

Monday, June 15, 2026
5:30pm CST

Jobs Development Authority Agenda

Meeting Items

- 1) Call to Order
- 2) Approval of Minutes – May 04, 2026
- 3) Approval of Minutes – May 06, 2026
- 4) Approval of Minutes – May 13, 2026
- 5) Small Business Revolving Loan – The Learning Pond
- 6) Pay Application #8 – Gleason Construction – Single Family Housing PILOT Project

City Commission Agenda

Meeting Items

- 7) Call to Order
- 8) Approval of Minutes – June 01, 2026

Awards and Proclamations

Public Hearings – 5:30 PM

Bid Openings – 5:30 PM

Visitors or Delegations

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

Commission Portfolios

Old Business

Consent Agenda

New Business

- 1) Appointment of Robert Johnson as Interim City Auditor/Assessor Effective June 22, 2026
- 2) Resolution Designating Authorized Agents for City of Devils Lake Effective June 22, 2026
- 3) Renewal of Liquor and Taxicab Licenses
- 4) Appointment of Police Department Headquarters Architect Selection Committee
- 5) Reappointments to Renaissance Zone Authority

6) Pay Estimate #1 – 2026 Curb, Gutter, and Sidewalk

Citizen Comment

Informational Items

1) May 2026 Financial 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.

**MEETING MINUTES OF THE JOBS DEVELOPMENT AUTHORITY
OF THE CITY OF DEVILS LAKE, ND
MAY 04, 2026**

The regular meeting of the Devils Lake Jobs Development Authority was held on May 04, 2026 with the following members present: Jim Moe, Joe Knowski, Lisa Uhlenkamp, Jason Pierce and Rob Hach.

MEETING ITEMS

- 1) Approval of Minutes – April 20, 2026

Commissioner Hach made a motion to approve the minutes from April 20, 2026. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

- 2) Opening of Offers on Housing Incentive Fund Single Housing PILOT Program – Newly Constructed Home at 1300 16th St SE (Parcel 39-1900-00037-000)

The City Administrator said that there are no offers received on this property.

- 3) Opening of Offers on Housing Incentive Fund Single Housing PILOT Program – Newly Constructed Home at 1301 16th St SE (Parcel 39-1900-00032-000)

The City Administrator said that there is one offer on this property. The bid is in the amount of \$335,000, which was the minimum amount. Commissioner Uhlenkamp made a motion to refer this back to the City Staff and City Attorney for review. Commissioner Hach seconded the motion, and the motion was approved unanimously.

- 4) Opening of Offers on Housing Incentive Fund Single Housing PILOT Program – Newly Constructed Home at 1302 16th St SE (Parcel 39-1900-00038-000)

The City Administrator said that there are no offers received on this property.

5) Opening of Offers on Housing Incentive Fund Single Housing PILOT Program – Newly Constructed Home at 1305 16th St SE (Parcel 39-1900-00033-000)

The City Administrator said that there are no offers received on this property.

The City Administrator stated that a new date/deadline could be set for the remaining three (3) houses or the houses can be listed until an offer is received. Commissioner Pierce made a motion to leave the houses open until offers are received for the minimum bid of \$335,000. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF JOBS DEV. AUTHORITY

**MEETING MINUTES OF THE JOBS DEVELOPMENT AUTHORITY
OF THE CITY OF DEVILS LAKE, ND
MAY 6, 2026**

The special meeting of the Devils Lake Jobs Development Authority was held on May 6, 2026 with the following members present: Jim Moe, Joe Knowski, Jason Pierce, and Rob Hach. Lisa Uhlenkamp was absent.

MEETING ITEMS

- 1) Approval of Purchase Agreement with Donald Bitz for Home at 1301 16th Street SE

The City Administrator said that the purchase offer was received from Real Estate 7 and the bid amount was \$335,000. The City Attorney said that this is contingent on the sale of the buyer's house. The Jobs Development Authority will be locked in with this buyer until July 31st. He also said that the buyer does agree that this will be transferred by restrictive deed. The house is to remain as a single-family home and not be sold within the first three (3) years. The City Attorney said that there is no penalty to the buyer and no benefit to the JDA as the seller because the earnest money will be refunded. Discussion continued on the earnest money and whether it should be refunded to the buyer or not. Commissioner Hach made a motion to approve the purchase agreement with Donald Bitz for the home at 1301 16th St SE. Commissioner Knowski seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF JOBS DEV. AUTHORITY

**MEETING MINUTES OF THE JOBS DEVELOPMENT AUTHORITY
OF THE CITY OF DEVILS LAKE, ND
MAY 13, 2026**

The special meeting of the Devils Lake Jobs Development Authority was held on May 13, 2026 with the following members present: Jim Moe, Joe Knowski, Jason Pierce, and Rob Hach. Lisa Uhlenkamp was absent.

MEETING ITEMS

- 1) Approval of Purchase Agreement with Joe and Elonda Bertsch at 1302 16th Street SE

The City Administrator said that the purchase agreement was received from High Valley Real Estate and the bid amount was \$337,500 and \$500 will be put down as earnest money. The City Attorney said that is contingent on the appraisal coming back for at least the purchase price and if the buyer can obtain financing. Commissioner Knowski made a motion to approve the purchase agreement with Joe and Elonda Bertsch for the home at 1302 16th St SE. Commissioner Hach seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF JOBS DEV. AUTHORITY

To: Devils Lake Jobs Development Authority

From: Brady Ash, Forward Devils Lake

Date: June 10, 2026

Re: The Learning Pond

The Learning Pond is a new preschool and daycare in Devils Lake. They are located at what used to be known as Felix's, off Highway 2 West. This memo serves as an additional funds request, from the attached 01.2026 JDA Memo.

In January of 2026, The Learning Pond came before the Jobs Development Authority requesting funding to assist with start-up costs associated with the opening of the facility. Those costs included start-up equipment, furnishings, curriculum materials, sensory tables, and more.

While the roster continues to grow, the previous need of additional employees is no more, as the daycare is now fully staffed. It is known that they are still working on obtaining their childcare center license, which will allow to care for up to 65 children. These additional funds will assist with ongoing daily expenses while the center awaits payments from the State of North Dakota for the Child Care Assistance Program.

Previously, the JDA approved funding in the amount of \$10,000 out of the initial \$18,000, with the remaining \$8,000 to be considered for release following a six-month operating period. It is recommended that the remaining \$8,000 be released to The Learning Pond at 0% interest with a three-year amortization. It should be noted that there will be a second promissory note to be signed by the Director of The Learning Pond.

Attachments:

- 01.2026 JDA Memo – The Learning Pond
- 01.2026 Application
- Business Plan

To: Devils Lake Jobs Development Authority

From: Brady Ash, Forward Devils Lake

Date: January 15, 2026

Re: The Learning Pond

The Learning Pond is a newly formed business that will operate as a preschool and daycare in Devils Lake. They will be located at what used to be known as Felix's, off Highway 2 West. The facility will allow for the care of children aged newborn up to 12 years old.

Currently, they are looking for assistance to help with the start-up costs related to opening the daycare. These costs include, but not limited to, start-up equipment, furnishings curriculum materials, sensory tables, and more.

As The Learning Pond grows its roster, they will need to hire additional employees. At this time it is believed that they will need around 10 employees to care for the licensed maximum of 65 children.

The original request in the amount of \$18,000 was reviewed by the Forward Devils Lake Board at its January 7, 2026 and January 14, 2026 meetings. At the January 14 meeting, there was not a quorum to vote on an official approval of this request. It should be noted that there were no objections from either meeting on this request. There was an agreement on an initial amount of \$10,000. It is recommended that this amount be approved at 0% interest with a three-year amortization. The remaining \$8,000 may be considered following a six-month operating period, at which time the Board can evaluate the daycare's progress and operational needs.

**Forward Devils Lake
Project / Loan Application**

PACE Loan ___ FlexPACE Loan ___ Small Bus Revolving Loan ___ Façade ___ Industrial Park ___

Business Name: The Learning Pond Project Title: New Daycare

Address: 215 Highway 2 W Devils Lake ND

Contact Person: Katie Fowler Phone: 701-720-5951

E-mail: The-Learning-Pond@yahoo.com

Amount Requested: \$18,000 Total Project Cost: 30,000 +

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
- 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; 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 all loans borrowed.
- 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 in the property.
- All costs associated with any property / loan closing will be paid by the applicant, ie. 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.

Katie Fowler 11/5/26
Signature of Applicant Date

Signature of Co-Applicant Date

Katie Fowler 11/5/26
Printed Name of Applicant Date

Printed Name of Co-Applicant Date

Executive Summary

Requested acreage if Industrial Park Application: _____

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: _____ Industry Type: _____

When will construction start: _____ Estimated completion date: _____

What is the outline of the proposed project? _____

The primary purpose of the business is? _____

The products or services provided by the business are? _____

The local competitors of your business are? _____

How does your business differ from your competitors? _____

What percentage of your business income is from Devils Lake? ____ Surrounding Area ____ Out of ND ____

How many new jobs will this create?

Full Time – Current _____ Future _____

Part Time - Current _____ Future _____

If new jobs are created, what will be the average annual salary of the new jobs? _____

What are the loan terms in years? _____

TO BE COMPLETED BY FDL DIRECTOR

Applicant's Name and Title (Print) _____ Date _____

FDL Board Approval _____ Date _____

Date project completed _____ Final cost of project _____

Date of loan closing _____

Signed: _____ Forward Devils Lake – Executive Director

Business Plan

The Learning Pond

701-720-5951



Kathryn Fowler

501 19th Street NW

Minot, ND 58703

The_learning_pond@yahoo.com

Executive Summary

While I have been in the daycare business since 2006, this will be the first time I am borrowing money to get this new childcare up and running. There is a huge need for childcare so I am hoping by obtaining funds to get this business started the community will be positively impacted by a new childcare opening, not only by helping with the childcare need but also offering job opportunities.

Our mission at The Learning Pond: Our job as childcare providers is to assist and encourage each individual child to develop socially, and emotionally, along with the educational foundation in a safe, loving, and warm environment. Our facility will care for children 0 to 12 years of age. Our goal is prepare each individual child that enters into our program, for kindergarten and life outside of our program.

We plan to be licensed for 65 children. We would like to keep group sizes small to keep the home-like environment and a more family feel. To ensure that, we would employ 10 staff at a competitive rate. We will push to always be better. Embrace change if need be

and evolve with the childcare field. Codes and laws in childcare are always changing and we will make sure all staff are following them and train them when needed.

We are coming to you for the financial part of this business plan for the start up cost. Those costs include but are not limited to a sensory tables, light tables, magnetic boards, strollers, laminator, as well as supplies and toys for each individual room, curriculum and items to prepare those curriculums.

Description of the business

Here at The Learning Pond we want every child that enters our program to be successful. The first five years of a child's life is when they learn the most. The program they enter will determine how successful they will be. We will prepare and implement daily lesson plans to ensure each child has the best chance at success. Within those daily lessons they will learn life skills such as patience, kindness, and respect. From birth to 12 years of age our program will push, encourage and assist them to do their best and reach their full potential. Our success will be measured by the skills those children

learn and take with them as they leave our program for kindergarten.

Objectives of the Business Plan

Our 3 goals in the first year, which I will list below, to ensure we are on the right track for success. Years to follow we will assess our progress at the end of each year and create new goals.

Goal 1: To have 50% enrollment before we open February 1st, 2026.

Goal 2: By 6 months we will have reached max capacity(the number of kids we will be licensed for)

Goal 3: To maintain full capacity through the remainder of the year, with a waitlist started.

Description of the project

We have been presented with this amazing opportunity to help this community with the childcare need. We will take over the building at 215 highway 2 in Devils Lake on January 1st, 2026. This building has been set up specifically for childcare. We have signed a 6 month lease agreement.

Our is after the 6 month lease has expired we will then enter into a contract for deed for 3 years. At which time, we will then purchase the building and move forward as sole owner of the building and the business. Our hope is that with that time during the initial lease and the contract for deed for 3 years will give the business time to build and become successful.

Operations

We will open 5 classroom. With a goal of 12 staff. One infant classroom, one toddler classroom, one three and four year old classroom, one 5 year old classroom with potential for school agers before and after school, and one specifically for preschool curriculum.

PAYMENT APPLICATION

TO: JDA of Devils Lake 423 6th St NE Devils Lake, ND 58301 Attn:	PROJECT NAME AND LOCATION: 25007 HIF Homes New Single Family Homes 2025 1300-1305 16th St SE Devils Lake ND 58301	APPLICATION # 8 PERIOD THRU: 06/01/2026 PROJECT #s: 25007	Distribution to: <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> ARCHITECT <input checked="" type="checkbox"/> CONTRACTOR <input type="checkbox"/> <input type="checkbox"/>
FROM: Gleason Construction Inc PO Box 1080 Devils Lake ND 58301	ARCHITECT: Gleason Companies PO Box 10545 Fargo ND 58106	DATE OF CONTRACT: 06/05/2025	
FOR: Single Family Homes			

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
 Continuation Page is attached.

1. CONTRACT AMOUNT	\$1,580,000.00	
2. SUM OF ALL CHANGE ORDERS	\$0.00	
3. CURRENT CONTRACT AMOUNT (Line 1 +/- 2)	\$1,580,000.00	
4. TOTAL COMPLETED AND STORED (Column G on Continuation Page)	\$1,580,000.00	
5. RETAINAGE:		
a. 0.00% of Completed Work (Columns D + E on Continuation Page)	\$0.00	
b. 0.00% of Material Stored (Column F on Continuation Page)	\$0.00	
Total Retainage (Line 5a + 5b or Column I on Continuation Page)	\$0.00	
6. TOTAL COMPLETED AND STORED LESS RETAINAGE (Line 4 minus Line 5 Total)	\$1,580,000.00	
7. LESS PREVIOUS PAYMENT APPLICATIONS	\$1,501,000.00	
8. PAYMENT DUE	\$79,000.00	
9. BALANCE TO COMPLETION (Line 3 minus Line 6)	\$0.00	

SUMMARY OF CHANGE ORDERS	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	\$0.00	\$0.00
Total approved this month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
NET CHANGES	\$0.00	

Contractor's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) the Work has been performed as required in the Contract Documents, (2) all sums previously paid to Contractor under the Contract have been used to pay Contractor's costs for labor, materials and other obligations under the Contract for Work previously paid for, and (3) Contractor is legally entitled to this payment.

CONTRACTOR: Gleason Construction Inc

By: *[Signature]* Date: 6/1/2026

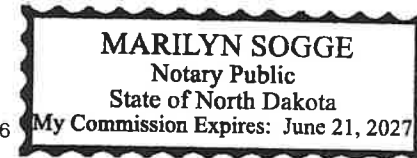
State of: North Dakota

County of: Ramsey

Subscribed and sworn to before me this 1st day of June 2026

[Signature]
 Notary Public: Marilyn Sogge

My Commission Expires: June 21, 2027



By: _____

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 8
DATE OF APPLICATION: 06/01/2026
PERIOD THRU: 06/01/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		% COMP. (G / C)			
1300 00	1300 16th St SE								
1300 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 03	Foundation Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1300 04	Framing Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1300 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$19,750.00	\$0.00	\$0.00	\$19,750.00	100%	\$0.00	
1300 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
	SUB-TOTALS	\$395,000.00	\$375,250.00	\$19,750.00	\$0.00	\$395,000.00	100%	\$0.00	

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 8
DATE OF APPLICATION: 06/01/2026
PERIOD THRU: 06/01/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
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1301 00	1301 16th St SE								
1301 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 03	Foundations Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1301 04	Framing: Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1301 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$19,750.00	\$0.00	\$0.00	\$19,750.00	100%	\$0.00	
1301 10	Final Finishes and Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
	SUB-TOTALS	\$790,000.00	\$750,500.00	\$39,500.00	\$0.00	\$790,000.00	100%	\$0.00	

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			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		% COMP. (G / C)			
1302 00	1302 16th St SE								
1302 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 03	Foundation Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1302 04	Framing Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
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1302 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$19,750.00	\$0.00	\$0.00	\$19,750.00	100%	\$0.00	
1302 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
	SUB-TOTALS	\$1,185,000.00	\$1,125,750.00	\$59,250.00	\$0.00	\$1,185,000.00	100%	\$0.00	

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1305 04	Framing: Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1305 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$19,750.00	\$0.00	\$0.00	\$19,750.00	100%	\$0.00	
1305 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
TOTALS		\$1,580,000.00	\$1,501,000.00	\$79,000.00	\$0.00	\$1,580,000.00	100%	\$0.00	

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
JUNE 1, 2026**

The regular meeting of the Devils Lake City Commission was held on June 1, 2026, with the following members present: President Moe and Commissioners Hach, Knowski, Uhlenkamp, and Pierce.

MEETING ITEMS

- 1) Call to Order
- 2) Approval of Minutes – May 18, 2026

Commissioner Hach made a motion to approve the minutes of the May 18, 2026 City Commission meeting. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

AWARDS AND PROCLAMATIONS

PUBLIC HEARINGS – 5:30 PM

BID OPENINGS – 5:30 PM

VISITORS OR DELEGATIONS

COMMISSION PORTFOLIOS

Commissioner Knowski – The Assistant City Engineer said that the Utility Department started hydrant flushing this week.

Commissioner Hach – The Assistant City Engineer said that the Sanitation Department is working on special pickups. For the Engineering Department, project contracts are out and should start soon.

The Airport Manager said that numbers are up again. They are looking for two part-time people, due to a current employee being out.

The City Assessor said that assessment letters went out last week. He is working on setting up inspections on residential properties. He also said the County Board of Equalization is tomorrow morning.

Commissioner Uhlenkamp – The Assistant City Engineer said that the Street Department is working on street sweeping, pothole patching, and getting flowers out around downtown.

Commissioner Uhlenkamp said that she has noticed a number of lawns that have not been mowed around down. She also said that there have been a lot of comments on the old Good Samaritan building. The Fire Chief acknowledged the comments and said he would address them through the nuisance process.

Commissioner Pierce – The Fire Chief said that they had another successful Fill the Boot fundraiser. They raised a little over \$2,500. The NDFA Convention starts this Thursday and will go through Saturday.

He also said that the annual live fire training for ARFF is tomorrow out at the airport. They are also working on a grant that is due on June 22nd.

Commissioner Pierce said that the Law Enforcement Center Board is meeting on June 18th. The LEC passed its yearly inspection by the DOCR. There are a couple of things that they need to make corrections on.

President Moe – The Police Chief said that Devils Run went very well. The SRO Conference is next week in South Dakota. The calls for service have been growing with the warmer weather.

The City Administrator announced his resignation effective June 19th, contingent upon contract approval by the City of Fargo on June 8th. He said he will be moving to Fargo to become the Executive Director of the Lake Agassiz Water Authority. He said he is committed to doing what he can to ensure a smooth transition for any interim or new candidate that will assume some, or all, of his existing job responsibilities. President Moe thanked the City Administrator for the job well done for the past four years.

President Moe said that it may be in the best interest to have an in-house employee fill in as an interim auditor through the 2027 budget process. President Moe said he and the City Administrator have spoken with Rob Johnson, City Assessor, to inquire if he would be willing to step into the City Auditor position for an interim basis. The City Assessor expressed a willingness to take on the City Auditor position on an interim basis through the 2027 Budget process. He said he has the capacity to manage the workload on a short-term basis. Commissioner Pierce made a motion expressing the intent to appoint Rob Johnson as Interim Auditor/Assessor effective June 22, 2026 with formal action to be taken at the next regular City Commission meeting. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

OLD BUSINESS

CONSENT AGENDA

NEW BUSINESS

1) Reappointments to Planning and Zoning Commission

Commissioner Uhlenkamp made a motion to approve the reappointments of Terry Thompson and Wyatt Hanson, and the appointment of Howard Pagel to Planning and Zoning Commission. Commissioner Hach seconded the motion, and the motion was approved unanimously.

2) State Blanket Bond

Commissioner Pierce made a motion to approve the state blanket bond. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

3) 2027 Budget Timeline

The City Administrator provided a timeline for the creation and approval of the 2027 City Budget.

4) Update on City Hall Remodel Progress

The Assistant City Engineer gave an update on where the City is at in the process of remodeling City Hall.

INFORMATIONAL ITEMS

President Moe said that June 9th is election day and encouraged everyone to go vote.

LIST OF BILLS

Commissioner Pierce made a motion to approve the list of bills as submitted. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

Agenda Item: Appointment of Robert Johnson as Interim Auditor/Assessor Effective June 22, 2026

Submitted By: Spencer Halvorson, City Administrator/Auditor

Staff Recommended Action: Appoint Robert Johnson as Interim Auditor/Assessor effective June 22, 2026, at a grade and step 18-G, with the intent to revisit the staffing of the City Auditor, City Assessor, and City Administrator positions at the second meeting in October.

BACKGROUND AND ANALYSIS

At the City Commission meeting on June 1st, 2026, the City Commission communicated its intent to appoint current City Assessor Robert Johnson as Interim Auditor/Assessor to fill the role of City Auditor given the departure of the City Administrator/Auditor.

Mr. Johnson is currently at a grade and step 15-I. He would be recommended for a step increase effective July 1, which would bring him to a grade and step 15-J. The City Auditor position is a grade 18.

It is standard that when a current employee – either on a full time or interim basis – assumes responsibility of a position at a higher grade, they retreat a step for every grade that is advanced. Therefore, it is recommended that Mr. Johnson be moved to a grade and step 18-G (three grades up and three steps back from 15-J). This would effectively bring his annual performance-based step increase effective June 22 rather than July 1.

This will serve as his step increase for the year, and he would be ineligible for a step increase for the remainder of the year. There is a mutual understanding that should he return to the role of City Assessor this calendar year, he would return at a grade and step 15-J.

The City Commission expressed their intent to have this position filled by Mr. Johnson on an interim basis through City's 2027 budget cycle, which concludes in the middle of October. The City Commission reserves the right to address the interim appointment at any time but indicated its desire to discuss the future staffing of the City Auditor, City Assessor, and City Administrator positions at the second meeting in October.

There are a few instances in the City Personnel Policy Manual that refer to specific actions that are performed explicitly by the City Administrator (placing employees on

administrative leave, approving sick leave donation requests). It is requested that Mr. Johnson be bestowed with the authority to perform the responsibilities of the City Administrator where explicitly stated in the City Policy Manual. This is suggested with the purpose of avoiding confusion regarding who is responsible for what, given there is expected to be no formal City Administrator for the majority of the rest of the year. Rather than amending the policy manual in various sections, the course of action communicated in this paragraph is recommended.

The City's Human Resources Consultant Tanya Weiler has reviewed the proposed grade and step changes, length and reasoning for the interim appointment, and temporary responsibility transitions and is supportive of the actions communicated in this staff report.

RESOLUTION

At a regular meeting of the Devils Lake City Commission held on June 15, 2026, the following resolution was introduced by Commissioner _____, who moved that the resolution be adopted. The motion was seconded by Commissioner _____.

BE IT RESOLVED that Jim Moe - City Commission President, Robert Johnson - Interim Auditor/Asessor, and Brina Abrahamson - Deputy Auditor for the City of Devils Lake, are authorized to sign checks and legal documents on behalf of the City of Devils Lake. Each will sign separately and individually.

This resolution shall be in effect beginning June 22, 2026 until revoked or amended by the Devils Lake City Commission.

On roll call vote, the following Commissioners voted in favor of the resolution:

The following Commissioners voted against the resolution:

The motion was declared passed and the resolution adopted by the City of Devils Lake.

Dated this 15th day of June, 2026.

Jim Moe
Commission President

Spencer Halvorson
City Administrator/Auditor



CITY OF DEVILS LAKE

PERMIT & LICENSE HOLDERS
EFFECTIVE JULY 1, 2026 - JUNE 30, 2027

LIC #	RETAIL LIQUOR LICENSE HOLDERS - \$2,325.00	CLASS
1	ELKS LODGE #1216	1
2	VETERANS OF FOREIGN WARS, POST NO. 756	1
4	KNIGHTS OF COLUMBUS BUILDING ASSOC.	1
7	APPLE LAKE, INC. - DBA/APPLEBEE'S NEIGHBORHOOD GRILL AND BAR	2
11	COUNTY BOTTLE SHOP, INC./DBA LIQUOR LOCKER - ROBERT, BETH, & JAMES LEEVERS	4
12	RAZOR RAY'S RAZOR'S EDGE, LLC - RAYMOND BELFORD	4
14	COUNTY BOTTLE SHOP, INC-ROBERT, BETH, & JAMES LEEVERS	4
15	YE OLDE TAVERN, LLC - SHANE AND LISA DISETH	4
16	MIDWAY PROPERTIES, INC. - DBA/LAKES LIQUOR - JAMES MELLON & BRYAN GOEHRING	4
17	OZARK SPIRITS, LLC - DBA/WALMART, INC. #1695	4
18	OLD SPIRIT AND SUSHI	4
19	PROZ, INC. - DBA/PROZ END OF THE LINE - RICHARD & LOUISE PROZINSKI	4
20	POP'S PACKAGE STORE, LLC - ROBERT AND DARLA MILLER	4
23	COZYLAKE HOSPITALITY, LLC - DBA/FIRESIDE INN & SUITES -	4
24	RESTAURANT OPERATIONS, INC. - DBA/THE RANCH STEAKHOUSE - JOEL ELVRUM	2
30	ANNA'S COCINA, INC. - ANNA QUINONEZ	2

LIC #	HOTEL LICENSE HOLDERS - \$1,500.00	CLASS
27	DLC HOSPITALITY GROUP, LLC - DBA/COBBLESTONE HOTEL AND SUITES	8

LIC #	RETAIL WINE/BEER ONLY LICENSE HOLDERS - \$500.00	CLASS
26	COYOTE PIZZERIA-CITY PLAZA PROPERTIES, LLC	6
28	OLD MAIN STREET CAFE-PETER AND DARLENE HOFFART	6

LIC #	MICRO-BREWERY LICENSE-\$700.00	CLASS
1	BLACK PAWS BREWING COMPANY, LLC-JEB OEHLKE	X
2	REESE BROTHER'S BREWING COMPANY-DOUGLAS REESE	X

	PAWNBROKER LICENSE HOLDERS - \$50.00	CLASS
		1

	RIFLE RANGE PERMIT HOLDER - \$10.00
	LAKE REGION SHOOTING SPORTS ASSOCIATION


	TAXICAB/LIMOUSINE LICENSE HOLDERS
	FIRST CAB \$25, ADDITIONAL CAB \$10, DRIVER \$35

**NO DELIQUENT TAXES



423 6th St NE
Devils Lake, ND
701-662-7600 Ext 3
www.dvlnd.com

To: President Moe and City Commissioners

From: Devils Lake Renaissance Zone Authority 

Date: June 8, 2026

Re: Appointment of Members

The Devils Lake Renaissance Zone Authority (RZA) took action at their June 8, 2026, meeting to recommend the reappointment of Sheri Olson and Sandy Shively as members of the RZA for terms running July 1, 2026, to June 30, 2030.

