<b>Total Business Center Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 272.31</b>	<b>\$ 0.00</b>	<b>\$ 8,726.21</b>	<b>0.00%</b>
<b>Business Center Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ 1,873.11</b>	<b>\$ 0.00</b>	<b>\$ 1,843.93</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For the Fiscal Period 2023-5 Ending May 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Total Revenues</b>	<b>\$ 0.00</b>	<b>\$ 210,565.94</b>	<b>\$ 2,555,025.00</b>	<b>\$ 892,129.46</b>	<b>65.08%</b>
<b>Total Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 255,920.03</b>	<b>\$ 1,681,847.65</b>	<b>\$ 1,501,773.75</b>	<b>10.71%</b>
<b>Total Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (45,354.09)</b>	<b>\$ 873,177.35</b>	<b>\$ (609,644.29)</b>	<b>169.82%</b>

# Consent Agenda

## INCOME STATEMENTS – JUNE

9/13/2023 10:22am

### City of Frazee Statement of Revenue and Expenditures

Page 1

Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
100-00000-31010 Current Ad Valorem Taxes	\$ 0.00	\$ 0.00	\$ 439,804.00	\$ 9,165.90	97.92%
100-00000-31020 Delinquent Ad Valorem Taxes	0.00	0.00	1,500.00	0.00	100.00%
100-00000-31030 Current Mobile Home Tax	0.00	0.00	2,000.00	14.23	99.29%
100-00000-31060 Payments - in - Lieu of Taxes	0.00	9,400.12	15,000.00	18,936.97	(26.25%)
100-00000-31600 Special Assessment Principal	0.00	0.00	0.00	0.00	0.00%
100-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
100-00000-31810 Franchise Taxes	0.00	0.00	3,000.00	1,216.83	59.44%
100-00000-32110 Alcohol & Gambling License	0.00	0.00	600.00	795.00	(32.50%)
100-00000-32180 Other Business / Zoning Licenses	0.00	0.00	300.00	0.00	100.00%
100-00000-32210 Building Permits	0.00	1,916.44	20,000.00	7,254.18	63.73%
100-00000-32220 Rental Registrations	0.00	15.00	9,500.00	3,195.00	66.37%
100-00000-32240 Animal Licenses	0.00	140.00	300.00	510.00	(70.00%)
100-00000-33150 Grants, Fed - State	0.00	0.00	0.00	0.00	0.00%
100-00000-33200 Restricted Savings Transfer In	0.00	0.00	6,000.00	0.00	100.00%
100-00000-33401 Local Government Aid	0.00	0.00	545,631.00	0.00	100.00%
100-00000-33402 Small City Assistance	0.00	0.00	0.00	0.00	0.00%
100-00000-33416 Police Training Reimbursement	0.00	0.00	3,000.00	0.00	100.00%
100-00000-33418 Fire Training Reimbursement	0.00	2,115.69	9,000.00	2,115.69	76.49%
100-00000-33420 Fire State Aid	0.00	0.00	30,000.00	0.00	100.00%
100-00000-33421 Police State Aid	0.00	0.00	28,000.00	0.00	100.00%
100-00000-33423 PERA Rate Increase Aid	0.00	0.00	0.00	0.00	0.00%
100-00000-33620 Other Grants & Aids	0.00	0.00	0.00	0.00	0.00%
100-00000-34101 Rents Received	0.00	0.00	1,000.00	0.00	100.00%
100-00000-34104 Campsite receipts	0.00	840.00	2,500.00	3,780.00	(51.20%)
100-00000-34105 Copies, etc	0.00	8.40	200.00	65.11	67.45%
100-00000-34198 Fire Dept Misc Received	0.00	0.00	1,500.00	7,558.68	(403.91%)
100-00000-34199 Fire Dept Grants Received	0.00	2,500.00	0.00	2,500.00	0.00%
100-00000-34202 Fire Contracts	0.00	12,147.80	81,990.00	116,990.00	(42.69%)
100-00000-34203 Police Accident Reports	0.00	0.00	10.00	5.00	50.00%
100-00000-34204 Forfeitures	0.00	0.00	0.00	0.00	0.00%
100-00000-34205 Fire Calls	0.00	150.00	10,000.00	12,035.00	(20.35%)
100-00000-34303 Services Rendered	0.00	0.00	2,000.00	1,015.00	49.25%
100-00000-34403 Garbage Fees	0.00	8,238.07	70,000.00	47,663.32	31.91%
100-00000-34404 Garbage Admin Fees	0.00	0.00	0.00	0.00	0.00%
100-00000-34405 Garbage Late Fees	0.00	120.87	900.00	535.42	40.51%
100-00000-34406 Recycling Fees	0.00	2,670.08	35,000.00	15,554.49	55.56%
100-00000-35101 Court Fees	0.00	453.31	5,000.00	2,785.99	44.28%
100-00000-35102 Administrative Fines	0.00	0.00	1,500.00	30.00	98.00%
100-00000-36200 Miscellaneous Revenue	0.00	0.00	5,000.00	440.00	91.20%
100-00000-36201 Fireworks receipts	0.00	300.00	4,500.00	1,000.00	77.78%
100-00000-36205 Reimbursements/Lions Transfers	0.00	250.00	0.00	250.00	0.00%
100-00000-36210 Interest Earnings	0.00	3,532.68	4,000.00	21,692.61	(442.32%)
100-00000-36250 Community Recreational Donatio	0.00	0.00	1,000.00	1,500.00	(50.00%)
<b>Total General Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 44,798.46</b>	<b>\$ 1,339,825.00</b>	<b>\$ 278,604.42</b>	<b>79.21%</b>



