

CITY OF BARRETT
PO BOX 155
BARRETT, MINNESOTA 56311
www.barrettmn.com
Email - barrett@runestone.net
320-528-2440 Phone
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MAYOR: *Michelle Jenson*

CLERK / TREASURER: *Marita Rhude*

COUNCIL MEMBERS:

Tim Lasch Jodi Moss

Aaron Ray

=====
Barrett City Council Meeting Agenda
Monday, December 12, 2022
5:30 p.m. Regular Meeting
Barrett City Office

Call to Order

Visitor Comments

Additions to Agenda/Approval of Agenda

Approval of minutes

1. Nathan Feist - Close out Northdale and Water Meter project
2. Eagle Construction/Freeport Electric Proposals
3. Pavilion Fund Update
4. Approve Liquor Licenses: Run Has It, Brothers Market, Prairie Wind Players
5. Approve 2023 Budgets-General, Water & Sewer
6. Resolution Final Tax Levy 2023
7. Resolution Past Due Utilities to tax role
8. Audit Engagement Letter - Brian Koehn
9. Unfinished Business Update

Maintenance Update – Jason Wendt

Clerk Update - Marita Rhude

Accept Donations

Approval of Bills

Barrett City Council Meeting Minutes
Monday, November 14, 2022
5:30 p.m.
Barrett City Office

Present: Mayor-Michelle Jenson; Council-Aaron Ray, Tim Lasch, Jodi Moss; Clerk/Treasurer-Marita Rhude; Maintenance-Jason Wendt. Guests: Cheri Simpson, Joyce Hanson

Mayor Jenson called the meeting to order at 5:30 p.m.

Visitor Comment: Joyce Hanson – Pavilion Board update. The building and bids committee has no one in charge and they are unable to find someone to head it up. Next Pavilion Board meeting is tomorrow.

Lasch made a motion to approve the agenda as presented with Fire Chief update added, seconded by Moss.

MCU

Lasch made a motion to approve the minutes of the October 11, 2022, council meeting, with change under maintenance update to motor instead of pump, seconded by Moss.

MCU

Council reviewed an update from Bollig Inc: Infrastructure project Change Order #4 is still waiting on Northdale to agree to quantities. Water Meter Project will require a Change Order #4 extending final completion to January 13, 2023, to allow time for the printer to ship. The extra work at the Water Plant has been approved by Rural Development and the project is moving forward.

Lasch made a motion to approve Change Order #4 for the Water Meter project extending the final completion to January 13, 2023, seconded by Moss.

MCU

Moss moved to resolve to certify the result of the Tuesday, November 2, 2022, General Election. Official election results for the offices of Council Member for a 4-year term beginning in 2023 shall be Katie Hauglie and Aaron Ray and Council Member for a 2-year term beginning in 2023 shall be Susie Sieben, for the office of Mayor for a 2-year term beginning in 2023 shall be Michelle Jenson, seconded by Lasch. Roll Call Vote: Lasch-yes, Moss-yes, Ray-yes, Jenson-yes

Rodger Smith at 809 Spruce Ave. is asking the City to work with him on having the property line changed on the south side of his property. Upon advice of the City Attorney, the council will not be involved.

The City of Barrett has not increased their contribution to employee health insurance since 2009. Lasch made a motion to increase the City contribution for health insurance by 10%, seconded by Ray.

MCU

Council discussed some budget considerations. The final levy must be set in December. It was decided to use the Runestone Telecom Capital Credit of \$6,709.93 towards the 2023 Budget.

Council received a written update from Jason Puchalski, Fire Chief. Moss made a motion to appoint Tyler Bopp to the Fire Department, seconded Ray.

MCU

Unfinished business: Dean Ladwig uncapped well on his property. City Attorney advised that we make him cap the well. Darrin Olson property.

Maintenance Update: Well #4 was pulled in early November, council saw pictures of the condition. Jason request to do online training that can substitute of experience time towards his water license. For every 90 hours of training, it cuts off 3 months towards his certification. He would like to complete 180 hours over the winter, which will allow him to take his water license in March of 2023. Council agreed that he should do this.

Lasch moved to resolve to express acceptance of and appreciation for the donations to the City of Barrett, seconded by Ray. Roll Call Vote: Lasch-yes, Moss-yes, Ray-yes, Jenson-yes

Moss made a motion to pay bills in the amount of \$47,670.22, check #19696 to Check #19722, seconded by Ray. MCU

Lasch made a motion to adjourn at 6:15 p.m., seconded by Moss. MCU

Respectfully Submitted _____ Marita Rhude, Clerk/Treasurer

Approved by _____ Michelle Jenson, Mayor



410 4th Ave SW
P.O. box 10
Freeport MN 56331
12/7/2022

City of Barrett Water Treatment Plant Improvements
PN 154019
Bollig Inc. Engineering and Environmental

Ceiling Fan Addition

Freeport Electric Inc. proposes the following

- 1) Provide and install (2) wet listed ceiling fans on one speed control
- 2) Wire (1) gas unit heater and thermostat (heater and thermostat by others)

Total for the project above including labor, materials, electrical inspection,
and tax

\$ 2,225.00

Thank You
Dan Roering
dan@freeportelectricinc.com
320-836-2865

Accepted By:

Date:

Change Request

Prime/General Contractor: Eagle Construction Co., Inc
Project: Barrett Water Treatment Facility
Project Location: St. Cloud, MN
Project No.:15101 – Direct Contract
Date: 12-5-2022RRRR



Proposal Request Description: The change request below is related to the required Insulation and Wall Panel Installation at The Barrett Water Treatment Facility

Wall Panels and Insulation Materials (Sheet A2):	\$ 21,000.00
5% Margin:	\$ 1,050.00
Material & Equipment Subtotal:	\$ 22,050.00
Eagle Labor – 320 hours * \$70/HR:	\$ 22,400.00
15% Margin on Labor	\$ 3,360.00
Subtotal	\$ 47,810.00

Labor & Material Subtotal: \$47,810.00

***Proposal assumes/excludes the following:**

- This work would be contracted directly with the City and not under the original contract.
 - Prevailing wages do not apply
 - Bond and Insurance would not be required for this work
 - Excludes Building Permits
 - Excludes insulating behind the electrical meters, electrical service, cabinets, chemical feed enclosure, etc.
 - Excludes any additional mechanical/electrical work other than what is noted above.
 - Excludes and roof or cap flashing related work.
 - Excludes any mechanical, or electrical work.
 - Excludes and site restoration.
 - Excludes site restorations of any kind.
- *PROPOSAL VALID FOR 15 DAYS**

***If Prevailing Wages Applies:**

ADD : \$9,048.00 (Based on original Contract Wages)

Payment Terms: 50% Down

- 30% Upon Material Delivery**
- 15% Upon Framing and Insulation Installation**
- 5% Upon Wall Panel Installation**

***Proposal Notes:** Proposal is tied to our scope listed above. Anything not specifically listed above is excluded from our price. Excludes ground thaw if needed to properly install materials per the detail.

CITY OF BARRETT
County of Grant
State of Minnesota

RESOLUTION # 12-1-2022

**A RESOLUTION CERTIFYING PAST DUE UTILITY BILLINGS TO THE GRANT COUNTY
AUDITOR FOR COLLECTION WITH THE 2023 PROPERTY TAXES**

.....

WHEREAS, pursuant to proper notice duly given as required by law, the City Council has met, heard, and passed upon all objections to the proposed certification for unpaid charges for City utilities; and

WHEREAS, the City of Barrett has an established procedures for the collection of past due fees for City utilities, and

WHEREAS, the amount of bad debt have been minimized through diligent collection efforts by staff, and

WHEREAS, such proposed list of customers who have delinquent charges, a copy of which is hereby attached as Exhibit 1 and made a part hereof, is hereby accepted and shall constitute the certification against the parcels named herein.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Barrett, Minnesota, does certify for collection by the Grant County Auditor the delinquent accounts that meet the criteria for past-due accounts as listed on Exhibit 1. Further, that said amounts shall be collected with the 2023 property taxes levied against said parcels.