Barb Britsch has opted not to serve another term and thus there is a vacancy on the RZA. We appreciate Barb's service on the RZA and wish her well in her future endeavors. We are seeking interested parties to serve in this capacity and will bring forth another recommendation once a candidate has been identified.

DTG

Date: 6/15/26
 To: President Moe and City Commissioners
 From: Michael Grafsgaard, City Engineer
 Re: 2026 Curb, Gutter & Sidewalk - 4355-000-56600
 Contract Amount: \$61,374.00



I hereby certify the work listed below has been completed and inspected and has been done in conformity with the plans and specifications for the above mentioned project. All work was completed by Lakeview Construction, 1439 Bay View Dr, Devils Lake ND 58301

Estimate No 1

Item Description	Quantity	Unit	Unit Price	Bid Amount	QUANTITIES		AMOUNT	
					Current	Total to Date	Current	Total to Date
Saw Bituminous Surfacing	50.00	LF	\$ 3.73	\$ 186.50	0.00	0.00	\$ -	\$ -
Saw Concrete	100.00	LF	\$ 6.32	\$ 632.00	0.00	0.00	\$ -	\$ -
Removal of Concrete	360.00	SY	\$ 30.80	\$ 11,088.00	117.12	117.12	\$ 3,607.27	\$ 3,607.27
Removal of Block Sidewalk	20.00	SY	\$ 28.00	\$ 560.00	0.00	0.00	\$ -	\$ -
Removal of Curb & Gutter	120.00	LF	\$ 14.70	\$ 1,764.00	45.00	45.00	\$ 661.50	\$ 661.50
Removal of Retaining Wall	10.00	LF	\$ 14.00	\$ 140.00	0.00	0.00	\$ -	\$ -
Curb & Gutter - Type I	20.00	LF	\$ 86.40	\$ 1,728.00	0.00	0.00	\$ -	\$ -
Over 10'	100.00	LF	\$ 79.00	\$ 7,900.00	45.00	45.00	\$ 3,555.00	\$ 3,555.00
Valley Gutter - 8" Reinforced	5.00	SY	\$ 100.00	\$ 500.00	0.00	0.00	\$ -	\$ -
Over 3 SY	20.00	SY	\$ 99.00	\$ 1,980.00	0.00	0.00	\$ -	\$ -
4" Sidewalk Concrete	275.00	SY	\$ 76.20	\$ 20,955.00	56.06	56.06	\$ 4,271.77	\$ 4,271.77
4" Sidewalk Concrete – Reinforced	5.00	SY	\$ 79.50	\$ 397.50	0.00	0.00	\$ -	\$ -
6" Sidewalk/Driveway Concrete	60.00	SY	\$ 88.30	\$ 5,298.00	61.06	61.06	\$ 5,391.60	\$ 5,391.60
6" Sidewalk/Driveway Concrete – Rein	5.00	SY	\$ 91.00	\$ 455.00	0.00	0.00	\$ -	\$ -
8" Concrete	10.00	SY	\$ 95.00	\$ 950.00	0.00	0.00	\$ -	\$ -
8" Concrete - Reinforced	5.00	SY	\$ 100.00	\$ 500.00	0.00	0.00	\$ -	\$ -
Detectable Warning Panel (Cast Iron)	32.00	SF	\$ 100.00	\$ 3,200.00	0.00	0.00	\$ -	\$ -
Earthen Excavation	5.00	CY	\$ 35.00	\$ 175.00	0.00	0.00	\$ -	\$ -
Earthen Embankment	5.00	CY	\$ 35.00	\$ 175.00	0.00	0.00	\$ -	\$ -
Gravel Base	10.00	CY	\$ 45.00	\$ 450.00	0.00	0.00	\$ -	\$ -
Topsoil and Seeding	10.00	SY	\$ 34.00	\$ 340.00	0.00	0.00	\$ -	\$ -
Concrete Full Depth Street Repair	10.00	SY	\$ 200.00	\$ 2,000.00	0.00	0.00	\$ -	\$ -
Total Bid Amount:				\$ 61,374.00			\$ 17,487.14	\$ 17,487.14

Total Work Completed: \$ 17,487.14
Retainage @ 4% \$ 699.49
Previous Payments: \$ -
Total Due This Estimate \$ 16,787.65

FUND BALANCE REPORT - MAY 2026

FUND	NAME	BALANCE	REVENUES	TRAN. IN	EXPENSES	TRAN. OUT	BALANCE	NET
1000	GENERAL	3,328,972	3,610,479	0	3,670,796	0	3,268,656	(60,316)
	TOTAL GENERAL FUND	3,328,972	3,610,479	0	3,670,796	0	3,268,656	(60,316)
2001	HIGHWAY DISTRIBUTION	504,579	173,910	0	440,025	0	238,463	(266,115)
2003	CITY SHARE SPECIAL ASSESSMENT	(361)	0	0	0	0	(361)	0
2006	EMERGENCY	72,957	0	0	0	0	72,957	0
2008	CEMETERY	113,518	127,262	0	54,046	0	186,734	73,216
2010	TEMPORARY EMPLOYEES FUND	0	0	0	8,544	0	(8,544)	(8,544)
2012	EQUIPMENT RESERVE	3,134,424	94,483	0	0	0	3,228,908	94,483
2021	SPECIAL ASSESSMENT CITY PROPERTY	0	0	0	0	0	0	0
2030	PENALTY & INTEREST SPECIAL ASSMT	3,966	357	0	0	0	4,324	357
2033	INFRASTRUCTURE	1,048,090	610,780	0	61,860	0	1,597,011	548,920
2034	ECONOMIC DEVELOPMENT	73,574	130,533	0	11,200	0	192,907	119,333
2042	ASSET FORFEITURE BUY FUND	2,756	0	0	0	0	2,756	0
2043	ND DOT POLICE GRANTS	2,848	5,084	0	2,351	0	5,581	2,733
2044	OPIOID SETTLEMENT	1,277	0	0	0	0	1,277	0
2045	MUNICIPAL INFRASTRUCTURE	2,114,963	0	0	0	0	2,114,963	0
2046	BACK THE BLUE	2,617	0	0	0	0	2,617	0
2047	FLEX TRANSPORTATION	135,640	15,890	0	0	0	151,530	15,890
2048	SHADE TREE	0	43,973	0	35,543	0	8,430	25,877
2049	LAKE ACCESS PASS THROUGH	0	25,295	0	25,752	0	(457)	(457)
	TOTAL SPECIAL REVENUE FUNDS	7,210,848	1,227,568	0	639,321	0	7,799,095	605,694
4019	FLOOD PROTECTION 1-96	(1,877,199)	0	0	0	0	(1,877,199)	0
4100	PUB. BUILDING RESERVE	532,933	0	0	0	0	532,933	0
4101	POLICE DEPT RELOCATION	(13,291)	2,401	0	7,947	0	(18,837)	(5,546)
4105	PARK DISTRICT PROJECT	(630,952)	59,524	0	0	0	(571,429)	59,524
4315	WM 28-23 & 29-23	(1,583,590)	0	0	0	0	(1,583,590)	0
4355	2026 CG&S	0	0	0	103	0	(103)	(103)
4533	17th ST SE, 16th ST SE PROJECT	(1,013,864)	0	0	0	0	(1,013,864)	0
4535	HWY 20 RESURFACE 7 STRIP	(217,107)	0	0	26,485	0	(243,592)	(26,485)
4536	St IMPR 81-25 - 14th & 14th	(179,864)	0	0	187	0	(180,052)	(187)
4539	ST IMP 84-25	0	0	0	850	0	(850)	(850)
4540	ST IMPR 85-25	(441,331)	0	0	0	0	(441,331)	0
4542	ST IMPR 86-26	0	0	0	84	0	(84)	(84)
4543	ST IMPR 87-26	0	0	0	195	0	(195)	(195)
	TOTAL CAPITAL PROJECT FUNDS	(5,424,265)	61,924	0	35,852	0	(5,398,193)	26,073
5001	SPECIAL ASSESSMENT DEFICIENCY	49,652	0	0	0	0	49,652	0
5005	NON-BONDED DEBT SERVICE	539,844	31,408	0	0	0	571,252	31,408
5101	SEWER SEPARATION #1	3,896	0	0	0	0	3,896	0
5476	SALES TAX REV BONDS 2010	162,789	103,680	0	12,000	0	254,469	91,680
5484	SALES TAX REV BONDS 2017	182,058	65,266	0	63,722	0	183,602	1,545
5485	REF IMPR BOND 2017	54,246	622	0	31,620	0	23,248	(30,998)
5486	DEF IMPR WARRANT 2019	133,176	333	0	31,832	0	101,677	(31,499)
5488	SALES TAX REV BOND 2019	156,542	46,619	0	46,637	0	156,524	(18)
5489	REF IMP BOND 2020A	489,219	1,086	0	296,345	0	193,960	(295,259)
5492	REF IMP BONDS OF 2021A	1,316,960	672,973	0	319,395	0	1,670,538	353,578
5493	REF IMP BONDS OF 2022A	398,870	2,493	0	144,045	0	257,318	(141,552)
	TOTAL DEBT SERVICE FUNDS	3,487,251	924,481	0	945,595	0	3,466,136	(21,114)
6001	WATER	658,510	557,900	0	304,299	5,000	907,112	248,602

6002	SEWER	680,409	591,951	0	371,745	5,000	895,615	215,206
6003	SANITATION	921,159	1,028,736	0	971,959	5,000	972,935	51,777
6006	WATER SOURCE REPLACEMENT	3,590,363	0	0	0	0	3,590,363	0
	TOTAL ENTERPRISE FUNDS	5,850,440	2,178,587	0	1,648,002	15,000	6,366,025	515,585
8002	LIBRARY	99,737	315,690	0	131,090	0	284,336	184,599
8006	PARKING AUTHORITY	50,494	412	0	4,289	0	46,617	(3,877)
8008	CITY BEAUTIFICATION	31,819	0	0	219	0	31,600	(219)
8009	DL HISTORICAL PRESERVATION	5,290	0	0	0	0	5,290	0
8011	SELF INSURANCE	745,351	378,662	0	276,267	0	847,746	102,395
8012	SAAF GRANT	0	0	0	0	0	0	0
8015	AIRPORT HANGER	98,373	5,000	0	0	0	103,373	5,000
	TOTAL TRUST & AGENCY FUNDS	1,031,063	699,764	0	411,866	0	1,318,962	287,898
9000	DEVILS LAKE REGIONAL AIRPORT	1,083,387	614,051	15,000	280,631	0	1,431,808	348,421
9001	AIRPORT EQUIPMENT RESERVE	436,845	0	0	0	0	436,845	0
9002	AIRPORT INFRASTRUCTURE	43,121	17,379	0	0	0	60,500	17,379
9029-9048	DL REGIONAL AIRPORT - GRANTS	(490,619)	265,184		511,749	0	(737,184)	(246,565)
	TOTAL COMPONENT UNIT FUND	1,072,734	896,614	15,000	792,379	0	1,191,970	119,235
9200	JOBS DEVELOPMENT AUTHORITY	32,597	40,676	0	0	0	73,273	40,676
9201	JDA - GROWTH FUND	616,232	76,850	0	114,650	0	578,432	(37,800)
9202	JDA - HIF HOUSING PROJECT	(442,568)	0	0	399,438	0	(842,006)	(399,438)
	TOTAL COMPONENT UNIT FUND	206,261	117,526	0	514,088	0	(190,301)	(396,562)
	GRAND TOTALS	16,763,305	9,716,944	15,000	8,657,898	15,000	17,822,350	1,076,492

CITY OF DEVILS LAKE
 COMBINED CASH INVESTMENT
 MAY 31, 2026

COMBINED CASH ACCOUNTS

9999-000-11105	XPRESS DEPOSIT ACCOUNT	74,548.20
9999-000-11320	BREMER BK CHK #1000488	(4,364.70)
9999-000-11330	BREMER BANK - JDA	(7,348.00)
9999-000-11340	BRAVERA BANK - OPERATING	9,725,619.72
9999-000-11360	BRAVERA BANK - DL JDA	586,310.39
9999-000-11900	CASH CLEARING - UTILITIES	(15,574.82)
9999-000-11902	CASH CLEARING - AR	(1,423.71)
9999-000-11990	CASH MAN. ALLOC.-SEIZED ASSETS	(46,091.56)
9999-000-12040	ACCTS. REC. (SPEC/OTHER)	(2,817.00)
	TOTAL COMBINED CASH	10,308,858.52
9999-000-11000	CASH ALLOCATED TO OTHER FUNDS	(10,308,858.52)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

1000	ALLOCATION TO GENERAL FUND	2,000,764.60
2001	ALLOCATION TO HIGHWAY DIST.	243,515.98
2003	ALLOCATION TO CITY SHARE SPEC. ASSESSMENTS	(360.81)
2006	ALLOCATION TO EMERGENCY	72,957.01
2008	ALLOCATION TO CEMETERY	192,043.42
2010	ALLOCATION TO TEMP. EMPLOYEES FUND	(7,412.93)
2012	ALLOCATION TO EQUIPMENT RESERVE FUND	1,044,198.73
2030	ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS	4,323.92
2033	ALLOCATION TO INFRASTRUCTURE	1,597,010.54
2034	ALLOCATION TO ECONOMIC DEV.	192,906.59
2042	ALLOCATION TO ASSET FORFEITURE BUY FUND	2,756.35
2043	ALLOCATION TO ND DOT POLICE GRANTS	5,580.81
2044	ALLOCATION TO OPIOID SETTLEMENT	1,277.01
2045	ALLOCATION TO MUNICIPAL INFRASTRUCTURE	2,114,962.94
2046	ALLOCATION TO BACK THE BLUE	2,616.78
2047	ALLOCATION TO FLEX TRANSPORTATION	151,530.11
2048	ALLOCATION TO SHADE TREE	8,686.43
2049	ALLOCATION TO LAKE ACCESS PASS THROUGH FUNDS	142.73
4019	ALLOCATION TO FLOOD PROTECTION DIST. 01-96	(1,877,199.39)
4100	ALLOCATION TO PUBLIC BUILDINGS RESERVE FUND	532,933.27
4101	ALLOCATION TO CITY HALL & POLICE DEPT RELOCA	(23,419.53)
4105	ALLOCATION TO PARK DISTRICT PROJECT - LOAN	(571,428.64)
4315	ALLOCATION TO WM 28-23 & 29-23	(1,583,563.88)
4355	ALLOCATION TO 2026 CURB, GUTTER & SIDEWALK	(103.20)
4533	ALLOCATION TO 17TH ST SE, 16TH ST SE	(1,013,889.67)
4535	ALLOCATION TO HIGHWAY 20 S RESURFACE & STRIP	(243,591.74)
4536	ALLOCATION TO ST IMP 81-25 - 14TH & 14TH	(180,051.50)
4539	ALLOCATION TO ST IMP 84-25	(800.00)
4540	ALLOCATION TO ST IMP 85-25	(441,331.46)
4542	ALLOCATION TO ST IMP 86-26	(84.28)
4543	ALLOCATION TO ST IMP 87-26	(195.22)
5001	ALLOCATION TO SPECIAL ASSMT. DEFICIENCY	49,651.75
5005	ALLOCATION TO NON-BONDED DEBT SERVICE	571,252.00
5101	ALLOCATION TO SEWER SEPARATION NO. 1	3,895.97
5476	ALLOCATION TO SALES TAX REVENUE BONDS 2010	254,469.20

CITY OF DEVILS LAKE
 COMBINED CASH INVESTMENT
 MAY 31, 2026

5484	ALLOCATION TO SALES TAX REVENUE BOND 2017	183,602.35
5485	ALLOCATION TO REF IMPR BOND SERIES 2017	23,248.18
5486	ALLOCATION TO DEFINITIVE IMPR WARRANT 2019	101,677.06
5488	ALLOCATION TO SALES TAX REVENUE BOND 2019	156,523.93
5489	ALLOCATION TO REF IMP BOND 2020A	193,960.43
5492	ALLOCATION TO FUND 5492	1,670,537.93
5493	ALLOCATION TO REF IMP BOND 2022A	257,317.84
6001	ALLOCATION TO WATER FUND	825,994.87
6002	ALLOCATION TO SEWER FUND	1,018,127.45
6003	ALLOCATION TO SANITATION FUND	1,073,272.77
6006	ALLOCATION TO WATER SOURCE REPLACEMENT	205,388.61
8002	ALLOCATION TO LIBRARY	291,912.59
8006	ALLOCATION TO PARKING AUTHORITY	46,617.10
8008	ALLOCATION TO CITY BEAUTIFICATION	31,599.78
8009	ALLOCATION TO DL HIST PRESERVATION FUND	5,289.79
8011	ALLOCATION TO SELF INSURANCE	(7,437.70)
8015	ALLOCATION TO AIRPORT HANGAR	102,472.89
9000	ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT	1,399,098.91
9001	ALLOCATION TO AIRPORT EQUIPMENT RESERVE	436,845.18
9002	ALLOCATION TO AIRPORT INFRASTRUCTURE	60,500.10
9039	ALLOCATION TO TAXIWAY APRON	7,617.96
9040	ALLOCATION TO CARES ACT GRANT	(38,930.68)
9041	ALLOCATION TO AIG 41	(30,379.56)
9042	ALLOCATION TO ADDENDUM CARES DEVELOPMENT	69,588.51
9043	ALLOCATION TO CARES GRANT	(270,870.80)
9044	ALLOCATION TO TAXIWAY APRON CONSTRUCTION	(386,800.72)
9045	ALLOCATION TO RECONSTRUCTION OF APRON	(4,362.54)
9046	ALLOCATION TO SRE LOADER & SNOWPUSHER	56,358.25
9047	ALLOCATION TO RUNWAY/TAXI 13-31	(10,592.04)
9048	ALLOCATION TO TITLE VI PROGRAM DEVELOPMENT	(39,978.00)
9200	ALLOCATION TO JOBS DEVELOPMENT AUTHORITY	73,273.49
9201	ALLOCATION TO LAKE REGION GROWTH FUND	581,940.59
9202	ALLOCATION TO ND HIF HOUSING PROJECT	(842,006.08)
9500	ALLOCATION TO LAKE RGN NARCOTICS TASK FORCE	(36,593.81)
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	10,308,858.52
	ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000	(10,308,858.52)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
		<hr/> <hr/>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

GENERAL FUND

ASSETS

1000-000-11000	CASH IN COMBINED FUND	2,000,764.60	
1000-000-11100	CASH ON HAND	522.35	
1000-000-11320	BREMER BK CHK #1000488	1,499,288.08	
1000-000-12040	ACCTS. REC. (SPEC/OTHER)	355.00	
1000-000-12045	LOAN RECEIVABLE	9,193.58	
1000-000-12090	UB AR CLEARING ACCOUNT	5,405.74	
1000-000-12110	UB ACCOUNTS RECEIVABLE	16,295.61	
	TOTAL ASSETS		3,531,824.96

LIABILITIES AND EQUITY

LIABILITIES

1000-000-21210	ACCOUNTS PAYABLE	127,481.33	
1000-000-22200	WAGES PAYABLE	(20.42)	
1000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	46,138.29	
1000-000-22220	STATE W/H TAXES PAYABLE	(10,071.20)	
1000-000-22290	MEDICARE PAYABLE	9,848.60	
1000-000-22300	ND PERS	77,419.45	
1000-000-22310	FICA PAYABLE	40,072.95	
1000-000-22320	DEFERRED COMP.	(20,355.76)	
1000-000-22321	ROTH RETIREMENT CONTRIBUTIONS	22,857.00	
1000-000-22370	MED. & DEP. CARE FLEX PAY.	(14,047.40)	
1000-000-22390	UNUM INS. PAYABLE	(4,002.30)	
1000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(693.22)	
1000-000-22430	GARNISHMENTS	316.52	
1000-000-22440	HEALTH PREMIUMS PAYABLE	(12,403.60)	
1000-000-22460	DUES FOR FATERNAL ORDER OF POL	628.60	
	TOTAL LIABILITIES		263,168.84

FUND EQUITY

1000-000-30000	FUND BALANCE	3,328,972.25	
	REVENUE OVER EXPENDITURES - YTD	(60,316.13)	
	TOTAL FUND EQUITY		3,268,656.12
	TOTAL LIABILITIES AND EQUITY		3,531,824.96

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
1000-000-31100	GENERAL PROPERTY TAXES	1,633,427.73	1,633,427.73	1,844,027.00	210,599.27	88.6
1000-000-31410	SALES AND USE TAX (1.5%)	828,697.26	828,697.26	1,961,582.00	1,132,884.74	42.3
	TOTAL TAXES	2,462,124.99	2,462,124.99	3,805,609.00	1,343,484.01	64.7
<u>LICENSES & PERMITS</u>						
1000-000-32110	BEER & LIQUOR LICENSES	550.00	550.00	46,000.00	45,450.00	1.2
1000-000-32210	ANIMAL LICENSE & IMPOUND	842.00	842.00	2,000.00	1,158.00	42.1
1000-000-32230	BUILDING PERMITS	24,185.26	24,185.26	16,500.00	(7,685.26)	146.6
1000-000-32240	BUILDING PERMITS - EXTRA-TERR.	1,251.60	1,251.60	4,000.00	2,748.40	31.3
1000-000-32260	GAMES OF CHANCE PERMITS	1,245.00	1,245.00	2,000.00	755.00	62.3
1000-000-32290	MISCELLANEOUS PERMITS	3,435.00	3,435.00	2,000.00	(1,435.00)	171.8
	TOTAL LICENSES & PERMITS	31,508.86	31,508.86	72,500.00	40,991.14	43.5
<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	1,248.87	1,248.87	5,000.00	3,751.13	25.0
1000-000-33600	STATE GRANT PROGRAM	1,376.17	1,376.17	.00	(1,376.17)	.0
1000-000-33620	COUNTY TELECOMMUNICATION	29,088.01	29,088.01	29,088.00	(.01)	100.0
1000-000-33630	STATE AID DISTRIBUTION	212,090.06	212,090.06	524,300.00	312,209.94	40.5
1000-000-33810	COUNTY-20% ROAD & BRIDGE	.00	.00	13,000.00	13,000.00	.0
	TOTAL INTERGOVT. REVENUE	243,803.11	243,803.11	586,388.00	342,584.89	41.6
<u>CHARGES & SERVICES</u>						
1000-000-34120	GAS INSPECTION FEES	40.00	40.00	850.00	810.00	4.7
1000-000-34310	STREET MAINT., IMPOUND	.00	.00	25,000.00	25,000.00	.0
1000-000-34360	CREDIT CARD CONVENIENCE FEE	2,189.00	2,189.00	5,000.00	2,811.00	43.8
1000-000-34370	STREET LIGHT UTILITY	56,499.11	56,499.11	140,000.00	83,500.89	40.4
1000-000-34380	MOSQUITO CONTROL	24,962.18	24,962.18	60,000.00	35,037.82	41.6
1000-000-34610	CABLE TV FRANCHISE - MIDCONTIN	12,561.70	12,561.70	35,000.00	22,438.30	35.9
1000-000-34620	CABLE TV FRANCHISE - NDTC	8,690.67	8,690.67	19,500.00	10,809.33	44.6
	TOTAL CHARGES & SERVICES	104,942.66	104,942.66	285,350.00	180,407.34	36.8

