



CITY OF MARSHALL
Special City Council Meeting
A g e n d a
Tuesday, July 26, 2022 at 4:00 PM
City Hall, 344 West Main Street

CALL TO ORDER

OLD BUSINESS

NEW BUSINESS

- [1.](#) 2023 Lyon County Historical Society Community Contribution Request
- [2.](#) 2023 Marshall Area Fine Arts Council Community Contribution Request
- [3.](#) 2023 United Community Action Partnership Community Contribution Request
- [4.](#) 2023 Sounds of Summer Community Contribution Request
- [5.](#) 2023 Marshall-Lyon County Library Appropriation Request

PUBLIC HEARING

ADJOURN TO CLOSED SESSION

RECONVENE TO WORK SESSION

ADJOURNMENT

Disclaimer: These agendas have been prepared to provide information regarding an upcoming meeting of the Common Council of the City of Marshall. This document does not claim to be complete and is subject to change.



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, July 26, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	2023 Lyon County Historical Society Community Contribution Request
Background Information:	<p>In 2022, Council approved a contribution to the Lyon County Historical Society of \$24,552.</p> <p>The 2023 requested contribution to the Lyon County Historical Society is for \$26,959 (an increase of 9.8%).</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	



301 West Lyon St
Marshall, MN 56258
507-537-6580

director@lyoncomuseum.org
www.lyoncomuseum.org
www.mncollections.org

City of Marshall
344 W Main St.
Marshall, MN 56258

Dear City of Marshall,

The Lyon County Historical Society (LCHS) requests \$26,958.91 for the fiscal year of 2023. As a non-profit organization, LCHS receives income from Lyon County, the City of Marshall, museum memberships, donations, and grants. Your support for LCHS allows us to fulfill our Mission Statement:

“The purpose of the society shall be the collection, preservation and dissemination of knowledge about the history of Lyon County and to relate it to the history of the region and the state of Minnesota.”

The Lyon County Historical Society is excited to continue promoting the Lyon County Museum to residents of Marshall, Lyon County, and visitors to learn and appreciate the history of the city of Marshall and Lyon County. Thank you for your support.

Enclosed is LCHS’s 2021 year-end financial statement and 2021 Annual Report.

Sincerely,

Jennifer Andries
Lyon County Historical Society
Executive Director

“The purpose of the society shall be the collection, preservation and dissemination of knowledge about the history of Lyon County and to relate it to the history of the region and the state of Minnesota.”

LYON COUNTY MUSEUM

301 West Lyon Street, Marshall, MN 56258
www.lyoncomuseum.org • 507-537-6580



LCHS 2021 Annual Report

34 guided school & group museum tours with activities

2,743
museum visitors
signed the
guestbook

498
volunteer hours

Grants

Minnesota Historical Society

- General Conservation and Long Range Plan (\$5,300)
- Microfilm Acquisition (\$3,257)

Traveling and Temporary Exhibits

- League of Women Voters Traveling Exhibit
- City of Marshall Time Capsule Display at City Hall
- School Display for Southview Elementary School Open House
- Heritage Room Lyon County Business Premiums Display

ACTIVITIES

Presentations:

The Lyon County Museum is allowed to reopen. 2nd floor exhibit gallery opens (January 11)
Jennifer Andries "Zoom Presentation on 2nd Floor to Household Executives Extension: (February 15)
Jennifer Andries "Zoom Presentation on 2nd Floor to PEO Group" (February 22)
Jennifer Andries "2nd Floor Exhibit to Chamber Young Professionals" (April 20)
Jennifer Andries "2nd Floor Exhibit to Marshall Sunrise Rotary" (April 22)
LCHS Annual Meeting, David Pichaske "The Secret Places of Southwest Minnesota" (June 3)
Gavin Van Moer "1910 Book Presentation" (September 7)
Cindy Wilson "The Beautiful Snow Book Presentation" (September 21)
PGS Annual Meeting, Jennifer Andries, "CollectiveAccess Demonstration" (September 23)
Patricia Lubeck "Victims of Foul Play Book Presentation" (October 12)