ADOPTED this 12th day of December 2022.

Michelle Jenson, Mayor

ATTEST:

Marita Rhude, Clerk/Treasurer

Exhibit 1

Name	Parcel	Amount
Sarah Tirado	18-0030-000	\$485.15
Leo Marty	18-0118-000	\$144.94
Tanya Puchalski	18-0294-000	\$164.93

Date Range : 12/12/2022 To 12/12/2022

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
12/12/2022	EFTPS	FFPTS payment	880	\$1,637.82	100-41425-135- 601-49401-135- 100-43001-135- 602-49451-135- 100-41425-101- 100-41425-122- 100-43001-101- 100-43001-122- 601-49401-101- 601-49401-122- 602-49451-101- 602-49451-122- 100-41110-100-	Clerk Water Fund Expenses Public Works Sewer Fund Expenses Clerk Clerk Public Works Water Fund Expenses Water Fund Expenses Sewer Fund Expenses Sewer Fund Expenses Council/Town Board	\$53.03 \$18.11 \$18.66 \$18.11 \$518.35 \$226.77 \$187.03 \$79.80 \$181.52 \$77.45 \$181.52 \$77.45 \$0.02
12/12/2022	MN Department of Revenue, Sales Tax	November 2022 Sales Tax	881	\$569.00	601-49401-439-110 603-49501-439-110 603-49501-439-110	Water Fund Expenses Garbage Fund Expenses Garbage Fund Expenses	\$113.00 \$118.00 \$338.00
12/12/2022	PERA	PERA payment	882	\$1,099.30	100-41425-101- 100-41425-121- 100-43001-101- 100-43001-101- 100-43001-121- 601-49401-101- 601-49401-121- 602-49451-101- 602-49451-121-	Clerk Clerk Public Works Public Works Public Works Water Fund Expenses Water Fund Expenses Sewer Fund Expenses Sewer Fund Expenses	\$264.33 \$305.00 \$83.66 \$96.53 \$81.20 \$93.69 \$81.20 \$93.69
12/12/2022	American Welding & Gas, Inc.	Oxygen	883	\$59.32	225-42220-211-	Fire Fighting	\$59.32
12/12/2022	Auto Value Elbow Lake	tire gauge, wire ties, magnetic heater	884	\$121.09	100-41973-211- 100-41973-240-	Shop Shop	\$39.10 \$81.99
12/12/2022	Bollig Inc.	Engineering	885	\$2,931.50	401-43001-303-	Public Works	\$2,931.50

Date Range : 12/12/2022 To 12/12/2022

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
12/12/2022	Core & Main	pump repair parts	886	\$28.74	601-49401-227-	Water Fund Expenses	\$28.74
12/12/2022	Culligan Water of Elbow Lake	Bottled water/cc water softner	887	\$36.00	100-41901-495- 100-45209-211-	Other General Government Community Center	\$21.00 \$15.00
12/12/2022	Engelbreton & Sons Disposal	Canister rent November	888	\$318.00	603-49501-384-	Garbage Fund Expenses	\$318.00
12/12/2022	General Construction Services Inc.	Hose & clamps	889	\$500.00	601-49401-227-	Water Fund Expenses	\$500.00
12/12/2022	Gopher State One Call	Locate tickets	890	\$8.10	100-41901-495-	Other General Government	\$8.10
12/12/2022	Grant County Auditor	Reycling/Solid Waste	891	\$5,044.42	603-49501-384- 603-49501-386-	Garbage Fund Expenses Garbage Fund Expenses	\$3,529.87 \$1,514.55
12/12/2022	Grant County Lumber	Water Plant	892	\$230.95	601-49401-240- 100-43125-240-	Water Fund Expenses Ice and Snow Removal	\$84.98 \$145.97
12/12/2022	Haley Oil Company	LP Gas - Contract	893	\$724.08	225-42220-383- 100-41976-383- 601-49401-383-	Fire Fighting City Office Water Fund Expenses	\$322.20 \$250.60 \$151.28
12/12/2022	Hawkins, Inc.	chemicals	894	\$1,199.62	601-49401-437-	Water Fund Expenses	\$1,199.62
12/12/2022	Midwest Machinery Company	Hose	895	\$143.28	601-49401-240-	Water Fund Expenses	\$143.28
12/12/2022	Minnesota Department of Health	CW fee	896	\$381.00	601-49401-900-	Water Fund Expenses	\$381.00

Date Range : 12/12/2022 To 12/12/2022

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
12/12/2022	Minnesota Rural Water	Training	897	\$540.00	601-49401-310- 602-49451-310-	Water Fund Expenses Sewer Fund Expenses	\$137.50 \$402.50
12/12/2022	Northdale Oil Inc.	Fuel	898	\$234.03	100-41901-212- 100-41973-212- 100-41901-212-	Other General Government Shop Other General Government	\$142.01 \$21.01 \$71.01
12/12/2022	Northland Trust Services	Debt Service Interest	899	\$51,866.25	431-47210-611- 431-47110-601-	Interest - Bonds Bond Principal	\$16,866.25 \$35,000.00
12/12/2022	Pro Sweep, Inc.	Street Sweeping	900	\$1,100.00	100-43101-401-	Streets	\$1,100.00
12/12/2022	Quality Flow Systems, Inc.	float switch	901	\$338.48	602-49451-227-	Sewer Fund Expenses	\$338.48
12/12/2022	Runestone Telecom Association	Phone/Internet	902	\$227.83	100-45209-321- 225-42220-321- 100-41901-321-	Community Center Fire Fighting Other General Government	\$74.34 \$74.34 \$79.15
12/12/2022	RMB Environmental Lab, Inc.	Sewer-Labs	903	\$40.00	602-49451-437-	Sewer Fund Expenses	\$40.00
12/12/2022	Team Laboratory Chemical Corporatio	EZ Does It	904	\$598.00	602-49451-437-	Sewer Fund Expenses	\$598.00
12/12/2022	Barrett Care Center	Tax Abatement	905	\$1,323.08	100-46510-496-	Economic Development and Assistance	\$1,323.08
12/12/2022	Grant County Sheriff	2nd half Sheriffs contract	906	\$20,047.60	100-42101-311-	Sheriff's Contract	\$20,047.60

Date Range : 12/12/2022 To 12/12/2022

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
12/12/2022	MN PEIP	Health Insurance	907	\$881.96	100-41425-131- 100-41425-101-	Clerk Clerk	\$880.00 \$1.96
12/12/2022	Star Bank (HSA Account)	HSA Money	908	\$945.83	100-41425-101- 100-41425-134- 100-43001-134- 601-43001-134- 602-43001-134-	Clerk Clerk Public Works Public Works Public Works	\$183.14 \$204.36 \$186.11 \$186.11 \$186.11
Total For Selected Claims				\$93,175.28			\$93,175.28

Aaron A Ray	City Council/Town Board	Date
Cheryl L Simpson	City Council/Town Board	Date
Jodi Moss	City Council/Town Board	Date
Tim Lasch	City Council/Town Board	Date

*City of Barrett
County of Grant
State of Minnesota*

**CITY OF BARRETT
FINAL TAX LEVY-2023**

RESOLUTION APPROVING FINAL TAX LEVY - 2023

Be it resolved by the Council of the City of Barrett, County of Grant, State of Minnesota, that the following sums of money be levied for the current year, collectible in 2023, upon taxable property in the City of Barrett, for the following purposes:

General Revenue	\$170,758.00
Streets Levy	<u>\$ 54,507.50</u>
Total Levy	\$225,265.50