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITS</u>					
1000-000-35110 MUNICIPAL JUDGE FINES	35,948.37	35,948.37	125,000.00	89,051.63	28.8
1000-000-35120 POLICE - PARKING TICKETS	11,816.00	11,816.00	8,000.00	(3,816.00)	147.7
1000-000-35130 DOMESTIC VIOLENCE CASES	2,054.98	2,054.98	2,000.00	(54.98)	102.8
1000-000-35140 MUNICIPAL JUDGE - COSTS	29,875.06	29,875.06	20,000.00	(9,875.06)	149.4
	<u>79,694.41</u>	<u>79,694.41</u>	<u>155,000.00</u>	<u>75,305.59</u>	<u>51.4</u>
<u>MISC. REVENUES</u>					
1000-000-36070 DONATIONS	.00	.00	1,500.00	1,500.00	.0
1000-000-36100 INTEREST EARNINGS	208,860.30	208,860.30	470,000.00	261,139.70	44.4
1000-000-36120 POLICE FEES	1,943.00	1,943.00	3,600.00	1,657.00	54.0
1000-000-36200 RENTAL/LEASE EQUIP. OR LAND	1,740.00	1,740.00	10,000.00	8,260.00	17.4
1000-000-36250 DLPSD POLICE OFFICER REIMB.	47,500.00	47,500.00	95,000.00	47,500.00	50.0
1000-000-36400 SALE OF ASSETS	.00	.00	1,000.00	1,000.00	.0
1000-000-36410 INSURANCE COLLECTIONS	2,442.52	2,442.52	.00	(2,442.52)	.0
1000-000-36820 HOUSING AUTH. CONTRIBUTION	.00	.00	15,000.00	15,000.00	.0
1000-000-36900 MISCELLANEOUS REVENUE	6,483.56	6,483.56	50,000.00	43,516.44	13.0
1000-000-36950 LOAN REPAYMENTS - PRINCIPAL	.00	.00	80,849.00	80,849.00	.0
1000-000-36960 LOAN REPAYMENTS - INTEREST	3,216.85	3,216.85	37,193.00	33,976.15	8.7
	<u>272,186.23</u>	<u>272,186.23</u>	<u>764,142.00</u>	<u>491,955.77</u>	<u>35.6</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	65,000.00	65,000.00	.0
1000-700-39880 PROJECT ADMINISTRATION	.00	.00	105,000.00	105,000.00	.0
1000-700-39890 PROJECT LEGAL	.00	.00	105,000.00	105,000.00	.0
1000-700-39900 PROJECT ENGINEERING	.00	.00	210,000.00	210,000.00	.0
1000-700-39920 20% ENTERPRISE TRANSFER	.00	.00	1,100,118.00	1,100,118.00	.0
1000-700-39980 INTERDEPARTMENT REVENUE	.00	.00	388,477.00	388,477.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,980,395.00</u>	<u>1,980,395.00</u>	<u>.0</u>
<u>SOURCE 31</u>					
1000-900-31400 LODGING TAX (2%)	35,018.97	35,018.97	137,662.00	102,643.03	25.4
1000-900-31420 RESTAURANT/LODGING TAX (1%)	145,850.13	145,850.13	399,782.00	253,931.87	36.5
1000-900-31430 PARK DISTRICT SALES TAX (.25%)	144,454.39	144,454.39	333,816.00	189,361.61	43.3
1000-900-31440 STATE AID DISTRIBUTION (.30%)	90,895.74	90,895.74	224,700.00	133,804.26	40.5
	<u>416,219.23</u>	<u>416,219.23</u>	<u>1,095,960.00</u>	<u>679,740.77</u>	<u>38.0</u>
	<u>3,610,479.49</u>	<u>3,610,479.49</u>	<u>8,745,344.00</u>	<u>5,134,864.51</u>	<u>41.3</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
1000-000-41500	CONTRACT LABOR EXPENSE	21,800.00	21,800.00	60,000.00	38,200.00 36.3
1000-000-41600	CONTRACT LABOR/HR MGR	7,500.00	7,500.00	15,000.00	7,500.00 50.0
1000-000-42400	WORKERS COMP. EXPENSE	.00	.00	12,000.00	12,000.00 .0
1000-000-43110	AUDIT FEES	15,750.00	15,750.00	42,500.00	26,750.00 37.1
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	5,000.00	5,000.00 .0
1000-000-43220	LIAB/EQ/VEH INSURANCE	65,816.48	65,816.48	100,000.00	34,183.52 65.8
1000-000-43250	CREDIT CARD EXPENSE	6,423.00	6,423.00	15,000.00	8,577.00 42.8
1000-000-43320	COMPUTER EQUIPMENT	.00	.00	46,100.00	46,100.00 .0
1000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	17,679.60	17,679.60	40,000.00	22,320.40 44.2
1000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	8,496.97	8,496.97	18,000.00	9,503.03 47.2
1000-000-43910	STREET LIGHTING ELECTRICITY	57,980.09	57,980.09	135,000.00	77,019.91 43.0
1000-000-43990	MOSQUITO CONTROL EXPENSE	19,691.24	19,691.24	60,000.00	40,308.76 32.8
1000-000-44100	OFFICE SUP. & POSTAGE	150.00	150.00	.00	(150.00) .0
1000-000-44900	MISCELLANEOUS EXPENSE	18,843.13	18,843.13	15,000.00	(3,843.13) 125.6
1000-000-44940	MAYORS CMTE. HANDICAPPED EXPEN	30.00	30.00	26,312.00	26,282.00 .1
1000-000-55160	RSVP FINANCIAL SUPPORT	.00	.00	6,000.00	6,000.00 .0
1000-000-55170	LR HERITAGE CENTER FINANCIAL S	21,665.50	21,665.50	43,331.00	21,665.50 50.0
1000-000-56200	LAW ENF CTR RENT	19,998.28	19,998.28	62,000.00	42,001.72 32.3
1000-000-56210	LAW ENF CTR FINANCIAL SUPPORT	239,970.00	239,970.00	502,940.00	262,970.00 47.7
1000-000-56220	LAW ENF CTR BOARD	36,180.55	36,180.55	116,100.00	79,919.45 31.2
1000-000-57300	SERVICE CHARGES	10,189.80	10,189.80	5,000.00	(5,189.80) 203.8
1000-000-58310	SIGNALS & STR. LIGHTING EXP.	7,020.38	7,020.38	20,000.00	12,979.62 35.1
	TOTAL NON-DEPARTMENTAL	575,185.02	575,185.02	1,348,383.00	773,197.98 42.7
<u>CITY COMMISSION</u>					
1000-110-41100	PERMANENT SALARIES	24,135.70	24,135.70	57,077.00	32,941.30 42.3
1000-110-42200	FICA EXPENSE	1,496.48	1,496.48	3,539.00	2,042.52 42.3
1000-110-42350	MEDICARE	349.86	349.86	828.00	478.14 42.3
1000-110-43400	EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00 .0
1000-110-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00 .0
1000-110-43560	TELEPHONE	75.00	75.00	300.00	225.00 25.0
1000-110-43710	LEAGUE OF CITIES	.00	.00	5,000.00	5,000.00 .0
	TOTAL CITY COMMISSION	26,057.04	26,057.04	70,744.00	44,686.96 36.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL JUDGE</u>					
1000-120-41100	PERMANENT SALARIES	50,016.11	50,016.11	118,687.00	68,670.89 42.1
1000-120-41300	OVERTIME SALARIES	.00	.00	500.00	500.00 .0
1000-120-41500	CONTRACT LABOR EXPENSE	165.00	165.00	.00	(165.00) .0
1000-120-42100	HEALTH INS. PREMIUMS (BCBS)	6,375.00	6,375.00	24,250.00	17,875.00 26.3
1000-120-42200	FICA EXPENSE	3,100.95	3,100.95	7,359.00	4,258.05 42.1
1000-120-42250	CITY SHARE NDPERS	2,446.10	2,446.10	.00	(2,446.10) .0
1000-120-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,528.00	5,528.00 .0
1000-120-42350	MEDICARE	725.28	725.28	1,721.00	995.72 42.1
1000-120-43120	LEGAL FEES	5,250.00	5,250.00	5,000.00	(250.00) 105.0
1000-120-43330	MAINT./LEASE ON EQ./SOFTWARE	1,206.96	1,206.96	.00	(1,206.96) .0
1000-120-43400	EDUCATION & TRAINING	237.80	237.80	1,500.00	1,262.20 15.9
1000-120-43560	TELEPHONE	110.44	110.44	1,000.00	889.56 11.0
1000-120-44100	OFFICE SUP. & POSTAGE	2,448.52	2,448.52	3,000.00	551.48 81.6
1000-120-44200	OPERATION & MAINT. EXPENSE	.00	.00	600.00	600.00 .0
	TOTAL MUNICIPAL JUDGE	72,082.16	72,082.16	169,145.00	97,062.84 42.6
<u>AUDITING DEPARTMENT</u>					
1000-141-41100	PERMANENT SALARIES	138,433.86	138,433.86	332,772.00	194,338.14 41.6
1000-141-41110	ADDITIVE TO SALARY	450.00	450.00	1,800.00	1,350.00 25.0
1000-141-42100	HEALTH INS. PREMIUMS (BCBS)	43,568.05	43,568.05	104,565.00	60,996.95 41.7
1000-141-42200	FICA EXPENSE	8,076.93	8,076.93	20,632.00	12,555.07 39.2
1000-141-42250	CITY SHARE NDPERS	11,073.59	11,073.59	26,645.00	15,571.41 41.6
1000-141-42300	CITY SHARE DEFERRED COMP.	2,866.67	2,866.67	6,866.00	3,999.33 41.8
1000-141-42350	MEDICARE	1,888.98	1,888.98	4,825.00	2,936.02 39.2
1000-141-43400	EDUCATION & TRAINING	153.95	153.95	3,000.00	2,846.05 5.1
1000-141-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00 .0
1000-141-43560	TELEPHONE	75.00	75.00	300.00	225.00 25.0
1000-141-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	800.00	800.00 .0
1000-141-44100	OFFICE SUP. & POSTAGE	74.68	74.68	750.00	675.32 10.0
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 AUDITING DEPARTMENT	206,661.71	206,661.71	506,855.00	300,193.29 40.8
<u>CITY ATTORNEY</u>					
1000-143-41100	PERMANENT SALARIES	45,833.35	45,833.35	110,000.00	64,166.65 41.7
1000-143-44100	OFFICE SUP. & POSTAGE	53.12	53.12	300.00	246.88 17.7
	TOTAL CITY ATTORNEY	45,886.47	45,886.47	110,300.00	64,413.53 41.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ASSESSING DEPARTMENT</u>					
1000-144-41100	71,159.76	71,159.76	170,454.00	99,294.24	41.8
1000-144-42100	17,002.25	17,002.25	39,940.00	22,937.75	42.6
1000-144-42200	4,233.24	4,233.24	10,568.00	6,334.76	40.1
1000-144-42250	7,165.77	7,165.77	17,165.00	9,999.23	41.8
1000-144-42350	989.94	989.94	2,472.00	1,482.06	40.1
1000-144-43330	5,475.54	5,475.54	16,725.00	11,249.46	32.7
1000-144-43400	3,099.43	3,099.43	6,000.00	2,900.57	51.7
1000-144-43560	75.00	75.00	300.00	225.00	25.0
1000-144-43600	62.78	62.78	2,625.00	2,562.22	2.4
1000-144-44200	120.00	120.00	1,000.00	880.00	12.0
1000-144-44900	.00	.00	1,000.00	1,000.00	.0
1000-144-56500	.00	.00	1,000.00	1,000.00	.0
	<u>109,383.71</u>	<u>109,383.71</u>	<u>269,249.00</u>	<u>159,865.29</u>	<u>40.6</u>
<u>ENGINEERING DEPARTMENT</u>					
1000-146-41100	147,748.76	147,748.76	353,838.00	206,089.24	41.8
1000-146-41110	450.00	450.00	1,800.00	1,350.00	25.0
1000-146-42100	22,852.50	22,852.50	54,850.00	31,997.50	41.7
1000-146-42200	9,042.48	9,042.48	21,938.00	12,895.52	41.2
1000-146-42250	11,657.30	11,657.30	27,916.00	16,258.70	41.8
1000-146-42300	3,221.08	3,221.08	7,716.00	4,494.92	41.8
1000-146-42350	2,114.79	2,114.79	5,131.00	3,016.21	41.2
1000-146-43400	2,180.78	2,180.78	2,200.00	19.22	99.1
1000-146-43560	232.71	232.71	1,000.00	767.29	23.3
1000-146-44200	744.39	744.39	6,000.00	5,255.61	12.4
1000-146-56500	.00	.00	4,500.00	4,500.00	.0
	<u>200,244.79</u>	<u>200,244.79</u>	<u>486,889.00</u>	<u>286,644.21</u>	<u>41.1</u>
<u>CITY HALL</u>					
1000-161-41500	3,262.25	3,262.25	8,000.00	4,737.75	40.8
1000-161-43510	4,572.94	4,572.94	10,000.00	5,427.06	45.7
1000-161-43560	2,392.67	2,392.67	7,000.00	4,607.33	34.2
1000-161-43570	1,444.04	1,444.04	3,000.00	1,555.96	48.1
1000-161-44100	3,591.51	3,591.51	4,250.00	658.49	84.5
1000-161-44200	5,063.58	5,063.58	5,000.00	(63.58)	101.3
1000-161-44210	2,629.38	2,629.38	6,500.00	3,870.62	40.5
1000-161-44900	.00	.00	500.00	500.00	.0
	<u>22,956.37</u>	<u>22,956.37</u>	<u>44,250.00</u>	<u>21,293.63</u>	<u>51.9</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
1000-210-41100	PERMANENT SALARIES	721,939.39	721,939.39	1,714,000.00	992,060.61 42.1
1000-210-41110	ADDITIVE TO SALARY	400.00	400.00	1,200.00	800.00 33.3
1000-210-41300	OVERTIME SALARIES	12,988.70	12,988.70	20,000.00	7,011.30 64.9
1000-210-42100	HEALTH INS. PREMIUMS (BCBS)	191,169.20	191,169.20	481,435.00	290,265.80 39.7
1000-210-42110	HEALTH & WELLNESS	4,457.00	4,457.00	8,000.00	3,543.00 55.7
1000-210-42200	FICA EXPENSE	44,223.05	44,223.05	106,268.00	62,044.95 41.6
1000-210-42250	CITY SHARE NDPERS	69,969.79	69,969.79	172,086.00	102,116.21 40.7
1000-210-42350	MEDICARE	10,342.36	10,342.36	24,853.00	14,510.64 41.6
1000-210-43320	COMPUTER EQUIPMENT	8,193.87	8,193.87	10,000.00	1,806.13 81.9
1000-210-43330	MAINT./LEASE ON EQ./SOFTWARE	12,828.22	12,828.22	64,500.00	51,671.78 19.9
1000-210-43380	PROMOTION EVENTS	200.68	200.68	2,000.00	1,799.32 10.0
1000-210-43400	EDUCATION & TRAINING	10,364.33	10,364.33	25,000.00	14,635.67 41.5
1000-210-43410	IN-STATE TRAVEL	1,374.48	1,374.48	10,000.00	8,625.52 13.7
1000-210-43430	LICENSING	40.00	40.00	750.00	710.00 5.3
1000-210-43560	TELEPHONE	7,459.78	7,459.78	18,000.00	10,540.22 41.4
1000-210-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	3,500.00	3,500.00 .0
1000-210-43700	MEMBERSHIPS & DUES	195.00	195.00	1,700.00	1,505.00 11.5
1000-210-44100	OFFICE SUP. & POSTAGE	2,943.76	2,943.76	8,000.00	5,056.24 36.8
1000-210-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	1,200.00	1,200.00 .0
1000-210-44220	CLOTHING & UNIFORMS	3,369.18	3,369.18	23,000.00	19,630.82 14.7
1000-210-44240	GAS, OIL, GREASE, ETC.	15,529.94	15,529.94	42,000.00	26,470.06 37.0
1000-210-44260	EQUIPMENT MAINTENANCE	7,590.22	7,590.22	35,000.00	27,409.78 21.7
1000-210-44280	TOOLS & EQUIP. EXPENSE	2,227.64	2,227.64	10,000.00	7,772.36 22.3
1000-210-44580	AMMUNITION	4,949.66	4,949.66	6,000.00	1,050.34 82.5
1000-210-44900	MISCELLANEOUS EXPENSE	1,419.00	1,419.00	6,000.00	4,581.00 23.7
1000-210-56500	EQUIPMENT (\$500 OR OVER)	110,883.50	110,883.50	111,000.00	116.50 99.9
	TOTAL POLICE DEPARTMENT	1,245,058.75	1,245,058.75	2,905,492.00	1,660,433.25 42.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
1000-220-41100	PERMANENT SALARIES	214,298.02	214,298.02	515,202.00	300,903.98 41.6
1000-220-41110	ADDITIVE TO SALARY	450.00	450.00	1,800.00	1,350.00 25.0
1000-220-41200	TEMP./PART TIME SALARIES	5,554.00	5,554.00	5,000.00	(554.00) 111.1
1000-220-41300	OVERTIME SALARIES	6,174.68	6,174.68	20,000.00	13,825.32 30.9
1000-220-42100	HEALTH INS. PREMIUMS (BCBS)	63,192.20	63,192.20	147,265.00	84,072.80 42.9
1000-220-42110	HEALTH & WELLNESS	.00	.00	2,000.00	2,000.00 .0
1000-220-42200	FICA EXPENSE	13,419.38	13,419.38	32,253.00	18,833.62 41.6
1000-220-42250	CITY SHARE NDPERS	20,706.69	20,706.69	51,726.00	31,019.31 40.0
1000-220-42350	MEDICARE	3,138.42	3,138.42	7,543.00	4,404.58 41.6
1000-220-42500	UNEMPLOYMENT COMP. INS.	7,245.36	7,245.36	.00	(7,245.36) .0
1000-220-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00 .0
1000-220-43330	MAINT./LEASE ON EQ./SOFTWARE	16,352.97	16,352.97	21,100.00	4,747.03 77.5
1000-220-43400	EDUCATION & TRAINING	3,314.05	3,314.05	23,250.00	19,935.95 14.3
1000-220-43510	ELECTRICITY	3,743.43	3,743.43	14,000.00	10,256.57 26.7
1000-220-43560	TELEPHONE	3,435.47	3,435.47	8,100.00	4,664.53 42.4
1000-220-43570	HEAT	4,428.77	4,428.77	4,000.00	(428.77) 110.7
1000-220-43600	PUBLISHING/PRINTING/ADVERTISIN	301.50	301.50	500.00	198.50 60.3
1000-220-43700	MEMBERSHIPS & DUES	.00	.00	1,750.00	1,750.00 .0
1000-220-44030	TRAINING TOWER EXPENSE	430.73	430.73	2,500.00	2,069.27 17.2
1000-220-44100	OFFICE SUP. & POSTAGE	404.30	404.30	600.00	195.70 67.4
1000-220-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	550.00	550.00 .0
1000-220-44210	JANITORIAL SUPPLIES EXPENSE	585.03	585.03	2,000.00	1,414.97 29.3
1000-220-44220	CLOTHING & UNIFORMS	4,668.34	4,668.34	2,500.00	(2,168.34) 186.7
1000-220-44240	GAS, OIL, GREASE, ETC.	2,320.36	2,320.36	6,500.00	4,179.64 35.7
1000-220-44260	EQUIPMENT MAINTENANCE	13,205.00	13,205.00	18,000.00	4,795.00 73.4
1000-220-44280	TOOLS & EQUIP. EXPENSE	807.30	807.30	8,000.00	7,192.70 10.1
1000-220-44300	BUILDING MAINT. EXPENSE	1,855.38	1,855.38	10,000.00	8,144.62 18.6
1000-220-44900	MISCELLANEOUS EXPENSE	1,378.91	1,378.91	2,000.00	621.09 69.0
1000-220-44910	VOLUNTEER CLOTHING EXPENSE	.00	.00	5,000.00	5,000.00 .0
1000-220-44920	VOLUNTEER SERVICES	.00	.00	12,300.00	12,300.00 .0
1000-220-56450	SAFETY EQUIPMENT	86.91	86.91	2,500.00	2,413.09 3.5
1000-220-56500	EQUIPMENT (\$500 OR OVER)	433.92	433.92	5,000.00	4,566.08 8.7
1000-220-58340	GRANT MATCHING FUNDS	942.25	942.25	.00	(942.25) .0
	TOTAL FIRE DEPARTMENT	392,873.37	392,873.37	934,439.00	541,565.63 42.0
<u>PUBLIC BUILDINGS</u>					
1000-222-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00 .0
1000-222-44200	OPERATION & MAINT. EXPENSE	655.62	655.62	400.00	(255.62) 163.9
1000-222-44320	MEMORIAL DAY CARE MAINT.	4,138.74	4,138.74	5,000.00	861.26 82.8
	TOTAL PUBLIC BUILDINGS	4,794.36	4,794.36	7,400.00	2,605.64 64.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADVERTISING</u>					
1000-225-43720	CITY COMMISSION PROMOTION	4,217.43	4,217.43	5,000.00	782.57 84.4
1000-225-43730	FIREWORK DISPLAY	23,000.00	23,000.00	23,500.00	500.00 97.9
1000-225-43780	RODEO SPONSORSHIP	.00	.00	5,000.00	5,000.00 .0
1000-225-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00 .0
	TOTAL ADVERTISING	27,217.43	27,217.43	34,000.00	6,782.57 80.1
<u>WEED CONTROL</u>					
1000-231-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00 .0
1000-231-43510	ELECTRICITY	254.78	254.78	500.00	245.22 51.0
1000-231-43570	HEAT	749.39	749.39	1,000.00	250.61 74.9
1000-231-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	350.00	350.00 .0
1000-231-44230	CHEMICAL SUPPLIES EXPENSE	7,715.80	7,715.80	3,000.00	(4,715.80) 257.2
1000-231-44240	GAS, OIL, GREASE, ETC.	13.42	13.42	1,000.00	986.58 1.3
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 WEED CONTROL	8,733.39	8,733.39	11,850.00	3,116.61 73.7
<u>PLANNING</u>					
1000-284-41500	CONTRACT LABOR EXPENSE	.00	.00	5,000.00	5,000.00 .0
1000-284-43600	PUBLISHING/PRINTING/ADVERTISIN	224.82	224.82	250.00	25.18 89.9
1000-284-44100	OFFICE SUP. & POSTAGE	40.00	40.00	50.00	10.00 80.0
1000-284-44900	MISCELLANEOUS EXPENSE	45.93	45.93	500.00	454.07 9.2
1000-284-55020	MAPPING EXPENSE	.00	.00	5,000.00	5,000.00 .0
1000-284-55090	RENAISSANCE ZONE PROJECT	.00	.00	500.00	500.00 .0
	TOTAL PLANNING	310.75	310.75	11,300.00	10,989.25 2.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET DEPARTMENT</u>					
1000-310-41100	PERMANENT SALARIES	165,883.89	165,883.89	400,026.00	234,142.11 41.5
1000-310-41200	TEMP./PART TIME SALARIES	2,439.75	2,439.75	10,000.00	7,560.25 24.4
1000-310-41300	OVERTIME SALARIES	10,163.10	10,163.10	5,000.00	(5,163.10) 203.3
1000-310-42100	HEALTH INS. PREMIUMS (BCBS)	62,599.75	62,599.75	152,665.00	90,065.25 41.0
1000-310-42200	FICA EXPENSE	10,338.78	10,338.78	25,112.00	14,773.22 41.2
1000-310-42250	CITY SHARE NDPERS	9,323.79	9,323.79	40,283.00	30,959.21 23.2
1000-310-42300	CITY SHARE DEFERRED COMP.	7,380.77	7,380.77	.00	(7,380.77) .0
1000-310-42350	MEDICARE	2,417.93	2,417.93	5,873.00	3,455.07 41.2
1000-310-42500	UNEMPLOYMENT COMP. INS.	(202.58)	(202.58)	.00	202.58 .0
1000-310-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00 .0
1000-310-43400	EDUCATION & TRAINING	125.00	125.00	700.00	575.00 17.9
1000-310-43510	ELECTRICITY	1,137.81	1,137.81	3,100.00	1,962.19 36.7
1000-310-43560	TELEPHONE	975.99	975.99	2,500.00	1,524.01 39.0
1000-310-43570	HEAT	2,293.80	2,293.80	3,700.00	1,406.20 62.0
1000-310-43600	PUBLISHING/PRINTING/ADVERTISIN	1,514.44	1,514.44	3,000.00	1,485.56 50.5
1000-310-44100	OFFICE SUP. & POSTAGE	.00	.00	350.00	350.00 .0
1000-310-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	750.00	750.00 .0
1000-310-44210	JANITORIAL SUPPLIES EXPENSE	276.65	276.65	400.00	123.35 69.2
1000-310-44220	CLOTHING & UNIFORMS	1,432.23	1,432.23	2,800.00	1,367.77 51.2
1000-310-44240	GAS, OIL, GREASE, ETC.	29,861.55	29,861.55	55,000.00	25,138.45 54.3
1000-310-44280	TOOLS & EQUIP. EXPENSE	5,820.12	5,820.12	7,500.00	1,679.88 77.6
1000-310-44281	SHOP SUPPLIES	.00	.00	3,000.00	3,000.00 .0
1000-310-44300	BUILDING MAINT. EXPENSE	2,574.87	2,574.87	6,000.00	3,425.13 42.9
1000-310-44900	MISCELLANEOUS EXPENSE	375.35	375.35	1,500.00	1,124.65 25.0
1000-310-56290	LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00 .0
1000-310-56380	DOWNTOWN FLOWERS MAINTENANCE	.00	.00	500.00	500.00 .0
1000-310-56450	SAFETY EQUIPMENT	398.08	398.08	2,000.00	1,601.92 19.9
1000-310-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	5,000.00	5,000.00 .0
TOTAL STREET DEPARTMENT		317,131.07	317,131.07	744,259.00	427,127.93 42.6
<u>TRANSFERS IN/OUT</u>					
1000-700-56310	EQUIPMENT RESERVE	.00	.00	31,500.00	31,500.00 .0
1000-700-58900	TRANSFERS OUT	.00	.00	34,848.00	34,848.00 .0
TOTAL TRANSFERS IN/OUT		.00	.00	66,348.00	66,348.00 .0
<u>DEPARTMENT 900</u>					
1000-900-58100	STATE AID DISTRIBUTION (.30%)	72,828.78	72,828.78	224,700.00	151,871.22 32.4
1000-900-58805	PARK DISTRICT SALES TAX (.25%)	162,521.35	162,521.35	333,816.00	171,294.65 48.7
1000-900-58810	LODGING TAX (2%)	35,018.97	35,018.97	137,662.00	102,643.03 25.4
1000-900-58840	RESTAURANT/LODGING TAX (1%)	145,850.13	145,850.13	399,782.00	253,931.87 36.5
TOTAL DEPARTMENT 900		416,219.23	416,219.23	1,095,960.00	679,740.77 38.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	3,670,795.62	3,670,795.62	8,816,863.00	5,146,067.38	41.6
NET REVENUE OVER EXPENDITURES	(60,316.13)	(60,316.13)	(71,519.00)	(11,202.87)	(84.3)

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

HIGHWAY DIST.