Events and Programs:

Christmas Tree Walk (January 11-January 30)
Easter Egg Hunt at the Museum (April 1-3)
LCHS Annual Meeting (June 3)
Lyon County 150th Parade Float and Traveling Exhibit During Summer and Fall Celebrations
(Russell, Balaton, Cottonwood, Ghent, Marshall, Tracy, Minnesota)
District 80 Schoolhouse Move (August 3)
District 80 Schoolhouse Fundraiser (October 2)
Halloween Family Fun Day at the Museum (October 30)
Christmas Tree Walk (November 20-December 31)
Lyon County 150th Parade Float Light Up the Night Parade (November 26)
Holiday Home Tour (December 5)
Jennifer Andries and Marilee Thomas "SMSU International Coffee Museum Presentation and
Craft" (December 8)
Museum Holiday Open House (December 9)



Item 1.



Lyon County Historical Society			Operations: General Administration and Operations								
Comparative Analysis of Revenue & Expense			Programs: Exhibits, Preservation, and Programs (Unrestricted)								
2021 Actual vs 2021 Budget			Enterprise: Ice Cream Shop and Gift Shop								
As of December 31, 2021			Restricted: Grants for Specific Projects and Donor Restricted Projects								
			2021 Actual								
			Operations	Programs	Enterprise	Restricted	Investments	2021 Actual	2021 Budget	Y-o-Y \$	Y-o-Y %
INCOME											
Local Government Funding											
	Lyon County		75,900.00	4,639.78	0.00	0.00	0.00	80,539.78	75,974.00	4,565.78	6.0%
	City of Marshall		26,000.00	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00	0.0%
	Total Local Government Funding		101,900.00	4,639.78	0.00	0.00	0.00	106,539.78	101,974.00	4,565.78	4.5%
Grants											
	Minnesota Historical Society		0.00	0.00	0.00	8,557.00	0.00	8,557.00	40,000.00	(31,443.00)	-78.6%
	Other Grants		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
	Total Grants		0.00	0.00	0.00	8,557.00	0.00	8,557.00	40,000.00	(31,443.00)	-78.6%
Memberships											
	Individuals		0.00	9,601.00	0.00	0.00	0.00	9,601.00	8,000.00	1,601.00	20.0%
	Businesses		0.00	1,950.00	0.00	0.00	0.00	1,950.00	4,000.00	(2,050.00)	-51.3%
	Total Memberships		0.00	11,551.00	0.00	0.00	0.00	11,551.00	12,000.00	(449.00)	-3.7%
Other Contributions											
	Donation Box		0.00	1,143.24	0.00	0.00	0.00	1,143.24	1,500.00	(356.76)	-23.8%
	Memorials		0.00	290.00	0.00	0.00	0.00	290.00	500.00	(210.00)	-42.0%
	Other Donations & Miscellaneous Income		579.89	4,556.08	0.00	500.00	0.00	5,635.97	1,500.00	4,135.97	275.7%
	Total Other Contributions		579.89	5,989.32	0.00	500.00	0.00	7,069.21	3,500.00	3,569.21	102.0%
Other Income											
	Fundraising Events		0.00	6,750.52	0.00	2,350.00	0.00	9,100.52	4,000.00	5,100.52	127.5%
	Program Fees		0.00	622.00	0.00	0.00	0.00	622.00	500.00	122.00	24.4%
	Research Services		0.00	215.00	0.00	0.00	0.00	215.00	150.00	65.00	43.3%
	Space Rental										
	Events		0.00	0.00	275.00	0.00	0.00	275.00	500.00	(225.00)	-45.0%
	Total Other Income		0.00	7,587.52	275.00	2,350.00	0.00	10,212.52	5,150.00	5,062.52	98.3%
INCOME BEFORE RETAIL OPERATIONS AND INVESTMENTS			102,479.89	29,767.62	275.00	11,407.00	0.00	143,929.51	162,624.00	(18,694.49)	-11.5%
RETAIL SALES											
	Gift Shop		0.00	0.00	8,062.14	0.00	0.00	8,062.14	10,000.00	(1,937.86)	-19.4%
	Ice Cream Shop		0.00	0.00	1,894.28	0.00	0.00	1,894.28	1,000.00	894.28	89.4%
	Sales Tax (Payable to MN-DOR)		0.00	0.00	674.17	0.00	0.00	674.17	881.25	(207.08)	-23.5%
	Total Retail Sales (Including Sales Tax Payable to MN-DOR)		0.00	0.00	10,630.59	0.00	0.00	10,630.59	11,881.25	(1,250.66)	-10.5%
COST OF GOODS SOLD											
	Gift Shop		0.00	0.00	4,538.35	0.00	0.00	4,538.35	4,040.00	498.35	12.3%
	Ice Cream Shop		0.00	0.00	914.05	0.00	0.00	914.05	746.00	168.05	22.5%
	Total Cost of Goods Sold		0.00	0.00	5,452.40	0.00	0.00	5,452.40	4,786.00	666.40	13.9%
NET INCOME FROM RETAIL OPERATIONS			0.00	0.00	5,178.19	0.00	0.00	5,178.19	7,095.25	(1,917.06)	-27.0%
NET OPERATING INCOME			102,479.89	29,767.62	5,453.19	11,407.00	0.00	149,107.70	169,719.25	(20,611.55)	-12.1%
Investment Income or (Loss) - Endowment Fund											
	Interest Income		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
	Dividend Income		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A