Motion by: _____ Seconded by: _____

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

Adopted by the City Council on December 12, 2022

ATTEST:

Marita Rhude, Clerk/Treasurer

Michelle Jenson, Mayor

2012 Levy	\$232,688.00
2013 Levy	\$231,000.00
2014 Levy	\$217,457.58
2015 Levy	\$215,000.00
2016 Levy	\$212,693.41
2017 Levy	\$180,626.48
2018 Levy	\$174,388.42
2019 Levy	\$176,402.49
2020 Levy	\$178,907.91
2021 Levy	\$166,353.21
2022 Levy	\$172,946.00

Levy needed for 2023	\$170,758.00
Storm Water Levy	\$
Streets Levy	\$ 54,507.50
Total	\$225,265.50

Receipts

100: General Fund Taxes

General Property Taxes

Property Tax Revenue

Total General Property Taxes

General Sales And Use Taxes

Water Sales Tax

Total General Sales And Use Taxes

Selective Sales And Use Taxes

Pavilion Sales Tax

Total Selective Sales And Use Taxes

Licenses And Permits

Business Licenses And Permits

Business Licenses & Permits

Total Business Licenses And Permits

Non-Business Licenses And Permits

Non-Business Licenses & Permits

Total Non-Business Licenses And Permits

Intergovernmental Revenues (lgr)

Federal lgr

Federal Grants and Aids

Total Federal lgr

State lgr

Local Government Aid

Homestead and Agricultural Credit Aid (HACA)

State Aid - Other

State - P.E.R.A. Aid

Total State lgr

Charges For Services

General Government

City/Town Hall Rent

Total General Government

Highways And Streets (Road And Bridges)

Snow Plow Reimbursement

Total Highways And Streets (Road And Bridges)

Culture And Recreation

Pavilion Rentals

Community Center Rental

Total Culture And Recreation

Other Charges For Services

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
General Property Taxes	\$171,083.21	\$160,353.21	\$102,522.16	\$172,946.00	\$170,758.00	-1.27
Property Tax Revenue	\$171,083.21	\$160,353.21	\$102,522.16	\$172,946.00	\$170,758.00	-1.27
General Sales And Use Taxes	\$0.00	\$0.00	\$27.18	\$0.00	\$0.00	N/A
Water Sales Tax	\$0.00	\$0.00	\$27.18	\$0.00	\$0.00	N/A
Total General Sales And Use Taxes	\$0.00	\$0.00	\$27.18	\$0.00	\$0.00	N/A
Selective Sales And Use Taxes	\$121.57	\$0.00	\$113.45	\$210.00	\$240.50	14.52
Pavilion Sales Tax	\$121.57	\$0.00	\$113.45	\$210.00	\$240.50	14.52
Total Selective Sales And Use Taxes	\$121.57	\$0.00	\$113.45	\$210.00	\$240.50	14.52
Licenses And Permits						
Business Licenses And Permits	\$3,775.00	\$3,875.00	\$1,925.00	\$3,700.00	\$3,500.00	-5.41
Business Licenses & Permits	\$3,775.00	\$3,875.00	\$1,925.00	\$3,700.00	\$3,500.00	-5.41
Total Business Licenses And Permits	\$3,775.00	\$3,875.00	\$1,925.00	\$3,700.00	\$3,500.00	-5.41
Non-Business Licenses And Permits	\$505.00	\$200.00	\$720.00	\$500.00	\$500.00	0.00
Non-Business Licenses & Permits	\$505.00	\$200.00	\$720.00	\$500.00	\$500.00	0.00
Total Non-Business Licenses And Permits	\$505.00	\$200.00	\$720.00	\$500.00	\$500.00	0.00
Intergovernmental Revenues (lgr)						
Federal lgr	\$0.00	\$0.00	\$1,605.07	\$0.00	\$0.00	N/A
Federal Grants and Aids	\$0.00	\$0.00	\$1,605.07	\$0.00	\$0.00	N/A
Total Federal lgr	\$0.00	\$0.00	\$1,605.07	\$0.00	\$0.00	N/A
State lgr	\$87,048.00	\$87,048.00	\$44,224.00	\$88,448.00	\$89,181.00	0.83
Local Government Aid	\$87,048.00	\$87,048.00	\$44,224.00	\$88,448.00	\$89,181.00	0.83
Homestead and Agricultural Credit Aid (HACA)	\$274.50	\$590.00	\$279.87	\$590.00	\$280.00	-52.54
State Aid - Other	\$36,538.44	\$0.00	\$22,238.93	\$0.00	\$0.00	N/A
State - P.E.R.A. Aid	\$0.00	\$236.00	\$0.00	\$236.00	\$236.00	0.00
Total State lgr	\$123,860.94	\$87,874.00	\$66,742.80	\$89,274.00	\$89,697.00	0.47
Charges For Services						
General Government	\$5,544.00	\$5,544.00	\$4,158.00	\$5,544.00	\$5,544.00	0.00
City/Town Hall Rent	\$5,544.00	\$5,544.00	\$4,158.00	\$5,544.00	\$5,544.00	0.00
Total General Government	\$5,544.00	\$5,544.00	\$4,158.00	\$5,544.00	\$5,544.00	0.00
Highways And Streets (Road And Bridges)	\$2,400.00	\$1,000.00	\$3,550.00	\$1,000.00	\$2,000.00	100.00
Snow Plow Reimbursement	\$2,400.00	\$1,000.00	\$3,550.00	\$1,000.00	\$2,000.00	100.00
Total Highways And Streets (Road And Bridges)	\$2,400.00	\$1,000.00	\$3,550.00	\$1,000.00	\$2,000.00	100.00
Culture And Recreation	\$1,800.00	\$2,500.00	\$2,000.00	\$2,500.00	\$3,500.00	40.00
Pavilion Rentals	\$1,800.00	\$2,500.00	\$2,000.00	\$2,500.00	\$3,500.00	40.00
Community Center Rental	\$1,651.73	\$1,200.00	\$1,633.75	\$1,500.00	\$1,500.00	0.00
Total Culture And Recreation	\$3,451.73	\$3,700.00	\$3,633.75	\$4,000.00	\$5,000.00	25.00
Other Charges For Services						

Receipts

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
100: General Fund						
Charges For Services						
Other Charges For Services						
Cemetery Revenues	\$300.00	\$0.00	\$700.00	\$0.00	\$0.00	N/A
Total Other Charges For Services	\$300.00	\$0.00	\$700.00	\$0.00	\$0.00	N/A
Fines And Forfeits						
Fines						
Court Fines	\$513.26	\$900.00	\$306.62	\$500.00	\$300.00	-40.00
Total Fines	\$513.26	\$900.00	\$306.62	\$500.00	\$300.00	-40.00
Forfeits						
Re deposit bad checks	\$372.82	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Returns	\$1,426.16	\$0.00	\$767.83	\$0.00	\$0.00	N/A
Total Forfeits	\$1,798.98	\$0.00	\$767.83	\$0.00	\$0.00	N/A
Miscellaneous Revenues						
Interest Earning	\$539.38	\$300.00	\$453.21	\$450.00	\$450.00	0.00
Dividends	\$5,853.28	\$1,000.00	\$686.19	\$1,400.00	\$2,500.00	78.57
Contributions and Donations from Private Sources	\$960.00	\$0.00	\$674.00	\$0.00	\$0.00	N/A
Other Revenues	\$4,356.66	\$2,300.00	\$8,552.78	\$0.00	\$6,710.00	N/A
Electric Reimbursement-BFS	\$136.80	\$0.00	\$125.40	\$137.00	\$137.00	0.00
NSF Fee	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	N/A
Total Other Miscellaneous Revenues	\$11,846.12	\$3,600.00	\$10,741.58	\$1,987.00	\$9,797.00	393.05
Other Financing Sources						
Inter Fund Transfers In						
Transfer From Governmental Fund	\$0.00	\$0.00	\$16,866.25	\$0.00	\$0.00	N/A
Total Inter Fund Transfers In	\$0.00	\$0.00	\$16,866.25	\$0.00	\$0.00	N/A
Receipts Total	\$325,199.81	\$267,046.21	\$214,379.69	\$279,661.00	\$287,336.50	2.74

