



**Monday, March 18, 2024**  
**5:30PM CST**

## **Devils Lake Jobs Development Authority**

**Devils Lake City Hall Commission Chambers**  
**423 6<sup>th</sup> St NE, Devils Lake, 58301**

### **Meeting Items**

- 1) Approval of Minutes – January 16, 2024
- 2) Approval of Minutes – February 5, 2024
- 3) Woodland Resort PACE Interest Buydown
- 4) 2021 City Audit Expense Contribution

*Directly following JDA Meeting*

## **City Commission Meeting Agenda**

**Devils Lake City Hall Commission Chambers**  
**423 6<sup>th</sup> St NE, Devils Lake, 58301**

### **Meeting Items**

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Approval of Minutes – March 4, 2024

### **Awards and Proclamations**

- 1) N/A

### **Public Hearings – 5:30 PM**

- 1) N/A

### **Bid Openings – 5:30 PM**

- 1) N/A

### **Visitors or Delegations**

*\*Limited to five minutes per guest, unless extended by presiding officer*

- 1) N/A

### **Commission Portfolios**

- 1) City Attorney Update

### **Old Business**

- 1) N/A

### **Consent Agenda**

- 1) N/A

### **New Business**

- 1) 2<sup>nd</sup> Reading of Ordinance #994 – Accessory Buildings
- 2) Authorize Call for Bids – 2024 Curb, Gutter & Sidewalk
- 3) Authorize Call for Bids – 2024 Asphalt & Concrete Street Repair
- 4) LEC Joint Powers Agreement

**Citizen Comment**

- 1) N/A

**Informational Items**

- 1) 2021 Audit Report
- 2) January Revenue/Expense Report
- 3) February Revenue/Expense Report

**Motion to approve payment of the list of bills as submitted.**

*The City of Devils Lake may convene in an executive session as provided by NDCC 44-04-19.2 to consider and discuss closed or confidential records and information, negotiating strategy or negotiating instructions as provided by NDCC 44-04-19.1, 44-04-19.2, 44-04-18.4.*

Minutes of the Devils Lake Jobs Development Authority  
January 16, 2024

The regular meeting of the Devils Lake Jobs Development Authority was held on January 16, 2024 with the following members present: President Moe, Jason Pierce, Dale Robbins, and Rob Hach.

Appointment of Officers – The City Administrator communicated that the President and Vice President of the JDA Correspond with that of the City Commission and the recommended staggered terms as listed: President Jim Moe (12/31/2024), Vice President Rob Hach (12/31/2024), Treasurer Dale Robbins (12/31/2025), Secretary Jason Pierce (12/31/2025), and Shane Hamre. Commissioner Pierce made a motion to approve the appointment of officers. Commissioner Hach seconded the motion, and the motion carried unanimously.

Designation of Depositor of JDA Funds – The City Administrator communicated that the City currently banks with Bremer Bank and it is recommended that for administration efficiencies, the JDA designates Bremer Bank as the depositor of JDA and Growth Fund financials resources. Commissioner Robbins made a motion to approve the designation of depositor of JDA Funds. Commissioner Pierce seconded the motion, and the motion carried unanimously.

Appointment of Authorized Agents – The City Administrator communicated that it is recommended that the JDA Board of Directors appoint Jim Moe, the expected President of the JDA, Spencer Halvorson, the City Administrator/Auditor, and Brina Schuh, the Deputy Auditor as authorized agents with the authority to sign legal and financial documents related to the business of the Devils Lake Jobs Development Authority. Commissioner Robbins made a motion to approve the appointment of authorized agents. Commissioner Pierce seconded the motion, and the motion carried unanimously.

Assignment and Assumption Agreement with Forward Devils Lake – The City Administrator communicated that the Devils Lake Jobs Development Authority will be taking responsibility for all accounts receivable, accounts payable, loans made to or owed by companies, and property that is in Forward Devils Lake. Commissioner Robbins made a motion to approve the assignment and assumption agreement with Forward Devils Lake. Commissioner Hach seconded the motion. The motion carried unanimously in a roll call vote.

Appointment of Executive Committee – Forward Devils Lake Board of Directors – The City Administrator communicated that the Executive Committee for the JDA will be Forward Devils Lake Board of Directors. Commissioner Pierce made a

motion to approve the appointment of the executive committee. Commissioner Hach seconded the motion, and the motion carried unanimously.

Agreement with Forward Devils Lake – The City Administrator communicated that the agreement with the City of Devils Lake and Forward Devils Lake will remain the same. Commissioner Robbins made a motion to approve the agreement with Forward Devils Lake. Commissioner Hach seconded the motion, and the motion carried unanimously.

Commissioner Robbins moved to approve the list of bills as submitted, noting that the actual amount is \$20,233.05. The motion was seconded by Commissioner Hach. The motion carried unanimously on a roll call vote.

**SPENCER HALVORSON**  
**CITY ADMINISTRATOR/AUDITOR**

**JIM MOE**  
**PRESIDENT OF CITY COMMISSION**

Minutes of the Devils Lake Jobs Development Authority  
February 5, 2024

The regular meeting of the Devils Lake Jobs Development Authority was held on February 5, 2024 with the following members present: President Moe, Jason Pierce, Dale Robbins, Shane Hamre and Rob Hach.

Growth Fund Financial Update – The City Administrator gave an update on the growth fund financials.

20X20 Program & Business Training Program Overview – Brad Barth, Forward Devils Lake Executive Director, gave an update on the different types of loans and programs that the JDA and Growth Fund are involved in financially.

RWIP Program Update – Brad Barth, Forward Devils Lake Executive Director, communicated that this program has been delayed about nine months, but the van is finally here. The sides of the van will have sponsorship stickers on the side and he mentioned a few that he is hoping to get. He communicated that the vehicle will be used to have a job coach and an HR person from the business. The counties that this will be used in is Cavalier, Benson, Towner, Eddy, Ramsey. Their goal is to talk to more kids about the opportunities in the region.

Ramsey County Fair Board – Event Center Project – The City Administrator communicated that the City Commission has had multiple discussions with Ramsey County Fair Board officials regarding a City contribution to their events center expansion project. He communicated that a contribution of \$125,000 over 5 years (\$25,000 per year) is proposed for consideration. Commissioner Pierce made a motion to approve \$25,000 per year for 5 years totaling \$125,000. Commissioner Hamre seconded the motion. The motion carried unanimously on a roll call vote.

**SPENCER HALVORSON**  
**CITY ADMINISTRATOR/AUDITOR**

**JIM MOE**  
**PRESIDENT OF CITY COMMISSION**

Forward Devils Lake  
423 6<sup>th</sup> St NE  
PO Box 1048  
Devils Lake, ND 58301  
701.662.4933  
[www.forwarddevilslakend.com](http://www.forwarddevilslakend.com)

**To:** Spencer Halvorson  
**From:** Brad Barth  
**CC:** City JDA  
**Date:** March 11, 2024  
**Re:** Woodland Resort – Growth Fund Interest Buydown Request

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Members of the Devils Lake JDA:

The Forward Devils Lake board met this past March 6<sup>th</sup> and voted to recommend the following to the Devils Lake JDA.

**Woodland Resort Expansion Request:**

The Woodland Resort expansion consists of over \$5.0 million dollars of state, Rural Electric Coop and Bank of ND/First United Bank financing. Woodland's request is for the City JDA to provide up to \$125k of BND Primary Sector PACE Tourism interest buydown support, the estimated amount to needed is expected to be around \$87-90K. The terms of the buydown support are annual BND PACE interest buydown payments for a period of 10 years with the total amount to then be repaid to the City of Devils Lake JDA over a 10-year payback period with a no interest loan with monthly payments.

*5-year*

Respectfully submitted,

Brad Barth  
Executive Director  
Forward Devils Lake



February 27, 2024

Kyle Blanchfield  
Woodland Hospitality / Woodland Resort  
1012 Woodland Drive  
Devils Lake, ND 58301

Dear Kyle:

Thank you for your application for Tourism primary-sector certification by the North Dakota Department of Commerce, Economic Development & Finance (ED&F) Division. We have reviewed your application and determined that ED&F can certify your company, **Woodland Hospitality Inc / Woodland Resort**, as primary sector and a new wealth creator in the economy of North Dakota. This certification is valid for **four years** (02/25/2024 to 02/25/2028).

Most of North Dakota's economic development programs, tools and incentives are targeted toward primary-sector clients. You may be requested to provide a copy of this primary-sector certification letter when you apply for certain economic development incentive and funding programs. This certification does not guarantee the receipt of any North Dakota business incentive.

This certification is not the application process for the North Dakota New Jobs Training Program administered by Job Service North Dakota. To apply for the North Dakota New Jobs Training Program, you must contact Job Service North Dakota for the required application forms. Application forms for other programs that require primary sector certification are available from the agency administering the program.

**Commerce requires quarterly reports on visitor numbers with annual breakdown by state, province, territory and/or country.** North Dakota appreciates your contribution to the citizens and economy of our state. If there is anything we can do to assist your company, please contact us at 701-328-5300.

Sincerely,

A handwritten signature in black ink that reads "Richard Garman".

Richard Garman, Director  
Economic Development & Finance Division

1600 E Century Avenue, Suite 6 | P.O. Box 2057 | Bismarck, ND 58502

PHONE: 701-328-5300 | TOLL FREE: 1-866-4DAKOTA | ND RELAY TTY: 1-800-366-6888 | VOICE: 1-800-366-6889 |  
NDCommerce.com

## Forward Devils Lake Project / Loan Application

(Check one) PACE Loan FlexPACE Loan \_\_\_ Small Bus Revolving Loan \_\_\_ Façade \_\_\_ Industrial Park \_\_\_

*Primary sector Tourism*

Business Name: Woodland Resort Project Title: Woodland Conference Center

Address: 1012 Woodand Drive, Devils Lake, ND 58301

Contact Person: Kyle Blanchfield Phone: 701-662-5996

E-mail: woodlandresort@gondtc.com

Amount Requested: \$1,300,000.00 Project total: \$5,200,000.00

### Program Guidelines:

- \* The applicant must conform to all of Bank of North Dakota's guidelines if they should apply to this loan. BND guidelines available at: [http://banknd.nd.gov/lending\\_services/business\\_financing\\_programs/business\\_incentive\\_programs.html](http://banknd.nd.gov/lending_services/business_financing_programs/business_incentive_programs.html)
- \* The amount of the incentive is limited to the appropriate loan program guidelines in place as of the date of this application.
- \* Project must start within 6 months of FDL approval for the project.
- \* Forward Devils Lake Executive Board of Directors reserves the right to review and change the guidelines as needed.
- \* All costs associated with the closing will be paid by the applicant/buyer, i.e., legal review, recording fees, etc.
- \* A requirement of all loans is for FDL to have a second mortgage or lien if appropriate and a promissory note will be put in place with all documents being recorded with the county. FDL would also have a personal guarantee on the loan if required by the loan programs guidelines.
- \* If this application is for Industrial park property purchase if the buyer does not build within two years from the purchase agreement date the title will revert to the seller.
- \* Buyer cannot sell the property without first constructing a building on the property and operating a business on the property.
- \* FDL would have a second mortgage or lien on any project.
- \* All costs associated with any property/loan closing will be paid by the applicant, i.e., legal review, recording fees, etc.
- \* Forward Devils Lake Board of Directors reserves the right to review and change the guidelines as needed.

### Documents needed for approval:

- \* Bank approval letter -
- \* Estimated total cost of project
- \* Business Plan
- \* Additional documentation as needed if required or stated in the specific loan guidelines.

*The undersigned states that he/she is duly authorized to verify the foregoing application, that he/she has read the same and is familiar with the statements contained herein and that the same are true in substance and in fact. The undersigned further agrees that if awarded funds from Forward Devils Lake, the funds will either be directly paid to the vendor listed in the budget or reimbursed to the grantee upon proof of cancelled check(s) and appropriate receipts. Forward Devils Lake is authorized to contact my existing creditors to verify good standing.*

Kyle Blanchfield 1/29/29  
Signature of Applicant Date

\_\_\_\_\_  
Signature of Co-Applicant Date

Kyle Blanchfield 1/29/29  
Printed Name of Applicant Date

\_\_\_\_\_  
Printed Name of Co-Applicant Date

### Executive Summary

Requested acreage needed if Industrial Park Application: NA

What types of infrastructure will be needed for your project? (Circle all that are applicable)

Rail – City Water – City Sewer – Electricity – Natural Gas – Hwy 2 Access – Other \_\_\_\_\_

Total Square Feet of Building: 12000 Industry Type: Hospitality

When will construction start: Spring 2024 Estimated completion date: 12-1-2024

What is the outline of the proposed project? Please see doc 1.

The primary purpose for the business is? Lake side Conference Center

The products or services provided by the business are? Event space for meetings, weddings, tournaments and business events.

The local competitors of your business are? East Bay Campground (open seasonally) Spirit Lake Casino

How does your business differ from your competitors? Location, facilities, ability to use the lake and adaptable to many events and meetings

What percent of your business income is from Devils Lake? 10-20%

Estimate how many current & new jobs will this create?

Full Time- Current	<u>29</u>	Future	<u>4</u>
Part Time- Current	<u>4</u>	Future	<u>9</u>

If new jobs are created, what will be the average annual salary of the new jobs? \$55,000 to \$75,000.

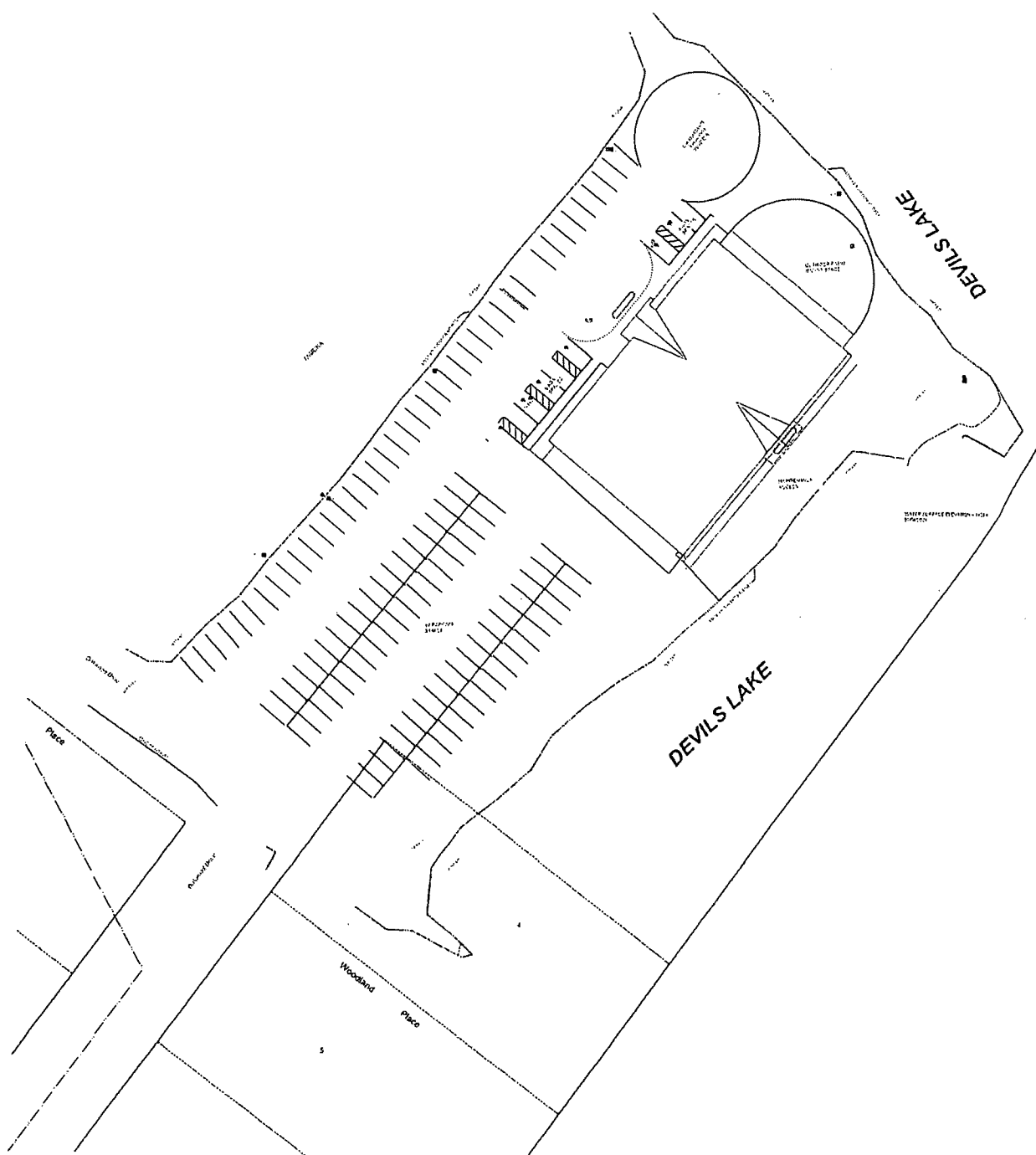
If financing what is the preferred loan term in years? 15

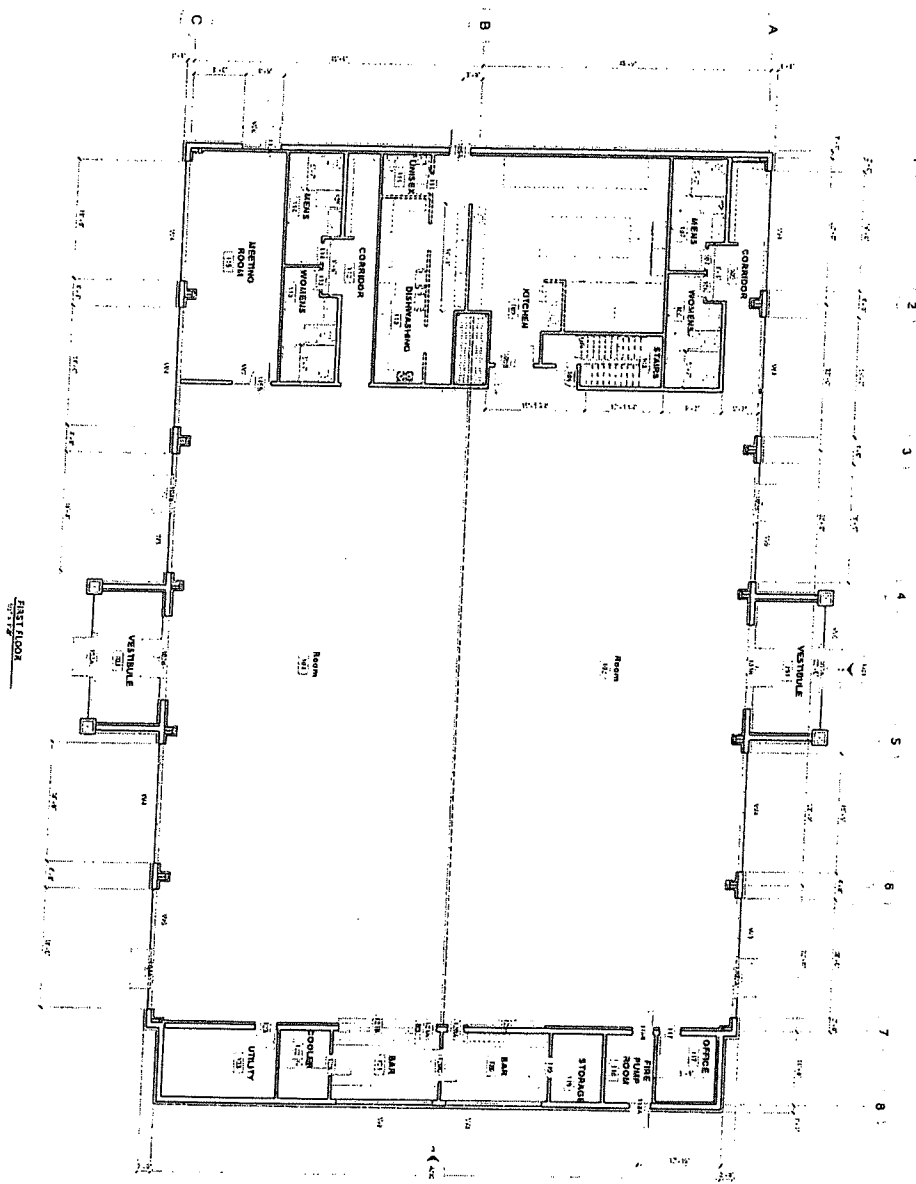
### TO BE COMPLETED BY FDL DIRECTOR

Applicant's Name and Title \_\_\_\_\_ Date \_\_\_\_\_


FDL Board Approval \_\_\_\_\_ Date \_\_\_\_\_

Date project completed \_\_\_\_\_ Final total cost of project \_\_\_\_\_





**PRELIMINARY**  
NOT FOR CONSTRUCTION

 <p>CONSOLIDATED CONSTRUCTION CO. INC. 2010 1st Avenue NW Devils Lake, ND 58301 (701) 281-1234</p>		<p>PROPOSED BUILDING FOR: <b>WOODLAND RESORT CONFERENCE CENTER</b> Woodland Drive - Devils Lake - ND - 58301</p>		<p>DATE: 10/1/01 DRAWN BY: JLD CHECKED BY: JLD REVISIONS: 1. 10/1/01 - Initial Design 2. 10/1/01 - Final Design</p>	
<p>PROJECT TITLE <b>A101</b></p>		<p>DATE: 10/1/01 DRAWN BY: JLD CHECKED BY: JLD</p>		<p>REVISIONS: 1. 10/1/01 - Initial Design 2. 10/1/01 - Final Design</p>	



January 31<sup>st</sup>, 2024

Brad Barth  
Executive Director  
Forward Devils Lake  
PO Box 1048  
423 6<sup>th</sup> St NE  
Devils Lake, ND 58301

RE: Woodland Entities

To Whom It May Concern,

Kyle Blanchfield, on behalf of Woodland, has requested financing in the amount of \$1,300,000 from the bank for the planned project of an event center. First United Bank will work with the Bank of North Dakota utilizing the Flex Pace Program to help finance our portion of this project.

The bank has been the lead lender for Woodland since its inception. We have financed many projects, including the last major expansion which was completed during 2015. They have successfully overcome many challenges related to fluctuating lake levels and the resort has become a wonderful asset for our community.

Final approval is contingent upon normal underwriting of First United Bank and the Bank of North Dakota along with a receipt of a certified appraisal.

We are very excited about the addition of an event center in our community. If you need additional information, please feel free to contact us.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Scott Thompson', is written over a horizontal line.

Scott Thompson  
President-Devils Lake

SAT/dl

ACCT #	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
8033	LAKE REGION GROWTH FUND	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
36100	INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36900	MISCELLANEOUS	137,107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36950	PRINCIPAL PAYMENTS ON LOANS																		
36960	PACE/FLEX	0	0	2,143	24,286	25,714	36,454	41,543	44,443	29,773	58,277	52,501	53,955	49,533	42,060	28,341	36,949	42,549	41,929
	HOUSING	0	0	0	0	0	0	16,397	19,677	19,677	19,677	19,677	38,761	41,852	48,995	52,345	61,031	25,550	19,179
	FACADE	0	0	4,638	8,548	8,548	8,056	4,720	490	0	0	0	0	0	0	0	0	0	0
	SBRLF	0	0	2,333	5,887	7,234	7,234	7,234	7,234	5,348	4,000	4,000	4,000	1,668	0	0	0	0	0
Experiment - WOODLAND RESORT																			
36960	INTEREST PAYMENTS ON LOANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	TRANSFER IN/OUT																		
39330	SALES TAX TRANSFER (FROM 2034)	159,458	257,174	421,879	217,740	222,095	226,537	231,067	235,689	240,403	246,211	250,115	255,117	260,219	266,424	270,732	276,147	281,670	287,303
39990	TRANSFER IN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		295,564	257,174	430,993	256,460	263,591	278,281	300,962	307,532	295,200	327,164	326,292	351,833	353,273	376,479	371,418	394,127	389,769	388,411
EXPENSES																			
43120	LEGAL FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43170	ADMINISTRATION FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43600	PUBLISHING & PRINTING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44900	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56280	REAL ESTATE TAXES	0	0	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
56320	LAND PURCHASE	47,904	33,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57330	INTEREST BUYDOWN (PACE/FLEX)	33,886	14,592	53,999	49,851	45,101	36,109	33,521	24,559	22,859	2,425	1,548	1,441	634	228	0	0	0	0
Experiment																			
57360	HOUSING INTEREST BUYDOWN	17,924	3,001	9,853	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
57400	FACADE LOAN POOL	0	0	20,000	8,960	6,146	3,184	2,684	2,154	1,591	993	358	0	0	0	0	0	0	0
57490	LOANS THIS YEAR	0	0	215,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
57500	2020 PROGRAM	0	0	32,312	7,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
57510	BUSINESS TRAINING	0	0	27,918	5,000	10,000	10,000	10,000	10,000	0	0	0	0	0	0	0	0	0	0
57520	RMP	0	0	15,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57530	SPONSORSHIPS (DOCKSIDE)	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
57530	SPONSORSHIPS (EVENT CENTER-FAIR BD)	0	0	0	0	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0
57540	LOAN GUARANTY	0	0	340,027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58010	GRANTS THIS YEAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	TRANSFER IN/OUT																		
43020	ADMINISTRATION (TO 1000)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
55100	CITY BEAUTIFICATION (TO 8008)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
58410	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		110,813	62,756	728,308	192,010	212,448	200,493	197,405	187,913	150,650	104,618	103,506	102,641	101,834	66,428	66,200	66,200	66,200	66,200
REVENUE OVER (UNDER) EXP		184,751	194,418	-297,315	64,450	51,144	77,788	103,557	119,620	144,550	222,547	222,786	249,191	251,438	310,051	305,218	327,927	303,569	302,211
BEGINNING JANUARY BALANCE		388,296	573,047	767,465	470,150	534,600	585,744	663,532	767,089	886,709	1,031,258	1,253,805	1,476,590	1,725,782	1,977,220	2,287,271	2,592,489	2,920,416	3,223,985
ACTUAL/ESTIMATED REVENUES		295,564	257,174	430,993	256,460	263,591	278,281	300,962	307,532	295,200	327,164	326,292	351,833	353,273	376,479	371,418	394,127	389,769	388,411
ACTUAL/ESTIMATED EXPENDITURES		110,813	62,756	728,308	192,010	212,448	200,493	197,405	187,913	150,650	104,618	103,506	102,641	101,834	66,428	66,200	66,200	66,200	66,200
ENDING DECEMBER BALANCE		573,047	767,465	470,150	534,600	585,744	663,532	767,089	886,709	1,031,258	1,253,805	1,476,590	1,725,782	1,977,220	2,287,271	2,592,489	2,920,416	3,223,985	3,526,195

# INVOICE

## Please Remit To:

Office of the State Auditor  
600 East Boulevard - Dept. 117  
Bismarck ND 58505-0400  
United States

Page:

1

Invoice No:

SA0000019393

Invoice Date:

03/04/2024

Customer Number:

36100

Payment Terms:

Due Immed

Due Date:

03/04/2024

## Bill To:

CITY OF DEVILS LAKE  
City Auditor  
PO BOX 1048  
DEVILS LAKE ND 58301

AMOUNT DUE:

22,139.30 USD

Amount Remitted



For billing questions, please call 701-328-2241

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
1		AUDIT FY 21	Audit - Fiscal Year 2021	1.00	EA	15,487.63	15,487.63
			FINAL BILL - COUNTY PORTION				
2		NAS	Non-Audit Services	1.00	EA	1,957.34	1,957.34
			FINAL BILL - COUNTY PORTION				
			PROJECT HOURS AND COST FOR COUNTY:				
			AUDIT - 292.20 - \$36,266.04				
			NON-AUDIT SERVICES - 101.35 - \$12,578.93				
3		POLITICAL SUB	Reimbursables	1.00	EA	970.92	970.92
			FINAL BILL - COUNTY PORTION				
			4 STAFF ON-SITE FOR TWO DAYS - 1 FROM FARGO, 3 FROM BISMARCK				
			HOTEL - \$352.80				
			PER DIEM - \$262.50				
			MILEAGE FROM FARGO - \$216.16				
			STATE FLEET FROM BISMARCK - \$139.46				
4		AUDIT FY 21	Audit - Fiscal Year 2021	1.00	EA	2,296.10	2,296.10
			FINAL BILL - AIRPORT PORTION				
5		NAS	Non-Audit Services	1.00	EA	1,427.31	1,427.31
			FINAL BILL - AIRPORT PORTION				
			PROJECT HOURS AND COST FOR AIRPORT:				
			AUDIT - 18.50 - \$2,296.10				
			NON-AUDIT SERVICES - 11.50 - \$1,427.31				

## SUBTOTAL:

22,139.30

## TOTAL AMOUNT DUE :

22,139.30

STANDARD

Original

CITY OF DEVILS LAKE  
COMBINED CASH INVESTMENT  
DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CASH ALLOCATION RECONCILIATION

8010	ALLOCATION TO JOB DEVELOPMENT AUTHORITY	52,710.48
	TOTAL ALLOCATIONS TO OTHER FUNDS	52,710.48
	ZERO PROOF IF ALLOCATIONS BALANCE	52,710.48

CITY OF DEVILS LAKE  
BALANCE SHEET  
DECEMBER 31, 2023

JOB DEVELOPMENT AUTHORITY

ASSETS

8010-000-11000	CASH IN COMBINED FUND	52,710.48	
8010-000-11320	BREMER BK CHK #1000488	135.61	
TOTAL ASSETS			52,846.09

LIABILITIES AND EQUITY

FUND EQUITY

8010-000-30000	FUND BALANCE	55,813.69	
	REVENUE OVER EXPENDITURES - YTD	( 2,967.60)	
TOTAL FUND EQUITY			52,846.09
TOTAL LIABILITIES AND EQUITY			52,846.09

CITY OF DEVILS LAKE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

JOB DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
8010-000-31100	GENERAL PROPERTY TAXES	58,997.40	58,997.40	64,428.00	5,430.60	91.6
	TOTAL TAXES	58,997.40	58,997.40	64,428.00	5,430.60	91.6
	TOTAL FUND REVENUE	58,997.40	58,997.40	64,428.00	5,430.60	91.6

CITY OF DEVILS LAKE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

JOB DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
8010-000-57340	FDL OP & MAINT/PROMO.	60,765.00	60,765.00	63,228.00	2,463.00	96.1
	TOTAL NON-DEPARTMENTAL	60,765.00	60,765.00	63,228.00	2,463.00	96.1
	<u>TRANSFERS IN/OUT</u>					
8010-700-43020	PROJECT ADMINISTRATION %	1,200.00	1,200.00	1,200.00	.00	100.0
	TOTAL TRANSFERS IN/OUT	1,200.00	1,200.00	1,200.00	.00	100.0
	TOTAL FUND EXPENDITURES	61,965.00	61,965.00	64,428.00	2,463.00	96.2
	NET REVENUE OVER EXPENDITURES	( 2,967.60)	( 2,967.60)	.00	2,967.60	.0

Minutes of the Devils Lake City Commission  
March 4, 2024

The regular meeting of the Devils Lake City Commission was held on March 4, 2024 with the following members present: President Moe, Shane Hamre and Rob Hach.

Commissioner Hach moved to approve the minutes of the regular Commission meeting held on February 20, 2024. The motion was seconded by Commissioner Hamre, and the motion carried unanimously.

Commissioner Hach – The City Engineer communicated that there is not an update for the Sanitation Department.

Commissioner Hamre - The City Engineering communicated that there is not an update for the Utility Department.

Commissioner Robbins – The City Engineer communicated that the street department will be working on snow removal downtown. For the Engineering Department, he mentioned that they are working on plans for the Westside Improvement project. He also mentioned that the plans are complete for the Stromquist project.

Commissioner Pierce – The Fire Chief communicated that he has the fireworks contract submitted and ready to go. He also mentioned that four people went to fire school and one person instructed. He communicated that Brandon Exner plans on going to the national fire academy and that all expenses are paid for, he just needs approval for out of state travel. Commissioner Hamre made a motion to approve the travel. Commissioner Hach seconded the motion, and the motion carried unanimously. He also mentioned that himself and Toren Mohs will be going to Indianapolis and will need approval for out of state travel for that as well. He communicated that this is budgeted for and that the volunteers pay most of it. Commissioner Hach made a motion to approve out of state travel for them. Commissioner Hamre seconded the motion, and the motion carried unanimously.

The Interim Police Chief communicated that they have offered a position to a guy from Bismarck and his tentative hire date will be April 1, 2024. President Moe communicated that the police chief position has been extended to March 8<sup>th</sup>.

The City Administrator communicated that there is not an update for the Auditing Department.

The City Attorney communicated that the new DUI ordinance is in effect and it includes refusals. He also communicated that the junk nuisance recipients are complying and that they will continue to follow up on them. He mentioned that the final JPA was completed last week, and it should be going out to the commissioners for final review and approval.

MOU with LRSC – Canopy Study – The City Administrator communicated that LRSC also received money to help with identifying trees. Vice President of the college, Lloyd Halvorson, communicated that the college received a \$20,000 grant and they plan on starting in the political subdivisions first. Commissioner Hamre made a motion to approve the MOU with LRSC for a canopy study. Commissioner Hamre seconded the motion, and the motion carried unanimously.

1<sup>st</sup> Reading of Ordinance #994 – Accessory Buildings – The City Assessor communicated the changes that were made to this ordinance. No action was needed as it was the 1<sup>st</sup> reading.

Application for New Residential Construction Property Tax Exemption – The City Assessor communicated that this application is for Thomas LaMotte. He mentioned that the value of this property is so high due to multiple houses being on the same parcel, and they are hoping to have the parcels divided in the future so that each house has their own parcel. Commissioner Hach made a motion to approve the application. Commissioner Hamre seconded the motion. The motion carried unanimously on a roll call vote.

Commissioner Hamre moved to approve the list of bills as submitted. The motion was seconded by Commissioner Hach. The motion carried unanimously on a roll call vote.

**SPENCER HALVORSON**  
**CITY ADMINISTRATOR/AUDITOR**

**JIM MOE**  
**PRESIDENT OF CITY COMMISSION**



Jonathon (Jack) F. Yunker

424 5th St. NE

PO Box 152

Devils Lake, ND 58301

O: (701) 662-1840

C: (701) 740-5525

jack@yunkerlaw.us

www.yunkerlaw.us

March 15, 2024

City of Devils Lake  
ATTN: Spencer Halvorson  
P.O. Box 1048  
Devils Lake, ND 58301

**SENT VIA EMAIL (SPENCERH@DVLND.COM) ONLY**

Re: Update from the City Attorney

Dear Mr. Halvorson:

I write to provide you with an update on the Joint Powers Agreement, nuisances, and condemnation/blighted structures proceedings.

Enclosed for your review and approval is the final draft of the Joint Powers Agreement between the City of Devils Lake, Ramsey County, and the Lake Region Law Enforcement Center. All of the City's requested changes to the Agreement are incorporated. I recommend approval.

Regarding junk nuisances, we continue to see progress with local businesses and residents making efforts to clean up "junk" in compliance with city ordinance. We are committed to working with local businesses and residents to achieve compliance with city ordinances, which are aimed to improve our community.

Regarding blighted structures, city officials and the Department of Public Health met on March 14 to identify the properties that pose the greatest risk to public health or safety.

Please contact me with any questions.

Respectfully,

Jonathon (Jack) F. Yunker

JFY/alj

Enclosure

cc: Devils Lake City Commissioners *via email*

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## ORDINANCE NO. 994

### 17.76.040 Accessory buildings.

- A. Accessory building serving as private garages may be built in a rear yard but must not occupy more than thirty percent of the rear yard and must not be nearer than three feet to any side lot line or rear lot line, except that when a garage is entered from an alley at a right angle, it must not be located closer than ten feet to the alley line. When sidewall heights exceed ten feet the minimum side yard setback must be four feet. If the private garage is located closer than ten feet to the main building the garage must be regarded as a part of the main building for the purposes of determining side yards and rear yards. Accessory buildings serving as storage garages must not be nearer than five feet to any side or rear lot line.
- B. No accessory building may be constructed on a lot without a habitable dwelling or until the construction of the main building has commenced, and no accessory building may be used for dwelling purposes.
- C. Total combined area of all detached accessory buildings on lots less than twenty thousand square feet in size may not occupy more than twelve percent of the lot area nor be larger than one thousand two hundred square feet. The maximum wall height measured from the sill plate to the top plate may not exceed twelve feet. For lots between twenty and forty thousand square feet, detached accessory buildings may not exceed six percent of the lot area. The maximum wall height, overall height, and distances to property lines must be as shown in Table 17.76.040. The first seven hundred and twenty square feet of attached garage is exempt from these limitations.
- D. When lots are forty thousand square feet or greater in size the building coverage, wall height, overall height, and distance to property lines of detached accessory structures may not exceed the values as shown in Table 17.76.040. The first seven hundred and twenty square feet of attached garage is exempt from these limitations. When such buildings are one thousand two hundred square feet or less, and the sidewall height is ten feet or less the building setback distance may be as stated in item A.
- E. Attached garages must have a proper frost protected foundation with a depth of 4 feet to the bottom of the footing or to match the existing foundation of the house. A detached garage without plumbing must have a minimum 12-inch thickened edge monolithic slab foundation. For detached garages with plumbing, a frost protected foundation is required. This frost protected foundation must be at a depth of at least 4 feet to the bottom of the foundation or have a professionally designed shallow frost protected foundation.

**Table 17.76.040**

Lot Size	Maximum Area of Accessory Structures	Maximum Wall Height	Maximum Overall Height	Minimum Distance to Property Lines
20,000 sq. ft.	6% of Lot Area	12 feet	22 feet	4 feet
25,000 sq. ft.	6% of Lot Area	12 feet	22 feet	7 feet
30,000 sq. ft.	6% of Lot Area	12 feet	22 feet	10 feet
35,000 sq. ft.	6% of Lot Area	12 feet	22 feet	12 feet
40,000 sq. ft. to 2 Ac.	2,400 sq. ft.	14 feet	25 feet	15 feet
+2 Ac. to 3 Ac.	3,200 sq. ft.	14 feet	25 feet	15 feet
+3 Ac. to 4 Ac.	4,000 sq. ft.	14 feet	25 feet	15 feet
+4 Ac. to 5 Ac.	5,000 sq. ft.	14 feet	25 feet	15 feet
+5 Ac. to 10 Ac.	6,000 sq. ft.	14 feet	25 feet	15 feet

ORDINANCE NO. 994

Passed First Reading: March 4, 2024

Passed Second Reading: \_\_\_\_\_

Final Passage and Adoption: \_\_\_\_\_

**CITY OF DEVILS LAKE**

By: \_\_\_\_\_

Jim Moe, President

Devils Lake City Commission

ATTEST:

By: \_\_\_\_\_

Spencer Halvorson

City Administrator / Auditor



Date: March 14, 2024

To: President Moe and City Commissioners

From: Michael Grafsgaard, City Engineer/Public Works Director

A handwritten signature in blue ink, appearing to read "MEG", enclosed within a blue oval.

Re: Authorization to call for bids – 2024 Curb, Gutter & Sidewalk


Each year the City calls for bids from contractors to repair or replace curb, gutter, sidewalks and driveways. The bidding process ensures the best price for this work.

The Engineering Department is requesting authorization to call for bids for the 2024 Curb, Gutter and Sidewalk project, with bids to be opened at the April 15, 2024 City Commission meeting.

MICHAEL GRAFSGAARD, CITY ENGINEER/PUBLIC WORKS DIRECTOR  
DEVIN GATHMAN, ASSISTANT CITY ENGINEER  
HELEN CARLSON, ENGINEERING ADMIN TECH



Date: March 14, 2024

To: President Moe and City Commissioners 

From: Michael Grafsgaard, City Engineer/Public Works Director

Re: Authorization to call for bids – 2024 Asphalt and Concrete Street Repair

Each year the City calls for bids from contractors to repair asphalt and concrete streets. The bidding process ensures the best price for this work.

The Engineering Department is requesting authorization to call for bids for the 2024 Asphalt and Concrete Street Repair project, with bids to be opened at the April 15, 2024 City Commission meeting.

MICHAEL GRAFSGAARD, CITY ENGINEER/PUBLIC WORKS DIRECTOR  
DEVIN GATHMAN, ASSISTANT CITY ENGINEER  
HELEN CARLSON, ENGINEERING ADMIN TECH

**JOINT POWERS AGREEMENT**  
**FOR THE ESTABLISHMENT AND OPERATION OF**  
**THE LAKE REGION LAW ENFORCEMENT CENTER**

This Joint Powers Agreement ("Agreement") is entered into by, between, and among the City of Devils Lake, Ramsey County, Benson County, Eddy County, and Nelson County.

**RECITALS**

WHEREAS, the parties to this Agreement recognize the need for a regional correctional facility to provide the most efficient and effective delivery of such services for each party hereto; and

WHEREAS, the parties to this Agreement agree that it is in the public interest to establish, operate, fund, and administer a regional correctional facility; and

WHEREAS, the parties to this Agreement have determined that an intergovernmental approach should be taken and a joint powers agreement pursuant to Chapter 54-40.3 of the North Dakota Century Code be entered into for the purposes of exercising the powers expressly authorized by the laws of the State of North Dakota;

WHEREAS, this Agreement will permit participating members to jointly utilize their resources for the operation of the Lake Region Law Enforcement Center, a regional correctional center as defined in section 12-44.1-02 of the North Dakota Century Code; and

WHEREAS, this Agreement is intended to establish rights, responsibilities, and procedures for the operation and maintenance of the Lake Region Law Enforcement Center.

NOW, THEREFORE, based upon the foregoing recitals, and based upon the mutual covenants contained herein, it is hereby agreed by, between and among the parties hereto as follows:

**ARTICLE 1. ESTABLISHMENT**

There is hereby established an independent body to be known as the Lake Region Law Enforcement Center ("LRLEC").

## **ARTICLE 2. PURPOSES**

LRLEC is formed for the purposes of establishing, operating, funding, and administering a consolidated law enforcement and correctional facility through intergovernmental cooperation for the benefit of the parties to this Agreement and its Members.

## **ARTICLE 3. DEFINITIONS**

The following terms shall have the following meanings as defined below unless a different meaning clearly applies from the context:

"Agreement" means this Joint Powers Agreement by, between, and among the City of Devils Lake, Ramsey County, Benson County, Eddy County and Nelson County.

"Annual Budget" means the annual budget approved by the Lake Region Law Enforcement Center Board for each and every calendar year of this Agreement.

"Benson County" means Benson County, a political subdivision of the State of North Dakota.

"Benson County Commission" means the Benson County Commission, which is the Governing Body of Benson County, North Dakota.

"Chair" means the member of the Lake Region Law Enforcement Center Board who is elected to the Chair position pursuant to Section 4 of this Agreement.

"City of Devils Lake" means the City of Devils Lake, a political subdivision of the State of North Dakota.

"Devils Lake City Commission" means the Devils Lakes City Commission, which is the Governing Body of the City of Devils Lake, North Dakota.

"Director" means the person responsible for the administration of the LRLEC as appointed by a majority vote of the Board.

"Eddy County" means Eddy County, a political subdivision of the State of North Dakota.

"Eddy County Commission" means the Eddy County Commission, which is the Governing Body of Eddy County, North Dakota.

"Effective Date" means the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

"Governing Body" means the body which performs the legislative and governmental functions of a political subdivision, including but not limited to, a board, council, or commission. For example, the Devils Lake City Council, the Ramsey County Commission, the Benson County Commission, the Eddy County Commission, and the Nelson County Commission are the Governing Body of each of said entities.

"Joint Powers Agreement" means this Agreement dated as of the Effective Date by, between, and among the Members, as amended from time to time to the extent permitted hereunder.

"Lake Region Law Enforcement Center" or "LRLEC" means the correctional facility and the residential re-entry center under the supervision of the Lake Region Law Enforcement Center Board.

"Lake Region Law Enforcement Center Board" or "Board" means the Board responsible for the oversight of the regional correctional center known as the Lake Region Law Enforcement Center.

"Maintenance" means all normal maintenance activities associated with maintaining or preserving the property owned or controlled by the Lake Region Law Enforcement Center.

"Member" means a party to this Agreement and any future additional Member.

"Nelson County" means Nelson County, a political subdivision of the State of North Dakota

"Nelson County Commission" means the Nelson County Commission, which is the Governing Body of Nelson County, North Dakota.

"Person" means any natural or legal person, county, city, municipality, political subdivision, public benefit corporation, corporation, limited liability company, trust, joint venture, association, company, partnership, Governmental Authority, or other entity.

"Ramsey County" means Ramsey County, a political subdivision of the State of North Dakota

"Ramsey County Commission" means the Ramsey County Commission, which is the Governing Body of Ramsey County, North Dakota.

"Vice Chair" means the member of the Lake Region Law Enforcement Center Board who is elected to the Vice Chair position pursuant to Section 4 of this Agreement.

#### **ARTICLE 4. GOVERNING BOARD**

- 4.1 **Establishment.** A governing board known as the Lake Region Law Enforcement Center Board ("Board") is hereby established for purposes of governing and managing the Lake Region Law Enforcement Center, its activities, and employees.
- 4.2 **Board Membership.** Apart from the LRLEC Director, all representatives serving on the Board shall be required to serve as a duly elected or appointed commissioner in their respective governing body. The Board shall consist of eight Members as follows:
- 4.2.1 Two representatives of the Ramsey County Commission.
  - 4.2.2 One representative of the Nelson County Commission.
  - 4.2.3 One representative of the Benson County Commission
  - 4.2.4 One representative of the Eddy County Commission.
  - 4.2.5 Two representatives of the Devils Lake City Commission.
  - 4.2.6 LRLEC Director (nonvoting ex officio Member)
- 4.3 **Alternates.** The Governing Body for each of the Members may designate an alternative representative to act in the absence of the Member's representative at any meeting of the Board subject to the requirements of Article 4, section 4.2.
- 4.4 **Expansion of Board.** In the event that additional Members are added by virtue of a public entity joining as a party to this Agreement under Article 5, the LRLEC Board membership shall be increased to allow one representative to serve as a Member of the Board for each additional participating Member.
- 4.5 **Officers of the Board.** The Board shall elect officers from its voting membership at the first regular meeting of each calendar year. The officers of the Board shall consist of a Chair and Vice Chair. The term for each officer shall be one (1) year. The Vice Chair shall succeed to the office of Chair after one (1) term.
- 4.6 **Removal of Officer.** An officer of the Board shall be subject to removal for cause at any time by a majority vote of the Board.
- 4.7 **Board Meetings.**
- 4.7.1 **Annual Meeting.** An annual meeting of the LRLEC Board shall be held in May of each year.

- 4.7.2 Regular Meetings. Regular meetings shall be held according to a schedule approved by the Board.
- 4.7.3 Special Meetings. Special Meetings shall be held when called by the Chair or whenever requested by two Members of the Board.
- 4.7.4 Quorum. A majority of Board Members shall constitute a quorum for the transaction of business of LRLEC and a majority of the quorum shall be necessary to approve any action of the Board.
- 4.7.5 Location of Meetings. Meeting locations shall be determined by the Chair.
- 4.8 **LRLEC Board Duties, Responsibilities and Authority**. The Board shall have the following duties, responsibilities, and authority:
  - 4.8.1 Review and approve such rules, regulations, policies, and standard operating procedures for the purposes of managing the LRLEC and its activities.
  - 4.8.2 Provide information and direction for the operation of the LRLEC.
  - 4.8.3 Review and provide general oversight for all contracts or agreements necessary to operate, equip, or manage the LRLEC, subject to the limits of the approved Annual Budget.
  - 4.8.4 Review, comment, and approve any capital improvements program developed and submitted by the Director.
  - 4.8.5 Conduct long range planning to provide an effective, efficient, and responsible correctional center.
  - 4.8.6 Accept, receive, and administer grants or other funds or gifts for purposes of carrying out functions of the LRLEC.
  - 4.8.7 Establish and approve operational protocols, policies, and procedures.
  - 4.8.8 Perform such other responsibilities, duties, and activities as may be appropriate and necessary to address the correctional needs of the public and the Members.
  - 4.8.9 Employ, discipline, and terminate employment of a Director.
  - 4.8.10 Provide discretionary comments and advice regarding personnel matters.

- 4.8.11 The Board shall have all necessary powers and authorities granted by law and may do all things necessary and lawful to carry out the purposes of this Agreement.
  - 4.8.12 Establish per diem rates to be charged to Members and non-members for correctional center services.
  - 4.8.13 Contract with third parties to provide goods, services, materials, or supplies for the implementation of the purpose of this Agreement and/or operation of the LRLEC.
  - 4.8.14 Adopt budgets, retain personnel, retain legal counsel and consultants, acquire grants, acquire, hold, lease, and dispose of real and personal property.
  - 4.8.15 Incur debt and issue bonds or any like instruments to effectively provide for the services enumerated herein in compliance with pertinent sections of state and/or federal law.
  - 4.8.16 Defend, hold harmless and indemnify the Members of the LRLEC Board for any actions taken in the course and scope of their official duties.
  - 4.8.17 Create committees comprised of board members, appointed representatives from the public, or both.
  - 4.8.18 Sell, convey, lease, exchange, transfer or otherwise dispose of real property, personal property, chattels, and other assets.
  - 4.8.19 Purchase, take, receive, lease, receive by gift, or otherwise acquire, own, hold, improve, use, and otherwise deal in and with real or personal property or any interest therein.
  - 4.8.20 Employ and/or contract for personnel and services with public and private entities.
- 4.9 **Board Compensation.** The Board may establish reasonable compensation to be paid to Members of the Board. In addition, Board Members may be reimbursed for reasonable out- of-pocket expenses actually incurred by reason of participation in Board activities, in accordance with Board approved policies and procedures.

- 4.10 **Director**. There shall be a Director of LRLEC who shall be responsible for the administration of LRLEC. The Director shall be appointed by a majority vote of the Board. The Director may be removed with or without cause by a majority vote of the Board. The Director shall be responsible for the preparation of the Annual Budget and the collection of Member fees as prescribed in this Agreement, the bylaws, and/or such other agreement as established by the Board.

#### **ARTICLE 5. ADDITION OF NEW MEMBERS**

Any agency or political subdivision wishing to join LRLEC must submit a written request to the Chair. This request will be reviewed by the Director and a report given to the Board. The Board shall direct the Director to obtain appropriate information from the agency or political subdivision on their needs and to develop an estimate of fees for joining based on a formula established in this Agreement. The Director shall notify the agency or political subdivision of the amount of proposed fees and request that the Governing Body of the agency or political subdivision adopt a resolution requesting membership in the LRLEC and agreeing to the payment of fees set forth. Upon receipt of the resolution from the agency or political subdivision, the Director shall place the request on the next Board agenda for consideration. The acceptance of new Members shall be effective upon a majority vote of the Board. The Board in its sole discretion shall determine whether additional Members shall be admitted and the appropriate payment required of any additional Member.

#### **ARTICLE 6. DUTIES AND RESPONSIBILITIES OF MEMBERS**

- 6.1 All Members shall undertake and provide the following:
- 6.1.1 Pay and contribute its portion of LRLEC costs as determined by the Board within ninety (90) days of the date of invoice, unless a Member disputes the invoice. If a member disputes the invoice, it shall notify the LRLEC in writing within thirty (30) days of the date of the invoice. The Member and LRLEC must meet and confer in good faith to attempt to resolve the dispute. If the dispute is not resolved, the parties must follow Dispute Resolution procedures as set forth in Article 15 of this Agreement.
  - 6.1.2 Contribute funding in accordance with this Agreement.
  - 6.1.3 Pay all charges, surcharges, penalties, interest, or fees allocated and assessed to the Member by the Board.
  - 6.1.4 Contribute any grants, endowments, bequests, or gifts allocated for LRLEC services or activities.

- 6.1.5 Pay all per diem charges for each person incarcerated or detained at the LRLEC.
- 6.1.6 Appoint, in a timely manner, representatives to serve on the Board, subject to Article 4, section 4.2 et seq of this Agreement.
- 6.1.7 To act in good faith for the efficient and effective delivery of services by the LRLEC.
- 6.1.8 To undertake such activities as may be necessary or convenient to fulfill the purposes of this Agreement.

#### **ARTICLE 7. OPERATION AND MANAGEMENT**

- 7.1 The LRLEC is intended by the Members to house inmates and detainees incarcerated or detained by any of the Members, the State of North Dakota, or other political subdivisions thereof, or federal inmates under the control of federal agencies who are awaiting transfer to other facilities or other disposition under applicable federal law. The LRLEC also operates the Lake Region Re-Entry Center, which serves as a re-entry center for individuals transitioning back into the community after incarceration.
- 7.2 Operation and management of the LRLEC must be in accordance with the applicable standards established by the North Dakota Department of Corrections or any other state or federal agency or department having jurisdiction.
- 7.3 The LRLEC shall be compensated on a per diem/per inmate basis for housing inmates from each of the Members in addition to the payment of all other fees, charges, or taxes.
- 7.4 The LRLEC Board may establish a per diem/per inmate rate for housing inmates from jurisdictions other than the Members. All inmate per diem rates shall be reviewed and determined by the Board on an annual basis. For purposes of imposing a per diem charge, a "day" shall mean a 24-hour time period beginning with 12:00 midnight and ending 24 hours later. All per diem charges shall be based on daily midnight count for inmates actually incarcerated at the facility at 12:00 midnight of each day. For those inmates housed less than a 24-hour period, a booking fee may be assessed and included in the fees and charges. All Members to this Agreement shall pay the same per diem rate.

- 7.5 The LRLEC shall provide all services reasonably necessary for the marketing of the facility/center to third party contracting entities including but not limited to of solicitation and development programs and relationships with eligible user governmental entities. This includes the development of intergovernmental relationships, maintenance of those relationships, and the development of long-term agreements.
- 7.6 The LRLEC shall be solely responsible for operational decisions regarding the appropriate level of security, inmate management and housing of all inmates and detainees.
- 7.7 The LRLEC shall provide inmate services for misdemeanor and felony cases referred for prosecution. The LRLEC may also provide emergency detention services as provided by law.
- 7.8 The LRLEC shall provide each Member with an itemized monthly billing report for all services provided.
- 7.9 Each Member shall be solely responsible for transportation of its inmates to the LRLEC for initial booking and to all court appearances.
- 7.10 All inmates and detainees shall receive medical, mental health and dental treatment when medically necessary to safeguard their health while in custody as required by law. Medical costs for services and care provided to inmates and/or detainees shall be the responsibility of the Member or other agency or political subdivision responsible for the incarceration or detention of such inmate or detainee. Such expenses shall include any medical expenses incurred inside or outside of the LRLEC for medical conditions occurring either as an inmate or detainee of the LRLEC. Such expenses shall not, however, include routine nursing services provided to incarcerated inmates or detainees as part of the normal operations of the LRLEC, including over-the-counter medications or supplies.
- 7.11 The Members agree to take such further actions and to execute documents as in their reasonable judgment may be necessary or desirable to carry out the terms of, and complete the transactions contemplated by, this Agreement.
- 7.12 The LRLEC may enter into agreements for detention and incarceration services for other North Dakota political subdivisions, the State of North Dakota, another state, a political subdivision, or municipality or equivalent of another state, the United States Marshal Service, or Federal Bureau of Prison, or such other state or federal agency or department.

## **ARTICLE 8. BUDGET; COST ALLOCATION; PAYMENT OBLIGATIONS**

8.1 **Budgeting.** The Director shall present an annual LRLEC budget to the Board for review and approval on or before the 1st day of April annually. Such Annual Budget shall include:

- 8.1.1 A listing of the estimated expenditures and costs required to operate the LRLEC for the following fiscal year.
- 8.1.2 An estimate of the income or revenue the LRLEC can be reasonably expected to generate or receive and a listing of the income sources.
- 8.1.3 An estimate of net costs to each party after the expected income is credited, along with a statement of cost allocation.
- 8.1.4 The annual LRLEC budget shall be approved by the Board on or before the 1st day of July annually.
- 8.1.5 Notice of final approval of the LRLEC budget shall be given by the Director to each Member Governing Body within five (5) days of final approval by the Board.

8.2 **Accounting.**

- 8.2.1 The Director shall provide for all income, revenue or other funds received by the LRLEC to be deposited for LRLEC purposes.
- 8.2.2 The Director shall provide for the accounting of all income, revenues, or other funding received by the LRLEC as well as all expenditures.
- 8.2.3 The Director shall provide the Board with financial reports on at least a quarterly basis.

8.3 **Capital Assets/Equipment Acquisition.**

- 8.3.1 All capital assets or equipment acquisitions for the LRLEC shall be made in accordance with purchasing policies approved by the Board. Where appropriate, the Director shall prepare bid specifications and other bid documents. Except for assets owned by a Member or other entity, all equipment, furnishings, and facilities for the LRLEC shall be purchased and held in the name of LRLEC and shall become the property of the LRLEC.

- 8.3.2 Except for property owned by another Member or other entity, title to all capital assets shall be held in the name of LRLEC. Capital assets shall be identified and defined according to acceptable accounting practices. The Board may, in its discretion, obtain insurance for loss or damage to such property.
- 8.3.3 Purchase of supplies and other expendable items shall be made according to standard purchasing policies approved by the Board.

#### 8.4 **Member Payment Obligations.**

- 8.4.1 Each Member shall pay per diem charges as established by the Board for each prisoner incarcerated or individual detained at the LRLEC.
- 8.4.2 Each Member shall pay their respective share of the Annual Budget remaining unfunded, after accounting for unanticipated incarceration revenues, rental payments and other miscellaneous income or grants, as allocated by the Board.
- 8.4.3 In the event of a year end budget surplus, the Board may allocate such surplus to the subsequent year's operating budget in the form of unanticipated carryover funds to be used in the discretion of the Board; allocate such surplus into a fund for future capital improvements; or allocate such surplus into a reserve fund.
- 8.4.4 In the event of an annual operating deficit, the Board shall have the power and authority to obtain an operating loan or loans as provided by North Dakota law. Any operating loan or loans incurred by the LRLEC due to an annual operating deficit shall be accounted for and incorporated into the budget of the following fiscal year. The Board may, in its discretion, impose additional surcharges, charges, or fees upon each Member in lieu of obtaining an operating loan or loans.

### **ARTICLE 9. EMPLOYEES**

- 9.1 **LRLEC Director.** The Board shall employ or contract with an individual to act as the LRLEC Director. Such employment or contract must be approved by a majority vote of the Board. The Board, by a majority vote, may discipline the LRLEC Director. The Board, by a majority vote, may terminate the employment of the LRLEC Director, with or without cause.

- 9.2 **Additional Employees.** The Board may employ or contract such persons as may be necessary for the operation of the LRLEC. Employees may be employed or contracted to work on a full-time, part-time, or seasonal basis, provided that all staffing obligations and requirements imposed by applicable standards shall be complied with.

#### **ARTICLE 10. INDEMNIFICATION/INSURANCE**

The LRLEC may acquire such insurance protection or other indemnification as may be necessary or convenient to protect the interest of the LRLEC, its Members, officers and employees from all claims, losses, damages, costs, injuries and liability of every kind, nature and description directly or indirectly arising from the performance of any of the activities of the LRLEC or the activities undertaken pursuant to this Agreement.

#### **ARTICLE 11. WITHDRAWAL OR TERMINATION OF MEMBERSHIP**

- 11.1 Any Member may withdraw its membership and terminate its participation in LRLEC by providing written notice and serving that notice upon the Chair and Director on or before the 31st day of March in any year. If notice is given prior to the 31st day of March in any calendar year, such membership withdrawal and termination shall be effective on the last day of the calendar year following delivery and service of appropriate notice.
- 11.2 If notice is not provided prior to the 31st day of March in any year, such Member's withdrawal or termination of membership shall become effective on the 31st day of December of the subsequent calendar year following delivery and service of notice. For example, if an agency provides notice prior to March 31, year one (1), the effective date of termination shall be December 31, year one (1). If notice is given after March 31, year one (1), the effective date of termination shall be December 31, year two (2).
- 11.3 The termination and/or withdrawal of any Member shall not discharge or relieve such Member of its obligations, liabilities, or payments due prior to, at the time of, or following termination. Upon termination or withdrawal, the payment of any remaining obligations shall be made pursuant to this Agreement or as otherwise provided by law.

#### **ARTICLE 12. TERMINATION OF JOINT POWERS AGREEMENT**

This Agreement may be terminated by the Board upon notice of withdrawal being received from a majority of the Members. Upon termination, the payment of the obligations and division of the property of the LRLEC shall be conducted pursuant to this Agreement or as otherwise provided by law.