Lyon County Historical Society			Operations: General Administration and Operations								
Comparative Analysis of Revenue & Expense			Programs: Exhibits, Preservation, and Programs (Unrestricted)								
2021 Actual vs 2021 Budget			Enterprise: Ice Cream Shop and Gift Shop								
		As of December 31, 2021	Restricted: Grants for Specific Projects and Donor Restricted Projects								
			2021 Actual								
			Operations	Programs	Enterprise	Restricted	Investments	2021 Actual	2021 Budget	Y-o-Y \$	Y-o-Y %
		Gain/(Loss) on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		TOTAL - Endowment Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Investment Income or (Loss) - Capital Fund									
		Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Dividend Income	0.00	0.00	0.00	0.00	1,404.88	1,404.88	487.10	917.78	188.4%
		Gain/(Loss) on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	29.20	(29.20)	-100.0%
		Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		TOTAL - Capital Fund	0.00	0.00	0.00	0.00	1,404.88	1,404.88	516.30	888.58	172.1%
		Investment Income or (Loss) - Cash Mgmt Facility									
		Interest Income	0.00	0.00	0.00	0.00	4.48	4.48	0.82	3.66	446.3%
		Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	135.39	(135.39)	-100.0%
		Gain/(Loss) on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		TOTAL - Cash Mgmt Facility	0.00	0.00	0.00	0.00	4.48	4.48	136.21	(131.73)	-96.7%
		Investment Income or (Loss) - Wells Fargo DDA									
		Interest Income	0.41	0.00	0.00	0.00	0.00	0.41	0.60	(0.19)	-31.7%
		Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Gain/(Loss) on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Unrealized Gain/(Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		TOTAL - Wells Fargo DDA	0.41	0.00	0.00	0.00	0.00	0.41	0.60	(0.19)	-31.7%
		TOTAL INVESTMENT INCOME	0.41	0.00	0.00	0.00	1,409.36	1,409.77	653.11	756.66	115.9%
		NET INCOME BEFORE EXPENSES	102,480.30	29,767.62	5,453.19	11,407.00	1,409.36	150,517.47	170,372.36	(19,854.89)	-11.7%
		OPERATING EXPENSE									
		Payroll-Related Expenses									
		Salaries and Wages	56,602.00	0.00	0.00	0.00	0.00	56,602.00	56,616.14	(14.14)	0.0%
		Employee Benefits									
		Health Stipend	2,600.00	0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00	0.0%
		PERA	4,245.28	0.00	0.00	0.00	0.00	4,245.28	4,214.02	31.26	0.7%
		Payroll Taxes	4,528.95	0.00	0.00	0.00	0.00	4,528.95	4,533.34	(4.39)	-0.1%
		Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Total Payroll-Related Expenses	67,976.23	0.00	0.00	0.00	0.00	67,976.23	67,963.50	12.73	0.0%
		Non-Payroll Expenses									
		Contracted Services	0.00	0.00	0.00	5,800.00	0.00	5,800.00	40,000.00	(34,200.00)	-85.5%
		Utilities	12,853.54	0.00	0.00	0.00	0.00	12,853.54	13,925.00	(1,071.46)	-7.7%
		Supplies	2,063.14	8,215.96	468.08	121.81	0.00	10,868.99	12,600.00	(1,731.01)	-13.7%
		Printing	2,354.98	3,866.19	0.00	66.85	0.00	6,288.02	6,050.00	238.02	3.9%
		Other Restricted Projects (Timm Funds: Walking Tour)	0.00	0.00	0.00	0.00	0.00	0.00	4,499.11	(4,499.11)	-100.0%
		Insurance	6,973.30	0.00	0.00	0.00	0.00	6,973.30	7,134.00	(160.70)	-2.3%
		Travel	316.51	253.88	0.00	0.00	0.00	570.39	1,800.00	(1,229.61)	-68.3%
		Advertising	0.00	3,170.58	0.00	0.00	0.00	3,170.58	3,300.00	(129.42)	-3.9%
		Books/Subscriptions	1,925.69	300.00	517.00	0.00	0.00	2,742.69	1,800.00	942.69	