Disbursements

100: General Fund
General Government

Legislative

Council/Town Board

WAGES AND SALARIES (101 through 109)

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
Wages and Salaries	\$2,616.93	\$10,000.00	\$200.69	\$3,600.00	\$5,500.00	52.78
Employer Contributions for Retirement: FICA Contributions	\$159.96	\$0.00	\$162.44	\$224.00	\$341.00	52.23
Employer Paid Insurance: Medicare	\$37.41	\$0.00	\$38.00	\$52.00	\$80.00	53.85
Training	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A
Total Legislative	\$2,814.29	\$10,000.00	\$401.34	\$3,876.00	\$6,921.00	78.56

Executive

Mayor

Wages and Salaries	\$1,543.17	\$0.00	\$119.34	\$1,400.00	\$3,500.00	150.00
Employer Contributions for Retirement: FICA Contributions	\$83.08	\$0.00	\$96.72	\$87.00	\$217.00	149.43
Employer Paid Insurance: Medicare	\$19.43	\$0.00	\$22.62	\$20.00	\$51.00	155.00
Training	\$95.00	\$0.00	\$0.00	\$0.00	\$250.00	N/A
Total Executive	\$1,740.68	\$0.00	\$238.68	\$1,507.00	\$4,018.00	166.62

City/Town Clerk

Elections

Operating Supplies

Clerk

Wages and Salaries	\$47,362.71	\$48,000.00	\$40,664.90	\$48,000.00	\$48,500.00	1.04
Employer Contributions for Retirement: PERA Contributions	\$3,510.88	\$3,091.00	\$4,942.06	\$3,600.00	\$3,640.00	1.11
Employer Contributions for Retirement: FICA Contributions	\$2,848.48	\$3,465.23	\$1,168.08	\$3,038.00	\$2,995.00	-1.42
Employer Paid Insurance: Health	\$6,588.44	\$6,537.60	\$6,552.04	\$7,148.00	\$10,560.00	47.73
Employer Paid Insurance: Life	\$192.00	\$192.00	\$176.00	\$192.00	\$192.00	0.00
Employer Paid Insurance: HSA	\$2,700.00	\$3,075.92	\$2,247.96	\$2,448.00	\$0.00	-100.00
Employer Paid Insurance: Medicare Training	\$666.17	\$782.59	\$273.18	\$696.00	\$701.00	0.72
Total City/Town Clerk	\$291.32	\$0.00	\$195.00	\$1,200.00	\$500.00	-58.33

Financial Administration

Accounting

Professional Services: Auditing and Accounting Services	\$10,150.00	\$10,150.00	\$13,950.00	\$15,450.00	\$15,500.00	0.32
Total Financial Administration	\$10,150.00	\$10,150.00	\$13,950.00	\$15,450.00	\$15,500.00	0.32

Law

City/Town Attorney

Professional Services: Legal Fees

Total Law

Other General Government

Professional Services: Legal Fees	\$1,937.50	\$7,500.00	\$4,137.50	\$3,500.00	\$3,500.00	0.00
Total Law	\$1,937.50	\$7,500.00	\$4,137.50	\$3,500.00	\$3,500.00	0.00

Disbursements

100: General Fund

General Government

Other General Government

Other General Government

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
Office Supplies:	\$1,667.89	\$3,080.00	\$356.34	\$2,500.00	\$2,000.00	-20.00
Operating Supplies	\$394.29	\$0.00	\$950.37	\$750.00	\$1,000.00	33.33
Gasoline	\$284.67	\$0.00	\$1,880.93	\$0.00	\$4,500.00	N/A
Repair and Maintenance Supplies	\$2,605.43	\$1,500.00	\$920.20	\$3,000.00	\$2,500.00	-16.67
Small Tools and Minor Equipment	\$656.79	\$0.00	\$1,129.90	\$1,000.00	\$1,000.00	0.00
Training	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	N/A
Professional Services	\$0.00	\$1,500.00	\$600.00	\$0.00	\$0.00	N/A
Service Maintenance Fees	\$1,891.21	\$0.00	\$2,074.90	\$2,539.00	\$3,175.00	25.05
Telephone	\$1,905.52	\$2,000.00	\$1,071.48	\$1,800.00	\$1,200.00	-33.33
Postage	\$309.54	\$1,200.00	\$247.21	\$1,000.00	\$450.00	-55.00
Travel Expense	\$0.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00
Legal Notices Publishing	\$319.63	\$600.00	\$372.28	\$600.00	\$300.00	-50.00
Utility Services: Gas Utilities	\$782.90	\$1,000.00	\$0.00	\$1,700.00	\$0.00	-100.00
Repairs and Maintenance - Contractual	\$1,359.17	\$1,500.00	\$437.09	\$1,500.00	\$1,400.00	-6.67
Miscellaneous: Bank Fees	\$66.00	\$66.00	\$66.00	\$66.00	\$66.00	0.00
Miscellaneous: Uncollectible Checks	\$0.00	\$1,000.00	\$86.54	\$500.00	\$250.00	-50.00
Miscellaneous: Dues and Subscriptions	\$838.00	\$0.00	\$971.00	\$846.00	\$890.00	5.20
Miscellaneous	\$3,881.92	\$650.00	\$6,665.80	\$1,000.00	\$2,500.00	150.00
Refunds and Reimbursements	\$644.82	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Insurance						
Worker's Compensation: Insurance Premiums	\$2,934.50	\$3,900.00	\$2,199.00	\$3,400.00	\$2,500.00	-26.47
Insurance: Property & Liability	\$4,578.00	\$3,700.00	\$6,221.00	\$4,600.00	\$6,500.00	41.30
Insurance: Other	\$250.00	\$100.00	\$350.00	\$250.00	\$250.00	0.00
Community Center						
Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	N/A
Repair and Maintenance Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	N/A
Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	N/A
Insurance: Property & Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$950.00	N/A
Utility Services: Electric Utilities	\$0.00	\$0.00	\$2,187.95	\$0.00	\$2,850.00	N/A
Utility Services: Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	N/A
Repairs and Maintenance - Contractual	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	N/A
Storage Building						
Repair and Maintenance Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	N/A
Insurance: Property & Liability	\$0.00	\$0.00	\$229.00	\$0.00	\$250.00	N/A
Utility Services: Electric Utilities	\$0.00	\$0.00	\$321.52	\$0.00	\$450.00	N/A