### **ARTICLE 13. DISPOSITION OF FUNDS UPON TERMINATION**

- 13.1 In the event the termination of the LRLEC where there is a successor public entity which will carry on the activities of the LRLEC and assume its obligation, assets, including any interest earned on deposits remaining upon termination of the LRLEC and after payment of all obligations, shall be transferred to the successor public entity.
- 13.2 If there is no successor public entity to carry on the activities of the LRLEC or assume its obligations, assets, including any interest earned on deposits, remaining upon termination of the LRLEC and after payment of all obligations, shall be divided and distributed in proportion to the contribution of each Member.
- 13.3 If there is a successor public agency which would undertake some of the functions of the LRLEC and assume some of its obligations, assets, including any interest earned on deposits, remaining upon the termination of the LRLEC and after payment of all obligations, shall be allocated by the Board between the successor public entity and Members as determined by the Board in its sole discretion.
- 13.4 In the event the LRLEC is terminated under circumstances falling within sections 13.2 or 13.3 above all decisions by the Board regarding determination of amounts to be transferred to Members or any successor shall be final.

### **ARTICLE 14. MEMBER PAYMENTS; DELINQUENCIES**

- 14.1 Payments from Members not received when due shall bear interest at the rate of eighteen percent (18%) per annum until paid, except, however, any amounts subject to the dispute resolution provisions in Article 15 shall be suspended until 30 days after final resolution resulting in the payments of any outstanding amount.
- 14.2 If a payment from a Member is more than three (3) months delinquent, the delinquent Member shall not be entitled to vote until all delinquent payments together with interest have been paid.
- 14.3 A Member who is six (6) months or more delinquent in payments shall lose use of the LRLEC until all payments including interest have been made.
- 14.4 A Member who is one (1) year or more delinquent is deemed to have withdrawn as a principle and to have withdrawn from the LRLEC.
- 14.5 Withdrawal or termination of membership does not extinguish any obligation to pay LRLEC for any services, membership, or other amounts due, together with interest.

## **ARTICLE 15. DISPUTE RESOLUTION**

- 15.1 Whenever any dispute arises between or among the Members under this Agreement, or under the provisions of 6.1.1, which cannot be resolved by routine meetings or communications, the Members agree to seek resolution of such dispute by the process described in this section, which shall be binding upon all Members.
- 15.2 The Members, in good faith, shall seek to resolve any dispute or concern by meeting as soon as feasible. The meeting shall include the Chair, the Director and representative(s) of any party raising a concern or dispute.
- 15.3 If the dispute is not resolved as a result of such meeting, any party to the dispute may demand mediation through a process to be mutually agreed to, in good faith, between the parties within ninety (90) days. Mediation may include binding or nonbinding decisions or recommendations. The parties to the dispute shall share equally the costs of mediation and assume their own costs.
- 15.4 If the mediation process does not result in a resolution of the dispute, any party subject to the dispute may, within thirty (30) days of conclusion of the mediation, demand binding arbitration. Upon demand, the dispute or concern shall be submitted to and settled by binding arbitration. The location of the arbitration shall be mutually agreed upon and its proceedings will be governed by the laws of the State of North Dakota. Arbitration shall be conducted before a single arbitrator. The single arbitrator shall be an individual skilled in the legal and business aspects of the subject matter of this Agreement. The costs of the arbitration shall be shared equally by the parties to the dispute except, however, at the discretion of the arbitrator, costs may be allocated to any single or multiple parties to the arbitration.

## **ARTICLE 16. NOTICES**

All notices to Members shall be deemed to have been given when mailed to the Governing Body of each Member. The Board may provide notice by email or facsimile or some other reliable method by resolution. All notices to the LRLEC shall be delivered to its Chair or Director.

## **ARTICLE 17. GOVERNMENTAL PURPOSES**

Any and all services or activities performed or undertaken pursuant to this Agreement shall be deemed to be for public and governmental purposes only. It is the intention of the Members that all privileges, protections, defenses, immunities, and damage limitations afforded to political subdivisions and/or the State shall extend to the parties to this Agreement and to the services or activities performed hereunder.

#### **ARTICLE 18. NO LIMITATIONS**

This Agreement shall not be construed, in any manner, to aggregate or limit the rights, defenses, immunities, exemptions, powers, duties, or functions of any of the parties hereto.

#### **ARTICLE 19. AUTHORITY FOR AGREEMENT**

This Agreement is made under the authority and pursuant to the provisions of Article VII, Section 10 of the North Dakota Constitution, and Chapters 11-10, 40-05, and 54-40.3 of the North Dakota Century Code.

#### **ARTICLE 20. NO THIRD-PARTY BENEFIT.**

This Agreement is solely for the benefit of the parties hereto and no other person or persons shall have any right, benefit, priority, claim, or interest under or because of the exercise or provisions of this Agreement.

#### **ARTICLE 21. GOVERNING LAW**

This Agreement shall be governed by and construed in accordance with the laws of the State of North Dakota and venue for any legal action arising out of this Agreement shall be in Ramsey County, North Dakota.

#### **ARTICLE 22. TERMINATION OF PREVIOUS AGREEMENTS**

This Agreement shall supersede and terminate any prior or existing agreements, addendums, amendments to agreement, codicils, or cooperative agreements that have been entered into by and between the parties for the establishment and/or provision of LRLEC facilities or services.

#### **ARTICLE 23. SEVERABILITY**

Should any part of this Agreement be determined by a court of competent jurisdiction to be invalid, illegal, or against public policy, said offending section shall be void and of no effect, and shall not render any other section herein or this Agreement as a whole, invalid.

#### **ARTICLE 24. AGREEMENT COMPLETE**

The foregoing constitutes the full and complete agreement of the parties. There are no oral understandings or agreements not set forth in writing herein.

**ARTICLE 25. COUNTERPARTS**

This Agreement may be executed in counterparts or duplicate originals.

**ARTICLE 26. AMENDMENTS**

No amendment to this Agreement shall be effective except upon the written concurrence of the Governing Body of all Members.

**ARTICLE 27. EFFECTIVE DATE**

This Agreement shall be effective on the day of \_\_\_\_\_, 20\_\_ and shall continue thereafter until amended or terminated by the parties hereto.

IN WITNESS WHEREOF, the duly authorized representatives of the respective parties hereto have signed this Agreement.

**RAMSEY COUNTY**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**BENSON COUNTY**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**EDDY COUNTY**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**NELSON COUNTY**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**CITY OF DEVILS LAKE**

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

By: \_\_\_\_\_

Its Mayor: \_\_\_\_\_

Attest: \_\_\_\_\_

Its City Auditor: \_\_\_\_\_



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

## City of Devils Lake

Devils Lake, North Dakota

Audit Report for the Year Ended December 31, 2021

*Client Code: PS36100*



Photo credit: North Dakota Tourism



Office of the  
State Auditor

# CITY OF DEVILS LAKE

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# CITY OF DEVILS LAKE

City Officials

December 31, 2021

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## CITY OFFICIALS

Richard Johnson	President
Rob Hach	Commissioner
Shane Hamre	Commissioner
Jack Volk	Commissioner
Dale Robbins	Commissioner
Terry Johnston	City Administrator
Linda Lybeck	City Auditor

## AIRPORT OFFICIALS

Dennis Olson	Chairman
Renard Bergstrom	Board Member
Lt. Col. Brock Larson	NG Liaison Member
Rob Hach	Board Member
Jeff Frith	Board Member
Rodger Haugen	Board Member
Vacant	Manager

STATE AUDITOR  
Joshua C. Gallion



PHONE  
701-328-2241

FAX  
701-328-2345

[www.nd.gov/auditor](http://www.nd.gov/auditor)

STATE OF NORTH DAKOTA  
OFFICE OF THE STATE AUDITOR  
STATE CAPITOL  
600 E. Boulevard Ave. Dept. 117  
Bismarck, North Dakota, 58505

[ndsao@nd.gov](mailto:ndsao@nd.gov)

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## INDEPENDENT AUDITOR'S REPORT

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Board of City Commissioners  
City of Devils Lake  
Devils Lake, North Dakota

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of City of Devils Lake, North Dakota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City of Devils Lake's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of City of Devils Lake, North Dakota, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Devils Lake and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

As discussed in Note 2 to the financial statements, the 2020 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Devils Lake's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing our audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Devils Lake's internal control. Accordingly, no such opinion is expressed
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Devils Lake's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *budgetary comparison schedules, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information*, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

## CITY OF DEVILS LAKE

### Independent Auditor's Report - Continued

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#### **Other Reporting Required by *Government Auditing Standards***

In accordance with GAS, we have also issued our report dated February 29, 2024 on our consideration of Devils Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Devils Lake's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering Devils Lake's internal control over financial reporting and compliance.

/S/

Joshua C. Gallion  
State Auditor

Bismarck, North Dakota  
February 29, 2024

# CITY OF DEVILS LAKE

## Statement of Net Position

December 31, 2021

	Primary Government			Component Unit
	Governmental	Business-Type		
	Activities	Activities	Total	Airport
<b>ASSETS</b>				
Cash and Investments	\$ 8,634,768	\$ 5,168,403	\$ 13,803,171	\$ 39,103
Cash with Fiscal Agent	1,150,040	-	1,150,040	-
Utility Billings Receivable	17,710	291,188	308,898	-
Accounts Receivable	50,302	25,098	75,400	14,234
Intergovernmental Receivable	370,523	12,469	382,992	58,038
Due from County	2,992	-	2,992	-
Prepaid Expense	400,000	-	400,000	-
Taxes Receivable	35,964	-	35,964	1,663
Loans Receivable	1,971,096	-	1,971,096	-
Other Asset	231	-	231	-
Certified Special Assessments Receivable	32,322	-	32,322	-
Uncertified Special Assessments Receivable	1,889,301	-	1,889,301	-
Capital Assets				
Nondepreciable	213,819,144	218,289	214,037,433	891,435
Depreciable, Net	45,756,642	21,446,965	67,203,607	19,068,073
<b>Total Assets</b>	<b>\$ 274,131,035</b>	<b>\$ 27,162,412</b>	<b>\$ 301,293,447</b>	<b>\$ 20,072,546</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pensions & OPEB	\$ 1,825,968	\$ 362,101	\$ 2,188,069	\$ 92,000
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>\$ 275,957,003</b>	<b>\$ 27,524,513</b>	<b>\$ 303,481,516</b>	<b>\$ 20,164,546</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 359,866	\$ 105,864	\$ 465,730	\$ 168,434
Salaries and Benefits Payable	10,673	-	10,673	-
Payroll Liability	-	-	-	781
BCBS Admin Payable	40,775	-	40,775	-
Unearned Revenue	574,651	-	574,651	-
Retainage Payable	22,230	-	22,230	-
IBNR Payable	35,300	-	35,300	-
Interest Payable	45,341	-	45,341	-
Long-Term Liabilities				
Due Within One Year				
Long Term Debt	1,418,056	-	1,418,056	-
Compensated Absences Payable	132,750	60,854	193,604	14,950
Due After One Year				
Long Term Debt	12,441,809	-	12,441,809	-
Compensated Absences Payable	309,750	141,996	451,746	34,883
Net Pension & OPEB Liability	880,305	291,366	1,171,671	74,028
<b>Total Liabilities</b>	<b>\$ 16,271,506</b>	<b>\$ 600,080</b>	<b>\$ 16,871,586</b>	<b>\$ 293,076</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pensions & OPEB	\$ 2,647,279	\$ 523,915	\$ 3,171,194	\$ 133,113
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>\$ 18,918,785</b>	<b>\$ 1,123,995</b>	<b>\$ 20,042,780</b>	<b>\$ 426,189</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	\$ 247,767,007	\$ 21,665,254	\$ 269,432,261	\$ 19,959,508
Restricted for				
Debt Service	4,549,280	-	4,549,280	-
General Government	2,370,214	-	2,370,214	-
Public Works	3,443,869	-	3,443,869	-
Emergencies	72,957	-	72,957	-
Economic/Job Development	1,334,625	-	1,334,625	-
Culture and Recreation	75,215	-	75,215	-
Conservation of Natural Resources	5,290	-	5,290	-
Unrestricted	(2,580,239)	4,735,264	2,155,025	(221,151)
<b>Total Net Position</b>	<b>\$ 257,038,218</b>	<b>\$ 26,400,518</b>	<b>\$ 283,438,736</b>	<b>\$ 19,738,357</b>

The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Statement of Activities

For the Year Ended December 31, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit Airport
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
<b>Governmental Activities</b>								
General Government	\$ 2,539,411	\$ 248,319	\$ 71,963	\$ -	\$ (2,219,129)		\$ (2,219,129)	
Public Safety	3,317,140	-	109,501	-	(3,207,639)		(3,207,639)	
Public Works	3,149,272	283,910	370,317	567,626	(1,927,419)		(1,927,419)	
Economic Development	88,950	-	-	-	(88,950)		(88,950)	
Culture and Recreation	292,575	4,696	-	-	(287,879)		(287,879)	
Conserv. of Natural Resources	41,432	-	-	-	(41,432)		(41,432)	
Health and Welfare	20,349	-	-	-	(20,349)		(20,349)	
Other	36,648	-	-	-	(36,648)		(36,648)	
Interest & Fees on Long-Term Debt	400,086	-	-	-	(400,086)		(400,086)	
Total Governmental Activities	\$ 9,885,863	\$ 536,925	\$ 551,781	\$ 567,626	\$ (8,229,531)		\$ (8,229,531)	
<b>Business-Type Activities</b>								
Water Operations	\$ 1,862,754	\$ 1,496,529	\$ -	\$ -	\$ -	\$ (366,225)	\$ (366,225)	
Water Source Replacement	-	-	-	-	-	-	-	
Sewer	992,090	871,246	-	-	-	(120,844)	-	
Sanitation	1,454,575	2,038,604	10,000	-	-	594,029	-	
Total Business-Type Activities	\$ 4,309,419	\$ 4,406,379	\$ 10,000	\$ -	\$ -	\$ 106,960	\$ (366,225)	
Total Primary Government	\$ 14,195,282	\$ 4,943,304	\$ 561,781	\$ 567,626	\$ (8,229,531)	\$ 106,960	\$ (8,595,756)	
<b>Component Unit</b>								
Airport	\$ 1,771,670	\$ 181,589	\$ 394,590	\$ 128,364				\$ (1,067,127)
<b>General Revenues</b>								
Property Taxes					\$ 2,285,754	\$ -	\$ 2,285,754	\$ 203,998
Sales Taxes					3,871,528	182,430	4,053,958	-
Lodging/Restaurant Tax					435,442			
Non restricted grants and contributions					639,159	-	639,159	-
Unrestricted investment earnings					7,925	432	8,357	
Loss on Sale of Capital Assets					(104)	-	(104)	-
Miscellaneous					214,932	42,512	257,444	72,790
Transfers of Capital Assets					(1,484,420)	1,484,420	-	-
Net Cash Transfers					1,467,424	(1,467,424)	-	-
Interest Expense and Service Charges					-	(95)	-	-
Total General Revenues and Transfers					\$ 7,437,640	\$ 242,275	\$ 7,244,568	\$ 276,788
Changes in Net Position					\$ (791,891)	\$ 349,235	\$ (442,656)	\$ (790,339)
Net Position - January 1					\$ 257,278,952	\$ 26,051,283	\$ 283,330,235	\$ 20,528,696
Prior Period Adjustments					\$ 551,157	\$ -	\$ 551,157	\$ -
Net Position - January 1, as restated					\$ 257,830,109	\$ 26,051,283	\$ 283,881,392	\$ 20,528,696
Net Position - December 31					\$ 257,038,218	\$ 26,400,518	\$ 283,438,736	\$ 19,738,357

The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Balance Sheet – Governmental Funds

December 31, 2021

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ 7,348,992	\$ -	\$ 873,644	\$ 8,222,636
Cash with Fiscal Agent	-	-	1,150,040	-	1,150,040
Accounts Receivable	39,845	10,457	-	-	50,302
Utility Billings Receivable	17,710	-	-	-	17,710
Intergovernmental Receivable	182,037	146,922	-	41,564	370,523
Due from County	2,575	396	-	21	2,992
Taxes Receivable	30,371	5,264	-	329	35,964
Special Assessments Receivable	-	-	-	32,322	32,322
Uncertified Special Assessments Receivable	-	-	-	1,889,301	1,889,301
Loans Receivable-Net	1,142,405	828,691	-	-	1,971,096
Other Asset	-	231	-	-	231
Prepaid Expenses	-	-	400,000	-	400,000
Due from Other Funds	4,489,114	-	-	3,635,722	8,124,836
Total Assets	<u>\$ 5,904,057</u>	<u>\$ 8,340,953</u>	<u>\$ 1,550,040</u>	<u>\$ 6,472,903</u>	<u>\$ 22,267,953</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 156,878	\$ 51,857	\$ 149,131	\$ 2,000	\$ 359,866
Salaries and Benefits Payable	10,673	-	-	-	10,673
Retainage Payable	-	-	22,230	-	22,230
Unearned Revenue	574,651	-	-	-	574,651
Due to Other Funds	-	-	8,124,836	-	8,124,836
Total Liabilities	<u>\$ 742,202</u>	<u>\$ 51,857</u>	<u>\$ 8,296,197</u>	<u>\$ 2,000</u>	<u>\$ 9,092,256</u>
<b>Deferred Inflows of Resources</b>					
Uncollected Taxes Receivable	\$ 30,371	\$ 5,264	\$ -	\$ 329	\$ 35,964
Uncollected Special Assessments Receivable	-	-	-	32,322	32,322
Uncertified Special Assessments Receivable	-	-	-	1,889,301	1,889,301
Total Deferred Inflows of Resources	<u>\$ 30,371</u>	<u>\$ 5,264</u>	<u>\$ -</u>	<u>\$ 1,921,952</u>	<u>\$ 1,957,587</u>
Total Liabilities & Deferred Inflows of Resources	<u>\$ 772,573</u>	<u>\$ 57,121</u>	<u>\$ 8,296,197</u>	<u>\$ 1,923,952</u>	<u>\$ 11,049,843</u>
<b>Fund Balances</b>					
<b>Non-Spendable</b>					
Loans Receivable	\$ 1,142,405	\$ 828,691	\$ -	\$ -	\$ 1,971,096
<b>Restricted</b>					
Debt Service	-	-	-	4,548,951	4,548,951
General Government	-	2,945,809	-	-	2,945,809
Public Safety	-	3,182	-	-	3,182
Public Works/Streets	-	3,621,333	-	-	3,621,333
Emergency	-	72,957	-	-	72,957
Economic Development	-	679,491	-	-	679,491
Culture & Recreation	-	89,266	-	-	89,266
Conservation of Natural Resources	-	5,290	-	-	5,290
<b>Committed</b>					
Asset Forfeiture Buy Fund	-	2,927	-	-	2,927
City Beautification	-	34,886	-	-	34,886
<b>Unassigned</b>					
General Fund	3,989,079	-	-	-	3,989,079
Negative Fund Balances	-	-	(6,746,157)	-	(6,746,157)
Total Fund Balances	<u>\$ 5,131,484</u>	<u>\$ 8,283,832</u>	<u>\$ (6,746,157)</u>	<u>\$ 4,548,951</u>	<u>\$ 11,218,110</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,904,057</u>	<u>\$ 8,340,953</u>	<u>\$ 1,550,040</u>	<u>\$ 6,472,903</u>	<u>\$ 22,267,953</u>

The notes to the financial statements are an integral part of this statement.

## CITY OF DEVILS LAKE

### Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position

December 31, 2021

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<b>Total Fund Balances for Governmental Funds</b>		<b>\$ 11,218,110</b>
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		259,575,786
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Certain receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred revenues in the funds.

Property Taxes	\$ 35,964	
Special Assessments	32,322	
Long-Term Uncertified Special Assessments	<u>1,889,301</u>	1,957,587

Internal service funds are used by management to charge the costs of certain activities such as self insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.

336,057

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the governmental funds.

Deferred Inflows Related to Pensions and OPEB	\$ (2,647,279)	
Deferred Outflows Related to Pensions and OPEB	<u>1,825,968</u>	(821,311)

Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities-both current and long-term are reported in the statement of net position.

Long Term Debt	\$ (13,859,865)	
Interest Payable	(45,341)	
Compensated Absences	(442,500)	
Net Pension Liability and OPEB	<u>(880,305)</u>	<u>(15,228,011)</u>

<b>Total Net Position of Governmental Activities</b>		<b><u>\$ 257,038,218</u></b>
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The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the Year Ended December 31, 2021

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 1,384,192	\$ 334,166	\$ 60,066	\$ 521,915	\$ 2,300,339
Sales Taxes	1,621,581	1,358,588	-	891,359	3,871,528
Lodging/Restaurant Tax	435,442	-	-	-	435,442
Special Assessments	-	24,733	9,782	432,989	467,504
Licenses, Permits and Fees	71,963	-	-	-	71,963
Charges for Services	276,879	69,310	-	-	346,189
Intergovernmental	723,528	395,449	-	-	1,118,977
Fines, Forfeitures and Penalties	190,736	-	-	-	190,736
Interest	2,447	5,478	-	-	7,925
Miscellaneous	176,572	33,320	4,837	203	214,932
Total Revenues	\$ 4,883,340	\$ 2,221,044	\$ 74,685	\$ 1,846,466	\$ 9,025,535
<b>EXPENDITURES</b>					
Current					
General Government	2,325,322	\$ 162,191	\$ -	\$ 2,435	\$ 2,489,948
Public Safety	3,039,373	29,528	-	-	3,068,901
Public Works	741,087	359,263	-	-	1,100,350
Economic Development	-	88,950	-	-	88,950
Culture and Recreation	34,347	191,434	-	-	225,781
Conserv. of Natural Resources	41,432	-	-	-	41,432
Health and Welfare	19,440	-	-	-	19,440
Other	36,648	-	-	-	36,648
Capital Outlay	-	-	2,786,832	-	2,786,832
Debt Service					
Principal	-	108,375	-	1,434,908	1,543,283
Interest & Fees	-	3,098	-	407,235	410,333
Total Expenditures	\$ 6,237,649	\$ 942,839	\$ 2,786,832	\$ 1,844,578	\$ 11,811,898
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,354,309)	\$ 1,278,205	\$ (2,712,147)	\$ 1,888	\$ (2,786,363)
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 3,420,000	\$ 3,420,000
Bond Premium	-	-	-	139,016	139,016
Recall of Bonds	-	-	-	(1,765,000)	(1,765,000)
Transfers In	1,740,482	690,763	-	609,692	3,040,937
Transfers Out	(126,585)	(955,285)	(475,480)	(16,163)	(1,573,513)
Total Other Financing Sources and Uses	\$ 1,613,897	\$ (264,522)	\$ (475,480)	\$ 2,387,545	\$ 3,261,440
Net Change in Fund Balances	\$ 259,588	\$ 1,013,683	\$ (3,187,627)	\$ 2,389,433	\$ 475,077
Fund Balance - January 1	\$ 4,990,506	\$ 6,363,429	\$ (3,492,296)	\$ 2,159,518	\$ 10,021,157
Prior Period Adjustment	\$ (118,610)	\$ 906,720	\$ (66,234)	\$ -	\$ 721,876
Fund Balance - January 1, as restated	\$ 4,871,896	\$ 7,270,149	\$ (3,558,530)	\$ 2,159,518	\$ 10,743,033
Fund Balance - December 31	\$ 5,131,484	\$ 8,283,832	\$ (6,746,157)	\$ 4,548,951	\$ 11,218,110

The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities For the Year Ended December 31, 2021

<b>Net Change in <i>Fund Balances</i> - Total Governmental Funds</b>	<b>\$ 475,077</b>
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset transfers and depreciation exceeded capital outlay and capital contribution in the current period.

Capital Outlay	\$ 3,502,612	
Capital Contribution	332,700	
Transfer to Enterprise Funds	(1,484,420)	
Depreciation Expense	<u>(3,029,137)</u>	(678,245)

In the statement of activities, only the loss on disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources.

Loss on Sale of Capital Assets		(104)
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Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Net Change in Compensated Absences Liability	\$ 28,226	
Net Change in Interest Payable	<u>10,247</u>	38,473

The net pension liability and related deferred outflows of resources and deferred inflows of resources are reported in the government wide statements; however, activity related to these pension items do not involve current financial resources, and are not reported in the funds.

Net Change in Net Pension Liability and OPEB	\$ 2,813,075	
Net Change in Deferred Intflows of Resources Related to Pensions and OPEB	(2,116,685)	
Net Change in Deferred Outflows of Resources Related to Pensions and OPEB	<u>(900,992)</u>	(204,602)

The proceeds of debt issuances are reporting as other financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Issuance of Long-Term Debt	\$ (3,420,000)	
Issuance of Bond Premium	(139,016)	
Recall of Bonds	1,765,000	
Repayment of Long-Term Debt	<u>1,543,283</u>	(250,733)

Some revenues reported on the statement of activities are not reported as revenues in the governmental funds since they do not represent available resources to pay current expenditures.

Net Change in Taxes Receivable	\$ (14,585)	
Net Change in Special Assessment Receivable	(5,740)	
Net Change in Uncertified Special Assessment Receivable	<u>(226,838)</u>	(247,163)

The net loss of certain activities of the internal service fund is reported with governmental activities.

	<u>75,406</u>
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### Change in Net Position of Governmental Activities

	<u><u>\$ (791,891)</u></u>
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The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Statement of Net Position – Proprietary Funds

December 31, 2021

	Water Fund	Water Source Replacement Fund	Sewer Fund	Sanitation Fund	Other Enterprise Funds	Total	Activities - Internal Service Fund
<b>ASSETS</b>							
Current Assets							
Cash and Investments	\$ 802,783	\$ 3,151,710	\$ 538,021	\$ 675,889	\$ -	\$ 5,168,403	\$ 412,132
Utility Billings Receivable	49,690	-	78,795	162,670	33	291,188	-
Accounts Receivable	22,776	-	2,322	-	-	25,098	-
Intergovernmental Receivables	-	-	12,469	-	-	12,469	-
Total Current Assets	\$ 875,249	\$ 3,151,710	\$ 631,607	\$ 838,559	\$ 33	\$ 5,497,158	\$ 412,132
Noncurrent Assets:							
Capital Assets							
Nondepreciable	\$ 122,184	\$ -	\$ 17,151	\$ 78,954	\$ -	\$ 218,289	\$ -
Depreciable, Net	16,712,554	-	4,130,755	603,656	-	21,446,965	-
Total Noncurrent Assets	\$ 16,834,738	\$ -	\$ 4,147,906	\$ 682,610	\$ -	\$ 21,665,254	\$ -
Total Assets	\$ 17,709,987	\$ 3,151,710	\$ 4,779,513	\$ 1,521,169	\$ 33	\$ 27,162,412	\$ 412,132
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pensions & OPEB	\$ 75,259	\$ -	\$ 95,908	\$ 190,934	\$ -	\$ 362,101	\$ -
Total Assets & Deferred Outflows of Resources	\$ 17,785,246	\$ 3,151,710	\$ 4,875,421	\$ 1,712,103	\$ 33	\$ 27,524,513	\$ 412,132
<b>LIABILITIES</b>							
Current Liabilities							
Accounts Payable	\$ 12,413	\$ -	\$ 47,068	\$ 46,383	\$ -	\$ 105,864	\$ -
BCBS Admin Payable	-	-	-	-	-	-	40,775
Compensated Absences	20,679	-	14,754	25,421	-	60,854	-
IBNR Claims	-	-	-	-	-	-	35,300
Total Current Liabilities	\$ 33,092	\$ -	\$ 61,822	\$ 71,804	\$ -	\$ 166,718	\$ 76,075
Noncurrent Liabilities							
Compensated Absences	\$ 48,252	\$ -	\$ 34,428	\$ 59,316	\$ -	\$ 141,996	\$ -
Net Pension & OPEB Liability	60,557	-	77,173	153,636	-	291,366	-
Total Noncurrent Liabilities	\$ 108,809	\$ -	\$ 111,601	\$ 212,952	\$ -	\$ 433,362	\$ -
Total Liabilities	\$ 141,901	\$ -	\$ 173,423	\$ 284,756	\$ -	\$ 600,080	\$ 76,075
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pensions & OPEB	\$ 108,890	\$ -	\$ 138,767	\$ 276,258	\$ -	\$ 523,915	\$ -
Total Liabilities & Deferred Inflows of Resources	\$ 250,791	\$ -	\$ 312,190	\$ 561,014	\$ -	\$ 1,123,995	\$ 76,075
<b>NET POSITION</b>							
Net Investment in Capital Assets	\$ 16,834,738	\$ -	\$ 4,147,906	\$ 682,610	\$ -	\$ 21,665,254	\$ -
Unrestricted	699,717	3,151,710	415,325	468,479	33	4,735,264	336,057
Total Net Position	\$ 17,534,455	\$ 3,151,710	\$ 4,563,231	\$ 1,151,089	\$ 33	\$ 26,400,518	\$ 336,057

The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Fund
	Water Fund	Water Source Replacement Fund	Sewer Fund	Sanitation Fund	Other Enterprise Funds	Total	
<b>OPERATING REVENUES</b>							
Charges for Services	\$ 1,496,529	\$ -	\$ 871,246	\$ 2,038,604	\$ -	\$ 4,406,379	\$ -
Contributions to Self Insurance	-	-	-	-	-	-	685,262
Total Operating Revenues	\$ 1,496,529	\$ -	\$ 871,246	\$ 2,038,604	\$ -	\$ 4,406,379	\$ 685,262
<b>OPERATING EXPENSES</b>							
Operating Expenses	\$ 673,811	\$ -	\$ 734,971	\$ 820,597	\$ -	\$ 2,229,379	\$ -
Warwick Wells	70,681	-	-	-	-	70,681	-
Inert Landfill	-	-	-	73,133	-	73,133	-
Transfer Station	-	-	-	475,318	-	475,318	-
Health Insurance	-	-	-	-	-	-	635,727
Airport Lot Rent	8,334	-	8,334	6,666	-	23,334	-
Depreciation	1,109,928	-	248,785	78,861	-	1,437,574	-
Total Operating Expenses	\$ 1,862,754	\$ -	\$ 992,090	\$ 1,454,575	\$ -	\$ 4,309,419	\$ 635,727
Operating Income (Loss)	\$ (366,225)	\$ -	\$ (120,844)	\$ 584,029	\$ -	\$ 96,960	\$ 49,535
<b>NONOPERATING REVENUES (EXPENSES)</b>							
Investment Earnings	\$ 144	\$ -	\$ 144	\$ 144	\$ -	\$ 432	\$ 54
Intergovernmental	-	-	-	10,000	-	10,000	-
Sales and Use Tax	-	-	182,430	-	-	182,430	-
Other Nonoperating Revenues	8,125	846	32,431	1,110	-	42,512	25,817
Interest Expense and Service Charges	(31)	-	(32)	(32)	-	(95)	-
Total Nonoperating Revenues (Expenses)	\$ 8,238	\$ 846	\$ 214,973	\$ 11,222	\$ -	\$ 235,279	\$ 25,871
Income (Loss) Before Contributions and Transfers	\$ (357,987)	\$ 846	\$ 94,129	\$ 595,251	\$ -	\$ 332,239	\$ 75,406
Transfers In	\$ -	\$ 281,383	\$ -	\$ -	\$ -	\$ 281,383	\$ -
Transfers of Capital Assets	1,484,420	-	-	-	-	1,484,420	-
Transfers Out	(723,644)	-	(398,527)	(626,636)	-	(1,748,807)	-
Change in Net Position	\$ 402,789	\$ 282,229	\$ (304,398)	\$ (31,385)	\$ -	\$ 349,235	\$ 75,406
Net Position - January 1	\$ 17,131,666	\$ 2,869,481	\$ 4,867,629	\$ 1,182,474	\$ 33	\$ 26,051,283	\$ 260,651
Net Position - December 31	\$ 17,534,455	\$ 3,151,710	\$ 4,563,231	\$ 1,151,089	\$ 33	\$ 26,400,518	\$ 336,057

The notes to the financial statements are an integral part of this statement.

# CITY OF DEVILS LAKE

## Statement of Cash Flows – Proprietary Funds For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Fund
	Water Fund	Water Source Replacement Fund	Sewer Fund	Sanitation Fund	Other Enterprise Funds	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers	\$ 1,529,503	\$ -	\$ 887,820	\$ 2,061,534	\$ -	\$ 4,478,857	\$ 685,262
Payments to Suppliers	(469,720)	-	(530,158)	(1,209,313)	-	(2,209,191)	(639,180)
Payments to Employees	(267,146)	-	(172,245)	(172,245)	-	(611,636)	-
Other Receipts	8,125	846	32,431	1,110	-	42,512	25,817
Net Cash Provided by Operating Activities	\$ 800,762	\$ 846	\$ 217,848	\$ 681,086	\$ -	\$ 1,700,542	\$ 71,899
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers In	\$ -	\$ 281,383	\$ -	\$ -	\$ -	\$ 281,383	\$ -
Operating Grant	-	-	-	10,000	-	10,000	-
Sales Tax	-	-	183,396	-	-	183,396	-
Transfers Out	(723,644)	-	(398,527)	(626,636)	-	(1,748,807)	-
Net Cash Provided (Used) by Noncapital Financing Activities	\$ (723,644)	\$ 281,383	\$ (215,131)	\$ (616,636)	\$ -	\$ (1,274,028)	\$ -
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Purchases and Construction of Capital Assets	\$ (38,792)	\$ -	\$ (22,000)	\$ (16,500)	\$ -	\$ (77,292)	\$ -
Interest and Fees Paid on Capital Debt	(31)	-	(32)	(32)	-	(95)	-
Net Cash (Used) by Capital and Related Financing Activities	\$ (38,823)	\$ -	\$ (22,032)	\$ (16,532)	\$ -	\$ (77,387)	\$ -
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest Income	\$ 141	\$ -	\$ 145	\$ 144	\$ -	\$ 430	\$ 54
Net Increase (Decrease) in Cash & Cash Equivalents	\$ 38,436	\$ 282,229	\$ (19,170)	\$ 48,062	\$ -	\$ 349,557	\$ 71,953
Cash and Cash Equivalents, January 1	\$ 764,347	\$ 2,869,481	\$ 557,191	\$ 627,827	\$ -	\$ 4,818,846	\$ 340,179
Cash and Cash Equivalents, December 31	\$ 802,783	\$ 3,151,710	\$ 538,021	\$ 675,889	\$ -	\$ 5,168,403	\$ 412,132
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>							
Operating Income (Loss)	\$ (366,225)	\$ -	\$ (120,844)	\$ 584,029	\$ -	\$ 96,960	\$ 49,535
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities							
Depreciation Expense	\$ 1,109,928	\$ -	\$ 248,785	\$ 78,861	\$ -	\$ 1,437,574	\$ -
Non-operating revenues classified as cash inflows from operations	8,125	846	31,465	1,110	-	41,546	25,817
Change in Assets and Liabilities							
Utility Billings Receivable	29,522	-	(161)	22,930	-	52,291	-
Accounts Receivable	3,452	-	16,735	-	-	20,187	-
Intergovernmental Receivables	-	-	966	-	-	966	-
Accounts Payable	1,049	-	32,158	(20,428)	-	12,779	37,947
Compensated Absences	5,269	-	3,874	(7,756)	-	1,387	-
Net Pension and OPEB	9,642	-	4,870	22,340	-	36,852	-
IBNR Claims	-	-	-	-	-	-	(41,400)
Net Cash Provided by Operating Activities	\$ 800,762	\$ 846	\$ 217,848	\$ 681,086	\$ -	\$ 1,700,542	\$ 71,899

The notes to the financial statements are an integral part of this statement.

**CITY OF DEVILS LAKE**

Statement of Fiduciary Net Position – Fiduciary Funds  
December 31, 2021

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	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 129,968
Other Asset	<u>848</u>
Total Assets	<u><u>\$ 130,816</u></u>
<b>LIABILITIES</b>	
Accounts Payable	<u>\$ 28,457</u>
Total Liabilities	<u><u>\$ 28,457</u></u>
<b>NET POSITION</b>	
Restricted for Other Governments	<u>\$ 102,359</u>
Total Liabilities and Net Position	<u><u>\$ 130,816</u></u>

The notes to the financial statements are an integral part of this statement.

**CITY OF DEVILS LAKE**

Statement of Changes Fiduciary Net Position – Fiduciary Funds  
December 31, 2021

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	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Intergovernmental Revenue	<u>\$ 254,840</u>
<b>DEDUCTIONS</b>	
Miscellaneous Disbursements	<u>\$ 331,292</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>\$ (76,452)</u>
Net Position - Beginning	<u>\$ 178,811</u>
Net Position - Ending	<u><u>\$ 102,359</u></u>

The notes to the financial statements are an integral part of this statement

## CITY OF DEVILS LAKE

Notes to the Financial Statements  
For the Year Ended December 31, 2021

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Devils Lake, North Dakota ("City") operates under a Home Rule Charter and various applicable sections in Title 40 of the North Dakota Century Code. The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### Reporting Entity

The accompanying financial statements present the activities of the City. The City has considered all potential component units for which the City is financially accountable and other organizations for which the nature and significance of their relationships with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. This criteria includes appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.

Based on these criteria, the component unit discussed below is included within the city's reporting entity because of the significance of the operational or financial relationships with the city.

#### Component Unit

In conformity with accounting principles generally accepted in the United States of America, the financial statements of component units have been included in the financial reporting entity either as blended component units or as discretely presented component units.

**Discretely Presented Component Unit:** The component unit's column in the combined financial statements includes the financial data of the city's component unit. This unit is reported in a separate column to emphasize that it is legally separate from the city.

Devils Lake Airport Authority ("Airport") - The Airport manages the local airport facility. The authority's five-member board is appointed by the City Commission. The authority is fiscally dependent upon the city because the City Commission levies taxes and must approve any bond issuances.

#### Basis of Presentation

**Government-wide statements.** The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, interest, and non-restricted grants and contributions, are presented as general revenues.

**Fund Financial Statements.** The fund financial statements provide information about the City's funds including its fiduciary funds and blended component unit. Separate statements for each fund category-*governmental*, *proprietary* and *fiduciary*-are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

## CITY OF DEVILS LAKE

### Notes to the Financial Statements – Continued

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Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The City reports the following major governmental funds:

*General Fund.* This is the city's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Special Revenue Fund.* This fund accounts for financial resources that exist for special purposes. The major sources of revenues are a restricted tax levy and state/federal grants/reimbursements.

*Capital Project Funds.* Capital projects funds are used to account for financial resources, including special assessments, to be used for the acquisition or construction of major capital facilities, (other than those financed by proprietary funds and trust funds).

*Debt Service Funds.* Debt service funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. Revenue sources in this fund are restricted solely for debt retirement.

The City reports the following major enterprise funds:

*Water Fund.* This fund accounts for the activity of the Water Department. The department operates the water distribution system in the City.

*Water Source Replacement Fund.* This fund is used to account for financial resources to be used for replacement of water system infrastructure.

*Sewer Fund.* This fund accounts for the activities of the Sewer Department. This department operates the sewage treatment plant, sewage pumping stations and collection systems in the City.

*Sanitation Fund.* This fund accounts for the activities of the garbage collection system within the City.

Additionally, the city reports the following funds:

*Internal Service Fund.* This fund accounts for providing health insurance benefits provided to other departments of the City on a cost reimbursement basis.

*Custodial Fund.* This fund accounts for cash held by the City of Devils Lake for the Lake Region Narcotics Task Force.

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

*Government-wide, Proprietary, and Fiduciary Fund Financial Statements.* The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. All revenues are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-

## CITY OF DEVILS LAKE

### Notes to the Financial Statements – Continued

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term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, and then by general revenues.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Cash, Cash Equivalents and Investments**

Cash and cash equivalents include amounts in demand deposits, money market accounts, and certificates of deposit with maturities of less than 90 days.

Investments consist of certificates of deposit, with a maturity date in excess of 90 days, stated at cost.

#### **Capital Assets**

Capital assets include property, plant and equipment. Capital assets are reported in the governmental activities and the business-type activities columns in the government-wide financial statements, and are reported in the water fund, sewer fund, and sanitation fund in the enterprise fund statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more. Such assets are recorded at cost or estimated historical cost if purchased or constructed. General infrastructure assets acquired or constructed after July 1, 1980 are reported at historical cost or estimated historical cost.

Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not capitalized.

Capital assets are depreciated using the straight line method with the following estimated useful lives:

Buildings	15-50
Equipment	7-10
Governmental Infrastructure	10-40
Water Infrastructure	25-30
Sewer Infrastructure	20-50
Sanitation Infrastructure	25-30
Airport Infrastructure	30-75

#### **Compensated Absences**

Full-time employees are granted vacation benefits from 8 to 16 hours per month depending on tenure with the City. Upon termination of employment, employees will be paid for vacation benefits that have been accrued to a maximum of 240 hours and comp time earned up to a maximum of 32 hours if the employee's starting date was as of July 1, 2010. If the terminated employee had a start date before July 1, 2010, the employee will be paid for vacation benefits that have been accrued to a maximum of 360 hours and comp time earned up to a maximum of 32 hours. Sick leave benefits accrue at the rate of 8 hours per month. Unused sick leave benefits are allowed to accumulate indefinitely. Upon termination of employment or retirement, unused sick leave will be paid at a rate of 25% of the employee's regular pay rate for unused days.

## CITY OF DEVILS LAKE

### Notes to the Financial Statements – Continued

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#### Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Fund Balances

##### Minimum Fund Balance Policy, Budget Stabilization, & Replenishing Deficiencies

It is the policy of the City of Devils Lake to maintain a minimum unassigned fund balance in the general fund of \$1,500,000. The unassigned general fund balance at 12-31-2021 was \$3,963,296, or 64% of 2021 expenditures. The minimum fund balance is designed to protect against cash flow shortfalls related to timing of projected revenues and to maintain a budget stabilization commitment.

When fund balance falls below the minimum 33% range, the City will replenish shortages/deficiencies using budget strategies and time frames described below:

- City will reduce recurring expenditures to eliminate any structural deficit, or;
- City will increase revenues or pursue other funding sources, or;
- Combination of the two options above;

Minimum fund balances shall be replenished within the following time periods:

- Deficiency resulting in minimum fund balance between 25% and 33% shall be replenished over a period not to exceed one year;
- Deficiency resulting in minimum fund balance between 20% and 25% shall be replenished over a period not to exceed three years;
- Deficiency resulting in minimum fund balance of less than 20% shall be replenished over a period not to exceed five years;

*Fund Balance Spending Policy.* It is the policy of the City to spend restricted resources first, followed by unrestricted resources. It is also the policy of the Council to spend unrestricted resources of funds in the following order: committed, assigned and then unassigned.

*Non-spendable Fund Balances.* Non-spendable fund balances are reported for loans receivable in the Special Revenue Fund.

*Restricted Fund Balances.* Restricted fund balances are shown by primary function on the balance sheet. Restricted fund balances are restricted by tax levies (enabling legislation) and by outside 3<sup>rd</sup> parties (state and federal governments for various grants & reimbursements).

*Committed Fund Balance.* Committed fund balances are reported in the city beautification fund and the asset forfeiture buy fund which were both committed by the governing board.

*Unassigned Fund Balances.* Unassigned fund balances are reported in the general fund and for negative fund balances at year-end.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**Net Position**

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets is reported for capital assets less accumulated depreciation, as well as net of any related debt to purchase or finance the capital assets. These assets are not available for future spending.

Restrictions of net position in the statement of net position are due to restricted tax levies and restricted Federal & State grants/reimbursements.

Unrestricted net position is primarily unrestricted amounts related to the general fund and negative fund balances.

**NOTE 2: PRIOR PERIOD ADJUSTMENTS****Primary Government**

Net position and fund balance of the City as of January 1, 2021 has been restated for adjustments as shown below. The results of the adjustment increased the beginning net position and fund balance for Special Revenue Fund and decreased the fund balance for the General Fund and Capital Projects Fund of the City.

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Governmental Activities</b>
Beginning Net Position/Fund Balance, as Previously Reported	\$ 4,990,506	\$ 6,363,429	\$ (3,492,296)	\$ 257,278,952
Prior Period Adjustments				
Long Term Debt	-	-	-	(236,953)
Retainage Payable	-	-	(66,234)	-
Loans Receivable	(118,610)	906,720	-	788,110
Net Position/Fund Balance January 1, Restated	\$ 4,871,896	\$ 7,270,149	\$ (3,558,530)	\$ 257,830,109

**NOTE 3: DEPOSITS****Custodial Credit Risk**

Credit risk is the risk associated with the failure of a depository institution, such that in the event of a depository financial institution's failure, the City would not be able to recover the deposits or collateralized securities that in the possession of the outside parties. The City does not have a formal policy regarding deposits that limits the amount it may invest in any one issuer.

In accordance with North Dakota Statutes, deposits must either be deposited with the Bank of North Dakota or in other financial institution situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, Federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the State of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, school district, park district, or other political subdivision of the state of North Dakota. Whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by another state of the United States or such other securities approved by the banking board.

At year ended December 31, 2020, the City's carrying amount of deposits was \$15,120,384 and the bank balances totaled \$15,191,619. Of the bank balances, \$500,000 was covered by Federal Depository Insurance. \$1,150,016 was held at the Bank of North Dakota, which are not required to provide security pledges. The remaining bank balances were collateralized with securities held by the pledging financial institution's agent in the government's name.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**NOTE 4: PROPERTY TAXES**

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A 5% discount is allowed if all taxes and special assessments are paid by February 15. After the due dates, the bill becomes delinquent, and penalties are assessed.

**NOTE 5: LOANS RECEIVABLE**

The City issues loans for various economic development projects. The City sets up a payment schedule with interest for the loans to be repaid. The City had the following loan activity for the year ended December 31, 2021:

	<b>Beginning Balance, Restated</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
General Fund				
COJack Snack and Pack, LLC	\$ 1,186,390	\$ -	\$ 43,985	\$ 1,142,405
Special Revenue Fund				
Façade Loans	\$ 5,198	\$ 10,000	\$ 2,400	\$ 12,798
Affordable Housing Loans	380,824	-	75,669	305,155
Flex PACE Loans	520,698	-	49,960	470,738
SBRLF Loans	-	40,000	-	40,000
<b>Total</b>	<b>\$ 2,093,110</b>	<b>\$ 50,000</b>	<b>\$ 172,014</b>	<b>\$ 1,971,096</b>

**NOTE 6: CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2020:

**Primary Government**

<b>Governmental Activities</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance Dec 31</b>
Capital Assets Not Being Depreciated or Amortized					
Land	\$ 3,574,089	\$ -	\$ -	\$ -	\$ 3,574,089
Construction in Progress	219,811,143	3,638,970	-	(13,205,058)	210,245,055
<b>Total Capital Assets, Not Being Depreciated or Amortized</b>	<b>\$ 223,385,232</b>	<b>\$ 3,638,970</b>	<b>\$ -</b>	<b>\$ (13,205,058)</b>	<b>\$ 213,819,144</b>
Capital Assets Being Depreciated					
Buildings	\$ 3,536,977	\$ -	\$ -	\$ -	\$ 3,536,977
Equipment	6,295,808	195,601	84,998	-	6,406,411
Infrastructure	78,433,780	17,940	-	11,720,638	90,172,358
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 88,266,565</b>	<b>\$ 213,541</b>	<b>\$ 84,998</b>	<b>\$ 11,720,638</b>	<b>\$ 100,115,746</b>
Less Accumulated Depreciation					
Buildings	\$ 2,743,900	\$ 74,429	\$ -	\$ -	\$ 2,818,329
Vehicles & Equipment	4,331,885	359,954	67,694	-	4,624,145
Infrastructure	44,321,876	2,594,754	-	-	46,916,630
<b>Total Accumulated Depreciation</b>	<b>\$ 51,397,661</b>	<b>\$ 3,029,137</b>	<b>\$ 67,694</b>	<b>\$ -</b>	<b>\$ 54,359,104</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 36,868,904</b>	<b>\$ (2,815,596)</b>	<b>\$ 17,304</b>	<b>\$ 11,720,638</b>	<b>\$ 45,756,642</b>
<b>Capital Assets, Net</b>	<b>\$ 260,254,136</b>	<b>\$ 823,374</b>	<b>\$ 17,304</b>	<b>\$ (1,484,420)</b>	<b>\$ 259,575,786</b>

Depreciation expense was charged to functions/programs of the city as follows:

	<b>Amounts</b>
General Government	\$ 48,063
Public Safety	248,312
Public Works & Infrastructure	2,670,816
Culture and Recreation	61,037
Health/Welfare	909
<b>Total</b>	<b>\$ 3,029,137</b>

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**Business-Type Activities**

<b>Business-Type Activities - Water Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance Dec 31</b>
Capital Assets Not Being Depreciated or Amortized					
Land	\$ 122,184	\$ -	\$ -	\$ -	\$ 122,184
Capital Assets Being Depreciated					
Buildings	\$ 346,660	\$ -	\$ -	\$ -	\$ 346,660
Equipment	686,544	38,792	-	-	725,336
Infrastructure	27,857,013	-	-	1,484,421	29,341,434
Total Capital Assets, Being Depreciated	\$ 28,890,217	\$ 38,792	\$ -	\$ 1,484,421	\$ 30,413,430
Less Accumulated Depreciation					
Buildings	\$ 346,660	\$ -	\$ -	\$ -	\$ 346,660
Vehicles & Equipment	505,632	44,340	-	-	549,972
Infrastructure	11,738,655	1,065,589	-	-	12,804,244
Total Accumulated Depreciation	\$ 12,590,947	\$ 1,109,929	\$ -	\$ -	\$ 13,700,876
Total Capital Assets Being Depreciated, Net	\$ 16,299,270	\$ (1,071,137)	\$ -	\$ 1,484,421	\$ 16,712,554
Capital Assets, Net	\$ 16,421,454	\$ (1,071,137)	\$ -	\$ 1,484,421	\$ 16,834,738

<b>Business-Type Activities - Sewer Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance Dec 31</b>
Capital Assets Not Being Depreciated or Amortized					
Land	\$ 17,151	\$ -	\$ -	\$ -	\$ 17,151
Capital Assets Being Depreciated					
Buildings	\$ 1,360,772	\$ -	\$ -	\$ -	\$ 1,360,772
Equipment	1,225,272	22,000	-	-	1,247,272
Infrastructure	12,760,563	-	-	-	12,760,563
Total Capital Assets, Being Depreciated	\$ 15,346,607	\$ 22,000	\$ -	\$ -	\$ 15,368,607
Less Accumulated Depreciation					
Buildings	\$ 1,287,597	\$ 17,614	\$ -	\$ -	\$ 1,305,211
Vehicles & Equipment	1,077,953	34,237	-	-	1,112,190
Infrastructure	8,623,517	196,934	-	-	8,820,451
Total Accumulated Depreciation	\$ 10,989,067	\$ 248,785	\$ -	\$ -	\$ 11,237,852
Total Capital Assets Being Depreciated, Net	\$ 4,357,540	\$ (226,785)	\$ -	\$ -	\$ 4,130,755
Capital Assets, Net	\$ 4,374,691	\$ (226,785)	\$ -	\$ -	\$ 4,147,906

<b>Business-Type Activities - Sanitation Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance Dec 31</b>
Capital Assets Not Being Depreciated or Amortized					
Land	\$ 78,954	\$ -	\$ -	\$ -	\$ 78,954
Capital Assets Being Depreciated					
Buildings	\$ 399,422	\$ -	\$ -	\$ -	\$ 399,422
Equipment	1,803,261	16,500	-	-	1,819,761
Infrastructure	496,666	-	-	-	496,666
Total Capital Assets, Being Depreciated	\$ 2,699,349	\$ 16,500	\$ -	\$ -	\$ 2,715,849
Less Accumulated Depreciation					
Buildings	\$ 349,760	\$ 5,272	\$ -	\$ -	\$ 355,032
Vehicles & Equipment	1,542,848	53,781	-	-	1,596,629
Infrastructure	140,722	19,810	-	-	160,532
Total Accumulated Depreciation	\$ 2,033,330	\$ 78,863	\$ -	\$ -	\$ 2,112,193
Total Capital Assets Being Depreciated, Net	\$ 666,019	\$ (62,363)	\$ -	\$ -	\$ 603,656
Capital Assets, Net	\$ 744,973	\$ (62,363)	\$ -	\$ -	\$ 682,610

Depreciation expense was charged to the water fund, sewer fund, and sanitation fund, respectively, for business-type activities.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**Discretely Presented Component Unit**

<b>Airport - Component Unit</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance Dec 31</b>
Capital Assets Not Being Depreciated or Amortized					
Land	\$ 722,089	\$ -	\$ -	\$ -	\$ 722,089
Construction in Progress	94,413	128,365	-	(53,432)	169,346
<b>Total Capital Assets, Not Being Depreciated or Amortized</b>	<b>\$ 816,502</b>	<b>\$ 128,365</b>	<b>\$ -</b>	<b>\$ (53,432)</b>	<b>\$ 891,435</b>
Capital Assets Being Depreciated					
Buildings	\$ 2,007,740	\$ -	\$ -	\$ -	\$ 2,007,740
Equipment	2,622,092	-	-	-	2,622,092
Infrastructure	25,210,822	-	-	53,432	25,264,254
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 29,840,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,432</b>	<b>\$ 29,894,086</b>
Less Accumulated Depreciation					
Buildings	\$ 531,583	\$ 40,155	\$ -	\$ -	\$ 571,738
Vehicles & Equipment	1,687,761	148,749	-	-	1,836,510
Infrastructure	7,687,455	730,310	-	-	8,417,765
<b>Total Accumulated Depreciation</b>	<b>\$ 9,906,799</b>	<b>\$ 919,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,826,013</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 19,933,855</b>	<b>\$ (919,214)</b>	<b>\$ -</b>	<b>\$ 53,432</b>	<b>\$ 19,068,073</b>
<b>Capital Assets, Net</b>	<b>\$ 20,750,357</b>	<b>\$ (790,849)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,959,508</b>

**NOTE 8: LONG-TERM LIABILITIES**

During the year ended December 31, 2021, the following changes occurred in long-term liabilities of the City:

**Primary Government**

<b>Governmental Activities</b>	<b>Restated Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance Dec 31</b>	<b>Due Within One Year</b>
Long Term Debt					
Sales Tax Revenue Bonds	\$ 5,839,462	\$ -	\$ 560,448	\$ 5,279,014	\$ 537,829
Special Assessment Bonds	7,453,834	3,420,000	2,639,460	8,234,374	798,713
Contract for Deed	77,462	-	44,805	32,657	32,657
Economic Development Loan Payable	238,374	-	63,571	174,803	40,169
Bond Premium	-	139,017	-	139,017	8,688
<b>Total Long Term Debt</b>	<b>\$ 13,609,132</b>	<b>\$ 3,559,017</b>	<b>\$ 3,308,284</b>	<b>\$ 13,859,865</b>	<b>\$ 1,418,056</b>
Compensated Absences *	\$ 470,726	\$ 76,350	\$ 104,576	\$ 442,500	\$ 132,750
Net Pension & OPEB Liability	3,693,380	-	2,813,075	880,305	-
<b>Total Governmental Activities</b>	<b>\$ 17,773,238</b>	<b>\$ 3,635,367</b>	<b>\$ 6,225,935</b>	<b>\$ 15,182,670</b>	<b>\$ 1,550,806</b>

Compensated Absences are paid out of the General Fund and Special Revenue Fund.

**Business-Type Activities**

<b>Business-Type Activities Water Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance Dec 31</b>	<b>Due Within One Year</b>
Compensated Absences *	\$ 63,662	\$ 17,795	\$ 12,526	\$ 68,931	\$ 20,679
Net Pension & OPEB Liability	174,098	-	113,541	60,557	-
<b>Total Business Activities</b>	<b>\$ 237,760</b>	<b>\$ 17,795</b>	<b>\$ 126,067</b>	<b>\$ 129,488</b>	<b>\$ 20,679</b>

Compensated Absences are paid out of the Water Fund.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

<b>Business-Type Activities Sewer Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance Dec 31</b>	<b>Due Within One Year</b>
Compensated Absences *	\$ 45,308	\$ 18,826	\$ 14,952	\$ 49,182	\$ 14,754
Net Pension & OPEB Liability	237,139	-	159,966	77,173	-
<b>Total Business Activities</b>	<b>\$ 282,447</b>	<b>\$ 18,826</b>	<b>\$ 174,918</b>	<b>\$ 126,355</b>	<b>\$ 14,754</b>

Compensated Absences are paid out of the Sewer Fund.

<b>Business-Type Activities Sanitation Fund</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance Dec 31</b>	<b>Due Within One Year</b>
Compensated Absences *	\$ 92,492	\$ 21,984	\$ 29,739	\$ 84,737	\$ 25,421
Net Pension & OPEB Liability	446,057	-	292,421	153,636	-
<b>Total Business Activities</b>	<b>\$ 538,549</b>	<b>\$ 21,984</b>	<b>\$ 322,160</b>	<b>\$ 238,373</b>	<b>\$ 25,421</b>

Compensated Absences are paid out of the Sanitation Fund.

**Component Unit – Airport Authority**

<b>Airport Authority</b>	<b>Balance Jan 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance Dec 31</b>	<b>Due Within One Year</b>
Compensated Absences *	\$ 47,694	\$ 13,366	\$ 11,227	\$ 49,833	\$ 14,950
Net Pension & OPEB Liability	215,884	-	141,856	74,028	-
<b>Total Airport</b>	<b>\$ 263,578</b>	<b>\$ 13,366</b>	<b>\$ 153,083</b>	<b>\$ 123,861</b>	<b>\$ 14,950</b>

Compensated Absences are paid out of the Airport Fund.

The annual debt service requirements for all long-term liabilities outstanding, except compensated absences and net pension liability as of December 31, 2021, are as follows:

**Primary Government**

<b>Year Ending Dec. 31</b>	<b>Sales Tax Bonds</b>		<b>Spec. Assmt. Bonds</b>		<b>Economic Development Loan Payable</b>	<b>Bond Premium</b>	<b>Contract for Deed</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>			<b>Principal</b>	<b>Interest</b>
2022	\$ 537,829	\$ 123,948	\$ 798,713	\$ 167,283	\$ 40,169	\$ 8,689	\$ 32,657	\$ 1,306
2023	551,905	111,772	816,300	151,146	33,591	8,689	-	-
2024	565,361	98,792	828,939	134,382	30,474	8,689	-	-
2025	578,885	85,804	836,631	117,090	26,306	8,689	-	-
2026	592,481	72,182	859,378	99,143	15,247	8,689	-	-
2027-2031	2,133,919	163,067	3,120,054	258,275	27,131	43,445	-	-
2032-2036	318,634	7,587	844,359	48,861	1,885	43,445	-	-
2037-2041	-	-	130,000	1,300	-	8,682	-	-
<b>Totals</b>	<b>\$ 5,279,014</b>	<b>\$ 663,152</b>	<b>\$ 8,234,374</b>	<b>\$ 977,480</b>	<b>\$ 174,803</b>	<b>\$ 139,017</b>	<b>\$ 32,657</b>	<b>\$ 1,306</b>

**NOTE 9: PENSION PLAN****General Information about the NDPERS Pension Plan (Main and Law Enforcement System)*****North Dakota Public Employees Retirement System (Main & Law Enforcement Systems)***

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

## **CITY OF DEVILS LAKE**

### **Notes to the Financial Statements – Continued**

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#### Main System

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

#### Law Enforcement System

The Law Enforcement System is a cost-sharing multiple-employer defined benefit pension plan that covers peace officers employed by participating political subdivisions. Effective August 1, 2015, the plan will include National Guard Security Officers and Fire Fighters. The Law Enforcement System provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

#### Main and Law Enforcement System

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of seven members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system; and one member elected by the retired public employees. Effective July 1, 2015, the board was expanded to include two members of the legislative assembly appointed by the chairman of the legislative management.

### **Pension Benefits**

#### Main System

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016 the Rule of 85 was replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020 the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

#### Law Enforcement System

Benefits are set by statute. The Law Enforcement System has no provision or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the Law Enforcement System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (55) with three or more years of service. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members first enrolled in the plan after December 31, 2019 the multiplier was reduced from 2.0% to 1.75%. The plan permits early retirement at ages 50-55 with three or more years of service.

#### Main and Law Enforcement System

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

### **Death and Disability Benefits (Main & Law Enforcement Systems)**

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System or Law Enforcement System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service

## **CITY OF DEVILS LAKE**

### **Notes to the Financial Statements – Continued**

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for the Main System or Law Enforcement System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the NDPERS in the North Dakota Administrative Code.

#### **Refunds of Member Account Balance**

##### ***Main System***

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

##### ***Law Enforcement System***

Upon termination, if a member of the Law Enforcement System is not vested (is not 55 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

#### **Member and Employer Contributions**

##### **Main System**

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation.