ASSETS

2001-000-11000	CASH IN COMBINED FUND	243,515.98	
2001-000-12040	ACCTS. REC. (SPEC/OTHER)	385.00	
		<u> </u>	
	TOTAL ASSETS		<u>243,900.98</u>

LIABILITIES AND EQUITY

LIABILITIES

2001-000-21210	ACCOUNTS PAYABLE	5,437.29	
		<u> </u>	
	TOTAL LIABILITIES		5,437.29

FUND EQUITY

2001-000-30000	FUND BALANCE	504,579.15	
	REVENUE OVER EXPENDITURES - YTD	(266,115.46)	
		<u> </u>	
	TOTAL FUND EQUITY		<u>238,463.69</u>
	TOTAL LIABILITIES AND EQUITY		<u>243,900.98</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

HIGHWAY DIST.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVT. REVENUE</u>					
2001-000-33530 STATE HIGHWAY TAX DIST.	173,210.02	173,210.02	414,000.00	240,789.98	41.8
TOTAL INTERGOVT. REVENUE	173,210.02	173,210.02	414,000.00	240,789.98	41.8
<u>CHARGES & SERVICES</u>					
2001-000-34320 STREET OPENINGS (OUTSIDE)	.00	.00	3,000.00	3,000.00	.0
2001-000-34321 STREET OPENINGS (INTERNAL)	.00	.00	25,000.00	25,000.00	.0
2001-000-34900 MISCELLANEOUS SERVICES	700.00	700.00	.00	(700.00)	.0
TOTAL CHARGES & SERVICES	700.00	700.00	28,000.00	27,300.00	2.5
<u>TRANSFERS IN</u>					
2001-700-39120 EQUIPMENT RESERVE	.00	.00	335,000.00	335,000.00	.0
TOTAL TRANSFERS IN	.00	.00	335,000.00	335,000.00	.0
TOTAL FUND REVENUE	173,910.02	173,910.02	777,000.00	603,089.98	22.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

HIGHWAY DIST.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2001-000-43090	.00	.00	2,000.00	2,000.00	.0
2001-000-43600	79.98	79.98	.00	(79.98)	.0
2001-000-43810	21,772.92	21,772.92	40,000.00	18,227.08	54.4
2001-000-43820	4,657.95	4,657.95	26,000.00	21,342.05	17.9
2001-000-43830	.00	.00	5,000.00	5,000.00	.0
2001-000-43920	2,516.86	2,516.86	20,000.00	17,483.14	12.6
2001-000-43930	6,524.75	6,524.75	40,000.00	33,475.25	16.3
2001-000-43940	.00	.00	50,000.00	50,000.00	.0
2001-000-44260	69,812.27	69,812.27	85,000.00	15,187.73	82.1
2001-000-56290	.00	.00	6,500.00	6,500.00	.0
2001-000-56500	326,409.00	326,409.00	335,000.00	8,591.00	97.4
2001-000-58420	1,751.75	1,751.75	8,500.00	6,748.25	20.6
2001-000-58430	6,500.00	6,500.00	13,500.00	7,000.00	48.2
2001-000-58431	.00	.00	4,500.00	4,500.00	.0
TOTAL NON-DEPARTMENTAL	440,025.48	440,025.48	636,000.00	195,974.52	69.2
<u>TRANSFERS IN/OUT</u>					
2001-700-56310	.00	.00	141,000.00	141,000.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	141,000.00	141,000.00	.0
TOTAL FUND EXPENDITURES	440,025.48	440,025.48	777,000.00	336,974.52	56.6
NET REVENUE OVER EXPENDITURES	(266,115.46)	(266,115.46)	.00	266,115.46	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

CITY SHARE SPEC. ASSESSMENTS

ASSETS

2003-000-11000	CASH IN COMBINED FUND	(<u>360.81</u>)		
	TOTAL ASSETS			(<u><u>360.81</u></u>)

LIABILITIES AND EQUITY

FUND EQUITY

2003-000-30000	FUND BALANCE	(	<u>360.81</u>)		
	TOTAL FUND EQUITY			(	<u><u>360.81</u></u>)
	TOTAL LIABILITIES AND EQUITY			(	<u><u>360.81</u></u>)

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

CITY SHARE SPEC. ASSESSMENTS

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</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 FUND REVENUE	.00	.00	100.00	100.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	100.00	100.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

EMERGENCY

ASSETS

2006-000-11000	CASH IN COMBINED FUND	72,957.01	
	TOTAL ASSETS		72,957.01

LIABILITIES AND EQUITY

FUND EQUITY

2006-000-30000	FUND BALANCE	72,957.01	
	TOTAL FUND EQUITY		72,957.01
	TOTAL LIABILITIES AND EQUITY		72,957.01

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

CEMETERY

ASSETS

2008-000-11000	CASH IN COMBINED FUND	192,043.42	
	TOTAL ASSETS		192,043.42

LIABILITIES AND EQUITY

LIABILITIES

2008-000-21210	ACCOUNTS PAYABLE	525.30	
2008-000-22210	FEDERAL WITHHOLDING TAXES PAYA	1,925.96	
2008-000-22220	STATE W/H TAXES PAYABLE	37.00	
2008-000-22290	MEDICARE PAYABLE	119.53	
2008-000-22310	FICA PAYABLE	511.18	
2008-000-22320	DEFERRED COMP.	(1,382.24)	
2008-000-22390	UNUM INS. PAYABLE	3,469.50	
2008-000-22440	HEALTH PREMIUMS PAYABLE	103.15	
	TOTAL LIABILITIES		5,309.38

FUND EQUITY

2008-000-30000	FUND BALANCE	113,517.70	
	REVENUE OVER EXPENDITURES - YTD	73,216.34	
	TOTAL FUND EQUITY		186,734.04
	TOTAL LIABILITIES AND EQUITY		192,043.42

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
2008-000-31100 GENERAL PROPERTY TAXES	107,311.98	107,311.98	115,230.00	7,918.02	93.1
TOTAL TAXES	107,311.98	107,311.98	115,230.00	7,918.02	93.1
<u>CHARGES & SERVICES</u>					
2008-000-34900 MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
2008-000-34920 NON-RESIDENTIAL MAINT. FEE	2,000.00	2,000.00	7,000.00	5,000.00	28.6
2008-000-34940 SALE OF CEMETERY LOTS	4,950.00	4,950.00	13,000.00	8,050.00	38.1
2008-000-34970 OPENING & CLOSING	13,000.00	13,000.00	28,000.00	15,000.00	46.4
TOTAL CHARGES & SERVICES	19,950.00	19,950.00	49,000.00	29,050.00	40.7
<u>TRANSFERS IN</u>					
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 FUND REVENUE	127,261.98	127,261.98	169,230.00	41,968.02	75.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2008-000-41100	PERMANENT SALARIES	30,176.25	30,176.25	71,550.00	41,373.75 42.2
2008-000-41300	OVERTIME SALARIES	1,651.20	1,651.20	3,000.00	1,348.80 55.0
2008-000-42100	HEALTH INS. PREMIUMS (BCBS)	10,102.50	10,102.50	24,250.00	14,147.50 41.7
2008-000-42200	FICA EXPENSE	1,903.51	1,903.51	4,622.00	2,718.49 41.2
2008-000-42300	CITY SHARE DEFERRED COMP.	3,038.72	3,038.72	7,205.00	4,166.28 42.2
2008-000-42350	MEDICARE	445.16	445.16	1,081.00	635.84 41.2
2008-000-42400	WORKERS COMP. EXPENSE	.00	.00	500.00	500.00 .0
2008-000-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
2008-000-43220	LIAB/EQ/VEH INSURANCE	202.00	202.00	.00 (	202.00) .0
2008-000-43320	COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00 .0
2008-000-43400	EDUCATION & TRAINING	100.00	100.00	.00 (	100.00) .0
2008-000-43510	ELECTRICITY	1,298.22	1,298.22	2,500.00	1,201.78 51.9
2008-000-43560	TELEPHONE	288.94	288.94	800.00	511.06 36.1
2008-000-43570	HEAT	678.58	678.58	1,250.00	571.42 54.3
2008-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	200.00	200.00 .0
2008-000-44100	OFFICE SUP. & POSTAGE	20.00	20.00	50.00	30.00 40.0
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.	719.23	719.23	13,000.00	12,280.77 5.5
2008-000-44260	EQUIPMENT MAINTENANCE	600.49	600.49	7,500.00	6,899.51 8.0
2008-000-44280	TOOLS & EQUIP. EXPENSE	75.73	75.73	2,500.00	2,424.27 3.0
2008-000-44281	SHOP SUPPLIES	.00	.00	350.00	350.00 .0
2008-000-44300	BUILDING MAINT. EXPENSE	495.78	495.78	1,500.00	1,004.22 33.1
2008-000-44460	WATER LINE MAINT. EXPENSE	.00	.00	1,500.00	1,500.00 .0
2008-000-44470	GROUNDS MAINTENANCE EXPENSE	249.33	249.33	4,000.00	3,750.67 6.2
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	10,500.00	8,500.00 19.1
	TOTAL NON-DEPARTMENTAL	54,045.64	54,045.64	161,678.00	107,632.36 33.4
<u>TRANSFERS IN/OUT</u>					
2008-700-58900	TRANSFERS OUT	.00	.00	23,880.00	23,880.00 .0
	TOTAL TRANSFERS IN/OUT	.00	.00	23,880.00	23,880.00 .0
	TOTAL FUND EXPENDITURES	54,045.64	54,045.64	185,558.00	131,512.36 29.1
	NET REVENUE OVER EXPENDITURES	73,216.34	73,216.34	(16,328.00)	(89,544.34) 448.4

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

TEMP. EMPLOYEES FUND

ASSETS

2010-000-11000	CASH IN COMBINED FUND	(	7,412.93)	
	TOTAL ASSETS			(7,412.93)

LIABILITIES AND EQUITY

LIABILITIES

2010-000-22200	WAGES PAYABLE		25.00	
2010-000-22210	FEDERAL WITHHOLDING TAXES PAYA		152.15	
2010-000-22220	STATE W/H TAXES PAYABLE	(	6.00)	
2010-000-22290	MEDICARE PAYABLE		181.95	
2010-000-22310	FICA PAYABLE		777.89	
	TOTAL LIABILITIES			1,130.99

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	8,543.92)	
	TOTAL FUND EQUITY			(8,543.92)
	TOTAL LIABILITIES AND EQUITY			(7,412.93)

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

TEMP. EMPLOYEES FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TRANSFERS IN</u>						
2010-700-39990	TRANSFERS IN	.00	.00	80,000.00	80,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	80,000.00	80,000.00	.0
	TOTAL FUND REVENUE	.00	.00	80,000.00	80,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

TEMP. EMPLOYEES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2010-000-41200 TEMP./PART TIME SALARIES	7,936.75	7,936.75	68,000.00	60,063.25	11.7
2010-000-41300 OVERTIME SALARIES	.00	.00	1,000.00	1,000.00	.0
2010-000-42200 FICA EXPENSE	492.08	492.08	4,094.00	3,601.92	12.0
2010-000-42350 MEDICARE	115.09	115.09	986.00	870.91	11.7
2010-000-42400 WORKERS COMP. EXPENSE	.00	.00	2,400.00	2,400.00	.0
TOTAL NON-DEPARTMENTAL	<u>8,543.92</u>	<u>8,543.92</u>	<u>76,480.00</u>	<u>67,936.08</u>	<u>11.2</u>
TOTAL FUND EXPENDITURES	<u>8,543.92</u>	<u>8,543.92</u>	<u>76,480.00</u>	<u>67,936.08</u>	<u>11.2</u>
NET REVENUE OVER EXPENDITURES	<u>(8,543.92)</u>	<u>(8,543.92)</u>	<u>3,520.00</u>	<u>12,063.92</u>	<u>(242.7)</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

EQUIPMENT RESERVE FUND

ASSETS

2012-000-11000	CASH IN COMBINED FUND	1,044,198.73	
2012-000-11320	BREMER BK CHK #1000488	(343,288.57)	
2012-000-12200	SANITATION EQ. RESERVE CD	397,572.25	
2012-000-12220	POLICE EQ. RESERVE CD	3,277.98	
2012-000-12230	SWR WSTWTR EQ. RES. CD	159,003.57	
2012-000-12250	SHADE TREE EQ. RESERVE CD	11,023.38	
2012-000-12260	FIRE DEPT. EQ. RES. CD	3,847.77	
2012-000-12270	17TH STR LIFT ST. EQ. RES. CD	5,573.68	
2012-000-12280	CREEL LIFT ST. EQ. RES. CD	93,662.68	
2012-000-12290	HWY20 LIFT ST. EQ. RES. CD	162,160.61	
2012-000-12291	HWY 20 MINI LIFT ST. EQ. RES.	36,240.71	
2012-000-12300	EAST BAY LIFT ST. EQ. RES. CD	32,465.30	
2012-000-12310	EAGLE BEND LIFT ST. EQ. RES. C	402,041.37	
2012-000-12320	COUNTRY CLUB LIFT STATION	7,480.86	
2012-000-12321	LAKEWOOD PUMP STATION	77,468.41	
2012-000-12330	STREET EQ. RESERVE CD	258,727.42	
2012-000-12340	WATER EQ. RESERVE CD	316,546.41	
2012-000-12350	SEWER EQ. RESERVE CD	376,192.38	
2012-000-12370	INERT LANDFILL CD	184,712.73	
	TOTAL ASSETS		3,228,907.67

LIABILITIES AND EQUITY

FUND EQUITY

2012-000-30000	FUND BALANCE	3,134,424.24	
	REVENUE OVER EXPENDITURES - YTD	94,483.43	
	TOTAL FUND EQUITY		3,228,907.67
	TOTAL LIABILITIES AND EQUITY		3,228,907.67

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

EQUIPMENT RESERVE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISC. REVENUES</u>						
2012-000-36100	INTEREST EARNINGS	3,583.43	3,583.43	105,000.00	101,416.57	3.4
2012-000-36400	SALE OF ASSETS	90,900.00	90,900.00	.00	(90,900.00)	.0
	TOTAL MISC. REVENUES	<u>94,483.43</u>	<u>94,483.43</u>	<u>105,000.00</u>	<u>10,516.57</u>	<u>90.0</u>
	TOTAL FUND REVENUE	<u>94,483.43</u>	<u>94,483.43</u>	<u>105,000.00</u>	<u>10,516.57</u>	<u>90.0</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

EQUIPMENT RESERVE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>TRANSFERS IN/OUT</u>					
2012-700-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	473,802.00	473,802.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	473,802.00	473,802.00	.0
TOTAL FUND EXPENDITURES	.00	.00	473,802.00	473,802.00	.0
NET REVENUE OVER EXPENDITURES	<u>94,483.43</u>	<u>94,483.43</u>	<u>(368,802.00)</u>	<u>(463,285.43)</u>	<u>25.6</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

PEN & INT ON SPEC ASSESSMENTS

<u>ASSETS</u>			
2030-000-11000	CASH IN COMBINED FUND	4,323.92	
	TOTAL ASSETS		<u>4,323.92</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
2030-000-30000	FUND BALANCE	3,966.44	
	REVENUE OVER EXPENDITURES - YTD	357.48	
	TOTAL FUND EQUITY		<u>4,323.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,323.92</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

PEN & INT ON SPEC ASSESSMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
2030-000-31900	PEN. AND INTEREST ON DEL. TAX	.00	.00	12,000.00	12,000.00	.0
	TOTAL TAXES	.00	.00	12,000.00	12,000.00	.0
<u>SOURCE 38</u>						
2030-000-38300	SPECIAL ASSESSMENTS	357.48	357.48	.00	(357.48)	.0
	TOTAL SOURCE 38	357.48	357.48	.00	(357.48)	.0
	TOTAL FUND REVENUE	357.48	357.48	12,000.00	11,642.52	3.0
	NET REVENUE OVER EXPENDITURES	357.48	357.48	12,000.00	11,642.52	3.0

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

INFRASTRUCTURE

ASSETS

2033-000-11000	CASH IN COMBINED FUND		1,597,010.54
	TOTAL ASSETS		<u>1,597,010.54</u>

LIABILITIES AND EQUITY

FUND EQUITY

2033-000-30000	FUND BALANCE		1,048,090.06
	REVENUE OVER EXPENDITURES - YTD	548,920.48	
	TOTAL FUND EQUITY		<u>1,597,010.54</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,597,010.54</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

INFRASTRUCTURE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAXES</u>					
2033-000-31410 SALES AND USE TAX (1.5%)	606,045.48	606,045.48	1,434,550.00	828,504.52	42.3
TOTAL TAXES	606,045.48	606,045.48	1,434,550.00	828,504.52	42.3
<u>SOURCE 33</u>					
2033-000-33600 MISCELLANEOUS	4,735.00	4,735.00	.00	(4,735.00)	.0
TOTAL SOURCE 33	4,735.00	4,735.00	.00	(4,735.00)	.0
TOTAL FUND REVENUE	610,780.48	610,780.48	1,434,550.00	823,769.52	42.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2033-000-44900 MISCELLANEOUS EXPENSE	60,329.25	60,329.25	125,000.00	64,670.75	48.3
2033-000-56600 PAYMENTS TO CONTRACTORS	1,530.75	1,530.75	.00	(1,530.75)	.0
TOTAL NON-DEPARTMENTAL	<u>61,860.00</u>	<u>61,860.00</u>	<u>125,000.00</u>	<u>63,140.00</u>	<u>49.5</u>
<u>TRANSFERS IN/OUT</u>					
2033-700-55100 CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
2033-700-58410 SPECIAL ASSESSMENTS	.00	.00	408,460.00	408,460.00	.0
2033-700-58900 TRANSFERS OUT	.00	.00	582,267.00	582,267.00	.0
TOTAL TRANSFERS IN/OUT	<u>.00</u>	<u>.00</u>	<u>1,000,727.00</u>	<u>1,000,727.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>61,860.00</u>	<u>61,860.00</u>	<u>1,125,727.00</u>	<u>1,063,867.00</u>	<u>5.5</u>
NET REVENUE OVER EXPENDITURES	<u><u>548,920.48</u></u>	<u><u>548,920.48</u></u>	<u><u>308,823.00</u></u>	<u><u>(240,097.48)</u></u>	<u><u>177.8</u></u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ECONOMIC DEV.

ASSETS

2034-000-11000	CASH IN COMBINED FUND		192,906.59	
	TOTAL ASSETS			192,906.59

LIABILITIES AND EQUITY

FUND EQUITY

2034-000-30000	FUND BALANCE		73,573.73	
	REVENUE OVER EXPENDITURES - YTD	119,332.86		
	TOTAL FUND EQUITY			192,906.59
	TOTAL LIABILITIES AND EQUITY			192,906.59

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

ECONOMIC DEV.

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAXES</u>					
2034-000-31410 SALES AND USE TAX (1.5%)	130,532.86	130,532.86	308,980.00	178,447.14	42.3
TOTAL TAXES	130,532.86	130,532.86	308,980.00	178,447.14	42.3
TOTAL FUND REVENUE	130,532.86	130,532.86	308,980.00	178,447.14	42.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

ECONOMIC DEV.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>NON-DEPARTMENTAL</u>						
2034-000-41000	FDL ADMINISTRATION	.00	.00	50,000.00	50,000.00	.0
2034-000-42000	DEVILS LAKE CHAMBER	.00	.00	25,000.00	25,000.00	.0
2034-000-42050	ART STUDIO - LRHC	1,200.00	1,200.00	20,000.00	18,800.00	6.0
2034-000-55070	DL ANGLERS	10,000.00	10,000.00	10,000.00	.00	100.0
	TOTAL NON-DEPARTMENTAL	11,200.00	11,200.00	105,000.00	93,800.00	10.7
<u>TRANSFERS IN/OUT</u>						
2034-700-57410	LOAN POOL	.00	.00	223,980.00	223,980.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	223,980.00	223,980.00	.0
	TOTAL FUND EXPENDITURES	11,200.00	11,200.00	328,980.00	317,780.00	3.4
	NET REVENUE OVER EXPENDITURES	119,332.86	119,332.86	(20,000.00)	(139,332.86)	596.7

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ASSET FORFEITURE BUY FUND

ASSETS

2042-000-11000	CASH IN COMBINED FUND	2,756.35	
	TOTAL ASSETS		2,756.35

LIABILITIES AND EQUITY

FUND EQUITY

2042-000-30000	FUND BALANCE	2,756.35	
	TOTAL FUND EQUITY		2,756.35
	TOTAL LIABILITIES AND EQUITY		2,756.35

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

ND DOT POLICE GRANTS

ASSETS

2043-000-11000	CASH IN COMBINED FUND		5,580.81	
	TOTAL ASSETS			5,580.81

LIABILITIES AND EQUITY

FUND EQUITY

2043-000-30000	FUND BALANCE		2,848.03	
	REVENUE OVER EXPENDITURES - YTD	2,732.78		
	TOTAL FUND EQUITY			5,580.81
	TOTAL LIABILITIES AND EQUITY			5,580.81

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

ND DOT POLICE GRANTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INTERGOVT. REVENUE</u>					
2043-000-33600 STATE GRANT PROGRAM	5,084.09	5,084.09	.00	(5,084.09)	.0
TOTAL INTERGOVT. REVENUE	5,084.09	5,084.09	.00	(5,084.09)	.0
TOTAL FUND REVENUE	5,084.09	5,084.09	.00	(5,084.09)	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

ND DOT POLICE GRANTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>NON-DEPARTMENTAL</u>					
2043-000-41300 OVERTIME SALARIES	2,351.31	2,351.31	.00	(2,351.31)	.0
TOTAL NON-DEPARTMENTAL	<u>2,351.31</u>	<u>2,351.31</u>	<u>.00</u>	<u>(2,351.31)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>2,351.31</u>	<u>2,351.31</u>	<u>.00</u>	<u>(2,351.31)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u><u>2,732.78</u></u>	<u><u>2,732.78</u></u>	<u><u>.00</u></u>	<u><u>(2,732.78)</u></u>	<u><u>.0</u></u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

OPIOID SETTLEMENT

<u>ASSETS</u>			
2044-000-11000	CASH IN COMBINED FUND	<u>1,277.01</u>	
	TOTAL ASSETS		<u>1,277.01</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
2044-000-30000	FUND BALANCE	<u>1,277.01</u>	
	TOTAL FUND EQUITY		<u>1,277.01</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,277.01</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

MUNICIPAL INFRASTRUCTURE

ASSETS

2045-000-11000	CASH ALLOCATED TO OTHER FUNDS	<u>2,114,962.94</u>	
	TOTAL ASSETS		<u>2,114,962.94</u>

LIABILITIES AND EQUITY

FUND EQUITY

2045-000-30000	FUND BALANCE	<u>2,114,962.94</u>	
	TOTAL FUND EQUITY		<u>2,114,962.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,114,962.94</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

MUNICIPAL INFRASTRUCTURE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
2045-000-33600 STATE GRANT PROGRAM	.00	.00	2,599,629.00	2,599,629.00	.0
TOTAL SOURCE 33	.00	.00	2,599,629.00	2,599,629.00	.0
TOTAL FUND REVENUE	.00	.00	2,599,629.00	2,599,629.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

MUNICIPAL INFRASTRUCTURE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEPARTMENT 700</u>						
2045-700-58900	TRANSFERS OUT	.00	.00	2,131,249.00	2,131,249.00	.0
	TOTAL DEPARTMENT 700	.00	.00	2,131,249.00	2,131,249.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	2,131,249.00	2,131,249.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	468,380.00	468,380.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

BACK THE BLUE

ASSETS

2046-000-11000	CASH IN COMBINED FUND	2,616.78	
	TOTAL ASSETS		<u>2,616.78</u>

LIABILITIES AND EQUITY

FUND EQUITY

2046-000-30000	FUND BALANCE	2,616.78	
	TOTAL FUND EQUITY		<u>2,616.78</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,616.78</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

FLEX TRANSPORTATION

ASSETS

2047-000-11000	CASH IN COMBINED FUND		151,530.11	
	TOTAL ASSETS			151,530.11

LIABILITIES AND EQUITY

FUND EQUITY

2047-000-30000	FUND BALANCE		135,639.93	
	REVENUE OVER EXPENDITURES - YTD	15,890.18		
	TOTAL FUND EQUITY			151,530.11
	TOTAL LIABILITIES AND EQUITY			151,530.11

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

FLEX TRANSPORTATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2047-000-33600 STATE GRANT PROGRAM	15,890.18	15,890.18	36,891.00	21,000.82	43.1
TOTAL SOURCE 33	15,890.18	15,890.18	36,891.00	21,000.82	43.1
TOTAL FUND REVENUE	15,890.18	15,890.18	36,891.00	21,000.82	43.1
NET REVENUE OVER EXPENDITURES	15,890.18	15,890.18	36,891.00	21,000.82	43.1

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SHADE TREE

ASSETS

2048-000-11000	CASH ALLOCATED TO OTHER FUNDS	8,686.43	
	TOTAL ASSETS		8,686.43

LIABILITIES AND EQUITY

LIABILITIES

2048-000-21210	ACCOUNTS PAYABLE	256.21	
	TOTAL LIABILITIES		256.21

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	8,430.22	
	TOTAL FUND EQUITY		8,430.22
	TOTAL LIABILITIES AND EQUITY		8,686.43

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SHADE TREE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2048-000-33660 FEDERAL GRANTS	.00	.00	25,000.00	25,000.00	.0
TOTAL SOURCE 33	.00	.00	25,000.00	25,000.00	.0
 <u>SOURCE 34</u>					
2048-000-34390 FORESTRY FEE	43,972.85	43,972.85	105,000.00	61,027.15	41.9
TOTAL SOURCE 34	43,972.85	43,972.85	105,000.00	61,027.15	41.9
 TOTAL FUND REVENUE	 43,972.85	 43,972.85	 130,000.00	 86,027.15	 33.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SHADE TREE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
2048-000-43220 LIAB/EQ/VEH INSURANCE	553.00	553.00	.00	(553.00)	.0
2048-000-43400 EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
2048-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
2048-000-44100 OFFICE SUP. & POSTAGE	25.00	25.00	25.00	.00	100.0
2048-000-44240 GAS, OIL, GREASE, ETC.	.00	.00	200.00	200.00	.0
2048-000-44280 TOOLS & EQUIP. EXPENSE	318.42	318.42	500.00	181.58	63.7
2048-000-44900 MISCELLANEOUS EXPENSE	2,847.21	2,847.21	500.00	(2,347.21)	569.4
2048-000-56500 EQUIPMENT (\$500 OR OVER)	12,599.00	12,599.00	.00	(12,599.00)	.0
2048-000-56600 PAYMENT TO CONTRACTORS	.00	.00	45,000.00	45,000.00	.0
2048-000-56800 TREES PURCHASED	19,200.00	19,200.00	7,000.00	(12,200.00)	274.3
2048-000-56820 TREE & STUMP REMOVAL	.00	.00	67,000.00	67,000.00	.0
TOTAL DEPARTMENT 000	35,542.63	35,542.63	121,225.00	85,682.37	29.3
TOTAL FUND EXPENDITURES	35,542.63	35,542.63	121,225.00	85,682.37	29.3
NET REVENUE OVER EXPENDITURES	8,430.22	8,430.22	8,775.00	344.78	96.1

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

LAKE ACCESS PASS THROUGH FUNDS

<u>ASSETS</u>			
2049-000-11000	CASH IN COMBINED FUND	142.73	
	TOTAL ASSETS		142.73
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
2049-000-21210	ACCOUNTS PAYABLE	600.00	
	TOTAL LIABILITIES		600.00
<u>FUND EQUITY</u>			
	REVENUE OVER EXPENDITURES - YTD	(457.27)	
	TOTAL FUND EQUITY		(457.27)
	TOTAL LIABILITIES AND EQUITY		142.73

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

LAKE ACCESS PASS THROUGH FUNDS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 36</u>					
2049-000-36900 MISCELLANEOUS REVENUE	25,295.07	25,295.07	.00	(25,295.07)	.0
TOTAL SOURCE 36	25,295.07	25,295.07	.00	(25,295.07)	.0
TOTAL FUND REVENUE	25,295.07	25,295.07	.00	(25,295.07)	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

LAKE ACCESS PASS THROUGH FUNDS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
2049-000-44900 MISCELLANEOUS EXPENSE	1,406.34	1,406.34	.00	(1,406.34)	.0
2049-000-56600 PAYMENTS TO CONTRACTORS	24,346.00	24,346.00	.00	(24,346.00)	.0
	<u>25,752.34</u>	<u>25,752.34</u>	<u>.00</u>	<u>(25,752.34)</u>	<u>.0</u>
TOTAL DEPARTMENT 000					
	<u>25,752.34</u>	<u>25,752.34</u>	<u>.00</u>	<u>(25,752.34)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES					
	<u>(457.27)</u>	<u>(457.27)</u>	<u>.00</u>	<u>457.27</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES					

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

FLOOD PROTECTION DIST. 01-96

ASSETS

4019-000-11000	CASH IN COMBINED FUND	(1,877,199.39)	
	TOTAL ASSETS		(1,877,199.39)

LIABILITIES AND EQUITY

FUND EQUITY

4019-000-30000	FUND BALANCE	(1,877,199.39)	
	TOTAL FUND EQUITY		(1,877,199.39)
	TOTAL LIABILITIES AND EQUITY		(1,877,199.39)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