Disbursements

100: General Fund

General Government

Other General Government

Shop

Operating Supplies

Repair and Maintenance Supplies

Small Tools and Minor Equipment

Firehall

Repair and Maintenance Supplies

Repairs and Maintenance - Contractual

City Office

Repair and Maintenance Supplies

Small Tools and Minor Equipment

Insurance: Property & Liability

Utility Services: Gas Utilities

Repairs and Maintenance - Contractual

Total Other General Government

Public Safety

Police

Sheriff's Contract

Professional Services

Total Police

Animal Control

Animal Control Expenditures

Miscellaneous

Total Animal Control

Public Works

Public Works

Wages and Salaries

Employer Contributions for Retirement: PERA Contributions

Employer Contributions for Retirement: FICA Contributions

Employer Paid Insurance: Life

Employer Paid Insurance: HSA

Employer Paid Insurance: Medicare

Gasoline

Repair and Maintenance Supplies

Training

Miscellaneous

Total Other Public Works

Highways, Streets And Roadways

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	N/A
Repair and Maintenance Supplies	\$0.00	\$0.00	\$27.65	\$0.00	\$250.00	N/A
Small Tools and Minor Equipment	\$0.00	\$0.00	\$32.89	\$0.00	\$500.00	N/A
Firehall						
Repair and Maintenance Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	N/A
Repairs and Maintenance - Contractual	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	N/A
City Office						
Repair and Maintenance Supplies	\$0.00	\$0.00	\$67.46	\$0.00	\$500.00	N/A
Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	N/A
Insurance: Property & Liability	\$0.00	\$0.00	\$1,103.00	\$0.00	\$1,150.00	N/A
Utility Services: Gas Utilities	\$0.00	\$0.00	\$1,221.54	\$0.00	\$1,800.00	N/A
Repairs and Maintenance - Contractual	\$0.00	\$0.00	\$3,945.31	\$0.00	\$0.00	N/A
Total Other General Government	\$25,370.28	\$24,796.00	\$36,086.36	\$28,051.00	\$43,981.00	56.79
Public Safety						
Police						
Sheriff's Contract						
Professional Services	\$38,927.37	\$38,927.37	\$20,047.59	\$40,095.00	\$41,298.00	3.00
Total Police	\$38,927.37	\$38,927.37	\$20,047.59	\$40,095.00	\$41,298.00	3.00
Animal Control						
Animal Control Expenditures						
Miscellaneous	\$200.00	\$200.00	\$250.00	\$200.00	\$250.00	25.00
Total Animal Control	\$200.00	\$200.00	\$250.00	\$200.00	\$250.00	25.00
Public Works						
Public Works						
Wages and Salaries	\$14,798.47	\$14,213.34	\$13,197.96	\$15,743.00	\$16,037.00	1.87
Employer Contributions for Retirement: PERA Contributions	\$1,107.15	\$1,500.00	\$1,648.88	\$1,181.00	\$1,203.00	1.86
Employer Contributions for Retirement: FICA Contributions	\$907.66	\$950.00	\$411.27	\$976.00	\$995.00	1.95
Employer Paid Insurance: Life	\$5.34	\$64.08	\$0.00	\$64.00	\$64.00	0.00
Employer Paid Insurance: HSA	\$2,200.74	\$2,200.08	\$2,047.21	\$2,234.00	\$2,384.00	6.71
Employer Paid Insurance: Medicare	\$212.27	\$250.00	\$96.18	\$228.00	\$233.00	2.19
Gasoline	\$293.67	\$0.00	\$0.00	\$500.00	\$0.00	-100.00
Repair and Maintenance Supplies	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	N/A
Training	\$300.00	\$0.00	\$0.00	\$500.00	\$0.00	-100.00
Miscellaneous	\$236.50	\$0.00	\$0.00	\$300.00	\$0.00	-100.00
Total Other Public Works	\$20,061.80	\$19,677.50	\$17,401.50	\$21,726.00	\$20,916.00	-3.73
Highways, Streets And Roadways						

Disbursements

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
100: General Fund						
Public Works						
Highways, Streets And Roadways						
Streets						
Gasoline	\$1,298.16	\$2,950.00	\$0.00	\$2,500.00	\$250.00	-90.00
Repair and Maintenance Supplies	\$712.02	\$1,500.00	\$550.12	\$1,000.00	\$500.00	-50.00
Small Tools and Minor Equipment	\$0.00	\$0.00	\$286.98	\$0.00	\$0.00	N/A
Repairs and Maintenance - Contractual	\$0.00	\$0.00	\$28,400.00	\$0.00	\$0.00	N/A
Ice and Snow Removal						
Repairs and Maintenance - Contractual	\$16,500.00	\$18,000.00	\$18,000.00	\$18,000.00	\$29,200.00	62.22
Street Lighting						
Utility Services: Electric Utilities	\$11,317.40	\$11,000.00	\$8,565.77	\$11,500.00	\$11,000.00	-4.35
Repairs and Maintenance - Contractual	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Highways, Streets And Roadways	\$29,925.58	\$33,450.00	\$55,802.87	\$33,000.00	\$40,950.00	24.09
Culture and Recreation						
Recreation						
Participant Recreation						
Miscellaneous	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	0.00
Total Recreation	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	0.00
Parks						
Park Areas						
Operating Supplies	\$0.00	\$0.00	\$114.01	\$0.00	\$0.00	N/A
Gasoline	\$0.00	\$0.00	\$205.82	\$750.00	\$450.00	-40.00
Repair and Maintenance Supplies	\$1,130.10	\$3,006.96	\$461.94	\$2,500.00	\$1,200.00	-52.00
Small Tools and Minor Equipment	\$485.98	\$0.00	\$1,442.50	\$750.00	\$1,000.00	33.33
Insurance: Property & Liability	\$3,874.00	\$3,775.00	\$1,957.00	\$4,000.00	\$2,200.00	-45.00
Repairs and Maintenance - Contractual	\$8,318.04	\$7,378.04	\$5,331.90	\$8,000.00	\$6,500.00	-18.75
Pavilion						
Operating Supplies	\$113.50	\$0.00	\$121.11	\$750.00	\$500.00	-33.33
Repair and Maintenance Supplies	\$430.00	\$2,000.00	\$1,211.58	\$7,500.00	\$5,000.00	-33.33
Advertising	\$219.00	\$0.00	\$150.00	\$300.00	\$250.00	-16.67
Insurance: Property & Liability	\$945.00	\$950.00	\$2,283.00	\$975.00	\$2,300.00	135.90
Utility Services: Electric Utilities	\$425.83	\$500.00	\$402.55	\$650.00	\$550.00	-15.38
Repairs and Maintenance - Contractual	\$1,650.00	\$550.00	\$3,813.03	\$1,750.00	\$1,750.00	0.00
Sales Tax	\$121.00	\$0.00	\$96.00	\$210.00	\$240.50	14.52
Piers & Docks						
Repair and Maintenance Supplies	\$203.79	\$1,500.00	\$76.00	\$500.00	\$250.00	-50.00
Repairs and Maintenance - Contractual	\$2,170.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Disbursements