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

1 to 12 months of service	Greater of one percent of monthly salary or \$25
13 to 24 months of service	Greater of two percent of monthly salary or \$25
25 to 36 months of service	Greater of three percent of monthly salary or \$25
Longer than 36 months of service	Greater of four percent of monthly salary or \$25

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

Law Enforcement System

Member and employer contributions paid to NDPERS are established as a percent of covered compensation. Member contribution rates are set by statute and employer contribution rates are set by the Board. Contribution rates for the Law Enforcement System are established as follows:

Plan	Member Contribution Rate	Employer Contribution Rate
Law Enforcement with previous service		
Political Subdivisions	5.50%	9.81%
State	6.00%	9.81%
National Guard (effective 8/1/2015)*	5.50%	9.81%
Law Enforcement with previous service	5.50%	7.93%

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

1 to 12 months of service	Greater of one percent of monthly salary or \$25
13 to 24 months of service	Greater of two percent of monthly salary or \$25
25 to 36 months of service	Greater of three percent of monthly salary or \$25
Longer than 36 months of service	Greater of four percent of monthly salary or \$25

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2021, the City of Devils Lake reported a liability of \$1,063,418 (main system - \$1,255,030 liability; law enforcement system – \$191,612 asset), and its component unit (airport) reported a liability of \$68,150 for their proportionate shares of net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City and Airport's proportion of the net pension liability was based on their share of covered payroll in the Main System and Law Enforcement System pension plan relative to the covered payroll of all participating Main System and Law Enforcement System employers. At June 30, 2021, the City's proportion for the Main System was .120410 percent, which was an decrease of .000528 percent from its proportion measured as of June 30, 2020. At June 30, 2021, the airport's proportion for the Main System was .006538 percent, which was an decrease of .000043 percent from its proportion measured as of June 30, 2020. At June 30, 2021, the City's proportion for the Law Enforcement System was 8.646347 percent, which was a decrease of 0.498780 percent from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the City recognized total pension expense of \$301,759 for the main system, and \$172,770 for the law enforcement system. For the year ended December 31, 2021, the Airport recognized pension expense of \$16,386.

At December 31, 2021, the City and Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Main System - Governmental Activities	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 17,037	\$ 100,717
Changes of Assumptions	1,092,196	1,423,996
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	-	365,988
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,232	5,258
District Contributions Subsequent to the Measurement Date	40,877	-
Total Main System - Governmental	\$ 1,289,342	\$ 1,895,959

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

<b>ND PERS - Law Enforcement</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 14,170	\$ 59,507
Changes of Assumptions	398,592	529,341
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	122,330
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	37,468	8,647
District Contributions Subsequent to the Measurement Date	43,590	-
<b>Total Law Enforcement</b>	<b>\$ 493,820</b>	<b>\$ 719,825</b>

<b>Main System - Business-Type Activities - Water</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 963	\$ 5,690
Changes of Assumptions	61,703	80,447
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	20,676
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	7,866	297
District Contributions Subsequent to the Measurement Date	2,309	-
<b>Total Main System - Business-Type Activities - Water</b>	<b>\$ 72,840</b>	<b>\$ 107,111</b>

<b>Main System - Business-Type Activities - Sewer</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 1,227	\$ 7,251
Changes of Assumptions	78,633	102,521
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	26,349
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	10,024	379
District Contributions Subsequent to the Measurement Date	2,943	-
<b>Total Main System - Business-Type Activities - Sewer</b>	<b>\$ 92,826</b>	<b>\$ 136,500</b>

<b>Main System- Business-Type Activities - Sanitation</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 2,442	\$ 14,436
Changes of Assumptions	156,542	204,098
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	52,456
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	19,956	754
District Contributions Subsequent to the Measurement Date	5,859	-
<b>Total Main System - Businesses-Type Activities - Sanitation</b>	<b>\$ 184,799</b>	<b>\$ 271,744</b>

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

<b>Main System - Airport (Component Unit)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 1,177	\$ 6,956
Changes of Assumptions	75,429	98,344
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	-	25,276
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,616	363
District Contributions Subsequent to the Measurement Date	2,823	-
<b>Total Main System - Airport</b>	<b>\$ 89,044</b>	<b>\$ 130,938</b>

\$40,877 (Governmental – Main System), \$43,590 (Governmental – Law Enforcement System), \$2,309 (Water), \$2,943 (Sewer), \$5,859 (Sanitation), and \$2,823 (Airport) reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022 for the Main System and Law Enforcement System.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows.

	<b>Primary Government</b>					<b>Component Unit</b>
	<b>Governmental</b>		<b>Business-Type</b>			<b>Airport</b>
	<b>Main System</b>	<b>Law Enforcement</b>	<b>Water</b>	<b>Sewer</b>	<b>Sanitation</b>	
2022	\$ (47,100)	\$ (44,544)	\$ (2,661)	\$ (3,391)	\$ (6,751)	\$ (3,253)
2023	(126,635)	(43,863)	(7,154)	(9,117)	(18,150)	(8,746)
2024	(116,999)	(40,750)	(6,610)	(8,423)	(16,769)	(8,080)
2025	(356,759)	(83,348)	(20,155)	(25,685)	(51,134)	(24,638)
Thereafter	-	(57,090)	-	-	-	-

**Actuarial Assumptions**

The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**Main and Law Enforcement System**

Inflation	2.25%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	7.00%, net of investment expenses
Cost-of-living adjustments	None

**Main and Law Enforcement System**

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	30%	6.30%
International Equity	21%	6.70%
Private Equity	7%	9.50%
Domestic Fixed Income	23%	0.73%
International Fixed Income	0%	0.00%
Global Real Assets	19%	4.77%
Cash Equivalents	0%	0.00%

**Discount Rate (Main and Law Enforcement Systems)**

For PERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet benefit payments, which is the case for the PERS plan, the use of a municipal bond rate is required.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.92%; and the resulting Single Discount Rate is 7.00%.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount rate**

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

<b>Proportionate Share of the Net Pension Liability</b>	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
<u>Governmental</u>			
Main System	\$ 501,741	\$ 986,800	\$ 1,569,344
Law Enforcement System	(357,106)	(191,612)	23,731
<u>Business-Type Activities</u>			
Water	28,345	55,748	88,659
Sewer	36,123	71,045	112,985
Sanitation	71,913	141,436	224,931
<u>Component Unit</u>			
Airport	34,651	68,150	108,382

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in a separately issued NDPERS financial report.

**NOTE 10: OPEB PLAN****General Information about the OPEB Plan*****North Dakota Public Employees Retirement System***

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

**OPEB Benefits**

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "*prefunded credit applied*" on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At December 31, 2021, the City reported a liability of \$108,253, and its component unit (Airport) reported a liability of \$5,878 for their proportionate shares of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The City and Airport's proportions of the net OPEB liability was based on their share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2021, the City's proportion was .194639 percent, and the Airport's proportion was .010569 percent, which were increases of .001959 percent and .000083 percent respectively from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021 the City recognized OPEB expense of \$19,427, and the Airport recognized OPEB expense of \$1,059. At December 31, 2021 the City and Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<b>Main System - Governmental</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 4,888	\$ 2,333
Changes of Assumptions	13,181	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	29,163
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	14,627	-
District Contributions Subsequent to the Measurement Date	10,110	-
<b>Total Governmental</b>	<b>\$ 42,806</b>	<b>\$ 31,496</b>

<b>Main System - Business-Type - Water</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 276	\$ 132
Changes of Assumptions	745	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	1,648
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	826	-
District Contributions Subsequent to the Measurement Date	571	-
<b>Total Business-Type - Water</b>	<b>\$ 2,418</b>	<b>\$ 1,779</b>

<b>Main System - Business-Type - Sewer</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 352	\$ 168
Changes of Assumptions	949	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	2,100
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	1,053	-
District Contributions Subsequent to the Measurement Date	728	-
<b>Total Business-Type - Sewer</b>	<b>\$ 3,082</b>	<b>\$ 2,268</b>

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

<b>Main System - Business-Type - Sanitation</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 701	\$ 334
Changes of Assumptions	1,889	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	4,180
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	2,096	-
District Contributions Subsequent to the Measurement Date	1,449	-
<b>Total - Business-Type - Sanitation</b>	<b>\$ 6,135</b>	<b>\$ 4,514</b>

<b>Main System - Airport (Component Unit)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 338	\$ 161
Changes of Assumptions	910	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	-	2,014
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	1,010	-
District Contributions Subsequent to the Measurement Date	698	-
<b>Total Airport</b>	<b>\$ 2,956</b>	<b>\$ 2,175</b>

\$10,110 (Governmental – Main System), \$571 (Water), \$728 (Sewer), \$1,449 (Sanitation), and \$698 (Airport) reported as deferred outflows of resources related to OPEB resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

	<b>Primary Government</b>				<b>Component</b>
	<b>Governmental</b>	<b>Business-Type</b>			<b>Unit</b>
		<b>Water</b>	<b>Sewer</b>	<b>Sanitation</b>	<b>Airport</b>
2022	\$ 1,937	\$ 109	\$ 139	\$ 278	\$ 134
2023	1,727	98	124	248	119
2024	400	23	29	57	28
2025	(3,511)	(198)	(253)	(503)	(242)
2026	647	37	47	93	45

**Actuarial Assumptions**

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	6.50%, Net of Investment Expenses
Cost-of-Living Adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the MortalityPub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	33%	5.85%
Small Cap Domestic Equities	6%	6.75%
Domestic Fixed Income	40%	0.50%
International Equities	21%	6.25%

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed plan member and statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Plans as of June 30, 2021, calculated using the discount rate of 6.50%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

Proportionate Share of the Net OPEB Liability	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
<u>Governmental</u>			
Main System	\$ 50,321	\$ 85,117	\$ 125,493
<u>Business-Type Activities</u>			
Water	2,843	4,809	7,090
Sewer	3,623	6,128	9,035
Sanitation	7,212	12,200	17,987
<u>Component Unit</u>			
Airport	3,475	5,878	8,667

**NOTE 11: CONDUIT DEBT****Municipal Industrial Development Bonds**

From time to time, the city has issued Municipal Industrial Development (MIDA) Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issue. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

**CITY OF DEVILS LAKE****Notes to the Financial Statements – Continued**

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As of December 31, 2021, there is one issuance of MIDA Bonds outstanding with an original principal value issued of \$6,770,000. The aggregate principal amount currently payable for the MIDA bonds is \$775,226.

**Community Development Block Grants**

From time to time, the city has obtained Community Development Block Grants (CBDG) to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The grants are secured by property financed and are payable solely from the payments received on the underlying mortgage grants. Upon repayment of the grants, ownership of the acquired facilities transfers to the private-sector entity served by the grant. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the grants. Accordingly, the grants are not reported as liabilities in the accompanying financial statements.

As of December 31, 2021, there were two CDBG loans outstanding and one Governor's Fund loans outstanding, with an aggregate principal amount payable of \$460,970.

**NOTE 12: RISK MANAGEMENT**

The City of Devils Lake is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986, state agencies and political subdivisions of the State of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDIRF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The City pays an annual premium to NDIRF for its general liability, automobile, and public assets insurance coverage. The coverage by NDIRF is limited to losses of five million dollars per occurrence for general liability and automobile coverage and to \$5,388,638 for public assets (mobile equipment and portable property) coverage, and also for governance liability of two million dollars per occurrence. The City of Devils Lake also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The city pays an annual premium to the Fire and Tornado Fund to cover property damage to buildings and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third-party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period. The State Bonding Fund currently provides political subdivisions with blanket fidelity bond coverage in the amount of \$2,000,000 for the city employees. The State Bonding Fund does not currently charge any premium for this coverage.

The city has workers compensation with the North Dakota Workforce, Safety and Insurance.<sup>14</sup>

The city has retained risk for employee health insurance up to a maximum of \$100,000 per year per individual. They have purchased a stop loss policy for amounts in excess of 120% of expected claims.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTE 13: FUND DEFICITS**

The following individual funds were in a deficit fund balance position at December 31, 2021:

<b>Governmental Funds</b>	<b>Amounts</b>
Capital Project Fund	\$ (7,123,926)

The City will relieve the deficits in the construction funds with future special assessment collections. The remaining fund deficits will be relieved with future tax collections and transfers.

**CITY OF DEVILS LAKE**

## Notes to the Financial Statements – Continued

**NOTE 14: CONSTRUCTION COMMITMENTS**

The City of Devils Lake had the following open construction contracts on various projects with balances owing and retainages payable at December 31, 2021:

**Governmental Activities:**

<b>Project - City</b>	<b>Original Contract</b>	<b>Change Orders</b>	<b>Total Contract</b>	<b>Total Completed</b>	<b>Remaining Balance</b>	<b>Retainage</b>
West Via Duct - City Share	\$ 1,626,397	\$ 15,567	\$ 1,641,964	\$ 1,147,748	\$ 494,216	\$ 22,230

**NOTE 15: SUBSEQUENT EVENTS**

On February 22, 2022 the City authorized the issuance of \$1,255,000 Refunding Improvement Bonds, Series 2022A.

**NOTE 16: PREPAID EXPENSES**

The City has monies held with a Fiscal Agent for the construction of the Embankment Raise Project. During 2021, the City remitted \$400,000 to the United States Army Corp of Engineers for work to be completed in the future. This amount is being reported as Prepaid Expenses.

**NOTE 17: TRANSFERS**

The following is reconciliation between cash transfers in and transfers out as reported in the basic financial statements for the year ended December 31, 2020:

	<b>Transfers In</b>	<b>Transfers Out</b>
<b>Governmental Funds</b>		
Major Funds		
General Fund	\$ 1,740,482	\$ 126,585
Special Revenue Fund	690,763	955,285
Capital Project Fund	-	475,480
Debt Service Fund	609,692	16,163
<b>Business-Type Funds</b>		
Major Funds		
Water Fund	-	723,644
Water Source Replacement	281,383	-
Sewer Fund	-	398,527
Sanitation Fund	-	626,636
<b>Total Transfers</b>	<b>\$ 3,322,320</b>	<b>\$ 3,322,320</b>

Transfers are used to move unrestricted general revenue to finance programs that the City accounts for in other funds in accordance with budget authority and to subsidize other programs.

**CITY OF DEVILS LAKE**

## Budgetary Comparison Schedule – General Fund

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>				
Property Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,384,192	\$ (15,808)
Sales Taxes	1,320,000	1,320,000	1,621,581	301,581
Lodging/Restaurant Tax	350,000	350,000	435,442	85,442
Licenses, Permits and Fees	74,000	74,000	71,963	(2,037)
Charges for Services	281,350	281,350	276,879	(4,471)
Intergovernmental	585,088	585,088	723,528	138,440
Fines, Forfeitures and Penalties	176,700	176,700	190,736	14,036
Interest	70,000	70,000	2,447	(67,553)
Miscellaneous	169,000	169,000	176,572	7,572
Total Revenues	\$ 4,426,138	\$ 4,426,138	\$ 4,883,340	\$ 457,202
<u>Expenditures:</u>				
Current:				
General Government	\$ 2,153,146	\$ 2,153,146	\$ 2,325,322	\$ (172,176)
Public Safety	2,962,118	2,962,118	3,039,373	(77,255)
Public Works	803,331	803,331	741,087	62,244
Health and Welfare	21,598	21,598	19,440	2,158
Culture & Recreation	34,347	34,347	34,347	-
Conservation of Natural Resources	46,371	46,371	41,432	4,939
Other	20,000	20,000	36,648	(16,648)
Total Expenditures	\$ 6,040,911	\$ 6,040,911	\$ 6,237,649	\$ (196,738)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,614,773)	\$ (1,614,773)	\$ (1,354,309)	\$ 260,464
<u>Other Financing Sources (Uses):</u>				
Transfers In	\$ 1,587,686	\$ 1,587,686	\$ 1,740,482	\$ 152,796
Transfers Out	(62,585)	(62,585)	(126,585)	(64,000)
Total Other Financing Sources and Uses	\$ 1,525,101	\$ 1,525,101	\$ 1,613,897	\$ 88,796
Net Change in Fund Balances	\$ (89,672)	\$ (89,672)	\$ 259,588	\$ 349,260
Fund Balances - January 1	\$ 4,990,506	\$ 4,990,506	\$ 4,990,506	\$ -
Fund Balances - December 31	\$ 4,782,224	\$ 4,782,224	\$ 5,131,484	\$ 349,260

The accompanying required supplementary information notes are an integral part of this schedule.

**CITY OF DEVILS LAKE**

## Budgetary Comparison Schedule – Special Revenue Fund

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 342,421	\$ 342,421	\$ 334,166	\$ (8,255)
Special Assessment Taxes	25,000	25,000	24,733	(267)
Sales Taxes	1,089,000	1,089,000	1,358,588	269,588
Charges for Services	172,021	172,021	69,310	(102,711)
Intergovernmental	310,798	310,798	395,449	84,651
Interest	8,000	8,000	5,478	(2,522)
Miscellaneous	27,400	27,400	33,320	5,920
Total Revenues	\$ 1,974,640	\$ 1,974,640	\$ 2,221,044	\$ 246,404
<b>EXPENDITURES</b>				
Current				
General Government	\$ 202,599	\$ 202,599	\$ 162,191	\$ 40,408
Public Safety	-	-	29,528	(29,528)
Public Works	562,522	562,522	359,263	203,259
Economic Development	240,460	240,460	88,950	151,510
Culture and Recreation	220,247	220,247	191,434	28,813
Debt Service				
Principal	44,805	44,805	108,375	(63,570)
Interest	3,098	3,098	3,098	-
Total Expenditures	\$ 1,273,731	\$ 1,273,731	\$ 942,839	\$ 330,892
Excess (Deficiency) of Revenues Over Expenditures	\$ 700,909	\$ 700,909	\$ 1,278,205	\$ 577,296
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 581,887	\$ 893,587	\$ 690,763	\$ (202,824)
Transfers Out	(1,077,097)	(1,245,617)	(955,285)	290,332
Total Other Financing Sources and Uses	\$ (495,210)	\$ (352,030)	\$ (264,522)	\$ 87,508
Net Change in Fund Balances	\$ 205,699	\$ 348,879	\$ 1,013,683	\$ 664,804
Fund Balances - January 1	\$ 6,363,429	\$ 6,363,429	\$ 6,363,429	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ 906,720	906,720
Fund Balances - January, Restated	\$ 6,363,429	\$ 6,363,429	\$ 7,270,149	\$ 906,720
Fund Balances - December 31	\$ 6,569,128	\$ 6,712,308	\$ 8,283,832	\$ 1,571,524

The accompanying required supplementary information notes are an integral part of this schedule.

**CITY OF DEVILS LAKE**

Schedule of Employer's Share of Net Pension Liability and Employer Contributions  
For the Year Ended December 31, 2021

**Schedule of Employer's Share of Net Pension Liability  
ND Public Employee's Retirement System  
Last 10 Fiscal Years**

	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>City - Main System</b>					
2021	0.120410%	\$ 1,255,030	\$ 1,363,504	92.04%	78.26%
2020	0.120937%	3,804,712	1,334,082	285.19%	48.91%
2019	0.110829%	1,299,000	1,152,817	112.68%	71.66%
2018	0.099541%	1,679,859	1,022,595	164.27%	62.80%
2017	0.084974%	1,365,814	867,456	157.45%	61.98%
2016	0.074058%	721,768	746,332	96.71%	70.46%
2015	0.064169%	436,322	571,648	76.33%	77.15%
2014	0.017529%	111,262	147,668	75.35%	77.70%

	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>Law Enforcement Center</b>					
2021	8.646347%	\$ (191,612)	\$ 959,488	-19.97%	115.21%
2020	9.145127%	583,878	989,934	58.98%	65.83%
2019	9.440391%	(43,438)	1,215,556	-3.57%	104.84%
2018	14.435747%	140,068	1,078,185	12.99%	89.76%
2017	13.114622%	128,371	773,340	16.60%	87.23%
2016	16.454400%	10,539	760,439	1.39%	98.17%
2015	16.710450%	(19,557)	631,083	-3.10%	104.37%
2014	11.300387%	(1,508)	308,759	-0.49%	100.61%

**CITY OF DEVILS LAKE**Schedule of Employer's Share of Net Pension Liability and Employer Contributions - Continued  
For the Year Ended December 31, 2021

	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>Airport - Main System</b>					
2021	0.006538%	\$ 68,150	\$ 74,040	92.04%	78.26%
2020	0.006582%	207,063	72,604	285.19%	48.91%
2019	0.006032%	70,695	62,739	112.68%	71.66%
2018	0.005411%	91,320	55,590	164.27%	62.80%
2017	0.004599%	73,918	46,947	157.45%	61.98%
2016	0.005115%	49,850	51,547	96.71%	70.46%
2015	0.003498%	23,788	31,165	76.33%	77.15%
2014	0.000956%	6,066	8,051	75.34%	77.70%

The accompanying required supplementary information notes are an integral part of this schedule.

**CITY OF DEVILS LAKE**

Schedule of Employer's Share of Net Pension Liability and Employer Contributions - Continued  
 For the Year Ended December 31, 2021

**Schedule of Employer Contributions  
 ND Public Employees Retirement System  
 Last 10 Fiscal Years**

	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
<b>City - Main System</b>					
2021	\$ 100,553	\$ 101,737	\$ (1,185)	\$ 1,577,232	6.45%
2020	94,476	95,400	(924)	1,363,504	7.00%
2019	83,931	81,971	1,960	1,152,817	7.11%
2018	75,319	71,949	3,370	1,022,595	7.04%
2017	62,901	63,312	(411)	867,456	7.30%
2016	54,033	49,149	4,884	746,332	6.59%
2015	43,421	41,058	2,363	571,648	7.18%
2014	10,514	10,514	-	147,668	7.12%

	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
<b>Law Enforcement Center</b>					
2021	\$ 77,526	\$ 85,106	\$ (7,580)	\$ 1,134,662	7.50%
2020	89,413	79,718	9,695	989,934	8.05%
2019	63,279	73,005	(9,726)	1,215,556	6.01%
2018	68,079	66,345	1,734	1,078,185	6.15%
2017	65,226	66,627	(1,401)	773,340	8.62%
2016	61,155	61,054	101	760,439	8.03%
2015	51,705	56,615	(4,910)	631,083	8.97%
2014	24,485	24,485	-	308,759	7.93%

	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
<b>Airport - Main System</b>					
2021	\$ 5,460	\$ 5,525	\$ (64)	\$ 85,646	6.45%
2020	5,141	5,191	(50)	72,604	7.15%
2019	4,568	4,461	107	62,739	7.11%
2018	4,094	3,911	183	55,590	7.04%
2017	3,404	3,426	(22)	46,947	7.30%
2016	3,732	3,395	337	51,547	6.59%
2015	2,367	2,238	129	31,165	7.18%
2014	573	573	-	8,051	7.12%

The accompanying required supplementary information notes are an integral part of this schedule.

**CITY OF DEVILS LAKE**

Schedule of Employer's Share of OPEB Liability and Employer Contributions  
For the Year Ended December 31, 2021

**Schedule of Employer's Share of Net OPEB Liability  
ND Public Employees Retirement System  
Last 10 Fiscal Years**

<b>City</b>	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.194639%	\$ 108,253	\$ 2,122,060	5.10%	78.26%
2020	0.192680%	162,082	2,196,495	7.38%	48.91%
2019	0.181871%	146,077	2,029,420	7.20%	71.66%
2018	0.169956%	133,852	1,859,684	7.20%	61.89%
2017	0.145928%	115,431	1,578,707	7.31%	59.78%

<b>Airport</b>	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.010569%	\$ 5,878	\$ 115,231	5.10%	78.26%
2020	0.010486%	8,821	119,539	7.38%	48.91%
2019	0.009887%	7,941	110,323	7.20%	71.66%
2018	0.009198%	7,244	100,647	7.20%	61.89%
2017	0.010079%	7,972	109,036	7.31%	59.78%

**CITY OF DEVILS LAKE**

Schedule of Employer's Share of OPEB Liability and Employer Contributions – Continued  
 For the Year Ended December 31, 2021

**Schedule of Employer Contributions  
 ND Public Employees Retirement System  
 Last 10 Fiscal Years**

<b>City</b>	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2021	\$ 25,518	\$ 26,156	\$ (637)	\$ 2,653,453	0.99%
2020	25,805	25,775	29	2,196,495	1.17%
2019	23,602	23,079	523	2,029,420	1.14%
2018	21,813	20,571	1,243	1,859,684	1.11%
2017	18,352	18,955	(603)	1,578,707	1.20%

<b>Airport</b>	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2021	\$ 1,386	\$ 1,423	\$ (38)	\$ 144,087	0.99%
2020	1,404	1,403	2	119,539	1.17%
2019	1,283	1,255	28	110,323	1.14%
2018	1,181	1,113	67	100,647	1.11%
2017	1,267	1,309	(42)	109,036	1.20%

The accompanying required supplementary information notes are an integral part of this schedule.

## CITY OF DEVILS LAKE

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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### NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### Budgetary Information:

The governing board adopts an annual budget on a basis consistent with GAAP, and state law as outlined in various sections of North Dakota Century Code (NDCC) Chapter 40-40 for the general fund, each special revenue fund and each debt service fund of the municipality. The city is required to present the adopted and final amended revenues and expenditures for each of these funds.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- The governing body of each municipality, annually or before September tenth, shall make an itemized statement known as the preliminary budget statement showing the amounts of money which, in the opinion of the governing body, will be required for the proper maintenance, expansion, or improvement of the municipality during the year (NDCC 40-40-04).
- The preliminary budget must include a detailed breakdown of the estimated revenues and appropriations requested for the ensuing year for the general fund, each special revenue fund, and each debt service fund of the municipality. The revenue and expenditure items for the preceding year and estimates of the revenue and expenditures for the current year must be included for each fund to assist in determining the estimated revenues and appropriation requested for the ensuing year. The budget must also include any transfers in or out and the beginning and ending fund balance for each of the funds. The budget must be prepared on the same basis of accounting used by the municipality for its annual financial reports (NDCC 40-40-05).
- After the governing body has prepared the preliminary budget statement, the auditor of the municipality shall give notice that: the preliminary budget is on file in the office of the auditor and may be examined by anyone upon request; the governing body shall meet no later than October 7<sup>th</sup> at the time and place specified in the notice for the purpose of adopting the final budget and making the annual tax levy; and, the governing shall hold a public session at the time and place designated in the notice of the hearing at which any taxpayer may appear and discuss with the body any item of proposed expenditure or may object to any item or amount (NDCC 40-40-06).
- After the budget hearing, the final budget must be prepared on or before October 7<sup>th</sup> in accordance with provisions outlined in detail in NDCC 40-40-08.
- After completing the final budget on or before October 7<sup>th</sup>, the governing body shall proceed to make the annual tax levy in an amount sufficient to meet the expenses for the ensuing year as determined at the budget meeting (NDCC 40-40-09).
- Immediately after completion of the final budget and adoption of the annual tax levy by the governing body of a municipality in accordance with provisions, and in no case later than October 10<sup>th</sup>, the auditor of the municipality shall send to the county auditor a certified copy of the final budget (NDCC 40-40-10).
- No municipal expenditure may be made nor liability incurred, and no bill may be paid for any purposes in excess of the appropriation made therefor in the final budget. Expenditures made liabilities incurred, or warrants issued in excess of the appropriations are a joint and several liability of the members of the governing body (NDCC 40-40-15).
- At the end of the fiscal year, the balance to credit of each annual appropriation becomes a part of the general unappropriated balance in the municipal treasury, but no special appropriation lapses until the work for which it was made has been completed, the bills paid, and the accounts closed. The governing body of a city may elect, at the end of the fiscal year, to carry over the unencumbered cash balance in the general fund or other budgeted funds and designate the balances for subsequent years (NDCC 40-40-21).

**NOTE 2: SCHEDULE OF EMPLOYER PENSION AND OPEB LIABILITY AND CONTRIBUTIONS**

GASB Statements No. 68 and 75 require ten years of information to be presented in these tables. However, until a full 10-year trend is compiled, information will be presented for those years for which information is available.

**NOTE 3: CHANGES OF BENEFIT TERMS – PENSION AND OPEB****Pension**

The interest rate earned on member contributions decreased from 7.00 percent to 6.50 percent effective January 1, 2021 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020 will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System increased from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019 or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

**OPEB**

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

**NOTE 4: CHANGES OF ASSUMPTIONS – PENSION AND OPEB****Pension**

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

**OPEB**

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

STATE AUDITOR  
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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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### Independent Auditor's Report

Board of City Commissioners  
City of Devils Lake  
Devils Lake, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of City of Devils Lake as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City of Devils Lake's basic financial statements, and have issued our report thereon dated February 29, 2024.

### **Report on Internal Control Over Financial Reporting**

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *schedule of audit findings* as items 2021-001 and 2021-002 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying *schedule of audit findings* as item 2021-003 to be a significant deficiency.

## **CITY OF DEVILS LAKE**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* - Continued

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### **Report on Compliance and Other Matters**

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

### **City of Devils Lake's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Devils Lake's response to the findings identified in our audit and described in the accompanying *schedule of audit findings*. City of Devils Lake's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

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

/S/

Joshua C. Gallion  
State Auditor

Bismarck, North Dakota  
February 29, 2024

## CITY OF DEVILS LAKE

Summary of Auditor's Results

For the Year Ended December 31, 2021

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### Financial Statements

Type of Report Issued:

Governmental Activities

Unmodified

Business-Type Activities

Unmodified

Major Funds

Unmodified

Discretely Presented Component Unit

Unmodified

Aggregate Remaining Fund Information

Unmodified

### Internal control over financial reporting

Material weaknesses identified?

  X   Yes        None Noted

Significant deficiencies identified not considered to be material weaknesses?

  X   Yes        None Noted

Noncompliance material to financial statements noted?

       Yes   X   None Noted

## **CITY OF DEVILS LAKE**

### **Schedule of Audit Findings**

For the Year Ended December 31, 2021

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#### **2021-001    AUDIT ADJUSTMENTS – MATERIAL WEAKNESS**

##### **Condition**

During the audit of the City of Devils Lake, we proposed adjusting entries to the financial statements in accordance with generally accepted accounting principles (GAAP) The adjustments were approved by management and are reflected in the financial statements.

##### **Effect**

There is an increased risk of material misstatement to the City of Devils Lake's financial statements.

##### **Cause**

The City of Devils Lake may not have properly executed their procedures in place to ensure the financial statements are complete and accurate

##### **Criteria**

The City of Devils Lake is responsible for the preparation of its financial statements and related note disclosures to ensure it is reliable, accurate, free of material misstatement, and in accordance with GAAP.

##### **Prior Recommendation**

No.

##### **Recommendation**

We recommend the City of Devils Lake review its procedures for the preparation of the financial statements to ensure the financial statements are complete and accurate in accordance with GAAP.

##### **City of Devils Lake's Response**

Agree. The City experience a lot of turnover in its Finance Dept. in 2022 and the team that closed out FY 2021 was not the same team that executed the December 2021 and January 2022 payables and receivables. The majority of the adjusting entries revolve around the correct communication of accounts payable and accounts receivable at the end of FY 2021. The City will review its procedures for the preparation of financial statements.

**2021-002    AUDIT ADJUSTMENTS – AIRPORT AUTHORITY– MATERIAL WEAKNESS**

**Condition**

During the audit of the Devils Lake Airport Authority, we proposed adjusting entries to the financial statements in accordance with generally accepted accounting principles (GAAP) The adjustments were approved by management and are reflected in the financial statements.

**Effect**

There is an increased risk of material misstatement to the Devils Lake Airport Authority's financial statements.

**Cause**

The Devils Lake Airport Authority may not have properly executed their procedures in place to ensure the financial statements are complete and accurate

**Criteria**

The Devils Lake Airport Authority is responsible for the preparation of its financial statements and related note disclosures to ensure it is reliable, accurate, free of material misstatement, and in accordance with GAAP.

**Prior Recommendation**

No.

**Recommendation**

We recommend the Devils Lake Airport Authority review its procedures for the preparation of the financial statements to ensure the financial statements are complete and accurate in accordance with GAAP.

**Devils Lake Airport Authority's Response**

Agree. The Airport Authority and City experienced a lot of turnover in 2022 and the team that closed out FY 2021 was not the same team that executed the December 2021 and January 2022 payables and receivables. The majority of the adjusting entries revolve around the correct communication of accounts payable and accounts receivable at the end of FY 2021. The Airport Authority and City will review its procedures for the preparation of financial statements.

**2021-003 LACK OF SUPPORTING DOCUMENTATION – SIGNIFICANT DEFICIENCY**

**Condition**

The City of Devils Lake was not able to provide supporting documentation for five expenditures requested totaling \$109,712 during testing of accounts payable.

We were able to perform alternate procedures to verify that the checks were correctly classified or not classified as an accounts payable, which resulted in no adjustments to the financial statements.

**Effect**

The City of Devils Lake may be subject to an increased risk of errors, fraudulent financial reporting, asset misappropriation, and corruption.

**Cause**

The City of Devils Lake may not have properly executed their procedures in place to ensure supporting documentation is maintained for all expenditures.

**Criteria**

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) model defines internal control as a process designed to provide reasonable assurance of the achievement of objectives that involve the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Pertaining to supporting documentation, management is responsible for adequate internal controls surrounding the review process and without supporting documentation, the review process will not be effective.

**Prior Recommendation**

No.

**Recommendation**

We recommend the City of Devils Lake revisit and review their policies and procedures to ensure supporting documentation is maintained for all expenditures.

**City of Devils Lake's Response**

Agree. The City finance team experienced a lot of turnover in 2022 and the team that executed FY 2021 was not the same team that closed out the year's financials. The new team was not able to provide support documentation for five expenditures through the audit process but did independently verify the expenses were correctly classified. There is a likelihood that documentation was kept properly but unable to be retrieved by the new team. The City will revisit and review its policies and procedures to ensure supporting documentation is maintained for all expenses.

STATE AUDITOR  
Joshua C. Gallion



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STATE OF NORTH DAKOTA  
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STATE CAPITOL  
600 E. Boulevard Ave, Dept. 117  
Bismarck, North Dakota, 58505

[ndsao@nd.gov](mailto:ndsao@nd.gov)

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## GOVERNANCE COMMUNICATION

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Board of City Commissioners  
City of Devils Lake  
Devils Lake, North Dakota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of City of Devils Lake, North Dakota, for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under general accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 28, 2023. Professional standards also require that we communicate to you with the following information related to our audit.

### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Devils Lake are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by City of Devils Lake during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements were:

Management's estimate of the useful lives of capital assets is based on past history of each classification of capital assets. We evaluated the key factors and assumptions used to develop the useful lives capital assets in determining that is reasonable in relation to the financial statements taken as a whole.

### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

# CITY OF DEVILS LAKE

## Governance Communication – Continued

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

<u>Governmental Funds</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>		<u>Debit</u>	<u>Credit</u>
	<b>General Fund</b>		<b>Special Revenue Fund</b>			<b>Government Wide</b>	
<u>To Adjust Payable Amounts</u>							
Expenditures	18,036	-	150	-		18,186	-
Accounts Payable	-	18,036	-	150		-	18,186

<u>Governmental Funds</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
	<b>Water Fund</b>		<b>Sewer Fund</b>		<b>Sanitation Fund</b>		<b>Total Enterprise Funds</b>	
<u>To Adjust Payable Amounts</u>								
Expenditures	2,740	-	2,262	-	810	-	5,812	-
Accounts Payable	-	2,740	-	2,262	-	810	-	5,812

The following material misstatements detected as a result of audit procedures were corrected by management.

<u>Governmental Funds</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
	<b>General Fund</b>		<b>Special Revenue Fund</b>		<b>Debt Service Fund</b>		<b>Capital Projects Fund</b>		<b>Government Wide</b>	
<u>To Adjust Payable Amounts</u>										
Salaries Payable	115,502	-	3,453	-	-	-	-	-	118,955	-
Accounts Payable	6,839	-	-	-	-	-	-	-	6,839	-
Expenditures	-	-	1,267	-	-	-	-	-	1,267	-
Accounts Payable	-	-	-	2,186	-	-	-	-	-	2,186
Expenditures	-	122,341	-	-	-	-	-	-	-	122,341
<u>To Adjust Receivable Amounts</u>										
Accounts Receivable	25,783	-	-	-	-	-	-	-	25,783	-
Revenue	23,540	-	-	-	-	-	-	-	23,540	-
Utility Billings Receivable	-	2,243	-	-	-	-	-	-	-	2,243
<u>To Record Retainage Amounts</u>										
Expenditures	-	-	-	-	-	-	22,230	-	22,230	-
Retainage Payable PPA	-	-	-	-	-	-	66,235	-	66,235	-
Beginning Fund Balance	-	-	-	-	-	-	-	66,235	-	66,235
Retainage Payable	-	-	-	-	-	-	-	22,230	-	22,230
<u>To Record Loan Receivable Amounts</u>										
Loan Receivable	-	-	828,691	-	-	-	-	-	828,691	-
Miscellaneous Revenue	-	-	128,029	-	-	-	-	-	128,029	-
Expenditures	-	-	-	50,000	-	-	-	-	-	50,000
Beginning Fund Balance	-	-	-	906,720	-	-	-	-	-	906,720
<u>To Record Economic Loan Payable Amounts</u>										
Beginning Net Position	-	-	-	-	-	-	-	-	283,374	-
Expenditures	-	-	-	-	-	-	-	-	-	63,570
Economic Loan Payable	-	-	-	-	-	-	-	-	-	174,804
<u>To Record Capital Asset Adjustments</u>										
Capital Assets, Net	-	-	-	-	-	-	-	-	454,705	-
Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	104	-
Expenditures	-	-	-	-	-	-	-	-	-	122,109
Capital Contributions	-	-	-	-	-	-	-	-	-	332,700

**CITY OF DEVILS LAKE**  
Governance Communication – Continued

<u>Enterprise Funds</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
	<b>Water Fund</b>		<b>Water Source Replacement Fund</b>		<b>Sewer Fund</b>		<b>Sanitation Fund</b>		<b>Total Enterprise Funds</b>	
<u>To Adjust Payable Amounts</u>										
Salaries Payable	9,350	-	-	-	16,602	-	25,299	-	51,251	-
Accounts Payable	51,315	-	-	-	-	-	948	-	52,263	-
Expenditures	-	-	-	-	-	15,154	-	-	-	15,154
Accounts Payable	-	-	-	-	-	1,448	-	-	-	1,448
Expenditures	-	60,665	-	-	-	-	-	26,247	-	86,912
<u>To Adjust Receivable Amounts</u>										
Utility Billings Receivable	-	-	847	-	-	-	-	-	847	-
Revenue	50,177	-	-	-	8,601	-	22,279	-	81,057	-
Revenue	-	-	-	847	-	-	-	-	-	847
Utility Billings Receivable	-	50,177	-	-	-	8,601	-	22,279	-	81,057
<u>To Record Capital Asset Adjustments</u>										
Capital Assets, Net	33,250	-	-	-	18,857	-	14,143	-	66,250	-
Expenditures	-	33,250	-	-	-	18,857	-	14,143	-	66,250
<u>Airport</u>	<u>Debit</u>	<u>Credit</u>								
<u>To Adjust Payable Amounts</u>										
Payroll Liability	10,181	-								
Expenditures	71,939	-								
Accounts Payable	-	82,120								
<u>To Adjust Receivable Amounts</u>										
Accounts Receivable	8,951	-								
Intergovernmental Receivable	58,038	-								
Revenue	-	66,989								
<u>To Record Capital Asset Adjustments</u>										
Capital Assets, Net	126,583	-								
Expenditures	-	126,583								

## Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 29, 2024.

## Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the *budgetary comparison information, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information* which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restrictions on Use**

This information is intended solely for the use of the board of city commissioners and management of City of Devils Lake, and is not intended to be, and should not be, used for any other purpose. We would be happy to meet with you and any member of your staff to discuss any of the items in this letter in more detail if you so desire.

Thank you and the employees of City of Devils Lake for the courteous and friendly assistance we received during the course of our audit. It is a pleasure for us to be able to serve the City of Devils Lake.

/S/

Joshua C. Gallion  
State Auditor

Bismarck, North Dakota  
February 29, 2024



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

**NORTH DAKOTA STATE AUDITOR'S OFFICE**

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

CITY OF DEVILS LAKE  
COMBINED CASH INVESTMENT  
JANUARY 31, 2024

COMBINED CASH ACCOUNTS

9999-000-11101	BREMER BANK - GENERAL CHECKING	(	554,840.17)
9999-000-11105	XPRESS DEPOSIT ACCOUNT		50,062.48
9999-000-11320	BREMER BK CHK #1000488		4,732,032.56
9999-000-11330	BREMER BANK - JDA		554,840.17
9999-000-11900	CASH CLEARING - UTILITIES	(	337,212.20)
	TOTAL COMBINED CASH		4,444,882.84
9999-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	4,421,812.63)
	TOTAL UNALLOCATED CASH		23,070.21

CASH ALLOCATION RECONCILIATION

1000	ALLOCATION TO GENERAL FUND		366,517.77
2001	ALLOCATION TO HIGHWAY DIST.		23,297.14
2008	ALLOCATION TO CEMETERY		44,814.17
2010	ALLOCATION TO TEMP. EMPLOYEES FUND	(	37.44)
2012	ALLOCATION TO EQUIPMENT RESERVE FUND		3,068.70
2030	ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS		7,276.53
2033	ALLOCATION TO INFRASTRUCTURE		74,748.38
2034	ALLOCATION TO ECONOMIC DEV.	(	233,854.99)
4019	ALLOCATION TO FLOOD PROTECTION DIST. 01-96	(	4,253.28)
4105	ALLOCATION TO FUND 4105		11,904.76
4314	ALLOCATION TO WM 27-22	(	16,111.68)
4315	ALLOCATION TO WM 28-23 & 29-23	(	17,071.20)
4509	ALLOCATION TO STR IMPR 58-15 - 16 & 17 ST SE		504.09
4531	ALLOCATION TO FUND 4531	(	1,566.71)
4533	ALLOCATION TO 17TH ST SE, 16TH ST SE	(	50,076.24)
5005	ALLOCATION TO NON-BONDED DEBT SERVICE		94,592.80
5476	ALLOCATION TO SALES TAX REVENUE BONDS 2010		7,495.90
5481	ALLOCATION TO SALES TAX BOND 2015B		16,145.01
5484	ALLOCATION TO SALES TAX REVENUE BOND 2017		6,919.29
5485	ALLOCATION TO REF IMPR BOND SERIES 2017		7,930.04
5486	ALLOCATION TO DEFINITIVE IMPR WARRANT 2019		20,853.78
5488	ALLOCATION TO SALES TAX REVENUE BOND 2019		2,306.43
5489	ALLOCATION TO REF IMP BOND 2020A		28,098.75
5492	ALLOCATION TO FUND 5492		25,396.32
5493	ALLOCATION TO REF IMP BOND 2022A		31,221.78
6001	ALLOCATION TO WATER FUND	(	29,988.05)
6002	ALLOCATION TO SEWER FUND	(	28,880.85)
6003	ALLOCATION TO SANITATION FUND	(	111,813.84)
6006	ALLOCATION TO WATER SOURCE REPLACEMENT		1,882.17
8002	ALLOCATION TO LIBRARY		149,177.06
8006	ALLOCATION TO PARKING AUTHORITY		8,296.43
8010	ALLOCATION TO JOB DEVELOPMENT AUTHORITY		28,330.76
8013	ALLOCATION TO LAKE REGION GROWTH		85.00
8015	ALLOCATION TO AIRPORT HANGAR		1,000.00
9000	ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT		211,178.78
9039	ALLOCATION TO FUND 9039		2,655.10
9043	ALLOCATION TO CARES GRANT		2,817,400.95
9044	ALLOCATION TO FUND 9044		922,369.02

CITY OF DEVILS LAKE  
COMBINED CASH INVESTMENT  
JANUARY 31, 2024

TOTAL ALLOCATIONS TO OTHER FUNDS	4,421,812.63
ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000	( 4,421,812.63)
ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

GENERAL FUND

ASSETS

CATEGORY 11

1000-000-11000	CASH IN COMBINED FUND	366,517.77	
TOTAL CATEGORY 11			366,517.77

CATEGORY 12

1000-000-12040	ACCTS. REC. (SPEC/OTHER)	100.00	
1000-000-12090	UB AR CLEARING ACCOUNT	228.18	
TOTAL CATEGORY 12			328.18
TOTAL ASSETS			366,845.95

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

1000-000-21210	ACCOUNTS PAYABLE	2,868.25	
TOTAL CATEGORY 21			2,868.25

CATEGORY 22

1000-000-22220	STATE W/H TAXES PAYABLE	1,922.15	
1000-000-22300	ND PERS	38,515.28	
1000-000-22321	ROTH RETIREMENT CONTRIBUTIONS	300.00	
1000-000-22370	MED. & DEP. CARE FLEX PAY.	1,691.10	
1000-000-22390	UNUM INS. PAYABLE	311.79	
1000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 526.19)	
1000-000-22440	HEALTH PREMIUMS PAYABLE	59,176.15	
1000-000-22460	DUES FOR FATERNAL ORDER OF POL	( 922.12)	
TOTAL CATEGORY 22			100,468.16
TOTAL LIABILITIES			103,336.41

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD		282,643.92	
BALANCE - JANUARY 31, 2024		282,643.92	
TOTAL FUND EQUITY			282,643.92