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
100-41110-01030 Wages - Council	\$ 0.00	\$ 883.33	\$ 12,500.00	\$ 4,616.65	63.07%
100-41110-01220 FICA Employer Contribution - Co	0.00	67.60	700.00	353.28	49.53%
100-41110-01340 Disability Insurance - Council	0.00	0.00	0.00	0.00	0.00%
100-41110-01510 Worker's Compensation - Council	0.00	0.00	900.00	113.46	87.39%
100-41110-02050 Office Supplies - Council	0.00	0.00	0.00	67.00	0.00%
100-41110-02100 Operating Supplies - Council	0.00	0.00	0.00	0.00	0.00%
100-41110-03040 Legal Fees - Council	0.00	5,412.50	0.00	5,412.50	0.00%
100-41110-03240 Computer Expenses	0.00	99.62	1,200.00	1,280.20	(6.68%)
100-41110-03310 Travel, Training Expenses - Coun	0.00	0.00	500.00	508.71	(1.74%)
100-41110-03510 Printing and Publishing - Council	0.00	0.00	0.00	2,822.86	0.00%
100-41110-04330 Dues, Subscriptions, Fees - Coun	0.00	0.00	0.00	0.00	0.00%
100-41110-04400 Donations	0.00	0.00	0.00	10,000.00	0.00%
100-41110-05000 Capital Outlay - Council	0.00	0.00	0.00	0.00	0.00%
100-41400-01010 Regular Wages - Administration	0.00	10,041.60	125,694.40	65,270.40	48.07%
100-41400-01020 Overtime Wages - Administration	0.00	0.00	4,000.00	0.00	100.00%
100-41400-01030 Part-time Wages - Administration	0.00	2,436.75	23,337.60	12,715.15	45.52%
100-41400-01210 PERA Expenses - Administration	0.00	935.87	10,302.24	5,754.86	44.14%
100-41400-01220 FICA Employer Contribution - Ad	0.00	905.29	12,591.17	5,549.51	55.93%
100-41400-01310 Health Insurance - Administration	0.00	1,701.10	20,059.98	11,057.15	44.88%
100-41400-01320 Health Savings Account - Adminis	0.00	576.92	7,500.00	3,749.98	50.00%
100-41400-01330 Life Insurance - Administration	0.00	6.48	92.40	42.12	54.42%
100-41400-01340 Disability Insurance - Administrati	0.00	107.46	10,234.24	698.49	93.17%
100-41400-01420 Unemployment Insurance - Admi	0.00	0.00	0.00	0.00	0.00%
100-41400-01510 Worker's Compensation - Admini	0.00	0.00	2,000.00	1,168.31	41.58%
100-41400-02050 Office Supplies - Administration	0.00	112.09	2,500.00	997.22	60.11%
100-41400-02100 Operating Supplies - Administrati	0.00	243.19	2,000.00	373.55	81.32%
100-41400-02110 Cleaning Supplies - Administratio	0.00	65.76	200.00	82.96	58.52%
100-41400-03010 Auditing Services	0.00	0.00	12,500.00	2,450.00	80.40%
100-41400-03030 Engineering Services	0.00	0.00	0.00	0.00	0.00%
100-41400-03040 Legal Fees - Administration	0.00	150.00	3,000.00	150.00	95.00%
100-41400-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-41400-03110 Contracts / Professional Services	0.00	10,225.34	22,000.00	16,476.90	25.11%
100-41400-03120 Contracted Services - Garbage	0.00	0.00	65,000.00	0.00	100.00%
100-41400-03210 Telephone Expenses - Administra	0.00	369.22	4,500.00	2,474.56	45.01%
100-41400-03220 Postage Expenses - Administratio	0.00	240.93	1,200.00	734.68	38.78%
100-41400-03240 Computer Expenses - Administrat	0.00	278.39	8,500.00	6,072.95	28.55%
100-41400-03310 Travel, Training Expenses - Admi	0.00	873.98	1,000.00	2,617.65	(161.77%)
100-41400-03410 Advertising for Employment - Ad	0.00	0.00	0.00	0.00	0.00%
100-41400-03510 Printing and Publishing - Administ	0.00	0.00	4,500.00	0.00	100.00%
100-41400-03610 Insurance: General liability	0.00	0.00	5,000.00	6,225.80	(24.52%)
100-41400-03620 Insurance: Property	0.00	0.00	4,000.00	4,921.00	(23.03%)
100-41400-03810 Electric Utilities - Administration	0.00	183.52	2,000.00	1,713.36	14.33%
100-41400-03830 Gas Utilities - Administration	0.00	41.18	2,500.00	1,725.69	30.97%
100-41400-03840 Garbage / Recycling Utilities	0.00	11,254.32	35,000.00	71,194.36	(103.41%)
100-41400-04010 Repair and Maintenance - Buildin	0.00	164.84	2,000.00	484.79	75.76%
100-41400-04150 Rentals, Equipment - Administrati	0.00	0.00	3,300.00	1,650.00	50.00%
100-41400-04320 NSF Checks / ACH	0.00	0.00	200.00	10.00	95.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For General Fund (100)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-41400-04330 Dues, Subscriptions, Fees - Admi	0.00	566.72	6,000.00	1,644.95	72.58%
100-41400-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-41400-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-41400-05000 Capital Outlay - Administration	0.00	0.00	4,000.00	0.00	100.00%
100-41400-05010 Inter Fund Transfer	0.00	0.00	40,000.00	2,871.86	92.82%
100-41410-01030 Part-time Wages - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-01220 FICA Employer Contribution	0.00	0.00	0.00	0.00	0.00%
100-41410-02050 Office Supplies - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-02100 Operating Supplies - Election	0.00	0.00	0.00	0.00	0.00%
100-41410-03310 Travel, Training Expenses - Electi	0.00	0.00	0.00	0.00	0.00%
100-41410-03510 Printing and Publishing - Election	0.00	0.00	0.00	0.00	0.00%
100-42100-01010 Regular Wages - Police	0.00	16,025.52	207,147.20	103,882.35	49.85%
100-42100-01020 Overtime Wages - Police	0.00	0.00	7,500.00	872.02	88.37%
100-42100-01030 Part-time Wages - Police	0.00	0.00	3,000.00	0.00	100.00%
100-42100-01210 PERA Expenses - Police	0.00	1,998.81	36,665.05	13,044.05	64.42%
100-42100-01220 FICA Employer Contribution - Poli	0.00	221.98	3,003.63	1,451.42	51.68%
100-42100-01310 Health Insurance - Police	0.00	2,458.00	31,953.78	15,977.00	50.00%
100-42100-01320 Health Savings Account - Police	0.00	769.26	10,000.00	5,000.19	50.00%
100-42100-01330 Life Insurance - Police	0.00	9.72	138.60	63.18	54.42%
100-42100-01340 Disability Insurance - Police	0.00	155.36	1,759.08	1,009.84	42.59%
100-42100-01420 Unemployment Insurance - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-01510 Worker's Compensation - Police	0.00	0.00	22,000.00	25,218.12	(14.63%)
100-42100-02050 Office Supplies - Police	0.00	0.00	400.00	771.06	(92.77%)
100-42100-02100 Operating Supplies - Police	0.00	0.00	2,000.00	2,744.41	(37.22%)
100-42100-02110 Cleaning Supplies - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-02120 Motor Fuels - Police	0.00	950.63	10,000.00	5,442.49	45.58%
100-42100-02180 Uniforms - Police	0.00	31.98	2,000.00	373.30	81.34%
100-42100-03040 Legal Fees - Police	0.00	1,200.00	7,000.00	3,600.00	48.57%
100-42100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-42100-03110 Contracts / Professional Services	0.00	0.00	500.00	200.00	60.00%
100-42100-03210 Telephone Expenses - Police	0.00	276.63	4,000.00	2,457.77	38.56%
100-42100-03220 Postage Expenses - Police	0.00	4.78	50.00	16.53	66.94%
100-42100-03230 Radio Expenses - Police	0.00	0.00	1,500.00	0.00	100.00%
100-42100-03240 Computer Expenses - Police	0.00	99.62	5,000.00	2,848.71	43.03%
100-42100-03310 Travel, Training Expenses	0.00	765.79	3,000.00	1,635.79	45.47%
100-42100-03510 Printing and Publishing - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-03610 Insurance: General liability	0.00	0.00	7,000.00	8,158.63	(16.55%)
100-42100-03620 Insurance: Property	0.00	0.00	600.00	1,398.50	(133.08%)
100-42100-03630 Insurance: Automotive	0.00	0.00	3,700.00	3,736.00	(0.97%)
100-42100-03810 Electric Utilities - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-03830 Gas Utilities - Police	0.00	0.00	0.00	0.00	0.00%
100-42100-04010 Repair and Maintenance - Buildin	0.00	0.00	2,000.00	18.00	99.10%
100-42100-04050 Repair and Maintenance - Equip	0.00	0.00	1,000.00	0.00	100.00%
100-42100-04060 Repair and Maintenance - Vehicle	0.00	109.04	5,000.00	1,252.10	74.96%
100-42100-04330 Dues, Subscriptions, Fees - Polic	0.00	0.00	3,000.00	5,964.87	(98.83%)
100-42100-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42100-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42100-05000 Capital Outlay - Police	0.00	4,150.98	20,000.00	4,150.98	79.25%
100-42200-01010 Regular Wages	0.00	550.00	0.00	3,300.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For General Fund (100)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-42200-01030 Part-time Wages - Fire	0.00	144.00	25,000.00	936.00	96.26%
100-42200-01220 FICA Employer Contribution - Fire	0.00	53.07	1,000.00	323.98	67.60%
100-42200-01340 Disability Insurance - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-01420 Unemployment Insurance - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-01510 Worker's Compensation - Fire	0.00	0.00	13,000.00	15,431.43	(18.70%)
100-42200-02050 Office Supplies - Fire	0.00	0.00	500.00	14.88	97.02%
100-42200-02100 Operating Supplies - Fire	0.00	170.41	2,500.00	2,311.32	7.55%
100-42200-02120 Motor Fuels - Fire	0.00	216.31	5,000.00	3,755.66	24.89%
100-42200-02180 Uniforms - Fire	0.00	530.00	7,000.00	7,674.06	(8.63%)
100-42200-02200 Repair and Maintenance Material	0.00	109.68	0.00	109.68	0.00%
100-42200-02400 Small Tools, Minor Equipment - Fi	0.00	665.40	1,000.00	1,074.46	(7.45%)
100-42200-03040 Legal Fees - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-42200-03050 Fire State Aid Payment	0.00	0.00	30,000.00	0.00	100.00%
100-42200-03110 Contracts / Professional Services	0.00	405.00	3,000.00	5,477.08	(82.57%)
100-42200-03210 Telephone Expenses - Fire	0.00	0.00	500.00	55.89	88.82%
100-42200-03220 Postage Expenses - Fire	0.00	0.00	0.00	0.00	0.00%
100-42200-03230 Radio Expenses - Fire	0.00	0.00	4,000.00	24.25	99.39%
100-42200-03240 Computer Expenses - Fire	0.00	99.62	1,250.00	1,054.06	15.68%
100-42200-03310 Travel, Training Expenses - Fire	0.00	700.00	9,000.00	6,219.42	30.90%
100-42200-03410 Advertising for Employment - Fire	0.00	0.00	100.00	0.00	100.00%
100-42200-03510 Printing and Publishing - Fire	0.00	0.00	100.00	0.00	100.00%
100-42200-03610 Insurance: General liability	0.00	0.00	1,600.00	236.54	85.22%
100-42200-03620 Insurance: Property	0.00	0.00	600.00	1,398.50	(133.08%)
100-42200-03630 Insurance: Automotive	0.00	0.00	2,000.00	1,819.00	9.05%
100-42200-03810 Electric Utilities - Fire	0.00	183.52	3,500.00	1,713.36	51.05%
100-42200-03830 Gas Utilities - Fire	0.00	41.18	2,000.00	1,725.70	13.72%
100-42200-04010 Repair and Maintenance - Buildin	0.00	0.00	2,000.00	10,713.00	(435.65%)
100-42200-04050 Repair and Maintenance - Equip	0.00	44.58	2,000.00	937.33	53.13%
100-42200-04060 Repair and Maintenance - Vehicle	0.00	20,746.11	18,000.00	22,455.50	(24.75%)
100-42200-04330 Dues, Subscriptions, Fees - Fire	0.00	0.00	1,000.00	990.00	1.00%
100-42200-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42200-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-42200-05000 Capital Outlay - Fire	0.00	0.00	65,000.00	58,984.25	9.26%
100-42300-01340 Disability Insurance - Rescue	0.00	0.00	0.00	0.00	0.00%
100-42300-01510 Worker's Compensation	0.00	0.00	3,500.00	3,380.88	3.40%
100-42300-03610 Insurance: General liability	0.00	0.00	0.00	5.19	0.00%
100-42300-03620 Insurance: Property	0.00	0.00	600.00	0.00	100.00%
100-42300-03630 Insurance: Automotive	0.00	0.00	300.00	295.00	1.67%
100-42400-02050 Office Supplies - Planning	0.00	0.00	0.00	66.17	0.00%
100-42400-02100 Operating Supplies - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03040 Legal Fees - Planning	0.00	75.00	200.00	75.00	62.50%
100-42400-03170 Building Official / Professional Ser	0.00	2,256.28	20,000.00	5,668.07	71.66%
100-42400-03220 Postage Expenses - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03310 Travel, Training Expenses - Plann	0.00	0.00	0.00	0.00	0.00%
100-42400-03510 Printing and Publishing - Planning	0.00	0.00	0.00	0.00	0.00%
100-42400-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
100-42400-04330 Dues, Subscriptions, Fees	0.00	0.00	1,000.00	84.99	91.50%
100-43100-01010 Regular Wages Street	0.00	3,954.72	51,043.20	25,641.00	49.77%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For General Fund (100)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-43100-01020 Overtime Wages - Street	0.00	200.00	500.00	200.00	60.00%
100-43100-01030 Part-time Wages - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-01210 PERA Expenses - Street	0.00	296.61	3,828.24	1,923.08	49.77%
100-43100-01220 FICA Employer Contribution - Str	0.00	302.19	3,904.80	1,875.11	51.98%
100-43100-01310 Health Insurance - Street	0.00	1,130.06	0.00	7,345.39	0.00%
100-43100-01320 Health Savings Account - Street	0.00	192.32	0.00	1,250.08	0.00%
100-43100-01330 Life Insurance - Street	0.00	3.24	0.00	21.08	0.00%
100-43100-01340 Disability Insurance - Street	0.00	41.08	0.00	267.02	0.00%
100-43100-01420 Unemployment Insurance - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-01510 Worker's Compensation - Street	0.00	0.00	5,000.00	4,972.15	0.56%
100-43100-02050 Office Supplies - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-02100 Operating Supplies - Street	0.00	(27.01)	1,500.00	201.87	86.54%
100-43100-02110 Cleaning Supplies - Street	0.00	0.00	200.00	0.00	100.00%
100-43100-02120 Motor Fuels - Street	0.00	961.67	8,500.00	3,532.21	58.44%
100-43100-02180 Uniforms - Street	0.00	0.00	250.00	0.00	100.00%
100-43100-02300 Salt / Sand Materials - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-02400 Small Tools, Minor Equipment - S	0.00	382.41	500.00	564.29	(12.86%)
100-43100-03030 Engineering Services - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03040 Legal Fees - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
100-43100-03210 Telephone Expenses - Street	0.00	248.94	1,500.00	498.17	66.79%
100-43100-03220 Postage Expenses - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03240 Computer Expenses Street	0.00	204.69	0.00	702.79	0.00%
100-43100-03310 Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
100-43100-03510 Printing and Publishing - Street	0.00	0.00	0.00	0.00	0.00%
100-43100-03610 Insurance: General liability	0.00	566.95	1,500.00	1,018.87	32.08%
100-43100-03620 Insurance: Property	0.00	0.00	2,500.00	3,318.00	(32.72%)
100-43100-03630 Insurance: Automotive	0.00	0.00	2,000.00	1,673.00	16.35%
100-43100-03810 Electric Utilities - Street	0.00	0.00	5,000.00	3,450.97	30.98%
100-43100-03830 Gas Utilities - Street	0.00	33.16	1,400.00	1,135.97	18.86%
100-43100-03840 Garbage / Recycling Utilities	0.00	123.28	0.00	739.68	0.00%
100-43100-04010 Repair and Maintenance - Buildin	0.00	456.45	1,000.00	742.43	25.76%
100-43100-04020 Signage Expenses	0.00	0.00	1,000.00	7.00	99.30%
100-43100-04040 Street Improvements	0.00	27,613.00	15,000.00	28,558.00	(90.39%)
100-43100-04050 Repair and Maintenance - Equip	0.00	0.00	4,000.00	945.06	76.37%
100-43100-04060 Repair and Maintenance - Vehicle	0.00	0.00	1,500.00	319.08	78.73%
100-43100-04150 Rentals, Equipment	0.00	0.00	0.00	0.00	0.00%
100-43100-04330 Dues, Subscriptions, Fees	0.00	130.95	400.00	418.65	(4.66%)
100-43100-04850 Restricted Savings Expenditure	0.00	0.00	0.00	34,981.59	0.00%
100-43100-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-43100-05000 Capital Outlay - Streets	0.00	577.05	15,000.00	3,462.30	76.92%
100-43125-02100 Operating Supplies - Snow Remo	0.00	0.00	0.00	0.00	0.00%
100-43125-02120 Motor Fuels	0.00	0.00	8,000.00	8,553.32	(6.92%)
100-43125-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
100-43125-02300 Salt / Sand Materials - Snow Rem	0.00	0.00	2,000.00	0.00	100.00%
100-43125-02400 Small Tools, Minor Equipment - S	0.00	0.00	0.00	0.00	0.00%
100-43125-03610 Insurance: General liability	0.00	0.00	0.00	0.00	0.00%
100-43125-03630 Insurance: Automotive	0.00	0.00	0.00	0.00	0.00%
100-43125-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	0.00	0.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For General Fund (100)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-43125-04050 Repair and Maintenance - Equip	0.00	0.00	2,000.00	280.31	86.98%
100-43125-04080 Repair and Maintenance - Vehicle	0.00	0.00	0.00	185.64	0.00%
100-43160-02100 Operating Supplies - Street Lighti	0.00	0.00	500.00	0.00	100.00%
100-43160-03620 Insurance: Property	0.00	0.00	1,200.00	1,415.00	(17.92%)
100-43160-03810 Electric Utilities -Street Lighting	0.00	1,874.81	20,000.00	9,181.85	54.09%
100-43160-04010 Repair and Maintenance - Buildin	0.00	0.00	100.00	2,016.80	(1916.80%)
100-45200-01010 Regular Wages - Parks	0.00	0.00	0.00	0.00	0.00%
100-45200-01020 Overtime Wages	0.00	0.00	0.00	0.00	0.00%
100-45200-01030 Part-time Wages - Parks	0.00	940.00	3,000.00	940.00	68.67%
100-45200-01220 FICA Employer Contribution	0.00	71.91	200.00	71.91	64.05%
100-45200-01510 Worker's Compensation	0.00	0.00	1,200.00	234.12	80.49%
100-45200-02100 Operating Supplies - Parks	0.00	0.00	500.00	21.98	95.60%
100-45200-02120 Motor Fuels - Parks	0.00	250.62	2,000.00	569.17	71.54%
100-45200-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
100-45200-02400 Small Tools, Minor Equipment - P	0.00	0.00	0.00	0.00	0.00%
100-45200-03030 Engineering Services - Parks	0.00	0.00	0.00	5,000.00	0.00%
100-45200-03110 Contracts / Professional Services	0.00	545.08	6,000.00	545.08	90.92%
100-45200-03610 Insurance: General liability	0.00	0.00	700.00	164.49	76.50%
100-45200-03620 Insurance: Property	0.00	0.00	4,000.00	6,461.00	(61.53%)
100-45200-03630 Insurance: Automotive	0.00	0.00	0.00	0.00	0.00%
100-45200-03810 Electric Utilities - Parks	0.00	1,164.58	3,500.00	2,238.01	36.06%
100-45200-03840 Garbage / Recycling Utilities	0.00	123.27	0.00	739.62	0.00%
100-45200-04010 Repair and Maintenance - Buildin	0.00	0.00	3,000.00	403.98	86.53%
100-45200-04050 Repair and Maintenance - Equip	0.00	331.94	1,000.00	461.25	53.88%
100-45200-04080 Repair and Maintenance - Vehicle	0.00	0.00	0.00	0.00	0.00%
100-45200-04330 Dues, Subscriptions, Fees - Park	0.00	35.00	0.00	35.00	0.00%
100-45200-04850 Restricted Savings Expenditure	0.00	0.00	0.00	0.00	0.00%
100-45200-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
100-45200-05000 Capital Outlay - Parks	0.00	0.00	12,000.00	0.00	100.00%
100-45400-02100 Operating Supplies - Fireworks	0.00	0.00	4,500.00	250.00	94.44%
100-45400-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
100-45400-03620 Insurance: Property	0.00	0.00	0.00	0.00	0.00%
100-46200-01010 Regular Wages	0.00	0.00	500.00	0.00	100.00%
100-46200-01030 Part-time Wages	0.00	0.00	0.00	0.00	0.00%
100-46200-01220 FICA Employer Contribution	0.00	0.00	30.00	0.00	100.00%
100-46200-02100 Operating Supplies - Joint Powers	0.00	0.00	0.00	0.00	0.00%
100-46200-03610 Insurance: General liability	0.00	0.00	0.00	6.64	0.00%
100-46200-03620 Insurance: Property	0.00	0.00	350.00	21.00	94.00%
100-46200-03810 Electric Utilities	0.00	25.34	250.00	142.04	43.18%
100-46200-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	(2,000.00)	0.00%
<b>Total General Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 146,916.57</b>	<b>\$ 1,293,235.61</b>	<b>\$ 793,333.86</b>	<b>38.66%</b>
<b>General Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (102,118.11)</b>	<b>\$ 46,589.39</b>	<b>\$ (514,729.44)</b>	<b>1204.82%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Storm Water Utility (226)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
226-00000-31700 Special Assessment Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
226-00000-34410 Storm Water Charges	0.00	763.16	0.00	4,615.44	0.00%
<b>Total Storm Water Utility Revenues</b>	<b>\$ 0.00</b>	<b>\$ 763.16</b>	<b>\$ 0.00</b>	<b>\$ 4,615.44</b>	<b>0.00%</b>
<b>Expenditures</b>					
226-43150-02120 Motor Fuels	\$ 0.00	\$ 179.67	\$ 0.00	\$ 670.06	0.00%
226-43150-02200 Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
226-43150-03160 Street Sweeping / Professional S	0.00	0.00	0.00	0.00	0.00%
226-43150-04050 Repair and Maintenance - Equip	0.00	1,075.00	0.00	1,839.06	0.00%
226-43150-04060 Repair and Maintenance - Vehicle	0.00	0.00	0.00	99.99	0.00%
226-43150-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	0.00	0.00%
226-43150-05000 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
<b>Total Storm Water Utility Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 1,254.67</b>	<b>\$ 0.00</b>	<b>\$ 2,709.11</b>	<b>0.00%</b>
<b>Storm Water Utility Excess of Revenues Over Expenditu</b>	<b>\$ 0.00</b>	<b>\$ (491.51)</b>	<b>\$ 0.00</b>	<b>\$ 1,906.33</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Revolving Loan Pool (227)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
227-00000-36113 Loan Payments - Principal / Com	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
227-00000-36114 Loan Payments - Interest / Comm	0.00	0.00	0.00	0.00	0.00%
<b>Total Revolving Loan Pool Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
227-49800-03110 Contracts / Professional Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total Revolving Loan Pool Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Revolving Loan Pool Excess of Revenues Over Expendi</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Cemetery Fund (230)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
230-00000-34900 Cemetery Revenues	\$ 0.00	\$ 1,550.00	\$ 2,000.00	\$ 3,825.00	(91.25%)
230-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Cemetery Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 1,550.00</b>	<b>\$ 2,000.00</b>	<b>\$ 3,825.00</b>	<b>(91.25%)</b>
<b>Expenditures</b>					
230-49010-01510 Worker's Compensation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
230-49010-03110 Contracts / Professional Services	0.00	870.00	3,500.00	870.00	75.14%
230-49010-03610 Insurance: General liability	0.00	0.00	300.00	130.18	56.61%
230-49010-03620 Insurance: Property	0.00	0.00	500.00	419.00	16.20%
230-49010-03810 Electric Utilities - Cemetery	0.00	28.19	200.00	124.24	37.88%
230-49010-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
230-49010-04010 Repair and Maintenance - Buildin	0.00	35.00	5,500.00	2,401.59	56.33%
<b>Total Cemetery Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 933.19</b>	<b>\$ 10,000.00</b>	<b>\$ 3,945.01</b>	<b>60.55%</b>
<b>Cemetery Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 616.81</b>	<b>\$ (8,000.00)</b>	<b>\$ (120.01)</b>	<b>98.50%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-3 Red Willow Heights (245)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
245-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
245-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-3 Red Willow Heights Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TIF 1-3 Red Willow Heights Excess of Revenues Over E</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-4 Swift Site (250)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
250-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
250-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-4 Swift Site Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TIF 1-4 Swift Site Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For TIF 1-5 Downtown (255)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
255-00000-31600 Special Assessment Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 211.13	0.00%
255-00000-31700 Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
255-47000-31600 Special Assessment Principal - TI	0.00	0.00	0.00	0.00	0.00%
<b>Total TIF 1-5 Downtown Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 211.13</b>	<b>0.00%</b>
<b>TIF 1-5 Downtown Excess of Revenues Over Expenditur</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 211.13</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #6(5056,5039,5047) (302)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
302-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
302-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #6(5056,5039,5047) Revenue</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
302-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
302-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	0.00	0.00%