Lyon County Historical Society			Operations: General Administration and Operations								
Comparative Analysis of Revenue & Expense			Programs: Exhibits, Preservation, and Programs (Unrestricted)								
2021 Actual vs 2021 Budget			Enterprise: Ice Cream Shop and Gift Shop								
As of December 31, 2021			Restricted: Grants for Specific Projects and Donor Restricted Projects								
			2021 Actual								
			Operations	Programs	Enterprise	Restricted	Investments	2021 Actual	2021 Budget	Y-o-Y \$	Y-o-Y %
		Postage	814.78	70.06	191.01	0.00	0.00	1,075.85	1,370.00	(294.15)	-21.5%
		Telephone	959.76	0.00	0.00	0.00	0.00	959.76	1,000.00	(40.24)	-4.0%
		Professional Development	55.95	0.00	0.00	0.00	0.00	55.95	800.00	(744.05)	-93.0%
		Internet	871.76	0.00	0.00	0.00	0.00	871.76	1,000.00	(128.24)	-12.8%
		Technology Spending (Non-Capitalized)	837.02	80.00	0.00	0.00	0.00	917.02	1,000.00	(82.98)	-8.3%
		Building Maintenance	613.33	0.00	0.00	1,185.15	0.00	1,798.48	500.00	1,298.48	259.7%
		Professional Services (CPA firm)	600.00	0.00	0.00	0.00	0.00	600.00	600.00	0.00	0.0%
		Business Licenses	0.00	0.00	110.50	0.00	0.00	110.50	117.00	(6.50)	-5.6%
		Credit Card Fees	0.00	6.05	130.10	3.20	0.00	139.35	175.00	(35.65)	-20.4%
		Rental Expense						0.00	0.00	0.00	N/A
		Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
		Sites	0.00	0.00	0.00	230.00	0.00	230.00	0.00	230.00	N/A
		Miscellaneous Expense	404.48	1,150.13	0.00	0.00	0.00	1,554.61	650.00	904.61	139.2%
Total Non-Payroll Expenses			31,644.24	17,112.85	1,416.69	7,407.01	0.00	57,580.79	98,320.11	(40,739.32)	-41.4%
TOTAL OPERATING EXPENSE			99,620.47	17,112.85	1,416.69	7,407.01	0.00	125,557.02	166,283.61	(40,726.59)	-24.5%
		Investment-Related Fees	0.00	0.00	0.00	0.00	616.79	616.79	447.12	169.67	37.9%
NET GAIN/(LOSS)			2,859.83	12,654.77	4,036.50	3,999.99	792.57	24,343.66	3,641.63	20,702.03	568.5%

LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020



LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Lyon County Historical Society
Marshall, Minnesota

Management is responsible for the accompanying financial statements of the Lyon County Historical Society (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Dana F. Cole & Company, LLP

Marshall, Minnesota
May 6, 2022

LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
STATEMENTS OF FINANCIAL POSITION
SEE ACCOUNTANTS' COMPILATION REPORT
DECEMBER 31, 2021 AND 2020

ASSETS

	2021	2020
CURRENT ASSETS		
Cash	52,915	25,505
Investments	68,320	61,064
Inventory, at cost	5,570	9,378
Prepaid expenses	<u>882</u>	<u>199</u>
Total current assets	<u>127,687</u>	<u>96,146</u>
PROPERTY AND EQUIPMENT, net of accumulated depreciation of \$77,866 for 2021 and \$68,202 for 2020	<u>510,135</u>	<u>525,584</u>
OTHER ASSETS		
Security deposit	<u>23</u>	<u>23</u>
TOTAL ASSETS	<u>637,845</u>	<u>621,753</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	10,468	10,697
Deferred revenue	<u>500</u>	<u>125</u>
Total current liabilities	<u>10,968</u>	<u>10,822</u>
NET ASSETS		
Net assets without donor restrictions		
Undesignated	596,386	585,439
Board-designated endowment funds	<u>22,735</u>	<u>20,993</u>
Total net assets without donor restrictions	<u>619,121</u>	<u>606,432</u>
Net assets with donor restrictions		
Restricted by purpose or time	<u>7,756</u>	<u>4,499</u>
Total net assets	<u>626,877</u>	<u>610,931</u>
TOTAL LIABILITIES AND NET ASSETS	<u>637,845</u>	<u>621,753</u>

LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
STATEMENT OF ACTIVITIES
SEE ACCOUNTANTS' COMPILATION REPORT
YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Government grants/aid	106,540		106,540
Other grants		8,557	8,557
Contributions	9,989		9,989
Investment income	7,261		7,261
Memberships	11,551		11,551
Rent income	275		275
Fundraising events, net	7,292		7,292
Program income	837		837
Gift shop sales, net	2,912		2,912
Ice cream shop sales, net	1,070		1,070
Miscellaneous income	579		579
Net assets released from restrictions			
Satisfaction of purpose restriction	5,300	(5,300)	
Total revenues and other support	<u>153,606</u>	<u>3,257</u>	<u>156,863</u>
EXPENSES			
Program	76,434		76,434
Management and general	32,238		32,238
Fundraising	32,245		32,245
Total expenses	<u>140,917</u>		<u>140,917</u>
CHANGE IN NET ASSETS	12,689	3,257	15,946
NET ASSETS, beginning of year	<u>606,432</u>	<u>4,499</u>	<u>610,931</u>
NET ASSETS, end of year	<u><u>619,121</u></u>	<u><u>7,756</u></u>	<u><u>626,877</u></u>

LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
STATEMENT OF ACTIVITIES
SEE ACCOUNTANTS' COMPILATION REPORT
YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Government grants/aid	113,112		113,112
Other grants		115,734	115,734
Contributions	2,622	2,000	4,622
Investment income	8,613		8,613
Memberships	11,785		11,785
Fundraising events, net	290		290
Program income	439		439
Gift shop sales, net	6,703		6,703
Ice cream shop sales, net	233		233
Miscellaneous income	1,045		1,045
Net assets released from restrictions			
Satisfaction of purpose restriction	117,734	(117,734)	
Total revenues and other support	<u>262,576</u>	<u></u>	<u>262,576</u>
EXPENSES			
Program	62,700		62,700
Management and general	47,257		47,257
Fundraising	23,650		23,650
Total expenses	<u>133,607</u>	<u></u>	<u>133,607</u>
CHANGE IN NET ASSETS	128,969		128,969
NET ASSETS, beginning of year	<u>477,463</u>	<u>4,499</u>	<u>481,962</u>
NET ASSETS, end of year	<u>606,432</u>	<u>4,499</u>	<u>610,931</u>