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

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385,980.33

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CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
1000-000-31100	GENERAL PROPERTY TAXES	785,747.45	785,747.45	1,520,989.30	735,241.85	51.7
1000-000-31410	SALES AND USE TAX (1.5%)	96,293.47	96,293.47	1,745,985.00	1,649,691.53	5.5
	TOTAL TAXES	882,040.92	882,040.92	3,266,974.30	2,384,933.38	27.0
	<u>LICENSES &amp; PERMITS</u>					
1000-000-32110	BEER & LIQUOR LICENSES	.00	.00	50,000.00	50,000.00	.0
1000-000-32210	ANIMAL LICENSE & IMPOUND	275.00	275.00	2,000.00	1,725.00	13.8
1000-000-32230	BUILDING PERMITS	6,653.19	6,653.19	16,500.00	9,846.81	40.3
1000-000-32240	BUILDING PERMITS - EXTRA-TERR.	248.40	248.40	4,000.00	3,751.60	6.2
1000-000-32260	GAMES OF CHANCE PERMITS	120.00	120.00	2,000.00	1,880.00	6.0
1000-000-32290	MISCELLANEOUS PERMITS	25.00	25.00	2,000.00	1,975.00	1.3
	TOTAL LICENSES & PERMITS	7,321.59	7,321.59	76,500.00	69,178.41	9.6
	<u>INTERGOVT. REVENUE</u>					
1000-000-33520	STATE CIGARETTE TAX	.00	.00	15,000.00	15,000.00	.0
1000-000-33550	STATE GAMING TAX	.00	.00	5,000.00	5,000.00	.0
1000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	29,088.00	29,088.00	.0
1000-000-33630	STATE AID DISTRIBUTION	34,912.49	34,912.49	462,500.00	427,587.51	7.6
1000-000-33810	COUNTY-20% ROAD & BRIDGE	7,267.88	7,267.88	12,000.00	4,732.12	60.6
	TOTAL INTERGOVT. REVENUE	42,180.37	42,180.37	523,588.00	481,407.63	8.1
	<u>CHARGES &amp; SERVICES</u>					
1000-000-34120	GAS INSPECTION FEES	175.50	175.50	850.00	674.50	20.7
1000-000-34310	STREET MAINT., IMPOUND	295.00	295.00	25,000.00	24,705.00	1.2
1000-000-34360	CREDIT CARD CONVENIENCE FEE	348.00	348.00	5,000.00	4,652.00	7.0
1000-000-34370	STREET LIGHT UTILITY	.00	.00	125,000.00	125,000.00	.0
1000-000-34380	MOSQUITO CONTROL	.00	.00	60,000.00	60,000.00	.0
1000-000-34610	CABLE TV FRANCHISE - MIDCONTIN	2,864.07	2,864.07	35,000.00	32,135.93	8.2
1000-000-34620	CABLE TV FRANCHISE - NDTCT	1,587.32	1,587.32	15,000.00	13,412.68	10.6
	TOTAL CHARGES & SERVICES	5,269.89	5,269.89	265,850.00	260,580.11	2.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES &amp; FORFEITS</u>						
1000-000-35110	MUNICIPAL JUDGE FINES	12,054.17	12,054.17	125,000.00	112,945.83	9.6
1000-000-35120	POLICE - PARKING TICKETS	355.00	355.00	1,500.00	1,145.00	23.7
1000-000-35130	DOMESTIC VIOLENCE CASES	210.00	210.00	2,000.00	1,790.00	10.5
1000-000-35140	MUNICIPAL JUDGE - COSTS	1,180.00	1,180.00	25,000.00	23,820.00	4.7
	TOTAL FINES & FORFEITS	13,799.17	13,799.17	153,500.00	139,700.83	9.0
<u>MISC. REVENUES</u>						
1000-000-36070	DONATIONS	.00	.00	1,500.00	1,500.00	.0
1000-000-36100	INTEREST EARNINGS	20,931.96	20,931.96	350,000.00	329,068.04	6.0
1000-000-36110	GRANTS	.00	.00	74,935.00	74,935.00	.0
1000-000-36120	POLICE FEES	396.00	396.00	2,000.00	1,604.00	19.8
1000-000-36200	RENTAL/LEASE EQUIP. OR LAND	485.00	485.00	10,000.00	9,515.00	4.9
1000-000-36250	DLPSD POLICE OFFICER REIMB.	2,174.27	2,174.27	77,850.00	75,675.73	2.8
1000-000-36400	SALE OF ASSETS	.00	.00	10,000.00	10,000.00	.0
1000-000-36410	INSURANCE COLLECTIONS	164.64	164.64	.00	( 164.64)	.0
1000-000-36820	HOUSING AUTH. CONTRIBUTION	.00	.00	20,000.00	20,000.00	.0
1000-000-36900	MISCELLANEOUS REVENUE	2,247.20	2,247.20	50,000.00	47,752.80	4.5
1000-000-36950	LOAN REPAYMENTS - PRINCIPAL	.00	.00	80,849.00	80,849.00	.0
1000-000-36960	LOAN REPAYMENTS - INTEREST	643.37	643.37	37,193.00	36,549.63	1.7
	TOTAL MISC. REVENUES	27,042.44	27,042.44	714,327.00	687,284.56	3.8
	TOTAL NON-DEPARTMENTAL REVENUES	977,654.38	977,654.38	5,000,739.30	4,023,084.92	19.6
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-000-41500	CONTRACT LABOR EXPENSE	5,435.00	5,435.00	40,000.00	34,565.00	13.6
1000-000-41600	CONTRACT LABOR/HR MGR	1,000.00	1,000.00	12,000.00	11,000.00	8.3
	TOTAL WORKFORCE LABOR	6,435.00	6,435.00	52,000.00	45,565.00	12.4
<u>PAYROLL EXPENSES</u>						
1000-000-42400	WORKERS COMP. EXPENSE	.00	.00	10,000.00	10,000.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	10,000.00	10,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER EXPENSES</u>					
1000-000-43110 AUDIT FEES	.00	.00	20,000.00	20,000.00	.0
1000-000-43130 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
1000-000-43200 VICTIM/WITNESS FEES	.00	.00	100.00	100.00	.0
1000-000-43210 FIRE AND TORNADO	.00	.00	4,000.00	4,000.00	.0
1000-000-43220 LIAB/EQ/VEH INSURANCE	.00	.00	90,000.00	90,000.00	.0
1000-000-43250 CREDIT CARD EXPENSE	1,614.64	1,614.64	5,000.00	3,385.36	32.3
1000-000-43320 COMPUTER EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
1000-000-43330 MAINT./LEASE ON EQ./SOFTWARE	1,464.00	1,464.00	55,000.00	53,536.00	2.7
1000-000-43600 PUBLISHING/PRINTING/ADVERTISIN	1,467.55	1,467.55	27,000.00	25,532.45	5.4
1000-000-43910 STREET LIGHTING ELECTRICITY	11,775.51	11,775.51	115,000.00	103,224.49	10.2
1000-000-43990 MOSQUITO CONTROL EXPENSE	.00	.00	60,000.00	60,000.00	.0
1000-000-44900 MISCELLANEOUS EXPENSE	1,156.13	1,156.13	15,000.00	13,843.87	7.7
1000-000-44940 MAYORS CMTE. HANDICAPPED EXPEN	54.00	54.00	23,205.00	23,151.00	.2
1000-000-55070 DL ANGLERS	.00	.00	10,000.00	10,000.00	.0
1000-000-55160 RSVP FINANCIAL SUPPORT	.00	.00	5,700.00	5,700.00	.0
1000-000-55170 LR HERITAGE CENTER FINANCIAL S	9,639.50	9,639.50	38,557.50	28,918.00	25.0
1000-000-55180 LR COMMUNITY SHELTER FINANCIAL	.00	.00	10,000.00	10,000.00	.0
1000-000-55190 LR TRAINING CENTER	.00	.00	10,000.00	10,000.00	.0
1000-000-56200 LAW ENF CTR RENT	4,999.57	4,999.57	59,995.00	54,995.43	8.3
1000-000-56210 LAW ENF CTR FINANCIAL SUPPORT	101,188.50	101,188.50	416,800.00	315,611.50	24.3
1000-000-56220 LAW ENF CTR BOARD	5,520.88	5,520.88	152,000.00	146,479.12	3.6
1000-000-56400 SAAF SUPPORT	.00	.00	5,000.00	5,000.00	.0
1000-000-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	26,000.00	26,000.00	.0
1000-000-57300 SERVICE CHARGES	8,201.13	8,201.13	5,000.00	( 3,201.13)	164.0
1000-000-58310 SIGNALS & STR. LIGHTING EXP.	1,045.80	1,045.80	20,000.00	18,954.20	5.2
TOTAL OTHER EXPENSES	1,045.80	1,045.80	20,000.00	18,954.20	5.2
TOTAL NON-DEPARTMENTAL EXPENDITURES	154,562.21	154,562.21	1,253,357.50	1,098,795.29	12.3
NET NON-DEPARTMENTAL REV/EXP	( 154,562.21)	( 154,562.21)	( 1,253,357.50)	( 1,098,795.29)	( 12.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY COMMISSION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-110-41100	PERMANENT SALARIES	4,152.44	4,152.44	59,019.19	54,866.75	7.0
	TOTAL WORKFORCE LABOR	4,152.44	4,152.44	59,019.19	54,866.75	7.0
	<u>PAYROLL EXPENSES</u>					
1000-110-42200	FICA EXPENSE	257.45	257.45	3,659.00	3,401.55	7.0
1000-110-42350	MEDICARE	60.22	60.22	856.00	795.78	7.0
	TOTAL PAYROLL EXPENSES	317.67	317.67	4,515.00	4,197.33	7.0
	<u>OTHER EXPENSES</u>					
1000-110-43400	EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00	.0
1000-110-43560	TELEPHONE	.00	.00	750.00	750.00	.0
1000-110-43710	LEAGUE OF CITIES	.00	.00	4,500.00	4,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY COMMISSION EXPENDITURES	4,470.11	4,470.11	70,784.19	66,314.08	6.3
	NET CITY COMMISSION REV/EXP	( 4,470.11)	( 4,470.11)	( 70,784.19)	( 66,314.08)	( 6.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MUNICIPAL JUDGE</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-120-41100	PERMANENT SALARIES	8,302.83	8,302.83	112,955.00	104,652.17	7.4
1000-120-41300	OVERTIME SALARIES	.00	.00	500.00	500.00	.0
	TOTAL WORKFORCE LABOR	8,302.83	8,302.83	113,455.00	105,152.17	7.3
	<u>PAYROLL EXPENSES</u>					
1000-120-42100	HEALTH INS. PREMIUMS (BCBS)	1,315.68	1,315.68	11,280.00	9,964.32	11.7
1000-120-42200	FICA EXPENSE	509.53	509.53	7,034.00	6,524.47	7.2
1000-120-42250	CITY SHARE NDPERS	390.41	390.41	.00	( 390.41)	.0
1000-120-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,260.00	5,260.00	.0
1000-120-42350	MEDICARE	119.16	119.16	1,645.00	1,525.84	7.2
	TOTAL PAYROLL EXPENSES	2,334.78	2,334.78	25,219.00	22,884.22	9.3
	<u>OTHER EXPENSES</u>					
1000-120-43120	LEGAL FEES	100.00	100.00	5,000.00	4,900.00	2.0
1000-120-43330	MAINT./LEASE ON EQ./SOFTWARE	81.00	81.00	.00	( 81.00)	.0
1000-120-43400	EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
1000-120-43560	TELEPHONE	21.75	21.75	1,000.00	978.25	2.2
1000-120-44100	OFFICE SUP. & POSTAGE	.00	.00	3,000.00	3,000.00	.0
1000-120-44200	OPERATION & MAINT. EXPENSE	.00	.00	600.00	600.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL MUNICIPAL JUDGE EXPENDITURES	10,840.36	10,840.36	149,774.00	138,933.64	7.2
	NET MUNICIPAL JUDGE REV/EXP	( 10,840.36)	( 10,840.36)	( 149,774.00)	( 138,933.64)	( 7.2)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>AUDITING DEPARTMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-141-41100	PERMANENT SALARIES	22,222.01	22,222.01	298,492.00	276,269.99	7.4
1000-141-41110	ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00	.0
	TOTAL WORKFORCE LABOR	22,222.01	22,222.01	300,292.00	278,069.99	7.4
	<u>PAYROLL EXPENSES</u>					
1000-141-42100	HEALTH INS. PREMIUMS (BCBS)	11,040.97	11,040.97	83,170.00	72,129.03	13.3
1000-141-42200	FICA EXPENSE	1,621.79	1,621.79	18,507.00	16,885.21	8.8
1000-141-42250	CITY SHARE NDPERS	1,920.44	1,920.44	.00	( 1,920.44)	.0
1000-141-42300	CITY SHARE DEFERRED COMP.	475.23	475.23	30,058.00	29,582.77	1.6
1000-141-42350	MEDICARE	379.30	379.30	4,328.00	3,948.70	8.8
	TOTAL PAYROLL EXPENSES	15,437.73	15,437.73	136,063.00	120,625.27	11.4
	<u>OTHER EXPENSES</u>					
1000-141-43400	EDUCATION & TRAINING	.00	.00	3,000.00	3,000.00	.0
1000-141-43560	TELEPHONE	.00	.00	300.00	300.00	.0
1000-141-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	800.00	800.00	.0
1000-141-44100	OFFICE SUP. & POSTAGE	20.98	20.98	750.00	729.02	2.8
1000-141-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-141-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
1000-141-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
	TOTAL AUDITING DEPARTMENT EXPENDITURES	37,680.72	37,680.72	443,105.00	405,424.28	8.5
	NET AUDITING DEPARTMENT REV/EXP	( 37,680.72)	( 37,680.72)	( 443,105.00)	( 405,424.28)	( 8.5)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY ATTORNEY</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-143-41100	PERMANENT SALARIES	8,333.33	8,333.33	100,000.00	91,666.67	8.3
	TOTAL WORKFORCE LABOR	8,333.33	8,333.33	100,000.00	91,666.67	8.3
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY ATTORNEY EXPENDITURES	8,333.33	8,333.33	100,000.00	91,666.67	8.3
	NET CITY ATTORNEY REV/EXP	( 8,333.33)	( 8,333.33)	( 100,000.00)	( 91,666.67)	( 8.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ASSESSING DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-144-41100	PERMANENT SALARIES	11,568.40	11,568.40	154,886.00	143,317.60	7.5
1000-144-41700	CONTRACT LABOR/ASSESSOR	.00	.00	25,000.00	25,000.00	.0
	TOTAL WORKFORCE LABOR	11,568.40	11,568.40	179,886.00	168,317.60	6.4
<u>PAYROLL EXPENSES</u>						
1000-144-42100	HEALTH INS. PREMIUMS (BCBS)	6,003.53	6,003.53	40,931.00	34,927.47	14.7
1000-144-42200	FICA EXPENSE	669.76	669.76	9,603.00	8,933.24	7.0
1000-144-42250	CITY SHARE NDPERS	1,270.05	1,270.05	15,597.02	14,326.97	8.1
1000-144-42350	MEDICARE	156.64	156.64	2,246.00	2,089.36	7.0
	TOTAL PAYROLL EXPENSES	8,099.98	8,099.98	68,377.02	60,277.04	11.9
<u>OTHER EXPENSES</u>						
1000-144-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	5,600.00	5,600.00	.0
1000-144-43400	EDUCATION & TRAINING	.00	.00	5,000.00	5,000.00	.0
1000-144-43560	TELEPHONE	.00	.00	300.00	300.00	.0
1000-144-44200	OPERATION & MAINT. EXPENSE	69.95	69.95	1,500.00	1,430.05	4.7
1000-144-44900	MISCELLANEOUS EXPENSE	.00	.00	2,000.00	2,000.00	.0
1000-144-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	2,000.00	2,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	2,000.00	2,000.00	.0
	TOTAL ASSESSING DEPARTMENT EXPENDITURES	19,738.33	19,738.33	264,663.02	244,924.69	7.5
	NET ASSESSING DEPARTMENT REV/EXP	( 19,738.33)	( 19,738.33)	( 264,663.02)	( 244,924.69)	( 7.5)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ENGINEERING DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-146-41100	PERMANENT SALARIES	24,177.42	24,177.42	315,714.00	291,536.58	7.7
1000-146-41110	ADDITIVE TO SALARY	150.00	150.00	1,800.00	1,650.00	8.3
	TOTAL WORKFORCE LABOR	24,327.42	24,327.42	317,514.00	293,186.58	7.7
<u>PAYROLL EXPENSES</u>						
1000-146-42100	HEALTH INS. PREMIUMS (BCBS)	8,060.35	8,060.35	43,680.00	35,619.65	18.5
1000-146-42200	FICA EXPENSE	1,862.89	1,862.89	19,574.00	17,711.11	9.5
1000-146-42250	CITY SHARE NDPERS	2,268.70	2,268.70	31,792.40	29,523.70	7.1
1000-146-42300	CITY SHARE DEFERRED COMP.	534.02	534.02	.00	( 534.02)	.0
1000-146-42350	MEDICARE	435.71	435.71	4,578.00	4,142.29	9.5
	TOTAL PAYROLL EXPENSES	13,161.67	13,161.67	99,624.40	86,462.73	13.2
<u>OTHER EXPENSES</u>						
1000-146-43400	EDUCATION & TRAINING	77.00	77.00	2,200.00	2,123.00	3.5
1000-146-43560	TELEPHONE	45.92	45.92	1,000.00	954.08	4.6
1000-146-44200	OPERATION & MAINT. EXPENSE	87.29	87.29	6,000.00	5,912.71	1.5
1000-146-44900	MISCELLANEOUS EXPENSE	3.00	3.00	300.00	297.00	1.0
1000-146-56500	EQUIPMENT (\$500 OR OVER)	5,324.10	5,324.10	4,500.00	( 824.10)	118.3
	TOTAL OTHER EXPENSES	5,324.10	5,324.10	4,500.00	( 824.10)	118.3
	TOTAL ENGINEERING DEPARTMENT EXPENDITURES	43,026.40	43,026.40	431,138.40	388,112.00	10.0
	NET ENGINEERING DEPARTMENT REV/EXP	( 43,026.40)	( 43,026.40)	( 431,138.40)	( 388,112.00)	( 10.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY HALL</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-161-41500	CONTRACT LABOR EXPENSE	1,266.90	1,266.90	7,800.00	6,533.10	16.2
	TOTAL WORKFORCE LABOR	1,266.90	1,266.90	7,800.00	6,533.10	16.2
	<u>OTHER EXPENSES</u>					
1000-161-43510	ELECTRICITY	779.17	779.17	10,000.00	9,220.83	7.8
1000-161-43560	TELEPHONE	446.51	446.51	7,000.00	6,553.49	6.4
1000-161-43570	HEAT	257.81	257.81	2,000.00	1,742.19	12.9
1000-161-44100	OFFICE SUP. & POSTAGE	310.29	310.29	2,000.00	1,689.71	15.5
1000-161-44200	OPERATION & MAINT. EXPENSE	110.30	110.30	5,000.00	4,889.70	2.2
1000-161-44210	JANITORIAL SUPPLIES EXPENSE	452.82	452.82	6,500.00	6,047.18	7.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY HALL EXPENDITURES	3,623.80	3,623.80	40,300.00	36,676.20	9.0
	NET CITY HALL REV/EXP	( 3,623.80)	( 3,623.80)	( 40,300.00)	( 36,676.20)	( 9.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-210-41100	PERMANENT SALARIES	.00	.00	1,144,951.27	1,144,951.27	.0
1000-210-41110	ADDITIVE TO SALARY	.00	.00	1,200.00	1,200.00	.0
1000-210-41200	TEMP./PART TIME SALARIES	.00	.00	15,000.00	15,000.00	.0
1000-210-41300	OVERTIME SALARIES	.00	.00	25,000.00	25,000.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	1,186,151.27	1,186,151.27	.0
<u>PAYROLL EXPENSES</u>						
1000-210-42100	HEALTH INS. PREMIUMS (BCBS)	28,343.52	28,343.52	363,416.00	335,072.48	7.8
1000-210-42110	ANNUAL PHYSICALS	.00	.00	8,000.00	8,000.00	.0
1000-210-42200	FICA EXPENSE	.00	.00	101,811.00	101,811.00	.0
1000-210-42250	CITY SHARE NDPERS	.00	.00	165,016.92	165,016.92	.0
1000-210-42350	MEDICARE	.00	.00	23,811.00	23,811.00	.0
	TOTAL PAYROLL EXPENSES	28,343.52	28,343.52	662,054.92	633,711.40	4.3
<u>OTHER EXPENSES</u>						
1000-210-43320	COMPUTER EQUIPMENT	12,110.93	12,110.93	20,000.00	7,889.07	60.6
1000-210-43380	PROMOTION EVENTS	.00	.00	1,000.00	1,000.00	.0
1000-210-43400	EDUCATION & TRAINING	3,480.75	3,480.75	22,000.00	18,519.25	15.8
1000-210-43410	IN-STATE TRAVEL	.00	.00	7,000.00	7,000.00	.0
1000-210-43430	LICENSING	.00	.00	750.00	750.00	.0
1000-210-43560	TELEPHONE	1,599.59	1,599.59	18,000.00	16,400.41	8.9
1000-210-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	2,000.00	2,000.00	.0
1000-210-43700	MEMBERSHIPS & DUES	.00	.00	1,700.00	1,700.00	.0
1000-210-44100	OFFICE SUP. & POSTAGE	563.51	563.51	8,000.00	7,436.49	7.0
1000-210-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	1,200.00	1,200.00	.0
1000-210-44220	CLOTHING & UNIFORMS	755.60	755.60	20,000.00	19,244.40	3.8
1000-210-44240	GAS, OIL, GREASE, ETC.	2,683.87	2,683.87	40,000.00	37,316.13	6.7
1000-210-44260	EQUIPMENT MAINTENANCE	2,702.98	2,702.98	40,000.00	37,297.02	6.8
1000-210-44280	TOOLS & EQUIP. EXPENSE	257.71	257.71	10,000.00	9,742.29	2.6
1000-210-44580	AMMUNITION	.00	.00	6,000.00	6,000.00	.0
1000-210-44900	MISCELLANEOUS EXPENSE	333.20	333.20	5,000.00	4,666.80	6.7
1000-210-56500	EQUIPMENT (\$500 OR OVER)	3,234.06	3,234.06	76,000.00	72,765.94	4.3
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL POLICE DEPARTMENT EXPENDITURES	56,065.72	56,065.72	2,126,856.19	2,070,790.47	2.6
	NET POLICE DEPARTMENT REV/EXP	( 56,065.72)	( 56,065.72)	( 2,126,856.19)	( 2,070,790.47)	( 2.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FIRE DEPARTMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-220-41100	PERMANENT SALARIES	33,637.00	33,637.00	420,762.00	387,125.00	8.0
1000-220-41110	ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00	.0
1000-220-41200	TEMP./PART TIME SALARIES	2,151.00	2,151.00	5,000.00	2,849.00	43.0
1000-220-41300	OVERTIME SALARIES	1,731.97	1,731.97	.00	( 1,731.97)	.0
	TOTAL WORKFORCE LABOR	37,519.97	37,519.97	427,562.00	390,042.03	8.8
	<u>PAYROLL EXPENSES</u>					
1000-220-42100	HEALTH INS. PREMIUMS (BCBS)	18,000.81	18,000.81	103,254.00	85,253.19	17.4
1000-220-42110	ANNUAL PHYSICALS	.00	.00	2,000.00	2,000.00	.0
1000-220-42200	FICA EXPENSE	2,232.69	2,232.69	26,397.00	24,164.31	8.5
1000-220-42250	CITY SHARE NDPERS	3,731.89	3,731.89	42,370.73	38,638.84	8.8
1000-220-42350	MEDICARE	522.15	522.15	6,174.00	5,651.85	8.5
	TOTAL PAYROLL EXPENSES	24,487.54	24,487.54	180,195.73	155,708.19	13.6
	<u>OTHER EXPENSES</u>					
1000-220-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-220-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	14,000.00	14,000.00	.0
1000-220-43400	EDUCATION & TRAINING	700.00	700.00	15,750.00	15,050.00	4.4
1000-220-43510	ELECTRICITY	1,289.45	1,289.45	14,000.00	12,710.55	9.2
1000-220-43560	TELEPHONE	313.88	313.88	8,100.00	7,786.12	3.9
1000-220-43570	HEAT	299.50	299.50	3,500.00	3,200.50	8.6
1000-220-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-220-43700	MEMBERSHIPS & DUES	.00	.00	1,750.00	1,750.00	.0
1000-220-43790	LR UAS TEAM	.00	.00	7,500.00	7,500.00	.0
1000-220-44030	TRAINING TOWER EXPENSE	62.37	62.37	2,500.00	2,437.63	2.5
1000-220-44100	OFFICE SUP. & POSTAGE	28.03	28.03	600.00	571.97	4.7
1000-220-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	500.00	500.00	.0
1000-220-44210	JANITORIAL SUPPLIES EXPENSE	448.25	448.25	2,000.00	1,551.75	22.4
1000-220-44220	CLOTHING & UNIFORMS	576.85	576.85	2,000.00	1,423.15	28.8
1000-220-44240	GAS, OIL, GREASE, ETC.	374.84	374.84	6,500.00	6,125.16	5.8
1000-220-44260	EQUIPMENT MAINTENANCE	2,191.97	2,191.97	15,000.00	12,808.03	14.6
1000-220-44280	TOOLS & EQUIP. EXPENSE	68.85	68.85	8,000.00	7,931.15	.9
1000-220-44300	BUILDING MAINT. EXPENSE	2,698.69	2,698.69	10,000.00	7,301.31	27.0
1000-220-44900	MISCELLANEOUS EXPENSE	27.38	27.38	2,000.00	1,972.62	1.4
1000-220-44910	VOLUNTEER CLOTHING EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-220-44920	VOLUNTEER SERVICES	4,025.00	4,025.00	12,000.00	7,975.00	33.5
1000-220-56450	SAFETY EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
1000-220-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	140,000.00	140,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT EXPENDITURES	75,112.57	75,112.57	882,957.73	807,845.16	8.5
NET FIRE DEPARTMENT REV/EXP	( 75,112.57)	( 75,112.57)	( 882,957.73)	( 807,845.16)	( 8.5)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PUBLIC BUILDINGS</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-222-43210	FIRE AND TORNADO	.00	.00	1,400.00	1,400.00	.0
1000-222-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-222-44320	MEMORIAL DAY CARE MAINT.	5,108.70	5,108.70	5,000.00	( 108.70)	102.2
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL PUBLIC BUILDINGS EXPENDITURES	5,108.70	5,108.70	6,800.00	1,691.30	75.1
	NET PUBLIC BUILDINGS REV/EXP	( 5,108.70)	( 5,108.70)	( 6,800.00)	( 1,691.30)	( 75.1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ADVERTISING</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-225-43720	CITY COMMISSION PROMOTION	.00	.00	5,000.00	5,000.00	.0
1000-225-43730	FIREWORK DISPLAY	.00	.00	23,000.00	23,000.00	.0
1000-225-43780	RODEO SPONSORSHIP	.00	.00	15,000.00	15,000.00	.0
1000-225-43785	SAAF SUPPORT	.00	.00	2,500.00	2,500.00	.0
1000-225-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	500.00	500.00	.0
	TOTAL ADVERTISING EXPENDITURES	.00	.00	46,000.00	46,000.00	.0
	NET ADVERTISING REV/EXP	.00	.00	( 46,000.00)	( 46,000.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WEED CONTROL</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-231-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
1000-231-43510	ELECTRICITY	37.69	37.69	300.00	262.31	12.6
1000-231-43570	HEAT	92.80	92.80	800.00	707.20	11.6
1000-231-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	350.00	350.00	.0
1000-231-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	3,000.00	3,000.00	.0
1000-231-44240	GAS, OIL, GREASE, ETC.	.00	.00	1,000.00	1,000.00	.0
1000-231-44260	EQUIPMENT MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
1000-231-44280	TOOLS & EQUIP. EXPENSE	.00	.00	750.00	750.00	.0
1000-231-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-231-56450	SAFETY EQUIPMENT	.00	.00	750.00	750.00	.0
	TOTAL OTHER EXPENSES	.00	.00	750.00	750.00	.0
	TOTAL WEED CONTROL EXPENDITURES	130.49	130.49	11,450.00	11,319.51	1.1
	NET WEED CONTROL REV/EXP	( 130.49)	( 130.49)	( 11,450.00)	( 11,319.51)	( 1.1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PLANNING</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-284-41500	CONTRACT LABOR EXPENSE	3,436.00	3,436.00	7,500.00	4,064.00	45.8
	TOTAL WORKFORCE LABOR	3,436.00	3,436.00	7,500.00	4,064.00	45.8
	<u>OTHER EXPENSES</u>					
1000-284-43600	PUBLISHING/PRINTING/ADVERTISIN	11.62	11.62	250.00	238.38	4.7
1000-284-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
1000-284-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-284-55020	MAPPING EXPENSE	2,745.00	2,745.00	5,000.00	2,255.00	54.9
1000-284-55090	RENAISSANCE ZONE PROJECT	.00	.00	500.00	500.00	.0
	TOTAL OTHER EXPENSES	2,745.00	2,745.00	5,500.00	2,755.00	49.9
	TOTAL PLANNING EXPENDITURES	6,192.62	6,192.62	13,800.00	7,607.38	44.9
	NET PLANNING REV/EXP	( 6,192.62)	( 6,192.62)	( 13,800.00)	( 7,607.38)	( 44.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SHADE TREE</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-287-41110	ADDITIVE TO SALARY	.00	.00	500.00	500.00	.0
1000-287-41200	TEMP./PART TIME SALARIES	.00	.00	7,500.00	7,500.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	8,000.00	8,000.00	.0
	<u>PAYROLL EXPENSES</u>					
1000-287-42200	FICA EXPENSE	.00	.00	465.00	465.00	.0
1000-287-42350	MEDICARE	.00	.00	109.00	109.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	574.00	574.00	.0
	<u>OTHER EXPENSES</u>					
1000-287-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-287-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
1000-287-44240	GAS, OIL, GREASE, ETC.	.00	.00	200.00	200.00	.0
1000-287-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
1000-287-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
1000-287-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-287-56600	PAYMENTS TO CONTRACTORS	.00	.00	35,000.00	35,000.00	.0
1000-287-56800	TREES PURCHASED	.00	.00	7,000.00	7,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	42,000.00	42,000.00	.0
	TOTAL SHADE TREE EXPENDITURES	.00	.00	53,324.00	53,324.00	.0
	NET SHADE TREE REV/EXP	.00	.00	( 53,324.00)	( 53,324.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-310-41100	PERMANENT SALARIES	26,810.55	26,810.55	364,068.00	337,257.45	7.4
1000-310-41300	OVERTIME SALARIES	3,086.05	3,086.05	5,000.00	1,913.95	61.7
	TOTAL WORKFORCE LABOR	29,896.60	29,896.60	369,068.00	339,171.40	8.1
<u>PAYROLL EXPENSES</u>						
1000-310-42100	HEALTH INS. PREMIUMS (BCBS)	18,092.75	18,092.75	95,621.00	77,528.25	18.9
1000-310-42200	FICA EXPENSE	2,088.18	2,088.18	22,882.00	20,793.82	9.1
1000-310-42250	CITY SHARE NDPERS	1,695.03	1,695.03	36,661.65	34,966.62	4.6
1000-310-42300	CITY SHARE DEFERRED COMP.	1,163.40	1,163.40	.00	( 1,163.40)	.0
1000-310-42350	MEDICARE	488.36	488.36	5,351.00	4,862.64	9.1
	TOTAL PAYROLL EXPENSES	23,527.72	23,527.72	160,515.65	136,987.93	14.7
<u>OTHER EXPENSES</u>						
1000-310-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-310-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
1000-310-43510	ELECTRICITY	183.14	183.14	3,100.00	2,916.86	5.9
1000-310-43560	TELEPHONE	192.94	192.94	2,500.00	2,307.06	7.7
1000-310-43570	HEAT	273.03	273.03	2,500.00	2,226.97	10.9
1000-310-43600	PUBLISHING/PRINTING/ADVERTISIN	688.06	688.06	3,000.00	2,311.94	22.9
1000-310-44100	OFFICE SUP. & POSTAGE	.00	.00	350.00	350.00	.0
1000-310-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	500.00	500.00	.0
1000-310-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	400.00	400.00	.0
1000-310-44220	CLOTHING & UNIFORMS	533.67	533.67	1,500.00	966.33	35.6
1000-310-44240	GAS, OIL, GREASE, ETC.	4,533.90	4,533.90	58,000.00	53,466.10	7.8
1000-310-44280	TOOLS & EQUIP. EXPENSE	1,539.73	1,539.73	7,500.00	5,960.27	20.5
1000-310-44281	SHOP SUPPLIES	.00	.00	3,000.00	3,000.00	.0
1000-310-44300	BUILDING MAINT. EXPENSE	386.12	386.12	5,000.00	4,613.88	7.7
1000-310-44900	MISCELLANEOUS EXPENSE	.00	.00	1,500.00	1,500.00	.0
1000-310-56290	LEASE/PERMIT PAYMENT	.00	.00	5,500.00	5,500.00	.0
1000-310-56380	DOWNTOWN FLOWERS MAINTENANCE	.00	.00	500.00	500.00	.0
1000-310-56450	SAFETY EQUIPMENT	653.60	653.60	2,000.00	1,346.40	32.7
1000-310-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	45,000.00	45,000.00	.0
	TOTAL OTHER EXPENSES	653.60	653.60	53,000.00	52,346.40	1.2
	TOTAL STREET DEPARTMENT EXPENDITURES	62,408.51	62,408.51	673,433.65	611,025.14	9.3
	NET STREET DEPARTMENT REV/EXP	( 62,408.51)	( 62,408.51)	( 673,433.65)	( 611,025.14)	( 9.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ARPA</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-311-41100	PERMANENT SALARIES	128,933.31	128,933.31	457,154.73	328,221.42	28.2
1000-311-41110	ADDITIVE TO SALARY	100.00	100.00	.00	( 100.00)	.0
1000-311-41300	OVERTIME SALARIES	2,977.88	2,977.88	.00	( 2,977.88)	.0
	TOTAL WORKFORCE LABOR	132,011.19	132,011.19	457,154.73	325,143.54	28.9
<u>PAYROLL EXPENSES</u>						
1000-311-42100	HEALTH INS. PREMIUMS (BCBS)	30,955.49	30,955.49	.00	( 30,955.49)	.0
1000-311-42200	FICA EXPENSE	7,902.15	7,902.15	.00	( 7,902.15)	.0
1000-311-42250	CITY SHARE NDPERS	14,166.66	14,166.66	.00	( 14,166.66)	.0
1000-311-42350	MEDICARE	1,848.10	1,848.10	.00	( 1,848.10)	.0
	TOTAL PAYROLL EXPENSES	54,872.40	54,872.40	.00	( 54,872.40)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL ARPA EXPENDITURES	186,883.59	186,883.59	457,154.73	270,271.14	40.9
	NET ARPA REV/EXP	( 186,883.59)	( 186,883.59)	( 457,154.73)	( 270,271.14)	( 40.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
1000-700-39110	AUDITING ADMIN. FEES	.00	.00	6,800.00	6,800.00	.0
1000-700-39120	EQUIPMENT RESERVE	.00	.00	132,602.00	132,602.00	.0
1000-700-39880	PROJECT ADMINISTRATION	.00	.00	168,000.00	168,000.00	.0
1000-700-39890	PROJECT LEGAL	.00	.00	168,000.00	168,000.00	.0
1000-700-39900	PROJECT ENGINEERING	.00	.00	336,000.00	336,000.00	.0
1000-700-39920	20% ENTERPRISE TRANSFER	.00	.00	1,007,894.00	1,007,894.00	.0
1000-700-39980	INTERDEPARTMENT REVENUE	.00	.00	325,890.00	325,890.00	.0
	TOTAL TRANSFERS IN	.00	.00	2,145,186.00	2,145,186.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	2,145,186.00	2,145,186.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-700-56310	EQUIPMENT RESERVE	.00	.00	1,500.00	1,500.00	.0
1000-700-57990	LOT RENT AT AIRPORT	20,833.00	20,833.00	20,832.50	(.50)	100.0
1000-700-58900	TRANSFERS OUT	.00	.00	283,200.00	283,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	283,200.00	283,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	20,833.00	20,833.00	305,532.50	284,699.50	6.8
	NET TRANSFERS IN/OUT REV/EXP	( 20,833.00)	( 20,833.00)	( 305,532.50)	( 284,699.50)	( 6.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 900</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
1000-900-31400	LODGING TAX (2%)	6,917.71	6,917.71	130,000.00	123,082.29	5.3
1000-900-31420	RESTAURANT/LODGING TAX (1%)	24,559.12	24,559.12	315,000.00	290,440.88	7.8
1000-900-31430	PARK DISTRICT SALES TAX (.25%)	13,078.87	13,078.87	464,667.00	451,588.13	2.8
1000-900-31440	STATE AID DISTRIBUTION (.30%)	14,962.49	14,962.49	198,215.00	183,252.51	7.6
	TOTAL SOURCE 31	59,518.19	59,518.19	1,107,882.00	1,048,363.81	5.4
		59,518.19	59,518.19	1,107,882.00	1,048,363.81	5.4
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-900-58100	STATE AID DISTRIBUTION (.30%)	14,962.49	14,962.49	198,215.00	183,252.51	7.6
1000-900-58805	PARK DISTRICT SALES TAX (.25%)	13,078.87	13,078.87	464,667.00	451,588.13	2.8
1000-900-58810	LODGING TAX (2%)	6,917.71	6,917.71	130,000.00	123,082.29	5.3
1000-900-58840	RESTAURANT/LODGING TAX (1%)	24,559.12	24,559.12	315,000.00	290,440.88	7.8
	TOTAL OTHER EXPENSES	59,518.19	59,518.19	1,107,882.00	1,048,363.81	5.4
	TOTAL DEPARTMENT 900 EXPENDITURES	59,518.19	59,518.19	1,107,882.00	1,048,363.81	5.4
	NET DEPARTMENT 900 REV/EXP	( 59,518.19)	( 59,518.19)	( 1,107,882.00)	( 1,048,363.81)	( 5.4)
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

HIGHWAY DIST.

ASSETS

CATEGORY 11

2001-000-11000	CASH IN COMBINED FUND	23,297.14		
	TOTAL CATEGORY 11		23,297.14	
	TOTAL ASSETS			23,297.14

LIABILITIES AND EQUITY

LIABILITIES

2001-000-21210	ACCOUNTS PAYABLE	11,469.90		
	TOTAL CATEGORY 21		11,469.90	
	TOTAL LIABILITIES			11,469.90

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD		11,827.24	
	BALANCE - JANUARY 31, 2024		11,827.24	
	TOTAL FUND EQUITY			11,827.24
	TOTAL LIABILITIES AND EQUITY			23,297.14

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

HIGHWAY DIST.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>INTERGOVT. REVENUE</u>					
2001-000-33530	STATE HIGHWAY TAX DIST.	34,539.04	34,539.04	345,350.00	310,810.96	10.0
	TOTAL INTERGOVT. REVENUE	34,539.04	34,539.04	345,350.00	310,810.96	10.0
	<u>CHARGES &amp; SERVICES</u>					
2001-000-34320	STREET OPENINGS	.00	.00	3,000.00	3,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	3,000.00	3,000.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	34,539.04	34,539.04	348,350.00	313,810.96	9.9
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2001-000-43090	PRE-PROJECT INVESTIGATION	.00	.00	2,000.00	2,000.00	.0
2001-000-43810	SNOW REMOVAL EXPENSE	.00	.00	40,000.00	40,000.00	.0
2001-000-43820	SALT & SAND EXPENSE	4,912.11	4,912.11	24,000.00	19,087.89	20.5
2001-000-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
2001-000-43920	SIGNING & PAINTING EXPENSE	334.88	334.88	20,000.00	19,665.12	1.7
2001-000-43930	STREET REPAIR EXPENSE	.00	.00	40,000.00	40,000.00	.0
2001-000-43940	STREET OPENING EXPENSE	.00	.00	50,000.00	50,000.00	.0
2001-000-44260	EQUIPMENT MAINTENANCE	11,464.81	11,464.81	75,000.00	63,535.19	15.3
2001-000-56290	LEASE/PERMIT PAYMENT	.00	.00	80,200.00	80,200.00	.0
2001-000-56500	EQUIPMENT (\$500 OR OVER)	6,000.00	6,000.00	45,000.00	39,000.00	13.3
2001-000-58420	PERIMETER ROAD MAINT.	.00	.00	8,500.00	8,500.00	.0
2001-000-58430	HIGHWAY 2 CLEANUP	.00	.00	6,000.00	6,000.00	.0
2001-000-58431	DT CLEANUP	.00	.00	4,500.00	4,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	19,000.00	19,000.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	22,711.80	22,711.80	400,200.00	377,488.20	5.7
	NET NON-DEPARTMENTAL REV/EXP	( 22,711.80)	( 22,711.80)	( 400,200.00)	( 377,488.20)	( 5.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

HIGHWAY DIST.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
2001-700-34320	STREET OPENINGS	.00	.00	25,000.00	25,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	25,000.00	25,000.00	.0
	<u>TRANSFERS IN</u>					
2001-700-39120	EQUIPMENT RESERVE	.00	.00	45,000.00	45,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	45,000.00	45,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	70,000.00	70,000.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2001-700-56310	EQUIPMENT RESERVE	.00	.00	100,000.00	100,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 100,000.00)	( 100,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 30,000.00)	( 30,000.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CITY SHARE SPEC. ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
2003-000-31100	GENERAL PROPERTY TAXES	.00	.00	100.00	100.00	.0
	TOTAL TAXES	.00	.00	100.00	100.00	.0
	TOTAL DEPARTMENT 000 REVENUES	.00	.00	100.00	100.00	.0
		.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

CEMETERY

ASSETS

CATEGORY 11

2008-000-11000	CASH IN COMBINED FUND	44,814.17		
	TOTAL CATEGORY 11		44,814.17	
	TOTAL ASSETS			44,814.17

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

2008-000-21210	ACCOUNTS PAYABLE	929.30		
	TOTAL CATEGORY 21		929.30	
	<u>CATEGORY 22</u>			
2008-000-22220	STATE W/H TAXES PAYABLE	35.00		
2008-000-22390	UNUM INS. PAYABLE	197.89		
2008-000-22440	HEALTH PREMIUMS PAYABLE	1,775.22		
	TOTAL CATEGORY 22		2,008.11	
	TOTAL LIABILITIES			2,937.41

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD		41,876.76	
	BALANCE - JANUARY 31, 2024		41,876.76	
	TOTAL FUND EQUITY			41,876.76
	TOTAL LIABILITIES AND EQUITY			44,814.17

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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NON-DEPARTMENTAL

REVENUES

TAXES

2008-000-31100	GENERAL PROPERTY TAXES	53,371.49	53,371.49	103,525.00	50,153.51	51.6
	TOTAL TAXES	53,371.49	53,371.49	103,525.00	50,153.51	51.6

CHARGES & SERVICES

2008-000-34900	MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
2008-000-34920	NON-RESIDENTIAL MAINT. FEE	.00	.00	6,000.00	6,000.00	.0
2008-000-34940	SALE OF CEMETERY LOTS	375.00	375.00	10,000.00	9,625.00	3.8
2008-000-34970	OPENING & CLOSING	1,150.00	1,150.00	18,000.00	16,850.00	6.4
	TOTAL CHARGES & SERVICES	1,525.00	1,525.00	35,000.00	33,475.00	4.4
	TOTAL NON-DEPARTMENTAL REVENUES	54,896.49	54,896.49	138,525.00	83,628.51	39.6

EXPENDITURES

WORKFORCE LABOR

2008-000-41100	PERMANENT SALARIES	4,971.43	4,971.43	66,484.00	61,512.57	7.5
2008-000-41300	OVERTIME SALARIES	314.84	314.84	3,000.00	2,685.16	10.5
	TOTAL WORKFORCE LABOR	5,286.27	5,286.27	69,484.00	64,197.73	7.6

PAYROLL EXPENSES

2008-000-42100	HEALTH INS. PREMIUMS (BCBS)	3,409.06	3,409.06	19,440.00	16,030.94	17.5
2008-000-42200	FICA EXPENSE	669.46	669.46	4,308.00	3,638.54	15.5
2008-000-42300	CITY SHARE DEFERRED COMP.	951.53	951.53	6,695.00	5,743.47	14.2
2008-000-42350	MEDICARE	156.55	156.55	1,008.00	851.45	15.5
2008-000-42400	WORKERS COMP. EXPENSE	145.71	145.71	500.00	354.29	29.1
	TOTAL PAYROLL EXPENSES	5,332.31	5,332.31	31,951.00	26,618.69	16.7

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER EXPENSES</u>					
2008-000-43210 FIRE AND TORNADO	.00	.00	200.00	200.00	.0
2008-000-43320 COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
2008-000-43510 ELECTRICITY	178.83	178.83	2,500.00	2,321.17	7.2
2008-000-43560 TELEPHONE	57.45	57.45	800.00	742.55	7.2
2008-000-43570 HEAT	95.38	95.38	1,000.00	904.62	9.5
2008-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	200.00	200.00	.0
2008-000-44100 OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
2008-000-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	120.00	120.00	.0
2008-000-44210 JANITORIAL SUPPLIES EXPENSE	.00	.00	300.00	300.00	.0
2008-000-44220 CLOTHING & UNIFORMS	.00	.00	600.00	600.00	.0
2008-000-44240 GAS, OIL, GREASE, ETC.	43.99	43.99	6,000.00	5,956.01	.7
2008-000-44260 EQUIPMENT MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
2008-000-44280 TOOLS & EQUIP. EXPENSE	.00	.00	2,500.00	2,500.00	.0
2008-000-44281 SHOP SUPPLIES	.00	.00	350.00	350.00	.0
2008-000-44300 BUILDING MAINT. EXPENSE	25.50	25.50	1,500.00	1,474.50	1.7
2008-000-44460 WATER LINE MAINT. EXPENSE	.00	.00	1,500.00	1,500.00	.0
2008-000-44470 GROUNDS MAINTENANCE EXPENSE	.00	.00	3,500.00	3,500.00	.0
2008-000-44900 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
2008-000-56450 SAFETY EQUIPMENT	.00	.00	500.00	500.00	.0
2008-000-56500 EQUIPMENT (\$500 OR OVER)	2,000.00	2,000.00	11,850.00	9,850.00	16.9
TOTAL OTHER EXPENSES	2,000.00	2,000.00	12,350.00	10,350.00	16.2
TOTAL NON-DEPARTMENTAL EXPENDITURES	13,019.73	13,019.73	144,405.00	131,385.27	9.0
NET NON-DEPARTMENTAL REV/EXP	( 13,019.73)	( 13,019.73)	( 144,405.00)	( 131,385.27)	( 9.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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TRANSFERS IN/OUT

REVENUES

TRANSFERS IN

2008-700-39980	INTERDEPARTMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	5,000.00	5,000.00	.0

EXPENDITURES

OTHER EXPENSES

2008-700-58900	TRANSFERS OUT	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 20,000.00)	( 20,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 15,000.00)	( 15,000.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

TEMP. EMPLOYEES FUND

ASSETS

CATEGORY 11

2010-000-11000	CASH IN COMBINED FUND	(	37.44)	
	TOTAL CATEGORY 11		(	37.44)
	TOTAL ASSETS			(
				37.44)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	37.44)	
	BALANCE - JANUARY 31, 2024	(	37.44)	
	TOTAL FUND EQUITY		(	37.44)
	TOTAL LIABILITIES AND EQUITY		(	37.44)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

TEMP. EMPLOYEES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
2010-000-41200	TEMP./PART TIME SALARIES	.00	.00	61,802.00	61,802.00	.0
2010-000-41300	OVERTIME SALARIES	.00	.00	1,000.00	1,000.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	62,802.00	62,802.00	.0
<u>PAYROLL EXPENSES</u>						
2010-000-42200	FICA EXPENSE	.00	.00	3,894.00	3,894.00	.0
2010-000-42350	MEDICARE	.00	.00	911.00	911.00	.0
2010-000-42400	WORKERS COMP. EXPENSE	.00	.00	2,393.00	2,393.00	.0
2010-000-42500	UNEMPLOYMENT COMP. INS.	37.44	37.44	.00	( 37.44)	.0
	TOTAL PAYROLL EXPENSES	37.44	37.44	7,198.00	7,160.56	.5
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	37.44	37.44	70,000.00	69,962.56	.1
	NET NON-DEPARTMENTAL REV/EXP	( 37.44)	( 37.44)	( 70,000.00)	( 69,962.56)	( .1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

TEMP. EMPLOYEES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>TRANSFERS IN</u>						
2010-700-39990	TRANSFERS IN	.00	.00	70,000.00	70,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	70,000.00	70,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	70,000.00	70,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	70,000.00	70,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

EQUIPMENT RESERVE FUND

ASSETS

CATEGORY 11

2012-000-11000	CASH IN COMBINED FUND	3,068.70	
	TOTAL CATEGORY 11	3,068.70	
	TOTAL ASSETS		3,068.70

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	3,068.70	
	BALANCE - JANUARY 31, 2024	3,068.70	
	TOTAL FUND EQUITY		3,068.70
	TOTAL LIABILITIES AND EQUITY		3,068.70

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
2012-000-36100	INTEREST EARNINGS	3,068.70	3,068.70	105,000.00	101,931.30	2.9
	TOTAL MISC. REVENUES	3,068.70	3,068.70	105,000.00	101,931.30	2.9
	TOTAL DEPARTMENT 000 REVENUES	3,068.70	3,068.70	105,000.00	101,931.30	2.9
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>TRANSFERS IN</u>						
2012-700-39120	EQUIPMENT RESERVE	.00	.00	504,302.00	504,302.00	.0
	TOTAL TRANSFERS IN	.00	.00	504,302.00	504,302.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	504,302.00	504,302.00	.0
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
2012-700-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	862,602.00	862,602.00	.0
	TOTAL OTHER EXPENSES	.00	.00	862,602.00	862,602.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	862,602.00	862,602.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 862,602.00)	( 862,602.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 358,300.00)	( 358,300.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

PEN & INT ON SPEC ASSESSMENTS

ASSETS

CATEGORY 11

2030-000-11000	CASH IN COMBINED FUND	7,276.53	
	TOTAL CATEGORY 11	7,276.53	
	TOTAL ASSETS		7,276.53

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,276.53	
	BALANCE - JANUARY 31, 2024	7,276.53	
	TOTAL FUND EQUITY		7,276.53
	TOTAL LIABILITIES AND EQUITY		7,276.53

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

PEN & INT ON SPEC ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
2030-000-31900	PEN. AND INTEREST ON DEL. TAX	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
	TOTAL TAXES	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
	TOTAL DEPARTMENT 000 REVENUES	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
		.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

INFRASTRUCTURE

ASSETS

2033-000-11000	CASH IN COMBINED FUND	74,748.38	
	TOTAL CATEGORY 11	74,748.38	
	TOTAL ASSETS		74,748.38

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	74,748.38	
	BALANCE - JANUARY 31, 2024	74,748.38	
	TOTAL FUND EQUITY		74,748.38
	TOTAL LIABILITIES AND EQUITY		74,748.38

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
2033-000-31410	SALES AND USE TAX (1.5%)	74,958.99	74,958.99	1,359,150.00	1,284,191.01	5.5
	TOTAL TAXES	74,958.99	74,958.99	1,359,150.00	1,284,191.01	5.5
	TOTAL NON-DEPARTMENTAL REVENUES	74,958.99	74,958.99	1,359,150.00	1,284,191.01	5.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2033-000-44900	MISCELLANEOUS EXPENSE	210.61	210.61	100,000.00	99,789.39	.2
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	210.61	210.61	100,000.00	99,789.39	.2
	NET NON-DEPARTMENTAL REV/EXP	( 210.61)	( 210.61)	( 100,000.00)	( 99,789.39)	( .2)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2033-700-55100	CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
2033-700-58410	SPECIAL ASSESSMENTS	.00	.00	418,671.00	418,671.00	.0
2033-700-58900	TRANSFERS OUT	.00	.00	889,313.00	889,313.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,307,984.00	1,307,984.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,317,984.00	1,317,984.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,317,984.00)	( 1,317,984.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,317,984.00)	( 1,317,984.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

ECONOMIC DEV.

ASSETS

CATEGORY 11

2034-000-11000	CASH IN COMBINED FUND	(	233,854.99)	
	TOTAL CATEGORY 11	(	233,854.99)	
	TOTAL ASSETS			( 233,854.99)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	233,854.99)	
	BALANCE - JANUARY 31, 2024	(	233,854.99)	
	TOTAL FUND EQUITY			( 233,854.99)
	TOTAL LIABILITIES AND EQUITY			( 233,854.99)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

ECONOMIC DEV.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
2034-000-31410	SALES AND USE TAX (1.5%)	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	TOTAL TAXES	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	TOTAL NON-DEPARTMENTAL REVENUES	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
2034-000-41000	FDL ADMINISTRATION	.00	.00	50,000.00	50,000.00	.0
2034-000-41050	QUALITY OF LIFE INVESTMENTS	250,000.00	250,000.00	250,000.00	.00	100.0
	TOTAL WORKFORCE LABOR	250,000.00	250,000.00	300,000.00	50,000.00	83.3
	<u>PAYROLL EXPENSES</u>					
2034-000-42000	DEVILS LAKE CHAMBER	.00	.00	25,000.00	25,000.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	250,000.00	250,000.00	325,000.00	75,000.00	76.9
	NET NON-DEPARTMENTAL REV/EXP	( 250,000.00)	( 250,000.00)	( 325,000.00)	( 75,000.00)	( 76.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

ECONOMIC DEV.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2034-700-57410	LOAN POOL	.00	.00	242,740.00	242,740.00	.0
	TOTAL OTHER EXPENSES	.00	.00	242,740.00	242,740.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	242,740.00	242,740.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 242,740.00)	( 242,740.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 242,740.00)	( 242,740.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

MUNICIPAL INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2045-000-56600	PAYMENTS TO CONTRACTORS	.00	.00	1,126,959.00	1,126,959.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,126,959.00	1,126,959.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	1,126,959.00	1,126,959.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 1,126,959.00)	( 1,126,959.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

MUNICIPAL INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2045-700-58900	TRANSFERS OUT	.00	.00	1,822,700.00	1,822,700.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,822,700.00	1,822,700.00	.0
	TOTAL DEPARTMENT 700 EXPENDITURES	.00	.00	1,822,700.00	1,822,700.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	( 1,822,700.00)	( 1,822,700.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,822,700.00)	( 1,822,700.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FLOOD PROTECTION DIST. 01-96

ASSETS

4019-000-11000	CASH IN COMBINED FUND	( 4,253.28)	
	TOTAL CATEGORY 11	( 4,253.28)	
	TOTAL ASSETS		( 4,253.28)

LIABILITIES AND EQUITY

LIABILITIES

4019-000-21210	ACCOUNTS PAYABLE	3,044.40	
	TOTAL CATEGORY 21	3,044.40	
	TOTAL LIABILITIES		3,044.40

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 7,297.68)	
	BALANCE - JANUARY 31, 2024	( 7,297.68)	
	TOTAL FUND EQUITY		( 7,297.68)
	TOTAL LIABILITIES AND EQUITY		( 4,253.28)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FLOOD PROTECTION DIST. 01-96

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ACCOUNT HEADER NEEDED</u>					
<u>EXPENDITURES</u>					
<u>OTHER EXPENSES</u>					
4019-591-56320 LAND/EASEMENT ACQUISITION	7,297.68	7,297.68	.00	( 7,297.68)	.0
TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
TOTAL ACCOUNT HEADER NEEDED EXPENDITURES	7,297.68	7,297.68	.00	( 7,297.68)	.0
NET ACCOUNT HEADER NEEDED REV/EXP	( 7,297.68)	( 7,297.68)	.00	7,297.68	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FUND 4105

ASSETS

CATEGORY 11

4105-000-11000	CASH ALLOCATED TO OTHER FUNDS	11,904.76	
	TOTAL CATEGORY 11	11,904.76	
	TOTAL ASSETS		11,904.76

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	11,904.76	
	BALANCE - JANUARY 31, 2024	11,904.76	
	TOTAL FUND EQUITY		11,904.76
	TOTAL LIABILITIES AND EQUITY		11,904.76

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 4105

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

4105-000-36950 LOAN REPAYMENTS - PRINCIPAL	11,904.76	11,904.76	.00	( 11,904.76)	.0
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TOTAL SOURCE 36	11,904.76	11,904.76	.00	( 11,904.76)	.0
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	11,904.76	11,904.76	.00	( 11,904.76)	.0
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NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0
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FUND NET REVENUE/ EXPENDITURES	11,904.76	11,904.76	.00	( 11,904.76)	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

WM 27-22

ASSETS

CATEGORY 11

4314-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	16,111.68)	
	TOTAL CATEGORY 11	(	16,111.68)	
	TOTAL ASSETS			( 16,111.68)

LIABILITIES AND EQUITY

LIABILITIES

4314-000-21210	ACCOUNTS PAYABLE		44,875.08	
	TOTAL CATEGORY 21		44,875.08	
	TOTAL LIABILITIES			44,875.08

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	60,986.76)	
	BALANCE - JANUARY 31, 2024	(	60,986.76)	
	TOTAL FUND EQUITY			( 60,986.76)
	TOTAL LIABILITIES AND EQUITY			( 16,111.68)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WM 27-22

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4314-000-56600	PAYMENTS TO CONTRACTORS	60,986.76	60,986.76	.00	( 60,986.76)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	60,986.76	60,986.76	.00	( 60,986.76)	.0
	NET DEPARTMENT 000 REV/EXP	( 60,986.76)	( 60,986.76)	.00	60,986.76	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

WM 28-23 & 29-23

ASSETS

CATEGORY 11

4315-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	17,071.20)		
	TOTAL CATEGORY 11		(	17,071.20)	
	TOTAL ASSETS			(	17,071.20)

LIABILITIES AND EQUITY

LIABILITIES

4315-000-21210	ACCOUNTS PAYABLE	(	17,071.20)	
	TOTAL CATEGORY 21	(	17,071.20)	
	TOTAL LIABILITIES			( 17,071.20)
	TOTAL LIABILITIES AND EQUITY			( 17,071.20)

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

STR IMPR 58-15 - 16 & 17 ST SE

ASSETS

CATEGORY 11

4509-000-11000	CASH IN COMBINED FUND	504.09	
	TOTAL CATEGORY 11	504.09	
	TOTAL ASSETS		504.09

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	504.09	
	BALANCE - JANUARY 31, 2024	504.09	
	TOTAL FUND EQUITY		504.09
	TOTAL LIABILITIES AND EQUITY		504.09

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

STR IMPR 58-15 - 16 & 17 ST SE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
4509-000-31110	TAX INCREMENT FINANCING	504.09	504.09	.00	( 504.09)	.0
	TOTAL TAXES	504.09	504.09	.00	( 504.09)	.0
	TOTAL NON-DEPARTMENTAL REVENUES	504.09	504.09	.00	( 504.09)	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FUND 4531

ASSETS

CATEGORY 11

4531-000-11000	CASH IN COMBINED FUND	(	1,566.71)		
	TOTAL CATEGORY 11		(	1,566.71)	
	TOTAL ASSETS			(	1,566.71)

LIABILITIES AND EQUITY

LIABILITIES

4531-000-21210	ACCOUNTS PAYABLE		1,422.35	
	TOTAL CATEGORY 21			1,422.35
	TOTAL LIABILITIES			1,422.35

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(	2,989.06)	
BALANCE - JANUARY 31, 2024	(	2,989.06)	
TOTAL FUND EQUITY		(	2,989.06)
TOTAL LIABILITIES AND EQUITY		(	1,566.71)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 4531

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4531-000-56600	PAYMENTS TO CONTRACTORS	2,989.06	2,989.06	.00	( 2,989.06)	.0
	TOTAL OTHER EXPENSES	2,989.06	2,989.06	.00	( 2,989.06)	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	2,989.06	2,989.06	.00	( 2,989.06)	.0
	NET DEPARTMENT 000 REV/EXP	( 2,989.06)	( 2,989.06)	.00	2,989.06	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

17TH ST SE, 16TH ST SE

ASSETS

4533-000-11000	CASH IN COMBINED FUND	( 50,076.24)	
	TOTAL CATEGORY 11	( 50,076.24)	
	TOTAL ASSETS		( 50,076.24)

LIABILITIES AND EQUITY

LIABILITIES

4533-000-21210	ACCOUNTS PAYABLE	( 50,076.24)	
	TOTAL CATEGORY 21	( 50,076.24)	
	TOTAL LIABILITIES		( 50,076.24)
	TOTAL LIABILITIES AND EQUITY		( 50,076.24)

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

NON-BONDED DEBT SERVICE

ASSETS

CATEGORY 11

5005-000-11000	CASH IN COMBINED FUND	94,592.80	
	TOTAL CATEGORY 11	94,592.80	
	TOTAL ASSETS		94,592.80

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	94,592.80	
	BALANCE - JANUARY 31, 2024	94,592.80	
	TOTAL FUND EQUITY		94,592.80
	TOTAL LIABILITIES AND EQUITY		94,592.80

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
5005-000-36290	BUSINESS SNOW REMOVAL	73.75	73.75	.00	( 73.75)	.0
	TOTAL MISC. REVENUES	73.75	73.75	.00	( 73.75)	.0
	<u>DEBT SERVICE REVENUES</u>					
5005-000-38300	SPECIAL ASSESSMENTS	94,519.05	94,519.05	125,000.00	30,480.95	75.6
5005-000-38500	PREPAID ASSESSMENTS	.00	.00	50,000.00	50,000.00	.0
	TOTAL DEBT SERVICE REVENUES	94,519.05	94,519.05	175,000.00	80,480.95	54.0
	TOTAL NON-DEPARTMENTAL REVENUES	94,592.80	94,592.80	175,000.00	80,407.20	54.1
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5005-700-58900	TRANSFERS OUT	.00	.00	160,000.00	160,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	160,000.00	160,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	160,000.00	160,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 160,000.00)	( 160,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 160,000.00)	( 160,000.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SALES TAX REVENUE BONDS 2010

ASSETS

CATEGORY 11

5476-000-11000	CASH IN COMBINED FUND	7,495.90	
	TOTAL CATEGORY 11	7,495.90	
	TOTAL ASSETS		7,495.90

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,495.90	
	BALANCE - JANUARY 31, 2024	7,495.90	
	TOTAL FUND EQUITY		7,495.90
	TOTAL LIABILITIES AND EQUITY		7,495.90

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SALES TAX REVENUE BONDS 2010

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5476-000-31410	SALES AND USE TAX (1.5%)	7,495.90	7,495.90	135,915.00	128,419.10	5.5
	TOTAL TAXES	7,495.90	7,495.90	135,915.00	128,419.10	5.5
	TOTAL NON-DEPARTMENTAL REVENUES	7,495.90	7,495.90	135,915.00	128,419.10	5.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5476-000-57100	PRINCIPLE	.00	.00	136,631.00	136,631.00	.0
5476-000-57200	INTEREST	.00	.00	31,408.00	31,408.00	.0
	TOTAL OTHER EXPENSES	.00	.00	168,039.00	168,039.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	168,039.00	168,039.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 168,039.00)	( 168,039.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SALES TAX BOND 2015B

ASSETS

CATEGORY 11

5481-000-11000	CASH IN COMBINED FUND	16,145.01	
	TOTAL CATEGORY 11	16,145.01	
	TOTAL ASSETS		16,145.01

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	16,145.01	
	BALANCE - JANUARY 31, 2024	16,145.01	
	TOTAL FUND EQUITY		16,145.01
	TOTAL LIABILITIES AND EQUITY		16,145.01

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SALES TAX BOND 2015B

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5481-000-31410	SALES AND USE TAX (1.5%)	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	TOTAL TAXES	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	TOTAL NON-DEPARTMENTAL REVENUES	16,145.01	16,145.01	292,740.00	276,594.99	5.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5481-000-57100	PRINCIPLE	.00	.00	250,000.00	250,000.00	.0
5481-000-57200	INTEREST	.00	.00	37,685.00	37,685.00	.0
	TOTAL OTHER EXPENSES	.00	.00	287,685.00	287,685.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	287,685.00	287,685.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 287,685.00)	( 287,685.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEFINITIVE IMPR WARRANT 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5483-000-31110	TAX INCREMENT FINANCING	.00	.00	85,000.00	85,000.00	.0
	TOTAL TAXES	.00	.00	85,000.00	85,000.00	.0
	<u>DEBT SERVICE REVENUES</u>					
5483-000-38300	SPECIAL ASSESSMENTS	.00	.00	10,564.00	10,564.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	10,564.00	10,564.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	95,564.00	95,564.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5483-000-57100	PRINCIPLE	.00	.00	28,889.00	28,889.00	.0
5483-000-57200	INTEREST	.00	.00	8,738.00	8,738.00	.0
	TOTAL OTHER EXPENSES	.00	.00	37,627.00	37,627.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	37,627.00	37,627.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 37,627.00)	( 37,627.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEFINITIVE IMPR WARRANT 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>DEBT SERVICE REVENUES</u>						
5483-700-38300	SPECIAL ASSESSMENTS	.00	.00	5,106.00	5,106.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	5,106.00	5,106.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	5,106.00	5,106.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	5,106.00	5,106.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SALES TAX REVENUE BOND 2017

ASSETS

CATEGORY 11

5484-000-11000	CASH IN COMBINED FUND	6,919.29	
	TOTAL CATEGORY 11	6,919.29	
	TOTAL ASSETS		6,919.29

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	6,919.29	
	BALANCE - JANUARY 31, 2024	6,919.29	
	TOTAL FUND EQUITY		6,919.29
	TOTAL LIABILITIES AND EQUITY		6,919.29

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SALES TAX REVENUE BOND 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5484-000-31410	SALES AND USE TAX (1.5%)	6,919.29	6,919.29	125,460.00	118,540.71	5.5
	TOTAL TAXES	6,919.29	6,919.29	125,460.00	118,540.71	5.5
	TOTAL NON-DEPARTMENTAL REVENUES	6,919.29	6,919.29	125,460.00	118,540.71	5.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5484-000-57100	PRINCIPLE	.00	.00	107,078.00	107,078.00	.0
5484-000-57200	INTEREST	.00	.00	20,366.00	20,366.00	.0
	TOTAL OTHER EXPENSES	.00	.00	127,444.00	127,444.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	127,444.00	127,444.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 127,444.00)	( 127,444.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

REF IMPR BOND SERIES 2017

ASSETS

CATEGORY 11

5485-000-11000	CASH IN COMBINED FUND	7,930.04	
	TOTAL CATEGORY 11	7,930.04	
	TOTAL ASSETS		7,930.04

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,930.04	
	BALANCE - JANUARY 31, 2024	7,930.04	
	TOTAL FUND EQUITY		7,930.04
	TOTAL LIABILITIES AND EQUITY		7,930.04

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>DEBT SERVICE REVENUES</u>					
5485-000-38300	SPECIAL ASSESSMENTS	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	TOTAL DEBT SERVICE REVENUES	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	TOTAL NON-DEPARTMENTAL REVENUES	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5485-000-57100	PRINCIPLE	.00	.00	53,134.00	53,134.00	.0
5485-000-57200	INTEREST	.00	.00	10,106.00	10,106.00	.0
	TOTAL OTHER EXPENSES	.00	.00	63,240.00	63,240.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	63,240.00	63,240.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 63,240.00)	( 63,240.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>DEBT SERVICE REVENUES</u>						
5485-700-38300	SPECIAL ASSESSMENTS	.00	.00	42,000.00	42,000.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	42,000.00	42,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	42,000.00	42,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	42,000.00	42,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

DEFINITIVE IMPR WARRANT 2019

ASSETS

CATEGORY 11

5486-000-11000	CASH IN COMBINED FUND	20,853.78	
	TOTAL CATEGORY 11	20,853.78	
	TOTAL ASSETS		20,853.78

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	20,853.78	
	BALANCE - JANUARY 31, 2024	20,853.78	
	TOTAL FUND EQUITY		20,853.78
	TOTAL LIABILITIES AND EQUITY		20,853.78

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEFINITIVE IMPR WARRANT 2019

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 38</u>					
5486-000-38300	SPECIAL ASSESSMENTS	20,853.78	20,853.78	49,000.00	28,146.22	42.6
	TOTAL SOURCE 38	20,853.78	20,853.78	49,000.00	28,146.22	42.6
		20,853.78	20,853.78	49,000.00	28,146.22	42.6
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5486-000-57100	PRINCIPLE	.00	.00	51,917.00	51,917.00	.0
5486-000-57200	INTEREST	.00	.00	11,747.00	11,747.00	.0
	TOTAL OTHER EXPENSES	.00	.00	63,664.00	63,664.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	63,664.00	63,664.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 63,664.00)	( 63,664.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SALES TAX REVENUE BOND 2019

ASSETS

CATEGORY 11

5488-000-11000	CASH IN COMBINED FUND	2,306.43	
	TOTAL CATEGORY 11	2,306.43	
	TOTAL ASSETS		2,306.43

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,306.43	
	BALANCE - JANUARY 31, 2024	2,306.43	
	TOTAL FUND EQUITY		2,306.43
	TOTAL LIABILITIES AND EQUITY		2,306.43

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SALES TAX REVENUE BOND 2019

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
5488-000-31410	SALES AND USE TAX (1.5%)	2,306.43	2,306.43	41,820.00	39,513.57	5.5
	TOTAL SOURCE 31	2,306.43	2,306.43	41,820.00	39,513.57	5.5
		2,306.43	2,306.43	41,820.00	39,513.57	5.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5488-000-57100	PRINCIPLE	.00	.00	76,064.00	76,064.00	.0
5488-000-57200	INTEREST	.00	.00	17,210.00	17,210.00	.0
	TOTAL OTHER EXPENSES	.00	.00	93,274.00	93,274.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	93,274.00	93,274.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 93,274.00)	( 93,274.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

REF IMP BOND 2020A

ASSETS

CATEGORY 11

5489-000-11000	CASH IN COMBINED FUND	28,098.75	
	TOTAL CATEGORY 11	28,098.75	
	TOTAL ASSETS		28,098.75

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	28,098.75	
	BALANCE - JANUARY 31, 2024	28,098.75	
	TOTAL FUND EQUITY		28,098.75
	TOTAL LIABILITIES AND EQUITY		28,098.75

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
5489-000-31110	TAX INCREMENT FINANCING	.00	.00	175,000.00	175,000.00	.0
	TOTAL SOURCE 31	.00	.00	175,000.00	175,000.00	.0
	<u>SOURCE 38</u>					
5489-000-38300	SPECIAL ASSESSMENTS	28,098.75	28,098.75	54,315.00	26,216.25	51.7
	TOTAL SOURCE 38	28,098.75	28,098.75	54,315.00	26,216.25	51.7
		28,098.75	28,098.75	229,315.00	201,216.25	12.3
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5489-000-57100	PRINCIPLE	.00	.00	280,000.00	280,000.00	.0
5489-000-57200	INTEREST	.00	.00	20,200.00	20,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	300,200.00	300,200.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	300,200.00	300,200.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 300,200.00)	( 300,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
	<u>DEBT SERVICE REVENUES</u>					
5489-700-38300	SPECIAL ASSESSMENTS	.00	.00	191,518.00	191,518.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	191,518.00	191,518.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	191,518.00	191,518.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	191,518.00	191,518.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FUND 5492

ASSETS

CATEGORY 11

5492-000-11000	CASH ALLOCATED TO OTHER FUNDS	25,396.32	
	TOTAL CATEGORY 11	25,396.32	
	TOTAL ASSETS		25,396.32

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	25,396.32	
	BALANCE - JANUARY 31, 2024	25,396.32	
	TOTAL FUND EQUITY		25,396.32
	TOTAL LIABILITIES AND EQUITY		25,396.32

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

SOURCE 31

5492-000-31110	TAX INCREMENT DISTRICT	.00	.00	335,000.00	335,000.00	.0
	TOTAL SOURCE 31	.00	.00	335,000.00	335,000.00	.0

SOURCE 38

5492-000-38300	SPECIAL ASSESSMENTS	25,396.32	25,396.32	35,500.00	10,103.68	71.5
	TOTAL SOURCE 38	25,396.32	25,396.32	35,500.00	10,103.68	71.5
		25,396.32	25,396.32	370,500.00	345,103.68	6.9

EXPENDITURES

OTHER EXPENSES

5492-000-57100	PRINCIPAL	.00	.00	285,000.00	285,000.00	.0
5492-000-57200	INTEREST	.00	.00	56,350.00	56,350.00	.0
	TOTAL OTHER EXPENSES	.00	.00	341,350.00	341,350.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	341,350.00	341,350.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 341,350.00)	( 341,350.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 5492

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
	<u>5492-700-38300 SPECIAL ASSESSMENTS</u>	.00	.00	159,105.00	159,105.00	.0
	TOTAL SOURCE 38	.00	.00	159,105.00	159,105.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	159,105.00	159,105.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	159,105.00	159,105.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

REF IMP BOND 2022A

ASSETS

CATEGORY 11

5493-000-11000	CASH ALLOCATED TO OTHER FUNDS	31,221.78	
	TOTAL CATEGORY 11	31,221.78	
	TOTAL ASSETS		31,221.78

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	31,221.78	
	BALANCE - JANUARY 31, 2024	31,221.78	
	TOTAL FUND EQUITY		31,221.78
	TOTAL LIABILITIES AND EQUITY		31,221.78

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMP BOND 2022A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>SOURCE 31</u>						
5493-000-31110	TAX INCREMENT DISTRICT	.00	.00	118,100.00	118,100.00	.0
	TOTAL SOURCE 31	.00	.00	118,100.00	118,100.00	.0
<u>SOURCE 38</u>						
5493-000-38300	SPECIAL ASSESSMENTS	31,221.78	31,221.78	47,000.00	15,778.22	66.4
	TOTAL SOURCE 38	31,221.78	31,221.78	47,000.00	15,778.22	66.4
		31,221.78	31,221.78	165,100.00	133,878.22	18.9
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
5493-000-57100	PRINCIPAL	.00	.00	135,000.00	135,000.00	.0
5493-000-57200	INTEREST	.00	.00	21,150.00	21,150.00	.0
	TOTAL OTHER EXPENSES	.00	.00	156,150.00	156,150.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	156,150.00	156,150.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 156,150.00)	( 156,150.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

REF IMP BOND 2022A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
	<u>5493-700-38300 SPECIAL ASSESSMENTS</u>	.00	.00	20,942.00	20,942.00	.0
	TOTAL SOURCE 38	.00	.00	20,942.00	20,942.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	20,942.00	20,942.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	20,942.00	20,942.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

WATER FUND

ASSETS

CATEGORY 11

6001-000-11000	CASH IN COMBINED FUND	( 29,988.05)	
	TOTAL CATEGORY 11	( 29,988.05)	
<u>CATEGORY 12</u>			
6001-000-12040	ACCTS. REC. (SPEC/OTHER)	( 1,121.40)	
	TOTAL CATEGORY 12	( 1,121.40)	
	TOTAL ASSETS		( 31,109.45)

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6001-000-21210	ACCOUNTS PAYABLE	15,248.06	
	TOTAL CATEGORY 21	15,248.06	
<u>CATEGORY 22</u>			
6001-000-22220	STATE W/H TAXES PAYABLE	94.50	
6001-000-22300	ND PERS	629.46	
6001-000-22370	MED. & DEP. CARE FLEX PAY.	69.24	
6001-000-22390	UNUM INS. PAYABLE	77.88	
6001-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 520.66)	
6001-000-22440	HEALTH PREMIUMS PAYABLE	1,446.09	
	TOTAL CATEGORY 22	1,796.51	
	TOTAL LIABILITIES		17,044.57