302-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #6(5056,5039,5047) Expendit</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Debt Service Bond #6(5056,5039,5047) Excess of Reven</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Debt Service Bond #5(5049,5048) (305)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
305-00000-31600	Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
305-00000-31700	Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
305-00000-36200	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #5(5049,5048) Revenues</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
305-47000-06010	Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00	0.00%
305-47000-06110	Debt Service Bond Interest	0.00	2,700.00	0.00	6,450.00	0.00%
305-47000-06200	Fiscal Agent Fees	0.00	0.00	0.00	400.00	0.00%
<b>Total Debt Service Bond #5(5049,5048) Expenditures</b>		<b>\$ 0.00</b>	<b>\$ 2,700.00</b>	<b>\$ 0.00</b>	<b>\$ 76,850.00</b>	<b>0.00%</b>
<b>Debt Service Bond #5(5049,5048) Excess of Revenues O</b>		<b>\$ 0.00</b>	<b>\$ (2,700.00)</b>	<b>\$ 0.00</b>	<b>\$ (76,850.00)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Debt Service Bond #2 (5055,5041,5087) (306)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
306-00000-31600	Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 448.58	0.00%
306-00000-31700	Special Assessment Interest - Bo	0.00	0.00	0.00	42.30	0.00%
<b>Total Debt Service Bond #2 (5055,5041,5087) Revenue</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 490.88</b>	<b>0.00%</b>
<b>Expenditures</b>						
306-47000-06010	Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 55,000.00	0.00%
306-47000-06110	Debt Service Bond Interest	0.00	0.00	0.00	2,604.00	0.00%
306-47000-06200	Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #2 (5055,5041,5087) Expendit</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 57,604.00</b>	<b>0.00%</b>
<b>Debt Service Bond #2 (5055,5041,5087) Excess of Reven</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (57,113.12)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Debt Service Bond #4 (5058) (307)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
307-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
307-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #4 (5058) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
307-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22,000.00	0.00%
307-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	484.00	0.00%
307-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #4 (5058) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 22,484.00</b>	<b>0.00%</b>
<b>Debt Service Bond #4 (5058) Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (22,484.00)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Debt Service Bond #3 (5057) (308)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
308-00000-31600 Special Assessment Principal - B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 639.78	0.00%
308-00000-31700 Special Assessment Interest - Bo	0.00	0.00	0.00	135.95	0.00%
<b>Total Debt Service Bond #3 (5057) Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 775.73</b>	<b>0.00%</b>
<b>Expenditures</b>					
308-47000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,000.00	0.00%
308-47000-06110 Debt Service Bond Interest	0.00	0.00	0.00	2,821.00	0.00%
308-47000-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #3 (5057) Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 36,821.00</b>	<b>0.00%</b>
<b>Debt Service Bond #3 (5057) Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (36,045.27)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service Bond #1(5088) (313)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
313-00000-31600 Special Assessment Principal	\$	0.00	0.00	0.00	432.64	0.00%
313-00000-31700 Special Assessment Interest		0.00	0.00	0.00	103.83	0.00%
313-00000-31800 Debt Service Payment		0.00	0.00	0.00	0.00	0.00%
313-00000-33620 Other Grants & Aids		0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #1(5088) Revenues</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>536.47</b>	<b>0.00%</b>
<b>Expenditures</b>						
313-47000-06010 Debt Service Bond Principal	\$	0.00	0.00	0.00	40,000.00	0.00%
313-47000-06110 Debt Service Bond Interest		0.00	0.00	0.00	5,422.50	0.00%
313-47000-06200 Fiscal Agent Fees		0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service Bond #1(5088) Expenditures</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,422.50</b>	<b>0.00%</b>
<b>Debt Service Bond #1(5088) Excess of Revenues Over E</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(44,886.03)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Debt Service - Lake St/Hwy 87 (322)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
322-00000-33620 Other Grants & Aids	\$	0.00	0.00	0.00	0.00	0.00%
322-47000-31600 Special Assessment Principal		0.00	0.00	0.00	0.00	0.00%
322-47000-31700 Special Assessment Interest		0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service - Lake St/Hwy 87 Revenues</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
322-47000-06010 Debt Service Bond Principal	\$	0.00	0.00	0.00	0.00	0.00%
322-47000-06110 Debt Service Bond Interest		0.00	0.00	0.00	0.00	0.00%
322-47000-06200 Fiscal Agent Fees		0.00	0.00	0.00	0.00	0.00%
<b>Total Debt Service - Lake St/Hwy 87 Expenditures</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Debt Service - Lake St/Hwy 87 Excess of Revenues Ove</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Current Capital Project / Hwy 87 (401)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
401-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23,163.75	0.00%
401-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	75,245.51	0.00%
401-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Hwy 87 Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 98,409.26</b>	<b>0.00%</b>
<b>Expenditures</b>					
401-43100-02200 Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
401-43100-03030 Engineering Services / Profession	0.00	0.00	0.00	4,046.40	0.00%
401-43100-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
401-43100-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
401-43100-06010 Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
401-43100-06110 Debt Service Bond Interest	0.00	0.00	0.00	10,098.00	0.00%
401-43100-06200 Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Hwy 87 Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 14,144.40</b>	<b>0.00%</b>
<b>Current Capital Project / Hwy 87 Excess of Revenues O</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 84,264.86</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For CapProject MPFA-DWRF-L-021-FY20 - Well house (402)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
402-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
402-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
402-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject MPFA-DWRF-L-021-FY20 - Well hous</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
402-00000-06010 Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
402-00000-06110 Debt Service Bond Interest	0.00	0.00	0.00	6,432.29	0.00%
402-43100-03030 Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
402-43100-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
402-43100-03110 Contracts / Professional Services	0.00	0.00	0.00	0.00	0.00%
402-43100-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject MPFA-DWRF-L-021-FY20 - Well hous</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 6,432.29</b>	<b>0.00%</b>
<b>CapProject MPFA-DWRF-L-021-FY20 - Well house Exce</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (6,432.29)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Current CapProject East Main Ave Utilities 2023 (403)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
403-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
403-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
403-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current CapProject East Main Ave Utilities 2023</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
403-43100-02200 Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
403-43100-03030 Engineering Services / Profession	0.00	0.00	0.00	6,983.17	0.00%
403-43100-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
403-43100-03110 Contracts / Professional Services	0.00	0.00	0.00	5,000.00	0.00%
403-43100-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total Current CapProject East Main Ave Utilities 2023</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 11,983.17</b>	<b>0.00%</b>
<b>Current CapProject East Main Ave Utilities 2023 Excess</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ (11,983.17)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Current Capital Project / Town Lake Beach (404)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
404-00000-31750 Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
404-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
404-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Town Lake Beach Reve</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
404-45200-02200 Repair and Maintenance Material	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
404-45200-03030 Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
404-45200-03040 Legal Fees / Professional Service	0.00	0.00	0.00	0.00	0.00%
404-45200-03110 Contracts / Professional Services	0.00	0.00	0.00	0.00	0.00%
404-45200-03510 Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
<b>Total Current Capital Project / Town Lake Beach Expe</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Current Capital Project / Town Lake Beach Excess of R</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Small Cities Development Loans (410)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
410-00000-38111 Loan Payments - Principal / Resid \$	0.00	\$ 83.65	\$ 0.00	\$ 332.10	0.00%
410-00000-38112 Loan Payments - Interest / Resid	0.00	12.91	0.00	54.14	0.00%
410-00000-38113 Loan Payments - Principal / Com	0.00	428.62	0.00	2,553.88	0.00%
410-00000-38114 Loan Payments - Interest / Comm	0.00	111.78	0.00	688.40	0.00%
<b>Total Small Cities Development Loans Revenues</b>	<b>\$ 0.00</b>	<b>\$ 636.94</b>	<b>\$ 0.00</b>	<b>\$ 3,628.52</b>	<b>0.00%</b>
<b>Expenditures</b>					
410-49800-03110 Contracts / Professional Services \$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total Small Cities Development Loans Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Small Cities Development Loans Excess of Revenues O \$</b>	<b>0.00</b>	<b>\$ 636.94</b>	<b>\$ 0.00</b>	<b>\$ 3,628.52</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For COVID Funding (420)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
420-00000-31750 Receipt of Grant Funds \$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
420-00000-31760 Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
420-00000-33150 Grants, Fed - State	0.00	0.00	0.00	0.00	0.00%
<b>Total COVID Funding Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
420-41400-03045 COVID-19 Expenses \$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
420-42100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
420-42200-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
420-43100-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
<b>Total COVID Funding Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>COVID Funding Excess of Revenues Over Expenditures \$</b>	<b>0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For CapProject Downtown Infill 2021 (421)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
421-00000-31750	Receipt of Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
421-00000-31760	Receipt of Loan Funds	0.00	0.00	0.00	0.00	0.00%
421-00000-34101	Rents Received	0.00	0.00	0.00	13,658.00	0.00%
421-00000-36200	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
<b>Total CapProject Downtown Infill 2021 Revenues</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 13,658.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
421-47000-06010	Debt Service Bond Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
421-47000-06110	Debt Service Bond Interest	0.00	0.00	0.00	24,667.50	0.00%
421-47000-06200	Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00%
421-49800-02110	Cleaning Supplies	0.00	0.00	0.00	32.16	0.00%
421-49800-03030	Engineering Services / Profession	0.00	0.00	0.00	0.00	0.00%
421-49800-03040	Legal Fees / Professional Service	0.00	800.00	0.00	800.00	0.00%
421-49800-03110	Contracts / Professional Services	0.00	300.00	0.00	56,098.95	0.00%
421-49800-03510	Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
421-49800-03620	Insurance: Property	0.00	0.00	0.00	4,127.00	0.00%
421-49800-03810	Electric Utilities	0.00	174.23	0.00	1,932.70	0.00%
421-49800-03840	Garbage / Recycling Utilities	0.00	106.13	0.00	636.78	0.00%
421-49800-04010	Repair and Maintenance - Buildin	0.00	43.95	0.00	443.54	0.00%
<b>Total CapProject Downtown Infill 2021 Expenditures</b>		<b>\$ 0.00</b>	<b>\$ 1,424.31</b>	<b>\$ 0.00</b>	<b>\$ 88,738.63</b>	<b>0.00%</b>
<b>CapProject Downtown Infill 2021 Excess of Revenues O</b>						
		<b>\$ 0.00</b>	<b>\$ (1,424.31)</b>	<b>\$ 0.00</b>	<b>\$ (75,080.63)</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
For Water (601)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
601-00000-31700 Special Assessment Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
601-00000-34101 Rents Received	0.00	0.00	1,000.00	0.00	100.00%
601-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
601-00000-37100 Water Charges	0.00	26,577.32	280,000.00	126,268.97	54.90%
601-00000-37150 Water Late Fees	0.00	214.78	2,000.00	988.52	51.57%
601-00000-37160 Water Reconnect/Disconnect Fee	0.00	0.00	0.00	0.00	0.00%
601-00000-37170 Water Access Fees	0.00	0.00	500.00	500.00	0.00%
601-00000-37300 Water User Fee	0.00	12,538.18	125,000.00	73,576.87	41.14%
601-00000-37350 Water User Late Fee	0.00	100.74	500.00	564.28	(12.86%)
<b>Total Water Revenues</b>	<b>\$ 0.00</b>	<b>\$ 39,431.02</b>	<b>\$ 409,000.00</b>	<b>\$ 201,878.64</b>	<b>50.64%</b>
<b>Expenditures</b>					
601-49450-01010 Regular Wages - Water	\$ 0.00	\$ 6,289.14	\$ 79,081.60	\$ 36,787.13	53.48%
601-49450-01020 Overtime Wages - Water	0.00	0.00	2,500.00	947.68	62.09%
601-49450-01030 Part-time Wages - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-01210 PERA Expenses - Water	0.00	471.68	5,931.12	2,830.09	52.28%
601-49450-01220 FICA Employer Contribution - Wa	0.00	463.44	6,049.74	2,780.64	54.04%
601-49450-01310 Health Insurance - Water	0.00	1,024.70	13,321.08	6,148.20	53.85%
601-49450-01320 Health Savings Account - Water	0.00	192.32	2,500.00	1,153.92	53.84%
601-49450-01330 Life Insurance - Water	0.00	3.24	46.20	19.44	57.92%
601-49450-01340 Disability Insurance - Water	0.00	65.52	718.92	393.12	45.32%
601-49450-01420 Unemployment Insurance - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-01510 Worker's Compensation - Water	0.00	0.00	400.00	3,606.66	(801.67%)
601-49450-02050 Office Supplies - Water	0.00	0.00	200.00	217.21	(8.61%)
601-49450-02100 Operating Supplies - Water	0.00	718.89	20,000.00	4,781.98	76.09%
601-49450-02120 Motor Fuels - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-02400 Small Tools, Minor Equipment -	0.00	0.00	1,000.00	195.08	80.49%
601-49450-03040 Legal Fees - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-03210 Telephone Expenses	0.00	300.17	600.00	546.41	8.93%
601-49450-03220 Postage Expenses - Water	0.00	472.50	2,000.00	1,408.73	29.56%
601-49450-03240 Computer Expenses	0.00	0.00	300.00	0.00	100.00%
601-49450-03310 Travel, Training Expenses - Wate	0.00	0.00	500.00	535.78	(7.16%)
601-49450-03510 Printing and Publishing - Water	0.00	0.00	0.00	0.00	0.00%
601-49450-03610 Insurance: General liability	0.00	0.00	650.00	436.07	32.91%
601-49450-03620 Insurance: Property	0.00	0.00	3,500.00	6,842.00	(95.49%)
601-49450-03630 Insurance: Automotive	0.00	0.00	0.00	146.50	0.00%
601-49450-03810 Electric Utilities - Water	0.00	871.96	8,000.00	4,251.40	46.86%
601-49450-03830 Gas Utilities - Water	0.00	38.52	1,750.00	821.56	53.05%
601-49450-04010 Repair and Maintenance - Buildin	0.00	0.00	4,000.00	68.00	98.30%
601-49450-04050 Repair and Maintenance - Equip	0.00	0.00	2,000.00	0.00	100.00%
601-49450-04070 Water Testing	0.00	62.02	500.00	589.20	(17.84%)
601-49450-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
601-49450-04330 Dues, Subscriptions, Fees - Wate	0.00	50.00	4,500.00	2,587.11	42.51%
601-49450-04850 Restricted Savings Expenditure	0.00	0.00	0.00	14,193.34	0.00%
601-49450-04900 Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
601-49450-05000 Capital Outlay	0.00	0.00	5,000.00	0.00	100.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Water (601)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
601-49450-06010 Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
601-49450-06110 Debt Service Bond Interest	0.00	0.00	0.00	1,516.19	0.00%
Total Water Expenditures	\$ 0.00	\$ 11,024.10	\$ 165,048.66	\$ 93,803.42	43.17%
Water Excess of Revenues Over Expenditures	\$ 0.00	\$ 28,406.92	\$ 243,951.34	\$ 108,075.22	55.70%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Sewer (602)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
602-00000-31600	Principal Taxes Unpaid Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
602-00000-31700	Special Assessment Interest	0.00	0.00	0.00	0.00	0.00%
602-00000-37200	Sewer Charges	0.00	20,448.73	210,000.00	113,793.89	45.81%
602-00000-37250	Sewer Late Fees	0.00	178.25	2,000.00	873.61	56.32%
602-00000-37260	Sewer Reconnect / Disconnect Fe	0.00	0.00	0.00	0.00	0.00%
<b>Total Sewer Revenues</b>		<b>\$ 0.00</b>	<b>\$ 20,626.98</b>	<b>\$ 212,000.00</b>	<b>\$ 114,667.50</b>	<b>45.91%</b>
<b>Expenditures</b>						
602-49470-01010	Regular Wages - Sewer	\$ 0.00	\$ 5,382.32	\$ 67,832.80	\$ 30,298.92	55.40%
602-49470-01020	Overtime Wages - Sewer	0.00	0.00	1,500.00	382.23	74.52%
602-49470-01030	Part-time Wages - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-01210	PERA Expenses - Sewer	0.00	404.43	5,094.98	2,301.08	54.84%
602-49470-01220	FICA Employer Contribution - Se	0.00	351.30	5,196.88	1,979.82	61.90%
602-49470-01310	Health Insurance - Sewer	0.00	1,493.80	19,419.60	8,962.80	53.85%
602-49470-01320	Health Savings Account - Sewer	0.00	384.62	5,000.00	2,307.72	53.85%
602-49470-01330	Life Insurance - Sewer	0.00	3.24	46.20	19.44	57.92%
602-49470-01340	Disability Insurance - Sewer	0.00	56.18	614.88	337.08	45.18%
602-49470-01420	Unemployment Insurance - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-01510	Worker's Compensation - Sewer	0.00	0.00	4,000.00	3,631.74	9.21%
602-49470-02050	Office Supplies - Sewer	0.00	0.00	200.00	217.21	(8.61%)
602-49470-02100	Operating Supplies - Sewer	0.00	0.00	3,000.00	0.00	100.00%
602-49470-02120	Motor Fuels	0.00	218.73	0.00	227.38	0.00%
602-49470-02200	Repair and Maintenance Material	0.00	0.00	0.00	0.00	0.00%
602-49470-02400	Small Tools, Minor Equipment - S	0.00	0.00	0.00	0.00	0.00%
602-49470-03040	Legal Fees - Sewer	0.00	0.00	0.00	0.00	0.00%
602-49470-03210	Telephone Expenses	0.00	49.23	600.00	295.47	50.76%
602-49470-03220	Postage Expenses	0.00	236.25	1,000.00	686.25	31.38%
602-49470-03310	Travel, Training Expenses	0.00	0.00	500.00	260.79	47.84%
602-49470-03510	Printing and Publishing	0.00	0.00	0.00	0.00	0.00%
602-49470-03610	Insurance: General liability	0.00	0.00	2,000.00	3,912.22	(95.61%)
602-49470-03620	Insurance: Property	0.00	0.00	3,500.00	7,036.00	(101.03%)
602-49470-03630	Insurance: Automotive	0.00	0.00	0.00	146.50	0.00%
602-49470-03810	Electric Utilities	0.00	1,406.34	18,000.00	11,345.47	36.97%
602-49470-03830	Gas Utilities	0.00	0.00	0.00	0.00	0.00%
602-49470-04010	Repair and Maintenance - Buildin	0.00	0.00	3,000.00	0.00	100.00%
602-49470-04050	Repair and Maintenance - Equip	0.00	264.81	3,000.00	542.90	81.90%
602-49470-04070	Water Testing	0.00	237.40	0.00	993.16	0.00%
602-49470-04320	NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
602-49470-04330	Dues, Subscriptions, Fees - Sewe	0.00	0.00	3,000.00	1,473.00	50.90%
602-49470-04850	Restricted Savings Expenditure	0.00	0.00	0.00	14,193.33	0.00%
602-49470-04900	Grant Expenditure	0.00	0.00	0.00	0.00	0.00%
602-49470-05000	Capital Outlay	0.00	577.05	5,000.00	3,462.30	30.75%
602-49470-06010	Debt Service Bond Principal	0.00	0.00	0.00	0.00	0.00%
602-49470-06110	Debt Service Bond Interest	0.00	0.00	0.00	5,108.67	0.00%
<b>Total Sewer Expenditures</b>		<b>\$ 0.00</b>	<b>\$ 11,075.70</b>	<b>\$ 151,605.30</b>	<b>\$ 100,121.48</b>	<b>33.96%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Sewer (602)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Sewer Excess of Revenues Over Expenditures	\$ 0.00	\$ 9,551.28	\$ 60,394.70	\$ 14,546.02	75.92%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Liquor Store (609)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
609-00000-33150	Grants, Fed - State	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
609-00000-37811	Liquor - Off Sale	0.00	8,353.68	120,000.00	45,824.65	61.81%
609-00000-37812	Beer - Off Sale	0.00	29,068.25	260,000.00	132,055.02	49.21%
609-00000-37813	Wine - Off Sale	0.00	1,458.45	20,000.00	9,273.25	53.63%
609-00000-37814	Other Merchandise - Off Sale	0.00	694.67	5,000.00	3,132.30	37.35%
609-00000-37815	Mixes - Off Sale	0.00	0.00	0.00	0.00	0.00%
609-00000-37820	Cash/Over-Short - Off Sale	0.00	(33.42)	0.00	(50.30)	0.00%
609-00000-37850	Credit Cards - Off Sale	0.00	(1,484.12)	0.00	(12,018.01)	0.00%
609-00000-37880	Gift Cards	0.00	(25.00)	0.00	(212.07)	0.00%
609-00000-37911	Liquor - On Sale	0.00	4,696.67	50,000.00	30,413.72	39.17%
609-00000-37912	Beer - On Sale	0.00	8,388.00	105,000.00	57,714.50	45.03%
609-00000-37913	Wine - On Sale	0.00	4.00	2,000.00	241.50	87.93%
609-00000-37914	Miscellaneous Sales - On Sale	0.00	229.75	5,000.00	1,137.75	77.25%
609-00000-37915	Pizza - On Sale	0.00	0.00	0.00	0.00	0.00%
609-00000-37916	Food - On Sale	0.00	1,339.85	15,000.00	8,623.30	42.51%
609-00000-37920	Cash Over / Short - On Sale	0.00	6.18	0.00	(120.52)	0.00%
609-00000-37930	Vending Machines	0.00	0.00	0.00	0.00	0.00%
609-00000-37940	Darts / Pool Table	0.00	0.00	0.00	52.00	0.00%
609-00000-37945	Jukebox / Mega Touch	0.00	0.00	200.00	565.00	(182.50%)
609-00000-37950	Credit Cards - On Sale	0.00	(20.91)	0.00	13,671.32	0.00%
609-00000-37970	ATM Machine	0.00	185.30	0.00	7,179.10	0.00%
609-00000-37975	Misc Income, On Sale	0.00	1,467.85	9,000.00	5,250.22	41.66%
609-00000-37980	Rent - On Sale	0.00	0.00	1,000.00	834.87	16.51%
609-00000-38111	Liquor - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38112	Beer - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38113	Wine - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38114	Miscellaneous Sales - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38150	Credit Cards - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38180	Rent - WPR	0.00	0.00	0.00	0.00	0.00%
609-00000-38290	Petty Cash Receipt	0.00	0.00	0.00	0.00	0.00%
609-49770-38290	Petty Cash Receipt	0.00	0.00	0.00	0.00	0.00%
<b>Total Liquor Store Revenues</b>		<b>\$ 0.00</b>	<b>\$ 54,329.20</b>	<b>\$ 592,200.00</b>	<b>\$ 303,567.60</b>	<b>48.74%</b>