PUBLIC BUILDINGS RESERVE FUND

ASSETS

4100-000-11000	CASH IN COMBINED FUND	532,933.27	
	TOTAL ASSETS		532,933.27

LIABILITIES AND EQUITY

FUND EQUITY

4100-000-30000	FUND BALANCE	532,933.27	
	TOTAL FUND EQUITY		532,933.27
	TOTAL LIABILITIES AND EQUITY		532,933.27

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

CITY HALL & POLICE DEPT RELOCA

ASSETS

4101-000-11000	CASH IN COMBINED FUND	(	23,419.53)	
	TOTAL ASSETS			(23,419.53)

LIABILITIES AND EQUITY

FUND EQUITY

4101-000-30000	FUND BALANCE	(	13,290.55)	
	REVENUE OVER EXPENDITURES - YTD	(	10,128.98)	
	TOTAL FUND EQUITY			(23,419.53)
	TOTAL LIABILITIES AND EQUITY			(23,419.53)

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

CITY HALL & POLICE DEPT RELOCA

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
4101-000-36900 MISCELLANEOUS REVENUE	2,400.50	2,400.50	.00	(2,400.50)	.0
TOTAL SOURCE 36	2,400.50	2,400.50	.00	(2,400.50)	.0
TOTAL FUND REVENUE	2,400.50	2,400.50	.00	(2,400.50)	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

CITY HALL & POLICE DEPT RELOCA

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4101-000-43190 CONTRACT ENGINEERING	4,500.00	4,500.00	.00	(4,500.00)	.0
4101-000-43600 PUBLISHING/PRINTING/ADVERTISIN	82.56	82.56	.00	(82.56)	.0
4101-000-56600 PAYMENTS TO CONTRACTORS	7,946.92	7,946.92	.00	(7,946.92)	.0
	<u>12,529.48</u>	<u>12,529.48</u>	<u>.00</u>	<u>(12,529.48)</u>	<u>.0</u>
TOTAL DEPARTMENT 000					
	<u>12,529.48</u>	<u>12,529.48</u>	<u>.00</u>	<u>(12,529.48)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES					
	<u>(10,128.98)</u>	<u>(10,128.98)</u>	<u>.00</u>	<u>10,128.98</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES					

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

PARK DISTRICT PROJECT - LOAN

ASSETS

4105-000-11000	CASH ALLOCATED TO OTHER FUNDS	(571,428.64)	
	TOTAL ASSETS		(571,428.64)

LIABILITIES AND EQUITY

FUND EQUITY

4105-000-30000	FUND BALANCE	(630,952.44)	
	REVENUE OVER EXPENDITURES - YTD	59,523.80	
	TOTAL FUND EQUITY		(571,428.64)
	TOTAL LIABILITIES AND EQUITY		(571,428.64)

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

PARK DISTRICT PROJECT - LOAN

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
4105-000-36950 LOAN REPAYMENTS - PRINCIPAL	59,523.80	59,523.80	.00	(59,523.80)	.0
TOTAL SOURCE 36	<u>59,523.80</u>	<u>59,523.80</u>	<u>.00</u>	<u>(59,523.80)</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>59,523.80</u>	<u>59,523.80</u>	<u>.00</u>	<u>(59,523.80)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u><u>59,523.80</u></u>	<u><u>59,523.80</u></u>	<u><u>.00</u></u>	<u><u>(59,523.80)</u></u>	<u><u>.0</u></u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

WM 28-23 & 29-23

ASSETS

4315-000-11000	CASH ALLOCATED TO OTHER FUNDS	(1,583,563.88)	
	TOTAL ASSETS		(1,583,563.88)

LIABILITIES AND EQUITY

LIABILITIES

4315-000-21210	ACCOUNTS PAYABLE	26.00	
	TOTAL LIABILITIES		26.00

FUND EQUITY

4315-000-30000	FUND BALANCE	(1,583,589.88)	
	TOTAL FUND EQUITY		(1,583,589.88)
	TOTAL LIABILITIES AND EQUITY		(1,583,563.88)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

2026 CURB, GUTTER & SIDEWALK

ASSETS

4355-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	103.20)	
	TOTAL ASSETS			(103.20)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	103.20)	
	TOTAL FUND EQUITY			(103.20)
	TOTAL LIABILITIES AND EQUITY			(103.20)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

2026 CURB, GUTTER & SIDEWALK

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4355-000-43600 PUBLISHING/PRINTING/ADVERTISIN	103.20	103.20	.00	(103.20)	.0
TOTAL DEPARTMENT 000	<u>103.20</u>	<u>103.20</u>	<u>.00</u>	<u>(103.20)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>103.20</u>	<u>103.20</u>	<u>.00</u>	<u>(103.20)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(103.20)</u>	<u>(103.20)</u>	<u>.00</u>	<u>103.20</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

17TH ST SE, 16TH ST SE

ASSETS

4533-000-11000	CASH IN COMBINED FUND	(1,013,889.67)	
	TOTAL ASSETS		(1,013,889.67)

LIABILITIES AND EQUITY

LIABILITIES

4533-000-21210	ACCOUNTS PAYABLE	(26.00)	
	TOTAL LIABILITIES		(26.00)

FUND EQUITY

4533-000-30000	FUND BALANCE	(1,013,863.67)	
	TOTAL FUND EQUITY		(1,013,863.67)
	TOTAL LIABILITIES AND EQUITY		(1,013,889.67)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

HIGHWAY 20 S RESURFACE & STRIP

ASSETS

4535-000-11000	CASH IN COMBINED FUND	(	243,591.74)	
	TOTAL ASSETS			(243,591.74)

LIABILITIES AND EQUITY

FUND EQUITY

4535-000-30000	FUND BALANCE	(	217,106.84)	
	REVENUE OVER EXPENDITURES - YTD	(	26,484.90)	
	TOTAL FUND EQUITY			(243,591.74)
	TOTAL LIABILITIES AND EQUITY			(243,591.74)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

HIGHWAY 20 S RESURFACE & STRIP

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4535-000-56600 PAYMENTS TO CONTRACTORS	26,484.90	26,484.90	.00	(26,484.90)	.0
TOTAL DEPARTMENT 000	<u>26,484.90</u>	<u>26,484.90</u>	<u>.00</u>	<u>(26,484.90)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>26,484.90</u>	<u>26,484.90</u>	<u>.00</u>	<u>(26,484.90)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(26,484.90)</u>	<u>(26,484.90)</u>	<u>.00</u>	<u>26,484.90</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ST IMP 81-25 - 14TH & 14TH

ASSETS

4536-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	180,051.50)	
	TOTAL ASSETS			(180,051.50)

LIABILITIES AND EQUITY

FUND EQUITY

4536-000-30000	FUND BALANCE	(	179,864.43)	
	REVENUE OVER EXPENDITURES - YTD	(	187.07)	
	TOTAL FUND EQUITY			(180,051.50)
	TOTAL LIABILITIES AND EQUITY			(180,051.50)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

ST IMP 81-25 - 14TH & 14TH

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4536-000-56600 PAYMENTS TO CONTRACTORS	187.07	187.07	.00	(187.07)	.0
TOTAL DEPARTMENT 000	<u>187.07</u>	<u>187.07</u>	<u>.00</u>	<u>(187.07)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>187.07</u>	<u>187.07</u>	<u>.00</u>	<u>(187.07)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(187.07)</u>	<u>(187.07)</u>	<u>.00</u>	<u>187.07</u>	<u>.0</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

ST IMP 84-25

ASSETS

4539-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	800.00)	
	TOTAL ASSETS			(
				800.00)

LIABILITIES AND EQUITY

LIABILITIES

4539-000-21210	ACCOUNTS PAYABLE		50.00	
	TOTAL LIABILITIES			50.00

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	850.00)	
	TOTAL FUND EQUITY			(
				850.00)
	TOTAL LIABILITIES AND EQUITY			(
				800.00)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

ST IMP 84-25

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4539-000-56600 PAYMENTS TO CONTRACTORS	850.00	850.00	.00	(850.00)	.0
TOTAL DEPARTMENT 000	<u>850.00</u>	<u>850.00</u>	<u>.00</u>	<u>(850.00)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>850.00</u>	<u>850.00</u>	<u>.00</u>	<u>(850.00)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(850.00)</u>	<u>(850.00)</u>	<u>.00</u>	<u>850.00</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ST IMP 85-25

ASSETS

4540-000-11000	CASH ALLOCATED TO OTHER FUNDS	(441,331.46)	
	TOTAL ASSETS		(441,331.46)

LIABILITIES AND EQUITY

FUND EQUITY

4540-000-30000	FUND BALANCE	(441,331.46)	
	TOTAL FUND EQUITY		(441,331.46)
	TOTAL LIABILITIES AND EQUITY		(441,331.46)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ST IMP 86-26

ASSETS

4542-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	84.28)	
	TOTAL ASSETS		(	84.28)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	84.28)	
	TOTAL FUND EQUITY		(	84.28)
	TOTAL LIABILITIES AND EQUITY		(	84.28)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

ST IMP 86-26

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4542-000-43600 PUBLISHING/PRINTING/ADVERTISIN	84.28	84.28	.00	(84.28)	.0
TOTAL DEPARTMENT 000	<u>84.28</u>	<u>84.28</u>	<u>.00</u>	<u>(84.28)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>84.28</u>	<u>84.28</u>	<u>.00</u>	<u>(84.28)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(84.28)</u>	<u>(84.28)</u>	<u>.00</u>	<u>84.28</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ST IMP 87-26

ASSETS

4543-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	195.22)	
	TOTAL ASSETS		(	195.22)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(	195.22)	
	TOTAL FUND EQUITY		(	195.22)
	TOTAL LIABILITIES AND EQUITY		(	195.22)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

ST IMP 87-26

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
4543-000-43600 PUBLISHING/PRINTING/ADVERTISIN	195.22	195.22	.00	(195.22)	.0
TOTAL DEPARTMENT 000	<u>195.22</u>	<u>195.22</u>	<u>.00</u>	<u>(195.22)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>195.22</u>	<u>195.22</u>	<u>.00</u>	<u>(195.22)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(195.22)</u>	<u>(195.22)</u>	<u>.00</u>	<u>195.22</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SPECIAL ASSMT. DEFICIENCY

<u>ASSETS</u>			
5001-000-11000	CASH IN COMBINED FUND	<u>49,651.75</u>	
	TOTAL ASSETS		<u>49,651.75</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
5001-000-30000	FUND BALANCE	<u>49,651.75</u>	
	TOTAL FUND EQUITY		<u>49,651.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>49,651.75</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

NON-BONDED DEBT SERVICE

ASSETS

5005-000-11000	CASH IN COMBINED FUND		571,252.00	
	TOTAL ASSETS			571,252.00

LIABILITIES AND EQUITY

FUND EQUITY

5005-000-30000	FUND BALANCE		539,843.78	
	REVENUE OVER EXPENDITURES - YTD	31,408.22		
	TOTAL FUND EQUITY			571,252.00
	TOTAL LIABILITIES AND EQUITY			571,252.00

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

NON-BONDED DEBT SERVICE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>DEBT SERVICE REVENUES</u>					
5005-000-38300 SPECIAL ASSESSMENTS	31,408.22	31,408.22	208,000.00	176,591.78	15.1
TOTAL DEBT SERVICE REVENUES	31,408.22	31,408.22	208,000.00	176,591.78	15.1
TOTAL FUND REVENUE	31,408.22	31,408.22	208,000.00	176,591.78	15.1

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

NON-BONDED DEBT SERVICE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>TRANSFERS IN/OUT</u>						
5005-700-58900	TRANSFERS OUT	.00	.00	125,000.00	125,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	125,000.00	125,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	125,000.00	125,000.00	.0
	NET REVENUE OVER EXPENDITURES	31,408.22	31,408.22	83,000.00	51,591.78	37.8

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SEWER SEPARATION NO. 1

ASSETS

5101-000-11000	CASH IN COMBINED FUND	3,895.97	
	TOTAL ASSETS		3,895.97

LIABILITIES AND EQUITY

FUND EQUITY

5101-000-30000	FUND BALANCE	3,895.97	
	TOTAL FUND EQUITY		3,895.97
	TOTAL LIABILITIES AND EQUITY		3,895.97

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SALES TAX REVENUE BONDS 2010

ASSETS

5476-000-11000	CASH IN COMBINED FUND		254,469.20	
	TOTAL ASSETS			254,469.20

LIABILITIES AND EQUITY

FUND EQUITY

5476-000-30000	FUND BALANCE		162,788.80	
	REVENUE OVER EXPENDITURES - YTD	91,680.40		
	TOTAL FUND EQUITY			254,469.20
	TOTAL LIABILITIES AND EQUITY			254,469.20

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BONDS 2010

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAXES</u>					
5476-000-31410 SALES AND USE TAX (1.5%)	103,680.40	103,680.40	245,418.00	141,737.60	42.3
TOTAL TAXES	103,680.40	103,680.40	245,418.00	141,737.60	42.3
TOTAL FUND REVENUE	103,680.40	103,680.40	245,418.00	141,737.60	42.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BONDS 2010

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5476-000-57100 PRINCIPLE	.00	.00	144,953.00	144,953.00	.0
5476-000-57200 INTEREST	10,000.00	10,000.00	23,087.00	13,087.00	43.3
5476-000-57300 SERVICE CHARGES	2,000.00	2,000.00	6,000.00	4,000.00	33.3
TOTAL NON-DEPARTMENTAL	<u>12,000.00</u>	<u>12,000.00</u>	<u>174,040.00</u>	<u>162,040.00</u>	<u>6.9</u>
TOTAL FUND EXPENDITURES	<u>12,000.00</u>	<u>12,000.00</u>	<u>174,040.00</u>	<u>162,040.00</u>	<u>6.9</u>
NET REVENUE OVER EXPENDITURES	<u>91,680.40</u>	<u>91,680.40</u>	<u>71,378.00</u>	<u>(20,302.40)</u>	<u>128.4</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SALES TAX REVENUE BOND 2017

<u>ASSETS</u>			
5484-000-11000	CASH IN COMBINED FUND	183,602.35	
	TOTAL ASSETS		183,602.35
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
5484-000-30000	FUND BALANCE	182,057.67	
	REVENUE OVER EXPENDITURES - YTD	1,544.68	
	TOTAL FUND EQUITY		183,602.35
	TOTAL LIABILITIES AND EQUITY		183,602.35

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BOND 2017

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAXES</u>					
5484-000-31410 SALES AND USE TAX (1.5%)	65,266.44	65,266.44	154,490.00	89,223.56	42.3
TOTAL TAXES	65,266.44	65,266.44	154,490.00	89,223.56	42.3
TOTAL FUND REVENUE	65,266.44	65,266.44	154,490.00	89,223.56	42.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BOND 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5484-000-57100 PRINCIPLE	55,392.57	55,392.57	111,426.00	56,033.43	49.7
5484-000-57200 INTEREST	8,329.19	8,329.19	16,018.00	7,688.81	52.0
TOTAL NON-DEPARTMENTAL	<u>63,721.76</u>	<u>63,721.76</u>	<u>127,444.00</u>	<u>63,722.24</u>	<u>50.0</u>
TOTAL FUND EXPENDITURES	<u>63,721.76</u>	<u>63,721.76</u>	<u>127,444.00</u>	<u>63,722.24</u>	<u>50.0</u>
NET REVENUE OVER EXPENDITURES	<u>1,544.68</u>	<u>1,544.68</u>	<u>27,046.00</u>	<u>25,501.32</u>	<u>5.7</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

REF IMPR BOND SERIES 2017

ASSETS

5485-000-11000	CASH IN COMBINED FUND	23,248.18	
	TOTAL ASSETS		23,248.18

LIABILITIES AND EQUITY

FUND EQUITY

5485-000-30000	FUND BALANCE	54,246.24	
	REVENUE OVER EXPENDITURES - YTD	(30,998.06)	
	TOTAL FUND EQUITY		23,248.18
	TOTAL LIABILITIES AND EQUITY		23,248.18

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

REF IMPR BOND SERIES 2017

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>DEBT SERVICE REVENUES</u>					
5485-000-38300 SPECIAL ASSESSMENTS	621.70	621.70	12,875.00	12,253.30	4.8
TOTAL DEBT SERVICE REVENUES	621.70	621.70	12,875.00	12,253.30	4.8
<u>DEBT SERVICE REVENUES</u>					
5485-700-38300 SPECIAL ASSESSMENTS	.00	.00	38,625.00	38,625.00	.0
TOTAL DEBT SERVICE REVENUES	.00	.00	38,625.00	38,625.00	.0
TOTAL FUND REVENUE	621.70	621.70	51,500.00	50,878.30	1.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

REF IMPR BOND SERIES 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5485-000-57100 PRINCIPLE	27,487.77	27,487.77	55,291.00	27,803.23	49.7
5485-000-57200 INTEREST	4,131.99	4,131.99	7,948.00	3,816.01	52.0
TOTAL NON-DEPARTMENTAL	<u>31,619.76</u>	<u>31,619.76</u>	<u>63,239.00</u>	<u>31,619.24</u>	<u>50.0</u>
TOTAL FUND EXPENDITURES	<u>31,619.76</u>	<u>31,619.76</u>	<u>63,239.00</u>	<u>31,619.24</u>	<u>50.0</u>
NET REVENUE OVER EXPENDITURES	<u>(30,998.06)</u>	<u>(30,998.06)</u>	<u>(11,739.00)</u>	<u>19,259.06</u>	<u>(264.1)</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

DEFINITIVE IMPR WARRANT 2019

<u>ASSETS</u>			
5486-000-11000	CASH IN COMBINED FUND		101,677.06
	TOTAL ASSETS		101,677.06
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
5486-000-30000	FUND BALANCE		133,175.73
	REVENUE OVER EXPENDITURES - YTD	(31,498.67)	
	TOTAL FUND EQUITY		101,677.06
	TOTAL LIABILITIES AND EQUITY		101,677.06

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

DEFINITIVE IMPR WARRANT 2019

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 38</u>					
5486-000-38300 SPECIAL ASSESSMENTS	333.08	333.08	49,000.00	48,666.92	.7
TOTAL SOURCE 38	333.08	333.08	49,000.00	48,666.92	.7
TOTAL FUND REVENUE	333.08	333.08	49,000.00	48,666.92	.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

DEFINITIVE IMPR WARRANT 2019

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
5486-000-57100 PRINCIPLE	26,852.77	26,852.77	54,025.00	27,172.23	49.7
5486-000-57200 INTEREST	4,978.98	4,978.98	9,639.00	4,660.02	51.7
TOTAL DEPARTMENT 000	<u>31,831.75</u>	<u>31,831.75</u>	<u>63,664.00</u>	<u>31,832.25</u>	<u>50.0</u>
TOTAL FUND EXPENDITURES	<u>31,831.75</u>	<u>31,831.75</u>	<u>63,664.00</u>	<u>31,832.25</u>	<u>50.0</u>
NET REVENUE OVER EXPENDITURES	<u>(31,498.67)</u>	<u>(31,498.67)</u>	<u>(14,664.00)</u>	<u>16,834.67</u>	<u>(214.8)</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SALES TAX REVENUE BOND 2019

ASSETS

5488-000-11000	CASH IN COMBINED FUND	156,523.93	
	TOTAL ASSETS		156,523.93

LIABILITIES AND EQUITY

FUND EQUITY

5488-000-30000	FUND BALANCE	156,542.02	
	REVENUE OVER EXPENDITURES - YTD	(18.09)	
	TOTAL FUND EQUITY		156,523.93
	TOTAL LIABILITIES AND EQUITY		156,523.93

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BOND 2019

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
5488-000-31410 SALES AND USE TAX (1.5%)	46,618.88	46,618.88	110,350.00	63,731.12	42.3
TOTAL SOURCE 31	46,618.88	46,618.88	110,350.00	63,731.12	42.3
TOTAL FUND REVENUE	46,618.88	46,618.88	110,350.00	63,731.12	42.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SALES TAX REVENUE BOND 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5488-000-57100 PRINCIPLE	39,341.18	39,341.18	14,122.00	(25,219.18)	278.6
5488-000-57200 INTEREST	7,295.79	7,295.79	.00	(7,295.79)	.0
5488-000-57240 BOND SALE EXPENSE	.00	.00	79,152.00	79,152.00	.0
	<u>46,636.97</u>	<u>46,636.97</u>	<u>93,274.00</u>	<u>46,637.03</u>	<u>50.0</u>
TOTAL DEPARTMENT 000					
	<u>46,636.97</u>	<u>46,636.97</u>	<u>93,274.00</u>	<u>46,637.03</u>	<u>50.0</u>
TOTAL FUND EXPENDITURES					
	<u>(18.09)</u>	<u>(18.09)</u>	<u>17,076.00</u>	<u>17,094.09</u>	<u>(.1)</u>
NET REVENUE OVER EXPENDITURES					

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

REF IMP BOND 2020A

ASSETS

5489-000-11000	CASH IN COMBINED FUND		193,960.43	
	TOTAL ASSETS			193,960.43

LIABILITIES AND EQUITY

FUND EQUITY

5489-000-30000	FUND BALANCE		489,219.07	
	REVENUE OVER EXPENDITURES - YTD	(295,258.64)		
	TOTAL FUND EQUITY			193,960.43
	TOTAL LIABILITIES AND EQUITY			193,960.43

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

REF IMP BOND 2020A

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
5489-000-31110 TAX INCREMENT FINANCING	.00	.00	180,000.00	180,000.00	.0
TOTAL SOURCE 31	.00	.00	180,000.00	180,000.00	.0
 <u>SOURCE 38</u>					
5489-000-38300 SPECIAL ASSESSMENTS	1,086.36	1,086.36	45,625.00	44,538.64	2.4
TOTAL SOURCE 38	1,086.36	1,086.36	45,625.00	44,538.64	2.4
 <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 FUND REVENUE	 1,086.36	 1,086.36	 417,143.00	 416,056.64	 .3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

REF IMP BOND 2020A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5489-000-57100 PRINCIPLE	290,000.00	290,000.00	290,000.00	.00	100.0
5489-000-57200 INTEREST	5,850.00	5,850.00	8,800.00	2,950.00	66.5
5489-000-57300 SERVICE CHARGES	495.00	495.00	495.00	.00	100.0
	<u>296,345.00</u>	<u>296,345.00</u>	<u>299,295.00</u>	<u>2,950.00</u>	<u>99.0</u>
TOTAL DEPARTMENT 000					
	<u>296,345.00</u>	<u>296,345.00</u>	<u>299,295.00</u>	<u>2,950.00</u>	<u>99.0</u>
TOTAL FUND EXPENDITURES					
	<u>296,345.00</u>	<u>296,345.00</u>	<u>299,295.00</u>	<u>2,950.00</u>	<u>99.0</u>
NET REVENUE OVER EXPENDITURES	<u>(295,258.64)</u>	<u>(295,258.64)</u>	<u>117,848.00</u>	<u>413,106.64</u>	<u>(250.5)</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ASSETS

5492-000-11000	CASH ALLOCATED TO OTHER FUNDS	1,670,537.93	
	TOTAL ASSETS		<u>1,670,537.93</u>

LIABILITIES AND EQUITY

FUND EQUITY

5492-000-30000	FUND BALANCE	1,316,959.90	
	REVENUE OVER EXPENDITURES - YTD	353,578.03	
	TOTAL FUND EQUITY		<u>1,670,537.93</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,670,537.93</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5492-000-57100 PRINCIPAL	295,000.00	295,000.00	295,000.00	.00	100.0
5492-000-57200 INTEREST	23,900.00	23,900.00	44,850.00	20,950.00	53.3
5492-000-57300 SERVICE CHARGES	495.00	495.00	.00	(495.00)	.0
	<u>319,395.00</u>	<u>319,395.00</u>	<u>339,850.00</u>	<u>20,455.00</u>	<u>94.0</u>
TOTAL DEPARTMENT 000					
	<u>319,395.00</u>	<u>319,395.00</u>	<u>339,850.00</u>	<u>20,455.00</u>	<u>94.0</u>
TOTAL FUND EXPENDITURES					
	<u>353,578.03</u>	<u>353,578.03</u>	<u>128,255.00</u>	<u>(225,323.03)</u>	<u>275.7</u>
NET REVENUE OVER EXPENDITURES					

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

REF IMP BOND 2022A

ASSETS

5493-000-11000	CASH ALLOCATED TO OTHER FUNDS	257,317.84	
	TOTAL ASSETS		<u>257,317.84</u>

LIABILITIES AND EQUITY

FUND EQUITY

5493-000-30000	FUND BALANCE	398,870.06	
	REVENUE OVER EXPENDITURES - YTD	(141,552.22)	
	TOTAL FUND EQUITY		<u>257,317.84</u>
	TOTAL LIABILITIES AND EQUITY		<u>257,317.84</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

REF IMP BOND 2022A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5493-000-57100 PRINCIPAL	135,000.00	135,000.00	135,000.00	.00	100.0
5493-000-57200 INTEREST	8,550.00	8,550.00	15,750.00	7,200.00	54.3
5493-000-57300 SERVICE CHARGES	495.00	495.00	.00	(495.00)	.0
	<u>144,045.00</u>	<u>144,045.00</u>	<u>150,750.00</u>	<u>6,705.00</u>	<u>95.6</u>
TOTAL DEPARTMENT 000					
	<u>144,045.00</u>	<u>144,045.00</u>	<u>150,750.00</u>	<u>6,705.00</u>	<u>95.6</u>
TOTAL FUND EXPENDITURES					
	<u>(141,552.22)</u>	<u>(141,552.22)</u>	<u>35,592.00</u>	<u>177,144.22</u>	<u>(397.7)</u>
NET REVENUE OVER EXPENDITURES					

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

WATER FUND

ASSETS

6001-000-11000	CASH IN COMBINED FUND		825,994.87	
6001-000-12040	ACCTS. REC. (SPEC/OTHER)	(	218.96)	
6001-000-12110	UB ACCOUNTS RECEIVABLE		85,615.52	
			<u> </u>	
	TOTAL ASSETS			<u><u>911,391.43</u></u>

LIABILITIES AND EQUITY

LIABILITIES

6001-000-21210	ACCOUNTS PAYABLE		2,652.17	
6001-000-22210	FEDERAL WITHHOLDING TAXES PAYA		7,966.16	
6001-000-22220	STATE W/H TAXES PAYABLE		270.50	
6001-000-22290	MEDICARE PAYABLE		204.94	
6001-000-22300	ND PERS	(	4,220.38)	
6001-000-22310	FICA PAYABLE		2,188.05	
6001-000-22320	DEFERRED COMP.	(	2,354.91)	
6001-000-22370	MED. & DEP. CARE FLEX PAY.	(	189.08)	
6001-000-22390	UNUM INS. PAYABLE	(	771.42)	
6001-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I		877.09	
6001-000-22430	GARNISHMENTS	(	262.78)	
6001-000-22440	HEALTH PREMIUMS PAYABLE	(	2,110.44)	
			<u> </u>	
	TOTAL LIABILITIES			4,249.90