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 47,028.47)	
	BALANCE - JANUARY 31, 2024	( 47,028.47)	
	TOTAL FUND EQUITY		( 47,028.47)
	TOTAL LIABILITIES AND EQUITY		( 29,983.90)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
6001-000-34710	WATER COLLECTIONS	25,735.79	25,735.79	1,220,000.00	1,194,264.21	2.1
6001-000-34730	WATER SOURCE REPLACEMENT FEE	.00	.00	270,000.00	270,000.00	.0
6001-000-34740	CURB STOP REPLACEMENT FEE	.00	.00	30,000.00	30,000.00	.0
6001-000-34750	UB PENALTY FEES	.00	.00	6,000.00	6,000.00	.0
	TOTAL CHARGES & SERVICES	25,735.79	25,735.79	1,526,000.00	1,500,264.21	1.7
	<u>MISC. REVENUES</u>					
6001-000-36100	INTEREST EARNINGS	1,125.55	1,125.55	20,000.00	18,874.45	5.6
	TOTAL MISC. REVENUES	1,125.55	1,125.55	20,000.00	18,874.45	5.6
		26,861.34	26,861.34	1,546,000.00	1,519,138.66	1.7
	NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER OPERATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6001-340-41100	PERMANENT SALARIES	7,558.91	7,558.91	142,904.00	135,345.09	5.3
6001-340-41300	OVERTIME SALARIES	426.44	426.44	5,000.00	4,573.56	8.5
	TOTAL WORKFORCE LABOR	7,985.35	7,985.35	147,904.00	139,918.65	5.4
	<u>PAYROLL EXPENSES</u>					
6001-340-42100	HEALTH INS. PREMIUMS (BCBS)	1,869.60	1,869.60	35,640.00	33,770.40	5.3
6001-340-42200	FICA EXPENSE	954.23	954.23	9,170.00	8,215.77	10.4
6001-340-42250	CITY SHARE NDPERS	389.83	389.83	14,390.00	14,000.17	2.7
6001-340-42300	CITY SHARE DEFERRED COMP.	371.35	371.35	.00	( 371.35)	.0
6001-340-42350	MEDICARE	223.18	223.18	2,145.00	1,921.82	10.4
6001-340-42400	WORKERS COMP. EXPENSE	.00	.00	2,800.00	2,800.00	.0
	TOTAL PAYROLL EXPENSES	3,808.19	3,808.19	64,145.00	60,336.81	5.9
	<u>OTHER EXPENSES</u>					
6001-340-43210	FIRE AND TORNADO	.00	.00	1,500.00	1,500.00	.0
6001-340-43510	ELECTRICITY	439.00	439.00	5,000.00	4,561.00	8.8
6001-340-43560	TELEPHONE	180.96	180.96	2,500.00	2,319.04	7.2
6001-340-43570	HEAT	273.02	273.02	4,000.00	3,726.98	6.8
6001-340-43600	PUBLISHING/PRINTING/ADVERTISIN	75.89	75.89	.00	( 75.89)	.0
6001-340-43700	WATER USER MEMBERSHIP	.00	.00	2,600.00	2,600.00	.0
6001-340-43830	GRAVEL EXPENSE	.00	.00	10,000.00	10,000.00	.0
6001-340-44150	ONE-CALL EXPENSE	14.02	14.02	500.00	485.98	2.8
6001-340-44240	GAS, OIL, GREASE, ETC.	318.83	318.83	13,000.00	12,681.17	2.5
6001-340-44260	EQUIPMENT MAINTENANCE	2,109.05	2,109.05	15,000.00	12,890.95	14.1
6001-340-44280	TOOLS & EQUIP. EXPENSE	1,443.69	1,443.69	10,000.00	8,556.31	14.4
6001-340-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00	.0
6001-340-44410	METER REPAIR EXPENSE	1,603.94	1,603.94	1,500.00	( 103.94)	106.9
6001-340-44420	HYDRANT REPAIR EXPENSE	.00	.00	8,000.00	8,000.00	.0
6001-340-44450	HIGH TOWER MAINT. EXPENSE	.00	.00	5,000.00	5,000.00	.0
6001-340-44460	WATER LINE MAINT. EXPENSE	942.50	942.50	20,000.00	19,057.50	4.7
6001-340-44490	LEAD & COPPER EXPENSE	.00	.00	500.00	500.00	.0
6001-340-44550	CURB STOP REPL./MAINT.	1,957.50	1,957.50	20,000.00	18,042.50	9.8
6001-340-44810	METERS EXPENSE	276.85	276.85	14,000.00	13,723.15	2.0
6001-340-44820	HYDRANTS EXPENSE	.00	.00	32,000.00	32,000.00	.0
6001-340-44900	MISCELLANEOUS EXPENSE	198.69	198.69	1,500.00	1,301.31	13.3
6001-340-56290	LEASE/PERMIT PAYMENT	.00	.00	280.00	280.00	.0
6001-340-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	56,000.00	56,000.00	.0
6001-340-57300	SERVICE CHARGES	.00	.00	375.00	375.00	.0
6001-340-58480	SCADA SYSTEM EXPENSES	.00	.00	8,000.00	8,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	8,000.00	8,000.00	.0
TOTAL WATER OPERATION EXPENDITURES	21,627.48	21,627.48	443,804.00	422,176.52	4.9
NET WATER OPERATION REV/EXP	( 21,627.48)	( 21,627.48)	( 443,804.00)	( 422,176.52)	( 4.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>HAMAR WELLS</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6001-342-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00	.0
6001-342-43340	PIPELINE EASEMENTS	.00	.00	500.00	500.00	.0
6001-342-43510	ELECTRICITY	3,946.77	3,946.77	60,000.00	56,053.23	6.6
6001-342-43560	TELEPHONE	45.85	45.85	800.00	754.15	5.7
6001-342-43570	HEAT	.00	.00	500.00	500.00	.0
6001-342-44240	GAS, OIL, GREASE, ETC.	.00	.00	2,500.00	2,500.00	.0
6001-342-44260	EQUIPMENT MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
6001-342-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00	.0
6001-342-44430	WELL MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
6001-342-44460	WATER LINE MAINT. EXPENSE	.00	.00	7,000.00	7,000.00	.0
6001-342-44900	MISCELLANEOUS EXPENSE	23.50	23.50	50.00	26.50	47.0
6001-342-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	105,000.00	105,000.00	.0
6001-342-58480	SCADA SYSTEM EXPENSES	.00	.00	9,250.00	9,250.00	.0
	TOTAL OTHER EXPENSES	.00	.00	9,250.00	9,250.00	.0
	TOTAL HAMAR WELLS EXPENDITURES	4,016.12	4,016.12	194,100.00	190,083.88	2.1
	NET HAMAR WELLS REV/EXP	( 4,016.12)	( 4,016.12)	( 194,100.00)	( 190,083.88)	( 2.1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER TREATMENT PLANT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6001-343-41100	PERMANENT SALARIES	5,710.40	5,710.40	76,690.00	70,979.60	7.5
6001-343-41300	OVERTIME SALARIES	215.30	215.30	1,000.00	784.70	21.5
	TOTAL WORKFORCE LABOR	5,925.70	5,925.70	77,690.00	71,764.30	7.6
	<u>PAYROLL EXPENSES</u>					
6001-343-42100	HEALTH INS. PREMIUMS (BCBS)	2,016.86	2,016.86	12,101.00	10,084.14	16.7
6001-343-42200	FICA EXPENSE	753.98	753.98	4,817.00	4,063.02	15.7
6001-343-42300	CITY SHARE DEFERRED COMP.	575.04	575.04	7,823.00	7,247.96	7.4
6001-343-42350	MEDICARE	176.33	176.33	1,127.00	950.67	15.7
	TOTAL PAYROLL EXPENSES	3,522.21	3,522.21	25,868.00	22,345.79	13.6
	<u>OTHER EXPENSES</u>					
6001-343-43080	LAB FEES	1,677.00	1,677.00	15,000.00	13,323.00	11.2
6001-343-43110	AUDIT FEES	.00	.00	2,000.00	2,000.00	.0
6001-343-43120	LEGAL FEES	.00	.00	200.00	200.00	.0
6001-343-43210	FIRE AND TORNADO	.00	.00	3,000.00	3,000.00	.0
6001-343-43320	COMPUTER EQUIPMENT	36.98	36.98	5,000.00	4,963.02	.7
6001-343-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	3,000.00	3,000.00	.0
6001-343-43400	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
6001-343-43510	ELECTRICITY	3,506.77	3,506.77	50,000.00	46,493.23	7.0
6001-343-43560	TELEPHONE	142.50	142.50	2,000.00	1,857.50	7.1
6001-343-43570	HEAT	.00	.00	500.00	500.00	.0
6001-343-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	2,500.00	2,500.00	.0
6001-343-44100	OFFICE SUP. & POSTAGE	.00	.00	5,000.00	5,000.00	.0
6001-343-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00	.0
6001-343-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6001-343-44220	CLOTHING & UNIFORMS	435.97	435.97	1,000.00	564.03	43.6
6001-343-44230	CHEMICAL SUPPLIES EXPENSE	8,546.84	8,546.84	100,000.00	91,453.16	8.6
6001-343-44240	GAS, OIL, GREASE, ETC.	.00	.00	3,000.00	3,000.00	.0
6001-343-44260	EQUIPMENT MAINTENANCE	5,807.12	5,807.12	15,000.00	9,192.88	38.7
6001-343-44280	TOOLS & EQUIP. EXPENSE	8,142.51	8,142.51	15,000.00	6,857.49	54.3
6001-343-44300	BUILDING MAINT. EXPENSE	86.11	86.11	7,500.00	7,413.89	1.2
6001-343-44440	RESERVOIR MAINT. EXPENSE	.00	.00	7,000.00	7,000.00	.0
6001-343-56450	SAFETY EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
6001-343-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	12,000.00	12,000.00	.0
6001-343-58480	SCADA SYSTEM EXPENSES	.00	.00	10,000.00	10,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER TREATMENT PLANT EXPENDITURES	37,829.71	37,829.71	365,358.00	327,528.29	10.4
NET WATER TREATMENT PLANT REV/EXP	( 37,829.71)	( 37,829.71)	( 365,358.00)	( 327,528.29)	( 10.4)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6001-700-39120	EQUIPMENT RESERVE	.00	.00	158,000.00	158,000.00	.0
6001-700-39990	TRANSFERS IN	.00	.00	4,710.00	4,710.00	.0
	TOTAL TRANSFERS IN	.00	.00	162,710.00	162,710.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	162,710.00	162,710.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6001-700-43940	STREET OPENING EXPENSE	.00	.00	25,000.00	25,000.00	.0
6001-700-44460	WATER LINE MAINT. EXPENSE	.00	.00	3,000.00	3,000.00	.0
6001-700-55060	DEPRECIATION	.00	.00	5,000.00	5,000.00	.0
6001-700-56310	TRANSFER OUT - EQUIPMENT RESER	.00	.00	20,000.00	20,000.00	.0
6001-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6001-700-57990	LOT RENT AT AIRPORT	10,416.50	10,416.50	8,334.00	( 2,082.50)	125.0
6001-700-58900	TRANSFERS OUT	.00	.00	585,200.00	585,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	585,200.00	585,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	10,416.50	10,416.50	753,860.00	743,443.50	1.4
	NET TRANSFERS IN/OUT REV/EXP	( 10,416.50)	( 10,416.50)	( 753,860.00)	( 743,443.50)	( 1.4)
	FUND NET REVENUE/ EXPENDITURES	( 10,416.50)	( 10,416.50)	( 591,150.00)	( 580,733.50)	( 1.8)

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SEWER FUND

ASSETS

CATEGORY 11

6002-000-11000	CASH IN COMBINED FUND	( 28,880.85)	
	TOTAL CATEGORY 11	( 28,880.85)	

CATEGORY 12

6002-000-12040	ACCTS. REC. (SPEC/OTHER)	1,500.00	
	TOTAL CATEGORY 12	1,500.00	
	TOTAL ASSETS		( 27,380.85)

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6002-000-21210	ACCOUNTS PAYABLE	8,761.22	
	TOTAL CATEGORY 21	8,761.22	

CATEGORY 22

6002-000-22220	STATE W/H TAXES PAYABLE	130.50	
6002-000-22300	ND PERS	2,256.51	
6002-000-22370	MED. & DEP. CARE FLEX PAY.	165.40	
6002-000-22390	UNUM INS. PAYABLE	29.37	
6002-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	11.12	
6002-000-22440	HEALTH PREMIUMS PAYABLE	3,337.73	
	TOTAL CATEGORY 22	5,930.63	
	TOTAL LIABILITIES		14,691.85

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 40,947.15)	
	BALANCE - JANUARY 31, 2024	( 40,947.15)	
	TOTAL FUND EQUITY		( 40,947.15)
	TOTAL LIABILITIES AND EQUITY		( 26,255.30)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
6002-000-31410	SALES AND USE TAX (1.5%)	10,378.94	10,378.94	188,190.00	177,811.06	5.5
	TOTAL TAXES	10,378.94	10,378.94	188,190.00	177,811.06	5.5
	<u>CHARGES &amp; SERVICES</u>					
6002-000-34810	SEWER CHARGES	.00	.00	975,000.00	975,000.00	.0
6002-000-34820	RURAL SEWER COLLECTIONS	2,450.65	2,450.65	30,000.00	27,549.35	8.2
6002-000-34830	HIGHWAY 20 LIFT STATION	3,146.24	3,146.24	14,480.00	11,333.76	21.7
6002-000-34831	HIGHWAY 20 MINI LIFT STATION	2,231.03	2,231.03	7,000.00	4,768.97	31.9
6002-000-34841	CREEL BAY PUMP STATION	585.97	585.97	11,300.00	10,714.03	5.2
6002-000-34842	LAKEWOOD PUMP STATION	3,442.59	3,442.59	20,620.00	17,177.41	16.7
6002-000-34880	COUNTRY CLUB LIFT STATION	1,762.97	1,762.97	2,178.00	415.03	80.9
6002-000-34900	MISCELLANEOUS SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL CHARGES & SERVICES	13,619.45	13,619.45	1,070,578.00	1,056,958.55	1.3
	<u>MISC. REVENUES</u>					
6002-000-36100	INTEREST EARNINGS	1,125.55	1,125.55	20,000.00	18,874.45	5.6
6002-000-36200	RENTAL/LEASE EQUIP. OR LAND	1,500.00	1,500.00	12,000.00	10,500.00	12.5
6002-000-36990	REIMB. OF EXPENDITURES	6,831.77	6,831.77	20,000.00	13,168.23	34.2
	TOTAL MISC. REVENUES	9,457.32	9,457.32	52,000.00	42,542.68	18.2
	TOTAL DEPARTMENT 000 REVENUES	33,455.71	33,455.71	1,310,768.00	1,277,312.29	2.6
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SEWER OPERATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-320-41100	PERMANENT SALARIES	3,687.64	3,687.64	146,738.00	143,050.36	2.5
6002-320-41300	OVERTIME SALARIES	.00	.00	3,000.00	3,000.00	.0
	TOTAL WORKFORCE LABOR	3,687.64	3,687.64	149,738.00	146,050.36	2.5
	<u>PAYROLL EXPENSES</u>					
6002-320-42100	HEALTH INS. PREMIUMS (BCBS)	940.00	940.00	35,640.00	34,700.00	2.6
6002-320-42200	FICA EXPENSE	687.78	687.78	9,284.00	8,596.22	7.4
6002-320-42250	CITY SHARE NDPERS	.00	.00	14,777.00	14,777.00	.0
6002-320-42300	CITY SHARE DEFERRED COMP.	371.34	371.34	.00	( 371.34)	.0
6002-320-42350	MEDICARE	160.88	160.88	2,171.00	2,010.12	7.4
6002-320-42400	WORKERS COMP. EXPENSE	.00	.00	1,400.00	1,400.00	.0
	TOTAL PAYROLL EXPENSES	2,160.00	2,160.00	63,272.00	61,112.00	3.4
	<u>OTHER EXPENSES</u>					
6002-320-43110	AUDIT FEES	.00	.00	2,000.00	2,000.00	.0
6002-320-43210	FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6002-320-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
6002-320-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	2,000.00	2,000.00	.0
6002-320-43400	EDUCATION & TRAINING	378.60	378.60	500.00	121.40	75.7
6002-320-43510	ELECTRICITY	1,137.67	1,137.67	9,000.00	7,862.33	12.6
6002-320-43560	TELEPHONE	146.12	146.12	1,500.00	1,353.88	9.7
6002-320-43570	HEAT	273.02	273.02	4,000.00	3,726.98	6.8
6002-320-43600	PUBLISHING/PRINTING/ADVERTISIN	75.89	75.89	2,000.00	1,924.11	3.8
6002-320-43830	GRAVEL EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-320-44100	OFFICE SUP. & POSTAGE	.00	.00	5,000.00	5,000.00	.0
6002-320-44150	ONE-CALL EXPENSE	14.03	14.03	500.00	485.97	2.8
6002-320-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	200.00	200.00	.0
6002-320-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-44220	CLOTHING & UNIFORMS	328.72	328.72	900.00	571.28	36.5
6002-320-44240	GAS, OIL, GREASE, ETC.	180.33	180.33	15,000.00	14,819.67	1.2
6002-320-44260	EQUIPMENT MAINTENANCE	7.49	7.49	8,000.00	7,992.51	.1
6002-320-44280	TOOLS & EQUIP. EXPENSE	1,302.65	1,302.65	4,500.00	3,197.35	29.0
6002-320-44300	BUILDING MAINT. EXPENSE	615.81	615.81	5,000.00	4,384.19	12.3
6002-320-44510	LIFT MAINTENANCE EXPENSE	90.00	90.00	17,000.00	16,910.00	.5
6002-320-44520	SEWER LINE MAINTENANCE EXPENSE	.00	.00	40,000.00	40,000.00	.0
6002-320-44840	HWY 19 LIFT MAINTENANCE	169.25	169.25	6,000.00	5,830.75	2.8
6002-320-44900	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-56450	SAFETY EQUIPMENT	164.98	164.98	1,500.00	1,335.02	11.0
6002-320-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	100,000.00	100,000.00	.0
6002-320-57300	SERVICE CHARGES	.00	.00	375.00	375.00	.0
6002-320-58480	SCADA SYSTEM EXPENSES	.00	.00	5,000.00	5,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	5,000.00	5,000.00	.0
TOTAL SEWER OPERATION EXPENDITURES	10,732.20	10,732.20	449,685.00	438,952.80	2.4
NET SEWER OPERATION REV/EXP	( 10,732.20)	( 10,732.20)	( 449,685.00)	( 438,952.80)	( 2.4)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>STORM SEWER</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-321-41100	PERMANENT SALARIES	4,975.10	4,975.10	66,484.00	61,508.90	7.5
6002-321-41300	OVERTIME SALARIES	566.71	566.71	3,000.00	2,433.29	18.9
	TOTAL WORKFORCE LABOR	5,541.81	5,541.81	69,484.00	63,942.19	8.0
	<u>PAYROLL EXPENSES</u>					
6002-321-42100	HEALTH INS. PREMIUMS (BCBS)	4,099.51	4,099.51	21,120.00	17,020.49	19.4
6002-321-42200	FICA EXPENSE	332.34	332.34	4,308.00	3,975.66	7.7
6002-321-42250	CITY SHARE NDPERS	598.00	598.00	.00	( 598.00)	.0
6002-321-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,695.00	6,695.00	.0
6002-321-42350	MEDICARE	77.72	77.72	1,008.00	930.28	7.7
	TOTAL PAYROLL EXPENSES	5,107.57	5,107.57	33,131.00	28,023.43	15.4
	<u>OTHER EXPENSES</u>					
6002-321-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00	.0
6002-321-43510	ELECTRICITY	1,145.67	1,145.67	15,000.00	13,854.33	7.6
6002-321-43560	TELEPHONE	50.39	50.39	.00	( 50.39)	.0
6002-321-44260	EQUIPMENT MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
6002-321-44280	TOOLS & EQUIP. EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-321-44300	BUILDING MAINT. EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-321-44510	LIFT MAINTENANCE EXPENSE	.00	.00	15,000.00	15,000.00	.0
6002-321-44520	SEWER LINE MAINTENANCE EXPENSE	16,003.00	16,003.00	9,000.00	( 7,003.00)	177.8
6002-321-44540	DRAINAGE DITCH MAINT. EXPENSE	44.98	44.98	15,000.00	14,955.02	.3
6002-321-56290	LEASE/PERMIT PAYMENT	.00	.00	10,475.00	10,475.00	.0
6002-321-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	100,000.00	100,000.00	.0
6002-321-58480	SCADA SYSTEM EXPENSES	.00	.00	7,000.00	7,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	7,000.00	7,000.00	.0
	TOTAL STORM SEWER EXPENDITURES	27,893.42	27,893.42	283,090.00	255,196.58	9.9
	NET STORM SEWER REV/EXP	( 27,893.42)	( 27,893.42)	( 283,090.00)	( 255,196.58)	( 9.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER TREATMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-322-41100	PERMANENT SALARIES	4,516.47	4,516.47	52,234.00	47,717.53	8.7
6002-322-41300	OVERTIME SALARIES	279.79	279.79	1,500.00	1,220.21	18.7
	TOTAL WORKFORCE LABOR	4,796.26	4,796.26	53,734.00	48,937.74	8.9
	<u>PAYROLL EXPENSES</u>					
6002-322-42100	HEALTH INS. PREMIUMS (BCBS)	1,315.68	1,315.68	19,940.00	18,624.32	6.6
6002-322-42200	FICA EXPENSE	293.92	293.92	3,332.00	3,038.08	8.8
6002-322-42250	CITY SHARE NDPERS	454.81	454.81	.00	( 454.81)	.0
6002-322-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,260.00	5,260.00	.0
6002-322-42350	MEDICARE	68.74	68.74	779.00	710.26	8.8
6002-322-42400	WORKERS COMP. EXPENSE	.00	.00	1,300.00	1,300.00	.0
	TOTAL PAYROLL EXPENSES	2,133.15	2,133.15	30,611.00	28,477.85	7.0
	<u>OTHER EXPENSES</u>					
6002-322-43210	FIRE AND TORNADO	.00	.00	350.00	350.00	.0
6002-322-43320	COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
6002-322-43400	EDUCATION & TRAINING	.00	.00	600.00	600.00	.0
6002-322-43510	ELECTRICITY	754.84	754.84	11,000.00	10,245.16	6.9
6002-322-43560	TELEPHONE	59.70	59.70	600.00	540.30	10.0
6002-322-43570	HEAT	273.03	273.03	4,000.00	3,726.97	6.8
6002-322-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
6002-322-44100	OFFICE SUP. & POSTAGE	.00	.00	250.00	250.00	.0
6002-322-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00	.0
6002-322-44200	OPERATION & MAINT. EXPENSE	33.39	33.39	150.00	116.61	22.3
6002-322-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44220	CLOTHING & UNIFORMS	.00	.00	600.00	600.00	.0
6002-322-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6002-322-44240	GAS, OIL, GREASE, ETC.	723.61	723.61	15,000.00	14,276.39	4.8
6002-322-44260	EQUIPMENT MAINTENANCE	.00	.00	15,000.00	15,000.00	.0
6002-322-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-322-44300	BUILDING MAINT. EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-322-44340	INSTRUMENTS EQUIPMENT EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-322-44510	LIFT MAINTENANCE EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44530	LAGOON MAINT. EXPENSE	.00	.00	2,000.00	2,000.00	.0
6002-322-44540	DRAINAGE DITCH MAINT. EXPENSE	.00	.00	10,000.00	10,000.00	.0
6002-322-44610	TESTING	.00	.00	3,500.00	3,500.00	.0
6002-322-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6002-322-56450	SAFETY EQUIPMENT	.00	.00	5,000.00	5,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	5,000.00	5,000.00	.0
TOTAL WASTEWATER TREATMENT EXPENDITURES	8,773.98	8,773.98	164,195.00	155,421.02	5.3
NET WASTEWATER TREATMENT REV/EXP	( 8,773.98)	( 8,773.98)	( 164,195.00)	( 155,421.02)	( 5.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>EMBANKMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-323-41100	PERMANENT SALARIES	3,789.48	3,789.48	51,226.00	47,436.52	7.4
6002-323-41300	OVERTIME SALARIES	94.32	94.32	.00	( 94.32)	.0
	TOTAL WORKFORCE LABOR	3,883.80	3,883.80	51,226.00	47,342.20	7.6
	<u>PAYROLL EXPENSES</u>					
6002-323-42100	HEALTH INS. PREMIUMS (BCBS)	2,196.52	2,196.52	21,120.00	18,923.48	10.4
6002-323-42200	FICA EXPENSE	230.49	230.49	3,176.00	2,945.51	7.3
6002-323-42250	CITY SHARE NDPERS	381.60	381.60	.00	( 381.60)	.0
6002-323-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,158.00	5,158.00	.0
6002-323-42350	MEDICARE	53.91	53.91	743.00	689.09	7.3
	TOTAL PAYROLL EXPENSES	2,862.52	2,862.52	30,197.00	27,334.48	9.5
	<u>OTHER EXPENSES</u>					
6002-323-43830	GRAVEL EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-323-44220	CLOTHING & UNIFORMS	.00	.00	300.00	300.00	.0
6002-323-44260	EQUIPMENT MAINTENANCE	4,643.75	4,643.75	7,000.00	2,356.25	66.3
6002-323-44740	EAST BAY PUMP STATION	1,882.17	1,882.17	16,000.00	14,117.83	11.8
6002-323-44750	17TH STREET PUMP STATION	333.89	333.89	3,000.00	2,666.11	11.1
6002-323-44760	CREEL BAY PUMP STATION	1,254.44	1,254.44	35,000.00	33,745.56	3.6
6002-323-44780	HWY 20 PUMP STATION	468.82	468.82	6,000.00	5,531.18	7.8
6002-323-44781	MINI HWY 20 PUMP STATION	67.71	67.71	.00	( 67.71)	.0
6002-323-44790	COUNTRY CLUB PUMP STATION	52.71	52.71	1,278.00	1,225.29	4.1
6002-323-44791	LAKEWOOD PUMP STATION	975.15	975.15	11,300.00	10,324.85	8.6
6002-323-50000	DIKE MAINTENANCE	161.80	161.80	5,000.00	4,838.20	3.2
6002-323-50100	SPRAYING	.00	.00	10,000.00	10,000.00	.0
6002-323-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	12,000.00	12,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL EMBANKMENT EXPENDITURES	16,586.76	16,586.76	189,801.00	173,214.24	8.7
	NET EMBANKMENT REV/EXP	( 16,586.76)	( 16,586.76)	( 189,801.00)	( 173,214.24)	( 8.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6002-700-39120	EQUIPMENT RESERVE	.00	.00	212,000.00	212,000.00	.0
6002-700-39990	TRANSFERS IN	.00	.00	5,890.00	5,890.00	.0
	TOTAL TRANSFERS IN	.00	.00	217,890.00	217,890.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	217,890.00	217,890.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6002-700-44760	CREEL BAY PUMP STATION	.00	.00	8,522.00	8,522.00	.0
6002-700-44780	HWY 20 PUMP STATION	.00	.00	8,480.00	8,480.00	.0
6002-700-44781	MINI HWY 20 PUMP STATION	.00	.00	7,080.00	7,080.00	.0
6002-700-44790	COUNTRY CLUB PUMP STATION	.00	.00	900.00	900.00	.0
6002-700-44791	LAKEWOOD PUMP STATION	.00	.00	9,320.00	9,320.00	.0
6002-700-55060	DEPRECIATION	.00	.00	54,000.00	54,000.00	.0
6002-700-56310	TRANSFER OUT - EQUIPMENT RESER	.00	.00	20,000.00	20,000.00	.0
6002-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6002-700-57990	LOT RENT AT AIRPORT	10,416.50	10,416.50	10,418.00	1.50	100.0
6002-700-58900	TRANSFERS OUT	.00	.00	267,194.00	267,194.00	.0
	TOTAL OTHER EXPENSES	.00	.00	267,194.00	267,194.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	10,416.50	10,416.50	493,240.00	482,823.50	2.1
	NET TRANSFERS IN/OUT REV/EXP	( 10,416.50)	( 10,416.50)	( 493,240.00)	( 482,823.50)	( 2.1)
	FUND NET REVENUE/ EXPENDITURES	( 10,416.50)	( 10,416.50)	( 275,350.00)	( 264,933.50)	( 3.8)

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SANITATION FUND

ASSETS

CATEGORY 11

6003-000-11000	CASH IN COMBINED FUND	( 111,813.84)	
	TOTAL CATEGORY 11	( 111,813.84)	

CATEGORY 12

6003-000-12040	ACCTS. REC. (SPEC/OTHER)	3,401.00	
	TOTAL CATEGORY 12	3,401.00	
	TOTAL ASSETS		( 108,412.84)

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6003-000-21210	ACCOUNTS PAYABLE	27,885.38	
	TOTAL CATEGORY 21	27,885.38	

CATEGORY 22

6003-000-22220	STATE W/H TAXES PAYABLE	266.15	
6003-000-22300	ND PERS	1,812.79	
6003-000-22390	UNUM INS. PAYABLE	92.00	
6003-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 76.34)	
6003-000-22440	HEALTH PREMIUMS PAYABLE	10,163.31	
	TOTAL CATEGORY 22	12,257.91	
	TOTAL LIABILITIES		40,143.29

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 147,430.58)	
	BALANCE - JANUARY 31, 2024	( 147,430.58)	
	TOTAL FUND EQUITY		( 147,430.58)
	TOTAL LIABILITIES AND EQUITY		( 107,287.29)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>INTERGOVT. REVENUE</u>					
6003-000-33640	RAMSEY COUNTY CONTRIBUTIONS	.00	.00	10,000.00	10,000.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	10,000.00	10,000.00	.0
	<u>CHARGES &amp; SERVICES</u>					
6003-000-34410	SANITATION CHARGES	.00	.00	1,785,000.00	1,785,000.00	.0
6003-000-34420	SPECIAL PICKUPS	110.00	110.00	91,000.00	90,890.00	.1
6003-000-34430	INERT LANDFILL TIPPING	6,376.50	6,376.50	85,000.00	78,623.50	7.5
6003-000-34480	TRANSFER STATION TIPPING	2,490.00	2,490.00	24,000.00	21,510.00	10.4
6003-000-34490	ROLL-OFF RENTAL	9,620.50	9,620.50	189,000.00	179,379.50	5.1
6003-000-34500	RENTAL OF DUMPSTER	.00	.00	48,500.00	48,500.00	.0
6003-000-34540	SALE OF GARBAGE BAGS	2,206.00	2,206.00	20,000.00	17,794.00	11.0
6003-000-34900	MISCELLANEOUS SERVICES	24.17	24.17	113.00	88.83	21.4
	TOTAL CHARGES & SERVICES	20,827.17	20,827.17	2,242,613.00	2,221,785.83	.9
	<u>MISC. REVENUES</u>					
6003-000-36100	INTEREST EARNINGS	1,125.55	1,125.55	20,000.00	18,874.45	5.6
6003-000-36200	RENTAL/LEASE EQUIP. OR LAND	137.50	137.50	.00	( 137.50)	.0
	TOTAL MISC. REVENUES	1,263.05	1,263.05	20,000.00	18,736.95	6.3
		22,090.22	22,090.22	2,272,613.00	2,250,522.78	1.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SANITATION OPERATION</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
6003-330-41100	PERMANENT SALARIES	30,580.23	30,580.23	412,114.00	381,533.77	7.4
6003-330-41110	ADDITIVE TO SALARY	.00	.00	412,114.00	412,114.00	.0
6003-330-41200	TEMP./PART TIME SALARIES	1,228.00	1,228.00	15,000.00	13,772.00	8.2
6003-330-41300	OVERTIME SALARIES	1,320.25	1,320.25	7,000.00	5,679.75	18.9
	TOTAL WORKFORCE LABOR	33,128.48	33,128.48	846,228.00	813,099.52	3.9
<u>PAYROLL EXPENSES</u>						
6003-330-42100	HEALTH INS. PREMIUMS (BCBS)	16,307.36	16,307.36	122,861.00	106,553.64	13.3
6003-330-42200	FICA EXPENSE	3,367.47	3,367.47	26,915.00	23,547.53	12.5
6003-330-42250	CITY SHARE NDPERS	1,147.73	1,147.73	41,500.00	40,352.27	2.8
6003-330-42300	CITY SHARE DEFERRED COMP.	1,997.51	1,997.51	.00	1,997.51	.0
6003-330-42350	MEDICARE	787.47	787.47	6,295.00	5,507.53	12.5
6003-330-42400	WORKERS COMP. EXPENSE	.00	.00	7,420.00	7,420.00	.0
6003-330-42500	UNEMPLOYMENT COMP. INS.	.00	.00	305.00	305.00	.0
	TOTAL PAYROLL EXPENSES	23,607.54	23,607.54	205,296.00	181,688.46	11.5
<u>OTHER EXPENSES</u>						
6003-330-43110	AUDIT FEES	.00	.00	4,000.00	4,000.00	.0
6003-330-43210	FIRE AND TORNADO	.00	.00	1,100.00	1,100.00	.0
6003-330-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
6003-330-43400	EDUCATION & TRAINING	.00	.00	30.00	30.00	.0
6003-330-43510	ELECTRICITY	1,208.31	1,208.31	13,000.00	11,791.69	9.3
6003-330-43560	TELEPHONE	119.87	119.87	2,000.00	1,880.13	6.0
6003-330-43570	HEAT	856.51	856.51	11,000.00	10,143.49	7.8
6003-330-43600	PUBLISHING/PRINTING/ADVERTISIN	675.16	675.16	10,000.00	9,324.84	6.8
6003-330-44100	OFFICE SUP. & POSTAGE	378.05	378.05	7,000.00	6,621.95	5.4
6003-330-44120	GARBAGE BAGS PURCHASED	.00	.00	7,500.00	7,500.00	.0
6003-330-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	600.00	600.00	.0
6003-330-44200	OPERATION & MAINT. EXPENSE	652.89	652.89	11,000.00	10,347.11	5.9
6003-330-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6003-330-44220	CLOTHING & UNIFORMS	169.98	169.98	2,500.00	2,330.02	6.8
6003-330-44240	GAS, OIL, GREASE, ETC.	4,565.37	4,565.37	85,000.00	80,434.63	5.4
6003-330-44260	EQUIPMENT MAINTENANCE	2,377.01	2,377.01	50,000.00	47,622.99	4.8
6003-330-44280	TOOLS & EQUIP. EXPENSE	441.53	441.53	1,000.00	558.47	44.2
6003-330-44300	BUILDING MAINT. EXPENSE	1,938.94	1,938.94	12,000.00	10,061.06	16.2
6003-330-44710	REFUSE CONTAINERS	.00	.00	14,000.00	14,000.00	.0
6003-330-44720	RECYCLING EXPENSES	16,065.65	16,065.65	100,000.00	83,934.35	16.1
6003-330-44900	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
6003-330-56450	SAFETY EQUIPMENT	.00	.00	1,800.00	1,800.00	.0
6003-330-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	300,000.00	300,000.00	.0
6003-330-57300	SERVICE CHARGES	.00	.00	400.00	400.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	400.00	400.00	.0
TOTAL SANITATION OPERATION EXPENDITURES	86,185.29	86,185.29	1,688,454.00	1,602,268.71	5.1
NET SANITATION OPERATION REV/EXP	( 86,185.29)	( 86,185.29)	( 1,688,454.00)	( 1,602,268.71)	( 5.1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INERT LANDFILL</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6003-335-41100	PERMANENT SALARIES	4,211.17	4,211.17	37,965.00	33,753.83	11.1
6003-335-41300	OVERTIME SALARIES	.00	.00	100.00	100.00	.0
	TOTAL WORKFORCE LABOR	4,211.17	4,211.17	38,065.00	33,853.83	11.1
	<u>PAYROLL EXPENSES</u>					
6003-335-42100	HEALTH INS. PREMIUMS (BCBS)	940.00	940.00	8,460.00	7,520.00	11.1
6003-335-42200	FICA EXPENSE	841.40	841.40	2,360.00	1,518.60	35.7
6003-335-42300	CITY SHARE DEFERRED COMP.	424.07	424.07	3,823.00	3,398.93	11.1
6003-335-42350	MEDICARE	196.84	196.84	552.00	355.16	35.7
	TOTAL PAYROLL EXPENSES	2,402.31	2,402.31	15,195.00	12,792.69	15.8
	<u>OTHER EXPENSES</u>					
6003-335-43210	FIRE AND TORNADO	.00	.00	150.00	150.00	.0
6003-335-43510	ELECTRICITY	198.21	198.21	1,841.00	1,642.79	10.8
6003-335-43560	TELEPHONE	59.95	59.95	.00	( 59.95)	.0
6003-335-43570	HEAT	.00	.00	700.00	700.00	.0
6003-335-44200	OPERATION & MAINT. EXPENSE	.00	.00	149.00	149.00	.0
6003-335-44240	GAS, OIL, GREASE, ETC.	.00	.00	10,000.00	10,000.00	.0
6003-335-44260	EQUIPMENT MAINTENANCE	11,145.38	11,145.38	20,000.00	8,854.62	55.7
6003-335-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
6003-335-44300	BUILDING MAINT. EXPENSE	.00	.00	100.00	100.00	.0
6003-335-44730	SPRING & FALL CLEANUP EXP.	.00	.00	12,000.00	12,000.00	.0
6003-335-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6003-335-56370	FILL FOR LANDFILL	.00	.00	15,000.00	15,000.00	.0
6003-335-56550	ROAD BLADING	.00	.00	6,000.00	6,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	21,000.00	21,000.00	.0
	TOTAL INERT LANDFILL EXPENDITURES	18,017.02	18,017.02	120,700.00	102,682.98	14.9
	NET INERT LANDFILL REV/EXP	( 18,017.02)	( 18,017.02)	( 120,700.00)	( 102,682.98)	( 14.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFER STATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6003-336-41100	PERMANENT SALARIES	6,397.17	6,397.17	105,472.00	99,074.83	6.1
6003-336-41300	OVERTIME SALARIES	62.97	62.97	2,500.00	2,437.03	2.5
	TOTAL WORKFORCE LABOR	6,460.14	6,460.14	107,972.00	101,511.86	6.0
	<u>PAYROLL EXPENSES</u>					
6003-336-42100	HEALTH INS. PREMIUMS (BCBS)	4,663.83	4,663.83	23,940.00	19,276.17	19.5
6003-336-42200	FICA EXPENSE	918.24	918.24	6,694.00	5,775.76	13.7
6003-336-42300	CITY SHARE DEFERRED COMP.	644.19	644.19	10,621.00	9,976.81	6.1
6003-336-42350	MEDICARE	214.82	214.82	1,566.00	1,351.18	13.7
6003-336-42400	WORKERS COMP. EXPENSE	.00	.00	2,473.00	2,473.00	.0
	TOTAL PAYROLL EXPENSES	6,441.08	6,441.08	45,294.00	38,852.92	14.2
	<u>OTHER EXPENSES</u>					
6003-336-43210	FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6003-336-43510	ELECTRICITY	252.97	252.97	3,500.00	3,247.03	7.2
6003-336-43560	TELEPHONE	.00	.00	700.00	700.00	.0
6003-336-43570	HEAT	.00	.00	275.00	275.00	.0
6003-336-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	300.00	300.00	.0
6003-336-44200	OPERATION & MAINT. EXPENSE	87.59	87.59	1,000.00	912.41	8.8
6003-336-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6003-336-44240	GAS, OIL, GREASE, ETC.	2,619.81	2,619.81	45,000.00	42,380.19	5.8
6003-336-44260	EQUIPMENT MAINTENANCE	469.71	469.71	15,000.00	14,530.29	3.1
6003-336-44280	TOOLS & EQUIP. EXPENSE	.00	.00	300.00	300.00	.0
6003-336-44300	BUILDING MAINT. EXPENSE	.00	.00	2,500.00	2,500.00	.0
6003-336-44710	REFUSE CONTAINERS	20,589.43	20,589.43	20,000.00	( 589.43)	103.0
6003-336-44720	RECYCLING EXPENSES	.00	.00	500.00	500.00	.0
6003-336-58800	TRANSFER STATION TIPPING	20,063.76	20,063.76	280,600.00	260,536.24	7.2
	TOTAL OTHER EXPENSES	20,063.76	20,063.76	280,600.00	260,536.24	7.2
	TOTAL TRANSFER STATION EXPENDITURES	56,984.49	56,984.49	523,341.00	466,356.51	10.9
	NET TRANSFER STATION REV/EXP	( 56,984.49)	( 56,984.49)	( 523,341.00)	( 466,356.51)	( 10.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6003-700-39120	EQUIPMENT RESERVE	.00	.00	300,000.00	300,000.00	.0
6003-700-39990	TRANSFERS IN	.00	.00	10,600.00	10,600.00	.0
	TOTAL TRANSFERS IN	.00	.00	310,600.00	310,600.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	310,600.00	310,600.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6003-700-55060	DEPRECIATION	.00	.00	82,000.00	82,000.00	.0
6003-700-56310	EQUIPMENT RESERVE	.00	.00	30,000.00	30,000.00	.0
6003-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6003-700-57990	LOT RENT AT AIRPORT	8,334.00	8,334.00	8,333.00	( 1.00)	100.0
6003-700-58900	TRANSFERS OUT	.00	.00	450,500.00	450,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	450,500.00	450,500.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	8,334.00	8,334.00	678,159.00	669,825.00	1.2
	NET TRANSFERS IN/OUT REV/EXP	( 8,334.00)	( 8,334.00)	( 678,159.00)	( 669,825.00)	( 1.2)
	FUND NET REVENUE/ EXPENDITURES	( 8,334.00)	( 8,334.00)	( 367,559.00)	( 359,225.00)	( 2.3)

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

WATER SOURCE REPLACEMENT

ASSETS

CATEGORY 11

6006-000-11000	CASH IN COMBINED FUND	1,882.17	
	TOTAL CATEGORY 11	1,882.17	
	TOTAL ASSETS		1,882.17

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	1,882.17	
	BALANCE - JANUARY 31, 2024	1,882.17	
	TOTAL FUND EQUITY		1,882.17
	TOTAL LIABILITIES AND EQUITY		1,882.17

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
6006-000-34730	WATER SOURCE REPLACEMENT FEE	.00	.00	270,000.00	270,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	270,000.00	270,000.00	.0
	<u>SOURCE 36</u>					
6006-000-36100	INTEREST EARNINGS	1,882.17	1,882.17	157,500.00	155,617.83	1.2
	TOTAL SOURCE 36	1,882.17	1,882.17	157,500.00	155,617.83	1.2
	TOTAL DEPARTMENT 000 REVENUES	1,882.17	1,882.17	427,500.00	425,617.83	.4
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6006-700-58900	TRANSFERS OUT	.00	.00	157,500.00	157,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	157,500.00	157,500.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	157,500.00	157,500.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 157,500.00)	( 157,500.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 157,500.00)	( 157,500.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

LIBRARY

ASSETS

CATEGORY 11

8002-000-11000	CASH IN COMBINED FUND	149,177.06		
	TOTAL CATEGORY 11		149,177.06	
	TOTAL ASSETS			149,177.06

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

8002-000-21210	ACCOUNTS PAYABLE	( 3,078.68)		
	TOTAL CATEGORY 21		( 3,078.68)	

CATEGORY 22

8002-000-22220	STATE W/H TAXES PAYABLE	38.00		
8002-000-22300	ND PERS	1,299.96		
8002-000-22390	UNUM INS. PAYABLE	32.76		
8002-000-22440	HEALTH PREMIUMS PAYABLE	1,315.68		
	TOTAL CATEGORY 22		2,686.40	
	TOTAL LIABILITIES		( 392.28)	

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD		150,128.52	
	BALANCE - JANUARY 31, 2024		150,128.52	
	TOTAL FUND EQUITY			150,128.52
	TOTAL LIABILITIES AND EQUITY			149,736.24

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LIBRARY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
8002-000-31100	GENERAL PROPERTY TAXES	63,920.44	63,920.44	124,230.00	60,309.56	51.5
8002-000-31130	RAMSEY COUNTY TAXES	105,878.73	105,878.73	195,606.00	89,727.27	54.1
	TOTAL TAXES	169,799.17	169,799.17	319,836.00	150,036.83	53.1
<u>INTERGOVT. REVENUE</u>						
8002-000-33600	STATE GRANT PROGRAM	.00	.00	7,200.00	7,200.00	.0
8002-000-33620	COUNTY TELECOMMUNICATION	.00	.00	798.00	798.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	7,998.00	7,998.00	.0
<u>MISC. REVENUES</u>						
8002-000-36010	PHOTO COPY CHARGES	97.77	97.77	.00	( 97.77)	.0
8002-000-36030	SALES	21.63	21.63	2,000.00	1,978.37	1.1
8002-000-36040	LOST & DAMAGED ITEMS	47.94	47.94	500.00	452.06	9.6
8002-000-36060	NON-RESIDENT LIBRARY FEE	100.00	100.00	600.00	500.00	16.7
8002-000-36065	LIBRARY CARD FEE	.00	.00	100.00	100.00	.0
8002-000-36066	COMPUTER USE FEE	8.00	8.00	100.00	92.00	8.0
8002-000-36070	DONATIONS	802.14	802.14	200.00	( 602.14)	401.1
8002-000-36100	INTEREST EARNINGS	559.18	559.18	1,000.00	440.82	55.9
8002-000-36110	GRANTS	.00	.00	4,000.00	4,000.00	.0
8002-000-36230	ILL FEES	3.50	3.50	150.00	146.50	2.3
	TOTAL MISC. REVENUES	1,640.16	1,640.16	8,650.00	7,009.84	19.0
	TOTAL NON-DEPARTMENTAL REVENUES	171,439.33	171,439.33	336,484.00	165,044.67	51.0
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
8002-000-41100	PERMANENT SALARIES	7,493.24	7,493.24	98,051.00	90,557.76	7.6
8002-000-41200	TEMP./PART TIME SALARIES	4,630.75	4,630.75	84,216.00	79,585.25	5.5
	TOTAL WORKFORCE LABOR	12,123.99	12,123.99	182,267.00	170,143.01	6.7

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PAYROLL EXPENSES</u>					
8002-000-42100 HEALTH INS. PREMIUMS (BCBS)	3,195.68	3,195.68	22,000.00	18,804.32	14.5
8002-000-42200 FICA EXPENSE	751.70	751.70	11,301.00	10,549.30	6.7
8002-000-42250 CITY SHARE NDPERS	836.12	836.12	.00	836.12	.0
8002-000-42300 CITY SHARE DEFERRED COMP.	.00	.00	9,874.00	9,874.00	.0
8002-000-42350 MEDICARE	175.81	175.81	1,422.00	1,246.19	12.4
8002-000-42400 WORKERS COMP. EXPENSE	.00	.00	350.00	350.00	.0
TOTAL PAYROLL EXPENSES	4,959.31	4,959.31	44,947.00	39,987.69	11.0
<u>OTHER EXPENSES</u>					
8002-000-43110 AUDIT FEES	.00	.00	1,200.00	1,200.00	.0
8002-000-43210 FIRE AND TORNADO	.00	.00	1,600.00	1,600.00	.0
8002-000-43400 EDUCATION & TRAINING	323.00	323.00	3,000.00	2,677.00	10.8
8002-000-43510 ELECTRICITY	889.40	889.40	11,000.00	10,110.60	8.1
8002-000-43560 TELEPHONE	116.86	116.86	2,000.00	1,883.14	5.8
8002-000-43570 HEAT	(.34)	(.34)	300.00	300.34	(.1)
8002-000-43600 PUBLISHING/PRINTING/ADVERTISIN	57.90	57.90	3,000.00	2,942.10	1.9
8002-000-44040 GRANTS EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
8002-000-44100 OFFICE SUP. & POSTAGE	365.04	365.04	6,000.00	5,634.96	6.1
8002-000-44130 PROGRAM MATERIALS	.00	.00	800.00	800.00	.0
8002-000-44200 OPERATION & MAINT. EXPENSE	793.00	793.00	14,000.00	13,207.00	5.7
8002-000-44250 ADULT PRINT	302.10	302.10	7,500.00	7,197.90	4.0
8002-000-44270 PERIODICALS	39.20	39.20	2,500.00	2,460.80	1.6
8002-000-44290 JUVENILE PRINT	425.62	425.62	3,500.00	3,074.38	12.2
8002-000-44300 BUILDING MAINT. EXPENSE	.00	.00	15,000.00	15,000.00	.0
8002-000-44350 TECHNOLOGY EXPENSE	40.04	40.04	10,000.00	9,959.96	.4
8002-000-44370 ADULT AUDIO-VISUAL	257.80	257.80	2,500.00	2,242.20	10.3
8002-000-44380 JUV AUDIO-VISUAL	.00	.00	500.00	500.00	.0
8002-000-44390 E COLLECTIONS	.00	.00	4,650.00	4,650.00	.0
8002-000-44900 MISCELLANEOUS EXPENSE	617.89	617.89	100.00	517.89	617.9
8002-000-44990 LIBRARY FURNISHING	.00	.00	2,000.00	2,000.00	.0
TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
TOTAL NON-DEPARTMENTAL EXPENDITURES	21,310.81	21,310.81	321,364.00	300,053.19	6.6
NET NON-DEPARTMENTAL REV/EXP	( 21,310.81)	( 21,310.81)	( 321,364.00)	( 300,053.19)	( 6.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LIBRARY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8002-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
8002-700-58410	SPECIAL ASSESSMENTS	.00	.00	383.00	383.00	.0
	TOTAL OTHER EXPENSES	.00	.00	383.00	383.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,583.00	1,583.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,583.00)	( 1,583.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,583.00)	( 1,583.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

PARKING AUTHORITY

ASSETS

CATEGORY 11

8006-000-11000	CASH IN COMBINED FUND	8,296.43	
	TOTAL CATEGORY 11	8,296.43	
	TOTAL ASSETS		8,296.43

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	8,296.43	
	BALANCE - JANUARY 31, 2024	8,296.43	
	TOTAL FUND EQUITY		8,296.43
	TOTAL LIABILITIES AND EQUITY		8,296.43

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

PARKING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8006-000-36200	RENTAL/LEASE EQUIP. OR LAND	.00	.00	2,400.00	2,400.00	.0
	TOTAL MISC. REVENUES	.00	.00	2,400.00	2,400.00	.0
	<u>DEBT SERVICE REVENUES</u>					
8006-000-38590	PARKING MAINT. 2-01	8,296.43	8,296.43	25,000.00	16,703.57	33.2
	TOTAL DEBT SERVICE REVENUES	8,296.43	8,296.43	25,000.00	16,703.57	33.2
	TOTAL NON-DEPARTMENTAL REVENUES	8,296.43	8,296.43	27,400.00	19,103.57	30.3
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8006-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
8006-000-43800	REPAIR & MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
8006-000-43810	SNOW REMOVAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43850	SWEEPING EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43860	WEED CONTROL	.00	.00	500.00	500.00	.0
8006-000-43920	SIGNING & PAINTING EXPENSE	.00	.00	500.00	500.00	.0
8006-000-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
8006-000-44900	MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	31,600.00	31,600.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 31,600.00)	( 31,600.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

PARKING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8006-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,200.00	1,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,200.00	1,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,200.00)	( 1,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,200.00)	( 1,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CITY BEAUTIFICATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8008-000-36940	TOURISM CONTRIBUTION	.00	.00	5,000.00	5,000.00	.0
	TOTAL MISC. REVENUES	.00	.00	5,000.00	5,000.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	5,000.00	5,000.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8008-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	100.00	100.00	.0
8008-000-43800	REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
8008-000-44900	MISCELLANEOUS EXPENSE	.00	.00	100.00	100.00	.0
8008-000-55100	CITY BEAUTIFICATION	.00	.00	6,000.00	6,000.00	.0
8008-000-55110	FLOWERS	.00	.00	9,000.00	9,000.00	.0
8008-000-55120	BANNERS	.00	.00	4,000.00	4,000.00	.0
8008-000-58120	CHRISTMAS LIGHTS/DECORATIONS	.00	.00	4,000.00	4,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	4,000.00	4,000.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	24,200.00	24,200.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 24,200.00)	( 24,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CITY BEAUTIFICATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>TRANSFERS IN</u>						
8008-700-39990	TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	20,000.00	20,000.00	.0
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
8008-700-58900	TRANSFERS OUT	.00	.00	2,000.00	2,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	2,000.00	2,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 2,000.00)	( 2,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	18,000.00	18,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

JOB DEVELOPMENT AUTHORITY

ASSETS

CATEGORY 11

8010-000-11000	CASH IN COMBINED FUND	28,330.76	
	TOTAL CATEGORY 11	28,330.76	
	TOTAL ASSETS		28,330.76

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	28,330.76	
	BALANCE - JANUARY 31, 2024	28,330.76	
	TOTAL FUND EQUITY		28,330.76
	TOTAL LIABILITIES AND EQUITY		28,330.76

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

JOB DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
8010-000-31100	GENERAL PROPERTY TAXES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	TOTAL TAXES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	TOTAL NON-DEPARTMENTAL REVENUES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

SELF INSURANCE

ASSETS

CATEGORY 11

8011-000-11370	BREMER SELF INS. #1000421	( 145,985.56)	
	TOTAL CATEGORY 11	( 145,985.56)	
	TOTAL ASSETS		( 145,985.56)

LIABILITIES AND EQUITY

LIABILITIES

8011-000-22450	BCBS ADMIN. FEE PAYABLE	( 89,060.71)	
	TOTAL CATEGORY 22	( 89,060.71)	
	TOTAL LIABILITIES		( 89,060.71)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 56,924.85)	
	BALANCE - JANUARY 31, 2024	( 56,924.85)	
	TOTAL FUND EQUITY		( 56,924.85)
	TOTAL LIABILITIES AND EQUITY		( 145,985.56)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

SELF INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8011-000-36100	INTEREST EARNINGS	.00	.00	100.00	100.00	.0
8011-000-36350	CDL PREMIUMS	.00	.00	756,000.00	756,000.00	.0
8011-000-36900	MISCELLANEOUS REVENUE	.00	.00	10,000.00	10,000.00	.0
	TOTAL MISC. REVENUES	.00	.00	766,100.00	766,100.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	766,100.00	766,100.00	.0
	<u>EXPENDITURES</u>					
	<u>PAYROLL EXPENSES</u>					
8011-000-42130	CDL CLAIMS	56,924.85	56,924.85	761,250.00	704,325.15	7.5
8011-000-42180	COBRA CLAIMS	.00	.00	2,000.00	2,000.00	.0
	TOTAL PAYROLL EXPENSES	56,924.85	56,924.85	763,250.00	706,325.15	7.5
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	56,924.85	56,924.85	763,250.00	706,325.15	7.5
	NET NON-DEPARTMENTAL REV/EXP	( 56,924.85)	( 56,924.85)	( 763,250.00)	( 706,325.15)	( 7.5)
	FUND NET REVENUE/ EXPENDITURES	( 56,924.85)	( 56,924.85)	2,850.00	59,774.85	(1997.