<b>Expenditures</b>						
609-49750-01010	Regular Wages - Off	\$ 0.00	\$ 3,033.13	\$ 0.00	\$ 20,202.18	0.00%
609-49750-01020	Overtime Wages - Off	0.00	0.00	500.00	0.00	100.00%
609-49750-01030	Part-time Wages - Off	0.00	0.00	45,000.00	0.00	100.00%
609-49750-01210	PERA Expenses - Off	0.00	228.62	2,500.00	1,410.84	43.57%
609-49750-01220	FICA Employer Contribution - Off	0.00	268.14	2,800.00	1,615.23	42.31%
609-49750-01310	Health Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01320	Health Savings Account - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01330	Life Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01340	Disability Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01420	Unemployment Insurance - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-01510	Worker's Compensation - Off	0.00	0.00	2,500.00	0.00	100.00%
609-49750-02050	Office Supplies - Off	0.00	0.00	200.00	109.12	45.44%

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Liquor Store (609)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49750-02100 Operating Supplies - Off	0.00	207.29	0.00	546.97	0.00%
609-49750-02110 Cleaning Supplies - Off	0.00	66.88	0.00	858.34	0.00%
609-49750-02130 Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
609-49750-02180 Uniforms	0.00	0.00	0.00	0.00	0.00%
609-49750-02510 Resale - Liquor	0.00	7,597.05	0.00	39,794.48	0.00%
609-49750-02520 Resale - Beer	0.00	31,349.50	0.00	125,091.20	0.00%
609-49750-02530 Resale - Wine	0.00	1,174.74	0.00	6,052.78	0.00%
609-49750-02540 Resale - Soft drinks	0.00	161.55	0.00	1,153.40	0.00%
609-49750-02550 Resale-Misc	0.00	0.00	0.00	70.39	0.00%
609-49750-02560 Resale - THC/CBD	0.00	0.00	0.00	0.00	0.00%
609-49750-02570 Resale - Ice	0.00	0.00	0.00	0.00	0.00%
609-49750-02590 Resale - Food	0.00	0.00	0.00	0.00	0.00%
609-49750-02600 Resale - Pizza	0.00	0.00	0.00	1,721.65	0.00%
609-49750-02610 Resale - Clothing	0.00	0.00	0.00	0.00	0.00%
609-49750-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49750-03040 Legal Fees - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
609-49750-03210 Telephone Expenses - Off	0.00	177.51	0.00	707.22	0.00%
609-49750-03240 Computer Expenses - Off	0.00	49.81	0.00	298.86	0.00%
609-49750-03310 Travel, Training Expenses Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03410 Advertising for Employment - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03420 Advertising for Enterprises - Off	0.00	0.00	0.00	109.16	0.00%
609-49750-03510 Printing and Publishing - Off	0.00	0.00	0.00	0.00	0.00%
609-49750-03610 Insurance: General liability	0.00	0.00	0.00	633.40	0.00%
609-49750-03620 Insurance: Property	0.00	0.00	0.00	1,998.00	0.00%
609-49750-03640 Insurance: Dram Shop	0.00	161.86	0.00	971.16	0.00%
609-49750-03810 Electric Utilities - Off	0.00	389.00	0.00	2,628.00	0.00%
609-49750-03830 Gas Utilities - Off	0.00	137.99	0.00	890.61	0.00%
609-49750-03840 Garbage / Recycling Utilities - Off	0.00	111.53	0.00	722.18	0.00%
609-49750-04010 Repair and Maintenance - Buildin	0.00	318.56	0.00	718.08	0.00%
609-49750-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
609-49750-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49750-04330 Dues, Subscriptions, Fees	0.00	5,891.49	0.00	10,204.64	0.00%
609-49750-05000 Capital Outlay - Off	0.00	0.00	0.00	0.00	0.00%
609-49770-01010 Regular Wages - On	0.00	3,978.34	0.00	27,018.82	0.00%
609-49770-01020 Overtime Wages - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01030 Part-time Wages - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01210 PERA Expenses - On	0.00	228.71	0.00	1,713.96	0.00%
609-49770-01220 FICA Employer Contribution On	0.00	268.24	0.00	1,997.18	0.00%
609-49770-01310 Health Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01320 Health Savings Account On	0.00	0.00	0.00	0.00	0.00%
609-49770-01330 Life Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01340 Disability Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01420 Unemployment Insurance - On	0.00	0.00	0.00	0.00	0.00%
609-49770-01510 Worker's Compensation - On	0.00	0.00	0.00	4,567.15	0.00%
609-49770-02050 Office Supplies - On	0.00	0.00	0.00	29.78	0.00%
609-49770-02100 Operating Supplies - On	0.00	301.45	0.00	1,751.17	0.00%
609-49770-02110 Cleaning Supplies - On	0.00	66.87	0.00	1,122.53	0.00%
609-49770-02130 Operating Supplies - Food	0.00	89.15	0.00	1,237.26	0.00%



**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Liquor Store (609)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49770-02180 Uniforms	0.00	0.00	0.00	0.00	0.00%
609-49770-02510 Resale - Liquor	0.00	435.93	0.00	3,089.08	0.00%
609-49770-02520 Resale - Beer	0.00	794.25	0.00	5,848.54	0.00%
609-49770-02530 Resale - Wine	0.00	1.66	0.00	34.33	0.00%
609-49770-02540 Resale - Soft drinks	0.00	0.00	0.00	226.00	0.00%
609-49770-02550 Resale-Misc	0.00	125.61	0.00	718.73	0.00%
609-49770-02570 Resale - Ice	0.00	0.00	0.00	0.00	0.00%
609-49770-02590 Resale - Food	0.00	585.39	0.00	3,306.22	0.00%
609-49770-02600 Resale - Pizza	0.00	365.75	0.00	2,173.40	0.00%
609-49770-02610 Resale - Clothing	0.00	0.00	0.00	0.00	0.00%
609-49770-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49770-03040 Legal Fees - On	0.00	0.00	0.00	0.00	0.00%
609-49770-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
609-49770-03100 Entertainment Expenses	0.00	358.38	0.00	3,322.47	0.00%
609-49770-03210 Telephone Expenses	0.00	177.50	0.00	707.19	0.00%
609-49770-03240 Computer Expenses	0.00	49.81	0.00	298.88	0.00%
609-49770-03310 Travel, Training Expenses	0.00	0.00	0.00	17.90	0.00%
609-49770-03410 Advertising for Employment	0.00	0.00	0.00	0.00	0.00%
609-49770-03420 Advertising for Enterprises	0.00	0.00	0.00	220.17	0.00%
609-49770-03610 Insurance: General liability	0.00	0.00	0.00	244.60	0.00%
609-49770-03620 Insurance: Property	0.00	0.00	0.00	1,998.00	0.00%
609-49770-03640 Insurance: Dram Shop	0.00	161.86	0.00	971.16	0.00%
609-49770-03810 Electric Utilities	0.00	389.00	0.00	2,628.00	0.00%
609-49770-03830 Gas Utilities	0.00	137.98	0.00	890.60	0.00%
609-49770-03840 Garbage / Recycling Utilities	0.00	100.53	0.00	603.18	0.00%
609-49770-04010 Repair and Maintenance - Buildin	0.00	318.55	0.00	719.63	0.00%
609-49770-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	191.00	0.00%
609-49770-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49770-04330 Dues, Subscriptions, Fees	0.00	891.49	0.00	5,204.61	0.00%
609-49770-04800 ATM Cash	0.00	0.00	0.00	0.00	0.00%
609-49770-04810 Petty Cash Disbursement	0.00	0.00	0.00	0.00	0.00%
609-49770-05000 Capital Outlay - On	0.00	0.00	0.00	0.00	0.00%
609-49780-01030 Part-time Wages - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-01220 FICA Employer Contribution	0.00	0.00	0.00	0.00	0.00%
609-49780-02050 Office Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02100 Operating Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02110 Cleaning Supplies - WPR	0.00	0.00	0.00	0.00	0.00%
609-49780-02130 Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
609-49780-02510 Resale - Liquor	0.00	0.00	0.00	0.00	0.00%
609-49780-02520 Resale - Beer	0.00	0.00	0.00	0.00	0.00%
609-49780-02530 Resale - Wine	0.00	0.00	0.00	0.00	0.00%
609-49780-02540 Resale - Soft drinks	0.00	0.00	0.00	0.00	0.00%
609-49780-02550 Resale-Misc	0.00	0.00	0.00	0.00	0.00%
609-49780-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
609-49780-03100 Entertainment Expenses	0.00	0.00	0.00	0.00	0.00%
609-49780-03310 Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
609-49780-03420 Advertising for Enterprises	0.00	0.00	0.00	0.00	0.00%
609-49780-03810 Electric Utilities	0.00	0.00	0.00	0.00	0.00%
609-49780-03830 Gas Utilities	0.00	0.00	0.00	0.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Liquor Store (609)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
609-49780-03840 Garbage / Recycling Utilities	0.00	0.00	0.00	0.00	0.00%
609-49780-04010 Repair and Maintenance - Buildin	0.00	0.00	0.00	0.00	0.00%
609-49780-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
609-49780-04200 Rentals, Linens	0.00	0.00	0.00	0.00	0.00%
609-49780-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
609-49780-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Liquor Store Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 61,151.10</b>	<b>\$ 53,500.00</b>	<b>\$ 291,339.41</b>	<b>(444.56%)</b>
 <b>Liquor Store Excess of Revenues Over Expenditures</b>	 <b>\$ 0.00</b>	 <b>\$ (6,821.90)</b>	 <b>\$ 538,700.00</b>	 <b>\$ 12,228.19</b>	 <b>97.73%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
Revised Budget  
For Event Center (610)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
610-00000-33150 Grants, Fed - State	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
610-00000-38211 Liquor - EC	0.00	5,728.00	0.00	9,920.00	0.00%
610-00000-38212 Beer - EC	0.00	1,822.00	0.00	6,827.40	0.00%
610-00000-38213 Wine - EC	0.00	236.00	0.00	626.00	0.00%
610-00000-38214 Miscellaneous Sales - EC	0.00	5,173.43	0.00	6,106.97	0.00%
610-00000-38220 Cash Over / Short EC	0.00	0.00	0.00	0.60	0.00%
610-00000-38250 Credit Cards - EC	0.00	0.00	0.00	0.00	0.00%
610-00000-38280 Rent - EC	0.00	775.00	0.00	7,825.00	0.00%
610-00000-38285 Linens - Receipts	0.00	155.00	0.00	660.00	0.00%
<b>Total Event Center Revenues</b>	<b>\$ 0.00</b>	<b>\$ 13,889.43</b>	<b>\$ 0.00</b>	<b>\$ 31,965.97</b>	<b>0.00%</b>

<b>Expenditures</b>					
610-49790-01030 Part-time Wages - EC	\$ 0.00	\$ 2,013.86	\$ 0.00	\$ 7,202.88	0.00%
610-49790-01210 PERA Expenses - EC	0.00	104.81	0.00	450.70	0.00%
610-49790-01220 FICA Employer Contribution - EC	0.00	131.65	0.00	528.59	0.00%
610-49790-01340 Disability Insurance - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-01420 Unemployment Insurance - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-01510 Worker's Compensation - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-02050 Office Supplies - EC	0.00	0.00	0.00	0.00	0.00%
610-49790-02100 Operating Supplies - EC	0.00	187.89	0.00	1,258.77	0.00%
610-49790-02110 Cleaning Supplies - EC	0.00	226.18	0.00	1,449.27	0.00%
610-49790-02130 Operating Supplies - Food	0.00	0.00	0.00	0.00	0.00%
610-49790-02510 Resale - Liquor	0.00	1,483.30	0.00	5,799.35	0.00%
610-49790-02520 Resale - Beer	0.00	1,043.78	0.00	3,737.39	0.00%
610-49790-02530 Resale - Wine	0.00	3.51	0.00	325.68	0.00%
610-49790-02540 Resale - Soft drinks	0.00	614.27	0.00	1,243.95	0.00%
610-49790-02550 Resale-Misc	0.00	0.00	0.00	39.00	0.00%
610-49790-02650 Gift Certificates	0.00	0.00	0.00	0.00	0.00%
610-49790-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03100 Entertainment Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03210 Telephone Expenses	0.00	177.26	0.00	377.26	0.00%
610-49790-03240 Computer Expenses	0.00	99.62	0.00	597.72	0.00%
610-49790-03310 Travel, Training Expenses	0.00	0.00	0.00	0.00	0.00%
610-49790-03420 Advertising for Enterprises	0.00	100.00	0.00	441.67	0.00%
610-49790-03610 Insurance: General liability	0.00	0.00	0.00	173.33	0.00%
610-49790-03620 Insurance: Property	0.00	0.00	0.00	4,070.00	0.00%
610-49790-03640 Insurance: Dram Shop	0.00	161.87	0.00	971.18	0.00%
610-49790-03810 Electric Utilities	0.00	541.00	0.00	3,722.00	0.00%
610-49790-03830 Gas Utilities	0.00	395.00	0.00	2,661.53	0.00%
610-49790-03840 Garbage / Recycling Utilities	0.00	111.53	0.00	658.18	0.00%
610-49790-04010 Repair and Maintenance - Buildin	0.00	359.19	0.00	27,032.10	0.00%
610-49790-04050 Repair and Maintenance - Equip	0.00	0.00	0.00	0.00	0.00%
610-49790-04200 Rentals, Linens - EC	0.00	191.77	0.00	599.80	0.00%
610-49790-04320 NSF Checks / ACH	0.00	0.00	0.00	0.00	0.00%
610-49790-04330 Dues, Subscriptions, Fees	0.00	5,020.00	0.00	5,226.00	0.00%
610-49790-05000 Capital Outlay - EC	0.00	0.00	0.00	0.00	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
For Event Center (610)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Event Center Expenditures	\$ 0.00	\$ 12,976.49	\$ 0.00	\$ 68,566.35	0.00%
Event Center Excess of Revenues Over Expenditures	\$ 0.00	\$ 912.94	\$ 0.00	\$ (36,600.38)	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**

Revised Budget  
For EDA (651)  
For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
651-00000-34101 Rents Received / Pop-up shops	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
651-00000-36200 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00%
651-00000-36203 Advertising Revenue - EDA	0.00	0.00	0.00	0.00	0.00%
Total EDA Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Expenditures</b>					
651-49800-02100 Operating Supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
651-49800-03040 Legal Fees	0.00	62.50	0.00	62.50	0.00%
651-49800-03045 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00%
651-49800-03100 Entertainment Expenses	0.00	319.76	0.00	319.76	0.00%
651-49800-03110 Contracts / Professional Services	0.00	5,407.25	0.00	16,626.75	0.00%
651-49800-03610 Insurance: General liability	0.00	0.00	0.00	24.99	0.00%
651-49800-04330 Dues, Subscriptions, Fees	0.00	34.63	0.00	3,995.18	0.00%
651-49800-04500 Home Improvement	0.00	0.00	0.00	0.00	0.00%
651-49800-05000 Capital Outlay	0.00	0.00	0.00	13,000.00	0.00%
651-49800-05010 Inter Fund Transfer	0.00	0.00	0.00	0.00	0.00%
Total EDA Expenditures	\$ 0.00	\$ 5,824.14	\$ 0.00	\$ 34,029.18	0.00%
EDA Excess of Revenues Over Expenditures	\$ 0.00	\$ (5,824.14)	\$ 0.00	\$ (34,029.18)	0.00%

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For RBEG (652)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
652-00000-36113 Loan Payments - Principal / Com	\$ 0.00	\$ 121.61	\$ 0.00	\$ 725.16	0.00%
652-00000-36114 Loan Payments - Interest / Comm	0.00	23.23	0.00	143.88	0.00%
652-00000-36210 Interest Earnings	0.00	5.14	0.00	30.89	0.00%
<b>Total RBEG Revenues</b>	<b>\$ 0.00</b>	<b>\$ 149.98</b>	<b>\$ 0.00</b>	<b>\$ 899.93</b>	<b>0.00%</b>
<b>Expenditures</b>					
652-49810-05000 Capital Outlay	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total RBEG Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>RBEG Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 149.98</b>	<b>\$ 0.00</b>	<b>\$ 899.93</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Business Center (654)  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
654-00000-34101 Rents Received	\$ 0.00	\$ 2,145.42	\$ 0.00	\$ 12,715.56	0.00%
<b>Total Business Center Revenues</b>	<b>\$ 0.00</b>	<b>\$ 2,145.42</b>	<b>\$ 0.00</b>	<b>\$ 12,715.56</b>	<b>0.00%</b>
<b>Expenditures</b>					
654-49820-03210 Telephone Expenses - Business	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
654-49820-03240 Computer Expenses - Business C	0.00	0.00	0.00	0.00	0.00%
654-49820-03620 Insurance: Property	0.00	0.00	0.00	1,840.00	0.00%
654-49820-03810 Electric Utilities - Business Center	0.00	292.40	0.00	1,128.18	0.00%
654-49820-03830 Gas Utilities	0.00	94.20	0.00	1,392.23	0.00%
654-49820-04010 Repair and Maintenance - Buildin	0.00	451.26	0.00	2,693.66	0.00%
654-49820-04330 Dues, Subscriptions, Fees	0.00	0.00	0.00	2,510.00	0.00%
<b>Total Business Center Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 837.86</b>	<b>\$ 0.00</b>	<b>\$ 9,564.07</b>	<b>0.00%</b>
<b>Business Center Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ 1,307.56</b>	<b>\$ 0.00</b>	<b>\$ 3,151.49</b>	<b>0.00%</b>

**City of Frazee**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For the Fiscal Period 2023-6 Ending June 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Total Revenues</b>	<b>\$ 0.00</b>	<b>\$ 178,320.59</b>	<b>\$ 2,555,025.00</b>	<b>\$ 1,070,450.05</b>	<b>58.10%</b>
<b>Total Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 256,118.13</b>	<b>\$ 1,673,389.57</b>	<b>\$ 1,757,891.88</b>	<b>(5.05%)</b>
<b>Total Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (77,797.54)</b>	<b>\$ 881,635.43</b>	<b>\$ (687,441.83)</b>	<b>177.97%</b>



# Consent Agenda

## APPROVAL OF CLAIMS

Page 1

### City of Frazee Council Approval Report for United Community Bank--326318 (Council Approval Report)

9/20/2023 4:33pm

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
445 Aramark Uniform Services, AUS South Lockbox, P.O. Box 650977, Dallas, TX, 75265-0977		2520261484	09/14/23	Account #1616302111 Liquor Off Sale	09/27/23	\$99.67	\$99.67	609-49750-02110	Cleaning Supplies - Off	\$0.00	(\$1,336.45)
		2520261484	09/14/23	Account #1616302111 Liquor On Sale	09/27/23	\$99.66	\$99.66	609-49770-02110	Cleaning Supplies - On	\$0.00	(\$1,817.53)
		2520261485	09/14/23	Account #1626314000 Event Center	09/27/23	\$93.17	\$93.17	610-49790-02110	Cleaning Supplies - EC	\$0.00	(\$2,180.25)
							<b>\$292.50</b>				
15 Bengsath Bros, Inc., PO Box 1994, Fargo, ND, 58107		310362	09/14/23	Twisted Tea, Twisted Tea Raspberry	09/27/23	\$110.40	\$110.40	609-49750-02520	Resale - Beer	\$0.00	(\$182,133.03)
		310362-01	09/14/23	CREDIT Twisted Tea, Twisted Tea Raspberry	09/27/23	(\$110.40)	(\$110.40)	609-49750-02520	Resale - Beer	\$0.00	(\$182,133.03)
		310364	09/14/23	CREDIT Twisted Tea, Twisted Tea Raspberry	09/27/23	\$2,503.10	\$2,503.10	609-49750-02520	Resale - Beer	\$0.00	(\$182,133.03)
							<b>\$2,503.10</b>				
17 Beverage Wholesalers, PO Box 1864, Fargo, ND, 58107		292345	09/14/23		09/27/23	\$290.40	\$290.40	609-49750-02520	Resale - Beer	\$0.00	(\$182,133.03)
							<b>\$290.40</b>				
21 Breakthru Beverage, 489 North Prior avenue, St. Paul, MN, 55104		112079911	09/12/23		09/27/23	\$919.88	\$919.88	609-49750-02510	Resale - Liquor	\$0.00	(\$56,881.02)
		411422564	09/15/23	CREDIT Tito's Handmade Vodka	09/27/23	(\$235.85)	(\$235.85)	609-49750-02510	Resale - Liquor	\$0.00	(\$56,881.02)
							<b>\$684.03</b>				
28 Coca Cola of Fergus Falls, PO Box 806, St. Cloud, MN, 56302		3234278	09/13/23		09/27/23	\$276.55	\$276.55	609-49750-02540	Resale - Soft drinks	\$0.00	(\$1,940.05)
							<b>\$276.55</b>				
34 Dacotah Paper Co., 3940 15th Avenue N, PO Box 2727, Fargo, ND, 58109-2727		49084	09/18/23	Liner Can Repro	09/27/23	\$46.30	\$46.30	609-49750-02100	Operating Supplies - Off	\$0.00	(\$640.61)
		49084	09/18/23	Liner Can Repro	09/27/23	\$46.30	\$46.30	609-49770-02100	Operating Supplies - On	\$0.00	(\$3,141.14)
							<b>\$92.60</b>				
47 DS Beverages, 201 17th Street North, Moorhead, MN, 56560		728102	09/14/23		09/27/23	\$1,205.85	\$1,205.85	609-49750-02520	Resale - Beer	\$0.00	(\$182,133.03)
							<b>\$1,205.85</b>				
22 Elan Financial Services, PO Box 790406, St. Louis, MO, 63179		September 2023-0	09/05/23	Liquor Off Sale 08/18 Innovative Laminating Sheets	09/27/23	\$11.74	\$11.74	609-49750-02050	Office Supplies - Off	\$200.00	\$2.82
		September 2023-0	09/05/23	Liquor On Sale 08/22 Swiffer Floor Cleaner	09/27/23	\$5.61	\$5.61	609-49750-02110	Cleaning Supplies - Off	\$0.00	(\$1,336.45)
		September 2023-0	09/05/23	Liquor On Sale 08/18 Innovative Laminating Sheets	09/27/23	\$11.74	\$11.74	609-49770-02050	Office Supplies - On	\$0.00	(\$112.09)
		September 2023-0	09/05/23	Liquor On Sale 08/22 Pickles	09/27/23	\$9.96	\$9.96	609-49770-02100	Operating Supplies - On	\$0.00	(\$3,141.14)
		September 2023-0	09/05/23	Liquor On Sale 08/03 Amz Napkins, Paper Plates	09/27/23	\$74.85	\$74.85	609-49770-02100	Operating Supplies - On	\$0.00	(\$3,141.14)
		September 2023-0	09/05/23	Liquor On Sale 08/18 Napkins, Ice Bags	09/27/23	\$50.80	\$50.80	609-49770-02100	Operating Supplies - On	\$0.00	(\$3,141.14)