100: General Fund

Culture and Recreation

Parks

Community Center

Operating Supplies

Repair and Maintenance Supplies

Telephone

Insurance: Property & Liability

Utility Services: Electric Utilities

Utility Services: Gas Utilities

Repairs and Maintenance - Contractual

Total Parks

Economic Development And Assistance

Economic Development

Economic Development and Assistance

Tax Abatement

Total Economic Development

Debt Service

Interest Payments

Interest - Bonds

Debt Service: Bond Interest

Total Interest Payments

Other Financing Uses

Transfer To Governmental Fund

Interfund Transfers

Total Other Other Financing Uses

Disbursements Total

	2021 Actual	2021 Actual Budget	2022 as of 11/15/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
Operating Supplies	\$309.35	\$1,545.00	\$241.88	\$750.00	\$0.00	-100.00
Repair and Maintenance Supplies	\$354.54	\$0.00	\$34.99	\$500.00	\$0.00	-100.00
Telephone	\$894.36	\$880.00	\$743.94	\$900.00	\$0.00	-100.00
Insurance: Property & Liability	\$746.00	\$725.00	\$928.00	\$775.00	\$0.00	-100.00
Utility Services: Electric Utilities	\$2,007.58	\$2,300.00	\$0.00	\$2,700.00	\$0.00	-100.00
Utility Services: Gas Utilities	\$125.09	\$0.00	\$305.72	\$200.00	\$0.00	-100.00
Repairs and Maintenance - Contractual	\$13,294.86	\$300.00	\$93.75	\$500.00	\$0.00	-100.00
Total Parks	\$37,818.02	\$25,410.00	\$20,014.72	\$34,960.00	\$22,190.50	-36.53
Economic Development And Assistance						
Economic Development	\$2,630.57	\$4,500.00	\$1,323.08	\$3,000.00	\$2,750.00	-8.33
Economic Development and Assistance	\$2,630.57	\$4,500.00	\$1,323.08	\$3,000.00	\$2,750.00	-8.33
Tax Abatement						
Total Economic Development	\$2,630.57	\$4,500.00	\$1,323.08	\$3,000.00	\$2,750.00	-8.33
Debt Service						
Interest Payments						
Interest - Bonds						
Debt Service: Bond Interest	\$0.00	\$0.00	\$16,866.25	\$0.00	\$0.00	N/A
Total Interest Payments	\$0.00	\$0.00	\$16,866.25	\$0.00	\$0.00	N/A
Other Financing Uses						
Transfer To Governmental Fund						
Interfund Transfers	\$22,034.00	\$16,034.00	\$13,999.00	\$19,999.00	\$16,074.00	-19.63
Total Other Other Financing Uses	\$22,034.00	\$16,034.00	\$13,999.00	\$19,999.00	\$16,074.00	-19.63
Disbursements Total	\$260,271.99	\$257,689.21	\$258,638.11	\$274,286.00	\$287,336.50	4.76

City of Barrett
2023 Budget Report

100: General Fund

11/15/2022

Receipts

Property Tax Revenue(31011)	\$170,758.00
Pavilion Sales Tax(31401)	\$240.50
Business Licenses & Permits(32101)	\$3,500.00
Non-Business Licenses & Permits(32201)	\$500.00
Local Government Aid(33401)	\$89,181.00
Homestead and Agricultural Credit Aid (HACA)(33402)	\$280.00
State Aid - Other(33422)	\$0.00
State - P.E.R.A. Aid(33429)	\$236.00
City/Town Hall Rent(34101)	\$5,544.00
Snow Plow Reimbursement(34303)	\$2,000.00
Pavilion Rentals(34701)	\$3,500.00
Community Center Rental(34702)	\$1,500.00
Cemetery Revenues(34940)	\$0.00
Court Fines(35101)	\$300.00
Interest Earning(36210)	\$450.00
Dividends(36211)	\$2,500.00
Other Revenues(36500)	\$6,710.00
Electric Reimbursement-BFS(36501)	\$137.00
NSF Fee(36502)	\$0.00
Receipts Total	\$287,336.50

City of Barrett
2023 Budget Report

100: General Fund

11/15/2022

Disbursements

Council/Town Board(41110)	
Wages and Salaries(101)	\$5,500.00
Employer Contributions for Retirement: FICA Contributions(122)	\$341.00
Employer Paid Insurance: Medicare(135)	\$80.00
Training(310)	\$1,000.00
Mayor(41310)	
Wages and Salaries(101)	\$3,500.00
Employer Contributions for Retirement: FICA Contributions(122)	\$217.00
Employer Paid Insurance: Medicare(135)	\$51.00
Training(310)	\$250.00
Elections(41410)	
Operating Supplies(211)	\$0.00
Clerk(41425)	
Wages and Salaries(101)	\$48,500.00
Employer Contributions for Retirement: PERA Contributions(121)	\$3,640.00
Employer Contributions for Retirement: FICA Contributions(122)	\$2,995.00
Employer Paid Insurance: Health(131)	\$10,560.00
Employer Paid Insurance: Life(133)	\$192.00
Employer Paid Insurance: HSA(134)	\$0.00
Employer Paid Insurance: Medicare(135)	\$701.00
Training(310)	\$500.00
Accounting(41530)	
Professional Services: Auditing and Accounting Services(301)	\$15,500.00
City/Town Attorney(41610)	
Professional Services: Legal Fees(304)	\$3,500.00
Other General Government(41901)	
Office Supplies: (201)	\$2,000.00
Operating Supplies(211)	\$1,000.00
Gasoline(212)	\$4,500.00
Repair and Maintenance Supplies(227)	\$2,500.00
Small Tools and Minor Equipment(240)	\$1,000.00
Service Maintenance Fees(312)	\$3,175.00
Telephone(321)	\$1,200.00
Postage(322)	\$450.00
Travel Expense(331)	\$1,000.00
Legal Notices Publishing(351)	\$300.00
Utility Services: Gas Utilities(383)	\$0.00
Repairs and Maintenance - Contractual(401)	\$1,400.00
Miscellaneous: Bank Fees(431)	\$66.00
Miscellaneous: Uncollectible Checks(432)	\$250.00
Miscellaneous: Dues and Subscriptions(433)	\$890.00
Miscellaneous(495)	\$2,500.00
Insurance(41970)	
Worker's Compensation: Insurance Premiums(151)	\$2,500.00
Insurance: Property & Liability(362)	\$6,500.00
Insurance: Other(363)	\$250.00
Community Center(41971)	
Operating Supplies(211)	\$400.00
Repair and Maintenance Supplies(227)	\$200.00
Telephone(321)	\$900.00
Insurance: Property & Liability(362)	\$950.00
Utility Services: Electric Utilities(381)	\$2,850.00
Utility Services: Gas Utilities(383)	\$400.00
Repairs and Maintenance - Contractual(401)	\$300.00
Storage Building(41972)	
Repair and Maintenance Supplies(227)	\$500.00
Insurance: Property & Liability(362)	\$250.00
Utility Services: Electric Utilities(381)	\$450.00
Shop(41973)	

City of Barrett
2023 Budget Report

100: General Fund

11/15/2022

Operating Supplies(211)	\$250.00
Repair and Maintenance Supplies(227)	\$250.00
Small Tools and Minor Equipment(240)	\$500.00
Firehall(41974)	
Repair and Maintenance Supplies(227)	\$250.00
Repairs and Maintenance - Contractual(401)	\$100.00
City Office(41976)	
Repair and Maintenance Supplies(227)	\$500.00
Small Tools and Minor Equipment(240)	\$500.00
Insurance: Property & Liability(362)	\$1,150.00
Utility Services: Gas Utilities(383)	\$1,800.00
Sheriff's Contract(42101)	
Professional Services(311)	\$41,298.00
Animal Control Expenditures(42701)	
Miscellaneous(495)	\$250.00
Public Works(43001)	
Wages and Salaries(101)	\$16,037.00
Employer Contributions for Retirement: PERA Contributions(121)	\$1,203.00
Employer Contributions for Retirement: FICA Contributions(122)	\$995.00
Employer Paid Insurance: Life(133)	\$64.00
Employer Paid Insurance: HSA(134)	\$2,384.00
Employer Paid Insurance: Medicare(135)	\$233.00
Gasoline(212)	\$0.00
Repair and Maintenance Supplies(227)	\$0.00
Training(310)	\$0.00
Miscellaneous(495)	\$0.00
Streets(43101)	
Gasoline(212)	\$250.00
Repair and Maintenance Supplies(227)	\$500.00
Ice and Snow Removal(43125)	
Repairs and Maintenance - Contractual(401)	\$29,200.00
Street Lighting(43160)	
Utility Services: Electric Utilities(381)	\$11,000.00
Repairs and Maintenance - Contractual(401)	\$0.00
Participant Recreation(45120)	
Miscellaneous(495)	\$1,900.00
Park Areas(45202)	
Gasoline(212)	\$450.00
Repair and Maintenance Supplies(227)	\$1,200.00
Small Tools and Minor Equipment(240)	\$1,000.00
Insurance: Property & Liability(362)	\$2,200.00
Repairs and Maintenance - Contractual(401)	\$6,500.00
Pavilion(45207)	
Operating Supplies(211)	\$500.00
Repair and Maintenance Supplies(227)	\$5,000.00
Advertising(341)	\$250.00
Insurance: Property & Liability(362)	\$2,300.00
Utility Services: Electric Utilities(381)	\$550.00
Repairs and Maintenance - Contractual(401)	\$1,750.00
Sales Tax(439)	\$240.50
Piers & Docks(45208)	
Repair and Maintenance Supplies(227)	\$250.00
Economic Development and Assistance(46510)	
Tax Abatement(496)	\$2,750.00
Transfer To Governmental Fund(49360)	
Interfund Transfers(720)	\$16,074.00
Disbursements Total	\$287,336.50