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

LAKE REGION GROWTH

ASSETS

CATEGORY 11

8013-000-11000	CASH IN COMBINED FUND	85.00	
	TOTAL CATEGORY 11	85.00	
	TOTAL ASSETS		85.00

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	85.00	
	BALANCE - JANUARY 31, 2024	85.00	
	TOTAL FUND EQUITY		85.00
	TOTAL LIABILITIES AND EQUITY		85.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LAKE REGION GROWTH

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>REVENUES</u>					
<u>MISC. REVENUES</u>					
8013-000-36950 LOAN REPAYMENTS - PRINCIPAL	85.00	85.00	.00	( 85.00)	.0
TOTAL MISC. REVENUES	85.00	85.00	.00	( 85.00)	.0
TOTAL NON-DEPARTMENTAL REVENUES	85.00	85.00	.00	( 85.00)	.0
NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

AIRPORT HANGAR

ASSETS

CATEGORY 11

8015-000-11000	CASH IN COMBINED FUND	1,000.00		
	TOTAL CATEGORY 11		1,000.00	
	TOTAL ASSETS			1,000.00

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	1,000.00		
	BALANCE - JANUARY 31, 2024	1,000.00		
	TOTAL FUND EQUITY		1,000.00	
	TOTAL LIABILITIES AND EQUITY			1,000.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

AIRPORT HANGAR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8015-000-36800	HANGAR BUILDING RENT	1,000.00	1,000.00	12,000.00	11,000.00	8.3
	TOTAL MISC. REVENUES	1,000.00	1,000.00	12,000.00	11,000.00	8.3
	TOTAL NON-DEPARTMENTAL REVENUES	1,000.00	1,000.00	12,000.00	11,000.00	8.3
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8015-000-43210	FIRE AND TORNADO	.00	.00	500.00	500.00	.0
8015-000-44300	BUILDING MAINT. EXPENSE	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	1,500.00	1,500.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 1,500.00)	( 1,500.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

DEVILS LAKE REGIONAL AIRPORT

ASSETS

9000-000-11000	CASH IN COMBINED FUND	211,178.78	
	TOTAL CATEGORY 11		211,178.78
	TOTAL ASSETS		211,178.78

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

9000-000-21210	ACCOUNTS PAYABLE	2,438.87	
	TOTAL CATEGORY 21		2,438.87

CATEGORY 22

9000-000-22220	STATE W/H TAXES PAYABLE	177.70	
9000-000-22300	ND PERS	1,345.83	
9000-000-22370	MED. & DEP. CARE FLEX PAY.	169.35	
9000-000-22390	UNUM INS. PAYABLE	445.65	
9000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 216.18)	
9000-000-22440	HEALTH PREMIUMS PAYABLE	2,050.56	
	TOTAL CATEGORY 22		3,972.91
	TOTAL LIABILITIES		6,411.78

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	204,767.00	
	BALANCE - JANUARY 31, 2024	204,767.00	
	TOTAL FUND EQUITY		204,767.00
	TOTAL LIABILITIES AND EQUITY		211,178.78

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
9000-000-31100	GENERAL PROPERTY TAXES	42,697.19	42,697.19	82,000.00	39,302.81	52.1
9000-000-31130	RAMSEY COUNTY TAXES	105,977.13	105,977.13	195,000.00	89,022.87	54.4
	TOTAL TAXES	148,674.32	148,674.32	277,000.00	128,325.68	53.7
<u>INTERGOVT. REVENUE</u>						
9000-000-33150	TSA LEASE	1,549.17	1,549.17	18,000.00	16,450.83	8.6
9000-000-33540	STATE AID TO AIRPORT	1,062.38	1,062.38	6,100.00	5,037.62	17.4
9000-000-33580	STATE AIRLINE TAX	.00	.00	10,000.00	10,000.00	.0
9000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	515.00	515.00	.0
	TOTAL INTERGOVT. REVENUE	2,611.55	2,611.55	34,615.00	32,003.45	7.5
<u>MISC. REVENUES</u>						
9000-000-36410	LOT FEES	15,271.25	15,271.25	29,630.00	14,358.75	51.5
9000-000-36420	FARM REVENUE - AIRPORT	.00	.00	6,400.00	6,400.00	.0
9000-000-36430	TERMINAL RENT (MESABA/OTHER)	9,795.61	9,795.61	115,000.00	105,204.39	8.5
9000-000-36440	LANDING FEES	5,629.80	5,629.80	62,000.00	56,370.20	9.1
9000-000-36450	FUEL FEE	233.96	233.96	3,000.00	2,766.04	7.8
9000-000-36900	MISCELLANEOUS REVENUE	17,296.00	17,296.00	4,000.00	( 13,296.00)	432.4
	TOTAL MISC. REVENUES	48,226.62	48,226.62	220,030.00	171,803.38	21.9
	TOTAL NON-DEPARTMENTAL REVENUES	199,512.49	199,512.49	531,645.00	332,132.51	37.5
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
9000-000-41100	PERMANENT SALARIES	18,269.72	18,269.72	280,000.00	261,730.28	6.5
9000-000-41110	ADDITIVE TO SALARY	75.00	75.00	1,800.00	1,725.00	4.2
9000-000-41200	TEMP./PART TIME SALARIES	1,128.36	1,128.36	20,000.00	18,871.64	5.6
9000-000-41300	OVERTIME SALARIES	1,438.39	1,438.39	22,000.00	20,561.61	6.5
9000-000-41500	CONTRACT LABOR EXPENSE	.00	.00	12,000.00	12,000.00	.0
	TOTAL WORKFORCE LABOR	20,911.47	20,911.47	335,800.00	314,888.53	6.2

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PAYROLL EXPENSES</u>						
9000-000-42100	HEALTH INS. PREMIUMS (BCBS)	5,728.39	5,728.39	40,000.00	34,271.61	14.3
9000-000-42200	FICA EXPENSE	1,683.26	1,683.26	20,000.00	18,316.74	8.4
9000-000-42250	CITY SHARE NDPERS	833.49	833.49	13,000.00	12,166.51	6.4
9000-000-42300	CITY SHARE DEFERRED COMP.	1,912.63	1,912.63	8,500.00	6,587.37	22.5
9000-000-42350	MEDICARE	393.66	393.66	4,000.00	3,606.34	9.8
9000-000-42400	WORKERS COMP. EXPENSE	377.83	377.83	3,500.00	3,122.17	10.8
	TOTAL PAYROLL EXPENSES	10,929.26	10,929.26	89,000.00	78,070.74	12.3
<u>OTHER EXPENSES</u>						
9000-000-43110	AUDIT FEES	.00	.00	4,500.00	4,500.00	.0
9000-000-43120	LEGAL FEES	.00	.00	2,000.00	2,000.00	.0
9000-000-43210	FIRE AND TORNADO	.00	.00	11,000.00	11,000.00	.0
9000-000-43220	LIAB/EQ/VEH INSURANCE	.00	.00	7,500.00	7,500.00	.0
9000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	500.00	500.00	.0
9000-000-43400	EDUCATION & TRAINING	928.76	928.76	7,000.00	6,071.24	13.3
9000-000-43410	IN-STATE TRAVEL	.00	.00	2,500.00	2,500.00	.0
9000-000-43510	ELECTRICITY	1,802.93	1,802.93	27,000.00	25,197.07	6.7
9000-000-43560	TELEPHONE	294.14	294.14	4,000.00	3,705.86	7.4
9000-000-43570	HEAT	1,117.90	1,117.90	10,000.00	8,882.10	11.2
9000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	4,049.00	4,049.00	24,000.00	19,951.00	16.9
9000-000-43700	MEMBERSHIPS & DUES	.00	.00	2,000.00	2,000.00	.0
9000-000-43870	RUNWAY REPAIR	745.32	745.32	5,000.00	4,254.68	14.9
9000-000-44100	OFFICE SUP. & POSTAGE	240.00	240.00	1,600.00	1,360.00	15.0
9000-000-44200	OPERATION & MAINT. EXPENSE	.00	.00	15,000.00	15,000.00	.0
9000-000-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	1,300.00	1,300.00	.0
9000-000-44220	CLOTHING & UNIFORMS	.00	.00	1,200.00	1,200.00	.0
9000-000-44240	GAS, OIL, GREASE, ETC.	2,678.31	2,678.31	23,000.00	20,321.69	11.6
9000-000-44260	EQUIPMENT MAINTENANCE	1,894.45	1,894.45	10,000.00	8,105.55	18.9
9000-000-44280	TOOLS & EQUIP. EXPENSE	.00	.00	2,000.00	2,000.00	.0
9000-000-44300	BUILDING MAINT. EXPENSE	1,767.99	1,767.99	15,000.00	13,232.01	11.8
9000-000-44470	GROUNDS MAINTENANCE EXPENSE	35.96	35.96	2,000.00	1,964.04	1.8
9000-000-44900	MISCELLANEOUS EXPENSE	500.00	500.00	3,500.00	3,000.00	14.3
9000-000-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	5,500.00	5,500.00	.0
9000-000-56600	PAYMENTS TO CONTRACTORS	( 3,150.00)	( 3,150.00)	.00	3,150.00	.0
	TOTAL OTHER EXPENSES	( 3,150.00)	( 3,150.00)	5,500.00	8,650.00	( 57.3)
	TOTAL NON-DEPARTMENTAL EXPENDITURES	44,745.49	44,745.49	611,900.00	567,154.51	7.3
	NET NON-DEPARTMENTAL REV/EXP	( 44,745.49)	( 44,745.49)	( 611,900.00)	( 567,154.51)	( 7.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>FINES &amp; FORFEITS</u>					
9000-700-35410	LOT FEES	50,000.00	50,000.00	50,000.00	.00	100.0
	TOTAL FINES & FORFEITS	50,000.00	50,000.00	50,000.00	.00	100.0
	TOTAL TRANSFERS IN/OUT REVENUES	50,000.00	50,000.00	50,000.00	.00	100.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9000-700-43020	PROJECT ADMINISTRATION %	.00	.00	2,000.00	2,000.00	.0
9000-700-56310	EQUIPMENT RESERVE	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	12,000.00	12,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 12,000.00)	( 12,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	50,000.00	50,000.00	38,000.00	( 12,000.00)	131.6

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FUND 9039

ASSETS

CATEGORY 11

9039-000-11000	CASH IN COMBINED FUND	2,655.10		
	TOTAL CATEGORY 11		2,655.10	
	TOTAL ASSETS			2,655.10

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,655.10		
	BALANCE - JANUARY 31, 2024	2,655.10		
	TOTAL FUND EQUITY		2,655.10	
	TOTAL LIABILITIES AND EQUITY			2,655.10

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 9039

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

9039-000-37280 FAA FUNDS	4,841.00	4,841.00	.00	( 4,841.00)	.0
TOTAL SOURCE 37	4,841.00	4,841.00	.00	( 4,841.00)	.0
TOTAL DEPARTMENT 000 REVENUES	4,841.00	4,841.00	.00	( 4,841.00)	.0
	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 9039

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<hr/>					
<hr/>					
EXPENDITURES					
<hr/>					
OTHER EXPENSES					
<hr/>					
9039-601-56600 PAYMENTS TO CONTRACTORS	2,185.90	2,185.90	.00	( 2,185.90)	.0
TOTAL OTHER EXPENSES	2,185.90	2,185.90	.00	( 2,185.90)	.0
<hr/>					
TOTAL DEPARTMENT 601 EXPENDITURES	2,185.90	2,185.90	.00	( 2,185.90)	.0
<hr/>					
NET DEPARTMENT 601 REV/EXP	( 2,185.90)	( 2,185.90)	.00	2,185.90	.0
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FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

ADDENDUM

LIABILITIES AND EQUITY

LIABILITIES

9042-000-21210	ACCOUNTS PAYABLE	20,513.20	
	TOTAL CATEGORY 21	20,513.20	
	TOTAL LIABILITIES		20,513.20

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 20,513.20)	
	BALANCE - JANUARY 31, 2024	( 20,513.20)	
	TOTAL FUND EQUITY		( 20,513.20)
	TOTAL LIABILITIES AND EQUITY		.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

ADDENDUM

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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EXPENDITURES

OTHER EXPENSES

9042-601-56600 PAYMENTS TO CONTRACTORS	20,513.20	20,513.20	.00	( 20,513.20)	.0
TOTAL OTHER EXPENSES	20,513.20	20,513.20	.00	( 20,513.20)	.0
TOTAL DEPARTMENT 601 EXPENDITURES	20,513.20	20,513.20	.00	( 20,513.20)	.0
NET DEPARTMENT 601 REV/EXP	( 20,513.20)	( 20,513.20)	.00	20,513.20	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

CARES GRANT

ASSETS

CATEGORY 11

9043-000-11000	CASH ALLOCATED TO OTHER FUNDS	2,817,400.95	
	TOTAL CATEGORY 11	2,817,400.95	
	TOTAL ASSETS		2,817,400.95

LIABILITIES AND EQUITY

LIABILITIES

9043-000-21210	ACCOUNTS PAYABLE	( 87,697.68)	
	TOTAL CATEGORY 21	( 87,697.68)	
	TOTAL LIABILITIES		( 87,697.68)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,905,098.63	
	BALANCE - JANUARY 31, 2024	2,905,098.63	
	TOTAL FUND EQUITY		2,905,098.63
	TOTAL LIABILITIES AND EQUITY		2,817,400.95

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CARES GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
9043-000-37280	FAA FUNDS	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
	TOTAL SOURCE 37	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
	TOTAL DEPARTMENT 000 REVENUES	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

CARES GRANT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<hr/>					
<hr/>					
EXPENDITURES					
<hr/>					
OTHER EXPENSES					
<hr/>					
9043-601-56600 PAYMENTS TO CONTRACTORS	701,013.34	701,013.34	.00	( 701,013.34)	.0
TOTAL OTHER EXPENSES	701,013.34	701,013.34	.00	( 701,013.34)	.0
<hr/>					
TOTAL DEPARTMENT 601 EXPENDITURES	701,013.34	701,013.34	.00	( 701,013.34)	.0
<hr/>					
NET DEPARTMENT 601 REV/EXP	( 701,013.34)	( 701,013.34)	.00	701,013.34	.0
<hr/>					
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

FUND 9044

ASSETS

CATEGORY 11

9044-000-11000	CASH ALLOCATED TO OTHER FUNDS	922,369.02	
	TOTAL CATEGORY 11	922,369.02	
	TOTAL ASSETS		922,369.02

LIABILITIES AND EQUITY

LIABILITIES

9044-000-21210	ACCOUNTS PAYABLE	16,700.98	
	TOTAL CATEGORY 21	16,700.98	
	TOTAL LIABILITIES		16,700.98

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	905,668.04	
	BALANCE - JANUARY 31, 2024	905,668.04	
	TOTAL FUND EQUITY		905,668.04
	TOTAL LIABILITIES AND EQUITY		922,369.02

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

9044-000-37280 FAA FUNDS	922,369.02	922,369.02	.00	( 922,369.02)	.0
TOTAL SOURCE 37	922,369.02	922,369.02	.00	( 922,369.02)	.0
TOTAL DEPARTMENT 000 REVENUES	922,369.02	922,369.02	.00	( 922,369.02)	.0
	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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EXPENDITURES

OTHER EXPENSES

9044-601-56600 PAYMENTS TO CONTRACTORS	16,700.98	16,700.98	.00	( 16,700.98)	.0
TOTAL OTHER EXPENSES	16,700.98	16,700.98	.00	( 16,700.98)	.0
TOTAL DEPARTMENT 601 EXPENDITURES	16,700.98	16,700.98	.00	( 16,700.98)	.0
NET DEPARTMENT 601 REV/EXP	( 16,700.98)	( 16,700.98)	.00	16,700.98	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
9200-000-31100	GENERAL PROPERTY TAXES	.00	.00	55,000.00	55,000.00	.0
	TOTAL TAXES	.00	.00	55,000.00	55,000.00	.0
		.00	.00	55,000.00	55,000.00	.0
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
9200-000-57340	FDL OP & MAINT/PROMO.	.00	.00	53,800.00	53,800.00	.0
	TOTAL OTHER EXPENSES	.00	.00	53,800.00	53,800.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	53,800.00	53,800.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 53,800.00)	( 53,800.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
9200-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,200.00	1,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,200.00)	( 1,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,200.00)	( 1,200.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
JANUARY 31, 2024

LAKE REGION GROWTH FUND

LIABILITIES AND EQUITY

LIABILITIES

9201-000-21210	ACCOUNTS PAYABLE	10,166.62	
	TOTAL CATEGORY 21	10,166.62	
	TOTAL LIABILITIES		10,166.62

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 10,166.62)	
	BALANCE - JANUARY 31, 2024	( 10,166.62)	
	TOTAL FUND EQUITY		( 10,166.62)
	TOTAL LIABILITIES AND EQUITY		.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
9201-000-36950	LOAN REPAYMENTS - PRINCIPAL	.00	.00	13,056.00	13,056.00	.0
	TOTAL MISC. REVENUES	.00	.00	13,056.00	13,056.00	.0
		.00	.00	13,056.00	13,056.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9201-000-44900	MISCELLANEOUS EXPENSE	.00	.00	10,000.00	10,000.00	.0
9201-000-57330	INTEREST BUYDOWN (PACE)	3,016.47	3,016.47	22,000.00	18,983.53	13.7
9201-000-57380	AFFORDABLE HOUSING INTEREST BU	2,669.82	2,669.82	9,000.00	6,330.18	29.7
9201-000-57440	FACADE LOAN POOL	.00	.00	20,000.00	20,000.00	.0
9201-000-57490	LOANS	.00	.00	25,000.00	25,000.00	.0
9201-000-57500	2020 PROGRAM	1,480.33	1,480.33	7,000.00	5,519.67	21.2
9201-000-57510	BUSINESS TRAINING	3,000.00	3,000.00	5,000.00	2,000.00	60.0
9201-000-57520	RWIP	.00	.00	10,000.00	10,000.00	.0
9201-000-57530	SPONSORSHIPS	.00	.00	25,000.00	25,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	10,166.62	10,166.62	133,000.00	122,833.38	7.6
	NET DEPARTMENT 000 REV/EXP	( 10,166.62)	( 10,166.62)	( 133,000.00)	( 122,833.38)	( 7.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2024

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
9201-700-39930	SALES TAX TRANSFERS	.00	.00	217,740.00	217,740.00	.0
	TOTAL TRANSFERS IN	.00	.00	217,740.00	217,740.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	217,740.00	217,740.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9201-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
9201-700-55100	CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	11,200.00	11,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 11,200.00)	( 11,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	206,540.00	206,540.00	.0

CITY OF DEVILS LAKE  
COMBINED CASH INVESTMENT  
FEBRUARY 29, 2024

COMBINED CASH ACCOUNTS

9999-000-11101	BREMER BANK - GENERAL CHECKING	(	554,840.17)
9999-000-11105	XPRESS DEPOSIT ACCOUNT		98,714.72
9999-000-11320	BREMER BK CHK #1000488		4,080,171.27
9999-000-11330	BREMER BANK - JDA		552,292.51
9999-000-11900	CASH CLEARING - UTILITIES	(	337,307.00)
	TOTAL COMBINED CASH		3,839,031.33
9999-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	3,766,522.18)
	TOTAL UNALLOCATED CASH		72,509.15

CASH ALLOCATION RECONCILIATION

1000	ALLOCATION TO GENERAL FUND		266,049.11
2001	ALLOCATION TO HIGHWAY DIST.		29,636.79
2008	ALLOCATION TO CEMETERY		40,648.71
2010	ALLOCATION TO TEMP. EMPLOYEES FUND	(	37.44)
2012	ALLOCATION TO EQUIPMENT RESERVE FUND		3,068.70
2030	ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS		7,276.53
2033	ALLOCATION TO INFRASTRUCTURE		251,277.85
2034	ALLOCATION TO ECONOMIC DEV.	(	195,833.26)
2044	ALLOCATION TO OPIOID SETTLEMENT		2,399.60
2045	ALLOCATION TO MUNICIPAL INFRASTRUCTURE	(	922,369.02)
4019	ALLOCATION TO FLOOD PROTECTION DIST. 01-96	(	9,144.23)
4105	ALLOCATION TO FUND 4105		23,809.52
4314	ALLOCATION TO WM 27-22	(	60,986.76)
4315	ALLOCATION TO WM 28-23 & 29-23	(	17,071.20)
4509	ALLOCATION TO STR IMPR 58-15 - 16 & 17 ST SE		504.09
4531	ALLOCATION TO FUND 4531	(	4,575.77)
4533	ALLOCATION TO 17TH ST SE, 16TH ST SE	(	119,627.86)
5005	ALLOCATION TO NON-BONDED DEBT SERVICE		99,506.25
5476	ALLOCATION TO SALES TAX REVENUE BONDS 2010		8,873.85
5481	ALLOCATION TO SALES TAX BOND 2015B		54,166.74
5484	ALLOCATION TO SALES TAX REVENUE BOND 2017		23,214.32
5485	ALLOCATION TO REF IMPR BOND SERIES 2017		7,930.04
5486	ALLOCATION TO DEFINITIVE IMPR WARRANT 2019		20,853.78
5488	ALLOCATION TO SALES TAX REVENUE BOND 2019		7,738.11
5489	ALLOCATION TO REF IMP BOND 2020A		28,098.75
5492	ALLOCATION TO FUND 5492		25,396.32
5493	ALLOCATION TO REF IMP BOND 2022A		31,221.78
6001	ALLOCATION TO WATER FUND	(	23,259.96)
6002	ALLOCATION TO SEWER FUND		38,084.80
6003	ALLOCATION TO SANITATION FUND	(	99,402.54)
6006	ALLOCATION TO WATER SOURCE REPLACEMENT		1,882.17
8002	ALLOCATION TO LIBRARY		115,733.96
8006	ALLOCATION TO PARKING AUTHORITY		8,296.43
8010	ALLOCATION TO JOB DEVELOPMENT AUTHORITY		77,804.24
8011	ALLOCATION TO SELF INSURANCE	(	49,473.48)
8013	ALLOCATION TO LAKE REGION GROWTH		85.00
8015	ALLOCATION TO AIRPORT HANGAR		1,000.00
9000	ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT		201,453.44
9039	ALLOCATION TO FUND 9039		6,925.10

CITY OF DEVILS LAKE  
COMBINED CASH INVESTMENT  
FEBRUARY 29, 2024

9042	ALLOCATION TO ADDENDUM	(	20,513.20)
9043	ALLOCATION TO CARES GRANT		2,078,831.58
9044	ALLOCATION TO FUND 9044		1,828,037.06
9200	ALLOCATION TO JOBS DEVELOPMENT AUTHORITY	(	16.00)
9201	ALLOCATION TO LAKE REGION GROWTH FUND	(	971.72)
	TOTAL ALLOCATIONS TO OTHER FUNDS		3,766,522.18
	ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000	(	3,766,522.18)
	ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

GENERAL FUND

ASSETS

CATEGORY 11

1000-000-11000	CASH IN COMBINED FUND	266,049.11	
	TOTAL CATEGORY 11		266,049.11

CATEGORY 12

1000-000-12040	ACCTS. REC. (SPEC/OTHER)	200.00	
1000-000-12090	UB AR CLEARING ACCOUNT	322.98	
1000-000-12110	UB ACCOUNTS RECEIVABLE	881.32	
	TOTAL CATEGORY 12		1,404.30
	TOTAL ASSETS		267,453.41

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

1000-000-21210	ACCOUNTS PAYABLE	60,577.86	
	TOTAL CATEGORY 21		60,577.86

CATEGORY 22

1000-000-22220	STATE W/H TAXES PAYABLE	2,958.15	
1000-000-22300	ND PERS	77,279.90	
1000-000-22321	ROTH RETIREMENT CONTRIBUTIONS	750.00	
1000-000-22370	MED. & DEP. CARE FLEX PAY.	3,391.20	
1000-000-22390	UNUM INS. PAYABLE	200.72	
1000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 498.37)	
1000-000-22440	HEALTH PREMIUMS PAYABLE	118,355.23	
1000-000-22460	DUES FOR FATERNAL ORDER OF POL	( 434.76)	
	TOTAL CATEGORY 22		202,002.07
	TOTAL LIABILITIES		262,579.93

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	44,222.00
	BALANCE - FEBRUARY 29, 2024	44,222.00

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

GENERAL FUND

TOTAL FUND EQUITY	44,222.00
TOTAL LIABILITIES AND EQUITY	306,801.93

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
1000-000-31100	GENERAL PROPERTY TAXES	785,747.45	785,747.45	1,520,989.30	735,241.85	51.7
1000-000-31410	SALES AND USE TAX (1.5%)	323,065.95	323,065.95	1,745,985.00	1,422,919.05	18.5
	TOTAL TAXES	1,108,813.40	1,108,813.40	3,266,974.30	2,158,160.90	33.9
<u>LICENSES &amp; PERMITS</u>						
1000-000-32110	BEER & LIQUOR LICENSES	.00	.00	50,000.00	50,000.00	.0
1000-000-32210	ANIMAL LICENSE & IMPOUND	275.00	275.00	2,000.00	1,725.00	13.8
1000-000-32230	BUILDING PERMITS	6,678.75	6,678.75	16,500.00	9,821.25	40.5
1000-000-32240	BUILDING PERMITS - EXTRA-TERR.	248.40	248.40	4,000.00	3,751.60	6.2
1000-000-32260	GAMES OF CHANCE PERMITS	200.00	200.00	2,000.00	1,800.00	10.0
1000-000-32290	MISCELLANEOUS PERMITS	25.00	25.00	2,000.00	1,975.00	1.3
	TOTAL LICENSES & PERMITS	7,427.15	7,427.15	76,500.00	69,072.85	9.7
<u>INTERGOVT. REVENUE</u>						
1000-000-33520	STATE CIGARETTE TAX	.00	.00	15,000.00	15,000.00	.0
1000-000-33550	STATE GAMING TAX	.00	.00	5,000.00	5,000.00	.0
1000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	29,088.00	29,088.00	.0
1000-000-33630	STATE AID DISTRIBUTION	87,682.61	87,682.61	462,500.00	374,817.39	19.0
1000-000-33810	COUNTY-20% ROAD & BRIDGE	7,267.88	7,267.88	12,000.00	4,732.12	60.6
	TOTAL INTERGOVT. REVENUE	94,950.49	94,950.49	523,588.00	428,637.51	18.1
<u>CHARGES &amp; SERVICES</u>						
1000-000-34120	GAS INSPECTION FEES	175.50	175.50	850.00	674.50	20.7
1000-000-34310	STREET MAINT., IMPOUND	405.00	405.00	25,000.00	24,595.00	1.6
1000-000-34360	CREDIT CARD CONVENIENCE FEE	636.00	636.00	5,000.00	4,364.00	12.7
1000-000-34370	STREET LIGHT UTILITY	10,288.34	10,288.34	125,000.00	114,711.66	8.2
1000-000-34380	MOSQUITO CONTROL	4,997.87	4,997.87	60,000.00	55,002.13	8.3
1000-000-34610	CABLE TV FRANCHISE - MIDCONTIN	5,689.82	5,689.82	35,000.00	29,310.18	16.3
1000-000-34620	CABLE TV FRANCHISE - NDTCT	3,152.80	3,152.80	15,000.00	11,847.20	21.0
	TOTAL CHARGES & SERVICES	25,345.33	25,345.33	265,850.00	240,504.67	9.5

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES &amp; FORFEITS</u>						
1000-000-35110	MUNICIPAL JUDGE FINES	21,760.91	21,760.91	125,000.00	103,239.09	17.4
1000-000-35120	POLICE - PARKING TICKETS	715.00	715.00	1,500.00	785.00	47.7
1000-000-35130	DOMESTIC VIOLENCE CASES	360.00	360.00	2,000.00	1,640.00	18.0
1000-000-35140	MUNICIPAL JUDGE - COSTS	2,123.00	2,123.00	25,000.00	22,877.00	8.5
	TOTAL FINES & FORFEITS	24,958.91	24,958.91	153,500.00	128,541.09	16.3
<u>MISC. REVENUES</u>						
1000-000-36070	DONATIONS	.00	.00	1,500.00	1,500.00	.0
1000-000-36100	INTEREST EARNINGS	41,146.10	41,146.10	350,000.00	308,853.90	11.8
1000-000-36110	GRANTS	.00	.00	74,935.00	74,935.00	.0
1000-000-36120	POLICE FEES	1,196.00	1,196.00	2,000.00	804.00	59.8
1000-000-36200	RENTAL/LEASE EQUIP. OR LAND	970.00	970.00	10,000.00	9,030.00	9.7
1000-000-36250	DLPSD POLICE OFFICER REIMB.	3,592.67	3,592.67	77,850.00	74,257.33	4.6
1000-000-36400	SALE OF ASSETS	.00	.00	10,000.00	10,000.00	.0
1000-000-36410	INSURANCE COLLECTIONS	164.64	164.64	.00	( 164.64)	.0
1000-000-36820	HOUSING AUTH. CONTRIBUTION	.00	.00	20,000.00	20,000.00	.0
1000-000-36900	MISCELLANEOUS REVENUE	2,693.97	2,693.97	50,000.00	47,306.03	5.4
1000-000-36950	LOAN REPAYMENTS - PRINCIPAL	6,661.92	6,661.92	80,849.00	74,187.08	8.2
1000-000-36960	LOAN REPAYMENTS - INTEREST	3,818.40	3,818.40	37,193.00	33,374.60	10.3
	TOTAL MISC. REVENUES	60,243.70	60,243.70	714,327.00	654,083.30	8.4
	TOTAL NON-DEPARTMENTAL REVENUES	1,321,738.98	1,321,738.98	5,000,739.30	3,679,000.32	26.4
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-000-41500	CONTRACT LABOR EXPENSE	11,320.00	11,320.00	40,000.00	28,680.00	28.3
1000-000-41600	CONTRACT LABOR/HR MGR	2,000.00	2,000.00	12,000.00	10,000.00	16.7
	TOTAL WORKFORCE LABOR	13,320.00	13,320.00	52,000.00	38,680.00	25.6
<u>PAYROLL EXPENSES</u>						
1000-000-42400	WORKERS COMP. EXPENSE	.00	.00	10,000.00	10,000.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	10,000.00	10,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER EXPENSES</u>					
1000-000-43110 AUDIT FEES	.00	.00	20,000.00	20,000.00	.0
1000-000-43130 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
1000-000-43200 VICTIM/WITNESS FEES	.00	.00	100.00	100.00	.0
1000-000-43210 FIRE AND TORNADO	.00	.00	4,000.00	4,000.00	.0
1000-000-43220 LIAB/EQ/VEH INSURANCE	39.00	39.00	90,000.00	89,961.00	.0
1000-000-43250 CREDIT CARD EXPENSE	1,614.64	1,614.64	5,000.00	3,385.36	32.3
1000-000-43320 COMPUTER EQUIPMENT	14,329.52	14,329.52	15,000.00	670.48	95.5
1000-000-43330 MAINT./LEASE ON EQ./SOFTWARE	9,333.81	9,333.81	55,000.00	45,666.19	17.0
1000-000-43600 PUBLISHING/PRINTING/ADVERTISIN	1,908.21	1,908.21	27,000.00	25,091.79	7.1
1000-000-43910 STREET LIGHTING ELECTRICITY	22,743.64	22,743.64	115,000.00	92,256.36	19.8
1000-000-43990 MOSQUITO CONTROL EXPENSE	.00	.00	60,000.00	60,000.00	.0
1000-000-44900 MISCELLANEOUS EXPENSE	1,382.59	1,382.59	15,000.00	13,617.41	9.2
1000-000-44940 MAYORS CMTE. HANDICAPPED EXPEN	54.00	54.00	23,205.00	23,151.00	.2
1000-000-55070 DL ANGLERS	.00	.00	10,000.00	10,000.00	.0
1000-000-55160 RSVP FINANCIAL SUPPORT	.00	.00	5,700.00	5,700.00	.0
1000-000-55170 LR HERITAGE CENTER FINANCIAL S	9,639.50	9,639.50	38,557.50	28,918.00	25.0
1000-000-55180 LR COMMUNITY SHELTER FINANCIAL	.00	.00	10,000.00	10,000.00	.0
1000-000-55190 LR TRAINING CENTER	.00	.00	10,000.00	10,000.00	.0
1000-000-56200 LAW ENF CTR RENT	9,999.14	9,999.14	59,995.00	49,995.86	16.7
1000-000-56210 LAW ENF CTR FINANCIAL SUPPORT	101,188.50	101,188.50	416,800.00	315,611.50	24.3
1000-000-56220 LAW ENF CTR BOARD	11,236.56	11,236.56	152,000.00	140,763.44	7.4
1000-000-56400 SAAF SUPPORT	.00	.00	5,000.00	5,000.00	.0
1000-000-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	26,000.00	26,000.00	.0
1000-000-57300 SERVICE CHARGES	8,173.46	8,173.46	5,000.00	( 3,173.46)	163.5
1000-000-58310 SIGNALS & STR. LIGHTING EXP.	5,916.72	5,916.72	20,000.00	14,083.28	29.6
TOTAL OTHER EXPENSES	5,916.72	5,916.72	20,000.00	14,083.28	29.6
TOTAL NON-DEPARTMENTAL EXPENDITURES	210,879.29	210,879.29	1,253,357.50	1,042,478.21	16.8
NET NON-DEPARTMENTAL REV/EXP	( 210,879.29)	( 210,879.29)	( 1,253,357.50)	( 1,042,478.21)	( 16.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY COMMISSION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-110-41100	PERMANENT SALARIES	8,335.32	8,335.32	59,019.19	50,683.87	14.1
	TOTAL WORKFORCE LABOR	8,335.32	8,335.32	59,019.19	50,683.87	14.1
	<u>PAYROLL EXPENSES</u>					
1000-110-42200	FICA EXPENSE	516.75	516.75	3,659.00	3,142.25	14.1
1000-110-42350	MEDICARE	120.88	120.88	856.00	735.12	14.1
	TOTAL PAYROLL EXPENSES	637.63	637.63	4,515.00	3,877.37	14.1
	<u>OTHER EXPENSES</u>					
1000-110-43400	EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00	.0
1000-110-43560	TELEPHONE	.00	.00	750.00	750.00	.0
1000-110-43710	LEAGUE OF CITIES	.00	.00	4,500.00	4,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY COMMISSION EXPENDITURES	8,972.95	8,972.95	70,784.19	61,811.24	12.7
	NET CITY COMMISSION REV/EXP	( 8,972.95)	( 8,972.95)	( 70,784.19)	( 61,811.24)	( 12.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MUNICIPAL JUDGE</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-120-41100	PERMANENT SALARIES	16,642.17	16,642.17	112,955.00	96,312.83	14.7
1000-120-41300	OVERTIME SALARIES	.00	.00	500.00	500.00	.0
	TOTAL WORKFORCE LABOR	16,642.17	16,642.17	113,455.00	96,812.83	14.7
	<u>PAYROLL EXPENSES</u>					
1000-120-42100	HEALTH INS. PREMIUMS (BCBS)	2,631.36	2,631.36	11,280.00	8,648.64	23.3
1000-120-42200	FICA EXPENSE	1,021.56	1,021.56	7,034.00	6,012.44	14.5
1000-120-42250	CITY SHARE NDPERS	781.23	781.23	.00	( 781.23)	.0
1000-120-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,260.00	5,260.00	.0
1000-120-42350	MEDICARE	238.90	238.90	1,645.00	1,406.10	14.5
	TOTAL PAYROLL EXPENSES	4,673.05	4,673.05	25,219.00	20,545.95	18.5
	<u>OTHER EXPENSES</u>					
1000-120-43120	LEGAL FEES	3,400.00	3,400.00	5,000.00	1,600.00	68.0
1000-120-43330	MAINT./LEASE ON EQ./SOFTWARE	81.00	81.00	.00	( 81.00)	.0
1000-120-43400	EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
1000-120-43560	TELEPHONE	43.50	43.50	1,000.00	956.50	4.4
1000-120-44100	OFFICE SUP. & POSTAGE	.00	.00	3,000.00	3,000.00	.0
1000-120-44200	OPERATION & MAINT. EXPENSE	.00	.00	600.00	600.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL MUNICIPAL JUDGE EXPENDITURES	24,839.72	24,839.72	149,774.00	124,934.28	16.6
	NET MUNICIPAL JUDGE REV/EXP	( 24,839.72)	( 24,839.72)	( 149,774.00)	( 124,934.28)	( 16.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>AUDITING DEPARTMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-141-41100	PERMANENT SALARIES	44,607.05	44,607.05	298,492.00	253,884.95	14.9
1000-141-41110	ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00	.0
	TOTAL WORKFORCE LABOR	44,607.05	44,607.05	300,292.00	255,684.95	14.9
	<u>PAYROLL EXPENSES</u>					
1000-141-42100	HEALTH INS. PREMIUMS (BCBS)	22,081.94	22,081.94	83,170.00	61,088.06	26.6
1000-141-42200	FICA EXPENSE	2,922.59	2,922.59	18,507.00	15,584.41	15.8
1000-141-42250	CITY SHARE NDPERS	3,854.96	3,854.96	.00	( 3,854.96)	.0
1000-141-42300	CITY SHARE DEFERRED COMP.	953.95	953.95	30,058.00	29,104.05	3.2
1000-141-42350	MEDICARE	683.50	683.50	4,328.00	3,644.50	15.8
	TOTAL PAYROLL EXPENSES	30,496.94	30,496.94	136,063.00	105,566.06	22.4
	<u>OTHER EXPENSES</u>					
1000-141-43100	PROFESSIONAL FEES	1,762.13	1,762.13	.00	( 1,762.13)	.0
1000-141-43400	EDUCATION & TRAINING	.00	.00	3,000.00	3,000.00	.0
1000-141-43560	TELEPHONE	.00	.00	300.00	300.00	.0
1000-141-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	800.00	800.00	.0
1000-141-44100	OFFICE SUP. & POSTAGE	157.86	157.86	750.00	592.14	21.1
1000-141-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-141-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
1000-141-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
	TOTAL AUDITING DEPARTMENT EXPENDITURES	77,023.98	77,023.98	443,105.00	366,081.02	17.4
	NET AUDITING DEPARTMENT REV/EXP	( 77,023.98)	( 77,023.98)	( 443,105.00)	( 366,081.02)	( 17.4)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY ATTORNEY</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-143-41100	PERMANENT SALARIES	16,666.66	16,666.66	100,000.00	83,333.34	16.7
	TOTAL WORKFORCE LABOR	16,666.66	16,666.66	100,000.00	83,333.34	16.7
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY ATTORNEY EXPENDITURES	16,666.66	16,666.66	100,000.00	83,333.34	16.7
	NET CITY ATTORNEY REV/EXP	( 16,666.66)	( 16,666.66)	( 100,000.00)	( 83,333.34)	( 16.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ASSESSING DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-144-41100	PERMANENT SALARIES	23,221.66	23,221.66	154,886.00	131,664.34	15.0
1000-144-41700	CONTRACT LABOR/ASSESSOR	.00	.00	25,000.00	25,000.00	.0
	TOTAL WORKFORCE LABOR	23,221.66	23,221.66	179,886.00	156,664.34	12.9
<u>PAYROLL EXPENSES</u>						
1000-144-42100	HEALTH INS. PREMIUMS (BCBS)	12,007.06	12,007.06	40,931.00	28,923.94	29.3
1000-144-42200	FICA EXPENSE	1,343.74	1,343.74	9,603.00	8,259.26	14.0
1000-144-42250	CITY SHARE NDPERS	2,549.41	2,549.41	15,597.02	13,047.61	16.4
1000-144-42350	MEDICARE	314.26	314.26	2,246.00	1,931.74	14.0
	TOTAL PAYROLL EXPENSES	16,214.47	16,214.47	68,377.02	52,162.55	23.7
<u>OTHER EXPENSES</u>						
1000-144-43330	MAINT./LEASE ON EQ./SOFTWARE	1,830.00	1,830.00	5,600.00	3,770.00	32.7
1000-144-43400	EDUCATION & TRAINING	488.70	488.70	5,000.00	4,511.30	9.8
1000-144-43560	TELEPHONE	.00	.00	300.00	300.00	.0
1000-144-44200	OPERATION & MAINT. EXPENSE	148.95	148.95	1,500.00	1,351.05	9.9
1000-144-44900	MISCELLANEOUS EXPENSE	.00	.00	2,000.00	2,000.00	.0
1000-144-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	2,000.00	2,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	2,000.00	2,000.00	.0
	TOTAL ASSESSING DEPARTMENT EXPENDITURES	41,903.78	41,903.78	264,663.02	222,759.24	15.8
	NET ASSESSING DEPARTMENT REV/EXP	( 41,903.78)	( 41,903.78)	( 264,663.02)	( 222,759.24)	( 15.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ENGINEERING DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-146-41100	PERMANENT SALARIES	48,700.85	48,700.85	315,714.00	267,013.15	15.4
1000-146-41110	ADDITIVE TO SALARY	300.00	300.00	1,800.00	1,500.00	16.7
	TOTAL WORKFORCE LABOR	49,000.85	49,000.85	317,514.00	268,513.15	15.4
<u>PAYROLL EXPENSES</u>						
1000-146-42100	HEALTH INS. PREMIUMS (BCBS)	16,120.70	16,120.70	43,680.00	27,559.30	36.9
1000-146-42200	FICA EXPENSE	3,377.57	3,377.57	19,574.00	16,196.43	17.3
1000-146-42250	CITY SHARE NDPERS	4,574.32	4,574.32	31,792.40	27,218.08	14.4
1000-146-42300	CITY SHARE DEFERRED COMP.	1,071.96	1,071.96	.00	( 1,071.96)	.0
1000-146-42350	MEDICARE	789.95	789.95	4,578.00	3,788.05	17.3
	TOTAL PAYROLL EXPENSES	25,934.50	25,934.50	99,624.40	73,689.90	26.0
<u>OTHER EXPENSES</u>						
1000-146-43400	EDUCATION & TRAINING	77.00	77.00	2,200.00	2,123.00	3.5
1000-146-43560	TELEPHONE	91.86	91.86	1,000.00	908.14	9.2
1000-146-44200	OPERATION & MAINT. EXPENSE	111.86	111.86	6,000.00	5,888.14	1.9
1000-146-44900	MISCELLANEOUS EXPENSE	3.00	3.00	300.00	297.00	1.0
1000-146-56500	EQUIPMENT (\$500 OR OVER)	5,324.10	5,324.10	4,500.00	( 824.10)	118.3
	TOTAL OTHER EXPENSES	5,324.10	5,324.10	4,500.00	( 824.10)	118.3
	TOTAL ENGINEERING DEPARTMENT EXPENDITURES	80,543.17	80,543.17	431,138.40	350,595.23	18.7
	NET ENGINEERING DEPARTMENT REV/EXP	( 80,543.17)	( 80,543.17)	( 431,138.40)	( 350,595.23)	( 18.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CITY HALL</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-161-41500	CONTRACT LABOR EXPENSE	1,266.90	1,266.90	7,800.00	6,533.10	16.2
	TOTAL WORKFORCE LABOR	1,266.90	1,266.90	7,800.00	6,533.10	16.2
	<u>OTHER EXPENSES</u>					
1000-161-43510	ELECTRICITY	1,526.95	1,526.95	10,000.00	8,473.05	15.3
1000-161-43560	TELEPHONE	1,390.05	1,390.05	7,000.00	5,609.95	19.9
1000-161-43570	HEAT	653.82	653.82	2,000.00	1,346.18	32.7
1000-161-44100	OFFICE SUP. & POSTAGE	421.27	421.27	2,000.00	1,578.73	21.1
1000-161-44200	OPERATION & MAINT. EXPENSE	154.76	154.76	5,000.00	4,845.24	3.1
1000-161-44210	JANITORIAL SUPPLIES EXPENSE	912.92	912.92	6,500.00	5,587.08	14.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL CITY HALL EXPENDITURES	6,326.67	6,326.67	40,300.00	33,973.33	15.7
	NET CITY HALL REV/EXP	( 6,326.67)	( 6,326.67)	( 40,300.00)	( 33,973.33)	( 15.7)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-210-41100	PERMANENT SALARIES	.00	.00	1,144,951.27	1,144,951.27	.0
1000-210-41110	ADDITIVE TO SALARY	.00	.00	1,200.00	1,200.00	.0
1000-210-41200	TEMP./PART TIME SALARIES	.00	.00	15,000.00	15,000.00	.0
1000-210-41300	OVERTIME SALARIES	.00	.00	25,000.00	25,000.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	1,186,151.27	1,186,151.27	.0
<u>PAYROLL EXPENSES</u>						
1000-210-42100	HEALTH INS. PREMIUMS (BCBS)	56,687.04	56,687.04	363,416.00	306,728.96	15.6
1000-210-42110	ANNUAL PHYSICALS	.00	.00	8,000.00	8,000.00	.0
1000-210-42200	FICA EXPENSE	.00	.00	101,811.00	101,811.00	.0
1000-210-42250	CITY SHARE NDPERS	.00	.00	165,016.92	165,016.92	.0
1000-210-42350	MEDICARE	.00	.00	23,811.00	23,811.00	.0
	TOTAL PAYROLL EXPENSES	56,687.04	56,687.04	662,054.92	605,367.88	8.6
<u>OTHER EXPENSES</u>						
1000-210-43320	COMPUTER EQUIPMENT	12,783.53	12,783.53	20,000.00	7,216.47	63.9
1000-210-43380	PROMOTION EVENTS	.00	.00	1,000.00	1,000.00	.0
1000-210-43400	EDUCATION & TRAINING	2,430.75	2,430.75	22,000.00	19,569.25	11.1
1000-210-43410	IN-STATE TRAVEL	.00	.00	7,000.00	7,000.00	.0
1000-210-43430	LICENSING	.00	.00	750.00	750.00	.0
1000-210-43560	TELEPHONE	2,969.17	2,969.17	18,000.00	15,030.83	16.5
1000-210-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	2,000.00	2,000.00	.0
1000-210-43700	MEMBERSHIPS & DUES	.00	.00	1,700.00	1,700.00	.0
1000-210-44100	OFFICE SUP. & POSTAGE	905.16	905.16	8,000.00	7,094.84	11.3
1000-210-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	1,200.00	1,200.00	.0
1000-210-44220	CLOTHING & UNIFORMS	1,733.42	1,733.42	20,000.00	18,266.58	8.7
1000-210-44240	GAS, OIL, GREASE, ETC.	6,381.76	6,381.76	40,000.00	33,618.24	16.0
1000-210-44260	EQUIPMENT MAINTENANCE	10,965.44	10,965.44	40,000.00	29,034.56	27.4
1000-210-44280	TOOLS & EQUIP. EXPENSE	488.61	488.61	10,000.00	9,511.39	4.9
1000-210-44580	AMMUNITION	460.00	460.00	6,000.00	5,540.00	7.7
1000-210-44900	MISCELLANEOUS EXPENSE	9,471.68	9,471.68	5,000.00	( 4,471.68)	189.4
1000-210-56500	EQUIPMENT (\$500 OR OVER)	35,908.06	35,908.06	76,000.00	40,091.94	47.3
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL POLICE DEPARTMENT EXPENDITURES	141,184.62	141,184.62	2,126,856.19	1,985,671.57	6.6
	NET POLICE DEPARTMENT REV/EXP	( 141,184.62)	( 141,184.62)	( 2,126,856.19)	( 1,985,671.57)	( 6.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FIRE DEPARTMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-220-41100	PERMANENT SALARIES	65,188.54	65,188.54	420,762.00	355,573.46	15.5
1000-220-41110	ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00	.0
1000-220-41200	TEMP./PART TIME SALARIES	2,151.00	2,151.00	5,000.00	2,849.00	43.0
1000-220-41300	OVERTIME SALARIES	3,572.92	3,572.92	.00	( 3,572.92)	.0
	TOTAL WORKFORCE LABOR	70,912.46	70,912.46	427,562.00	356,649.54	16.6
	<u>PAYROLL EXPENSES</u>					
1000-220-42100	HEALTH INS. PREMIUMS (BCBS)	36,001.62	36,001.62	103,254.00	67,252.38	34.9
1000-220-42110	ANNUAL PHYSICALS	.00	.00	2,000.00	2,000.00	.0
1000-220-42200	FICA EXPENSE	4,207.09	4,207.09	26,397.00	22,189.91	15.9
1000-220-42250	CITY SHARE NDPERS	7,449.79	7,449.79	42,370.73	34,920.94	17.6
1000-220-42350	MEDICARE	983.91	983.91	6,174.00	5,190.09	15.9
	TOTAL PAYROLL EXPENSES	48,642.41	48,642.41	180,195.73	131,553.32	27.0
	<u>OTHER EXPENSES</u>					
1000-220-43320	COMPUTER EQUIPMENT	48.99	48.99	1,500.00	1,451.01	3.3
1000-220-43330	MAINT./LEASE ON EQ./SOFTWARE	321.82	321.82	14,000.00	13,678.18	2.3
1000-220-43400	EDUCATION & TRAINING	1,385.20	1,385.20	15,750.00	14,364.80	8.8
1000-220-43510	ELECTRICITY	2,600.44	2,600.44	14,000.00	11,399.56	18.6
1000-220-43560	TELEPHONE	1,093.01	1,093.01	8,100.00	7,006.99	13.5
1000-220-43570	HEAT	887.79	887.79	3,500.00	2,612.21	25.4
1000-220-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-220-43700	MEMBERSHIPS & DUES	390.00	390.00	1,750.00	1,360.00	22.3
1000-220-43790	LR UAS TEAM	.00	.00	7,500.00	7,500.00	.0
1000-220-44030	TRAINING TOWER EXPENSE	147.58	147.58	2,500.00	2,352.42	5.9
1000-220-44100	OFFICE SUP. & POSTAGE	128.50	128.50	600.00	471.50	21.4
1000-220-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	500.00	500.00	.0
1000-220-44210	JANITORIAL SUPPLIES EXPENSE	605.85	605.85	2,000.00	1,394.15	30.3
1000-220-44220	CLOTHING & UNIFORMS	745.82	745.82	2,000.00	1,254.18	37.3
1000-220-44240	GAS, OIL, GREASE, ETC.	1,271.89	1,271.89	6,500.00	5,228.11	19.6
1000-220-44260	EQUIPMENT MAINTENANCE	7,908.31	7,908.31	15,000.00	7,091.69	52.7
1000-220-44280	TOOLS & EQUIP. EXPENSE	68.85	68.85	8,000.00	7,931.15	.9
1000-220-44300	BUILDING MAINT. EXPENSE	3,370.81	3,370.81	10,000.00	6,629.19	33.7
1000-220-44900	MISCELLANEOUS EXPENSE	33.38	33.38	2,000.00	1,966.62	1.7
1000-220-44910	VOLUNTEER CLOTHING EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-220-44920	VOLUNTEER SERVICES	4,025.00	4,025.00	12,000.00	7,975.00	33.5
1000-220-56450	SAFETY EQUIPMENT	601.54	601.54	2,500.00	1,898.46	24.1
1000-220-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	140,000.00	140,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT EXPENDITURES	145,189.65	145,189.65	882,957.73	737,768.08	16.4
NET FIRE DEPARTMENT REV/EXP	( 145,189.65)	( 145,189.65)	( 882,957.73)	( 737,768.08)	( 16.4)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PUBLIC BUILDINGS</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-222-43210	FIRE AND TORNADO	.00	.00	1,400.00	1,400.00	.0
1000-222-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-222-44320	MEMORIAL DAY CARE MAINT.	5,108.70	5,108.70	5,000.00	( 108.70)	102.2
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL PUBLIC BUILDINGS EXPENDITURES	5,108.70	5,108.70	6,800.00	1,691.30	75.1
	NET PUBLIC BUILDINGS REV/EXP	( 5,108.70)	( 5,108.70)	( 6,800.00)	( 1,691.30)	( 75.1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ADVERTISING</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-225-43720	CITY COMMISSION PROMOTION	.00	.00	5,000.00	5,000.00	.0
1000-225-43730	FIREWORK DISPLAY	.00	.00	23,000.00	23,000.00	.0
1000-225-43780	RODEO SPONSORSHIP	.00	.00	15,000.00	15,000.00	.0
1000-225-43785	SAAF SUPPORT	.00	.00	2,500.00	2,500.00	.0
1000-225-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	500.00	500.00	.0
	TOTAL ADVERTISING EXPENDITURES	.00	.00	46,000.00	46,000.00	.0
	NET ADVERTISING REV/EXP	.00	.00	( 46,000.00)	( 46,000.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WEED CONTROL</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-231-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
1000-231-43510	ELECTRICITY	73.68	73.68	300.00	226.32	24.6
1000-231-43570	HEAT	249.22	249.22	800.00	550.78	31.2
1000-231-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	350.00	350.00	.0
1000-231-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	3,000.00	3,000.00	.0
1000-231-44240	GAS, OIL, GREASE, ETC.	.00	.00	1,000.00	1,000.00	.0
1000-231-44260	EQUIPMENT MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
1000-231-44280	TOOLS & EQUIP. EXPENSE	.00	.00	750.00	750.00	.0
1000-231-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-231-56450	SAFETY EQUIPMENT	.00	.00	750.00	750.00	.0
	TOTAL OTHER EXPENSES	.00	.00	750.00	750.00	.0
	TOTAL WEED CONTROL EXPENDITURES	322.90	322.90	11,450.00	11,127.10	2.8
	NET WEED CONTROL REV/EXP	( 322.90)	( 322.90)	( 11,450.00)	( 11,127.10)	( 2.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PLANNING</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-284-41500	CONTRACT LABOR EXPENSE	3,436.00	3,436.00	7,500.00	4,064.00	45.8
	TOTAL WORKFORCE LABOR	3,436.00	3,436.00	7,500.00	4,064.00	45.8
	<u>OTHER EXPENSES</u>					
1000-284-43600	PUBLISHING/PRINTING/ADVERTISIN	11.62	11.62	250.00	238.38	4.7
1000-284-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
1000-284-44900	MISCELLANEOUS EXPENSE	40.00	40.00	500.00	460.00	8.0
1000-284-55020	MAPPING EXPENSE	2,745.00	2,745.00	5,000.00	2,255.00	54.9
1000-284-55090	RENAISSANCE ZONE PROJECT	.00	.00	500.00	500.00	.0
	TOTAL OTHER EXPENSES	2,745.00	2,745.00	5,500.00	2,755.00	49.9
	TOTAL PLANNING EXPENDITURES	6,232.62	6,232.62	13,800.00	7,567.38	45.2
	NET PLANNING REV/EXP	( 6,232.62)	( 6,232.62)	( 13,800.00)	( 7,567.38)	( 45.2)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SHADE TREE</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
1000-287-41110	ADDITIVE TO SALARY	.00	.00	500.00	500.00	.0
1000-287-41200	TEMP./PART TIME SALARIES	.00	.00	7,500.00	7,500.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	8,000.00	8,000.00	.0
	<u>PAYROLL EXPENSES</u>					
1000-287-42200	FICA EXPENSE	.00	.00	465.00	465.00	.0
1000-287-42350	MEDICARE	.00	.00	109.00	109.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	574.00	574.00	.0
	<u>OTHER EXPENSES</u>					
1000-287-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-287-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
1000-287-44240	GAS, OIL, GREASE, ETC.	.00	.00	200.00	200.00	.0
1000-287-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
1000-287-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
1000-287-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-287-56600	PAYMENTS TO CONTRACTORS	.00	.00	35,000.00	35,000.00	.0
1000-287-56800	TREES PURCHASED	.00	.00	7,000.00	7,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	42,000.00	42,000.00	.0
	TOTAL SHADE TREE EXPENDITURES	.00	.00	53,324.00	53,324.00	.0
	NET SHADE TREE REV/EXP	.00	.00	( 53,324.00)	( 53,324.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET DEPARTMENT</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-310-41100	PERMANENT SALARIES	52,996.23	52,996.23	364,068.00	311,071.77	14.6
1000-310-41300	OVERTIME SALARIES	4,653.03	4,653.03	5,000.00	346.97	93.1
	TOTAL WORKFORCE LABOR	57,649.26	57,649.26	369,068.00	311,418.74	15.6
<u>PAYROLL EXPENSES</u>						
1000-310-42100	HEALTH INS. PREMIUMS (BCBS)	35,375.50	35,375.50	95,621.00	60,245.50	37.0
1000-310-42200	FICA EXPENSE	3,702.60	3,702.60	22,882.00	19,179.40	16.2
1000-310-42250	CITY SHARE NDPERS	3,247.76	3,247.76	36,661.65	33,413.89	8.9
1000-310-42300	CITY SHARE DEFERRED COMP.	2,407.57	2,407.57	.00	( 2,407.57)	.0
1000-310-42350	MEDICARE	865.94	865.94	5,351.00	4,485.06	16.2
	TOTAL PAYROLL EXPENSES	45,599.37	45,599.37	160,515.65	114,916.28	28.4
<u>OTHER EXPENSES</u>						
1000-310-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-310-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
1000-310-43510	ELECTRICITY	408.22	408.22	3,100.00	2,691.78	13.2
1000-310-43560	TELEPHONE	475.92	475.92	2,500.00	2,024.08	19.0
1000-310-43570	HEAT	701.15	701.15	2,500.00	1,798.85	28.1
1000-310-43600	PUBLISHING/PRINTING/ADVERTISING	984.06	984.06	3,000.00	2,015.94	32.8
1000-310-44100	OFFICE SUP. & POSTAGE	.00	.00	350.00	350.00	.0
1000-310-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	500.00	500.00	.0
1000-310-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	400.00	400.00	.0
1000-310-44220	CLOTHING & UNIFORMS	1,039.89	1,039.89	1,500.00	460.11	69.3
1000-310-44240	GAS, OIL, GREASE, ETC.	10,259.46	10,259.46	58,000.00	47,740.54	17.7
1000-310-44280	TOOLS & EQUIP. EXPENSE	3,008.35	3,008.35	7,500.00	4,491.65	40.1
1000-310-44281	SHOP SUPPLIES	22.78	22.78	3,000.00	2,977.22	.8
1000-310-44300	BUILDING MAINT. EXPENSE	586.98	586.98	5,000.00	4,413.02	11.7
1000-310-44900	MISCELLANEOUS EXPENSE	62.16	62.16	1,500.00	1,437.84	4.1
1000-310-56290	LEASE/PERMIT PAYMENT	.00	.00	5,500.00	5,500.00	.0
1000-310-56380	DOWNTOWN FLOWERS MAINTENANCE	.00	.00	500.00	500.00	.0
1000-310-56450	SAFETY EQUIPMENT	653.60	653.60	2,000.00	1,346.40	32.7
1000-310-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	45,000.00	45,000.00	.0
	TOTAL OTHER EXPENSES	653.60	653.60	53,000.00	52,346.40	1.2
	TOTAL STREET DEPARTMENT EXPENDITURES	121,451.20	121,451.20	673,433.65	551,982.45	18.0
	NET STREET DEPARTMENT REV/EXP	( 121,451.20)	( 121,451.20)	( 673,433.65)	( 551,982.45)	( 18.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ARPA</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
1000-311-41100	PERMANENT SALARIES	251,904.47	251,904.47	457,154.73	205,250.26	55.1
1000-311-41110	ADDITIVE TO SALARY	500.00	500.00	.00	( 500.00)	.0
1000-311-41300	OVERTIME SALARIES	7,862.97	7,862.97	.00	( 7,862.97)	.0
	TOTAL WORKFORCE LABOR	260,267.44	260,267.44	457,154.73	196,887.29	56.9
<u>PAYROLL EXPENSES</u>						
1000-311-42100	HEALTH INS. PREMIUMS (BCBS)	61,910.98	61,910.98	.00	( 61,910.98)	.0
1000-311-42200	FICA EXPENSE	15,552.54	15,552.54	.00	( 15,552.54)	.0
1000-311-42250	CITY SHARE NDPERS	28,669.82	28,669.82	.00	( 28,669.82)	.0
1000-311-42350	MEDICARE	3,637.29	3,637.29	.00	( 3,637.29)	.0
	TOTAL PAYROLL EXPENSES	109,770.63	109,770.63	.00	( 109,770.63)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL ARPA EXPENDITURES	370,038.07	370,038.07	457,154.73	87,116.66	80.9
	NET ARPA REV/EXP	( 370,038.07)	( 370,038.07)	( 457,154.73)	( 87,116.66)	( 80.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
1000-700-39110	AUDITING ADMIN. FEES	.00	.00	6,800.00	6,800.00	.0
1000-700-39120	EQUIPMENT RESERVE	.00	.00	132,602.00	132,602.00	.0
1000-700-39880	PROJECT ADMINISTRATION	.00	.00	168,000.00	168,000.00	.0
1000-700-39890	PROJECT LEGAL	.00	.00	168,000.00	168,000.00	.0
1000-700-39900	PROJECT ENGINEERING	.00	.00	336,000.00	336,000.00	.0
1000-700-39920	20% ENTERPRISE TRANSFER	.00	.00	1,007,894.00	1,007,894.00	.0
1000-700-39980	INTERDEPARTMENT REVENUE	.00	.00	325,890.00	325,890.00	.0
	TOTAL TRANSFERS IN	.00	.00	2,145,186.00	2,145,186.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	2,145,186.00	2,145,186.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-700-56310	EQUIPMENT RESERVE	.00	.00	1,500.00	1,500.00	.0
1000-700-57990	LOT RENT AT AIRPORT	20,833.00	20,833.00	20,832.50	(.50)	100.0
1000-700-58900	TRANSFERS OUT	.00	.00	283,200.00	283,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	283,200.00	283,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	20,833.00	20,833.00	305,532.50	284,699.50	6.8
	NET TRANSFERS IN/OUT REV/EXP	( 20,833.00)	( 20,833.00)	( 305,532.50)	( 284,699.50)	( 6.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 900</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
1000-900-31400	LODGING TAX (2%)	18,270.94	18,270.94	130,000.00	111,729.06	14.1
1000-900-31420	RESTAURANT/LODGING TAX (1%)	61,465.41	61,465.41	315,000.00	253,534.59	19.5
1000-900-31430	PARK DISTRICT SALES TAX (.25%)	60,882.70	60,882.70	464,667.00	403,784.30	13.1
1000-900-31440	STATE AID DISTRIBUTION (.30%)	37,578.25	37,578.25	198,215.00	160,636.75	19.0
	<u>TOTAL SOURCE 31</u>	<u>178,197.30</u>	<u>178,197.30</u>	<u>1,107,882.00</u>	<u>929,684.70</u>	<u>16.1</u>
		<u>178,197.30</u>	<u>178,197.30</u>	<u>1,107,882.00</u>	<u>929,684.70</u>	<u>16.1</u>
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
1000-900-58100	STATE AID DISTRIBUTION (.30%)	37,578.25	37,578.25	198,215.00	160,636.75	19.0
1000-900-58805	PARK DISTRICT SALES TAX (.25%)	60,882.70	60,882.70	464,667.00	403,784.30	13.1
1000-900-58810	LODGING TAX (2%)	18,270.94	18,270.94	130,000.00	111,729.06	14.1
1000-900-58840	RESTAURANT/LODGING TAX (1%)	61,465.41	61,465.41	315,000.00	253,534.59	19.5
	<u>TOTAL OTHER EXPENSES</u>	<u>178,197.30</u>	<u>178,197.30</u>	<u>1,107,882.00</u>	<u>929,684.70</u>	<u>16.1</u>
	<u>TOTAL DEPARTMENT 900 EXPENDITURES</u>	<u>178,197.30</u>	<u>178,197.30</u>	<u>1,107,882.00</u>	<u>929,684.70</u>	<u>16.1</u>
	<u>NET DEPARTMENT 900 REV/EXP</u>	<u>( 178,197.30)</u>	<u>( 178,197.30)</u>	<u>( 1,107,882.00)</u>	<u>( 929,684.70)</u>	<u>( 16.1)</u>
	<u>FUND NET REVENUE/ EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

HIGHWAY DIST.