**Council Approval Report for United Community Bank--326318**  
(Council Approval Report)

Vendor		Invoice Number		Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
		September 2023--0	09/05/23	09/05/23	Liquor On Sale 08/30 Amazon Degreaser Cleaner Spray	09/27/23	\$17.25	\$17.25	609-49770-02110	Cleaning Supplies - On	\$0.00	(\$1,817.53)
		September 2023--0	09/05/23	09/05/23	Liquor On Sale 08/22 Swiffer Floor Cleaner	09/27/23	\$5.60	\$5.60	609-49770-02110	Cleaning Supplies - On	\$0.00	(\$1,817.53)
		September 2023--0	09/05/23	09/05/23	Liquor On Sale 08/29 Motion Technology Parts for Auto Fryer	09/27/23	\$746.09	\$746.09	609-49770-04050	Repair and Maintenance -	\$0.00	(\$937.09)
		September 2023--0	09/05/23	09/05/23	Event Center 08/16 Amzn Str Straws	09/27/23	\$30.60	\$30.60	610-49790-02100	Operating Supplies - EC	\$0.00	(\$1,976.35)
		September 2023--0	09/05/23	09/05/23	Event Center 08/17 Amzn Trash Bags, Paper towels	09/27/23	\$94.84	\$94.84	610-49790-02100	Operating Supplies - EC	\$0.00	(\$1,976.35)
		<b>\$1,059.08</b>										
		<b>49</b>	<b>Electro Watchman, Inc., 1 West Water Street, Suite 110, St. Paul, MN, 55107</b>									
		409825	10/01/23	09/27/23	Customer #2823 Burglary & Fire Monitoring Services, Daily Test Signals, Reports, Quarterly Recurring Invoice	09/27/23	\$57.98	\$57.98	609-49750-04010	Repair and Maintenance -	\$0.00	(\$929.19)
		409825	10/01/23	09/27/23	Customer #2823 Burglary & Fire Monitoring Services, Daily Test Signals, Reports, Quarterly Recurring Invoice	09/27/23	\$57.98	\$57.98	609-49770-04010	Repair and Maintenance -	\$0.00	(\$930.74)
		409825	10/01/23	09/27/23	Customer #2823 Burglary & Fire Monitoring Services, Daily Test Signals, Reports, Quarterly Recurring Invoice	09/27/23	\$57.99	\$57.99	610-49790-04010	Repair and Maintenance -	\$0.00	(\$27,241.25)
		<b>\$173.95</b>										
		<b>62</b>	<b>Frazee Family Foods, PO Box 356, Frazee, MN, 56544</b>									
		50235	09/19/23	09/27/23	Mailing Tape	09/27/23	\$5.75	\$5.75	609-49750-02050	Office Supplies - Off	\$200.00	\$2.82
		50235	09/19/23	09/27/23	Limes, Cranberry Juice	09/27/23	\$10.76	\$10.76	609-49770-02130	Operating Supplies - Food	\$0.00	(\$1,415.12)
		<b>\$16.51</b>										
		<b>85</b>	<b>Illinois Casualty Company, PO Box 4208, Rock Island, IL, 61204-4208</b>									
		09/11/2023	09/11/23	09/27/23	Account #125459 Policy #LL94878	09/27/23	\$2.33	\$2.33	609-49750-03640	Insurance: Dram Shop	\$0.00	(\$1,460.07)
		09/11/2023	09/11/23	09/27/23	Account #125459 Policy #LL94878	09/27/23	\$2.33	\$2.33	609-49770-03640	Insurance: Dram Shop	\$0.00	(\$1,648.07)
		09/11/2023	09/11/23	09/27/23	Account #125459 Policy #LL94878	09/27/23	\$2.34	\$2.34	610-49790-03640	Insurance: Dram Shop	\$0.00	(\$1,460.11)
		<b>\$7.00</b>										
		<b>88</b>	<b>Johnson Brother's St. Paul, PO Box 16328, St. Paul, MN, 55116-0328</b>									
		2379952	09/12/23	09/27/23	Wine	09/27/23	\$758.42	\$758.42	609-49750-02510	Resale - Liquor	\$0.00	(\$56,881.02)
		2379952	09/12/23	09/27/23		09/27/23	\$157.00	\$157.00	609-49750-02530	Resale - Wine	\$0.00	(\$8,019.29)
		<b>\$915.42</b>										
		<b>197</b>	<b>Lakes Country Service Cooperative, 1001 East Mount Faith, Fergus Falls, MN, 56537</b>									
		98069-01	09/12/23	09/27/23	Liquor Off Sale Technology Services for September 1, 2023 - September 30, 2023	09/27/23	\$52.30	\$52.30	609-49750-03240	Computer Expenses - Off	\$0.00	(\$455.76)
		98069-01	09/12/23	09/27/23	Liquor On Sale Technology Services for September 1, 2023 - September 30, 2023	09/27/23	\$52.30	\$52.30	609-49770-03240	Computer Expenses	\$0.00	(\$455.76)
		98069-01	09/12/23	09/27/23	Event Center Technology Services for September 1, 2023 - September 30, 2023	09/27/23	\$104.61	\$104.61	610-49790-03240	Computer Expenses	\$0.00	(\$911.55)
		<b>\$209.21</b>										

**City of Frazee**  
**Council Approval Report for United Community Bank--326318**  
**(Council Approval Report)**

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
142	Phillips - St. Paul, PO Box 16326, St. Paul, MN, 55116-0328	6655615	09/12/23		09/27/23	\$903.37	\$903.37	609-49750-02510	Resale - Liquor	\$0.00	(\$56,881.02)
							<u>\$903.37</u>				
							<u>\$8,629.57</u>				

**Total Bills To Pay:**

**City of Frazee**  
**Council Approval Report for United Community Bank--326318**  
**(Council Approval Report)**

Vendor									
Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
85	Illinois Casualty Company, PO Box 4208, Rock Island, IL, 61204-4208								
09/06/2023-01	09/06/23	Policy LL94878 Account #125459	09/13/23	\$190.86	\$190.86	608-49750-03640	Insurance: Dram Shop	\$0.00	(\$1,457.74)
09/06/2023-01	09/06/23	Policy LL94878 Account #125459	09/13/23	\$190.86	\$190.86	608-49770-03640	Insurance: Dram Shop	\$0.00	(\$1,645.74)
09/06/2023-01	09/06/23	Policy LL94878 Account #125459	09/13/23	\$190.86	\$190.86	610-49790-03640	Insurance: Dram Shop	\$0.00	(\$1,457.77)
					\$572.58				
					\$572.58				
Total Bills To Pay:									

**Total Bills To Pay:**

**Council Approval Report for United Community Bank--180072**  
**(Council Approval Report)**

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
106	Marco Technologies, Inc., PO Box 790448, St Louis, MO, 63179-0448	505666812	09/13/23	09/25/2023 - 09/25/2023 Contract Payment & Overage & Supply Freight	09/13/23	\$1,336.48	\$1,336.48	100-41400-03110	Contracts / Professionals	\$22,000.00	\$3,125.57
							<u>\$1,336.48</u>				
							<u>\$1,336.48</u>				
							<u>\$1,336.48</u>				

**Total Bills To Pay:**



**Council Approval Report for United Community Bank--180072**  
(Council Approval Report)

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
1	Affac, 1932 Wymnton Rd, Columbus, GA, 31999	215305	09/12/23	Account #CB561	09/27/23	\$55.17	\$55.17	100-00000-21709	Affac / Colonial Life	\$0.00	\$331.02
		215305	09/12/23	Account #CB561	09/27/23	\$14.04	\$14.04	602-00000-21709	Affac / Colonial Life Paya	\$0.00	\$165.96
							<b>\$69.21</b>				
365	Butler Machinery Company, P.O. Box 9559, Fargo, ND, 58106	56240	09/12/23	Control # M026604 - Monthly Tractor/Mower payment #50	09/27/23	\$577.05	\$577.05	100-43100-05000	Capital Outlay - Streets	\$15,000.00	\$9,808.55
		56240	09/12/23	Control # M026604 - Monthly Tractor/Mower payment #50	09/27/23	\$577.05	\$577.05	602-49470-05000	Capital Outlay	\$5,000.00	(\$193.45)
							<b>\$1,154.10</b>				
515	David Sundheim, 214 Deerwood Ave NE, Wadena, MN, 56482	9/7/23	09/07/23	City of Frazee Monthly Window Cleaning & In/Out of Doorway Entry	09/27/23	\$95.00	\$95.00	100-41400-04010	Repair and Maintenance -	\$2,000.00	\$1,270.21
							<b>\$95.00</b>				
22	Elan Financial Services, PO Box 790408, St. Louis, MO, 63179	September 2023	09/05/23	Admin 08/09 Amzn Sticky notes, Laminating Sheets	09/27/23	\$25.85	\$25.85	100-41400-02050	Office Supplies - Administ	\$2,500.00	\$1,151.46
		September 2023	09/05/23	Admin 08/18 Innovative Folders, Stamps, Pencil-Auto	09/27/23	\$78.21	\$78.21	100-41400-02050	Office Supplies - Administ	\$2,500.00	\$1,151.46
		September 2023	09/05/23	Admin 08/08 Amzn Battery	09/27/23	\$7.28	\$7.28	100-41400-02100	Operating Supplies - Adm	\$2,000.00	\$1,540.84
		September 2023	09/05/23	Admin 08/24 USPS Train Whistle Tom Bombres	09/27/23	\$7.85	\$7.85	100-41400-03220	Postage Expenses - Adm	\$1,200.00	\$184.40
		September 2023	09/05/23	Admin 08/28 Zoom	09/27/23	\$42.95	\$42.95	100-41400-03240	Computer Expenses - Ad	\$8,500.00	\$578.82
		September 2023	09/05/23	Admin 08/03 Microsoft Cloud Backup	09/27/23	\$228.17	\$228.17	100-41400-03240	Computer Expenses - Ad	\$8,500.00	\$578.82
		September 2023	09/05/23	Admin 09/03 Microsoft Cloud Backup	09/27/23	\$42.00	\$42.00	100-41400-03240	Computer Expenses - Ad	\$8,500.00	\$578.82
		September 2023-0	09/05/23	Admin 08/04 CREDIT Interest Reversal	09/27/23	(\$119.54)	(\$119.54)	100-41400-04330	Dues, Subscriptions, Fee	\$6,000.00	\$4,106.42
		September 2023-0	09/05/23	Admin 08/04 CREDIT Reversal of Late Payment Fee	09/27/23	(\$39.00)	(\$39.00)	100-41400-04330	Dues, Subscriptions, Fee	\$6,000.00	\$4,106.42
		September 2023	09/05/23	Police 8/22 Best Buy Insignia - 3,000 MAH DC Power	09/27/23	\$27.20	\$27.20	100-42100-03240	Computer Expenses - Pol	\$5,000.00	\$1,600.20
		September 2023	09/05/23	Police 8/24 Comfort Inn Training	09/27/23	\$343.60	\$343.60	100-42100-03310	Travel, Training Expense	\$3,000.00	\$271.61
		September 2023	09/05/23	Water 8/14 The UPS Store per Larry Stephenson water testing	09/27/23	\$15.19	\$15.19	601-49450-04070	Water Testing	\$500.00	(\$422.86)
							<b>\$659.76</b>				
235	Firemen's Relief Association, Frazee, MN, 56544	0007272389 MMB	09/13/23	Reimbursement 2022 FRA Supp. Benefit (MMB Payment Fire SBR Reimb - Asst Transaction #24729 from 3/14/2022)	09/27/23	\$1,456.00	\$1,456.00	100-00000-33418	Fire Training Reimburse	\$9,000.00	\$9,340.31
							<b>\$1,456.00</b>				
62	Frazee Family Foods, PO Box 356, Frazee, MN, 56544	50237	09/19/23	Mr. Clean Cleaner, Air Freshner Sprays for Fire Hall	09/27/23	\$17.87	\$17.87	100-42200-02100	Operating Supplies - Fire	\$2,500.00	\$184.79
							<b>\$1,456.00</b>				

**City of Frazee**  
**Council Approval Report for United Community Bank--180072**  
**(Council Approval Report)**

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
75	Hawkins, Inc., PO Box 860263, Minneapolis, MN, 55486-0263	6592065	09/18/23	Azone 15, Freight, Freight Charge	09/27/23	\$829.80	\$829.80	601-49450-02100	Operating Supplies - Wat	\$20,000.00	\$12,082.69
273	JH Signs & Designs, Inc., 41357 460th Street, Perham, MN, 56573	22684	09/14/23	Print RTA City Pick up Decals	09/27/23	\$160.00	\$160.00	100-43100-04060	Repair and Maintenance -	\$1,500.00	\$1,020.92
197	Lakes Country Service Cooperative, 1001 East Mount Faith, Fergus Falls, MN, 56537	98069	09/12/23	Council Technology Services for September 1, 2023 - September 30, 2023	09/27/23	\$104.61	\$104.61	100-41110-03240	Computer Expenses	\$1,200.00	(\$394.03)
98069	09/12/23 Admin Technology Services for September 1, 2023 - September 30, 2023				09/27/23	\$104.61	\$104.61	100-41400-03240	Computer Expenses - Ad	\$8,500.00	\$578.82
98069	09/12/23 Police Technology Services for September 1, 2023 - September 30, 2023				09/27/23	\$104.61	\$104.61	100-42100-03240	Computer Expenses - Pol	\$5,000.00	\$1,600.20
98069	09/12/23 Fire Technology Services for September 1, 2023 - September 30, 2023				09/27/23	\$104.61	\$104.61	100-42200-03240	Computer Expenses - Fir	\$1,250.00	(\$117.89)
98069	09/12/23 Street Technology Services for September 1, 2023 - September 30, 2023				09/27/23	\$104.61	\$104.61	100-43100-03240	Computer Expenses Ste	\$0.00	(\$1,016.62)
613	MCFOA Region I, c/o Cheryl Hahn City of Sebeka, P.O. Box 305, Sebeka, MN, 56477	August 30, 2023	08/30/23	MCFOA Region I Oct 13, 2023 Battle Lake Presentation - Earned Safe & Sick Time Law - Stephanie Poegel, Administrator City of Frazee	09/27/23	\$15.00	\$15.00	100-41400-03310	Travel, Training Expense	\$1,000.00	(\$421.96)
110	MidStates Wireless, 55 North 3rd Street, Fargo, ND, 58102	205015988-1	09/19/23	Pagers	09/27/23	\$3,265.00	\$3,265.00	100-42200-03230	Radio Expenses - Fire	\$4,000.00	\$655.85
548	North State Inspection LLC, P.O. Box 57, Walker, MN, 56484	FR-7-2023	09/15/23	July Monthly Service Fee, 24-FR-2023, 25-FR-2023, 26-FR-2023	09/27/23	\$728.39	\$728.39	100-42400-03170	Building Official / Profess	\$20,000.00	\$10,740.33
FR-8-2023	09/15/23 August Monthly Service Fee, 27-FR-2023, 28-FR-2023, 29-FR-2023, 30-FR-2023, 31-FR-2023, Plan Review 31-FR-2023, 32-FR-2023				09/27/23	\$1,184.93	\$1,184.93	100-42400-03170	Building Official / Profess	\$20,000.00	\$10,740.33
153	RMB Environmental Laboratories, Inc., Accounts Receivable, 22796 County Highway 6, Detroit Lakes, MN, 56501	D047777	07/12/23	Project 99	09/27/23	\$59.90	\$59.90	601-49450-04070	Water Testing	\$500.00	(\$422.86)
D050997	09/12/23 Project 99				09/27/23	\$59.90	\$59.90	601-49450-04070	Water Testing	\$500.00	(\$422.86)
391	Simple Website Creations, LLC, P.O. Box 104, Hawley, MN, 56549						\$119.80				

**City of Frazee**  
**Council Approval Report for United Community Bank--180072**  
**(Council Approval Report)**

Vendor		Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
		7647	06/05/23	1 yr Standard Web Hosting & Secure Socket Layer (SSL) - frazeedty.com	09/27/23	\$324.87	\$324.87	100-41400-03240	Computer Expenses - Ad	\$8,500.00	\$578.82
							\$324.87				
							\$10,602.78				

**Total Bills To Pay:**

## Consent Agenda

### RESOLUTION 0927-23A – RESOLUTION EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR FIRE DEPARTMENT DONATIONS



Waters Trails Shops Parks

P.O. Box 387, 222 Main Ave. W., Frazee, MN 56544

City Phone: 218-334-4991 | City Fax: 218-334-4992

#### CITY OF FRAZEE

#### **RESOLUTION No. 0927-23A**

##### **A RESOLUTION EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR FIRE DEPARTMENT DONATIONS**

WHEREAS; the City of Frazee is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts and bequests for the benefit of recreational services pursuant to Minnesota Statutes Section 471.17; and

WHEREAS; The Frazee Fire department is a vital necessity for the City of Frazee, surrounding Townships, and Counties; and

WHEREAS; the following persons have generously donated the amounts set forth below to the Frazee Fire Department:

<u>Name of Donor</u>	<u>Amount</u>
David & Jane Moorhead	\$50.00

WHEREAS: It is the desire of the donor to use this donation as the department sees fit.