Receipts

	2021 Actual	2021 Actual Budget	2022 as of 12/8/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
601: Water Taxes						
General Sales And Use Taxes						
Water Sales Tax	\$1,662.47	\$2,000.00	\$1,359.23	\$2,000.00	\$1,800.00	-10.00
Total General Sales And Use Taxes	\$1,662.47	\$2,000.00	\$1,359.23	\$2,000.00	\$1,800.00	-10.00
Intergovernmental Revenues (lgr)						
Federal lgr						
Federal Grants and Aids	\$0.00	\$0.00	\$25,894.93	\$0.00	\$0.00	N/A
Total Federal lgr	\$0.00	\$0.00	\$25,894.93	\$0.00	\$0.00	N/A
State lgr						
State Aid - Other	\$7,103.13	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total State lgr	\$7,103.13	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Proprietary Fund Revenues						
Water Sales						
Water Sales	\$130,045.27	\$106,273.00	\$100,972.59	\$104,174.00	\$76,631.00	-26.44
Bulk Water Sales	\$270.81	\$15,800.00	\$36,401.00	\$24,000.00	\$35,000.00	45.83
Connection/Reconnection Fees	\$0.00	\$0.00	\$269.34	\$0.00	\$0.00	N/A
CW Fee	\$1,417.88	\$1,524.00	\$1,350.98	\$1,524.00	\$1,524.00	0.00
Water Late Fees	\$1,138.55	\$700.00	\$1,392.80	\$700.00	\$1,100.00	57.14
Reimburse City for Water Repair	\$2,776.10	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Water Sales	\$135,648.61	\$124,297.00	\$140,386.71	\$130,398.00	\$114,255.00	-12.38
Receipts Total	\$144,414.21	\$126,297.00	\$167,640.87	\$132,398.00	\$116,055.00	-12.34

Disbursements

	2021 <u>Actual</u>	2021 <u>Actual</u> <u>Budget</u>	2022 as of 12/8/2022	2022 <u>Actual</u> <u>Budget</u>	2023 <u>Proposed</u> <u>Budget</u>	Percent <u>Change</u>
601: Water	\$51,659.00	\$51,659.00	\$44,253.00	\$51,623.00	\$51,623.00	0.00
Other Financing Uses	\$51,659.00	\$51,659.00	\$44,253.00	\$51,623.00	\$51,623.00	0.00
Transfer To Governmental Fund						
Interfund Transfers						
Total Other Financing Uses						
Proprietary Fund Expenses						
Water Utilities						
Water Fund Expenses						
Wages and Salaries	\$19,659.15	\$19,013.33	\$18,089.07	\$22,942.00	\$16,037.00	-30.10
Employer Contributions for Retirement: PERA Contributions	\$1,484.42	\$1,426.00	\$1,270.74	\$1,721.00	\$1,203.00	-30.10
Employer Contributions for Retirement: FICA Contributions	\$1,197.60	\$1,178.83	\$1,105.66	\$1,423.00	\$995.00	-30.08
Employer Paid Insurance: Life	\$63.97	\$63.96	\$58.63	\$64.00	\$64.00	0.00
Employer Paid Insurance: HSA	\$2,199.63	\$2,264.00	\$2,047.21	\$2,233.00	\$2,384.00	6.76
Employer Paid Insurance: Medicare	\$280.10	\$275.69	\$258.59	\$333.00	\$233.00	-30.03
Worker's Compensation: Insurance Premiums	\$726.00	\$726.00	\$830.00	\$775.00	\$850.00	9.68
Operating Supplies	\$119.29	\$500.00	\$928.44	\$500.00	\$1,000.00	100.00
Repair and Maintenance Supplies	\$6,440.87	\$2,624.00	\$1,993.76	\$8,000.00	\$3,000.00	-62.50
Small Tools and Minor Equipment	\$4,076.60	\$1,000.00	\$4,838.09	\$1,000.00	\$1,500.00	50.00
Training	\$380.00	\$634.00	\$651.00	\$500.00	\$850.00	70.00
Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$10,400.00	N/A
Service Maintenance Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Telephone	\$153.99	\$166.00	\$151.08	\$166.00	\$166.00	0.00
Postage	\$288.38	\$200.00	\$254.76	\$300.00	\$300.00	0.00
Insurance: Property & Liability	\$995.00	\$1,000.00	\$2,310.00	\$1,025.00	\$2,500.00	143.90
Utility Services: Electric Utilities	\$5,036.60	\$5,250.00	\$4,243.39	\$5,250.00	\$5,200.00	-0.95
Utility Services: Gas Utilities	\$1,560.90	\$3,250.00	\$4,737.66	\$4,000.00	\$5,500.00	37.50
Repairs and Maintenance - Contractual	\$10,874.24	\$5,000.00	\$10,512.50	\$2,500.00	\$3,000.00	20.00
Miscellaneous: Uncollectible Checks	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	0.00
Miscellaneous: Dues and Subscriptions	\$1,844.00	\$1,974.00	\$1,463.00	\$2,050.00	\$1,925.00	-6.10
Testing & Treatment Supplies	\$5,105.74	\$4,925.00	\$2,917.85	\$3,000.00	\$5,000.00	66.67
Licenses & Permits	\$255.14	\$575.00	\$247.30	\$250.00	\$275.00	10.00
Sales Tax	\$1,700.00	\$0.00	\$1,437.00	\$2,000.00	\$1,800.00	-10.00
Miscellaneous	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	N/A
Capital Outlay	\$0.00	\$0.00	\$23,549.05	\$0.00	\$0.00	N/A
ARPA	\$480.00	\$0.00	\$1,350.00	\$0.00	\$0.00	N/A
Depreciation	\$0.00	\$79,084.41	\$0.00	\$79,085.00	\$79,085.00	0.00
Total Water Utilities	\$64,921.62	\$131,380.22	\$85,544.78	\$139,367.00	\$143,517.00	2.98
Disbursements Total	\$116,580.62	\$183,039.22	\$129,797.78	\$190,990.00	\$195,140.00	2.17

Receipts

	2021 Actual	2021 Actual Budget	2022 as of 12/8/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
602: Sewer Taxes						
General Property Taxes						
Property Tax Revenue	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	-100.00
Total General Property Taxes	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	-100.00
Intergovernmental Revenues (Igr)						
Federal Igr	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	N/A
Federal Grants and Aids	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	N/A
Total Federal Igr	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	N/A
Miscellaneous Revenues						
Other Revenues	\$0.00	\$0.00	\$2,443.70	\$0.00	\$0.00	N/A
Total Other Miscellaneous Revenues	\$0.00	\$0.00	\$2,443.70	\$0.00	\$0.00	N/A
Proprietary Fund Revenues						
Sewer Charges						
Sewer Sales	\$88,585.09	\$85,890.00	\$91,332.29	\$93,240.00	\$80,432.00	-13.74
Storm Sewer Fee	\$4,561.59	\$4,950.00	\$4,372.95	\$4,900.00	\$5,200.00	6.12
Sewer Late Fees	\$831.41	\$3,650.00	\$1,068.76	\$500.00	\$900.00	80.00
Storm Sewer Late Fee	\$35.23	\$0.00	\$52.81	\$25.00	\$45.00	80.00
Total Sewer Charges	\$94,013.32	\$94,490.00	\$96,826.81	\$98,665.00	\$86,577.00	-12.25
Other Financing Sources						
Inter Fund Transfers In						
Transfer From Governmental Fund	\$7,210.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Inter Fund Transfers In	\$7,210.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Receipts Total	\$101,223.32	\$100,490.00	\$121,770.51	\$104,665.00	\$86,577.00	-17.28