ASSETS

CATEGORY 11

2001-000-11000	CASH IN COMBINED FUND	29,636.79	
	TOTAL CATEGORY 11	29,636.79	
	TOTAL ASSETS		29,636.79

LIABILITIES AND EQUITY

LIABILITIES

2001-000-21210	ACCOUNTS PAYABLE	( 1,518.60)	
	TOTAL CATEGORY 21	( 1,518.60)	
	TOTAL LIABILITIES		( 1,518.60)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	31,155.39	
	BALANCE - FEBRUARY 29, 2024	31,155.39	
	TOTAL FUND EQUITY		31,155.39
	TOTAL LIABILITIES AND EQUITY		29,636.79

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

HIGHWAY DIST.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>INTERGOVT. REVENUE</u>					
2001-000-33530	STATE HIGHWAY TAX DIST.	65,549.62	65,549.62	345,350.00	279,800.38	19.0
	TOTAL INTERGOVT. REVENUE	65,549.62	65,549.62	345,350.00	279,800.38	19.0
	<u>CHARGES &amp; SERVICES</u>					
2001-000-34320	STREET OPENINGS	.00	.00	3,000.00	3,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	3,000.00	3,000.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	65,549.62	65,549.62	348,350.00	282,800.38	18.8
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2001-000-43090	PRE-PROJECT INVESTIGATION	.00	.00	2,000.00	2,000.00	.0
2001-000-43810	SNOW REMOVAL EXPENSE	.00	.00	40,000.00	40,000.00	.0
2001-000-43820	SALT & SAND EXPENSE	4,912.11	4,912.11	24,000.00	19,087.89	20.5
2001-000-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
2001-000-43920	SIGNING & PAINTING EXPENSE	687.42	687.42	20,000.00	19,312.58	3.4
2001-000-43930	STREET REPAIR EXPENSE	.00	.00	40,000.00	40,000.00	.0
2001-000-43940	STREET OPENING EXPENSE	.00	.00	50,000.00	50,000.00	.0
2001-000-44260	EQUIPMENT MAINTENANCE	22,577.20	22,577.20	75,000.00	52,422.80	30.1
2001-000-56290	LEASE/PERMIT PAYMENT	.00	.00	80,200.00	80,200.00	.0
2001-000-56500	EQUIPMENT (\$500 OR OVER)	6,000.00	6,000.00	45,000.00	39,000.00	13.3
2001-000-58420	PERIMETER ROAD MAINT.	217.50	217.50	8,500.00	8,282.50	2.6
2001-000-58430	HIGHWAY 2 CLEANUP	.00	.00	6,000.00	6,000.00	.0
2001-000-58431	DT CLEANUP	.00	.00	4,500.00	4,500.00	.0
	TOTAL OTHER EXPENSES	217.50	217.50	19,000.00	18,782.50	1.1
	TOTAL NON-DEPARTMENTAL EXPENDITURES	34,394.23	34,394.23	400,200.00	365,805.77	8.6
	NET NON-DEPARTMENTAL REV/EXP	( 34,394.23)	( 34,394.23)	( 400,200.00)	( 365,805.77)	( 8.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

HIGHWAY DIST.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
2001-700-34320	STREET OPENINGS	.00	.00	25,000.00	25,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	25,000.00	25,000.00	.0
	<u>TRANSFERS IN</u>					
2001-700-39120	EQUIPMENT RESERVE	.00	.00	45,000.00	45,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	45,000.00	45,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	70,000.00	70,000.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2001-700-56310	EQUIPMENT RESERVE	.00	.00	100,000.00	100,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 100,000.00)	( 100,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 30,000.00)	( 30,000.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CITY SHARE SPEC. ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
2003-000-31100	GENERAL PROPERTY TAXES	.00	.00	100.00	100.00	.0
	TOTAL TAXES	.00	.00	100.00	100.00	.0
	TOTAL DEPARTMENT 000 REVENUES	.00	.00	100.00	100.00	.0
		.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

CEMETERY

ASSETS

CATEGORY 11

2008-000-11000	CASH IN COMBINED FUND	40,648.71		
	TOTAL CATEGORY 11		40,648.71	
	TOTAL ASSETS			40,648.71

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

2008-000-21210	ACCOUNTS PAYABLE	717.45		
	TOTAL CATEGORY 21		717.45	
	<u>CATEGORY 22</u>			
2008-000-22220	STATE W/H TAXES PAYABLE	50.00		
2008-000-22390	UNUM INS. PAYABLE	388.78		
2008-000-22440	HEALTH PREMIUMS PAYABLE	3,550.44		
	TOTAL CATEGORY 22		3,989.22	
	TOTAL LIABILITIES			4,706.67

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD		35,942.04	
	BALANCE - FEBRUARY 29, 2024		35,942.04	
	TOTAL FUND EQUITY			35,942.04
	TOTAL LIABILITIES AND EQUITY			40,648.71

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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NON-DEPARTMENTAL

REVENUES

TAXES

2008-000-31100	GENERAL PROPERTY TAXES	53,371.49	53,371.49	103,525.00	50,153.51	51.6
	TOTAL TAXES	53,371.49	53,371.49	103,525.00	50,153.51	51.6

CHARGES & SERVICES

2008-000-34900	MISCELLANEOUS SERVICES	1,473.83	1,473.83	1,000.00	( 473.83)	147.4
2008-000-34920	NON-RESIDENTIAL MAINT. FEE	700.00	700.00	6,000.00	5,300.00	11.7
2008-000-34940	SALE OF CEMETERY LOTS	1,175.00	1,175.00	10,000.00	8,825.00	11.8
2008-000-34970	OPENING & CLOSING	3,425.00	3,425.00	18,000.00	14,575.00	19.0
	TOTAL CHARGES & SERVICES	6,773.83	6,773.83	35,000.00	28,226.17	19.4
	TOTAL NON-DEPARTMENTAL REVENUES	60,145.32	60,145.32	138,525.00	78,379.68	43.4

EXPENDITURES

WORKFORCE LABOR

2008-000-41100	PERMANENT SALARIES	10,008.88	10,008.88	66,484.00	56,475.12	15.1
2008-000-41300	OVERTIME SALARIES	550.97	550.97	3,000.00	2,449.03	18.4
	TOTAL WORKFORCE LABOR	10,559.85	10,559.85	69,484.00	58,924.15	15.2

PAYROLL EXPENSES

2008-000-42100	HEALTH INS. PREMIUMS (BCBS)	6,818.12	6,818.12	19,440.00	12,621.88	35.1
2008-000-42200	FICA EXPENSE	986.12	986.12	4,308.00	3,321.88	22.9
2008-000-42300	CITY SHARE DEFERRED COMP.	1,915.71	1,915.71	6,695.00	4,779.29	28.6
2008-000-42350	MEDICARE	230.61	230.61	1,008.00	777.39	22.9
2008-000-42400	WORKERS COMP. EXPENSE	344.07	344.07	500.00	155.93	68.8
	TOTAL PAYROLL EXPENSES	10,294.63	10,294.63	31,951.00	21,656.37	32.2

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER EXPENSES</u>					
2008-000-43210 FIRE AND TORNADO	.00	.00	200.00	200.00	.0
2008-000-43320 COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
2008-000-43510 ELECTRICITY	399.63	399.63	2,500.00	2,100.37	16.0
2008-000-43560 TELEPHONE	114.90	114.90	800.00	685.10	14.4
2008-000-43570 HEAT	253.66	253.66	1,000.00	746.34	25.4
2008-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	200.00	200.00	.0
2008-000-44100 OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
2008-000-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	120.00	120.00	.0
2008-000-44210 JANITORIAL SUPPLIES EXPENSE	93.12	93.12	300.00	206.88	31.0
2008-000-44220 CLOTHING & UNIFORMS	.00	.00	600.00	600.00	.0
2008-000-44240 GAS, OIL, GREASE, ETC.	142.89	142.89	6,000.00	5,857.11	2.4
2008-000-44260 EQUIPMENT MAINTENANCE	319.10	319.10	7,500.00	7,180.90	4.3
2008-000-44280 TOOLS & EQUIP. EXPENSE	.00	.00	2,500.00	2,500.00	.0
2008-000-44281 SHOP SUPPLIES	.00	.00	350.00	350.00	.0
2008-000-44300 BUILDING MAINT. EXPENSE	25.50	25.50	1,500.00	1,474.50	1.7
2008-000-44460 WATER LINE MAINT. EXPENSE	.00	.00	1,500.00	1,500.00	.0
2008-000-44470 GROUNDS MAINTENANCE EXPENSE	.00	.00	3,500.00	3,500.00	.0
2008-000-44900 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
2008-000-56450 SAFETY EQUIPMENT	.00	.00	500.00	500.00	.0
2008-000-56500 EQUIPMENT (\$500 OR OVER)	2,000.00	2,000.00	11,850.00	9,850.00	16.9
TOTAL OTHER EXPENSES	2,000.00	2,000.00	12,350.00	10,350.00	16.2
TOTAL NON-DEPARTMENTAL EXPENDITURES	24,203.28	24,203.28	144,405.00	120,201.72	16.8
NET NON-DEPARTMENTAL REV/EXP	( 24,203.28)	( 24,203.28)	( 144,405.00)	( 120,201.72)	( 16.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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TRANSFERS IN/OUT

REVENUES

TRANSFERS IN

2008-700-39980	INTERDEPARTMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	5,000.00	5,000.00	.0

EXPENDITURES

OTHER EXPENSES

2008-700-58900	TRANSFERS OUT	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 20,000.00)	( 20,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 15,000.00)	( 15,000.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

TEMP. EMPLOYEES FUND

ASSETS

CATEGORY 11

2010-000-11000	CASH IN COMBINED FUND	(	37.44)	
	TOTAL CATEGORY 11	(	37.44)	
	TOTAL ASSETS			( 37.44)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	37.44)	
	BALANCE - FEBRUARY 29, 2024	(	37.44)	
	TOTAL FUND EQUITY			( 37.44)
	TOTAL LIABILITIES AND EQUITY			( 37.44)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

TEMP. EMPLOYEES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
2010-000-41200	TEMP./PART TIME SALARIES	.00	.00	61,802.00	61,802.00	.0
2010-000-41300	OVERTIME SALARIES	.00	.00	1,000.00	1,000.00	.0
	TOTAL WORKFORCE LABOR	.00	.00	62,802.00	62,802.00	.0
<u>PAYROLL EXPENSES</u>						
2010-000-42200	FICA EXPENSE	.00	.00	3,894.00	3,894.00	.0
2010-000-42350	MEDICARE	.00	.00	911.00	911.00	.0
2010-000-42400	WORKERS COMP. EXPENSE	.00	.00	2,393.00	2,393.00	.0
2010-000-42500	UNEMPLOYMENT COMP. INS.	37.44	37.44	.00	( 37.44)	.0
	TOTAL PAYROLL EXPENSES	37.44	37.44	7,198.00	7,160.56	.5
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	37.44	37.44	70,000.00	69,962.56	.1
	NET NON-DEPARTMENTAL REV/EXP	( 37.44)	( 37.44)	( 70,000.00)	( 69,962.56)	( .1)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

TEMP. EMPLOYEES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>TRANSFERS IN</u>						
2010-700-39990	TRANSFERS IN	.00	.00	70,000.00	70,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	70,000.00	70,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	70,000.00	70,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	70,000.00	70,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

EQUIPMENT RESERVE FUND

ASSETS

CATEGORY 11

2012-000-11000	CASH IN COMBINED FUND	3,068.70	
	TOTAL CATEGORY 11	3,068.70	
	TOTAL ASSETS		3,068.70

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	6,137.40	
	BALANCE - FEBRUARY 29, 2024	6,137.40	
	TOTAL FUND EQUITY		6,137.40
	TOTAL LIABILITIES AND EQUITY		6,137.40

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
2012-000-36100	INTEREST EARNINGS	6,137.40	6,137.40	105,000.00	98,862.60	5.9
	TOTAL MISC. REVENUES	6,137.40	6,137.40	105,000.00	98,862.60	5.9
	TOTAL DEPARTMENT 000 REVENUES	6,137.40	6,137.40	105,000.00	98,862.60	5.9
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>TRANSFERS IN</u>						
2012-700-39120	EQUIPMENT RESERVE	.00	.00	504,302.00	504,302.00	.0
	TOTAL TRANSFERS IN	.00	.00	504,302.00	504,302.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	504,302.00	504,302.00	.0
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
2012-700-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	862,602.00	862,602.00	.0
	TOTAL OTHER EXPENSES	.00	.00	862,602.00	862,602.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	862,602.00	862,602.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 862,602.00)	( 862,602.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 358,300.00)	( 358,300.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

PEN & INT ON SPEC ASSESSMENTS

ASSETS

CATEGORY 11

2030-000-11000	CASH IN COMBINED FUND	7,276.53	
	TOTAL CATEGORY 11	7,276.53	
	TOTAL ASSETS		7,276.53

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,276.53	
	BALANCE - FEBRUARY 29, 2024	7,276.53	
	TOTAL FUND EQUITY		7,276.53
	TOTAL LIABILITIES AND EQUITY		7,276.53

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

PEN & INT ON SPEC ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
2030-000-31900	PEN. AND INTEREST ON DEL. TAX	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
	TOTAL TAXES	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
	TOTAL DEPARTMENT 000 REVENUES	7,276.53	7,276.53	5,000.00	( 2,276.53)	145.5
		.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

INFRASTRUCTURE

ASSETS

2033-000-11000	CASH IN COMBINED FUND	251,277.85		
	TOTAL CATEGORY 11		251,277.85	
	TOTAL ASSETS			251,277.85

LIABILITIES AND EQUITY

LIABILITIES

2033-000-21210	ACCOUNTS PAYABLE	3,292.46		
	TOTAL CATEGORY 21		3,292.46	
	TOTAL LIABILITIES			3,292.46

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	247,985.39		
	BALANCE - FEBRUARY 29, 2024	247,985.39		
	TOTAL FUND EQUITY		247,985.39	
	TOTAL LIABILITIES AND EQUITY			251,277.85

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
2033-000-31410	SALES AND USE TAX (1.5%)	251,488.46	251,488.46	1,359,150.00	1,107,661.54	18.5
	TOTAL TAXES	251,488.46	251,488.46	1,359,150.00	1,107,661.54	18.5
	TOTAL NON-DEPARTMENTAL REVENUES	251,488.46	251,488.46	1,359,150.00	1,107,661.54	18.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2033-000-44900	MISCELLANEOUS EXPENSE	2,380.61	2,380.61	100,000.00	97,619.39	2.4
2033-000-56600	PAYMENTS TO CONTRACTORS	1,122.46	1,122.46	.00	( 1,122.46)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	3,503.07	3,503.07	100,000.00	96,496.93	3.5
	NET NON-DEPARTMENTAL REV/EXP	( 3,503.07)	( 3,503.07)	( 100,000.00)	( 96,496.93)	( 3.5)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2033-700-55100	CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
2033-700-58410	SPECIAL ASSESSMENTS	.00	.00	418,671.00	418,671.00	.0
2033-700-58900	TRANSFERS OUT	.00	.00	889,313.00	889,313.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,307,984.00	1,307,984.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,317,984.00	1,317,984.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,317,984.00)	( 1,317,984.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,317,984.00)	( 1,317,984.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

ECONOMIC DEV.

ASSETS

CATEGORY 11

2034-000-11000	CASH IN COMBINED FUND	(	195,833.26)	
	TOTAL CATEGORY 11	(	195,833.26)	
	TOTAL ASSETS			( 195,833.26)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	195,833.26)	
	BALANCE - FEBRUARY 29, 2024	(	195,833.26)	
	TOTAL FUND EQUITY			( 195,833.26)
	TOTAL LIABILITIES AND EQUITY			( 195,833.26)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

ECONOMIC DEV.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
2034-000-31410	SALES AND USE TAX (1.5%)	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	TOTAL TAXES	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	TOTAL NON-DEPARTMENTAL REVENUES	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
2034-000-41000	FDL ADMINISTRATION	.00	.00	50,000.00	50,000.00	.0
2034-000-41050	QUALITY OF LIFE INVESTMENTS	250,000.00	250,000.00	250,000.00	.00	100.0
	TOTAL WORKFORCE LABOR	250,000.00	250,000.00	300,000.00	50,000.00	83.3
	<u>PAYROLL EXPENSES</u>					
2034-000-42000	DEVILS LAKE CHAMBER	.00	.00	25,000.00	25,000.00	.0
	TOTAL PAYROLL EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	250,000.00	250,000.00	325,000.00	75,000.00	76.9
	NET NON-DEPARTMENTAL REV/EXP	( 250,000.00)	( 250,000.00)	( 325,000.00)	( 75,000.00)	( 76.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

ECONOMIC DEV.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2034-700-57410	LOAN POOL	.00	.00	242,740.00	242,740.00	.0
	TOTAL OTHER EXPENSES	.00	.00	242,740.00	242,740.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	242,740.00	242,740.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 242,740.00)	( 242,740.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 242,740.00)	( 242,740.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

OPIOID SETTLEMENT

ASSETS

CATEGORY 11

2044-000-11000	CASH IN COMBINED FUND	2,399.60	
	TOTAL CATEGORY 11	2,399.60	
	TOTAL ASSETS		2,399.60

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,399.60	
	BALANCE - FEBRUARY 29, 2024	2,399.60	
	TOTAL FUND EQUITY		2,399.60
	TOTAL LIABILITIES AND EQUITY		2,399.60

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

OPIOID SETTLEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>                    </u>					
2044-000-36850	SETTLEMENT PROCEEDS	2,399.60	2,399.60	.00	( 2,399.60)	.0
	TOTAL SOURCE 36	2,399.60	2,399.60	.00	( 2,399.60)	.0
	TOTAL DEPARTMENT 000 REVENUES	2,399.60	2,399.60	.00	( 2,399.60)	.0
		.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	2,399.60	2,399.60	.00	( 2,399.60)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

MUNICIPAL INFRASTRUCTURE

ASSETS

2045-000-11000	CASH ALLOCATED TO OTHER FUNDS	( 922,369.02)	
	TOTAL CATEGORY 11	( 922,369.02)	
	TOTAL ASSETS		( 922,369.02)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 922,369.02)	
	BALANCE - FEBRUARY 29, 2024	( 922,369.02)	
	TOTAL FUND EQUITY		( 922,369.02)
	TOTAL LIABILITIES AND EQUITY		( 922,369.02)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

MUNICIPAL INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2045-000-56600	PAYMENTS TO CONTRACTORS	.00	.00	1,126,959.00	1,126,959.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,126,959.00	1,126,959.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	1,126,959.00	1,126,959.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 1,126,959.00)	( 1,126,959.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

MUNICIPAL INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
2045-700-58900	TRANSFERS OUT	922,369.02	922,369.02	1,822,700.00	900,330.98	50.6
	TOTAL OTHER EXPENSES	922,369.02	922,369.02	1,822,700.00	900,330.98	50.6
	TOTAL DEPARTMENT 700 EXPENDITURES	922,369.02	922,369.02	1,822,700.00	900,330.98	50.6
	NET DEPARTMENT 700 REV/EXP	( 922,369.02)	( 922,369.02)	( 1,822,700.00)	( 900,330.98)	( 50.6)
	FUND NET REVENUE/ EXPENDITURES	( 922,369.02)	( 922,369.02)	( 1,822,700.00)	( 900,330.98)	( 50.6)

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FLOOD PROTECTION DIST. 01-96

ASSETS

4019-000-11000	CASH IN COMBINED FUND	( 9,144.23)	
	TOTAL CATEGORY 11	( 9,144.23)	
	TOTAL ASSETS		( 9,144.23)

LIABILITIES AND EQUITY

LIABILITIES

4019-000-21210	ACCOUNTS PAYABLE	3,464.40	
	TOTAL CATEGORY 21	3,464.40	
	TOTAL LIABILITIES		3,464.40

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 12,608.63)	
	BALANCE - FEBRUARY 29, 2024	( 12,608.63)	
	TOTAL FUND EQUITY		( 12,608.63)
	TOTAL LIABILITIES AND EQUITY		( 9,144.23)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FLOOD PROTECTION DIST. 01-96

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ACCOUNT HEADER NEEDED</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4019-591-44900	MISCELLANEOUS EXPENSE	10.95	10.95	.00	( 10.95)	.0
4019-591-55000	SURVEYING	420.00	420.00	.00	( 420.00)	.0
4019-591-56320	LAND/EASEMENT ACQUISITION	12,177.68	12,177.68	.00	( 12,177.68)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL ACCOUNT HEADER NEEDED EXPENDITURES	12,608.63	12,608.63	.00	( 12,608.63)	.0
	NET ACCOUNT HEADER NEEDED REV/EXP	( 12,608.63)	( 12,608.63)	.00	12,608.63	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FUND 4105

ASSETS

CATEGORY 11

4105-000-11000	CASH ALLOCATED TO OTHER FUNDS	23,809.52	
	TOTAL CATEGORY 11	23,809.52	
	TOTAL ASSETS		23,809.52

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	23,809.52	
	BALANCE - FEBRUARY 29, 2024	23,809.52	
	TOTAL FUND EQUITY		23,809.52
	TOTAL LIABILITIES AND EQUITY		23,809.52

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 4105

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

4105-000-36950 LOAN REPAYMENTS - PRINCIPAL	23,809.52	23,809.52	.00	( 23,809.52)	.0
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TOTAL SOURCE 36	23,809.52	23,809.52	.00	( 23,809.52)	.0
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	23,809.52	23,809.52	.00	( 23,809.52)	.0
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NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0
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FUND NET REVENUE/ EXPENDITURES	23,809.52	23,809.52	.00	( 23,809.52)	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

WM 27-22

ASSETS

CATEGORY 11

4314-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	60,986.76)	
	TOTAL CATEGORY 11	(	60,986.76)	
	TOTAL ASSETS			( 60,986.76)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	60,986.76)	
	BALANCE - FEBRUARY 29, 2024	(	60,986.76)	
	TOTAL FUND EQUITY			( 60,986.76)
	TOTAL LIABILITIES AND EQUITY			( 60,986.76)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WM 27-22

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4314-000-56600	PAYMENTS TO CONTRACTORS	60,986.76	60,986.76	.00	( 60,986.76)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	60,986.76	60,986.76	.00	( 60,986.76)	.0
	NET DEPARTMENT 000 REV/EXP	( 60,986.76)	( 60,986.76)	.00	60,986.76	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

WM 28-23 & 29-23

ASSETS

CATEGORY 11

4315-000-11000	CASH ALLOCATED TO OTHER FUNDS	( 17,071.20)	
	TOTAL CATEGORY 11	( 17,071.20)	
	TOTAL ASSETS		( 17,071.20)

LIABILITIES AND EQUITY

LIABILITIES

4315-000-21210	ACCOUNTS PAYABLE	( 13,338.70)	
	TOTAL CATEGORY 21	( 13,338.70)	
	TOTAL LIABILITIES		( 13,338.70)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 3,732.50)	
	BALANCE - FEBRUARY 29, 2024	( 3,732.50)	
	TOTAL FUND EQUITY		( 3,732.50)
	TOTAL LIABILITIES AND EQUITY		( 17,071.20)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WM 28-23 & 29-23

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4315-000-56600	PAYMENTS TO CONTRACTORS	3,732.50	3,732.50	.00	( 3,732.50)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	3,732.50	3,732.50	.00	( 3,732.50)	.0
	NET DEPARTMENT 000 REV/EXP	( 3,732.50)	( 3,732.50)	.00	3,732.50	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

STR IMPR 58-15 - 16 & 17 ST SE

ASSETS

CATEGORY 11

4509-000-11000	CASH IN COMBINED FUND	504.09	
	TOTAL CATEGORY 11	504.09	
	TOTAL ASSETS		504.09

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	504.09	
	BALANCE - FEBRUARY 29, 2024	504.09	
	TOTAL FUND EQUITY		504.09
	TOTAL LIABILITIES AND EQUITY		504.09

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

STR IMPR 58-15 - 16 & 17 ST SE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
4509-000-31110	TAX INCREMENT FINANCING	504.09	504.09	.00	( 504.09)	.0
	TOTAL TAXES	504.09	504.09	.00	( 504.09)	.0
	TOTAL NON-DEPARTMENTAL REVENUES	504.09	504.09	.00	( 504.09)	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FUND 4531

ASSETS

CATEGORY 11

4531-000-11000	CASH IN COMBINED FUND	(	4,575.77)		
	TOTAL CATEGORY 11		(	4,575.77)	
	TOTAL ASSETS			(	4,575.77)

LIABILITIES AND EQUITY

LIABILITIES

4531-000-21210	ACCOUNTS PAYABLE	(	1,566.71)		
	TOTAL CATEGORY 21		(	1,566.71)	
	TOTAL LIABILITIES			(	1,566.71)

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(	3,009.06)	
BALANCE - FEBRUARY 29, 2024	(	3,009.06)	
TOTAL FUND EQUITY			( 3,009.06)
TOTAL LIABILITIES AND EQUITY			( 4,575.77)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 4531

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

EXPENDITURES

OTHER EXPENSES

4531-000-44900 MISCELLANEOUS EXPENSE	20.00	20.00	.00	( 20.00)	.0
4531-000-56600 PAYMENTS TO CONTRACTORS	2,989.06	2,989.06	.00	( 2,989.06)	.0
TOTAL OTHER EXPENSES	2,989.06	2,989.06	.00	( 2,989.06)	.0
TOTAL DEPARTMENT 000 EXPENDITURES	3,009.06	3,009.06	.00	( 3,009.06)	.0
NET DEPARTMENT 000 REV/EXP	( 3,009.06)	( 3,009.06)	.00	3,009.06	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

17TH ST SE, 16TH ST SE

ASSETS

4533-000-11000	CASH IN COMBINED FUND	( 119,627.86)	
	TOTAL CATEGORY 11	( 119,627.86)	
	TOTAL ASSETS		( 119,627.86)

LIABILITIES AND EQUITY

LIABILITIES

4533-000-21210	ACCOUNTS PAYABLE	( 50,076.24)	
	TOTAL CATEGORY 21	( 50,076.24)	
	TOTAL LIABILITIES		( 50,076.24)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 69,551.62)	
	BALANCE - FEBRUARY 29, 2024	( 69,551.62)	
	TOTAL FUND EQUITY		( 69,551.62)
	TOTAL LIABILITIES AND EQUITY		( 119,627.86)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

17TH ST SE, 16TH ST SE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
4533-000-43190	CONTRACT ENGINEERING	69,531.62	69,531.62	.00	( 69,531.62)	.0
4533-000-44900	MISCELLANEOUS EXPENSE	20.00	20.00	.00	( 20.00)	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	69,551.62	69,551.62	.00	( 69,551.62)	.0
	NET DEPARTMENT 000 REV/EXP	( 69,551.62)	( 69,551.62)	.00	69,551.62	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

NON-BONDED DEBT SERVICE

ASSETS

CATEGORY 11

5005-000-11000	CASH IN COMBINED FUND	99,506.25	
	TOTAL CATEGORY 11	99,506.25	
	TOTAL ASSETS		99,506.25

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	99,506.25	
	BALANCE - FEBRUARY 29, 2024	99,506.25	
	TOTAL FUND EQUITY		99,506.25
	TOTAL LIABILITIES AND EQUITY		99,506.25

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
5005-000-36290	BUSINESS SNOW REMOVAL	73.75	73.75	.00	( 73.75)	.0
	TOTAL MISC. REVENUES	73.75	73.75	.00	( 73.75)	.0
	<u>DEBT SERVICE REVENUES</u>					
5005-000-38300	SPECIAL ASSESSMENTS	99,432.50	99,432.50	125,000.00	25,567.50	79.6
5005-000-38500	PREPAID ASSESSMENTS	.00	.00	50,000.00	50,000.00	.0
	TOTAL DEBT SERVICE REVENUES	99,432.50	99,432.50	175,000.00	75,567.50	56.8
	TOTAL NON-DEPARTMENTAL REVENUES	99,506.25	99,506.25	175,000.00	75,493.75	56.9
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5005-700-58900	TRANSFERS OUT	.00	.00	160,000.00	160,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	160,000.00	160,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	160,000.00	160,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 160,000.00)	( 160,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 160,000.00)	( 160,000.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SALES TAX REVENUE BONDS 2010

ASSETS

CATEGORY 11

5476-000-11000	CASH IN COMBINED FUND	8,873.85	
	TOTAL CATEGORY 11	8,873.85	
	TOTAL ASSETS		8,873.85

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	8,873.85	
	BALANCE - FEBRUARY 29, 2024	8,873.85	
	TOTAL FUND EQUITY		8,873.85
	TOTAL LIABILITIES AND EQUITY		8,873.85

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SALES TAX REVENUE BONDS 2010

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5476-000-31410	SALES AND USE TAX (1.5%)	25,148.85	25,148.85	135,915.00	110,766.15	18.5
	TOTAL TAXES	25,148.85	25,148.85	135,915.00	110,766.15	18.5
	TOTAL NON-DEPARTMENTAL REVENUES	25,148.85	25,148.85	135,915.00	110,766.15	18.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5476-000-57100	PRINCIPLE	13,562.50	13,562.50	136,631.00	123,068.50	9.9
5476-000-57200	INTEREST	.00	.00	31,408.00	31,408.00	.0
5476-000-57300	SERVICE CHARGES	2,712.50	2,712.50	.00	( 2,712.50)	.0
	TOTAL OTHER EXPENSES	16,275.00	16,275.00	168,039.00	151,764.00	9.7
	TOTAL NON-DEPARTMENTAL EXPENDITURES	16,275.00	16,275.00	168,039.00	151,764.00	9.7
	NET NON-DEPARTMENTAL REV/EXP	( 16,275.00)	( 16,275.00)	( 168,039.00)	( 151,764.00)	( 9.7)
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SALES TAX BOND 2015B

ASSETS

CATEGORY 11

5481-000-11000	CASH IN COMBINED FUND	54,166.74	
	TOTAL CATEGORY 11	54,166.74	
	TOTAL ASSETS		54,166.74

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	54,166.74	
	BALANCE - FEBRUARY 29, 2024	54,166.74	
	TOTAL FUND EQUITY		54,166.74
	TOTAL LIABILITIES AND EQUITY		54,166.74

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SALES TAX BOND 2015B

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5481-000-31410	SALES AND USE TAX (1.5%)	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	TOTAL TAXES	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	TOTAL NON-DEPARTMENTAL REVENUES	54,166.74	54,166.74	292,740.00	238,573.26	18.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5481-000-57100	PRINCIPLE	.00	.00	250,000.00	250,000.00	.0
5481-000-57200	INTEREST	.00	.00	37,685.00	37,685.00	.0
	TOTAL OTHER EXPENSES	.00	.00	287,685.00	287,685.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	287,685.00	287,685.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 287,685.00)	( 287,685.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEFINITIVE IMPR WARRANT 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5483-000-31110	TAX INCREMENT FINANCING	.00	.00	85,000.00	85,000.00	.0
	TOTAL TAXES	.00	.00	85,000.00	85,000.00	.0
	<u>DEBT SERVICE REVENUES</u>					
5483-000-38300	SPECIAL ASSESSMENTS	.00	.00	10,564.00	10,564.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	10,564.00	10,564.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	95,564.00	95,564.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5483-000-57100	PRINCIPLE	.00	.00	28,889.00	28,889.00	.0
5483-000-57200	INTEREST	.00	.00	8,738.00	8,738.00	.0
	TOTAL OTHER EXPENSES	.00	.00	37,627.00	37,627.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	37,627.00	37,627.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 37,627.00)	( 37,627.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEFINITIVE IMPR WARRANT 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>DEBT SERVICE REVENUES</u>						
5483-700-38300	SPECIAL ASSESSMENTS	.00	.00	5,106.00	5,106.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	5,106.00	5,106.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	5,106.00	5,106.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	5,106.00	5,106.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SALES TAX REVENUE BOND 2017

ASSETS

CATEGORY 11

5484-000-11000	CASH IN COMBINED FUND	23,214.32	
	TOTAL CATEGORY 11	23,214.32	
	TOTAL ASSETS		23,214.32

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	23,214.32	
	BALANCE - FEBRUARY 29, 2024	23,214.32	
	TOTAL FUND EQUITY		23,214.32
	TOTAL LIABILITIES AND EQUITY		23,214.32

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SALES TAX REVENUE BOND 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
5484-000-31410	SALES AND USE TAX (1.5%)	23,214.32	23,214.32	125,460.00	102,245.68	18.5
	TOTAL TAXES	23,214.32	23,214.32	125,460.00	102,245.68	18.5
	TOTAL NON-DEPARTMENTAL REVENUES	23,214.32	23,214.32	125,460.00	102,245.68	18.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5484-000-57100	PRINCIPLE	.00	.00	107,078.00	107,078.00	.0
5484-000-57200	INTEREST	.00	.00	20,366.00	20,366.00	.0
	TOTAL OTHER EXPENSES	.00	.00	127,444.00	127,444.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	127,444.00	127,444.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 127,444.00)	( 127,444.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

REF IMPR BOND SERIES 2017

ASSETS

CATEGORY 11

5485-000-11000	CASH IN COMBINED FUND	7,930.04	
	TOTAL CATEGORY 11	7,930.04	
	TOTAL ASSETS		7,930.04

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,930.04	
	BALANCE - FEBRUARY 29, 2024	7,930.04	
	TOTAL FUND EQUITY		7,930.04
	TOTAL LIABILITIES AND EQUITY		7,930.04

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>DEBT SERVICE REVENUES</u>					
5485-000-38300	SPECIAL ASSESSMENTS	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	TOTAL DEBT SERVICE REVENUES	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	TOTAL NON-DEPARTMENTAL REVENUES	7,930.04	7,930.04	14,000.00	6,069.96	56.6
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5485-000-57100	PRINCIPLE	.00	.00	53,134.00	53,134.00	.0
5485-000-57200	INTEREST	.00	.00	10,106.00	10,106.00	.0
	TOTAL OTHER EXPENSES	.00	.00	63,240.00	63,240.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	63,240.00	63,240.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 63,240.00)	( 63,240.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>REVENUES</u>						
<u>DEBT SERVICE REVENUES</u>						
5485-700-38300	SPECIAL ASSESSMENTS	.00	.00	42,000.00	42,000.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	42,000.00	42,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	42,000.00	42,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	42,000.00	42,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

DEFINITIVE IMPR WARRANT 2019

ASSETS

CATEGORY 11

5486-000-11000	CASH IN COMBINED FUND	20,853.78	
	TOTAL CATEGORY 11	20,853.78	
	TOTAL ASSETS		20,853.78

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	20,853.78	
	BALANCE - FEBRUARY 29, 2024	20,853.78	
	TOTAL FUND EQUITY		20,853.78
	TOTAL LIABILITIES AND EQUITY		20,853.78

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEFINITIVE IMPR WARRANT 2019

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 38</u>					
5486-000-38300	SPECIAL ASSESSMENTS	20,853.78	20,853.78	49,000.00	28,146.22	42.6
	TOTAL SOURCE 38	20,853.78	20,853.78	49,000.00	28,146.22	42.6
		20,853.78	20,853.78	49,000.00	28,146.22	42.6
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5486-000-57100	PRINCIPLE	.00	.00	51,917.00	51,917.00	.0
5486-000-57200	INTEREST	.00	.00	11,747.00	11,747.00	.0
	TOTAL OTHER EXPENSES	.00	.00	63,664.00	63,664.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	63,664.00	63,664.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 63,664.00)	( 63,664.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SALES TAX REVENUE BOND 2019

ASSETS

CATEGORY 11

5488-000-11000	CASH IN COMBINED FUND	7,738.11	
	TOTAL CATEGORY 11	7,738.11	
	TOTAL ASSETS		7,738.11

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	7,738.11	
	BALANCE - FEBRUARY 29, 2024	7,738.11	
	TOTAL FUND EQUITY		7,738.11
	TOTAL LIABILITIES AND EQUITY		7,738.11

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SALES TAX REVENUE BOND 2019

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
5488-000-31410	SALES AND USE TAX (1.5%)	7,738.11	7,738.11	41,820.00	34,081.89	18.5
	TOTAL SOURCE 31	7,738.11	7,738.11	41,820.00	34,081.89	18.5
		7,738.11	7,738.11	41,820.00	34,081.89	18.5
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5488-000-57100	PRINCIPLE	.00	.00	76,064.00	76,064.00	.0
5488-000-57200	INTEREST	.00	.00	17,210.00	17,210.00	.0
	TOTAL OTHER EXPENSES	.00	.00	93,274.00	93,274.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	93,274.00	93,274.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 93,274.00)	( 93,274.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

REF IMP BOND 2020A

ASSETS

CATEGORY 11

5489-000-11000	CASH IN COMBINED FUND	28,098.75	
	TOTAL CATEGORY 11	28,098.75	
	TOTAL ASSETS		28,098.75

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	28,098.75	
	BALANCE - FEBRUARY 29, 2024	28,098.75	
	TOTAL FUND EQUITY		28,098.75
	TOTAL LIABILITIES AND EQUITY		28,098.75

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>SOURCE 31</u>						
5489-000-31110	TAX INCREMENT FINANCING	.00	.00	175,000.00	175,000.00	.0
	TOTAL SOURCE 31	.00	.00	175,000.00	175,000.00	.0
<u>SOURCE 38</u>						
5489-000-38300	SPECIAL ASSESSMENTS	28,098.75	28,098.75	54,315.00	26,216.25	51.7
	TOTAL SOURCE 38	28,098.75	28,098.75	54,315.00	26,216.25	51.7
		28,098.75	28,098.75	229,315.00	201,216.25	12.3
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
5489-000-57100	PRINCIPLE	.00	.00	280,000.00	280,000.00	.0
5489-000-57200	INTEREST	.00	.00	20,200.00	20,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	300,200.00	300,200.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	300,200.00	300,200.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 300,200.00)	( 300,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
	<u>DEBT SERVICE REVENUES</u>					
5489-700-38300	SPECIAL ASSESSMENTS	.00	.00	191,518.00	191,518.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	191,518.00	191,518.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	191,518.00	191,518.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	191,518.00	191,518.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FUND 5492

ASSETS

CATEGORY 11

5492-000-11000	CASH ALLOCATED TO OTHER FUNDS	25,396.32	
	TOTAL CATEGORY 11	25,396.32	
	TOTAL ASSETS		25,396.32

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	25,396.32	
	BALANCE - FEBRUARY 29, 2024	25,396.32	
	TOTAL FUND EQUITY		25,396.32
	TOTAL LIABILITIES AND EQUITY		25,396.32

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

SOURCE 31

5492-000-31110	TAX INCREMENT DISTRICT	.00	.00	335,000.00	335,000.00	.0
	TOTAL SOURCE 31	.00	.00	335,000.00	335,000.00	.0

SOURCE 38

5492-000-38300	SPECIAL ASSESSMENTS	25,396.32	25,396.32	35,500.00	10,103.68	71.5
	TOTAL SOURCE 38	25,396.32	25,396.32	35,500.00	10,103.68	71.5
		25,396.32	25,396.32	370,500.00	345,103.68	6.9

EXPENDITURES

OTHER EXPENSES

5492-000-57100	PRINCIPAL	.00	.00	285,000.00	285,000.00	.0
5492-000-57200	INTEREST	.00	.00	56,350.00	56,350.00	.0
	TOTAL OTHER EXPENSES	.00	.00	341,350.00	341,350.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	341,350.00	341,350.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 341,350.00)	( 341,350.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 5492

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
5492-700-38300	SPECIAL ASSESSMENTS	.00	.00	159,105.00	159,105.00	.0
	TOTAL SOURCE 38	.00	.00	159,105.00	159,105.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	159,105.00	159,105.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	159,105.00	159,105.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

REF IMP BOND 2022A

ASSETS

CATEGORY 11

5493-000-11000	CASH ALLOCATED TO OTHER FUNDS	31,221.78	
	TOTAL CATEGORY 11	31,221.78	
	TOTAL ASSETS		31,221.78

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	31,221.78	
	BALANCE - FEBRUARY 29, 2024	31,221.78	
	TOTAL FUND EQUITY		31,221.78
	TOTAL LIABILITIES AND EQUITY		31,221.78

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMP BOND 2022A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>SOURCE 31</u>					
5493-000-31110	TAX INCREMENT DISTRICT	.00	.00	118,100.00	118,100.00	.0
	TOTAL SOURCE 31	.00	.00	118,100.00	118,100.00	.0
	<u>SOURCE 38</u>					
5493-000-38300	SPECIAL ASSESSMENTS	31,221.78	31,221.78	47,000.00	15,778.22	66.4
	TOTAL SOURCE 38	31,221.78	31,221.78	47,000.00	15,778.22	66.4
		31,221.78	31,221.78	165,100.00	133,878.22	18.9
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
5493-000-57100	PRINCIPAL	.00	.00	135,000.00	135,000.00	.0
5493-000-57200	INTEREST	.00	.00	21,150.00	21,150.00	.0
	TOTAL OTHER EXPENSES	.00	.00	156,150.00	156,150.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	.00	.00	156,150.00	156,150.00	.0
	NET DEPARTMENT 000 REV/EXP	.00	.00	( 156,150.00)	( 156,150.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

REF IMP BOND 2022A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 700</u>					
	<u>REVENUES</u>					
	<u>5493-700-38300 SPECIAL ASSESSMENTS</u>	.00	.00	20,942.00	20,942.00	.0
	TOTAL SOURCE 38	.00	.00	20,942.00	20,942.00	.0
	TOTAL DEPARTMENT 700 REVENUES	.00	.00	20,942.00	20,942.00	.0
	NET DEPARTMENT 700 REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	20,942.00	20,942.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

WATER FUND

ASSETS

CATEGORY 11

6001-000-11000	CASH IN COMBINED FUND	(	23,259.96)	
	TOTAL CATEGORY 11		(	23,259.96)

CATEGORY 12

6001-000-12040	ACCTS. REC. (SPEC/OTHER)	(	1,811.82)	
6001-000-12110	UB ACCOUNTS RECEIVABLE		6,485.89	
	TOTAL CATEGORY 12		4,674.07	
	TOTAL ASSETS			( 18,585.89)

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6001-000-21210	ACCOUNTS PAYABLE		228.92	
	TOTAL CATEGORY 21		228.92	

CATEGORY 22

6001-000-22220	STATE W/H TAXES PAYABLE		144.50	
6001-000-22300	ND PERS		1,264.47	
6001-000-22370	MED. & DEP. CARE FLEX PAY.		138.48	
6001-000-22390	UNUM INS. PAYABLE		66.76	
6001-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(	444.18)	
6001-000-22440	HEALTH PREMIUMS PAYABLE		2,892.18	
	TOTAL CATEGORY 22		4,062.21	
	TOTAL LIABILITIES			4,291.13

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	20,668.14)	
	BALANCE - FEBRUARY 29, 2024	(	20,668.14)	
	TOTAL FUND EQUITY			( 20,668.14)

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

WATER FUND

TOTAL LIABILITIES AND EQUITY	( 16,377.01)
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CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
6001-000-34710	WATER COLLECTIONS	122,585.04	122,585.04	1,220,000.00	1,097,414.96	10.1
6001-000-34730	WATER SOURCE REPLACEMENT FEE	22,849.40	22,849.40	270,000.00	247,150.60	8.5
6001-000-34740	CURB STOP REPLACEMENT FEE	2,488.93	2,488.93	30,000.00	27,511.07	8.3
6001-000-34750	UB PENALTY FEES	1,132.66	1,132.66	6,000.00	4,867.34	18.9
	TOTAL CHARGES & SERVICES	149,056.03	149,056.03	1,526,000.00	1,376,943.97	9.8
	<u>MISC. REVENUES</u>					
6001-000-36100	INTEREST EARNINGS	2,208.88	2,208.88	20,000.00	17,791.12	11.0
	TOTAL MISC. REVENUES	2,208.88	2,208.88	20,000.00	17,791.12	11.0
		151,264.91	151,264.91	1,546,000.00	1,394,735.09	9.8
	NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER OPERATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6001-340-41100	PERMANENT SALARIES	15,178.98	15,178.98	142,904.00	127,725.02	10.6
6001-340-41300	OVERTIME SALARIES	762.05	762.05	5,000.00	4,237.95	15.2
	TOTAL WORKFORCE LABOR	15,941.03	15,941.03	147,904.00	131,962.97	10.8
	<u>PAYROLL EXPENSES</u>					
6001-340-42100	HEALTH INS. PREMIUMS (BCBS)	3,739.20	3,739.20	35,640.00	31,900.80	10.5
6001-340-42200	FICA EXPENSE	1,442.25	1,442.25	9,170.00	7,727.75	15.7
6001-340-42250	CITY SHARE NDPERS	783.10	783.10	14,390.00	13,606.90	5.4
6001-340-42300	CITY SHARE DEFERRED COMP.	745.43	745.43	.00	( 745.43)	.0
6001-340-42350	MEDICARE	337.31	337.31	2,145.00	1,807.69	15.7
6001-340-42400	WORKERS COMP. EXPENSE	.00	.00	2,800.00	2,800.00	.0
	TOTAL PAYROLL EXPENSES	7,047.29	7,047.29	64,145.00	57,097.71	11.0
	<u>OTHER EXPENSES</u>					
6001-340-43210	FIRE AND TORNADO	.00	.00	1,500.00	1,500.00	.0
6001-340-43510	ELECTRICITY	877.97	877.97	5,000.00	4,122.03	17.6
6001-340-43560	TELEPHONE	451.93	451.93	2,500.00	2,048.07	18.1
6001-340-43570	HEAT	701.15	701.15	4,000.00	3,298.85	17.5
6001-340-43600	PUBLISHING/PRINTING/ADVERTISIN	122.37	122.37	.00	( 122.37)	.0
6001-340-43700	WATER USER MEMBERSHIP	.00	.00	2,600.00	2,600.00	.0
6001-340-43830	GRAVEL EXPENSE	.00	.00	10,000.00	10,000.00	.0
6001-340-44150	ONE-CALL EXPENSE	28.99	28.99	500.00	471.01	5.8
6001-340-44220	CLOTHING & UNIFORMS	189.99	189.99	.00	( 189.99)	.0
6001-340-44240	GAS, OIL, GREASE, ETC.	555.17	555.17	13,000.00	12,444.83	4.3
6001-340-44260	EQUIPMENT MAINTENANCE	2,773.94	2,773.94	15,000.00	12,226.06	18.5
6001-340-44280	TOOLS & EQUIP. EXPENSE	1,493.68	1,493.68	10,000.00	8,506.32	14.9
6001-340-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00	.0
6001-340-44410	METER REPAIR EXPENSE	2,013.72	2,013.72	1,500.00	( 513.72)	134.3
6001-340-44420	HYDRANT REPAIR EXPENSE	.00	.00	8,000.00	8,000.00	.0
6001-340-44450	HIGH TOWER MAINT. EXPENSE	.00	.00	5,000.00	5,000.00	.0
6001-340-44460	WATER LINE MAINT. EXPENSE	942.50	942.50	20,000.00	19,057.50	4.7
6001-340-44490	LEAD & COPPER EXPENSE	.00	.00	500.00	500.00	.0
6001-340-44550	CURB STOP REPL./MAINT.	1,993.60	1,993.60	20,000.00	18,006.40	10.0
6001-340-44810	METERS EXPENSE	276.85	276.85	14,000.00	13,723.15	2.0
6001-340-44820	HYDRANTS EXPENSE	.00	.00	32,000.00	32,000.00	.0
6001-340-44900	MISCELLANEOUS EXPENSE	198.69	198.69	1,500.00	1,301.31	13.3
6001-340-56290	LEASE/PERMIT PAYMENT	.00	.00	280.00	280.00	.0
6001-340-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	56,000.00	56,000.00	.0
6001-340-57300	SERVICE CHARGES	.00	.00	375.00	375.00	.0
6001-340-58480	SCADA SYSTEM EXPENSES	.00	.00	8,000.00	8,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	8,000.00	8,000.00	.0
TOTAL WATER OPERATION EXPENDITURES	35,608.87	35,608.87	443,804.00	408,195.13	8.0
NET WATER OPERATION REV/EXP	( 35,608.87)	( 35,608.87)	( 443,804.00)	( 408,195.13)	( 8.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>HAMAR WELLS</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6001-342-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00	.0
6001-342-43340	PIPELINE EASEMENTS	.00	.00	500.00	500.00	.0
6001-342-43510	ELECTRICITY	8,334.29	8,334.29	60,000.00	51,665.71	13.9
6001-342-43560	TELEPHONE	91.70	91.70	800.00	708.30	11.5
6001-342-43570	HEAT	.00	.00	500.00	500.00	.0
6001-342-44240	GAS, OIL, GREASE, ETC.	.00	.00	2,500.00	2,500.00	.0
6001-342-44260	EQUIPMENT MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
6001-342-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00	.0
6001-342-44430	WELL MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
6001-342-44460	WATER LINE MAINT. EXPENSE	.00	.00	7,000.00	7,000.00	.0
6001-342-44900	MISCELLANEOUS EXPENSE	23.50	23.50	50.00	26.50	47.0
6001-342-56500	EQUIPMENT (\$500 OR OVER)	43,700.00	43,700.00	105,000.00	61,300.00	41.6
6001-342-58480	SCADA SYSTEM EXPENSES	.00	.00	9,250.00	9,250.00	.0
	TOTAL OTHER EXPENSES	.00	.00	9,250.00	9,250.00	.0
	TOTAL HAMAR WELLS EXPENDITURES	52,149.49	52,149.49	194,100.00	141,950.51	26.9
	NET HAMAR WELLS REV/EXP	( 52,149.49)	( 52,149.49)	( 194,100.00)	( 141,950.51)	( 26.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER TREATMENT PLANT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6001-343-41100	PERMANENT SALARIES	11,479.62	11,479.62	76,690.00	65,210.38	15.0
6001-343-41300	OVERTIME SALARIES	413.62	413.62	1,000.00	586.38	41.4
	TOTAL WORKFORCE LABOR	11,893.24	11,893.24	77,690.00	65,796.76	15.3
	<u>PAYROLL EXPENSES</u>					
6001-343-42100	HEALTH INS. PREMIUMS (BCBS)	4,033.72	4,033.72	12,101.00	8,067.28	33.3
6001-343-42200	FICA EXPENSE	1,120.73	1,120.73	4,817.00	3,696.27	23.3
6001-343-42300	CITY SHARE DEFERRED COMP.	1,156.00	1,156.00	7,823.00	6,667.00	14.8
6001-343-42350	MEDICARE	262.10	262.10	1,127.00	864.90	23.3
	TOTAL PAYROLL EXPENSES	6,572.55	6,572.55	25,868.00	19,295.45	25.4
	<u>OTHER EXPENSES</u>					
6001-343-43080	LAB FEES	2,212.37	2,212.37	15,000.00	12,787.63	14.8
6001-343-43110	AUDIT FEES	.00	.00	2,000.00	2,000.00	.0
6001-343-43120	LEGAL FEES	.00	.00	200.00	200.00	.0
6001-343-43210	FIRE AND TORNADO	.00	.00	3,000.00	3,000.00	.0
6001-343-43320	COMPUTER EQUIPMENT	36.98	36.98	5,000.00	4,963.02	.7
6001-343-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	3,000.00	3,000.00	.0
6001-343-43400	EDUCATION & TRAINING	197.61	197.61	1,000.00	802.39	19.8
6001-343-43510	ELECTRICITY	7,219.82	7,219.82	50,000.00	42,780.18	14.4
6001-343-43560	TELEPHONE	285.00	285.00	2,000.00	1,715.00	14.3
6001-343-43570	HEAT	.00	.00	500.00	500.00	.0
6001-343-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	2,500.00	2,500.00	.0
6001-343-44100	OFFICE SUP. & POSTAGE	1,200.00	1,200.00	5,000.00	3,800.00	24.0
6001-343-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00	.0
6001-343-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6001-343-44220	CLOTHING & UNIFORMS	445.97	445.97	1,000.00	554.03	44.6
6001-343-44230	CHEMICAL SUPPLIES EXPENSE	17,849.14	17,849.14	100,000.00	82,150.86	17.9
6001-343-44240	GAS, OIL, GREASE, ETC.	.00	.00	3,000.00	3,000.00	.0
6001-343-44260	EQUIPMENT MAINTENANCE	6,449.99	6,449.99	15,000.00	8,550.01	43.0
6001-343-44280	TOOLS & EQUIP. EXPENSE	9,322.85	9,322.85	15,000.00	5,677.15	62.2
6001-343-44300	BUILDING MAINT. EXPENSE	427.68	427.68	7,500.00	7,072.32	5.7
6001-343-44440	RESERVOIR MAINT. EXPENSE	.00	.00	7,000.00	7,000.00	.0
6001-343-56450	SAFETY EQUIPMENT	144.99	144.99	1,500.00	1,355.01	9.7
6001-343-56500	EQUIPMENT (\$500 OR OVER)	9,500.00	9,500.00	12,000.00	2,500.00	79.2
6001-343-58480	SCADA SYSTEM EXPENSES	.00	.00	10,000.00	10,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER TREATMENT PLANT EXPENDITURES	73,758.19	73,758.19	365,358.00	291,599.81	20.2
NET WATER TREATMENT PLANT REV/EXP	( 73,758.19)	( 73,758.19)	( 365,358.00)	( 291,599.81)	( 20.2)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6001-700-39120	EQUIPMENT RESERVE	.00	.00	158,000.00	158,000.00	.0
6001-700-39990	TRANSFERS IN	.00	.00	4,710.00	4,710.00	.0
	TOTAL TRANSFERS IN	.00	.00	162,710.00	162,710.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	162,710.00	162,710.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6001-700-43940	STREET OPENING EXPENSE	.00	.00	25,000.00	25,000.00	.0
6001-700-44460	WATER LINE MAINT. EXPENSE	.00	.00	3,000.00	3,000.00	.0
6001-700-55060	DEPRECIATION	.00	.00	5,000.00	5,000.00	.0
6001-700-56310	TRANSFER OUT - EQUIPMENT RESER	.00	.00	20,000.00	20,000.00	.0
6001-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6001-700-57990	LOT RENT AT AIRPORT	10,416.50	10,416.50	8,334.00	( 2,082.50)	125.0
6001-700-58900	TRANSFERS OUT	.00	.00	585,200.00	585,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	585,200.00	585,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	10,416.50	10,416.50	753,860.00	743,443.50	1.4
	NET TRANSFERS IN/OUT REV/EXP	( 10,416.50)	( 10,416.50)	( 753,860.00)	( 743,443.50)	( 1.4)
	FUND NET REVENUE/ EXPENDITURES	( 10,416.50)	( 10,416.50)	( 591,150.00)	( 580,733.50)	( 1.8)

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SEWER FUND

ASSETS

CATEGORY 11

6002-000-11000	CASH IN COMBINED FUND	38,084.80	
	TOTAL CATEGORY 11		38,084.80

CATEGORY 12

6002-000-12040	ACCTS. REC. (SPEC/OTHER)	169.00	
6002-000-12110	UB ACCOUNTS RECEIVABLE	7,938.60	
	TOTAL CATEGORY 12		8,107.60
	TOTAL ASSETS		46,192.40

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6002-000-21210	ACCOUNTS PAYABLE	7,097.64	
	TOTAL CATEGORY 21		7,097.64

CATEGORY 22

6002-000-22220	STATE W/H TAXES PAYABLE	207.50	
6002-000-22300	ND PERS	4,537.20	
6002-000-22370	MED. & DEP. CARE FLEX PAY.	334.64	
6002-000-22390	UNUM INS. PAYABLE	48.31	
6002-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 94.02)	
6002-000-22440	HEALTH PREMIUMS PAYABLE	6,675.46	
	TOTAL CATEGORY 22		11,709.09
	TOTAL LIABILITIES		18,806.73

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	29,594.55	
	BALANCE - FEBRUARY 29, 2024	29,594.55	
	TOTAL FUND EQUITY		29,594.55

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SEWER FUND

TOTAL LIABILITIES AND EQUITY	48,401.28
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CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>TAXES</u>					
6002-000-31410	SALES AND USE TAX (1.5%)	34,821.48	34,821.48	188,190.00	153,368.52	18.5
	TOTAL TAXES	34,821.48	34,821.48	188,190.00	153,368.52	18.5
	<u>CHARGES &amp; SERVICES</u>					
6002-000-34810	SEWER CHARGES	95,028.56	95,028.56	975,000.00	879,971.44	9.8
6002-000-34820	RURAL SEWER COLLECTIONS	4,620.96	4,620.96	30,000.00	25,379.04	15.4
6002-000-34830	HIGHWAY 20 LIFT STATION	3,146.24	3,146.24	14,480.00	11,333.76	21.7
6002-000-34831	HIGHWAY 20 MINI LIFT STATION	2,231.03	2,231.03	7,000.00	4,768.97	31.9
6002-000-34841	CREEL BAY PUMP STATION	585.97	585.97	11,300.00	10,714.03	5.2
6002-000-34842	LAKEWOOD PUMP STATION	3,442.59	3,442.59	20,620.00	17,177.41	16.7
6002-000-34880	COUNTRY CLUB LIFT STATION	1,762.97	1,762.97	2,178.00	415.03	80.9
6002-000-34900	MISCELLANEOUS SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL CHARGES & SERVICES	110,818.32	110,818.32	1,070,578.00	959,759.68	10.4
	<u>MISC. REVENUES</u>					
6002-000-36100	INTEREST EARNINGS	2,208.88	2,208.88	20,000.00	17,791.12	11.0
6002-000-36200	RENTAL/LEASE EQUIP. OR LAND	2,000.00	2,000.00	12,000.00	10,000.00	16.7
6002-000-36990	REIMB. OF EXPENDITURES	6,831.77	6,831.77	20,000.00	13,168.23	34.2
	TOTAL MISC. REVENUES	11,040.65	11,040.65	52,000.00	40,959.35	21.2
	TOTAL DEPARTMENT 000 REVENUES	156,680.45	156,680.45	1,310,768.00	1,154,087.55	12.0
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SEWER OPERATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-320-41100	PERMANENT SALARIES	7,402.34	7,402.34	146,738.00	139,335.66	5.0
6002-320-41300	OVERTIME SALARIES	.00	.00	3,000.00	3,000.00	.0
	TOTAL WORKFORCE LABOR	7,402.34	7,402.34	149,738.00	142,335.66	4.9
	<u>PAYROLL EXPENSES</u>					
6002-320-42100	HEALTH INS. PREMIUMS (BCBS)	1,880.00	1,880.00	35,640.00	33,760.00	5.3
6002-320-42200	FICA EXPENSE	912.86	912.86	9,284.00	8,371.14	9.8
6002-320-42250	CITY SHARE NDPERS	.00	.00	14,777.00	14,777.00	.0
6002-320-42300	CITY SHARE DEFERRED COMP.	745.40	745.40	.00	( 745.40)	.0
6002-320-42350	MEDICARE	213.52	213.52	2,171.00	1,957.48	9.8
6002-320-42400	WORKERS COMP. EXPENSE	.00	.00	1,400.00	1,400.00	.0
	TOTAL PAYROLL EXPENSES	3,751.78	3,751.78	63,272.00	59,520.22	5.9
	<u>OTHER EXPENSES</u>					
6002-320-43110	AUDIT FEES	.00	.00	2,000.00	2,000.00	.0
6002-320-43210	FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6002-320-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
6002-320-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	2,000.00	2,000.00	.0
6002-320-43400	EDUCATION & TRAINING	578.60	578.60	500.00	( 78.60)	115.7
6002-320-43510	ELECTRICITY	2,379.98	2,379.98	9,000.00	6,620.02	26.4
6002-320-43560	TELEPHONE	382.26	382.26	1,500.00	1,117.74	25.5
6002-320-43570	HEAT	701.15	701.15	4,000.00	3,298.85	17.5
6002-320-43600	PUBLISHING/PRINTING/ADVERTISIN	75.89	75.89	2,000.00	1,924.11	3.8
6002-320-43830	GRAVEL EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-320-44100	OFFICE SUP. & POSTAGE	1,200.00	1,200.00	5,000.00	3,800.00	24.0
6002-320-44150	ONE-CALL EXPENSE	29.01	29.01	500.00	470.99	5.8
6002-320-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	200.00	200.00	.0
6002-320-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-44220	CLOTHING & UNIFORMS	567.92	567.92	900.00	332.08	63.1
6002-320-44240	GAS, OIL, GREASE, ETC.	297.69	297.69	15,000.00	14,702.31	2.0
6002-320-44260	EQUIPMENT MAINTENANCE	3,062.33	3,062.33	8,000.00	4,937.67	38.3
6002-320-44280	TOOLS & EQUIP. EXPENSE	1,863.83	1,863.83	4,500.00	2,636.17	41.4
6002-320-44300	BUILDING MAINT. EXPENSE	796.71	796.71	5,000.00	4,203.29	15.9
6002-320-44510	LIFT MAINTENANCE EXPENSE	90.00	90.00	17,000.00	16,910.00	.5
6002-320-44520	SEWER LINE MAINTENANCE EXPENSE	.00	.00	40,000.00	40,000.00	.0
6002-320-44840	HWY 19 LIFT MAINTENANCE	346.62	346.62	6,000.00	5,653.38	5.8
6002-320-44900	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-56450	SAFETY EQUIPMENT	164.98	164.98	1,500.00	1,335.02	11.0
6002-320-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	100,000.00	100,000.00	.0
6002-320-57300	SERVICE CHARGES	.00	.00	375.00	375.00	.0
6002-320-58480	SCADA SYSTEM EXPENSES	281.10	281.10	5,000.00	4,718.90	5.6