WHEREAS; the City Council is appreciative of this donations and commends this donor for their civic efforts and contributions.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Frazee, Minnesota:

1. that the donation is accepted and acknowledged with gratitude.
2. that the donation will be used for purchase of equipment for the Frazee Fire Department

THEREFORE, BE IT KNOWN;

Adoption of this resolution this 27<sup>th</sup> of September 2023 by the City Council of Frazee. With the following voting:

Vote	Yes	No
Mark Flemmer	_____	_____
Andrea Froeber	_____	_____
Mark Kemper	_____	_____
Mike Sharp	_____	_____
James Rader	_____	_____

\_\_\_\_\_  
Mark Flemmer,  
Mayor

\_\_\_\_\_  
Stephanie Poegel  
City Administrator-Clerk-Treasurer

## Consent Agenda

### RESOLUTION 0927-23B— RESOLUTION EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR FIRE DEPARTMENT DONATIONS



Waters Trails Shops Parks

P.O. Box 387, 222 Main Ave. W., Frazee, MN 56544

City Phone: 218-334-4991 | City Fax: 218-334-4992

#### CITY OF FRAZEE

#### **RESOLUTION No. 0927-23B**

##### **A RESOLUTION EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR FIRE DEPARTMENT DONATIONS**

WHEREAS; the City of Frazee is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts and bequests for the benefit of recreational services pursuant to Minnesota Statutes Section 471.17; and

WHEREAS; The Frazee Fire department is a vital necessity for the City of Frazee, surrounding Townships, and Counties; and

WHEREAS; the following persons have generously donated the amounts set forth below to the Frazee Fire Department:

<u>Name of Donor</u>	<u>Item</u>
Frazee Fire Relief Association	Trailer valued at \$9,605.50

WHEREAS: It is the desire of the donor to use this donation as a utility trailer for the Frazee Fire Department.

WHEREAS; the City Council is appreciative of this donations and commends this donor for their civic efforts and contributions.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Frazee, Minnesota:

1. that the donation is accepted and acknowledged with gratitude.
2. that the donation will be used as a utility trailer by the Frazee Fire Department

THEREFORE, BE IT KNOWN;

Adoption of this resolution this 27<sup>th</sup> of September 2023 by the City Council of Frazee. With the following voting:

Vote	Yes	No
Mark Flemmer	_____	_____
Andrea Froeber	_____	_____
Mark Kemper	_____	_____
Mike Sharp	_____	_____
James Rader	_____	_____

\_\_\_\_\_  
Mark Flemmer,  
Mayor

\_\_\_\_\_  
Stephanie Poegel  
City Administrator-Clerk-Treasurer



## Staff Reports

### EVENT CENTER

## Staff Reports

### FIRE DEPARTMENT

We had 8 calls in August:

- 4 - motor vehicle accidents
- 2 - vehicle fires
- 2 - grass/brush fires

For training, the department had Hose Deployment/Pumps training during the 3<sup>rd</sup> Wednesday training, and Black Bridge Pump Ops during the 4<sup>th</sup> Wednesday of training.

We received an update about our 2 ordered F-350 trucks that were placed last December, that update is Ford canceled the order. From what I understand, they just didn't manufacture all the trucks they received orders for, and the ones they did manufacture, the state of MN took around 80% of them. I'm assuming that there's a prioritizing rank system in place, and the state is at the top and Frazee is at the bottom. We are exploring options at this time. This doesn't really affect our grass rig too much, as we can get any make that suits our needs since the grass skid unit (pump and tank) will fit into most trucks. Our utility vehicle on the other hand will be a bit more tricky. We already had the box made for the F-350 that was ordered. So, we'll probably have to stick with something very similar or exactly the same.

We also held new recruit testing on Sept. 1st. We would like to ask the council to approve taking on Aaron Bachmann and Ross Hetherington as probationary firefighters, pending the results of their background checks and physicals.

Fire prevention is just around the corner (Oct 8-14). Make sure there are batteries in your smoke detectors and you have an emergency escape plan in place.

***Nathan Matejka***  
***Fire Chief***  
***Frazee Fire Department***

## Staff Reports

### LIQUOR STORE

## Staff Reports

### POLICE DEPARTMENT

August 2023 Police Calls

8 City Ordinance calls/public nuisance calls. 6 calls are taken care of, 2 sort of.

0 new City Ordinance calls on vehicles

0 Motor Vehicle Crashes in town

0 Landlord Violations

14 letters were sent to residents/property owners for a number of different public nuisances, some related to the above call log, some not.

6 letters are related to vehicles, too many or inoperable. 5 still need work

5 letters were regarding lawn and weeds. 4 taken care of.

1 letter was for a falling apart camper. No change

1 letter was for toys blocking the sidewalk. Some days clean, some not.

1 letter was for construction materials in the yard. No change.

## Staff Reports

### PUBLIC WORKS

## Staff Reports

### ADMINISTRATION

1. Financials
  - a. Books are reconciled through June and a preliminary budget will be presented at the meeting. Plans are to get July and August reconciled in October.
  - b. We've been working on the 2024 preliminary budget and will have more information available at the council meeting. I do need to meet with a couple of department heads regarding their 2024 needs.
2. Audit
  - a. Enclosed are two options for renewing the current audit contract. The five year option would be a savings of \$500 over the length of the contract. Hoffman, Philipp & Martell have been a great company to work with and Colleen is always available to assist with questions throughout the year as needed. I would recommend that the five year option be exercised.
3. Town Lake Beach
  - a. SHPO agreed with InSitu's response and indicated we need to check with the State Archeologist and Minnesota Indian Affairs Council. They have both been contacted and we are awaiting their responses.
4. In addition to the regular monthly tasks, utility billing and payroll, in July, we processed
  - a. 11 campsite rentals
  - b. 1 pet licenses
  - c. 7 building permits
  - d. 0 rental registrations (1 still on the books and is in the process of assessing to taxes)
  - e. 9 properties (25 units) were inspected,
5. The owner who did not pay their rental registration fee was sent a letter that the fee will be assessed to their taxes if it isn't paid.

6. State Bonding Request  
The Senate Capital Investment Committee continues to tour areas throughout the state into November.
7. Banyon Goals
  - a. Utility Billing & Fund Accounting – by January 1, 2024
8. Bylaw Changes
  - a. We are still working to get this accomplished. The goal is to have bylaws typed up for Council to review by the end of the year.

## Old Business

### APPRAISAL OF WEST MAPLE PROPERTY

#### APRAISAL REPORT OF THE

Corner of Co Hwy 10 & 4<sup>th</sup> St.  
Parcel #500013000  
Commercial Lot  
Frazee, MN 56544  
Becker County, Minnesota

For

Ms. Stephanie Poegel  
City of Frazee  
PO Box 387  
Frazee, MN 56544

By

Steven M. Spaeth  
P.O. Box 822  
Detroit Lakes, MN

Date of Inspection: 08/28/2023  
Date of Valuation: 08/28/2023

Date of Inspection: 08/28/2023

Date of Valuation: 08/28/2023

Ms. Stephanie Poegel  
City of Frazee  
PO Box 387  
Frazee, MN 56544

Ms. Poegel,

This report is in response to your request for a real estate appraisal of parcel # 500013000 in Frazee, MN (the "subject"). The subject is 1.64 acres of commercially zoned land along Co Hwy 10/ Juniper Ave W and 4<sup>th</sup> St. in the City of Frazee, MN. The purpose of the appraisal is to estimate the market value of the subject for marketing purposes.

The subject is currently a vacant lot, in a commercially zoned area, on the west side of the City of Frazee.

This report is intended to comply with standards 1 & 2 of the Uniform Standards of Professional Appraisal Practice ("USPAP").

This report consists of information gathered via physical inspection and the review and analysis of county records and other market data. A personal inspection was made on August 28, 2023.

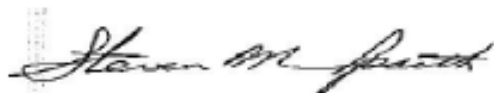
I have made a careful analysis of the pertinent factors to estimate the value of the subject.

After a physical inspection of the subject and based upon facts and opinions contained in this report, it is my opinion that the estimated market value of the subject property is

**\$81,500.**

I hereby certify that I have personally inspected the subject, that I have no present or contemplated interest in the subject, that compensation for this appraisal is not contingent upon any predetermined value conclusions, and that all statements are true, to the best of my knowledge and belief.

Sincerely yours,



Steven M. Spaeth

## SCOPE OF WORK

The purpose of the appraisal contained in this report is to estimate the Market Value (as that term is defined below). The subject is 1.64 acres of commercially zoned land along Co Hwy 10/Juniper Ave W and 4<sup>th</sup> St. in the City of Frazee, MN.

At the request of the client, I conducted an appraisal in compliance with Standard 1 of USPAP. This report is intended to meet the requirements of an Appraisal Report as outlined in Standards Rule 2-2(a) of USPAP.

I am competent to complete this appraisal assignment in accordance with the Competency Rule of USPAP.

The report presents a summary discussion of the data and analysis that were used in the appraisal process to develop my opinion of value. Supporting documentation that is not provided with the report concerning the data is retained in my work file. The depth of the discussion contained in this report is specific to the needs of the client and for the intended use of the client. I am not responsible for the unauthorized use of this report.

The intended user of the appraisal is the client, Ms. Stephanie Poegel, City of Frazee Administrator and City of Frazee Council. The intended use is for estimating the fair market value of the property for the city to consider selling. Any other uses and/or users are not intended by the appraiser.

I have performed no services, as an appraiser or in any other capacity, regarding the subject within the three-year period immediately preceding acceptance of this assignment.

I have personally inspected the subject.

No employee, director, officer, or agent of the client, or any other third party acting as a joint venture partner, independent contractor, appraisal management company, or partner on behalf of the client has influenced or attempted to influence the development, reporting, result, or review of this assignment through coercion, extortion, collusion, compensation, instruction, inducement, intimidation, bribery or in any other manner.

I have not been contacted by anyone other than the intended user or designated contact to make an appointment to enter the property. I agree to immediately report any unauthorized contacts either personally by phone or electronically.



USPAP defines exposure time as – “The estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.”<sup>1</sup> Considering the hypothetical condition that the property is being sold, a reasonable exposure time, in the subject market, for the property to sell at the appraised value is 60 days.

The objective of the appraisal is to estimate the fair market value of the subject. For the purposes of this report, “Market Value” is defined as:

“The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.”

The appraisal is based on the information I’ve gathered. In the preparation of the appraisal, county records were checked for comparable data information, and Market Value was estimated. I inspected the comparable data in and around Becker County.

#### **APPROACHES CONSIDERED WHEN ESTIMATING MARKET VALUE:**

The estimating of real estate value begins with the assemblage of data from the local market on such factors as sales and offerings of similar properties and tracts of vacant land, current prices of construction materials and labor, rentals of similar properties and their operating expenses, and current rates of return of investments and properties. From this data an estimate of value may be developed which fulfills the purpose of the appraisal.

Three approaches to value are generally utilized to accomplish an appraisal: The Cost Approach, Income Approach, and Market Approach. These approaches are defined as:

**Cost Approach:** Approach through which an appraiser derives a value indication of the fee simple interest in a property by estimating the current cost to construct a reproduction of or replacement for the existing structure, deducting for all evidence of accrued depreciation from the cost new of the reproduction or replacement structure, and adding the estimated land value plus an entrepreneurial profit.

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<sup>1</sup> Uniform Standards of Professional Appraisal Practice (USPAP) (2018-2019 version), p. 4.  
September 27, 2023 Council Meeting [Agenda](#) Page 73 of 100

**Income Approach:** Approach through which an appraiser derives a value indication for income producing property by converting anticipated benefits, i.e., cash flows and reversions, into property value.

**Market or Sales Comparison Approach:** Approach through which an appraiser derives a value indication by comparing the property being appraised to similar properties that have been sold recently, applying appropriate units of comparison, and making adjustments, based on the elements of comparison, to the sale prices of the comparable.<sup>2</sup>

The comparative analysis performed in the sales comparison approach focuses on similarities and differences among properties and transactions that affect value. These may include differences in the property rights appraised, the motivations of buyers and sellers, financing terms, market conditions at the time of sale, size, location, physical features, and, if the properties produce income, economic characteristics. Elements of comparison are tested against market evidence to determine which elements are sensitive to change and how they affect value.

Generally, the appraiser tries to use all three approaches to reach a value conclusion. The type of property being appraised, the purpose of the appraisal, the adequacy and reliability of the data available in each of these approaches determines to a large extent the relative weight and importance given to each in arriving at the conclusion of value.

In this case the Market Approach was used to estimate the subject's value.

The Cost Approach was considered for this analysis and not completed because there are no improvements on the property.

The Income Approach was considered. There was not adequate data found to determine a capitalization rate. For this reason, the Income Approach was not used nor was it necessary for credible results.

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<sup>2</sup> All three definitions come from the Second Edition of the Dictionary of Real Estate Appraisal.

## ASSUMPTIONS AND LIMITING CONDITIONS

Fee simple title is being appraised. Fee simple title to the subject is assumed to rest in the named owner. This report does not include any title investigation and no warranty of title is herein implied.

It is assumed that there are no liens, easements, covenants, or other restrictions currently interfering with full enjoyment of all property rights ordinarily accorded by law to real estate of the subject's character.

It is assumed that applicable zoning regulations permit use of the property for any lawful purpose.

Use of this report is reserved to the named recipient and the use of portions excerpted from the complete report is prohibited.

Information contained in this report is believed by the appraiser to be authentic, but no responsibility is assumed for the results of actions by anyone based on such information.

The title is assumed to be marketable.

No responsibility is assumed for matters of a legal nature.

The adjustments used within this report are valid for the sales and subject in this report. The adjustments are not valid outside the context of this report and are not to be used for comparing different circumstances than those presented here.

Oil and gas production is not prevalent in this area of Minnesota. Because exploration around the subject has not, to my knowledge, proven the existence of significantly valuable minerals, it is assumed that mineral rights do not significantly affect the value of the subject.

This report is made in accordance with standard property appraisal procedures and according to the Code of Professional Ethics as prescribed by the Appraisal Institute.



## **STATEMENT OF AUTHORSHIP**

Luke M. Smith is a Certified Residential Appraiser, License Number 40721750. Luke began work as a Trainee at Steven Spaeth Appraisals January 19, 2021 and received his Certified Residential License on January 4, 2023. Luke reviewed the appraisal order with Steve, assisted in gathering data from public records, selected comparable sales, attended the inspection of subject and the drive by of sales, assisted in the analysis, conclusions, and opinions concerning real estate values in this report, and assisted in writing the report.

Steven M. Spaeth has inspected the property and comparable sales, supervised the comparable data collection, and reviewed the written Appraisal Report completed by Luke Smith and changes made with Luke in attendance. All analysis of value and conclusions in the appraisal are the responsibility of Steven.

## **ENVIRONMENTAL CONCERNS**

Environmental concerns were not investigated; no opinion as to the probability of pollutants is rendered.

The value estimated considers the property to be free and clear of any hazardous waste or pollutants, which may have a negative effect on value.

The appraiser is not aware of any hazardous waste or environmental concerns in the area.

## **IDENTIFICATION OF SUBJECT**

The subject is 1.64 acres, commercially zoned land, along Co Hwy 10/ Juniper Ave W and 4<sup>th</sup> St on the west edge of the city of Frazee, MN. The subject is currently vacant.

## **LEGAL DESCRIPTION**

Parcel #500013000

Sec. 27-138-40

UNPLATTED FRAZEE CTY

27-138-40 PT SEC 27, 34, 26 COMM NLY COR LOT 1 BLK 2 LKVIEW TERR, NLY 497.92' TO POB; NELY 540.05', NW 130' +/-, SWLY 550', SE TO POB.

## **DESCRIPTION OF NEIGHBORHOOD**

The neighborhood is bordered on the north by 120<sup>th</sup> St, on the east by Chilton Rd (extended south), and on the south & west by Town Lake.

Frazee has a population of 1,317 and is in southern Becker County. Becker County is in the west central part of Minnesota with a population of approximately 35,300 people. Frazee is located 8 miles southeast of Detroit Lakes. This is a major agricultural area. There are over 510 lakes in the county making it a major recreational area.

The City of Detroit Lakes is the County Seat of Becker County. Detroit Lakes is located 205 miles northwest of Minneapolis and 45 miles east of Moorhead, Minnesota. Detroit Lakes has a population of 9,200 people and is the main shopping and employment center for the area. Shopping and employment are also available in Fargo-Moorhead. The main industries for employment in Detroit Lakes are; manufacturing, the school system, and medical facilities. The County Highways are paved but do not have curbs and gutters or street lights. There is no city and water available.

The topography in the county varies from nearly level to steeply rolling.

## **SERVICES**

There is access to subject via motorized vehicle from Co Hwy 10. There is electricity to site, water and sewer are in the street. There are fire hydrants located west and south of the subject.

## **DESCRIPTION OF THE SUBJECT**

I completed physical inspection and reviewed aerial photos of the subject. The subject is a vacant corner lot that is 1.64 acres in size with a level topography. There is a commercial multi-business building on the abutting lot to the west. Across the street to the east is a Dollar General Store. There is sewer & water available near site.

## **HISTORY AND PRESENT USE**

The subject is a vacant lot and has not been used.

## **HIGHEST AND BEST USE**

Highest and best use is defined as follows in the *Appraisal of Real Estate, Thirteenth Edition* (Chicago: Appraisal Institute, 2008):

“The reasonably probable and legal use of vacant land or an improved property that is physically possible, appropriately supported, and financially feasible, and that results in the highest value.”

The subject sets along Co Hwy 10/ Juniper Ave W, which is a highly traveled highway and runs through the middle of Frazee, MN. There are many sites zoned and used commercially along Co Hwy 10 in the city of Frazee that are legally permissible, physically possible, financially feasible, and maximally productive thus the highest and best use for the subject is for commercial use.



## **ZONING**

The subject is zoned General Commercial.

## **REAL ESTATE TAX DATA**

Parcel	Lot size	RE Tax	Total Estimated Market Value
500013000	1.64 ac	\$0	\$26,800

## **METHOD OF VALUATION**

The Sales Comparison Approach is used to compare area sales to the subject considering the highest and best use.