FUND EQUITY

6001-000-30000	FUND BALANCE		658,509.70	
	REVENUE OVER EXPENDITURES - YTD	248,631.83		
			<u> </u>	
	TOTAL FUND EQUITY			<u><u>907,141.53</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>911,391.43</u></u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES & SERVICES</u>					
6001-000-34710	470,684.35	470,684.35	1,405,000.00	934,315.65	33.5
6001-000-34730	70,508.74	70,508.74	165,000.00	94,491.26	42.7
6001-000-34740	12,421.15	12,421.15	30,000.00	17,578.85	41.4
6001-000-34750	4,135.53	4,135.53	6,000.00	1,864.47	68.9
6001-000-34900	33.95	33.95	.00	(33.95)	.0
	<u>557,783.72</u>	<u>557,783.72</u>	<u>1,606,000.00</u>	<u>1,048,216.28</u>	<u>34.7</u>
<u>MISC. REVENUES</u>					
6001-000-36900	116.67	116.67	.00	(116.67)	.0
	<u>116.67</u>	<u>116.67</u>	<u>.00</u>	<u>(116.67)</u>	<u>.0</u>
	<u>557,900.39</u>	<u>557,900.39</u>	<u>1,606,000.00</u>	<u>1,048,099.61</u>	<u>34.7</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATION</u>					
6001-340-41100	49,298.82	49,298.82	135,135.00	85,836.18	36.5
6001-340-41300	277.09	277.09	5,000.00	4,722.91	5.5
6001-340-42100	13,547.90	13,547.90	46,210.00	32,662.10	29.3
6001-340-42200	2,989.89	2,989.89	8,688.00	5,698.11	34.4
6001-340-42250	2,413.72	2,413.72	13,608.00	11,194.28	17.7
6001-340-42300	2,284.65	2,284.65	.00	(2,284.65)	.0
6001-340-42350	699.28	699.28	2,032.00	1,332.72	34.4
6001-340-42400	.00	.00	2,800.00	2,800.00	.0
6001-340-43210	.00	.00	3,000.00	3,000.00	.0
6001-340-43220	3,683.06	3,683.06	.00	(3,683.06)	.0
6001-340-43320	231.94	231.94	.00	(231.94)	.0
6001-340-43400	3,380.00	3,380.00	2,000.00	(1,380.00)	169.0
6001-340-43510	1,889.69	1,889.69	5,000.00	3,110.31	37.8
6001-340-43560	695.73	695.73	2,500.00	1,804.27	27.8
6001-340-43570	2,293.74	2,293.74	4,000.00	1,706.26	57.3
6001-340-43600	376.37	376.37	.00	(376.37)	.0
6001-340-43700	.00	.00	2,600.00	2,600.00	.0
6001-340-43830	.00	.00	10,000.00	10,000.00	.0
6001-340-44150	241.00	241.00	700.00	459.00	34.4
6001-340-44220	162.50	162.50	3,000.00	2,837.50	5.4
6001-340-44240	3,255.88	3,255.88	8,000.00	4,744.12	40.7
6001-340-44260	6,185.68	6,185.68	25,000.00	18,814.32	24.7
6001-340-44280	736.66	736.66	10,000.00	9,263.34	7.4
6001-340-44300	2,383.77	2,383.77	500.00	(1,883.77)	476.8
6001-340-44410	2,181.87	2,181.87	5,000.00	2,818.13	43.6
6001-340-44420	576.19	576.19	8,000.00	7,423.81	7.2
6001-340-44450	995.69	995.69	1,000.00	4.31	99.6
6001-340-44460	4,115.25	4,115.25	25,000.00	20,884.75	16.5
6001-340-44490	.00	.00	500.00	500.00	.0
6001-340-44550	7,103.49	7,103.49	20,000.00	12,896.51	35.5
6001-340-44810	.00	.00	20,000.00	20,000.00	.0
6001-340-44820	.00	.00	14,000.00	14,000.00	.0
6001-340-44900	.00	.00	1,500.00	1,500.00	.0
6001-340-56290	.00	.00	280.00	280.00	.0
6001-340-56450	.00	.00	3,000.00	3,000.00	.0
6001-340-56500	2,000.00	2,000.00	.00	(2,000.00)	.0
6001-340-57300	.00	.00	375.00	375.00	.0
6001-340-58480	1,066.04	1,066.04	8,000.00	6,933.96	13.3
TOTAL WATER OPERATION	115,065.90	115,065.90	396,428.00	281,362.10	29.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HAMAR WELLS</u>					
6001-342-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00 .0
6001-342-43220	LIAB/EQ/VEH INSURANCE	3,683.06	3,683.06	.00 (3,683.06)	.0
6001-342-43340	PIPELINE EASEMENTS	.00	.00	500.00	500.00 .0
6001-342-43510	ELECTRICITY	23,595.52	23,595.52	60,000.00	36,404.48 39.3
6001-342-43560	TELEPHONE	251.97	251.97	800.00	548.03 31.5
6001-342-43570	HEAT	.00	.00	500.00	500.00 .0
6001-342-44240	GAS, OIL, GREASE, ETC.	.00	.00	7,500.00	7,500.00 .0
6001-342-44260	EQUIPMENT MAINTENANCE	1,326.46	1,326.46	300.00 (1,026.46)	442.2
6001-342-44300	BUILDING MAINT. EXPENSE	13.98	13.98	500.00	486.02 2.8
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	53.16	53.16	50.00 (3.16)	106.3
6001-342-56280	REAL ESTATE TAXES	1,696.66	1,696.66	.00 (1,696.66)	.0
6001-342-56450	SAFETY EQUIPMENT	.00	.00	20,000.00	20,000.00 .0
6001-342-58480	SCADA SYSTEM EXPENSES	3,731.15	3,731.15	7,000.00	3,268.85 53.3
	TOTAL HAMAR WELLS	34,351.96	34,351.96	111,150.00	76,798.04 30.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER TREATMENT PLANT</u>					
6001-343-41100	PERMANENT SALARIES	35,237.43	35,237.43	84,390.00	49,152.57 41.8
6001-343-41300	OVERTIME SALARIES	3,752.56	3,752.56	1,000.00 (	2,752.56) 375.3
6001-343-42100	HEALTH INS. PREMIUMS (BCBS)	6,375.00	6,375.00	15,300.00	8,925.00 41.7
6001-343-42200	FICA EXPENSE	2,399.58	2,399.58	5,294.00	2,894.42 45.3
6001-343-42300	CITY SHARE DEFERRED COMP.	3,548.45	3,548.45	8,599.00	5,050.55 41.3
6001-343-42350	MEDICARE	561.21	561.21	1,238.00	676.79 45.3
6001-343-43080	LAB FEES	4,122.48	4,122.48	15,000.00	10,877.52 27.5
6001-343-43110	AUDIT FEES	4,667.00	4,667.00	14,170.00	9,503.00 32.9
6001-343-43120	LEGAL FEES	.00	.00	200.00	200.00 .0
6001-343-43210	FIRE AND TORNADO	.00	.00	8,000.00	8,000.00 .0
6001-343-43220	LIAB/EQ/VEH INSURANCE	3,683.06	3,683.06	.00 (	3,683.06) .0
6001-343-43320	COMPUTER EQUIPMENT	.00	.00	7,900.00	7,900.00 .0
6001-343-43330	MAINT./LEASE ON EQ./SOFTWARE	.00	.00	3,000.00	3,000.00 .0
6001-343-43400	EDUCATION & TRAINING	3,611.00	3,611.00	2,000.00 (	1,611.00) 180.6
6001-343-43510	ELECTRICITY	20,536.06	20,536.06	50,000.00	29,463.94 41.1
6001-343-43560	TELEPHONE	762.57	762.57	2,000.00	1,237.43 38.1
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	2,773.94	2,773.94	5,000.00	2,226.06 55.5
6001-343-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00 .0
6001-343-44210	JANITORIAL SUPPLIES EXPENSE	151.39	151.39	500.00	348.61 30.3
6001-343-44220	CLOTHING & UNIFORMS	1,203.64	1,203.64	.00 (	1,203.64) .0
6001-343-44230	CHEMICAL SUPPLIES EXPENSE	46,756.31	46,756.31	140,000.00	93,243.69 33.4
6001-343-44240	GAS, OIL, GREASE, ETC.	.00	.00	3,000.00	3,000.00 .0
6001-343-44260	EQUIPMENT MAINTENANCE	8,607.04	8,607.04	15,000.00	6,392.96 57.4
6001-343-44280	TOOLS & EQUIP. EXPENSE	1,341.94	1,341.94	15,000.00	13,658.06 9.0
6001-343-44300	BUILDING MAINT. EXPENSE	793.32	793.32	7,500.00	6,706.68 10.6
6001-343-44440	RESERVOIR MAINT. EXPENSE	.00	.00	7,000.00	7,000.00 .0
6001-343-44900	MISCELLANEOUS EXPENSE	218.57	218.57	.00 (	218.57) .0
6001-343-56450	SAFETY EQUIPMENT	16.99	16.99	3,000.00	2,983.01 .6
6001-343-58480	SCADA SYSTEM EXPENSES	3,731.16	3,731.16	10,000.00	6,268.84 37.3
	TOTAL WATER TREATMENT PLANT	154,850.70	154,850.70	427,191.00	272,340.30 36.3
<u>TRANSFERS IN/OUT</u>					
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	40,000.00	40,000.00 .0
6001-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	129,492.00	129,492.00 .0
6001-700-57990	LOT RENT AT AIRPORT	5,000.00	5,000.00	10,000.00	5,000.00 50.0
6001-700-58900	TRANSFERS OUT	.00	.00	497,596.00	497,596.00 .0
	TOTAL TRANSFERS IN/OUT	5,000.00	5,000.00	685,088.00	680,088.00 .7
	TOTAL FUND EXPENDITURES	309,268.56	309,268.56	1,619,857.00	1,310,588.44 19.1

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	248,631.83	248,631.83	(13,857.00)	(262,488.83)	1794.3

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

SEWER FUND

ASSETS

6002-000-11000	CASH IN COMBINED FUND		1,018,127.45	
6002-000-11320	BREMER BK CHK #1000488	(	187,000.00)	
6002-000-12040	ACCTS. REC. (SPEC/OTHER)	(	12,840.20)	
6002-000-12110	UB ACCOUNTS RECEIVABLE		90,606.13	
				<u>908,893.38</u>
	TOTAL ASSETS			<u>908,893.38</u>

LIABILITIES AND EQUITY

LIABILITIES

6002-000-21210	ACCOUNTS PAYABLE		12,837.02	
6002-000-22200	WAGES PAYABLE		136.35	
6002-000-22210	FEDERAL WITHHOLDING TAXES PAYA		263.47	
6002-000-22220	STATE W/H TAXES PAYABLE		.50	
6002-000-22290	MEDICARE PAYABLE		1,239.93	
6002-000-22300	ND PERS		12,326.29	
6002-000-22310	FICA PAYABLE		3,989.77	
6002-000-22320	DEFERRED COMP.	(	4,707.22)	
6002-000-22370	MED. & DEP. CARE FLEX PAY.		1,507.06	
6002-000-22390	UNUM INS. PAYABLE		250.91	
6002-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(	1,391.13)	
6002-000-22430	GARNISHMENTS		960.75	
6002-000-22440	HEALTH PREMIUMS PAYABLE	(	14,135.27)	
				<u>13,278.43</u>
	TOTAL LIABILITIES			13,278.43

FUND EQUITY

6002-000-30000	FUND BALANCE		680,408.56	
	REVENUE OVER EXPENDITURES - YTD	215,206.39		
				<u>895,614.95</u>
	TOTAL FUND EQUITY			<u>895,614.95</u>
	TOTAL LIABILITIES AND EQUITY			<u>908,893.38</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
6002-000-31410 SALES AND USE TAX (1.5%)	83,913.99	83,913.99	198,630.00	114,716.01	42.3
TOTAL TAXES	83,913.99	83,913.99	198,630.00	114,716.01	42.3
<u>SOURCE 32</u>					
6002-000-32290 MISCELLANEOUS PERMITS	100.00	100.00	.00	(100.00)	.0
TOTAL SOURCE 32	100.00	100.00	.00	(100.00)	.0
<u>CHARGES & SERVICES</u>					
6002-000-34810 SEWER CHARGES	444,900.35	444,900.35	1,085,000.00	640,099.65	41.0
6002-000-34820 RURAL SEWER COLLECTIONS	12,370.15	12,370.15	30,000.00	17,629.85	41.2
6002-000-34830 HIGHWAY 20 LIFT STATION	8,632.19	8,632.19	14,480.00	5,847.81	59.6
6002-000-34831 HIGHWAY 20 MINI LIFT STATION	4,817.11	4,817.11	7,000.00	2,182.89	68.8
6002-000-34841 CREEL BAY PUMP STATION	4,076.81	4,076.81	11,300.00	7,223.19	36.1
6002-000-34842 LAKEWOOD PUMP STATION	9,333.69	9,333.69	20,620.00	11,286.31	45.3
6002-000-34880 COUNTRY CLUB LIFT STATION	1,849.18	1,849.18	2,178.00	328.82	84.9
6002-000-34900 MISCELLANEOUS SERVICES	4,158.00	4,158.00	10,000.00	5,842.00	41.6
TOTAL CHARGES & SERVICES	490,137.48	490,137.48	1,180,578.00	690,440.52	41.5
<u>MISC. REVENUES</u>					
6002-000-36200 RENTAL/LEASE EQUIP. OR LAND	6,730.00	6,730.00	12,000.00	5,270.00	56.1
6002-000-36990 REIMB. OF EXPENDITURES	11,069.47	11,069.47	20,000.00	8,930.53	55.4
TOTAL MISC. REVENUES	17,799.47	17,799.47	32,000.00	14,200.53	55.6
<u>TRANSFERS IN</u>					
6002-700-39120 EQUIPMENT RESERVE	.00	.00	120,000.00	120,000.00	.0
TOTAL TRANSFERS IN	.00	.00	120,000.00	120,000.00	.0
TOTAL FUND REVENUE	591,950.94	591,950.94	1,531,208.00	939,257.06	38.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
6002-220-43220 LIAB/EQ/VEH INSURANCE	206.00	206.00	.00	(206.00)	.0
TOTAL DEPARTMENT 220	206.00	206.00	.00	(206.00)	.0
<u>SEWER OPERATION</u>					
6002-320-41100 PERMANENT SALARIES	55,938.45	55,938.45	138,651.00	82,712.55	40.3
6002-320-41300 OVERTIME SALARIES	3,771.64	3,771.64	3,000.00	(771.64)	125.7
6002-320-42100 HEALTH INS. PREMIUMS (BCBS)	17,975.00	17,975.00	49,410.00	31,435.00	36.4
6002-320-42200 FICA EXPENSE	3,469.59	3,469.59	8,782.00	5,312.41	39.5
6002-320-42250 CITY SHARE NDPERS	3,238.65	3,238.65	13,962.00	10,723.35	23.2
6002-320-42300 CITY SHARE DEFERRED COMP.	2,284.54	2,284.54	.00	(2,284.54)	.0
6002-320-42350 MEDICARE	811.44	811.44	2,054.00	1,242.56	39.5
6002-320-42400 WORKERS COMP. EXPENSE	.00	.00	1,400.00	1,400.00	.0
6002-320-43110 AUDIT FEES	4,667.00	4,667.00	14,170.00	9,503.00	32.9
6002-320-43210 FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6002-320-43220 LIAB/EQ/VEH INSURANCE	11,968.17	11,968.17	.00	(11,968.17)	.0
6002-320-43320 COMPUTER EQUIPMENT	231.94	231.94	1,500.00	1,268.06	15.5
6002-320-43330 MAINT./LEASE ON EQ./SOFTWARE	.00	.00	2,000.00	2,000.00	.0
6002-320-43400 EDUCATION & TRAINING	708.00	708.00	1,000.00	292.00	70.8
6002-320-43510 ELECTRICITY	7,732.71	7,732.71	9,000.00	1,267.29	85.9
6002-320-43560 TELEPHONE	724.18	724.18	1,500.00	775.82	48.3
6002-320-43570 HEAT	2,293.76	2,293.76	4,000.00	1,706.24	57.3
6002-320-43600 PUBLISHING/PRINTING/ADVERTISIN	204.17	204.17	2,000.00	1,795.83	10.2
6002-320-43830 GRAVEL EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-320-44100 OFFICE SUP. & POSTAGE	2,700.00	2,700.00	5,000.00	2,300.00	54.0
6002-320-44150 ONE-CALL EXPENSE	240.99	240.99	700.00	459.01	34.4
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	316.96	316.96	.00	(316.96)	.0
6002-320-44240 GAS, OIL, GREASE, ETC.	1,801.28	1,801.28	15,000.00	13,198.72	12.0
6002-320-44260 EQUIPMENT MAINTENANCE	3,131.49	3,131.49	15,000.00	11,868.51	20.9
6002-320-44280 TOOLS & EQUIP. EXPENSE	4,760.29	4,760.29	4,500.00	(260.29)	105.8
6002-320-44300 BUILDING MAINT. EXPENSE	764.43	764.43	5,000.00	4,235.57	15.3
6002-320-44510 LIFT MAINTENANCE EXPENSE	220.67	220.67	17,000.00	16,779.33	1.3
6002-320-44520 SEWER LINE MAINTENANCE EXPENSE	.00	.00	5,000.00	5,000.00	.0
6002-320-44840 HWY 19 LIFT MAINTENANCE	1,051.35	1,051.35	6,000.00	4,948.65	17.5
6002-320-44900 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-56290 LEASE/PERMIT PAYMENT	1,024.87	1,024.87	.00	(1,024.87)	.0
6002-320-56450 SAFETY EQUIPMENT	54.97	54.97	2,000.00	1,945.03	2.8
6002-320-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	55,000.00	55,000.00	.0
6002-320-57300 SERVICE CHARGES	.00	.00	375.00	375.00	.0
6002-320-58480 SCADA SYSTEM EXPENSES	1,066.04	1,066.04	5,000.00	3,933.96	21.3
TOTAL SEWER OPERATION	133,152.58	133,152.58	393,404.00	260,251.42	33.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM SEWER</u>					
6002-321-41100	PERMANENT SALARIES	22,484.31	22,484.31	57,540.00	35,055.69 39.1
6002-321-41300	OVERTIME SALARIES	396.59	396.59	4,000.00	3,603.41 9.9
6002-321-42100	HEALTH INS. PREMIUMS (BCBS)	6,375.00	6,375.00	15,300.00	8,925.00 41.7
6002-321-42200	FICA EXPENSE	1,418.63	1,418.63	4,513.00	3,094.37 31.4
6002-321-42250	CITY SHARE NDPERS	2,264.13	2,264.13	.00 (	2,264.13) .0
6002-321-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,927.00	6,927.00 .0
6002-321-42350	MEDICARE	331.77	331.77	1,055.00	723.23 31.5
6002-321-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00 .0
6002-321-43510	ELECTRICITY	14,803.50	14,803.50	15,000.00	196.50 98.7
6002-321-43560	TELEPHONE	239.11	239.11	.00 (	239.11) .0
6002-321-44260	EQUIPMENT MAINTENANCE	385.61	385.61	4,000.00	3,614.39 9.6
6002-321-44280	TOOLS & EQUIP. EXPENSE	324.04	324.04	3,000.00	2,675.96 10.8
6002-321-44300	BUILDING MAINT. EXPENSE	381.07	381.07	1,000.00	618.93 38.1
6002-321-44510	LIFT MAINTENANCE EXPENSE	561.70	561.70	15,000.00	14,438.30 3.7
6002-321-44520	SEWER LINE MAINTENANCE EXPENSE	68.94	68.94	9,000.00	8,931.06 .8
6002-321-44540	DRAINAGE DITCH MAINT. EXPENSE	1,070.00	1,070.00	15,000.00	13,930.00 7.1
6002-321-56290	LEASE/PERMIT PAYMENT	.00	.00	12,000.00	12,000.00 .0
6002-321-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	55,000.00	55,000.00 .0
6002-321-58480	SCADA SYSTEM EXPENSES	1,176.54	1,176.54	10,000.00	8,823.46 11.8
	TOTAL STORM SEWER	52,280.94	52,280.94	229,335.00	177,054.06 22.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER TREATMENT</u>					
6002-322-41100	27,302.42	27,302.42	69,582.00	42,279.58	39.2
6002-322-41200	.00	.00	5,000.00	5,000.00	.0
6002-322-41300	9,258.92	9,258.92	1,500.00	(7,758.92)	617.3
6002-322-42100	6,375.00	6,375.00	15,300.00	8,925.00	41.7
6002-322-42200	2,266.80	2,266.80	4,189.00	1,922.20	54.1
6002-322-42250	2,749.36	2,749.36	.00	(2,749.36)	.0
6002-322-42300	.00	.00	7,007.00	7,007.00	.0
6002-322-42350	530.13	530.13	1,009.00	478.87	52.5
6002-322-42400	.00	.00	1,300.00	1,300.00	.0
6002-322-43210	.00	.00	3,000.00	3,000.00	.0
6002-322-43320	.00	.00	1,000.00	1,000.00	.0
6002-322-43400	440.00	440.00	1,000.00	560.00	44.0
6002-322-43510	4,043.92	4,043.92	11,000.00	6,956.08	36.8
6002-322-43560	300.19	300.19	600.00	299.81	50.0
6002-322-43570	2,293.78	2,293.78	4,000.00	1,706.22	57.3
6002-322-43830	.00	.00	2,000.00	2,000.00	.0
6002-322-44100	.00	.00	250.00	250.00	.0
6002-322-44170	.00	.00	100.00	100.00	.0
6002-322-44200	35.75	35.75	150.00	114.25	23.8
6002-322-44210	.00	.00	500.00	500.00	.0
6002-322-44220	.00	.00	400.00	400.00	.0
6002-322-44230	.00	.00	200.00	200.00	.0
6002-322-44240	2,720.97	2,720.97	15,000.00	12,279.03	18.1
6002-322-44260	1,738.84	1,738.84	15,000.00	13,261.16	11.6
6002-322-44280	.00	.00	1,500.00	1,500.00	.0
6002-322-44300	156.58	156.58	1,500.00	1,343.42	10.4
6002-322-44340	.00	.00	1,000.00	1,000.00	.0
6002-322-44510	.00	.00	500.00	500.00	.0
6002-322-44530	.00	.00	10,000.00	10,000.00	.0
6002-322-44540	.00	.00	10,000.00	10,000.00	.0
6002-322-44610	340.70	340.70	3,500.00	3,159.30	9.7
6002-322-44900	.00	.00	500.00	500.00	.0
6002-322-56450	66.36	66.36	5,000.00	4,933.64	1.3
TOTAL WASTEWATER TREATMENT	60,619.72	60,619.72	192,587.00	131,967.28	31.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMBANKMENT</u>					
6002-323-41100	PERMANENT SALARIES	25,755.30	25,755.30	61,668.00	35,912.70 41.8
6002-323-41300	OVERTIME SALARIES	5,699.55	5,699.55	.00 (	5,699.55) .0
6002-323-42100	HEALTH INS. PREMIUMS (BCBS)	10,102.50	10,102.50	24,250.00	14,147.50 41.7
6002-323-42200	FICA EXPENSE	1,880.42	1,880.42	3,712.00	1,831.58 50.7
6002-323-42250	CITY SHARE NDPERS	2,593.55	2,593.55	.00 (	2,593.55) .0
6002-323-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,210.00	6,210.00 .0
6002-323-42350	MEDICARE	439.75	439.75	894.00	454.25 49.2
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	1,053.07	1,053.07	7,000.00	5,946.93 15.0
6002-323-44280	TOOLS & EQUIP. EXPENSE	1,564.93	1,564.93	.00 (	1,564.93) .0
6002-323-44740	EAST BAY PUMP STATION	15,775.38	15,775.38	16,000.00	224.62 98.6
6002-323-44750	17TH STREET PUMP STATION	1,985.17	1,985.17	3,000.00	1,014.83 66.2
6002-323-44760	CREEL BAY PUMP STATION	38,765.45	38,765.45	35,000.00 (	3,765.45) 110.8
6002-323-44770	EAGLE BEND PUMP STATION	689.00	689.00	.00 (	689.00) .0
6002-323-44780	HWY 20 PUMP STATION	3,182.06	3,182.06	6,000.00	2,817.94 53.0
6002-323-44781	MINI HWY 20 PUMP STATION	663.82	663.82	.00 (	663.82) .0
6002-323-44790	COUNTRY CLUB PUMP STATION	593.34	593.34	1,278.00	684.66 46.4
6002-323-44791	LAKEWOOD PUMP STATION	5,550.42	5,550.42	11,300.00	5,749.58 49.1
6002-323-50000	DIKE MAINTENANCE	.00	.00	7,500.00	7,500.00 .0
6002-323-50100	SPRAYING	9,191.60	9,191.60	10,000.00	808.40 91.9
6002-323-56290	LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00 .0
6002-323-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	10,000.00	10,000.00 .0
	TOTAL EMBANKMENT	125,485.31	125,485.31	211,612.00	86,126.69 59.3
<u>TRANSFERS IN/OUT</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	46,000.00	46,000.00 .0
6002-700-56310	TRANSFER OUT - EQUIPMENT RESER	.00	.00	64,000.00	64,000.00 .0
6002-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	129,492.00	129,492.00 .0
6002-700-57990	LOT RENT AT AIRPORT	5,000.00	5,000.00	10,000.00	5,000.00 50.0
6002-700-58900	TRANSFERS OUT	.00	.00	282,114.00	282,114.00 .0
	TOTAL TRANSFERS IN/OUT	5,000.00	5,000.00	565,908.00	560,908.00 .9
	TOTAL FUND EXPENDITURES	376,744.55	376,744.55	1,592,846.00	1,216,101.45 23.7
	NET REVENUE OVER EXPENDITURES	215,206.39	215,206.39	(61,638.00)	(276,844.39) 349.2

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SANITATION FUND

ASSETS

6003-000-11000	CASH IN COMBINED FUND	1,073,272.77	
6003-000-11100	CASH ON HAND	20.00	
6003-000-12040	ACCTS. REC. (SPEC/OTHER)	28,012.41	
6003-000-12110	UB ACCOUNTS RECEIVABLE	182,480.59	
		<u> </u>	
	TOTAL ASSETS		<u><u>1,283,785.77</u></u>

LIABILITIES AND EQUITY

LIABILITIES

6003-000-21210	ACCOUNTS PAYABLE	7,495.65	
6003-000-22210	FEDERAL WITHHOLDING TAXES PAYA	1,950.94	
6003-000-22220	STATE W/H TAXES PAYABLE	350.00	
6003-000-22290	MEDICARE PAYABLE	1,294.45	
6003-000-22300	ND PERS	(3,033.60)	
6003-000-22310	FICA PAYABLE	5,536.48	
6003-000-22320	DEFERRED COMP.	(4,881.87)	
6003-000-22390	UNUM INS. PAYABLE	(1,049.27)	
6003-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(351.18)	
6003-000-22430	GARNISHMENTS	1,853.43	
6003-000-22440	HEALTH PREMIUMS PAYABLE	1,685.55	
		<u> </u>	
	TOTAL LIABILITIES		10,850.58