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	281.10	281.10	5,000.00	4,718.90	5.6
TOTAL SEWER OPERATION EXPENDITURES	23,972.19	23,972.19	449,685.00	425,712.81	5.3
NET SEWER OPERATION REV/EXP	( 23,972.19)	( 23,972.19)	( 449,685.00)	( 425,712.81)	( 5.3)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>STORM SEWER</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-321-41100	PERMANENT SALARIES	10,012.56	10,012.56	66,484.00	56,471.44	15.1
6002-321-41300	OVERTIME SALARIES	944.52	944.52	3,000.00	2,055.48	31.5
	TOTAL WORKFORCE LABOR	10,957.08	10,957.08	69,484.00	58,526.92	15.8
	<u>PAYROLL EXPENSES</u>					
6002-321-42100	HEALTH INS. PREMIUMS (BCBS)	8,199.02	8,199.02	21,120.00	12,920.98	38.8
6002-321-42200	FICA EXPENSE	656.60	656.60	4,308.00	3,651.40	15.2
6002-321-42250	CITY SHARE NDPERS	1,203.50	1,203.50	.00	( 1,203.50)	.0
6002-321-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,695.00	6,695.00	.0
6002-321-42350	MEDICARE	153.56	153.56	1,008.00	854.44	15.2
	TOTAL PAYROLL EXPENSES	10,212.68	10,212.68	33,131.00	22,918.32	30.8
	<u>OTHER EXPENSES</u>					
6002-321-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00	.0
6002-321-43510	ELECTRICITY	2,459.66	2,459.66	15,000.00	12,540.34	16.4
6002-321-43560	TELEPHONE	100.78	100.78	.00	( 100.78)	.0
6002-321-44260	EQUIPMENT MAINTENANCE	320.30	320.30	4,000.00	3,679.70	8.0
6002-321-44280	TOOLS & EQUIP. EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-321-44300	BUILDING MAINT. EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-321-44510	LIFT MAINTENANCE EXPENSE	4,149.00	4,149.00	15,000.00	10,851.00	27.7
6002-321-44520	SEWER LINE MAINTENANCE EXPENSE	16,003.00	16,003.00	9,000.00	( 7,003.00)	177.8
6002-321-44540	DRAINAGE DITCH MAINT. EXPENSE	44.98	44.98	15,000.00	14,955.02	.3
6002-321-56290	LEASE/PERMIT PAYMENT	.00	.00	10,475.00	10,475.00	.0
6002-321-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	100,000.00	100,000.00	.0
6002-321-58480	SCADA SYSTEM EXPENSES	.00	.00	7,000.00	7,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	7,000.00	7,000.00	.0
	TOTAL STORM SEWER EXPENDITURES	44,247.48	44,247.48	283,090.00	238,842.52	15.6
	NET STORM SEWER REV/EXP	( 44,247.48)	( 44,247.48)	( 283,090.00)	( 238,842.52)	( 15.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER TREATMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-322-41100	PERMANENT SALARIES	9,072.75	9,072.75	52,234.00	43,161.25	17.4
6002-322-41300	OVERTIME SALARIES	550.32	550.32	1,500.00	949.68	36.7
	TOTAL WORKFORCE LABOR	9,623.07	9,623.07	53,734.00	44,110.93	17.9
	<u>PAYROLL EXPENSES</u>					
6002-322-42100	HEALTH INS. PREMIUMS (BCBS)	2,631.36	2,631.36	19,940.00	17,308.64	13.2
6002-322-42200	FICA EXPENSE	589.73	589.73	3,332.00	2,742.27	17.7
6002-322-42250	CITY SHARE NDPERS	913.63	913.63	.00	913.63	.0
6002-322-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,260.00	5,260.00	.0
6002-322-42350	MEDICARE	137.92	137.92	779.00	641.08	17.7
6002-322-42400	WORKERS COMP. EXPENSE	.00	.00	1,300.00	1,300.00	.0
	TOTAL PAYROLL EXPENSES	4,272.64	4,272.64	30,611.00	26,338.36	14.0
	<u>OTHER EXPENSES</u>					
6002-322-43210	FIRE AND TORNADO	.00	.00	350.00	350.00	.0
6002-322-43320	COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
6002-322-43400	EDUCATION & TRAINING	23.18	23.18	600.00	576.82	3.9
6002-322-43510	ELECTRICITY	1,463.19	1,463.19	11,000.00	9,536.81	13.3
6002-322-43560	TELEPHONE	209.40	209.40	600.00	390.60	34.9
6002-322-43570	HEAT	701.15	701.15	4,000.00	3,298.85	17.5
6002-322-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
6002-322-44100	OFFICE SUP. & POSTAGE	.00	.00	250.00	250.00	.0
6002-322-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00	.0
6002-322-44200	OPERATION & MAINT. EXPENSE	33.39	33.39	150.00	116.61	22.3
6002-322-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44220	CLOTHING & UNIFORMS	.00	.00	600.00	600.00	.0
6002-322-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6002-322-44240	GAS, OIL, GREASE, ETC.	1,603.28	1,603.28	15,000.00	13,396.72	10.7
6002-322-44260	EQUIPMENT MAINTENANCE	86.42	86.42	15,000.00	14,913.58	.6
6002-322-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-322-44300	BUILDING MAINT. EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-322-44340	INSTRUMENTS EQUIPMENT EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-322-44510	LIFT MAINTENANCE EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44530	LAGOON MAINT. EXPENSE	.00	.00	2,000.00	2,000.00	.0
6002-322-44540	DRAINAGE DITCH MAINT. EXPENSE	.00	.00	10,000.00	10,000.00	.0
6002-322-44610	TESTING	.00	.00	3,500.00	3,500.00	.0
6002-322-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6002-322-56450	SAFETY EQUIPMENT	.00	.00	5,000.00	5,000.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	5,000.00	5,000.00	.0
TOTAL WASTEWATER TREATMENT EXPENDITURES	18,015.72	18,015.72	164,195.00	146,179.28	11.0
NET WASTEWATER TREATMENT REV/EXP	( 18,015.72)	( 18,015.72)	( 164,195.00)	( 146,179.28)	( 11.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>EMBANKMENT</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6002-323-41100	PERMANENT SALARIES	7,617.99	7,617.99	51,226.00	43,608.01	14.9
6002-323-41300	OVERTIME SALARIES	895.92	895.92	.00	( 895.92)	.0
	TOTAL WORKFORCE LABOR	8,513.91	8,513.91	51,226.00	42,712.09	16.6
	<u>PAYROLL EXPENSES</u>					
6002-323-42100	HEALTH INS. PREMIUMS (BCBS)	4,393.04	4,393.04	21,120.00	16,726.96	20.8
6002-323-42200	FICA EXPENSE	507.25	507.25	3,176.00	2,668.75	16.0
6002-323-42250	CITY SHARE NDPERS	767.13	767.13	.00	( 767.13)	.0
6002-323-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,158.00	5,158.00	.0
6002-323-42350	MEDICARE	118.64	118.64	743.00	624.36	16.0
	TOTAL PAYROLL EXPENSES	5,786.06	5,786.06	30,197.00	24,410.94	19.2
	<u>OTHER EXPENSES</u>					
6002-323-43830	GRAVEL EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-323-44220	CLOTHING & UNIFORMS	.00	.00	300.00	300.00	.0
6002-323-44260	EQUIPMENT MAINTENANCE	4,643.75	4,643.75	7,000.00	2,356.25	66.3
6002-323-44740	EAST BAY PUMP STATION	4,376.66	4,376.66	16,000.00	11,623.34	27.4
6002-323-44750	17TH STREET PUMP STATION	760.54	760.54	3,000.00	2,239.46	25.4
6002-323-44760	CREEL BAY PUMP STATION	2,835.71	2,835.71	35,000.00	32,164.29	8.1
6002-323-44780	HWY 20 PUMP STATION	1,044.76	1,044.76	6,000.00	4,955.24	17.4
6002-323-44781	MINI HWY 20 PUMP STATION	141.24	141.24	.00	( 141.24)	.0
6002-323-44790	COUNTRY CLUB PUMP STATION	101.25	101.25	1,278.00	1,176.75	7.9
6002-323-44791	LAKEWOOD PUMP STATION	2,068.33	2,068.33	11,300.00	9,231.67	18.3
6002-323-50000	DIKE MAINTENANCE	161.80	161.80	5,000.00	4,838.20	3.2
6002-323-50100	SPRAYING	.00	.00	10,000.00	10,000.00	.0
6002-323-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	12,000.00	12,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL EMBANKMENT EXPENDITURES	30,434.01	30,434.01	189,801.00	159,366.99	16.0
	NET EMBANKMENT REV/EXP	( 30,434.01)	( 30,434.01)	( 189,801.00)	( 159,366.99)	( 16.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6002-700-39120	EQUIPMENT RESERVE	.00	.00	212,000.00	212,000.00	.0
6002-700-39990	TRANSFERS IN	.00	.00	5,890.00	5,890.00	.0
	TOTAL TRANSFERS IN	.00	.00	217,890.00	217,890.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	217,890.00	217,890.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6002-700-44760	CREEL BAY PUMP STATION	.00	.00	8,522.00	8,522.00	.0
6002-700-44780	HWY 20 PUMP STATION	.00	.00	8,480.00	8,480.00	.0
6002-700-44781	MINI HWY 20 PUMP STATION	.00	.00	7,080.00	7,080.00	.0
6002-700-44790	COUNTRY CLUB PUMP STATION	.00	.00	900.00	900.00	.0
6002-700-44791	LAKEWOOD PUMP STATION	.00	.00	9,320.00	9,320.00	.0
6002-700-55060	DEPRECIATION	.00	.00	54,000.00	54,000.00	.0
6002-700-56310	TRANSFER OUT - EQUIPMENT RESER	.00	.00	20,000.00	20,000.00	.0
6002-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6002-700-57990	LOT RENT AT AIRPORT	10,416.50	10,416.50	10,418.00	1.50	100.0
6002-700-58900	TRANSFERS OUT	.00	.00	267,194.00	267,194.00	.0
	TOTAL OTHER EXPENSES	.00	.00	267,194.00	267,194.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	10,416.50	10,416.50	493,240.00	482,823.50	2.1
	NET TRANSFERS IN/OUT REV/EXP	( 10,416.50)	( 10,416.50)	( 493,240.00)	( 482,823.50)	( 2.1)
	FUND NET REVENUE/ EXPENDITURES	( 10,416.50)	( 10,416.50)	( 275,350.00)	( 264,933.50)	( 3.8)

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SANITATION FUND

ASSETS

CATEGORY 11

6003-000-11000	CASH IN COMBINED FUND	( 99,402.54)	
	TOTAL CATEGORY 11	( 99,402.54)	

CATEGORY 12

6003-000-12040	ACCTS. REC. (SPEC/OTHER)	4,836.00	
6003-000-12110	UB ACCOUNTS RECEIVABLE	9,844.57	
	TOTAL CATEGORY 12	14,680.57	
	TOTAL ASSETS	( 84,721.97)	

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

6003-000-21210	ACCOUNTS PAYABLE	( 5,287.93)	
	TOTAL CATEGORY 21	( 5,287.93)	

CATEGORY 22

6003-000-22220	STATE W/H TAXES PAYABLE	375.03	
6003-000-22300	ND PERS	3,641.55	
6003-000-22390	UNUM INS. PAYABLE	79.50	
6003-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 86.84)	
6003-000-22440	HEALTH PREMIUMS PAYABLE	20,326.62	
	TOTAL CATEGORY 22	24,335.86	
	TOTAL LIABILITIES	19,047.93	

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 101,561.02)	
	BALANCE - FEBRUARY 29, 2024	( 101,561.02)	
	TOTAL FUND EQUITY	( 101,561.02)	
	TOTAL LIABILITIES AND EQUITY	( 82,513.09)	

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>INTERGOVT. REVENUE</u>					
6003-000-33640	RAMSEY COUNTY CONTRIBUTIONS	.00	.00	10,000.00	10,000.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	10,000.00	10,000.00	.0
	<u>CHARGES &amp; SERVICES</u>					
6003-000-34410	SANITATION CHARGES	146,542.68	146,542.68	1,785,000.00	1,638,457.32	8.2
6003-000-34420	SPECIAL PICKUPS	6,736.78	6,736.78	91,000.00	84,263.22	7.4
6003-000-34430	INERT LANDFILL TIPPING	11,561.50	11,561.50	85,000.00	73,438.50	13.6
6003-000-34480	TRANSFER STATION TIPPING	5,155.00	5,155.00	24,000.00	18,845.00	21.5
6003-000-34490	ROLL-OFF RENTAL	21,637.00	21,637.00	189,000.00	167,363.00	11.5
6003-000-34500	RENTAL OF DUMPSTER	4,023.57	4,023.57	48,500.00	44,476.43	8.3
6003-000-34540	SALE OF GARBAGE BAGS	3,007.00	3,007.00	20,000.00	16,993.00	15.0
6003-000-34550	SALE OF RECYCLABLES	862.18	862.18	.00	( 862.18)	.0
6003-000-34900	MISCELLANEOUS SERVICES	24.17	24.17	113.00	88.83	21.4
	TOTAL CHARGES & SERVICES	199,549.88	199,549.88	2,242,613.00	2,043,063.12	8.9
	<u>MISC. REVENUES</u>					
6003-000-36100	INTEREST EARNINGS	2,208.88	2,208.88	20,000.00	17,791.12	11.0
6003-000-36200	RENTAL/LEASE EQUIP. OR LAND	337.50	337.50	.00	( 337.50)	.0
	TOTAL MISC. REVENUES	2,546.38	2,546.38	20,000.00	17,453.62	12.7
		202,096.26	202,096.26	2,272,613.00	2,070,516.74	8.9
	NET DEPARTMENT 000 REV/EXP	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SANITATION OPERATION</u>						
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
6003-330-41100	PERMANENT SALARIES	61,433.95	61,433.95	412,114.00	350,680.05	14.9
6003-330-41110	ADDITIVE TO SALARY	.00	.00	412,114.00	412,114.00	.0
6003-330-41200	TEMP./PART TIME SALARIES	2,482.00	2,482.00	15,000.00	12,518.00	16.6
6003-330-41300	OVERTIME SALARIES	2,511.42	2,511.42	7,000.00	4,488.58	35.9
	TOTAL WORKFORCE LABOR	66,427.37	66,427.37	846,228.00	779,800.63	7.9
<u>PAYROLL EXPENSES</u>						
6003-330-42100	HEALTH INS. PREMIUMS (BCBS)	32,614.72	32,614.72	122,861.00	90,246.28	26.6
6003-330-42200	FICA EXPENSE	5,370.11	5,370.11	26,915.00	21,544.89	20.0
6003-330-42250	CITY SHARE NDPERS	2,305.59	2,305.59	41,500.00	39,194.41	5.6
6003-330-42300	CITY SHARE DEFERRED COMP.	4,013.05	4,013.05	.00	4,013.05	.0
6003-330-42350	MEDICARE	1,255.83	1,255.83	6,295.00	5,039.17	20.0
6003-330-42400	WORKERS COMP. EXPENSE	.00	.00	7,420.00	7,420.00	.0
6003-330-42500	UNEMPLOYMENT COMP. INS.	.00	.00	305.00	305.00	.0
	TOTAL PAYROLL EXPENSES	45,559.30	45,559.30	205,296.00	159,736.70	22.2
<u>OTHER EXPENSES</u>						
6003-330-43110	AUDIT FEES	.00	.00	4,000.00	4,000.00	.0
6003-330-43210	FIRE AND TORNADO	.00	.00	1,100.00	1,100.00	.0
6003-330-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
6003-330-43400	EDUCATION & TRAINING	.00	.00	30.00	30.00	.0
6003-330-43510	ELECTRICITY	2,250.36	2,250.36	13,000.00	10,749.64	17.3
6003-330-43560	TELEPHONE	239.76	239.76	2,000.00	1,760.24	12.0
6003-330-43570	HEAT	2,648.66	2,648.66	11,000.00	8,351.34	24.1
6003-330-43600	PUBLISHING/PRINTING/ADVERTISIN	769.16	769.16	10,000.00	9,230.84	7.7
6003-330-44100	OFFICE SUP. & POSTAGE	1,578.05	1,578.05	7,000.00	5,421.95	22.5
6003-330-44120	GARBAGE BAGS PURCHASED	.00	.00	7,500.00	7,500.00	.0
6003-330-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	600.00	600.00	.0
6003-330-44200	OPERATION & MAINT. EXPENSE	1,634.31	1,634.31	11,000.00	9,365.69	14.9
6003-330-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6003-330-44220	CLOTHING & UNIFORMS	415.34	415.34	2,500.00	2,084.66	16.6
6003-330-44240	GAS, OIL, GREASE, ETC.	9,187.43	9,187.43	85,000.00	75,812.57	10.8
6003-330-44260	EQUIPMENT MAINTENANCE	17,289.02	17,289.02	50,000.00	32,710.98	34.6
6003-330-44280	TOOLS & EQUIP. EXPENSE	553.11	553.11	1,000.00	446.89	55.3
6003-330-44300	BUILDING MAINT. EXPENSE	2,099.82	2,099.82	12,000.00	9,900.18	17.5
6003-330-44710	REFUSE CONTAINERS	.00	.00	14,000.00	14,000.00	.0
6003-330-44720	RECYCLING EXPENSES	24,557.65	24,557.65	100,000.00	75,442.35	24.6
6003-330-44900	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
6003-330-56450	SAFETY EQUIPMENT	.00	.00	1,800.00	1,800.00	.0
6003-330-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	300,000.00	300,000.00	.0
6003-330-57300	SERVICE CHARGES	.00	.00	400.00	400.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL OTHER EXPENSES	.00	.00	400.00	400.00	.0
TOTAL SANITATION OPERATION EXPENDITURES	175,209.34	175,209.34	1,688,454.00	1,513,244.66	10.4
NET SANITATION OPERATION REV/EXP	( 175,209.34)	( 175,209.34)	( 1,688,454.00)	( 1,513,244.66)	( 10.4)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INERT LANDFILL</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6003-335-41100	PERMANENT SALARIES	8,459.47	8,459.47	37,965.00	29,505.53	22.3
6003-335-41300	OVERTIME SALARIES	.00	.00	100.00	100.00	.0
	TOTAL WORKFORCE LABOR	8,459.47	8,459.47	38,065.00	29,605.53	22.2
	<u>PAYROLL EXPENSES</u>					
6003-335-42100	HEALTH INS. PREMIUMS (BCBS)	1,880.00	1,880.00	8,460.00	6,580.00	22.2
6003-335-42200	FICA EXPENSE	1,104.80	1,104.80	2,360.00	1,255.20	46.8
6003-335-42300	CITY SHARE DEFERRED COMP.	851.87	851.87	3,823.00	2,971.13	22.3
6003-335-42350	MEDICARE	258.44	258.44	552.00	293.56	46.8
	TOTAL PAYROLL EXPENSES	4,095.11	4,095.11	15,195.00	11,099.89	27.0
	<u>OTHER EXPENSES</u>					
6003-335-43210	FIRE AND TORNADO	.00	.00	150.00	150.00	.0
6003-335-43510	ELECTRICITY	505.10	505.10	1,841.00	1,335.90	27.4
6003-335-43560	TELEPHONE	119.90	119.90	.00	119.90	.0
6003-335-43570	HEAT	.00	.00	700.00	700.00	.0
6003-335-44200	OPERATION & MAINT. EXPENSE	.00	.00	149.00	149.00	.0
6003-335-44240	GAS, OIL, GREASE, ETC.	.00	.00	10,000.00	10,000.00	.0
6003-335-44260	EQUIPMENT MAINTENANCE	13,080.51	13,080.51	20,000.00	6,919.49	65.4
6003-335-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
6003-335-44300	BUILDING MAINT. EXPENSE	.00	.00	100.00	100.00	.0
6003-335-44730	SPRING & FALL CLEANUP EXP.	.00	.00	12,000.00	12,000.00	.0
6003-335-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6003-335-56370	FILL FOR LANDFILL	.00	.00	15,000.00	15,000.00	.0
6003-335-56550	ROAD BLADING	.00	.00	6,000.00	6,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	21,000.00	21,000.00	.0
	TOTAL INERT LANDFILL EXPENDITURES	26,260.09	26,260.09	120,700.00	94,439.91	21.8
	NET INERT LANDFILL REV/EXP	( 26,260.09)	( 26,260.09)	( 120,700.00)	( 94,439.91)	( 21.8)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFER STATION</u>					
	<u>EXPENDITURES</u>					
	<u>WORKFORCE LABOR</u>					
6003-336-41100	PERMANENT SALARIES	12,850.72	12,850.72	105,472.00	92,621.28	12.2
6003-336-41300	OVERTIME SALARIES	157.42	157.42	2,500.00	2,342.58	6.3
	TOTAL WORKFORCE LABOR	13,008.14	13,008.14	107,972.00	94,963.86	12.1
	<u>PAYROLL EXPENSES</u>					
6003-336-42100	HEALTH INS. PREMIUMS (BCBS)	9,327.66	9,327.66	23,940.00	14,612.34	39.0
6003-336-42200	FICA EXPENSE	1,297.65	1,297.65	6,694.00	5,396.35	19.4
6003-336-42300	CITY SHARE DEFERRED COMP.	1,294.07	1,294.07	10,621.00	9,326.93	12.2
6003-336-42350	MEDICARE	303.55	303.55	1,566.00	1,262.45	19.4
6003-336-42400	WORKERS COMP. EXPENSE	.00	.00	2,473.00	2,473.00	.0
	TOTAL PAYROLL EXPENSES	12,222.93	12,222.93	45,294.00	33,071.07	27.0
	<u>OTHER EXPENSES</u>					
6003-336-43210	FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6003-336-43510	ELECTRICITY	506.36	506.36	3,500.00	2,993.64	14.5
6003-336-43560	TELEPHONE	.00	.00	700.00	700.00	.0
6003-336-43570	HEAT	.00	.00	275.00	275.00	.0
6003-336-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	300.00	300.00	.0
6003-336-44200	OPERATION & MAINT. EXPENSE	175.18	175.18	1,000.00	824.82	17.5
6003-336-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6003-336-44240	GAS, OIL, GREASE, ETC.	5,689.04	5,689.04	45,000.00	39,310.96	12.6
6003-336-44260	EQUIPMENT MAINTENANCE	583.19	583.19	15,000.00	14,416.81	3.9
6003-336-44280	TOOLS & EQUIP. EXPENSE	.00	.00	300.00	300.00	.0
6003-336-44300	BUILDING MAINT. EXPENSE	.00	.00	2,500.00	2,500.00	.0
6003-336-44710	REFUSE CONTAINERS	20,589.43	20,589.43	20,000.00	( 589.43)	103.0
6003-336-44720	RECYCLING EXPENSES	.00	.00	500.00	500.00	.0
6003-336-58800	TRANSFER STATION TIPPING	41,079.58	41,079.58	280,600.00	239,520.42	14.6
	TOTAL OTHER EXPENSES	41,079.58	41,079.58	280,600.00	239,520.42	14.6
	TOTAL TRANSFER STATION EXPENDITURES	93,853.85	93,853.85	523,341.00	429,487.15	17.9
	NET TRANSFER STATION REV/EXP	( 93,853.85)	( 93,853.85)	( 523,341.00)	( 429,487.15)	( 17.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
6003-700-39120	EQUIPMENT RESERVE	.00	.00	300,000.00	300,000.00	.0
6003-700-39990	TRANSFERS IN	.00	.00	10,600.00	10,600.00	.0
	TOTAL TRANSFERS IN	.00	.00	310,600.00	310,600.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	310,600.00	310,600.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
6003-700-55060	DEPRECIATION	.00	.00	82,000.00	82,000.00	.0
6003-700-56310	EQUIPMENT RESERVE	.00	.00	30,000.00	30,000.00	.0
6003-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	107,326.00	107,326.00	.0
6003-700-57990	LOT RENT AT AIRPORT	8,334.00	8,334.00	8,333.00	( 1.00)	100.0
6003-700-58900	TRANSFERS OUT	.00	.00	450,500.00	450,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	450,500.00	450,500.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	8,334.00	8,334.00	678,159.00	669,825.00	1.2
	NET TRANSFERS IN/OUT REV/EXP	( 8,334.00)	( 8,334.00)	( 678,159.00)	( 669,825.00)	( 1.2)
	FUND NET REVENUE/ EXPENDITURES	( 8,334.00)	( 8,334.00)	( 367,559.00)	( 359,225.00)	( 2.3)

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

WATER SOURCE REPLACEMENT

ASSETS

CATEGORY 11

6006-000-11000	CASH IN COMBINED FUND	1,882.17	
	TOTAL CATEGORY 11	1,882.17	
	TOTAL ASSETS		1,882.17

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	24,304.28	
	BALANCE - FEBRUARY 29, 2024	24,304.28	
	TOTAL FUND EQUITY		24,304.28
	TOTAL LIABILITIES AND EQUITY		24,304.28

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>CHARGES &amp; SERVICES</u>					
6006-000-34730	WATER SOURCE REPLACEMENT FEE	.00	.00	270,000.00	270,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	270,000.00	270,000.00	.0
	<u>SOURCE 36</u>					
6006-000-36100	INTEREST EARNINGS	24,304.28	24,304.28	157,500.00	133,195.72	15.4
	TOTAL SOURCE 36	24,304.28	24,304.28	157,500.00	133,195.72	15.4
	TOTAL DEPARTMENT 000 REVENUES	24,304.28	24,304.28	427,500.00	403,195.72	5.7
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
6006-700-58900	TRANSFERS OUT	.00	.00	157,500.00	157,500.00	.0
	TOTAL OTHER EXPENSES	.00	.00	157,500.00	157,500.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	157,500.00	157,500.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 157,500.00)	( 157,500.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 157,500.00)	( 157,500.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

LIBRARY

ASSETS

CATEGORY 11

8002-000-11000	CASH IN COMBINED FUND	115,733.96		
	TOTAL CATEGORY 11		115,733.96	
	TOTAL ASSETS			115,733.96

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

8002-000-21210	ACCOUNTS PAYABLE	( 3,078.34)		
	TOTAL CATEGORY 21		( 3,078.34)	

CATEGORY 22

8002-000-22220	STATE W/H TAXES PAYABLE	38.00		
8002-000-22300	ND PERS	2,609.45		
8002-000-22390	UNUM INS. PAYABLE	49.14		
8002-000-22440	HEALTH PREMIUMS PAYABLE	2,631.36		
	TOTAL CATEGORY 22		5,327.95	
	TOTAL LIABILITIES			2,249.61

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD		114,477.53	
	BALANCE - FEBRUARY 29, 2024		114,477.53	
	TOTAL FUND EQUITY			114,477.53
	TOTAL LIABILITIES AND EQUITY			116,727.14

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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NON-DEPARTMENTAL

REVENUES

TAXES

8002-000-31100	GENERAL PROPERTY TAXES	63,920.44	63,920.44	124,230.00	60,309.56	51.5
8002-000-31130	RAMSEY COUNTY TAXES	105,878.73	105,878.73	195,606.00	89,727.27	54.1
	TOTAL TAXES	169,799.17	169,799.17	319,836.00	150,036.83	53.1

INTERGOVT. REVENUE

8002-000-33600	STATE GRANT PROGRAM	.00	.00	7,200.00	7,200.00	.0
8002-000-33620	COUNTY TELECOMMUNICATION	.00	.00	798.00	798.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	7,998.00	7,998.00	.0

MISC. REVENUES

8002-000-36010	PHOTO COPY CHARGES	309.97	309.97	.00 (	309.97)	.0
8002-000-36030	SALES	62.98	62.98	2,000.00	1,937.02	3.2
8002-000-36040	LOST & DAMAGED ITEMS	122.15	122.15	500.00	377.85	24.4
8002-000-36050	OVERDUE FINES	9.95	9.95	.00 (	9.95)	.0
8002-000-36060	NON-RESIDENT LIBRARY FEE	210.00	210.00	600.00	390.00	35.0
8002-000-36065	LIBRARY CARD FEE	15.00	15.00	100.00	85.00	15.0
8002-000-36066	COMPUTER USE FEE	13.00	13.00	100.00	87.00	13.0
8002-000-36070	DONATIONS	849.34	849.34	200.00 (	649.34)	424.7
8002-000-36100	INTEREST EARNINGS	993.18	993.18	1,000.00	6.82	99.3
8002-000-36110	GRANTS	5,871.76	5,871.76	4,000.00 (	1,871.76)	146.8
8002-000-36230	ILL FEES	10.50	10.50	150.00	139.50	7.0
	TOTAL MISC. REVENUES	8,467.83	8,467.83	8,650.00	182.17	97.9

	TOTAL NON-DEPARTMENTAL REVENUES	178,267.00	178,267.00	336,484.00	158,217.00	53.0
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EXPENDITURES

WORKFORCE LABOR

8002-000-41100	PERMANENT SALARIES	15,041.45	15,041.45	98,051.00	83,009.55	15.3
8002-000-41200	TEMP./PART TIME SALARIES	10,478.00	10,478.00	84,216.00	73,738.00	12.4
	TOTAL WORKFORCE LABOR	25,519.45	25,519.45	182,267.00	156,747.55	14.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PAYROLL EXPENSES</u>					
8002-000-42100 HEALTH INS. PREMIUMS (BCBS)	6,391.36	6,391.36	22,000.00	15,608.64	29.1
8002-000-42200 FICA EXPENSE	1,582.23	1,582.23	11,301.00	9,718.77	14.0
8002-000-42250 CITY SHARE NDPERS	1,678.37	1,678.37	.00	( 1,678.37)	.0
8002-000-42300 CITY SHARE DEFERRED COMP.	.00	.00	9,874.00	9,874.00	.0
8002-000-42350 MEDICARE	370.06	370.06	1,422.00	1,051.94	26.0
8002-000-42400 WORKERS COMP. EXPENSE	.00	.00	350.00	350.00	.0
TOTAL PAYROLL EXPENSES	10,022.02	10,022.02	44,947.00	34,924.98	22.3
<u>OTHER EXPENSES</u>					
8002-000-43110 AUDIT FEES	.00	.00	1,200.00	1,200.00	.0
8002-000-43210 FIRE AND TORNADO	.00	.00	1,600.00	1,600.00	.0
8002-000-43400 EDUCATION & TRAINING	368.00	368.00	3,000.00	2,632.00	12.3
8002-000-43510 ELECTRICITY	1,870.97	1,870.97	11,000.00	9,129.03	17.0
8002-000-43560 TELEPHONE	235.16	235.16	2,000.00	1,764.84	11.8
8002-000-43570 HEAT	10.48	10.48	300.00	289.52	3.5
8002-000-43600 PUBLISHING/PRINTING/ADVERTISIN	72.90	72.90	3,000.00	2,927.10	2.4
8002-000-44040 GRANTS EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
8002-000-44100 OFFICE SUP. & POSTAGE	2,109.80	2,109.80	6,000.00	3,890.20	35.2
8002-000-44130 PROGRAM MATERIALS	.00	.00	800.00	800.00	.0
8002-000-44200 OPERATION & MAINT. EXPENSE	1,418.00	1,418.00	14,000.00	12,582.00	10.1
8002-000-44250 ADULT PRINT	1,742.20	1,742.20	7,500.00	5,757.80	23.2
8002-000-44270 PERIODICALS	730.89	730.89	2,500.00	1,769.11	29.2
8002-000-44290 JUVENILE PRINT	1,223.29	1,223.29	3,500.00	2,276.71	35.0
8002-000-44300 BUILDING MAINT. EXPENSE	15,750.00	15,750.00	15,000.00	( 750.00)	105.0
8002-000-44350 TECHNOLOGY EXPENSE	1,767.07	1,767.07	10,000.00	8,232.93	17.7
8002-000-44370 ADULT AUDIO-VISUAL	331.35	331.35	2,500.00	2,168.65	13.3
8002-000-44380 JUV AUDIO-VISUAL	.00	.00	500.00	500.00	.0
8002-000-44390 E COLLECTIONS	.00	.00	4,650.00	4,650.00	.0
8002-000-44900 MISCELLANEOUS EXPENSE	617.89	617.89	100.00	( 517.89)	617.9
8002-000-44990 LIBRARY FURNISHING	.00	.00	2,000.00	2,000.00	.0
TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
TOTAL NON-DEPARTMENTAL EXPENDITURES	63,789.47	63,789.47	321,364.00	257,574.53	19.9
NET NON-DEPARTMENTAL REV/EXP	( 63,789.47)	( 63,789.47)	( 321,364.00)	( 257,574.53)	( 19.9)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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TRANSFERS IN/OUT

EXPENDITURES

OTHER EXPENSES

8002-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
8002-700-58410	SPECIAL ASSESSMENTS	.00	.00	383.00	383.00	.0
	TOTAL OTHER EXPENSES	.00	.00	383.00	383.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,583.00	1,583.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,583.00)	( 1,583.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,583.00)	( 1,583.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

PARKING AUTHORITY

ASSETS

CATEGORY 11

8006-000-11000	CASH IN COMBINED FUND	8,296.43	
	TOTAL CATEGORY 11	8,296.43	
	TOTAL ASSETS		8,296.43

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	8,296.43	
	BALANCE - FEBRUARY 29, 2024	8,296.43	
	TOTAL FUND EQUITY		8,296.43
	TOTAL LIABILITIES AND EQUITY		8,296.43

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

PARKING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8006-000-36200	RENTAL/LEASE EQUIP. OR LAND	.00	.00	2,400.00	2,400.00	.0
	TOTAL MISC. REVENUES	.00	.00	2,400.00	2,400.00	.0
	<u>DEBT SERVICE REVENUES</u>					
8006-000-38590	PARKING MAINT. 2-01	8,296.43	8,296.43	25,000.00	16,703.57	33.2
	TOTAL DEBT SERVICE REVENUES	8,296.43	8,296.43	25,000.00	16,703.57	33.2
	TOTAL NON-DEPARTMENTAL REVENUES	8,296.43	8,296.43	27,400.00	19,103.57	30.3
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8006-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
8006-000-43800	REPAIR & MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
8006-000-43810	SNOW REMOVAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43850	SWEEPING EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43860	WEED CONTROL	.00	.00	500.00	500.00	.0
8006-000-43920	SIGNING & PAINTING EXPENSE	.00	.00	500.00	500.00	.0
8006-000-44100	OFFICE SUP. & POSTAGE	.00	.00	50.00	50.00	.0
8006-000-44900	MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	31,600.00	31,600.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 31,600.00)	( 31,600.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

PARKING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8006-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	1,200.00	1,200.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,200.00	1,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,200.00)	( 1,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,200.00)	( 1,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CITY BEAUTIFICATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8008-000-36940	TOURISM CONTRIBUTION	.00	.00	5,000.00	5,000.00	.0
	TOTAL MISC. REVENUES	.00	.00	5,000.00	5,000.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	5,000.00	5,000.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8008-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	100.00	100.00	.0
8008-000-43800	REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
8008-000-44900	MISCELLANEOUS EXPENSE	.00	.00	100.00	100.00	.0
8008-000-55100	CITY BEAUTIFICATION	.00	.00	6,000.00	6,000.00	.0
8008-000-55110	FLOWERS	.00	.00	9,000.00	9,000.00	.0
8008-000-55120	BANNERS	.00	.00	4,000.00	4,000.00	.0
8008-000-58120	CHRISTMAS LIGHTS/DECORATIONS	.00	.00	4,000.00	4,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	4,000.00	4,000.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	24,200.00	24,200.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 24,200.00)	( 24,200.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CITY BEAUTIFICATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
8008-700-39990	TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	20,000.00	20,000.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8008-700-58900	TRANSFERS OUT	.00	.00	2,000.00	2,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	2,000.00	2,000.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 2,000.00)	( 2,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	18,000.00	18,000.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

JOB DEVELOPMENT AUTHORITY

ASSETS

CATEGORY 11

8010-000-11000	CASH IN COMBINED FUND	77,804.24	
8010-000-11320	BREMER BK CHK #1000488	( 49,473.48)	
TOTAL CATEGORY 11			28,330.76
TOTAL ASSETS			28,330.76

LIABILITIES AND EQUITY

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD		28,330.76	
BALANCE - FEBRUARY 29, 2024		28,330.76	
TOTAL FUND EQUITY			28,330.76
TOTAL LIABILITIES AND EQUITY			28,330.76

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

JOB DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
8010-000-31100	GENERAL PROPERTY TAXES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	TOTAL TAXES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	TOTAL NON-DEPARTMENTAL REVENUES	28,330.76	28,330.76	.00	( 28,330.76)	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

SELF INSURANCE

ASSETS

CATEGORY 11

8011-000-11000	CASH IN COMBINED FUND	(	49,473.48)	
8011-000-11370	BREMER SELF INS. #1000421	(	182,945.09)	
		<hr/>		
TOTAL CATEGORY 11		(	232,418.57)	
		<hr/>		
TOTAL ASSETS			(	232,418.57)
		<hr/>		

LIABILITIES AND EQUITY

LIABILITIES

8011-000-22450	BCBS ADMIN. FEE PAYABLE	(	132,902.43)	
		<hr/>		
TOTAL CATEGORY 22		(	132,902.43)	
		<hr/>		
TOTAL LIABILITIES			(	132,902.43)

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD		(	99,516.14)	
		<hr/>		
BALANCE - FEBRUARY 29, 2024		(	99,516.14)	
		<hr/>		
TOTAL FUND EQUITY			(	99,516.14)
		<hr/>		
TOTAL LIABILITIES AND EQUITY			(	232,418.57)
		<hr/>		

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SELF INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>MISC. REVENUES</u>						
8011-000-36100	INTEREST EARNINGS	.00	.00	100.00	100.00	.0
8011-000-36350	CDL PREMIUMS	.00	.00	756,000.00	756,000.00	.0
8011-000-36900	MISCELLANEOUS REVENUE	.00	.00	10,000.00	10,000.00	.0
	TOTAL MISC. REVENUES	.00	.00	766,100.00	766,100.00	.0
	TOTAL NON-DEPARTMENTAL REVENUES	.00	.00	766,100.00	766,100.00	.0
<u>EXPENDITURES</u>						
<u>PAYROLL EXPENSES</u>						
8011-000-42130	CDL CLAIMS	99,516.14	99,516.14	761,250.00	661,733.86	13.1
8011-000-42180	COBRA CLAIMS	.00	.00	2,000.00	2,000.00	.0
	TOTAL PAYROLL EXPENSES	99,516.14	99,516.14	763,250.00	663,733.86	13.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	99,516.14	99,516.14	763,250.00	663,733.86	13.0
	NET NON-DEPARTMENTAL REV/EXP	( 99,516.14)	( 99,516.14)	( 763,250.00)	( 663,733.86)	( 13.0)
	FUND NET REVENUE/ EXPENDITURES	( 99,516.14)	( 99,516.14)	2,850.00	102,366.14	(3491.

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

LAKE REGION GROWTH

ASSETS

CATEGORY 11

8013-000-11000	CASH IN COMBINED FUND	85.00	
	TOTAL CATEGORY 11	85.00	
	TOTAL ASSETS		85.00

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	85.00	
	BALANCE - FEBRUARY 29, 2024	85.00	
	TOTAL FUND EQUITY		85.00
	TOTAL LIABILITIES AND EQUITY		85.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LAKE REGION GROWTH

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>REVENUES</u>					
<u>MISC. REVENUES</u>					
8013-000-36950 LOAN REPAYMENTS - PRINCIPAL	85.00	85.00	.00	( 85.00)	.0
TOTAL MISC. REVENUES	85.00	85.00	.00	( 85.00)	.0
TOTAL NON-DEPARTMENTAL REVENUES	85.00	85.00	.00	( 85.00)	.0
NET NON-DEPARTMENTAL REV/EXP	.00	.00	.00	.00	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

AIRPORT HANGAR

ASSETS

CATEGORY 11

8015-000-11000	CASH IN COMBINED FUND	1,000.00	
	TOTAL CATEGORY 11		1,000.00

CATEGORY 12

8015-000-12040	ACCTS. REC. (SPEC/OTHER)	1,000.00	
	TOTAL CATEGORY 12		1,000.00
	TOTAL ASSETS		2,000.00

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,000.00	
	BALANCE - FEBRUARY 29, 2024	2,000.00	
	TOTAL FUND EQUITY		2,000.00
	TOTAL LIABILITIES AND EQUITY		2,000.00

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

AIRPORT HANGAR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>NON-DEPARTMENTAL</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
8015-000-36800	HANGAR BUILDING RENT	2,000.00	2,000.00	12,000.00	10,000.00	16.7
	TOTAL MISC. REVENUES	2,000.00	2,000.00	12,000.00	10,000.00	16.7
	TOTAL NON-DEPARTMENTAL REVENUES	2,000.00	2,000.00	12,000.00	10,000.00	16.7
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
8015-000-43210	FIRE AND TORNADO	.00	.00	500.00	500.00	.0
8015-000-44300	BUILDING MAINT. EXPENSE	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	1,500.00	1,500.00	.0
	NET NON-DEPARTMENTAL REV/EXP	.00	.00	( 1,500.00)	( 1,500.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

DEVILS LAKE REGIONAL AIRPORT

ASSETS

9000-000-11000	CASH IN COMBINED FUND	201,453.44	
	TOTAL CATEGORY 11	201,453.44	
	TOTAL ASSETS		201,453.44

LIABILITIES AND EQUITY

LIABILITIES

CATEGORY 21

9000-000-21210	ACCOUNTS PAYABLE	( 3,543.22)	
	TOTAL CATEGORY 21	( 3,543.22)	

CATEGORY 22

9000-000-22220	STATE W/H TAXES PAYABLE	295.82	
9000-000-22300	ND PERS	2,703.51	
9000-000-22370	MED. & DEP. CARE FLEX PAY.	347.81	
9000-000-22390	UNUM INS. PAYABLE	812.72	
9000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	( 227.50)	
9000-000-22440	HEALTH PREMIUMS PAYABLE	4,105.11	
	TOTAL CATEGORY 22	8,037.47	
	TOTAL LIABILITIES		4,494.25

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	196,959.19	
	BALANCE - FEBRUARY 29, 2024	196,959.19	
	TOTAL FUND EQUITY		196,959.19
	TOTAL LIABILITIES AND EQUITY		201,453.44

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-DEPARTMENTAL</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
9000-000-31100	GENERAL PROPERTY TAXES	42,697.19	42,697.19	82,000.00	39,302.81	52.1
9000-000-31130	RAMSEY COUNTY TAXES	105,977.13	105,977.13	195,000.00	89,022.87	54.4
	TOTAL TAXES	148,674.32	148,674.32	277,000.00	128,325.68	53.7
<u>INTERGOVT. REVENUE</u>						
9000-000-33150	TSA LEASE	3,098.34	3,098.34	18,000.00	14,901.66	17.2
9000-000-33540	STATE AID TO AIRPORT	1,062.38	1,062.38	6,100.00	5,037.62	17.4
9000-000-33580	STATE AIRLINE TAX	.00	.00	10,000.00	10,000.00	.0
9000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	515.00	515.00	.0
	TOTAL INTERGOVT. REVENUE	4,160.72	4,160.72	34,615.00	30,454.28	12.0
<u>MISC. REVENUES</u>						
9000-000-36410	LOT FEES	28,054.36	28,054.36	29,630.00	1,575.64	94.7
9000-000-36420	FARM REVENUE - AIRPORT	.00	.00	6,400.00	6,400.00	.0
9000-000-36430	TERMINAL RENT (MESABA/OTHER)	19,591.22	19,591.22	115,000.00	95,408.78	17.0
9000-000-36440	LANDING FEES	10,583.70	10,583.70	62,000.00	51,416.30	17.1
9000-000-36450	FUEL FEE	1,367.96	1,367.96	3,000.00	1,632.04	45.6
9000-000-36900	MISCELLANEOUS REVENUE	19,976.00	19,976.00	4,000.00	( 15,976.00)	499.4
	TOTAL MISC. REVENUES	79,573.24	79,573.24	220,030.00	140,456.76	36.2
	TOTAL NON-DEPARTMENTAL REVENUES	232,408.28	232,408.28	531,645.00	299,236.72	43.7
<u>EXPENDITURES</u>						
<u>WORKFORCE LABOR</u>						
9000-000-41100	PERMANENT SALARIES	33,610.70	33,610.70	280,000.00	246,389.30	12.0
9000-000-41110	ADDITIVE TO SALARY	75.00	75.00	1,800.00	1,725.00	4.2
9000-000-41200	TEMP./PART TIME SALARIES	4,531.42	4,531.42	20,000.00	15,468.58	22.7
9000-000-41300	OVERTIME SALARIES	3,219.26	3,219.26	22,000.00	18,780.74	14.6
9000-000-41500	CONTRACT LABOR EXPENSE	.00	.00	12,000.00	12,000.00	.0
	TOTAL WORKFORCE LABOR	41,436.38	41,436.38	335,800.00	294,363.62	12.3

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PAYROLL EXPENSES</u>						
9000-000-42100	HEALTH INS. PREMIUMS (BCBS)	11,456.78	11,456.78	40,000.00	28,543.22	28.6
9000-000-42200	FICA EXPENSE	2,896.64	2,896.64	20,000.00	17,103.36	14.5
9000-000-42250	CITY SHARE NDPERS	1,674.33	1,674.33	13,000.00	11,325.67	12.9
9000-000-42300	CITY SHARE DEFERRED COMP.	3,250.73	3,250.73	8,500.00	5,249.27	38.2
9000-000-42350	MEDICARE	677.43	677.43	4,000.00	3,322.57	16.9
9000-000-42400	WORKERS COMP. EXPENSE	754.58	754.58	3,500.00	2,745.42	21.6
	TOTAL PAYROLL EXPENSES	20,710.49	20,710.49	89,000.00	68,289.51	23.3
<u>OTHER EXPENSES</u>						
9000-000-43110	AUDIT FEES	.00	.00	4,500.00	4,500.00	.0
9000-000-43120	LEGAL FEES	.00	.00	2,000.00	2,000.00	.0
9000-000-43210	FIRE AND TORNADO	.00	.00	11,000.00	11,000.00	.0
9000-000-43220	LIAB/EQ/VEH INSURANCE	.00	.00	7,500.00	7,500.00	.0
9000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	268.74	268.74	500.00	231.26	53.8
9000-000-43400	EDUCATION & TRAINING	1,326.96	1,326.96	7,000.00	5,673.04	19.0
9000-000-43410	IN-STATE TRAVEL	.00	.00	2,500.00	2,500.00	.0
9000-000-43510	ELECTRICITY	3,766.44	3,766.44	27,000.00	23,233.56	14.0
9000-000-43560	TELEPHONE	582.96	582.96	4,000.00	3,417.04	14.6
9000-000-43570	HEAT	2,916.70	2,916.70	10,000.00	7,083.30	29.2
9000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	6,017.00	6,017.00	24,000.00	17,983.00	25.1
9000-000-43700	MEMBERSHIPS & DUES	2,000.00	2,000.00	2,000.00	.00	100.0
9000-000-43870	RUNWAY REPAIR	745.32	745.32	5,000.00	4,254.68	14.9
9000-000-44100	OFFICE SUP. & POSTAGE	531.64	531.64	1,600.00	1,068.36	33.2
9000-000-44200	OPERATION & MAINT. EXPENSE	.00	.00	15,000.00	15,000.00	.0
9000-000-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	1,300.00	1,300.00	.0
9000-000-44220	CLOTHING & UNIFORMS	47.98	47.98	1,200.00	1,152.02	4.0
9000-000-44240	GAS, OIL, GREASE, ETC.	2,678.31	2,678.31	23,000.00	20,321.69	11.6
9000-000-44260	EQUIPMENT MAINTENANCE	2,550.60	2,550.60	10,000.00	7,449.40	25.5
9000-000-44280	TOOLS & EQUIP. EXPENSE	.00	.00	2,000.00	2,000.00	.0
9000-000-44300	BUILDING MAINT. EXPENSE	2,097.73	2,097.73	15,000.00	12,902.27	14.0
9000-000-44470	GROUNDS MAINTENANCE EXPENSE	35.96	35.96	2,000.00	1,964.04	1.8
9000-000-44900	MISCELLANEOUS EXPENSE	885.88	885.88	3,500.00	2,614.12	25.3
9000-000-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	5,500.00	5,500.00	.0
9000-000-56600	PAYMENTS TO CONTRACTORS	( 3,150.00)	( 3,150.00)	.00	3,150.00	.0
	TOTAL OTHER EXPENSES	( 3,150.00)	( 3,150.00)	5,500.00	8,650.00	( 57.3)
	TOTAL NON-DEPARTMENTAL EXPENDITURES	85,449.09	85,449.09	611,900.00	526,450.91	14.0
	NET NON-DEPARTMENTAL REV/EXP	( 85,449.09)	( 85,449.09)	( 611,900.00)	( 526,450.91)	( 14.0)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>FINES &amp; FORFEITS</u>					
9000-700-35410	LOT FEES	50,000.00	50,000.00	50,000.00	.00	100.0
	TOTAL FINES & FORFEITS	50,000.00	50,000.00	50,000.00	.00	100.0
	TOTAL TRANSFERS IN/OUT REVENUES	50,000.00	50,000.00	50,000.00	.00	100.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9000-700-43020	PROJECT ADMINISTRATION %	.00	.00	2,000.00	2,000.00	.0
9000-700-56310	EQUIPMENT RESERVE	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	12,000.00	12,000.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 12,000.00)	( 12,000.00)	.0
	FUND NET REVENUE/ EXPENDITURES	50,000.00	50,000.00	38,000.00	( 12,000.00)	131.6

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FUND 9039

ASSETS

CATEGORY 11

9039-000-11000	CASH IN COMBINED FUND	6,925.10		
	TOTAL CATEGORY 11		6,925.10	
	TOTAL ASSETS			6,925.10

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	6,925.10		
	BALANCE - FEBRUARY 29, 2024	6,925.10		
	TOTAL FUND EQUITY		6,925.10	
	TOTAL LIABILITIES AND EQUITY			6,925.10

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 9039

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

9039-000-37280 FAA FUNDS	9,111.00	9,111.00	.00	( 9,111.00)	.0
TOTAL SOURCE 37	9,111.00	9,111.00	.00	( 9,111.00)	.0
TOTAL DEPARTMENT 000 REVENUES	9,111.00	9,111.00	.00	( 9,111.00)	.0
	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 9039

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<hr/>					
<hr/>					
EXPENDITURES					
<hr/>					
OTHER EXPENSES					
<hr/>					
9039-601-56600 PAYMENTS TO CONTRACTORS	2,185.90	2,185.90	.00	( 2,185.90)	.0
TOTAL OTHER EXPENSES	2,185.90	2,185.90	.00	( 2,185.90)	.0
<hr/>					
TOTAL DEPARTMENT 601 EXPENDITURES	2,185.90	2,185.90	.00	( 2,185.90)	.0
<hr/>					
NET DEPARTMENT 601 REV/EXP	( 2,185.90)	( 2,185.90)	.00	2,185.90	.0
<hr/>					
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

ADDENDUM

ASSETS

CATEGORY 11

9042-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	<u>20,513.20</u> )	
	TOTAL CATEGORY 11		(	<u>20,513.20</u> )
	TOTAL ASSETS			( <u>20,513.20</u> )

LIABILITIES AND EQUITY

LIABILITIES

9042-000-21210	ACCOUNTS PAYABLE		25,312.70	
	TOTAL CATEGORY 21			25,312.70
	TOTAL LIABILITIES			25,312.70

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(	45,825.90)	
BALANCE - FEBRUARY 29, 2024	(	45,825.90)	
TOTAL FUND EQUITY		(	45,825.90)
TOTAL LIABILITIES AND EQUITY		(	20,513.20)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

ADDENDUM

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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EXPENDITURES

OTHER EXPENSES

9042-601-56600 PAYMENTS TO CONTRACTORS	45,825.90	45,825.90	.00	( 45,825.90)	.0
TOTAL OTHER EXPENSES	45,825.90	45,825.90	.00	( 45,825.90)	.0
TOTAL DEPARTMENT 601 EXPENDITURES	45,825.90	45,825.90	.00	( 45,825.90)	.0
NET DEPARTMENT 601 REV/EXP	( 45,825.90)	( 45,825.90)	.00	45,825.90	.0
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

CARES GRANT

ASSETS

CATEGORY 11

9043-000-11000	CASH ALLOCATED TO OTHER FUNDS	2,078,831.58	
	TOTAL CATEGORY 11	2,078,831.58	
	TOTAL ASSETS		2,078,831.58

LIABILITIES AND EQUITY

LIABILITIES

9043-000-21210	ACCOUNTS PAYABLE	( 451,589.74)	
	TOTAL CATEGORY 21	( 451,589.74)	
	TOTAL LIABILITIES		( 451,589.74)

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	2,530,421.32	
	BALANCE - FEBRUARY 29, 2024	2,530,421.32	
	TOTAL FUND EQUITY		2,530,421.32
	TOTAL LIABILITIES AND EQUITY		2,078,831.58

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CARES GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 000					
	REVENUES					
9043-000-37280	FAA FUNDS	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
	TOTAL SOURCE 37	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
	TOTAL DEPARTMENT 000 REVENUES	3,606,111.97	3,606,111.97	.00	( 3,606,111.97)	.0
		.00	.00	.00	.00	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CARES GRANT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<hr/>					
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EXPENDITURES					
<hr/>					
OTHER EXPENSES					
<hr/>					
9043-601-56600 PAYMENTS TO CONTRACTORS	1,075,690.65	1,075,690.65	.00	( 1,075,690.65)	.0
TOTAL OTHER EXPENSES	1,075,690.65	1,075,690.65	.00	( 1,075,690.65)	.0
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TOTAL DEPARTMENT 601 EXPENDITURES	1,075,690.65	1,075,690.65	.00	( 1,075,690.65)	.0
<hr/>					
NET DEPARTMENT 601 REV/EXP	( 1,075,690.65)	( 1,075,690.65)	.00	1,075,690.65	.0
<hr/>					
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

FUND 9044

ASSETS

CATEGORY 11

9044-000-11000	CASH ALLOCATED TO OTHER FUNDS	1,828,037.06	
	TOTAL CATEGORY 11	1,828,037.06	
	TOTAL ASSETS		1,828,037.06

LIABILITIES AND EQUITY

LIABILITIES

9044-000-21210	ACCOUNTS PAYABLE	19,098.22	
	TOTAL CATEGORY 21	19,098.22	
	TOTAL LIABILITIES		19,098.22

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	1,808,938.84	
	BALANCE - FEBRUARY 29, 2024	1,808,938.84	
	TOTAL FUND EQUITY		1,808,938.84
	TOTAL LIABILITIES AND EQUITY		1,828,037.06

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 000

REVENUES

9044-000-37280	FAA FUNDS	922,369.02	922,369.02	.00 ( 922,369.02)	.0
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	TOTAL SOURCE 37	922,369.02	922,369.02	.00 ( 922,369.02)	.0
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SOURCE 39

9044-000-39990	TRANSFERS IN	922,369.02	922,369.02	.00 ( 922,369.02)	.0
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	TOTAL SOURCE 39	922,369.02	922,369.02	.00 ( 922,369.02)	.0
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	TOTAL DEPARTMENT 000 REVENUES	1,844,738.04	1,844,738.04	.00 ( 1,844,738.04)	.0
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	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<hr/>					
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EXPENDITURES					
<hr/>					
OTHER EXPENSES					
<hr/>					
9044-601-56600 PAYMENTS TO CONTRACTORS	35,799.20	35,799.20	.00	( 35,799.20)	.0
TOTAL OTHER EXPENSES	35,799.20	35,799.20	.00	( 35,799.20)	.0
<hr/>					
TOTAL DEPARTMENT 601 EXPENDITURES	35,799.20	35,799.20	.00	( 35,799.20)	.0
<hr/>					
NET DEPARTMENT 601 REV/EXP	( 35,799.20)	( 35,799.20)	.00	35,799.20	.0
<hr/>					
FUND NET REVENUE/ EXPENDITURES	.00	.00	.00	.00	.0
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CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

JOBS DEVELOPMENT AUTHORITY

ASSETS

CATEGORY 11

9200-000-11000	CASH IN COMBINED FUND	(	16.00)	
	TOTAL CATEGORY 11	(	16.00)	
	TOTAL ASSETS		(	16.00)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	16.00)	
	BALANCE - FEBRUARY 29, 2024	(	16.00)	
	TOTAL FUND EQUITY		(	16.00)
	TOTAL LIABILITIES AND EQUITY		(	16.00)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 000</u>						
<u>REVENUES</u>						
<u>TAXES</u>						
9200-000-31100	GENERAL PROPERTY TAXES	.00	.00	55,000.00	55,000.00	.0
	TOTAL TAXES	.00	.00	55,000.00	55,000.00	.0
		.00	.00	55,000.00	55,000.00	.0
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
9200-000-44900	MISCELLANEOUS EXPENSE	16.00	16.00	.00	( 16.00)	.0
9200-000-57340	FDL OP & MAINT/PROMO.	.00	.00	53,800.00	53,800.00	.0
	TOTAL OTHER EXPENSES	.00	.00	53,800.00	53,800.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	16.00	16.00	53,800.00	53,784.00	.0
	NET DEPARTMENT 000 REV/EXP	( 16.00)	( 16.00)	( 53,800.00)	( 53,784.00)	.0

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN/OUT</u>						
<u>EXPENDITURES</u>						
<u>OTHER EXPENSES</u>						
9200-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	1,200.00	1,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 1,200.00)	( 1,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	( 1,200.00)	( 1,200.00)	.0

CITY OF DEVILS LAKE  
BALANCE SHEET  
FEBRUARY 29, 2024

LAKE REGION GROWTH FUND

ASSETS

CATEGORY 11

9201-000-11000	CASH IN COMBINED FUND	( 971.72)		
	TOTAL CATEGORY 11	( 971.72)		
	TOTAL ASSETS		( 971.72)	

LIABILITIES AND EQUITY

LIABILITIES

9201-000-21210	ACCOUNTS PAYABLE	10,166.62		
	TOTAL CATEGORY 21		10,166.62	
	TOTAL LIABILITIES			10,166.62

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	( 11,138.34)		
	BALANCE - FEBRUARY 29, 2024	( 11,138.34)		
	TOTAL FUND EQUITY		( 11,138.34)	
	TOTAL LIABILITIES AND EQUITY		( 971.72)	

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 000</u>					
	<u>REVENUES</u>					
	<u>MISC. REVENUES</u>					
9201-000-36950	LOAN REPAYMENTS - PRINCIPAL	1,559.94	1,559.94	13,056.00	11,496.06	12.0
	TOTAL MISC. REVENUES	1,559.94	1,559.94	13,056.00	11,496.06	12.0
		1,559.94	1,559.94	13,056.00	11,496.06	12.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9201-000-44900	MISCELLANEOUS EXPENSE	.00	.00	10,000.00	10,000.00	.0
9201-000-57330	INTEREST BUYDOWN (PACE)	3,016.47	3,016.47	22,000.00	18,983.53	13.7
9201-000-57380	AFFORDABLE HOUSING INTEREST BU	2,669.82	2,669.82	9,000.00	6,330.18	29.7
9201-000-57440	FACADE LOAN POOL	.00	.00	20,000.00	20,000.00	.0
9201-000-57490	LOANS	.00	.00	25,000.00	25,000.00	.0
9201-000-57500	2020 PROGRAM	2,509.49	2,509.49	7,000.00	4,490.51	35.9
9201-000-57510	BUSINESS TRAINING	4,502.50	4,502.50	5,000.00	497.50	90.1
9201-000-57520	RWIP	.00	.00	10,000.00	10,000.00	.0
9201-000-57530	SPONSORSHIPS	.00	.00	25,000.00	25,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 000 EXPENDITURES	12,698.28	12,698.28	133,000.00	120,301.72	9.6
	NET DEPARTMENT 000 REV/EXP	( 12,698.28)	( 12,698.28)	( 133,000.00)	( 120,301.72)	( 9.6)

CITY OF DEVILS LAKE  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS IN/OUT</u>					
	<u>REVENUES</u>					
	<u>TRANSFERS IN</u>					
9201-700-39930	SALES TAX TRANSFERS	.00	.00	217,740.00	217,740.00	.0
	TOTAL TRANSFERS IN	.00	.00	217,740.00	217,740.00	.0
	TOTAL TRANSFERS IN/OUT REVENUES	.00	.00	217,740.00	217,740.00	.0
	<u>EXPENDITURES</u>					
	<u>OTHER EXPENSES</u>					
9201-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
9201-700-55100	CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	TOTAL TRANSFERS IN/OUT EXPENDITURES	.00	.00	11,200.00	11,200.00	.0
	NET TRANSFERS IN/OUT REV/EXP	.00	.00	( 11,200.00)	( 11,200.00)	.0
	FUND NET REVENUE/ EXPENDITURES	.00	.00	206,540.00	206,540.00	.0

**LIST OF BILLS FOR THE CITY OF DEVILS LAKE**  
**18-Mar-24**

<b>VENDOR</b>	<b>AMOUNT DUE</b>
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**AIRPORT**

Benson County Farmer's Press	\$126.75
Champion Media-DL Journal	\$592.62
DFW Fire Training Research Center	\$1,450.00
Double Z Broadcasting	\$500.00
John Deere Financial-Leading Edge Equipment	\$112.38
Lakota American	\$71.50
Mead & Hunt	\$28,129.93
MDU	\$1,061.55
Nodak Electric	\$1,768.20
NDTC	\$313.44
Dennis Olson	\$250.00
Sparklight Advertising	\$1,716.00
TWR Lighting	\$222.33

**CITY**

Altru Health System	\$58.25
Amazon Capital Services	\$984.78
Aramark	\$894.13
AT & T	\$1,114.20
Baker & Taylor	\$1,449.68
Bert's Deep Rock	\$46.28
Bismarck Hotel & Conference Center	\$192.60
Blackstone Publishing	\$71.98
Butler Machinery	\$1,177.99
Caselle	\$1,464.00
Champion Media-DL Journal	\$582.32
CNH Industrial Accounts-High Plains Equipment	\$21.85
Corporate Payment Services	\$10,336.51

**LIST OF BILLS FOR THE CITY OF DEVILS LAKE**  
**18-Mar-24**

<b>VENDOR</b>	<b>AMOUNT DUE</b>
Corporate Technologies	\$1,050.00
Cowboy's Towing Service	\$150.00
Creative Impressions	\$99.98
David Rader	\$633.45
Decorated Wearables	\$564.33
Dept of Enviromental Quality	\$18.54
Desiree Bouvette	\$149.01
Devils Lake Cars	\$43,416.50
DL Chamber of Commerce	\$7,000.00
Exhaust Pros	\$49.00
Farmer's Union	\$15,494.41
Ferguson Waterworks	\$5,157.63
General Traffic Controls	\$3,150.00
Gessner Ironworks	\$32.08
Global Safety Network	\$167.60
Grainger	\$375.72
GF Utility Billing	\$21,067.45
Guy CaLLENDER	\$540.00
HE Everson	\$1,331.75
Heather Johnson	\$48.80
Home of Economy	\$759.88
Howler Electric	\$350.00
Information Technology Dept	\$393.65
Interstate Billing-Ironhide	\$10,612.38
Jayson Ducame	\$68.00
Jeremy Beck	\$141.50
JB Vending	\$45.91
John Deere Financial	\$240.82
Just Get It Done	\$60.00
Keller's Briteway	\$22.00
Klemetsrud Plumbing	\$170.51

**LIST OF BILLS FOR THE CITY OF DEVILS LAKE**  
**18-Mar-24**

<b>VENDOR</b>	<b>AMOUNT DUE</b>
KLJ Engineering	\$51,522.03
Lake Chevy Buick GMC	\$4,844.00
Lake Region E-911 Authority	\$66,415.25
Lake Region Corporation	\$8,492.00
Lake Region Law Enforcement Center	\$46,397.08
Lavae Haaland	\$161.15
LEAF	\$152.30
Leevers	\$203.99
Leon's Building Center	\$38.39
Madeline Cummings	\$170.32
Minnie H Express Car Wash	\$239.92
Modern Marketing	\$302.31
MDU	\$3,080.70
Motion Industries	\$135.32
Nelson Interational	\$143.05
Networked Domains	\$287.00
Nodak Electric	\$10,475.20
Northland Trust Services	\$753,835.00
Northstar Auto	\$306.00
ND One Call	\$3.35
NDTC	\$1,947.35
O'reilly's Automotive	\$681.63
Office of the State Auditor	\$22,139.30
Ottertail Power	\$835.98
Paul Poitra	\$68.00
Pomp's Tire Service	\$144.00
PS Doors	\$825.65
Schulte Industries	\$21,865.20
Service Tire	\$1,791.33
Swank Movie Licensing	\$534.00
The National Judicial College	\$199.00

***LIST OF BILLS FOR THE CITY OF DEVILS LAKE***  
***18-Mar-24***

<b>VENDOR</b>	<b>AMOUNT DUE</b>
Toshiba Business Solutions	\$17.70
Wang's Welding & Machining	\$1,525.00
Xpress Bill Pay	\$442.51
Yunker Law Firm	\$8,333.33
Zoobean	\$1,210.00

<b>TOTAL LIST OF BILLS</b>	<b>\$1,177,834.51</b>
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