

As of 12/31/2023

<b>Fund</b>	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Sale of Investments</b>	<b>Transfers In</b>	<b>Disbursements</b>	<b>Purchase of Investments</b>	<b>Transfers Out</b>	<b>Ending Balance</b>	<b>Investment Balance</b>	<b>Total Balance</b>
General Fund	33,304.18	65,420.79	0.00	42,288.03	39,569.36	0.00	20,000.00	81,443.64	0.00	81,443.64
Road and Bridge	5,432.82	122,006.58	0.00	50,707.61	131,738.09	0.00	0.00	46,408.92	0.00	46,408.92
Recycling Fund	629.33	13.94	0.00	0.00	0.00	0.00	0.00	643.27	0.00	643.27
Fire Protection Fund	19,779.56	25,830.88	0.00	0.00	23,186.00	0.00	0.00	22,424.44	0.00	22,424.44
New Equipment/Gravel Fund	31,769.47	1,191.93	0.00	20,000.00	50,800.00	0.00	0.00	2,161.40	0.00	2,161.40
General Debt Service (Identify)	50,707.61	2,294.87	0.00	0.00	0.00	0.00	50,707.61	2,294.87	0.00	2,294.87
Tax Abatement Debt Fund	42,288.03	1,810.46	0.00	0.00	0.00	0.00	42,288.03	1,810.46	0.00	1,810.46
<b>Total :</b>	<b>183,911.00</b>	<b>218,569.45</b>	<b>0.00</b>	<b>112,995.64</b>	<b>245,293.45</b>	<b>0.00</b>	<b>112,995.64</b>	<b>157,187.00</b>	<b>0.00</b>	<b>157,187.00</b>

## SCHEDULE 2

As Of: As of 12/31/2023

100: General Fund

## Receipts:

## Taxes

Current Ad Valorem Taxes	48,900.56	
Penalties and Interest on Ad valorem Taxes	563.17	
Forfeited Tax Sale Apportionments	1,817.30	
Total		51,281.03

## Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	446.22	
State - Payments in Lieu of Taxes	3,114.94	
Town Aid	4,393.00	
Total		7,954.16

## Charges for Services

Filing Fees	4.00	
Total		4.00

## Miscellaneous

IRS Refunds	1,181.60	
Contributions and Donations from Private Sources	5,000.00	
Total		6,181.60

**Total Receipts****65,420.79**

## Other Financing Sources:

Transfers from other Funds	42,288.03	
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## Disbursements:

## General Government

General Government- Current	7,781.17	
Council/Town Board- Current	3,836.13	
Clerk- Current	14,243.30	
Treasurer- Current	5,168.41	
General Government Buildings and Plant- Current	3,763.41	
Elections/Other than Clerk- Current	638.72	
Other General Government- Current	4,117.00	
Total		39,548.14

## Public Works

Road Maintenance Employee- Current	21.22	
Total		21.22

**Total Disbursements****39,569.36**

## Other Financing Uses:

Transfers to other Funds	20,000.00	
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## SCHEDULE 2

As Of: As of 12/31/2023

201: Road and Bridge

## Receipts:

## Taxes

Current Ad Valorem Taxes	98,204.92	
Forfeited Tax Sale Apportionments	3,699.51	
Total		101,904.43

## Intergovernmental Revenues (IGR)

Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)	16,304.17	
Agricultural Market Value Credit	908.38	
Total		17,212.55

## Charges for Services

Garrison Township Road Maintenance	2,790.00	
Total		2,790.00

## Miscellaneous

Reimbursements	69.19	
Royalties	30.41	
Total		99.60

**Total Receipts****122,006.58**

## Other Financing Sources:

Transfers from other Funds	50,707.61	
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## Disbursements:

## General Government

General Government- Current	1,418.82	
Total		1,418.82

## Public Works

Sign Maintenance- Current	43.32	
Ice and Snow Removal- Current	13,224.70	
Road and Bridge Equipment- Current	21,585.01	
Road Maintenance Employee- Current	77,681.17	
Road Maintenance- Current	17,785.07	
Total		130,319.27

**Total Disbursements****131,738.09**

## Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

210: Recycling Fund

Receipts:

Taxes

Current Ad Valorem Taxes

13.94

Total

13.94

**Total Receipts**

**13.94**

Other Financing Sources:

Disbursements:

**Total Disbursements**

0.00

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

225: Fire Protection Fund

Receipts:

Taxes

Current Ad Valorem Taxes	24,666.79	
Forfeited Tax Sale Apportionments	934.61	
Total		<u>25,601.40</u>

Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	229.48	
Total		<u>229.48</u>

**Total Receipts** 25,830.88

Other Financing Sources:

Disbursements:

Public Safety

Fire Protection-Contracted- Current	23,186.00	
Total		<u>23,186.00</u>

**Total Disbursements** 23,186.00

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

240: New Equipment/Gravel Fund

Receipts:

Taxes

Current Ad Valorem Taxes	1,143.43	
Forfeited Tax Sale Apportionments	38.94	
<b>Total</b>		<b>1,182.37</b>

Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	9.56	
<b>Total</b>		<b>9.56</b>

**Total Receipts** **1,191.93**

Other Financing Sources:

Transfers from other Funds	20,000.00	
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Disbursements:

**Total Disbursements** **0.00**

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

301: General Debt Service (Identify)

Receipts:

Taxes

Current Ad Valorem Taxes

2,294.87

Total

2,294.87

**Total Receipts**

**2,294.87**

Other Financing Sources:

Disbursements:

**Total Disbursements**

0.00

Other Financing Uses:

Transfers to other Funds

50,707.61

SCHEDULE 2

As Of: As of 12/31/2023

302: Tax Abatement Debt Fund

Receipts:

Taxes

Current Ad Valorem Taxes

1,810.46

Total

1,810.46

**Total Receipts**

**1,810.46**

Other Financing Sources:

Disbursements:

**Total Disbursements**

0.00

Other Financing Uses:

Transfers to other Funds

42,288.03



STATEMENT OF REVENUES AND EXPENSES  
For the Year Ended December 31, 2023

**Town of Roosevelt**

**Statement of Cash Flows**

**For the Year Ended December 31, 2023**

Town of Roosevelt  
 STATEMENT OF INDEBTEDNESS  
 For The Year Ended December 31, 2023

<u>Bonded Indebtedness</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Outstanding Jan 1, 2023</u>	<u>Issued in 2023</u>	<u>Paid in 2023</u>	<u>Outstanding Dec 31, 2023</u>
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**Total City Indebtedness**

[a]

[b]

[c]

**Note:**

[\*] Special Assessment Bonds and Revenue Bonds with General Obligation backing should not be classified as General Obligation Bonds.

[a] The Jan, 1 balance should agree with the Dec. 31 balance of the prior year.

[b] Amounts paid should agree with the amounts shown as principal paid on Schedule 2 and 4.

[c] Bonds Maturing January 1, which are paid on or before December 31, should not be included in the balance outstanding at December 31

For the period : 1/1/2023 To 12/31/2023

Investment Type	Description	Beginning Balance	Date	Deposits	Withdrawals	Ending Balance
	<b>Total</b>			0.00	0.00	0.00
	<b>Total All Investments</b>			0.00	0.00	0.00