FUND EQUITY

6003-000-30000	FUND BALANCE	921,158.51	
	REVENUE OVER EXPENDITURES - YTD	351,776.68	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>1,272,935.19</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,283,785.77</u></u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVT. REVENUE</u>					
6003-000-33640	10,000.00	10,000.00	10,000.00	.00	100.0
	10,000.00	10,000.00	10,000.00	.00	100.0
<u>CHARGES & SERVICES</u>					
6003-000-34410	812,401.38	812,401.38	1,968,000.00	1,155,598.62	41.3
6003-000-34420	29,993.88	29,993.88	95,000.00	65,006.12	31.6
6003-000-34430	19,454.00	19,454.00	62,500.00	43,046.00	31.1
6003-000-34480	13,045.00	13,045.00	24,000.00	10,955.00	54.4
6003-000-34490	111,310.50	111,310.50	325,000.00	213,689.50	34.3
6003-000-34500	20,546.62	20,546.62	51,500.00	30,953.38	39.9
6003-000-34540	9,884.00	9,884.00	10,000.00	116.00	98.8
6003-000-34550	1,255.58	1,255.58	.00	(1,255.58)	.0
6003-000-34900	34.70	34.70	200.00	165.30	17.4
	1,017,925.66	1,017,925.66	2,536,200.00	1,518,274.34	40.1
<u>MISC. REVENUES</u>					
6003-000-36200	722.50	722.50	.00	(722.50)	.0
6003-000-36710	.00	.00	450,000.00	450,000.00	.0
6003-000-36900	87.37	87.37	.00	(87.37)	.0
	809.87	809.87	450,000.00	449,190.13	.2
<u>TRANSFERS IN</u>					
6003-700-39120	.00	.00	300,000.00	300,000.00	.0
	.00	.00	300,000.00	300,000.00	.0
	1,028,735.53	1,028,735.53	3,296,200.00	2,267,464.47	31.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION OPERATION</u>					
6003-330-41100	172,947.17	172,947.17	448,788.00	275,840.83	38.5
6003-330-41110	100.00	100.00	.00	(100.00)	.0
6003-330-41200	13,071.00	13,071.00	15,000.00	1,929.00	87.1
6003-330-41300	8,381.09	8,381.09	10,000.00	1,618.91	83.8
6003-330-42100	46,662.50	46,662.50	120,000.00	73,337.50	38.9
6003-330-42200	11,879.41	11,879.41	27,920.00	16,040.59	42.6
6003-330-42250	4,324.79	4,324.79	46,703.00	42,378.21	9.3
6003-330-42300	12,168.94	12,168.94	.00	(12,168.94)	.0
6003-330-42350	2,778.20	2,778.20	6,725.00	3,946.80	41.3
6003-330-42400	.00	.00	7,500.00	7,500.00	.0
6003-330-43110	4,666.00	4,666.00	14,170.00	9,504.00	32.9
6003-330-43210	.00	.00	2,500.00	2,500.00	.0
6003-330-43220	11,317.17	11,317.17	.00	(11,317.17)	.0
6003-330-43320	231.94	231.94	1,500.00	1,268.06	15.5
6003-330-43400	501.90	501.90	30.00	(471.90)	1673.0
6003-330-43510	5,021.54	5,021.54	13,000.00	7,978.46	38.6
6003-330-43560	649.15	649.15	2,000.00	1,350.85	32.5
6003-330-43570	7,394.97	7,394.97	11,000.00	3,605.03	67.2
6003-330-43600	1,268.62	1,268.62	10,000.00	8,731.38	12.7
6003-330-44100	2,700.00	2,700.00	7,000.00	4,300.00	38.6
6003-330-44120	.00	.00	7,500.00	7,500.00	.0
6003-330-44170	87.25	87.25	600.00	512.75	14.5
6003-330-44200	4,642.42	4,642.42	11,000.00	6,357.58	42.2
6003-330-44210	.00	.00	500.00	500.00	.0
6003-330-44220	766.64	766.64	3,600.00	2,833.36	21.3
6003-330-44240	20,058.84	20,058.84	85,000.00	64,941.16	23.6
6003-330-44260	12,846.37	12,846.37	70,000.00	57,153.63	18.4
6003-330-44280	675.74	675.74	1,000.00	324.26	67.6
6003-330-44300	9,236.40	9,236.40	12,000.00	2,763.60	77.0
6003-330-44710	482.58	482.58	20,000.00	19,517.42	2.4
6003-330-44720	25,625.02	25,625.02	55,000.00	29,374.98	46.6
6003-330-44900	.00	.00	1,000.00	1,000.00	.0
6003-330-56450	173.21	173.21	.00	(173.21)	.0
6003-330-56500	.00	.00	750,000.00	750,000.00	.0
6003-330-57100	.00	.00	13,000.00	13,000.00	.0
6003-330-57200	.00	.00	7,000.00	7,000.00	.0
TOTAL SANITATION OPERATION	380,658.86	380,658.86	1,781,036.00	1,400,377.14	21.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INERT LANDFILL</u>					
6003-335-41100	PERMANENT SALARIES	25,432.00	25,432.00	60,895.00	35,463.00 41.8
6003-335-41300	OVERTIME SALARIES	86.97	86.97	100.00	13.03 87.0
6003-335-42100	HEALTH INS. PREMIUMS (BCBS)	4,781.25	4,781.25	11,480.00	6,698.75 41.7
6003-335-42200	FICA EXPENSE	1,582.15	1,582.15	3,666.00	2,083.85 43.2
6003-335-42300	CITY SHARE DEFERRED COMP.	2,560.67	2,560.67	6,132.00	3,571.33 41.8
6003-335-42350	MEDICARE	370.05	370.05	883.00	512.95 41.9
6003-335-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
6003-335-43510	ELECTRICITY	1,036.35	1,036.35	1,800.00	763.65 57.6
6003-335-43560	TELEPHONE	299.75	299.75	.00 (	299.75) .0
6003-335-43570	HEAT	.00	.00	700.00	700.00 .0
6003-335-44200	OPERATION & MAINT. EXPENSE	164.97	164.97	149.00 (	15.97) 110.7
6003-335-44240	GAS, OIL, GREASE, ETC.	.00	.00	10,000.00	10,000.00 .0
6003-335-44260	EQUIPMENT MAINTENANCE	5,451.02	5,451.02	25,000.00	19,548.98 21.8
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
6003-335-44710	REFUSE CONTAINERS	17,600.00	17,600.00	24,000.00	6,400.00 73.3
6003-335-44730	SPRING & FALL CLEANUP EXP.	.00	.00	12,000.00	12,000.00 .0
6003-335-44900	MISCELLANEOUS EXPENSE	74.97	74.97	500.00	425.03 15.0
6003-335-56370	FILL FOR LANDFILL	.00	.00	20,000.00	20,000.00 .0
6003-335-56550	ROAD BLADING	487.50	487.50	7,500.00	7,012.50 6.5
	TOTAL INERT LANDFILL	59,927.65	59,927.65	186,205.00	126,277.35 32.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER STATION</u>					
6003-336-41100	PERMANENT SALARIES	38,654.16	38,654.16	92,556.00	53,901.84 41.8
6003-336-41300	OVERTIME SALARIES	939.91	939.91	3,000.00	2,060.09 31.3
6003-336-42100	HEALTH INS. PREMIUMS (BCBS)	13,193.75	13,193.75	31,670.00	18,476.25 41.7
6003-336-42200	FICA EXPENSE	2,267.59	2,267.59	5,572.00	3,304.41 40.7
6003-336-42300	CITY SHARE DEFERRED COMP.	3,892.29	3,892.29	9,320.00	5,427.71 41.8
6003-336-42350	MEDICARE	530.33	530.33	1,342.00	811.67 39.5
6003-336-42400	WORKERS COMP. EXPENSE	.00	.00	2,500.00	2,500.00 .0
6003-336-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
6003-336-43220	LIAB/EQ/VEH INSURANCE	1,048.00	1,048.00	.00 (	1,048.00) .0
6003-336-43510	ELECTRICITY	1,311.13	1,311.13	3,500.00	2,188.87 37.5
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	459.85	459.85	1,000.00	540.15 46.0
6003-336-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	200.00	200.00 .0
6003-336-44240	GAS, OIL, GREASE, ETC.	13,569.47	13,569.47	45,000.00	31,430.53 30.2
6003-336-44260	EQUIPMENT MAINTENANCE	23,205.51	23,205.51	20,000.00 (	3,205.51) 116.0
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	18,871.50	18,871.50	24,000.00	5,128.50 78.6
6003-336-44720	RECYCLING EXPENSES	.00	.00	500.00	500.00 .0
6003-336-56450	SAFETY EQUIPMENT	.00	.00	55.00	55.00 .0
6003-336-58800	TRANSFER STATION TIPPING	113,428.85	113,428.85	291,825.00	178,396.15 38.9
	TOTAL TRANSFER STATION	231,372.34	231,372.34	536,415.00	305,042.66 43.1
<u>TRANSFERS IN/OUT</u>					
6003-700-55060	DEPRECIATION	.00	.00	75,000.00	75,000.00 .0
6003-700-56310	EQUIPMENT RESERVE	.00	.00	37,000.00	37,000.00 .0
6003-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	129,492.00	129,492.00 .0
6003-700-57990	LOT RENT AT AIRPORT	5,000.00	5,000.00	10,000.00	5,000.00 50.0
6003-700-58900	TRANSFERS OUT	.00	.00	509,200.00	509,200.00 .0
	TOTAL TRANSFERS IN/OUT	5,000.00	5,000.00	760,692.00	755,692.00 .7
	TOTAL FUND EXPENDITURES	676,958.85	676,958.85	3,264,348.00	2,587,389.15 20.7
	NET REVENUE OVER EXPENDITURES	351,776.68	351,776.68	31,852.00 (	319,924.68) 1104.4

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER SOURCE REPLACEMENT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CHARGES & SERVICES</u>						
6006-000-34730	WATER SOURCE REPLACEMENT FEE	.00	.00	165,000.00	165,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	165,000.00	165,000.00	.0
	TOTAL FUND REVENUE	.00	.00	165,000.00	165,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER SOURCE REPLACEMENT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>TRANSFERS IN/OUT</u>						
6006-700-58900	TRANSFERS OUT	.00	.00	75,000.00	75,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	75,000.00	75,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	75,000.00	75,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	90,000.00	90,000.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

LIBRARY

ASSETS

8002-000-11000	CASH IN COMBINED FUND	291,912.59	
8002-000-11100	CASH ON HAND	192.50	
	TOTAL ASSETS		292,105.09

LIABILITIES AND EQUITY

LIABILITIES

8002-000-21210	ACCOUNTS PAYABLE	3,225.43	
8002-000-22210	FEDERAL WITHHOLDING TAXES PAYA	958.02	
8002-000-22220	STATE W/H TAXES PAYABLE	17.00	
8002-000-22290	MEDICARE PAYABLE	254.02	
8002-000-22300	ND PERS	2,296.40	
8002-000-22310	FICA PAYABLE	2,399.58	
8002-000-22370	MED. & DEP. CARE FLEX PAY.	(2,200.00)	
8002-000-22390	UNUM INS. PAYABLE	500.21	
8002-000-22430	GARNISHMENTS	440.27	
8002-000-22440	HEALTH PREMIUMS PAYABLE	(122.12)	
	TOTAL LIABILITIES		7,768.81

FUND EQUITY

8002-000-30000	FUND BALANCE	99,736.97	
	REVENUE OVER EXPENDITURES - YTD	184,599.31	
	TOTAL FUND EQUITY		284,336.28
	TOTAL LIABILITIES AND EQUITY		292,105.09

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
8002-000-31100	GENERAL PROPERTY TAXES	110,641.30	110,641.30	122,248.00	11,606.70 90.5
8002-000-31130	RAMSEY COUNTY TAXES	192,451.83	192,451.83	207,639.00	15,187.17 92.7
	TOTAL TAXES	303,093.13	303,093.13	329,887.00	26,793.87 91.9
<u>INTERGOVT. REVENUE</u>					
8002-000-33600	STATE GRANT PROGRAM	.00	.00	10,000.00	10,000.00 .0
8002-000-33620	COUNTY TELECOMMUNICATION	798.00	798.00	798.00	.00 100.0
	TOTAL INTERGOVT. REVENUE	798.00	798.00	10,798.00	10,000.00 7.4
<u>MISC. REVENUES</u>					
8002-000-36010	PHOTO COPY CHARGES	641.14	641.14	1,500.00	858.86 42.7
8002-000-36030	SALES	530.02	530.02	500.00	(30.02) 106.0
8002-000-36040	LOST & DAMAGED ITEMS	216.65	216.65	500.00	283.35 43.3
8002-000-36050	OVERDUE FINES	91.97	91.97	.00	(91.97) .0
8002-000-36060	NON-RESIDENT LIBRARY FEE	550.00	550.00	600.00	50.00 91.7
8002-000-36065	LIBRARY CARD FEE	30.00	30.00	50.00	20.00 60.0
8002-000-36066	COMPUTER USE FEE	1.00	1.00	100.00	99.00 1.0
8002-000-36070	DONATIONS	183.94	183.94	1,000.00	816.06 18.4
8002-000-36090	FOUNDATION SUPPORT	.00	.00	2,000.00	2,000.00 .0
8002-000-36100	INTEREST EARNINGS	3,467.65	3,467.65	1,000.00	(2,467.65) 346.8
8002-000-36110	GRANTS	5,940.90	5,940.90	10,000.00	4,059.10 59.4
8002-000-36230	ILL FEES	20.00	20.00	100.00	80.00 20.0
8002-000-36900	MISCELLANEOUS REVENUE	125.25	125.25	1,000.00	874.75 12.5
8002-000-36990	REIMB. OF EXPENDITURES	.00	.00	400.00	400.00 .0
	TOTAL MISC. REVENUES	11,798.52	11,798.52	18,750.00	6,951.48 62.9
	TOTAL FUND REVENUE	315,689.65	315,689.65	359,435.00	43,745.35 87.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8002-000-41100	PERMANENT SALARIES	46,675.18	46,675.18	158,355.00	111,679.82 29.5
8002-000-41200	TEMP./PART TIME SALARIES	24,136.25	24,136.25	39,950.00	15,813.75 60.4
8002-000-42100	HEALTH INS. PREMIUMS (BCBS)	16,477.50	16,477.50	54,850.00	38,372.50 30.0
8002-000-42200	FICA EXPENSE	4,190.28	4,190.28	12,295.00	8,104.72 34.1
8002-000-42250	CITY SHARE NDPERS	4,700.18	4,700.18	.00 (	4,700.18) .0
8002-000-42300	CITY SHARE DEFERRED COMP.	.00	.00	15,946.00	15,946.00 .0
8002-000-42350	MEDICARE	980.00	980.00	2,875.00	1,895.00 34.1
8002-000-42400	WORKERS COMP. EXPENSE	.00	.00	500.00	500.00 .0
8002-000-43110	AUDIT FEES	.00	.00	1,200.00	1,200.00 .0
8002-000-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00 .0
8002-000-43320	COMPUTER EQUIPMENT	.00	.00	2,900.00	2,900.00 .0
8002-000-43400	EDUCATION & TRAINING	2,482.97	2,482.97	4,000.00	1,517.03 62.1
8002-000-43510	ELECTRICITY	4,902.15	4,902.15	11,000.00	6,097.85 44.6
8002-000-43560	TELEPHONE	613.40	613.40	2,000.00	1,386.60 30.7
8002-000-43570	HEAT	159.78	159.78	500.00	340.22 32.0
8002-000-43600	PUBLISHING/PRINTING/ADVERTISIN	2,149.20	2,149.20	5,000.00	2,850.80 43.0
8002-000-44040	GRANTS EXPENDITURES	3,298.68	3,298.68	5,000.00	1,701.32 66.0
8002-000-44100	OFFICE SUP. & POSTAGE	5,407.95	5,407.95	10,000.00	4,592.05 54.1
8002-000-44130	PROGRAM MATERIALS	(762.26)	(762.26)	2,500.00	3,262.26 (30.5)
8002-000-44200	OPERATION & MAINT. EXPENSE	3,210.43	3,210.43	15,000.00	11,789.57 21.4
8002-000-44250	ADULT PRINT	3,865.05	3,865.05	9,000.00	5,134.95 43.0
8002-000-44270	PERIODICALS	31.40	31.40	2,500.00	2,468.60 1.3
8002-000-44290	JUVENILE PRINT	2,538.99	2,538.99	5,000.00	2,461.01 50.8
8002-000-44300	BUILDING MAINT. EXPENSE	2,743.68	2,743.68	3,000.00	256.32 91.5
8002-000-44350	TECHNOLOGY EXPENSE	1,898.61	1,898.61	12,000.00	10,101.39 15.8
8002-000-44370	ADULT AUDIO-VISUAL	26.18	26.18	2,000.00	1,973.82 1.3
8002-000-44380	JUV AUDIO-VISUAL	37.91	37.91	1,000.00	962.09 3.8
8002-000-44390	E COLLECTIONS	922.46	922.46	5,000.00	4,077.54 18.5
8002-000-44900	MISCELLANEOUS EXPENSE	404.37	404.37	100.00 (	304.37) 404.4
8002-000-44990	LIBRARY FURNISHING	.00	.00	1,000.00	1,000.00 .0
8002-000-56401	HERITAGE ROOM	.00	.00	1,000.00	1,000.00 .0
	TOTAL NON-DEPARTMENTAL	131,090.34	131,090.34	387,471.00	256,380.66 33.8
<u>TRANSFERS IN/OUT</u>					
8002-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00 .0
	TOTAL TRANSFERS IN/OUT	.00	.00	1,200.00	1,200.00 .0
	TOTAL FUND EXPENDITURES	131,090.34	131,090.34	388,671.00	257,580.66 33.7
	NET REVENUE OVER EXPENDITURES	184,599.31	184,599.31	(29,236.00)	(213,835.31) 631.4

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

PARKING AUTHORITY

ASSETS

8006-000-11000	CASH IN COMBINED FUND	46,617.10	
	TOTAL ASSETS		46,617.10

LIABILITIES AND EQUITY

FUND EQUITY

8006-000-30000	FUND BALANCE	50,494.12	
	REVENUE OVER EXPENDITURES - YTD	(3,877.02)	
	TOTAL FUND EQUITY		46,617.10
	TOTAL LIABILITIES AND EQUITY		46,617.10

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

PARKING AUTHORITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</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	412.43	412.43	15,000.00	14,587.57	2.8
TOTAL DEBT SERVICE REVENUES	412.43	412.43	15,000.00	14,587.57	2.8
TOTAL FUND REVENUE	412.43	412.43	17,400.00	16,987.57	2.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

PARKING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8006-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
8006-000-43800 REPAIR & MAINTENANCE	4,257.47	4,257.47	5,000.00	742.53	85.2
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	20.00	20.00	50.00	30.00	40.0
8006-000-44900 MISCELLANEOUS EXPENSE	11.98	11.98	50.00	38.02	24.0
TOTAL NON-DEPARTMENTAL	4,289.45	4,289.45	16,600.00	12,310.55	25.8
<u>TRANSFERS IN/OUT</u>					
8006-700-43020 PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL FUND EXPENDITURES	4,289.45	4,289.45	17,800.00	13,510.55	24.1
NET REVENUE OVER EXPENDITURES	(3,877.02)	(3,877.02)	(400.00)	3,477.02	(969.3)

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

CITY BEAUTIFICATION

ASSETS

8008-000-11000	CASH IN COMBINED FUND		31,599.78	
	TOTAL ASSETS			31,599.78

LIABILITIES AND EQUITY

FUND EQUITY

8008-000-30000	FUND BALANCE		31,819.13	
	REVENUE OVER EXPENDITURES - YTD	(219.35)		
	TOTAL FUND EQUITY			31,599.78
	TOTAL LIABILITIES AND EQUITY			31,599.78

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

CITY BEAUTIFICATION

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</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
<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 FUND REVENUE	.00	.00	25,000.00	25,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

CITY BEAUTIFICATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</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	5,000.00	5,000.00	.0
8008-000-55100 CITY BEAUTIFICATION	.00	.00	100.00	100.00	.0
8008-000-55110 FLOWERS	.00	.00	6,000.00	6,000.00	.0
8008-000-55120 BANNERS	.00	.00	10,000.00	10,000.00	.0
8008-000-58120 CHRISTMAS LIGHTS/DECORATIONS	219.35	219.35	15,000.00	14,780.65	1.5
TOTAL NON-DEPARTMENTAL	219.35	219.35	37,200.00	36,980.65	.6
<u>TRANSFERS IN/OUT</u>					
8008-700-58900 TRANSFERS OUT	.00	.00	2,400.00	2,400.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	2,400.00	2,400.00	.0
TOTAL FUND EXPENDITURES	219.35	219.35	39,600.00	39,380.65	.6
NET REVENUE OVER EXPENDITURES	(219.35)	(219.35)	(14,600.00)	(14,380.65)	(1.5)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

DL HIST PRESERVATION FUND

ASSETS

8009-000-11000	CASH IN COMBINED FUND	5,289.79	
	TOTAL ASSETS		5,289.79

LIABILITIES AND EQUITY

FUND EQUITY

8009-000-30000	FUND BALANCE	5,289.79	
	TOTAL FUND EQUITY		5,289.79
	TOTAL LIABILITIES AND EQUITY		5,289.79

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

SELF INSURANCE

ASSETS

8011-000-11000	CASH IN COMBINED FUND	(	7,437.70)	
8011-000-11370	BREMER SELF INS. #1000421		165,928.37	
8011-000-11371	BREMER BANK - SI MM		10,710.13	
8011-000-11390	BRAVERA SELF INS		719,933.43	
			<u>719,933.43</u>	
	TOTAL ASSETS			<u><u>889,134.23</u></u>

LIABILITIES AND EQUITY

LIABILITIES

8011-000-22450	BCBS ADMIN. FEE PAYABLE		41,388.00	
			<u>41,388.00</u>	
	TOTAL LIABILITIES			41,388.00

FUND EQUITY

8011-000-30000	FUND BALANCE		745,350.89	
	REVENUE OVER EXPENDITURES - YTD	102,395.34		
			<u>745,350.89</u>	
	TOTAL FUND EQUITY			<u><u>847,746.23</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>889,134.23</u></u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

SELF INSURANCE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
8011-000-36100 INTEREST EARNINGS	6,417.32	6,417.32	1,000.00	(5,417.32)	641.7
8011-000-36350 CDL PREMIUMS	349,812.07	349,812.07	880,000.00	530,187.93	39.8
8011-000-36900 MISCELLANEOUS REVENUE	22,432.66	22,432.66	10,000.00	(12,432.66)	224.3
TOTAL MISC. REVENUES	378,662.05	378,662.05	891,000.00	512,337.95	42.5
TOTAL FUND REVENUE	378,662.05	378,662.05	891,000.00	512,337.95	42.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

SELF INSURANCE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>NON-DEPARTMENTAL</u>						
8011-000-42130	CDL CLAIMS	276,163.09	276,163.09	865,000.00	588,836.91	31.9
8011-000-44900	MISCELLANEOUS EXPENSE	103.62	103.62	.00	(103.62)	.0
	TOTAL NON-DEPARTMENTAL	<u>276,266.71</u>	<u>276,266.71</u>	<u>865,000.00</u>	<u>588,733.29</u>	<u>31.9</u>
	TOTAL FUND EXPENDITURES	<u>276,266.71</u>	<u>276,266.71</u>	<u>865,000.00</u>	<u>588,733.29</u>	<u>31.9</u>
	NET REVENUE OVER EXPENDITURES	<u>102,395.34</u>	<u>102,395.34</u>	<u>26,000.00</u>	<u>(76,395.34)</u>	<u>393.8</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

AIRPORT HANGAR

ASSETS

8015-000-11000	CASH IN COMBINED FUND		102,472.89	
8015-000-12040	ACCTS. REC. (SPEC/OTHER)		900.00	
			<u> </u>	
	TOTAL ASSETS			<u>103,372.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

8015-000-30000	FUND BALANCE		98,372.89	
	REVENUE OVER EXPENDITURES - YTD	5,000.00	<u> </u>	
	TOTAL FUND EQUITY			<u>103,372.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>103,372.89</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

AIRPORT HANGAR

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISC. REVENUES</u>						
8015-000-36800	HANGAR BUILDING RENT	5,000.00	5,000.00	12,000.00	7,000.00	41.7
	TOTAL MISC. REVENUES	<u>5,000.00</u>	<u>5,000.00</u>	<u>12,000.00</u>	<u>7,000.00</u>	<u>41.7</u>
	TOTAL FUND REVENUE	<u>5,000.00</u>	<u>5,000.00</u>	<u>12,000.00</u>	<u>7,000.00</u>	<u>41.7</u>

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

AIRPORT HANGAR

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>NON-DEPARTMENTAL</u>					
8015-000-43210 FIRE AND TORNADO	.00	.00	1,400.00	1,400.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	1,400.00	1,400.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,400.00	1,400.00	.0
NET REVENUE OVER EXPENDITURES	<u>5,000.00</u>	<u>5,000.00</u>	<u>10,600.00</u>	<u>5,600.00</u>	<u>47.2</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

DEVILS LAKE REGIONAL AIRPORT

ASSETS

9000-000-11000	CASH IN COMBINED FUND	1,399,098.91	
9000-000-12360	AIRPORT EQUIP RES CD	17,014.00	
9000-000-12410	AIRPORT CD	23,166.98	
	TOTAL ASSETS		1,439,279.89

LIABILITIES AND EQUITY

LIABILITIES

9000-000-21210	ACCOUNTS PAYABLE	(43.49)	
9000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	1,482.46	
9000-000-22220	STATE W/H TAXES PAYABLE	47.00	
9000-000-22290	MEDICARE PAYABLE	155.11	
9000-000-22300	ND PERS	4,236.81	
9000-000-22310	FICA PAYABLE	4,766.78	
9000-000-22320	DEFERRED COMP.	(2,459.11)	
9000-000-22370	MED. & DEP. CARE FLEX PAY.	(694.04)	
9000-000-22390	UNUM INS. PAYABLE	349.55	
9000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(725.20)	
9000-000-22440	HEALTH PREMIUMS PAYABLE	355.88	
	TOTAL LIABILITIES		7,471.75

FUND EQUITY

9000-000-30000	FUND BALANCE	1,083,387.25	
	REVENUE OVER EXPENDITURES - YTD	348,420.89	
	TOTAL FUND EQUITY		1,431,808.14
	TOTAL LIABILITIES AND EQUITY		1,439,279.89