Disbursements

	2021 Actual	2021 Actual Budget	2022 as of 12/8/2022	2022 Actual Budget	2023 Proposed Budget	Percent Change
602: Sewer	\$30,023.00	\$29,523.00	\$23,914.00	\$29,975.00	\$29,975.00	0.00
Other Financing Uses						
Transfer To Governmental Fund						
Interfund Transfers						
Total Other Financing Uses	\$30,023.00	\$29,523.00	\$23,914.00	\$29,975.00	\$29,975.00	0.00
Proprietary Fund Expenses						
Sewer Utilities						
Sewer Fund Expenses						
Wages and Salaries	\$19,128.87	\$19,013.33	\$14,719.34	\$15,143.00	\$16,037.00	5.90
Employer Contributions for Retirement: PERA Contributions	\$1,435.66	\$1,426.00	\$1,027.00	\$985.00	\$1,203.00	22.13
Employer Contributions for Retirement: FICA Contributions	\$1,197.60	\$1,178.83	\$863.86	\$939.00	\$995.00	5.96
Employer Paid Insurance: Life	\$63.96	\$63.96	\$58.63	\$64.00	\$64.00	0.00
Employer Paid Insurance: HSA	\$2,199.63	\$2,264.00	\$2,047.21	\$2,233.00	\$2,384.00	6.76
Employer Paid Insurance: Medicare	\$280.10	\$275.69	\$202.01	\$220.00	\$233.00	5.91
Worker's Compensation: Insurance Premiums	\$1,063.50	\$700.00	\$660.00	\$1,100.00	\$700.00	-36.36
Operating Supplies	\$418.95	\$0.00	\$253.80	\$500.00	\$250.00	-50.00
Repair and Maintenance Supplies	\$6,964.14	\$4,500.00	\$355.61	\$11,175.00	\$2,000.00	-82.10
Small Tools and Minor Equipment	\$1,413.70	\$500.00	\$16,456.18	\$1,000.00	\$1,000.00	0.00
Training	\$789.98	\$1,024.00	\$0.00	\$500.00	\$500.00	0.00
Service Maintenance Fees	\$0.00	\$0.00	\$0.00	\$300.00	\$425.00	41.67
Telephone	\$153.99	\$166.00	\$151.11	\$166.00	\$166.00	0.00
Postage	\$153.59	\$160.00	\$239.16	\$300.00	\$300.00	0.00
Insurance: Property & Liability	\$489.00	\$300.00	\$1,115.00	\$500.00	\$1,200.00	140.00
Utility Services: Electric Utilities	\$1,879.23	\$2,600.00	\$1,707.36	\$2,600.00	\$2,000.00	-23.08
Repairs and Maintenance - Contractual	\$10,593.00	\$4,500.00	\$14,181.29	\$6,000.00	\$8,000.00	33.33
Miscellaneous: Uncollectible Checks	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	0.00
Miscellaneous: Dues and Subscriptions	\$45.00	\$600.00	\$0.00	\$550.00	\$50.00	-90.91
Testing & Treatment Supplies	\$12,847.95	\$9,100.00	\$18,577.04	\$10,000.00	\$18,500.00	85.00
Licenses & Permits	\$345.00	\$0.00	\$345.00	\$345.00	\$345.00	0.00
Capital Outlay	\$7,210.00	\$0.00	\$9,111.00	\$0.00	\$0.00	N/A
ARPA	\$0.00	\$0.00	\$22,670.87	\$0.00	\$0.00	N/A
Depreciation	\$0.00	\$48,357.04	\$0.00	\$48,357.00	\$48,357.00	0.00
Total Sewer Utilities	\$68,672.85	\$96,978.85	\$104,741.47	\$103,227.00	\$104,959.00	1.68
Disbursements Total	\$98,695.85	\$126,501.85	\$128,655.47	\$133,202.00	\$134,934.00	1.30

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December 1, 2022

City Clerk, Honorable Mayor and Council Members
City of Barrett
PO Box 155
Barrett, Minnesota 56311

I am pleased to confirm our understanding of the services I am to provide for the City of Barrett, Minnesota for the year ended December 31, 2022.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, and each major fund and the disclosures which collectively comprise the basic financial statements of the City of Barrett, Minnesota and the related statement of Cash Flows as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Schedule of Expenditures of Federal Awards
2. Budgetary Comparison Schedule– General Fund
3. Budgetary Comparison Schedule– Fire Fund
4. Schedule of Proportionate share of the Net Pension Liability
5. Schedule of Employer PERA Contributions
6. Schedule of changes in the Net pension Liability and Related Ratios – Fire Relief Association (If included)
7. Schedule of Employer's Fire Relief Association Contributions (If included)

I have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole .

1. Combining and individual Fund Statements

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal Control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Requirements of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Minnesota Legal Compliance Guide for Cities as issued by the Minnesota Office of the State Auditor; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of your accounting records and other procedures I consider necessary to enable me to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. I will include such matters in the reports required for a single audit. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

I have identified the following significant risks of material misstatement as part of my audit planning:

- Management override of controls
- Lack of segregation of duties, including accounting functions
- Material journal entries proposed by auditor
- Financial statement prepared by auditor

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

Our Audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

I will obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the City of Barrett, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance require that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Barrett, Minnesota's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

I will prepare the City's depreciation schedules for the year ended December 31, 2022 in conformity with the accounting principles generally accepted in the United States of America based on information provided by you. I will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Barrett in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. I will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of financial awards, and related notes previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. I will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that I may request for the purpose of the audit; and (4) unrestricted access to persons within the City from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that I report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule or prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for review on December 31st.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of financial awards that include our report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance to GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The City is also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, and other confirmations I request and will locate any documents selected by myself for testing.

I will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. I will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work I have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of this engagement, I will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is the management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. I will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after the receipt of the auditor's reports or nine months after the end of the audit period.

I will provide copies of my reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brian D. Koehn, CPA, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brian D. Koehn, CPA, PLLC personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a state or federal funding agency. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Brian D. Koehn is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit when information is available.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$12,000 for the financial statement audit and \$3,500 to \$5,500 for additional work for Uniform Guidance. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If I elect to terminate our services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of termination. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will keep you informed of any problems I encounter and my fees will be adjusted accordingly. My invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Reporting

I will issue a written report upon completion of my audit Single Audit of the City of Barrett, Minnesota's financial statements. My report will be addressed to the Honorable Mayor and Council Members of the City of Barrett, Minnesota. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed an opinion, I may decline to express an opinion or issue reports, or I may withdraw from this engagement.

You have engaged me to include in my report a section that discusses key audit matters, if any, identified during my audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most significance to the audit of the financial statements of the current period. Key audit matters may involve, among other things, areas of higher assessed risk of material misstatement or significant identified risks; areas that required significant auditor judgment, such as accounting estimates or other areas subject to a high degree of estimation uncertainty; or the effect of significant events or transactions in the current period. For each key audit matter identified in my report, my report will describe the primary reason(s) I designated it as a key audit matter, how it was addressed in the audit, and refer to the financial statement account(s) or disclosure(s) related to it. The communication of key audit matters does not alter in any way my opinion on the financial statements, taken as a whole. If my audit does not identify any key audit matters, my audit report will state that conclusion.

The *Government Auditing Standards* report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report will also state that the report is not suitable for any other purpose.

If a dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, WE ARE GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to me.

Very truly yours,



Brian D. Koehn, CPA, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the City of Barrett,

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____