My search for comps was vacant commercial property, along Co Hwy 10, in the city of Frazee, MN. I search back 2 years for sales, thru MN eCRV & North Star MLS, with 1-5 acres, zoned commercial, and none were found. This is a minimally populated area and with few listings there are never very many sales. I found 1 sale, zoned residential, on the south side of the subject site. I then extend my search out to Vergas and no comparable sales were found. Next, I extended my search out to Perham, MN and found 1 sale that is comparable. Next, I extended my search to Detroit Lakes and found 1 sale that is comparable. Finally, I searched back 6 years in the subject neighborhood and found 1 sale across the street from the subject that is comparable and zoned commercial.

## COMPARABLE LAND SALES

### Comparable Land Sale 1

Grantor	Gabrielson Properties, LLC
Grantee	Donald B. Meyer
Parcel	77000990388002, 77000990382000, 77000990389000, 77000990388001, 77000990388000
Legal Description	Lots One (1), Two (2), Three (3), Fifteen (15), Sixteen (16), Seventeen (17), Eighteen (18), Nineteen (19), Twenty (20), Twenty-one (21) and Twenty-two (22), Block Twenty (20), Newcomb's Second Addition to Perham, Minnesota.
Price	\$112,500
Date	05/05/2022
Size	2 ac
Price/Acre	\$56,250
Hwy Access	Co Hwy 8

Comparable Land Sale 1 is located 11 miles southeast of subject in the city of Perham, MN. This sale is 2 acres of vacant land along Co Hwy 8/ 1<sup>st</sup> Ave N. Comp 1 sold for \$112,500 in May of 2022 which equates to \$56,250/acre. This sale has sewer and water connected and is zoned Multi-Family. Comp 1 sold in May of 2022 and has an 8% adjustment for time of sale. The time adjusted selling price is \$123,930 or \$61,965/acre.

After the time adjustment, the subject is estimated to have 20% less value than comp 1 because it is in the city of Perham which is a larger, more populous city ( $\$61,965 \times .80 = \$49,572/\text{acre}$ ). The subject has an indicated value of \$49,572/acre when compared to this sale.

## Comparable Land Sale 2

Grantor	MOKE Properties, LLC
Grantee	Daniel Holzgrove
Parcel	490029103
Legal Description	See Attached
Price	\$200,000
Date	04/07/2022
Size	3.33 acres
Price/Acre	\$60,060
Hwy Access	Co Hwy 21

Comparable Land Sale 2 is located 9 miles northwest of subject in the city of Detroit Lakes, MN. This sale is 3.33 acres of vacant land just off Co Hwy 21. Comp 2 sold for \$200,000 in April of 2022 which equates to \$60,060/acre. Comp 2 is zoned residential but is a large parcel across the street from an industrial zoned area. There is sewer & water available near site. Comp 2 sold in April of 2022 and has an 8% adjustment for time of sale. The time adjusted selling price is \$221,754 or \$66,593/acre.

After the time adjustment, the subject is estimated to have 25% less value than comp 2 because it is in the city of Detroit Lakes which is a larger, more populous city ( $\$66,593 \times .75 = \$49,945/\text{acre}$ ). The subject has an indicated value of \$49,945/acre when compared to this sale.

### Comp 1 vs Comp 2:

There is an adjustment for size/population for comp 1 of 20% & comp 2 of 25%. Comp 1 is in Perham, MN (pop. 3,572) & Comp 2 is in Detroit Lakes, MN (pop. 9,795). The difference in the population is why there is a difference in the adjustment.

### Comparable Land Sale 3

Grantor	Mickelson
Grantee	DGOGFRAZEEMN, LLC
Parcel	500234252
Legal Description	Sec 35-138-40 LAKEVIEW TERRACE SECOND ADDN Lot 001 Block 001 PT LOT 1 BLK 1 LAKEVIEW TERR: BEG NW COR LOT 1, SE 200', SW 384.44', NW 200', NE 443.34' TO POB.
Price	\$55,000
Date	05/03/2017
Size	1.84 acres
Price/Acre	\$29,891
Hwy Access	Co Hwy 10

Comparable Land Sale 3 is located across the street, east of subject in the city of Frazee, MN. This sale is 1.84 acres of vacant commercial land along Co Hwy 10/Juniper Ave W and is a corner lot like subject. Comp 3 sold for \$55,000 in May of 2017 which equates to \$29,891/acre. Comp 3 sold in May of 2017 and has an 8% adjustment for time of sale. The time adjusted selling price is \$89,024 or \$48,383/Acre.

After the time adjustment, the subject is estimated to have a similar value per acre to Comp 3 because they are similar in size, zoned commercial, along Co Hwy 10, in the city of Frazee. The subject has an indicated value of \$48,383/acre when compared to this sale.

#### Comparable Land Sale 4

Grantor	Irma Schram
Grantee	Larson Family Rev. Living Trust
Parcel	500234208
Legal Description	Sec. 34-138-40 Lakeview Terrace First Addn. Lot 8 Block 1
Price	\$24,000
Date	02/17/2023
Size	1.25 ac
Price/Acre	\$19,200
Hwy Access	None

Comparable Land Sale 4 is located across the street to the south of subject in the city of Frazee, MN. This sale is 1.25 acres of vacant residential land along Walnut Ave. Comp 4 sold for \$24,000 on 02/17/2023 which equates to \$19,200/ac. Comp 4 sold in February of 2023 and has no adjustment for time.

Comp 4 was considered, but is not a good comparable sale for the subject because it is a residential land sale. This sale was used because it is a recent sale, very close to the subject, in the city of Frazee. This sale is a residential tract and is not located along a county highway.



## SALES GRID

Comp	Location	Sales Price	Date	Hwy Access	Acres	*\$/Acre	Adj. \$/Acre
1	Perham	\$112,500	05/22	Co Hwy 8	2	\$61,965	\$49,572
2	Detroit Lakes	\$200,000	04/22	Co Hwy 21	3.33	\$66,593	\$49,945
3	Frazee	\$55,000	05/17	Co Hwy 10	1.84	\$48,383	\$48,383
4	Frazee	\$24,000	02/23	None	1.25	\$19,200	N/A
Subj.				Co Hwy 10	1.64		

\*Time of Sale Adjusted Price.

### Reconciliation

Comps 1 -4 sold in a range of \$19,200-\$66,593/Acre. After adjustments, the comps indicate a value range of \$48,383-\$49,945. The adjusted price per acre indicates that the subject has similar value to comp 3, more value than comp 4, and less value than comps 1 & 2. Comp 4 is the most recent sale, but is considered not comparable. Comp 3 required the least amount of adjustments, but is an old sale. Comps 1 & 2 indicate the closest in value, comp 1 is the more recent sale, and is given the most weight. The subject has an Estimated Market Value of \$49,572/acre.

## ESTIMATED MARKET VALUE

Estimated Market Value of Subject Land

1.64 ac x \$49,572 = \$81,298/ac	\$81,298
Rounded to:	\$81,500
<b>Total Estimated Market Value</b>	<b>\$81,500</b>

## CONTINGENT AND LIMITING CONDITIONS

Neither all nor part of the contents of this report, or any copy thereof, shall be used for any purpose but the intended purpose and by the client without the previous written consent of me and or the client.

All data used in this report have been obtained from sources believed to be reliable and have been verified in every possible instance. The accuracy of this data, however, cannot be guaranteed.

It is further understood and agreed that no further reports are required under this assignment, and that no right to expert testimony is included unless previously agreed upon in writing.

## APPRAISER CERTIFICATION

I certify and agree that:

I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market to those items of significant variation. If a significant item in a comparable property is superior to, or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.

I have taken into consideration the factors that have an impact on value in my development of the estimate of Market Value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.

I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and /or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owner's occupants of the properties in the vicinity of the subject property.

I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimated, the attainment of a specific result, or the occurrence of a subsequent event in order to receive compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

I performed this appraisal in conformity with USPAP, as adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

I have personally inspected the exterior areas of the subject property and the exterior of all properties listed as comparable in the report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them.

I have also commented about the effect of the adverse conditions on the marketability of the subject property.

I personally prepared all conclusions and opinions about the real estate that were set forth in the report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

**ADDRESS OF PROPERTY APPRAISED:**

Corner of Co Hwy 10 & 4<sup>th</sup> St.  
Parcel #500013000  
Commercial Lot  
Frazee, MN 56549  
Becker County, Minnesota

Signature: 

Appraiser: Steven M. Spaeth

Date Signed: 09/01/2023

State License #: 4002341

State: Minnesota

Expiration Date of Certification or License: 08/31/2024



## Subject Photos

Northeast corner, looking west.



Northeast corner, looking south



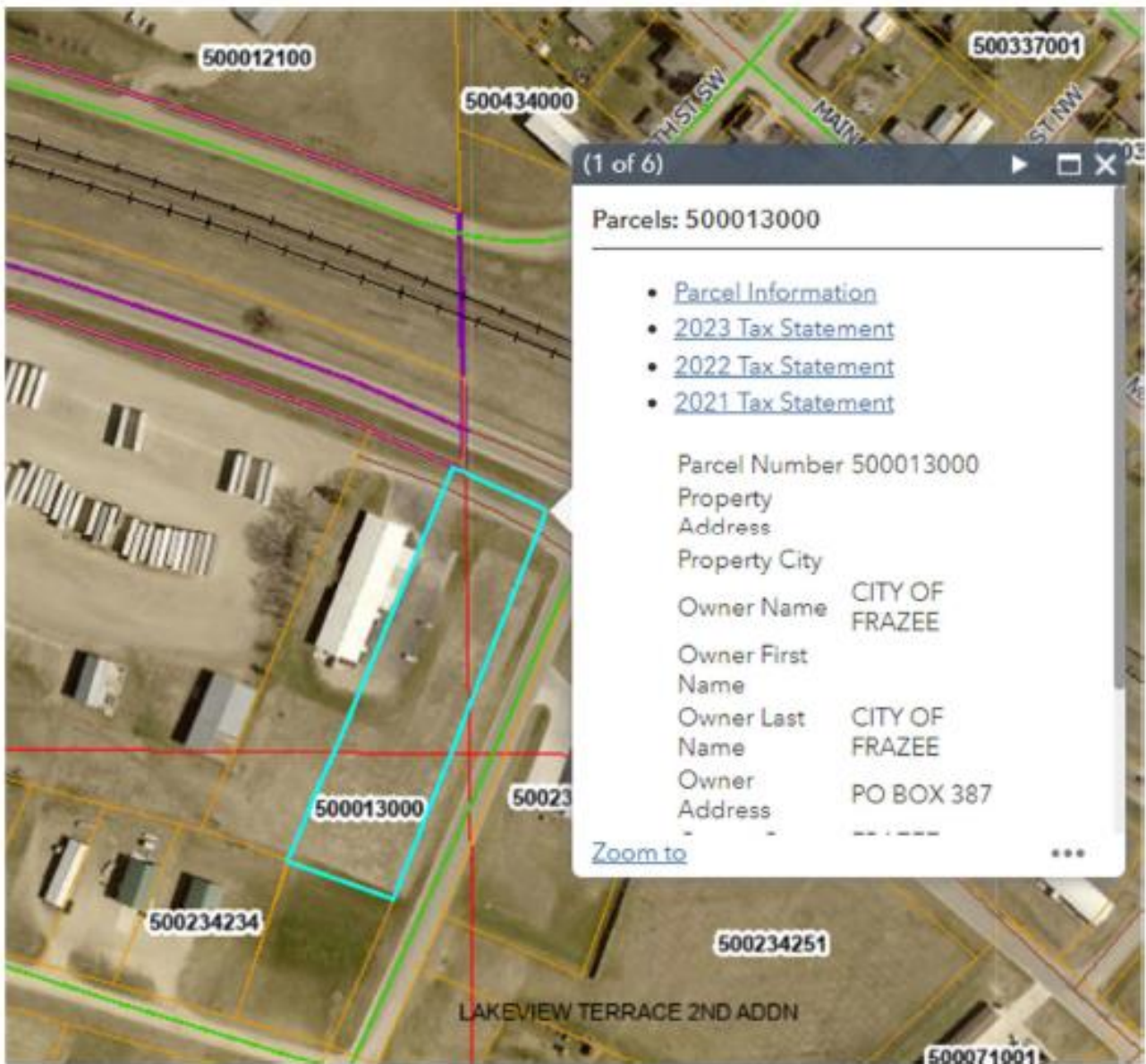
North side, looking south.



Southeast side, looking northwest.

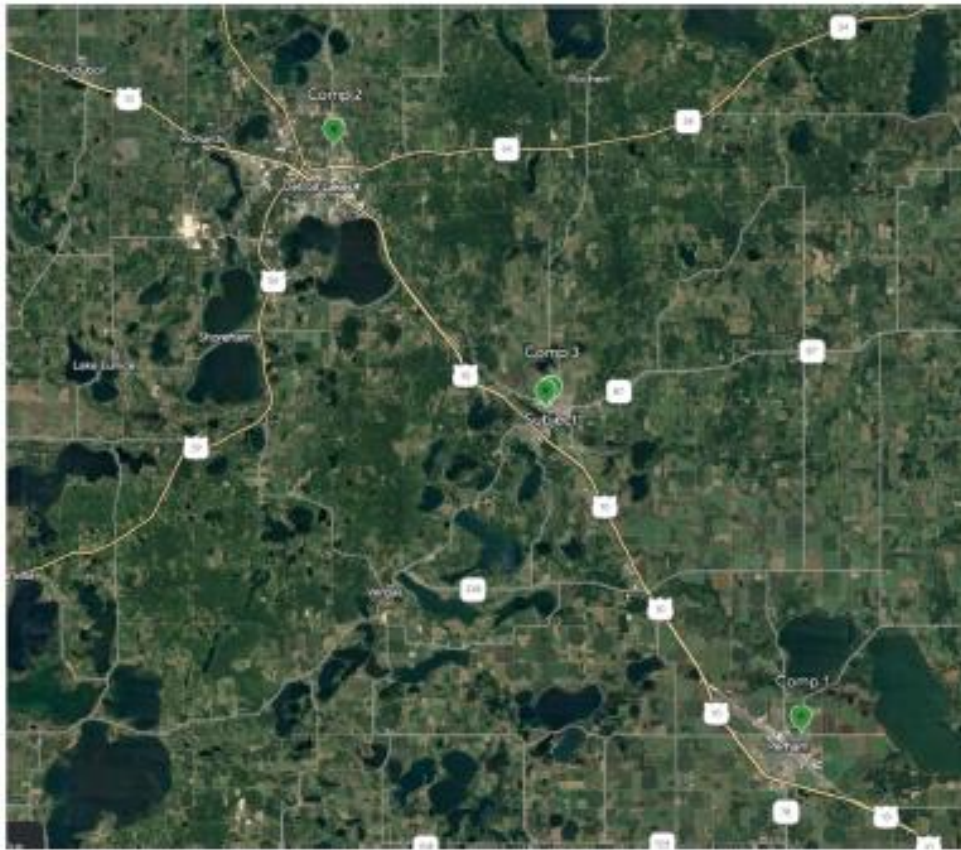


Subject Aerial Photo





## Location Maps



Comp 1 Perham



Comp 2 Detroit Lakes



Comp 3 Frazee



Comp 4 Frazee





**Comp 2 Legal Description:**

**EXHIBIT "A"**

That part of the Northwest Quarter of the Northwest Quarter in Section 26, Township 139 North, Range 41 West of the Fifth Principal Meridian in Becker County, Minnesota, described as follows:

Commencing at an iron monument which designates the northwest corner of said Section 26; thence South 00 degrees 50 minutes 24 seconds West 396.13 feet on an assumed bearing along the west line of said Section 26; thence South 89 degrees 09 minutes 36 seconds East 50.00 feet to an iron monument; thence continuing South 89 degrees 09 minutes 36 seconds East 165.00 feet to an iron monument, said point is the point of beginning; thence North 00 degrees 50 minutes 24 seconds East 180.00 feet to an iron monument; thence continuing North 00 degrees 50 minutes 24 seconds East 217.74 feet to the north line of said Section 26; thence South 89 degrees 35 minutes 20 seconds East 284.99 feet along the north line of said Section 26 to an iron monument at the northwesterly corner of MAROTZKE ESTATES, said plat is on file and of record in the office of the Recorder in said County; thence South 00 degrees 50 minutes 24 seconds West 524.50 feet along the westerly line of said MAROTZKE ESTATES to an iron monument at the northeasterly corner of Lot 8, Block One of said MAROTZKE ESTATES; thence North 89 degrees 17 minutes 11 seconds West 259.99 feet along the northerly line of said Lot 8 and along the northerly line of Lot 7, of said Block One to an iron monument at the southeasterly corner of Gregory B. and Julie A. Buckley's land as described in Document No. 509677, on file and of record in the office of the Recorder in said County; thence North 00 degrees 50 minutes 24 seconds East 125.20 feet along the easterly line of said Buckley's land to an iron monument at the northeasterly corner of said Buckley's land; thence North 89 degrees 09 minutes 36 seconds West 25.00 feet along the northerly line of said Buckley's land to the point of beginning.

# STATE OF MINNESOTA



STEVEN M SPAETH  
322 W LAKE DRIVE  
DETROIT LAKES, MN 56501

## Department of Commerce

The Undersigned **COMMISSIONER OF COMMERCE** for the State of Minnesota hereby certifies that  
**STEVEN M SPAETH**

322 W LAKE DRIVE  
DETROIT LAKES, MN 56501

has complied with the laws of the State of Minnesota and is hereby licensed to transact the business of

**Resident Appraiser : Certified General**

**License Number: 4002341**

unless this authority is suspended, revoked, or otherwise legally terminated. This license shall be in effect until August 31, 2024.

**IN TESTIMONY WHEREOF, I have hereunto set my hand this August 01, 2022.**

A handwritten signature in cursive script, appearing to read "Steve Arnold".

### COMMISSIONER OF COMMERCE

Minnesota Department of Commerce

Licensing Division  
85 7th Place East, Suite 500  
St. Paul, MN 55101-3165  
Telephone: (651) 539-1599  
Email: [licensing\\_commerce@state.mn.us](mailto:licensing_commerce@state.mn.us)  
Website: [commerce.state.mn.us](http://commerce.state.mn.us)

#### Notes:

- **Individual Licensees Only - Continuing Education:** 15 hours is required in the first renewal period, which includes a 7 hour USPAP course. 30 hours is required for each subsequent renewal period, which includes a 7 hour USPAP course.
- **Appraisers:** You must hold a licensed Residential, Certified Residential, or Certified General qualification in order to perform appraisals for federally-related transactions. **Trainees do not qualify.** For further details, please visit our website at [commerce.state.mn.us](http://commerce.state.mn.us).