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

DEVILS LAKE REGIONAL AIRPORT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
9000-000-31100	GENERAL PROPERTY TAXES	47,453.14	47,453.14	52,221.00	4,767.86 90.9
9000-000-31130	RAMSEY COUNTY TAXES	193,409.15	193,409.15	203,000.00	9,590.85 95.3
	TOTAL TAXES	240,862.29	240,862.29	255,221.00	14,358.71 94.4
<u>INTERGOVT. REVENUE</u>					
9000-000-33150	TSA LEASE	6,343.92	6,343.92	18,000.00	11,656.08 35.2
9000-000-33540	STATE AID TO AIRPORT	4,234.98	4,234.98	6,100.00	1,865.02 69.4
9000-000-33580	STATE AIRLINE TAX	16,581.41	16,581.41	11,000.00	(5,581.41) 150.7
9000-000-33620	COUNTY TELECOMMUNICATION	515.00	515.00	515.00	.00 100.0
	TOTAL INTERGOVT. REVENUE	27,675.31	27,675.31	35,615.00	7,939.69 77.7
<u>MISC. REVENUES</u>					
9000-000-36410	LOT FEES	33,657.30	33,657.30	30,000.00	(3,657.30) 112.2
9000-000-36420	FARM REVENUE - AIRPORT	.00	.00	6,400.00	6,400.00 .0
9000-000-36430	TERMINAL RENT (MESABA/OTHER)	105,561.35	105,561.35	250,000.00	144,438.65 42.2
9000-000-36440	LANDING FEES	29,531.10	29,531.10	70,000.00	40,468.90 42.2
9000-000-36450	FUEL FEE	2,152.83	2,152.83	2,500.00	347.17 86.1
9000-000-36460	PASSENGER BOARDING BRIDGE FEES	21,850.98	21,850.98	.00	(21,850.98) .0
9000-000-36900	MISCELLANEOUS REVENUE	15,905.50	15,905.50	70,000.00	54,094.50 22.7
	TOTAL MISC. REVENUES	208,659.06	208,659.06	428,900.00	220,240.94 48.7
<u>AIRPORT FAA & STATE REV.</u>					
9000-000-37290	STATE FUNDS	136,854.75	136,854.75	.00	(136,854.75) .0
	TOTAL AIRPORT FAA & STATE REV.	136,854.75	136,854.75	.00	(136,854.75) .0
<u>FINES & FORFEITS</u>					
9000-700-35410	LOT FEES	15,000.00	15,000.00	30,000.00	15,000.00 50.0
	TOTAL FINES & FORFEITS	15,000.00	15,000.00	30,000.00	15,000.00 50.0
	TOTAL FUND REVENUE	629,051.41	629,051.41	749,736.00	120,684.59 83.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

DEVILS LAKE REGIONAL AIRPORT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
9000-000-41100	PERMANENT SALARIES	103,250.28	103,250.28	201,941.00	98,690.72 51.1
9000-000-41110	ADDITIVE TO SALARY	1,475.00	1,475.00	1,800.00	325.00 81.9
9000-000-41200	TEMP./PART TIME SALARIES	1,422.00	1,422.00	60,000.00	58,578.00 2.4
9000-000-41300	OVERTIME SALARIES	6,171.04	6,171.04	25,000.00	18,828.96 24.7
9000-000-41500	CONTRACT LABOR EXPENSE	1,750.00	1,750.00	.00	(1,750.00) .0
9000-000-42100	HEALTH INS. PREMIUMS (BCBS)	25,986.70	25,986.70	58,450.00	32,463.30 44.5
9000-000-42200	FICA EXPENSE	6,682.84	6,682.84	.00	(6,682.84) .0
9000-000-42250	CITY SHARE NDPERS	9,990.86	9,990.86	20,335.00	10,344.14 49.1
9000-000-42350	MEDICARE	1,563.00	1,563.00	3,798.00	2,235.00 41.2
9000-000-42400	WORKERS COMP. EXPENSE	.00	.00	4,000.00	4,000.00 .0
9000-000-43110	AUDIT FEES	7,000.00	7,000.00	30,000.00	23,000.00 23.3
9000-000-43120	LEGAL FEES	.00	.00	2,000.00	2,000.00 .0
9000-000-43210	FIRE AND TORNADO	.00	.00	15,000.00	15,000.00 .0
9000-000-43220	LIAB/EQ/VEH INSURANCE	.00	.00	10,000.00	10,000.00 .0
9000-000-43320	COMPUTER EQUIPMENT	.00	.00	4,800.00	4,800.00 .0
9000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	300.99	300.99	500.00	199.01 60.2
9000-000-43400	EDUCATION & TRAINING	834.00	834.00	8,000.00	7,166.00 10.4
9000-000-43410	IN-STATE TRAVEL	2,445.88	2,445.88	2,500.00	54.12 97.8
9000-000-43510	ELECTRICITY	14,121.35	14,121.35	30,000.00	15,878.65 47.1
9000-000-43560	TELEPHONE	1,833.68	1,833.68	4,000.00	2,166.32 45.8
9000-000-43570	HEAT	8,271.22	8,271.22	15,000.00	6,728.78 55.1
9000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	11,071.29	11,071.29	36,000.00	24,928.71 30.8
9000-000-43700	MEMBERSHIPS & DUES	1,508.99	1,508.99	4,000.00	2,491.01 37.7
9000-000-43870	RUNWAY REPAIR	1,239.85	1,239.85	5,000.00	3,760.15 24.8
9000-000-44100	OFFICE SUP. & POSTAGE	2,774.31	2,774.31	1,000.00	(1,774.31) 277.4
9000-000-44200	OPERATION & MAINT. EXPENSE	397.80	397.80	10,000.00	9,602.20 4.0
9000-000-44210	JANITORIAL SUPPLIES EXPENSE	1,544.50	1,544.50	2,000.00	455.50 77.2
9000-000-44220	CLOTHING & UNIFORMS	173.08	173.08	1,200.00	1,026.92 14.4
9000-000-44240	GAS, OIL, GREASE, ETC.	6,834.47	6,834.47	25,000.00	18,165.53 27.3
9000-000-44260	EQUIPMENT MAINTENANCE	33,019.27	33,019.27	70,000.00	36,980.73 47.2
9000-000-44280	TOOLS & EQUIP. EXPENSE	3,473.72	3,473.72	1,000.00	(2,473.72) 347.4
9000-000-44300	BUILDING MAINT. EXPENSE	6,866.60	6,866.60	15,000.00	8,133.40 45.8
9000-000-44470	GROUNDS MAINTENANCE EXPENSE	.00	.00	2,000.00	2,000.00 .0
9000-000-44900	MISCELLANEOUS EXPENSE	1,773.80	1,773.80	5,000.00	3,226.20 35.5
9000-000-56500	EQUIPMENT (\$500 OR OVER)	16,854.00	16,854.00	8,000.00	(8,854.00) 210.7
	TOTAL NON-DEPARTMENTAL	280,630.52	280,630.52	682,324.00	401,693.48 41.1
<u>TRANSFERS IN/OUT</u>					
9000-700-43020	PROJECT ADMINISTRATION %	.00	.00	2,000.00	2,000.00 .0
	TOTAL TRANSFERS IN/OUT	.00	.00	2,000.00	2,000.00 .0
	TOTAL FUND EXPENDITURES	280,630.52	280,630.52	684,324.00	403,693.48 41.0
	NET REVENUE OVER EXPENDITURES	348,420.89	348,420.89	65,412.00	(283,008.89) 532.7

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

AIRPORT EQUIPMENT RESERVE

ASSETS

9001-000-11000	CASH IN COMBINED FUND	436,845.18	
	TOTAL ASSETS		436,845.18

LIABILITIES AND EQUITY

FUND EQUITY

9001-000-30000	FUND BALANCE	436,845.18	
	TOTAL FUND EQUITY		436,845.18
	TOTAL LIABILITIES AND EQUITY		436,845.18

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

AIRPORT INFRASTRUCTURE

ASSETS

9002-000-11000	CASH IN COMBINED FUND		60,500.10	
	TOTAL ASSETS			<u>60,500.10</u>

LIABILITIES AND EQUITY

FUND EQUITY

9002-000-30000	FUND BALANCE		43,120.82	
	REVENUE OVER EXPENDITURES - YTD	17,379.28		
	TOTAL FUND EQUITY			<u>60,500.10</u>
	TOTAL LIABILITIES AND EQUITY			<u>60,500.10</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

AIRPORT INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9002-000-36100 INTEREST EARNINGS	17,379.28	17,379.28	9,000.00	(8,379.28)	193.1
TOTAL SOURCE 36	17,379.28	17,379.28	9,000.00	(8,379.28)	193.1
<hr/>					
9002-700-39990 TRANSFER IN	.00	.00	79,000.00	79,000.00	.0
TOTAL SOURCE 39	.00	.00	79,000.00	79,000.00	.0
<hr/>					
TOTAL FUND REVENUE	17,379.28	17,379.28	88,000.00	70,620.72	19.8
NET REVENUE OVER EXPENDITURES	17,379.28	17,379.28	88,000.00	70,620.72	19.8

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

TAXIWAY APRON

ASSETS

9039-000-11000	CASH IN COMBINED FUND	7,617.96	
	TOTAL ASSETS		7,617.96

LIABILITIES AND EQUITY

FUND EQUITY

9039-000-30000	FUND BALANCE	7,617.96	
	TOTAL FUND EQUITY		7,617.96
	TOTAL LIABILITIES AND EQUITY		7,617.96

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

CARES ACT GRANT

ASSETS

9040-000-11000	CASH ALLOCATED TO OTHER FUNDS	(38,930.68)	
	TOTAL ASSETS		(38,930.68)

LIABILITIES AND EQUITY

FUND EQUITY

9040-000-30000	FUND BALANCE	(38,930.68)	
	TOTAL FUND EQUITY		(38,930.68)
	TOTAL LIABILITIES AND EQUITY		(38,930.68)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

AIG 41

ASSETS

9041-000-11000	CASH ALLOCATED TO OTHER FUNDS	(30,379.56)	
	TOTAL ASSETS		(30,379.56)

LIABILITIES AND EQUITY

FUND EQUITY

9041-000-30000	FUND BALANCE	(30,379.56)	
	TOTAL FUND EQUITY		(30,379.56)
	TOTAL LIABILITIES AND EQUITY		(30,379.56)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ADDENDUM CARES DEVELOPMENT

ASSETS

9042-000-11000	CASH ALLOCATED TO OTHER FUNDS	69,588.51	
	TOTAL ASSETS		69,588.51

LIABILITIES AND EQUITY

FUND EQUITY

9042-000-30000	FUND BALANCE	69,588.51	
	TOTAL FUND EQUITY		69,588.51
	TOTAL LIABILITIES AND EQUITY		69,588.51

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

CARES GRANT

ASSETS

9043-000-11000	CASH ALLOCATED TO OTHER FUNDS	(270,870.80)	
	TOTAL ASSETS		(270,870.80)

LIABILITIES AND EQUITY

LIABILITIES

9043-000-21210	ACCOUNTS PAYABLE	3,150.00	
	TOTAL LIABILITIES		3,150.00

FUND EQUITY

9043-000-30000	FUND BALANCE	(274,020.80)	
	TOTAL FUND EQUITY		(274,020.80)
	TOTAL LIABILITIES AND EQUITY		(270,870.80)

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

TAXIWAY APRON CONSTRUCTION

ASSETS

9044-000-11000	CASH ALLOCATED TO OTHER FUNDS	(386,800.72)	
	TOTAL ASSETS		(386,800.72)

LIABILITIES AND EQUITY

FUND EQUITY

9044-000-30000	FUND BALANCE	(389,014.18)	
	REVENUE OVER EXPENDITURES - YTD	2,213.46	
	TOTAL FUND EQUITY		(386,800.72)
	TOTAL LIABILITIES AND EQUITY		(386,800.72)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

TAXIWAY APRON CONSTRUCTION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9044-000-37280 FAA FUNDS	47,468.00	47,468.00	.00	(47,468.00)	.0
9044-000-37290 STATE FUNDS	7,405.50	7,405.50	.00	(7,405.50)	.0
TOTAL SOURCE 37	54,873.50	54,873.50	.00	(54,873.50)	.0
TOTAL FUND REVENUE	54,873.50	54,873.50	.00	(54,873.50)	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

TAXIWAY APRON CONSTRUCTION

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
9044-601-56600 PAYMENTS TO CONTRACTORS	52,660.04	52,660.04	.00	(52,660.04)	.0
TOTAL DEPARTMENT 601	<u>52,660.04</u>	<u>52,660.04</u>	<u>.00</u>	<u>(52,660.04)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>52,660.04</u>	<u>52,660.04</u>	<u>.00</u>	<u>(52,660.04)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>2,213.46</u>	<u>2,213.46</u>	<u>.00</u>	<u>(2,213.46)</u>	<u>.0</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

RECONSTRUCTION OF APRON

ASSETS

9045-000-11000	CASH ALLOCATED TO OTHER FUNDS	(4,362.54)	
	TOTAL ASSETS		(4,362.54)

LIABILITIES AND EQUITY

FUND EQUITY

9045-000-30000	FUND BALANCE		181,853.44	
	REVENUE OVER EXPENDITURES - YTD	(	186,215.98)	
	TOTAL FUND EQUITY		(	4,362.54)
	TOTAL LIABILITIES AND EQUITY		(	4,362.54)

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

RECONSTRUCTION OF APRON

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9045-000-37280 FAA FUNDS	46,459.17	46,459.17	.00	(46,459.17)	.0
TOTAL SOURCE 37	46,459.17	46,459.17	.00	(46,459.17)	.0
TOTAL FUND REVENUE	46,459.17	46,459.17	.00	(46,459.17)	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

RECONSTRUCTION OF APRON

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
9045-601-56600 PAYMENTS TO CONTRACTORS	232,675.15	232,675.15	.00	(232,675.15)	.0
TOTAL DEPARTMENT 601	<u>232,675.15</u>	<u>232,675.15</u>	<u>.00</u>	<u>(232,675.15)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>232,675.15</u>	<u>232,675.15</u>	<u>.00</u>	<u>(232,675.15)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(186,215.98)</u>	<u>(186,215.98)</u>	<u>.00</u>	<u>186,215.98</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

SRE LOADER & SNOWPUSHER

ASSETS

9046-000-11000	CASH ALLOCATED TO OTHER FUNDS	<u>56,358.25</u>	
	TOTAL ASSETS		<u>56,358.25</u>

LIABILITIES AND EQUITY

FUND EQUITY

9046-000-30000	FUND BALANCE	<u>56,358.25</u>	
	TOTAL FUND EQUITY		<u>56,358.25</u>
	TOTAL LIABILITIES AND EQUITY		<u>56,358.25</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

RUNWAY/TAXI 13-31

ASSETS

9047-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	10,592.04)	
	TOTAL ASSETS			(
				10,592.04)

LIABILITIES AND EQUITY

LIABILITIES

9047-000-21210	ACCOUNTS PAYABLE		85,684.25	
	TOTAL LIABILITIES			85,684.25

FUND EQUITY

9047-000-30000	FUND BALANCE	(	33,713.87)	
	REVENUE OVER EXPENDITURES - YTD	(	62,562.42)	
	TOTAL FUND EQUITY			(
				96,276.29)
	TOTAL LIABILITIES AND EQUITY			(
				10,592.04)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

RUNWAY/TAXI 13-31

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9047-000-37280 FAA FUNDS	159,823.01	159,823.01	.00	(159,823.01)	.0
9047-000-37290 STATE FUNDS	4,027.93	4,027.93	.00	(4,027.93)	.0
TOTAL SOURCE 37	163,850.94	163,850.94	.00	(163,850.94)	.0
TOTAL FUND REVENUE	163,850.94	163,850.94	.00	(163,850.94)	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

RUNWAY/TAXI 13-31

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
9047-601-56600 PAYMENTS TO CONTRACTORS	226,413.36	226,413.36	.00	(226,413.36)	.0
TOTAL DEPARTMENT 601	<u>226,413.36</u>	<u>226,413.36</u>	<u>.00</u>	<u>(226,413.36)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>226,413.36</u>	<u>226,413.36</u>	<u>.00</u>	<u>(226,413.36)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>(62,562.42)</u>	<u>(62,562.42)</u>	<u>.00</u>	<u>62,562.42</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

TITLE VI PROGRAM DEVELOPMENT

ASSETS

9048-000-11000	CASH ALLOCATED TO OTHER FUNDS	(39,978.00)	
	TOTAL ASSETS		(39,978.00)

LIABILITIES AND EQUITY

FUND EQUITY

9048-000-30000	FUND BALANCE	(39,978.00)	
	TOTAL FUND EQUITY		(39,978.00)
	TOTAL LIABILITIES AND EQUITY		(39,978.00)

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

JOBS DEVELOPMENT AUTHORITY

ASSETS

9200-000-11000	CASH IN COMBINED FUND		73,273.49	
	TOTAL ASSETS			73,273.49

LIABILITIES AND EQUITY

FUND EQUITY

9200-000-30000	FUND BALANCE		32,597.41	
	REVENUE OVER EXPENDITURES - YTD	40,676.08		
	TOTAL FUND EQUITY			73,273.49
	TOTAL LIABILITIES AND EQUITY			73,273.49

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2026

JOBS DEVELOPMENT AUTHORITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAXES</u>					
9200-000-31100 GENERAL PROPERTY TAXES	40,676.08	40,676.08	48,321.00	7,644.92	84.2
TOTAL TAXES	40,676.08	40,676.08	48,321.00	7,644.92	84.2
TOTAL FUND REVENUE	40,676.08	40,676.08	48,321.00	7,644.92	84.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

JOBS DEVELOPMENT AUTHORITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
9200-000-57340 FDL OP & MAINT/PROMO.	.00	.00	55,414.00	55,414.00	.0
TOTAL DEPARTMENT 000	<u>.00</u>	<u>.00</u>	<u>55,414.00</u>	<u>55,414.00</u>	<u>.0</u>
<u>TRANSFERS IN/OUT</u>					
9200-700-58900 TRANSFERS OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL TRANSFERS IN/OUT	<u>.00</u>	<u>.00</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>56,614.00</u>	<u>56,614.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>40,676.08</u>	<u>40,676.08</u>	<u>(8,293.00)</u>	<u>(48,969.08)</u>	<u>490.5</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 MAY 31, 2026

LAKE REGION GROWTH FUND

<u>ASSETS</u>			
9201-000-11000	CASH IN COMBINED FUND	581,940.59	
	TOTAL ASSETS		581,940.59
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
9201-000-21210	ACCOUNTS PAYABLE	3,508.46	
	TOTAL LIABILITIES		3,508.46
<u>FUND EQUITY</u>			
9201-000-30000	FUND BALANCE	616,232.36	
	REVENUE OVER EXPENDITURES - YTD	(37,800.23)	
	TOTAL FUND EQUITY		578,432.13
	TOTAL LIABILITIES AND EQUITY		581,940.59

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

LAKE REGION GROWTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
9201-000-36100 INTEREST EARNINGS	7,949.69	7,949.69	.00	(7,949.69)	.0
9201-000-36800 RENT	4,725.00	4,725.00	.00	(4,725.00)	.0
9201-000-36900 MISCELLANEOUS REVENUE	524.09	524.09	.00	(524.09)	.0
9201-000-36950 LOAN REPAYMENTS - PRINCIPAL	63,507.50	63,507.50	41,000.00	(22,507.50)	154.9
9201-000-36960 LOAN REPAYMENTS - INTEREST	143.22	143.22	.00	(143.22)	.0
TOTAL MISC. REVENUES	76,849.50	76,849.50	41,000.00	(35,849.50)	187.4
<u>TRANSFERS IN</u>					
9201-700-39930 SALES TAX TRANSFERS	.00	.00	223,980.00	223,980.00	.0
TOTAL TRANSFERS IN	.00	.00	223,980.00	223,980.00	.0
TOTAL FUND REVENUE	76,849.50	76,849.50	264,980.00	188,130.50	29.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

LAKE REGION GROWTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9201-000-43170 ADMINISTRATION FEES	255.00	255.00	500.00	245.00	51.0
9201-000-44900 MISCELLANEOUS EXPENSE	10.00	10.00	10,000.00	9,990.00	.1
9201-000-57330 INTEREST BUYDOWN (PACE)	40,219.70	40,219.70	70,000.00	29,780.30	57.5
9201-000-57380 AFFORDABLE HOUSING INTEREST BU	.00	.00	6,200.00	6,200.00	.0
9201-000-57440 FACADE LOAN POOL	10,000.00	10,000.00	30,000.00	20,000.00	33.3
9201-000-57490 LOANS	10,000.00	10,000.00	25,000.00	15,000.00	40.0
9201-000-57500 2020 PROGRAM	13,086.03	13,086.03	20,000.00	6,913.97	65.4
9201-000-57510 BUSINESS TRAINING	.00	.00	10,000.00	10,000.00	.0
9201-000-57520 RWIP	16,079.00	16,079.00	31,000.00	14,921.00	51.9
9201-000-57530 SPONSORSHIPS	25,000.00	25,000.00	50,000.00	25,000.00	50.0
TOTAL DEPARTMENT 000	114,649.73	114,649.73	252,700.00	138,050.27	45.4
<u>TRANSFERS IN/OUT</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 TRANSFERS IN/OUT	.00	.00	11,200.00	11,200.00	.0
TOTAL FUND EXPENDITURES	114,649.73	114,649.73	263,900.00	149,250.27	43.4
NET REVENUE OVER EXPENDITURES	(37,800.23)	(37,800.23)	1,080.00	38,880.23	(3500.

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

ND HIF HOUSING PROJECT

ASSETS

9202-000-11000	CASH IN COMBINED FUND	(	842,006.08)	
	TOTAL ASSETS			(842,006.08)

LIABILITIES AND EQUITY

FUND EQUITY

9202-000-30000	FUND BALANCE	(	442,568.17)	
	REVENUE OVER EXPENDITURES - YTD	(	399,437.91)	
	TOTAL FUND EQUITY			(842,006.08)
	TOTAL LIABILITIES AND EQUITY			(842,006.08)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2026

ND HIF HOUSING PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9202-000-43210 FIRE AND TORNADO	208.00	208.00	.00	(208.00)	.0
9202-000-43510 ELECTRICITY	3,747.02	3,747.02	.00	(3,747.02)	.0
9202-000-43580 UTILITIES MISCELLANEOUS	482.89	482.89	.00	(482.89)	.0
9202-000-56600 PAYMENTS TO CONTRACTORS	395,000.00	395,000.00	.00	(395,000.00)	.0
TOTAL DEPARTMENT 000	399,437.91	399,437.91	.00	(399,437.91)	.0
TOTAL FUND EXPENDITURES	399,437.91	399,437.91	.00	(399,437.91)	.0
NET REVENUE OVER EXPENDITURES	(399,437.91)	(399,437.91)	.00	399,437.91	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2026

LAKE RGN NARCOTICS TASK FORCE

ASSETS

9500-000-11000	CASH IN COMBINED FUND	(	36,593.81)	
9500-000-11390	BREMER BANK-SEIZED ASSETS		36,593.81	
			<u> </u>	
	TOTAL ASSETS			<u> </u> .00

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
15-Jun-26

VENDOR	AMOUNT DUE
AIRPORT	
Amazon Capital Services	\$162.46
Double Z Broadcasting	\$500.00
Evectio Consulting Partners	\$3,500.00
Gilbertson's	\$48.70
Keller's Briteway	\$220.00
Lake Region Sheet Metal	\$350.22
Leevers	\$63.45
Mac's Hardware	\$152.09
Midcontinent Communications	\$373.10
MDU	\$546.78
Nodak Electric	\$2,380.66
NDTC	\$319.98
Platinum Response	\$1,300.00
Runnings	\$69.99
Sparklight Advertising	\$2,215.00
CITY	
Advanced Business Methods	\$2,037.91
Advanced Engineering & Enviromental Services	\$3,230.97
Altru	\$1,433.00
Amazon Capital Services	\$1,030.70
ARFF Specialists	\$6,900.00
Butler	\$673.54
Caselle	\$26,910.00
CNH Industrial Accounts-High Plains Equipment	\$105.76
CNH Industrial Accounts-Titan Machinery	\$3,728.38
Corporate Technologies	\$165.00
Cowboy's Towing Service	\$322.00

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
15-Jun-26

VENDOR	AMOUNT DUE
Creative Impressions	\$32.99
David Rader	\$652.45
Devils Lake Journal	\$3,651.29
Duke's Car Wash	\$241.00
Ecolab	\$379.70
Es Opco USA-Veseris	\$354.74
Exhaust Pros	\$110.00
Farmer's Union Oil	\$25,923.74
Ferguson Waterworks	\$1,435.59
Girl Scouts-Minnewauken	\$250.00
Grand Forks Utility Billing	\$23,486.45
Information Technology	\$316.20
Ingram Library Services	\$71.97
International Assoc of Fire Chiefs	\$150.42
Interstate Billing Service	\$78.50
Ironhide Equipment	\$8,878.81
JB Vending	\$263.51
Joe & Bros Mow for Dough	\$2,750.00
Keller's Briteway	\$26.00
Knutson's Body Shop	\$2,814.50
Lake Region Corporation	\$4,464.17
Lake Region Law Enforcement Center	\$18,078.70
Lamotte's Paint & Glass Supply	\$6,717.27
Leevers	\$174.75
Leon's Building Center	\$149.67
Lexipol	\$10,440.46
Mac's Hardware	\$1,468.90
Mark's Greenhouse	\$200.00
Midstates Wireless	\$135.00
Minnie H Express Car Wash	\$225.00
MDU	\$24.64

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
15-Jun-26

VENDOR	AMOUNT DUE
MTI Distributing	\$1,022.50
National Fire Protection Assoc	\$225.00
ND Association of Assessing Officers	\$50.00
ND Dept of Health-Microbiology	\$216.00
North Dakota One Call	\$166.80
NDTC	\$7,057.95
Nutrien Ag Solutions	\$200.00
O'Reilly's Automotive	\$143.61
Platinum Response	\$60.00
Prairie Truck & Tractor Repair	\$480.31
Quadient Leasing	\$333.39
Randy Crist	\$150.00
Running Supply	\$1,981.46
Service Tire	\$1,608.35
Shawna Middleton	\$1,008.70
Sign Solutions	\$83.94
Spencer Halvorson	\$76.36
Swanston Equipment Corp	\$464.48
Thompson's DL Glass & Paint	\$206.00
Toshiba Business Solutions	\$17.70
Traynor Law Firm	\$9,166.67
USPS	\$3,600.00
Usable Life	\$392.16
 PREPAID EXPENSES	
Xpress Bill Pay	\$772.00
 TOTAL LIST OF BILLS	 \$202,169.49