## As of As of 12/31/2023

## Personal Services

Bobbie Germanson	130.00
Dick Kelby	50.00
Internal Revenue Service	9.45
IRS	15,744.04
Minnesota Benefit Association	960.00
MN Revenue	2,145.98
Payroll Period Ending 01/15/2023	1,688.49
Payroll Period Ending 01/31/2023	1,688.49
Payroll Period Ending 02/13/2023	1,861.89
Payroll Period Ending 02/15/2023	1,688.49
Payroll Period Ending 02/28/2023	2,753.65
Payroll Period Ending 03/15/2023	1,688.49
Payroll Period Ending 03/31/2023	2,944.19
Payroll Period Ending 04/15/2023	1,688.49
Payroll Period Ending 04/30/2023	1,688.49
Payroll Period Ending 05/08/2023	1,781.91
Payroll Period Ending 05/15/2023	1,887.45
Payroll Period Ending 05/31/2023	3,808.91
Payroll Period Ending 06/15/2023	1,887.45
Payroll Period Ending 06/30/2023	3,316.94
Payroll Period Ending 07/15/2023	1,887.45
Payroll Period Ending 07/31/2023	3,055.74
Payroll Period Ending 08/15/2023	1,887.45
Payroll Period Ending 08/31/2023	1,887.45
Payroll Period Ending 09/11/2023	2,000.93
Payroll Period Ending 09/15/2023	1,887.45
Payroll Period Ending 09/30/2023	1,887.45
Payroll Period Ending 10/09/2023	1,840.19
Payroll Period Ending 10/15/2023	1,887.45
Payroll Period Ending 10/31/2023	3,111.43
Payroll Period Ending 11/15/2023	1,887.45
Payroll Period Ending 11/30/2023	1,887.45
Payroll Period Ending 12/11/2023	1,026.42
Payroll Period Ending 12/15/2023	1,887.45
Payroll Period Ending 12/31/2022	1,461.99
Payroll Period Ending 12/31/2023	1,887.45
PERA	10,340.28
Sonya Crocker	130.00
United States Treasury	580.14

## Supplies

Ann Stafford	159.92
Breanna Cielinski	42.64
Card Service Center	2,123.02
Centra Sota Cooperative	11,126.57
CWC Highway Dept.	13,268.02
DMS Machine Inc	599.75
Ed Klause	509.88
Ira Stafford	741.81

## As of As of 12/31/2023

## Supplies (Continued)

Pine Center Tire & Towing	56.00
Rick Hennes	6.46
ZIEGLER INC.	3,683.35

## Other Services and Charges

Aitkin Independent Age	204.03
BEAUDRY OIL & PROPANE	2,592.14
Bobbie Germanson	5.24
Bonnie Orton	323.12
Brainerd Dispatch	85.14
Breanna Cielinski	1,236.16
Card Service Center	372.00
Central Lakes Pest Control	91.27
Crisis Line and Referral Service	1,000.00
Crow Wing County	50.00
Crow Wing County Fair Assn.	100.00
Crow Wing Power	907.00
CTC	48.00
CWC Association of Townships	737.12
CWC Historical Society	100.00
ECM Publishers, Inc.	181.11
Ed Klause	4,568.13
Forum Communications	363.74
Garrison Area Caregivers - Food She	250.00
Garrison Fire Dept.	15,977.00
Garrison Township	800.00
Horizon Health	500.00
Ira Stafford	265.36
Jay Pawlu	5,827.05
JM Operations	16,000.00
MATIT-Insurance Trust	4,117.00
Mille Lacs Health System	1,000.00
Mille Lacs Messenger	21.22
Minnesota Benefit Association	5.00
MN Association of Townships	810.00
NORTHLAND FIRE PROTECTION	173.00
Onamia Food Pantry	250.00
Pierz Community Education	200.00
Pierz Rural Area Fire Protection	7,209.00
Pine Center 1st Responders	3,000.00
Sonya Crocker	51.87

## Capital Outlay

Modern Farm Equipment	50,800.00
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## Debt Service

## Other Financing Uses

Card Service Center	0.00
Ed Klause	920.91
General Fund	42,288.03

As of As of 12/31/2023

Other Financing Uses (Continued)

New Equip./Gravel Fund

20,000.00

Road Bridge Fund - 201

50,707.61

**Total**

**358,289.09**