## APPRAISAL QUALIFICATIONS

STEVEN M. SPAETH

P.O. Box 822, Detroit Lakes, MN 56502

Ph. 218-847-2191, Fax 218-847-5904, e-mail [ssspaeth@arvig.net](mailto:ssspaeth@arvig.net)

Appraiser License: Certified General Real Property ID# AP 4002341

### APPRAISAL EDUCATION:

MN Supervisor/Trainee Appraiser Course, Kaplan, On line classroom 1/22/21(6ce)  
The FHA Handbook 4000.1, McKissock LLC internet self-study 8/03/2020 (7ce)  
2020-2021 The National USPAP Update Course, McKissock LLC 7/31/2020 (7ce)  
Verifying Data B&B Professionals, Pequot Lakes 4/25/2019 (2ce)  
MN Economy, 2019 B&B Professionals, Pequot Lakes 4/25/2019 (2ce)  
Bifurcated Appraisals B&B Professionals, Pequot Lakes 4/24/2019 (2ce)  
Regulatory Update 2019, B&B Professionals, Pequot Lakes 4/24/2019(2ce)  
Appraising 2019, Technology & Mobility, B&B Professionals, Pequot Lakes 4/24/19(4ce)  
Market Analysis w/MLS & Excel, B&B Professionals, Pequot Lakes 4/23/19 (4ce)  
MN Supervisor/Trainee Appraiser Course, Brightwood Instit. Bloomington 8/24/18(6ce)  
Fannie Mae Appraisal Guidelines: Debunking the Myths, McKissock 7/31/2018 (4ce)  
The Dirty Dozen, McKissock Internet-Interactivity 7/25/2018 (3ce)  
Residential Appraising & New Things to Think About, B&B Prof. St Cloud 6/6/18(8ce)  
2018 USPAP Update & MN Law, B&B Professionals, Detroit Lakes, 1/11/2018(8ce)  
Hot Topics & Myths in Appraiser Liability, ND Appraisers Assoc., Fargo 12/7/2017(7ce)  
2016 USPAP Update & MN Law, B&B Professionals, Detroit Lakes, 1/6/2016(8ce)  
FHA Property Analysis, New 4000.1, B&B Professionals, Baxter 10/17/2015 (8ce)  
Manufactured Housing: know the difference, B&B Professionals, Moorhead 5/20/2015(4ce)  
FNMA: AQM and UCDP, B&B Professionals, Moorhead 5/20/2015(2ce)  
Current Issues Appraising in 2015 B&B Professionals, Moorhead 5/20/2015(2ce)  
Understanding Comparable transactions, B&B Professionals, Moorhead 5/19/2015(8ce)  
2014 National USPAP Update, B&B Professionals, Detroit Lakes 1/8/2014 (8ce)  
Residential Reporting: Hitting All the Bases, B&B, Moorhead, 6/12/2013 (8ce)  
Appraising Green Residences, B&B Professionals, Moorhead, 6/11/2013(8ce)  
Real Estate Trends 15<sup>th</sup>, Appraisal Institute, Roseville, 5/6/2013 (8ce)  
Environmental Issues for Appraisers, McKissock, online, 8/07/2012 (5ce)  
Market Analysis, B&B Professionals, Moorhead 1/12/2012 (4ce)  
Appraisal Today: (Current Issues), B&B Professionals, Moorhead 1/12/2012 (4ce)  
2012 National USPAP update, B&B Professionals, Moorhead 1/11/2012 (8ce)  
Uniform Appraisal Data (UAD) B&B Professionals, Baxter, 7/25/2011 (4ce)  
One Property-4 Values, Dynamic Direct Training, 4/29/2011 (7.5ce)  
Mortgage Fraud, Protect Yourself, McKissock, online, 8/29/2010  
2010 National USPAP Update, B&B Professionals, St Cloud, 12/10/09  
Current Issues 1004MC, HVCC, Others, B&B Professionals, Moorhead, 03/25/2009  
Measuring Residential Properties, B&B Professionals, Moorhead, 03/25/2009  
Completing FHA Appraisals, B&B Professionals, Moorhead, 03/24/2009  
2008 National USPAP Update, B&B Professionals, ST Cloud, 04/08/2008  
Completing FHA Appraisals, B&B Professionals, St. Cloud, 03/26/2008  
Fair Housing & Agency Law, Tell It Like It Is, Moorhead, 10/17/07  
MN Mortgage Fraud Seminar, Appraisal Institute, MN CE&CC, St Paul, 8/15/07  
Ten Ways to Improve REO Appraisals, eAppraiselT, 8/13/07  
Advanced URR & Fannie Mae Guidelines Update, Pro Source, 7/28/06  
Summer Tour Chapter, ASFMRA, 6/23/2006, Walker  
Summer Tour Chapter, ASFMRA, 6/22/2006, Walker  
National USPAP Update, ASFMRA, 6/21/2006, Walker



New FHA Appraisal Forms, Pro Source, 6/12/2006, St Paul  
 Professional's Guide to the URAR, Appraisal Institute, 8/10/2005, St Paul  
 Investment and Financial Analysis Pro Source 6/25/2004, St. Paul  
 Agency & Fair Housing, 3/30/04, Detroit Lakes  
 Real Estate Innovation & Changes, 03/30/04, Detroit Lakes  
 National USPAP Update, February 14, 2004 at Earle Brown Center, St Paul  
 National USPAP Update, January 22, 2003 at University of St. Thomas, St Paul  
 Standards of P.P., Part C June 11 & 12, 2002 at Earle Brown Center, St Paul  
 USPAP, June 18, 2002 at Holiday Inn, St. Cloud, MN  
 Real Estate Fraud and The Appraiser's Role, 6/19/02, at Holiday Inn, St. Cloud  
 Standards of P. P., Part C, June 1 & 2, 2000 at Univ. of St. Thomas, Mpls.  
 Appraising Rural Residential Properties, ASPMRA 4/10&11&12, 2000 at St. Cloud  
 Investment and Financial Analysis, Pro Source, July 23, 1998, at St. Paul, MN  
 Standards of P.P. Part C, Univ. of St. Thomas, 9/30/97, St. Paul, MN  
 Ins and Outs of Limited Scope Appraisals, Pro Source, July 30, 1996, at St. Paul  
 FHA 203 (K) Finest for Remodeling/Rehabilitation, Pro Source 7/30/96 St. Paul  
 Standards of Professional Practice 410, Appraisal Institute, 4/23/96 at Reno, NV  
 Standards of Professional Practice 420, Appraisal Institute, 4/25&26/96 at Reno  
 Appraisal Standards & Regulations Update, ProSource, 7/25/94, Bloomington  
 How to Prepare the New URAR Form, Pro Source, 11/23/93, Bloomington  
 Houses: Remodeling and Rehabilitation, Pro Source, 7/9/93, at Mpls., MN  
 Houses: The Basics of Inspection, Pro Source, July 8, 1993, At Mpls., MN  
 Real Estate Appraisal Pro, UALB-L, Appraisal Institute, July 1992, Mpls., MN  
 Society Farm Managers & Rural Appraisers, June, 1992, at St. Cloud, MN  
 Applied Residential Property Valuation, #102, SREA, 2/91, at Saukpece, MN  
 Stand of Prof Practice Seminar, Society of Real Estate Appraisers, 9/15/89 Fargo  
 Standards of Professional Practice, A.I.R.E.A., February, 1985, at Mpls., MN  
 Basic Appraisal Course, 1-A, A.I.R.E.A., March 1979, at Houston, TX  
 Basic Appraisal Course, N.A.I.F.A., October, 1977, at Mpls., MN

#### EDUCATION:

Graduate of Mahanomen High School, Mahanomen, MN June, 1972  
 Graduate of Detroit Lakes A.V.T.I., Course, Ag. Technology.

#### GENERAL EXPERIENCE:

Farm Background  
 Insurance Agent with Farm Bureau Ins. From January 1976 to May 1978

#### APPRAISAL EXPERIENCE:

Present: May 1, 1989 to present self-employed Independent Fee Appraiser  
 Full time with Rodger K. Tinjum from May 1978 to May, 1989  
 Appraised many residential properties, lakeshore properties, residential  
 developments and rural properties. Prior to 1989, under the direction of Rodger K.  
 Tinjum, Owner, Tinjum Appraisal Co.  
 Have Appraised about 150 residential, rural residential and seasonal lakeshore  
 properties annually for many area banks, mortgage brokers, AMC's and Private people  
 Appointed as Federal Housing Authority Fee Appraiser, Sept., 1983  
 Appraised farm land and farm buildings for area banks for mortgage purposes  
 Have appraised farmland and burning land for settling of estates and for  
 Guardianships.

#### REPRESENTED LIST OF CLIENTS:

Lenders Service Inc.	Starco Financial
Nationwide Appraisals & Title	About 30 AMC's at different times
Home Valuations	Gate City Bank
DeSoto Bank & Trust	First Security State Bank
Midwest Bank	
E & O: Liability Insurance Administrators, 1400 Anacapa St., Santa Barbara, CA 93101	
Policy Number: AS100 001-05 Exp. Date: 4/01/2021	

AREAS THAT I WORK IN: Becker County, Clay County, Mahanomen County,  
 Norman County and Ottertail County

## New Business

### NORTHERN DENTAL ACCESS CENTER FUNDRAISING FLYER – CITY CONTRIBUTION



TO: Frazee Economic Development Authority

FROM: Don Lorscheid, CEDA Economic Development Consultant

DATE: August 29, 2023

RE: Northern Dental Access Center Fundraising Flyer – City Contribution

Northern Dental Access has asked the Frazee EDA and City of Frazee to prepare a brief statement regarding their financial contribution to the dental clinic project. Staff and Jason Murray, DDA have worked to prepare language for the NDA Funding Request Brochure. The proposed language is listed below:

"The City of Frazee and Frazee EDA welcome the new Northern Dental Access Clinic. The Clinic will locate in the new Downtown Services Building, joining Seip Drug in enhancing the downtown corridor. With the potential investment of over \$2 million, along with the creation of 12 new jobs to the community, the City and EDA are partnering in this venture by reducing the cost of the building, which essentially provides a \$400,000 grant towards this project".

Staff is requesting approval of the paragraph.

# New Business

## ULTEIG CONTRACT INFO



We listen. We solve.®

Kathryn Anderson, Director of Legal  
[legal@ulteig.com](mailto:legal@ulteig.com)

September 18, 2023

City of Frazee, MN  
PO Box 387  
Frazee, MN 56544-0387

Subject: Change in Ulteig U.S. Contracting Entity

To whom it may concern:

Ulteig continues to evolve our products and services to better meet the needs of our clients. To support this, I want to make you aware that **we are shifting our primary U.S. contracting entity to "Ulteig Operations, LLC."** Although this change in designation is minor, the update to our structure creates additional opportunities for us to flex our strength and deliver more value in the Power, Renewables, Transportation, and Water Lifeline Sectors we serve.

Our new entity gives us flexibility to operate across a wider geographic footprint, allows us to diversify our service offerings more easily and expands our ability to access additional resources that will ultimately enhance our impact.

Please note the details below, and thank you in advance for your help in facilitating these changes:

- Effective January 1, 2024, the name on contracts and invoices will be "Ulteig Operations, LLC."
- Action: If your systems can accommodate it, we encourage allowing us to sign all future contracts as "Ulteig Operations, LLC and its licensed affiliates." This will encompass all future changes.
- Our "remit to" information will be changing, including our EIN and bank account number.
- Action: Please notify your accounts payable department that our new ACH information will be provided on our October, November, and December 2023 invoices.

Action: Please sign the enclosed novation agreement and return it to [legal@ulteig.com](mailto:legal@ulteig.com) by **October 1, 2023**.

We are committed to having the same dedicated Ulteig team members you know and trust continue to execute your projects. Their contact information is unchanged. This transition will not interrupt any existing schedules or deliverable timelines.

We are excited about the client-focused opportunities we are creating with our new contracting entity. We look forward to continuing our work with you.

Please contact [legal@ulteig.com](mailto:legal@ulteig.com) if you have questions.

Sincerely,

Kathryn Anderson  
Director of Legal

3350 38th Avenue S • Fargo, ND 58104 • P: 701-280-8500 • [www.ulteig.com](http://www.ulteig.com)



We listen. We solve.®

### Novation Agreement

This Novation Agreement (this "Novation Agreement") effective as of January 1, 2024, is entered into by and among Ulteig Engineers, Inc., a North Dakota corporation ("Engineers"), Ulteig Operations, LLC, a Delaware limited liability company, and its licensed subsidiaries and affiliates (together, "Operations"), and City of Frazee, MN, together with its impacted subsidiaries and affiliates (together, "Remaining Party").

1. Contract Subject to This Novation Agreement. This Novation Agreement is entered into with reference to all legally binding agreements by and between Engineers and Remaining Party that are valid and unexpired as of January 1, 2024 (the "Original Contracts").
2. Novation Agreement. Operations shall be substituted for Engineers in the Original Contracts and shall acquire all the rights and become obligated to perform all the duties of Engineers that are hereby fully assigned and delegated to Operations. Operations undertakes full performance of the Original Contracts in the place of Engineers and makes a separate promise to perform faithfully and fully.
3. Terms Unchanged. All other terms and conditions of the Original Contracts remain.


IN WITNESS WHEREOF, the parties hereto have executed this Novation Agreement to be effective on January 1, 2024.

City of Frazee, MN

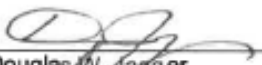
Ulteig Engineers, Inc.

\_\_\_\_\_  
Name:

Title:

  
\_\_\_\_\_  
Douglas W. Jaeger  
President & CEO

Ulteig Operations, LLC, on behalf of itself  
and its licensed subsidiaries and affiliates

  
\_\_\_\_\_  
Douglas W. Jaeger  
President & CEO

## New Business

HOFFMAN, PHILLIP, & MARTELL CONTRACT RENEWAL

| Colleen Hoffman, Director  
Crystelle Philipp, CPA  
Marit Martell, CPA



Hoffman, Philipp, & Martell, PLLC

1541 Highway 59 South Thief River Falls, MN 56701 Phone: 218-681-4078 cphilipp@hpmaudit.com

### THREE YEAR AUDIT AGREEMENT

This constitutes a written agreement for audit services as described in the annual engagement letter between the City of Frazee and the auditing firm of Hoffman, Philipp & Martell, PLLC.

The maximum annual fee for the audit of the City of Frazee for years ended December 31, 2023, 2024, and 2025, will remain at \$12,000 per year, provided activities and expenditures remain approximately the same and unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

8-25-23

Colleen L. Hoffman  
Hoffman, Philipp & Martell, PLLC

date

\_\_\_\_\_  
Mayor  
City of Frazee

date

\_\_\_\_\_  
City Administrator/Clerk/Treasurer date



Colleen Hoffman, Director  
Crystelle Philipp, CPA  
Marit Martell, CPA



Hoffman, Philipp, & Martell, PLLC

1541 Highway 59 South Thief River Falls, MN 56701 Phone: 218-681-4078 cphilipp@hpmaudit.com

## FIVE YEAR AUDIT AGREEMENT

This constitutes a written agreement for audit services as described in the annual engagement letter between the City of Frazee and the auditing firm of Hoffman, Philipp & Martell, PLLC.

The maximum annual fee for the audit of the City of Frazee for years ended December 31, 2023, 2024, 2025, 2026, and 2027, will remain at \$11,900 per year, provided activities and expenditures remain approximately the same and unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Colleen L. Hoffman  
Hoffman, Philipp & Martell, PLLC

8-25-23  
date

\_\_\_\_\_  
Mayor  
City of Frazee

date

\_\_\_\_\_  
City Administrator/Clerk/Treasurer date

# New Business

## WEST CENTRAL INITIATIVE REQUEST



September 15, 2023

Dear Mayor Miosek, Council Members, and Staff,

Like you, West Central Initiative is committed to improving Frazee and Becker County for future generations. We have supported the region in economic and community development work for more than 35 years. In fiscal year 2023, West Central Initiative provided over \$200,000.00 in loans and over \$100,000.00 in grants to businesses and nonprofits in Becker County.

In addition to being a community foundation, West Central Initiative is the federally designated planning organization serving Becker County, MN EDR 4, and we work closely with federal and state governments to manage the distribution of funds in our region. Unlike other rural Minnesota Regional Development Commissions, West Central Initiative can't use tax dollars for operations. Instead, we rely on your annual contributions to support this valuable regional economic planning work.

More than ever, West Central Initiative is being asked to step into an intermediary role to distribute state-appropriated funding and to assist communities in securing state and federal funding for large projects that exceed available tax revenue. We hope to work with many of you on those initiatives.

West Central Initiative President Anna Wasescha said the pathway toward a vibrant future for our region includes addressing how to attract and retain newcomers while also taking steps to transition towards a zero-carbon economy. "The Inflation Reduction Act (IRA) and other federal funding opportunities can give us the tools we need," Wasescha said, "but our success will depend on genuine community engagement from ideas through the implementation of projects. These can be the 'best of times' for west central Minnesota and we are excited to be your partner in making that so."

We have included a funding request agreement for your council to consider. We hope for support from all 82 communities in our region. We ask that you return the agreement, so we can keep our records current. Please contact us with questions about our work or the resources West Central Initiative can offer your community.

Sincerely,

  
Rebecca Lynn Petersen  
Director of Development

PO Box 318  
Fergus Falls, MN 56538-0318

wcif.org  
wcif@wcif.org

(218) 739-2239  
(800) 735-2239



## New Business

### RESOLUTION 0927-23C – PRELIMINARY TAX LEVY



P.O. Box 387, 222 Main Ave. W., Frazee, MN 56544

Water Trails Shops Parks

City Phone: 218-334-4991 | City Fax: 218-334-4992

#### **CITY OF FRAZEE**

#### **RESOLUTION No. 0927-23c RESOLUTION For The 2023 Proposed Tax Levy**

WHEREAS, a proposed tax levy needs to be adopted and submitted to the County Auditor by September 30, 2023.

WHEREAS, a proposed tax levy is a fundamental part in the budgeting process;

BE IT RESOLVED, by the City Council of the City of Frazee, County of Becker, State of Minnesota:

1. That the following proposed tax levy is for the upcoming year, collectible in 2024 upon the taxable property in said City of Frazee:

TOTAL PROPOSED LEVY                      \$ \_\_\_\_\_

2. The 2024 Truth-In-Taxation Public Hearing date is December 11, 2023 at 6:01 p.m. in the Frazee Fire Hall.

The City Administrator is hereby instructed to transmit a certified copy of this Resolution to the County Auditor of Becker County, Minnesota.

THEREFORE BE IT KNOWN; Resolution 0927-23C is passed and adopted this 27<sup>th</sup> of September 2023 by the City Council of Frazee with the following voting:

Vote	Yes	No
Mark Flemmer	_____	_____
Andrea Froeber	_____	_____
Mark Kemper	_____	_____
Mike Sharp	_____	_____
James Rader	_____	_____

\_\_\_\_\_  
Mark Flemmer,  
Mayor

\_\_\_\_\_  
Stephanie Poegel,  
City Administrator-Clerk-Treasurer