LYON COUNTY HISTORICAL SOCIETY
MARSHALL, MINNESOTA
STATEMENTS OF FUNCTIONAL EXPENSES
SEE ACCOUNTANTS' COMPILATION REPORT
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

		2021				2020			
		Support Services				Support Services			
		Management				Management			
	Program	and	Fundraising	Total	Program	and	Fundraising	Total	
	Services	General			Services	General			
Wages and employee expenses	34,424	17,211	17,210	68,845	26,972	26,972	13,486	67,430	
Occupancy	7,073	3,536	3,536	14,145	5,757	5,757	2,878	14,392	
Insurance	3,256	1,628	1,628	6,512	1,430	1,430	715	3,575	
Interest	23	12	12	47					
Services and professional fees	7,850	1,025	1,025	9,900	9,660	160	80	9,900	
Office expenses	5,297	1,766	1,766	8,829	3,114	2,174	1,087	6,375	
Information technology	459	229	229	917	476	476	238	1,190	
Memberships and dues	1,317	659	659	2,635	774	774	389	1,937	
Travel/meals/conferences	714	231	231	1,176	358	237	118	713	
Depreciation	8,329	3,560	3,560	15,449	7,195	5,506	2,753	15,454	
Supplies	5,844	1,594	1,594	9,032	5,750	3,202	1,601	10,553	
Advertising	1,700	714	715	3,129	1,082	437	218	1,737	
Miscellaneous	148	73	80	301	132	132	87	351	
Total costs	<u>76,434</u>	<u>32,238</u>	<u>32,245</u>	<u>140,917</u>	<u>62,700</u>	<u>47,257</u>	<u>23,650</u>	<u>133,607</u>	



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, July 26, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	2023 Marshall Area Fine Arts Council (MAFAC) Community Contribution Request
Background Information:	In 2022, Council approved a contribution to MAFAC for \$6,000. The 2023 requested contribution for MAFAC is for \$6,000.
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	

Marshall Area Fine Arts Council

PO Box 531, 109 N 3rd St

Marshall MN 56258

mafac.arts@gmail.com

507-532-5463

Building Community Through the Arts

June 21, 2022

Ms. Sharon Hanson
City Administrator
City of Marshall
344 West Main Street
Marshall, MN 56258

Ms. Sharon Hanson:

The Marshall Area Fine Arts Council (MAFAC) appreciates the past funding granted to us by the City of Marshall. The funding assists us in our mission of providing arts exhibitions and performances, promoting local artistic talents, and providing educational experiences.

In addition to meeting our mission, MAFAC officers and members are active in the Marshall Downtown Business Association, the Chamber of Commerce, the Marshall Convention and Visitors Bureau, and are currently participating in the planning phases for the August 2022 150th celebration

We are asking for \$6,000: \$4,000 for our operating fund and \$2,000 for the always popular summer concerts in the Liberty Park "A Little Night Music."

\$4,000 – operating expenses such as rent, utilities, supplies and programming.

\$2,000 – "A Little Night Music" – advertising and musician expenses for concerts.

More detailed information can be provided, if necessary, when we attend the City Council meeting in July.

Again, we want to thank you for your continued support and consideration.

Sincerely,

Catherine Schlagel, President

Enclosed: Financial Statement

Marshall Area Fine Arts Council
2021 Final Revenue/Expenditures
2022 Revenue Expenditures Budget

	Revenue		Expenditures	
	2021 Actual	2022 Budget	2021 Actual	2022 Budget
Administrative	\$ 45,305	\$ 37,390	\$ 39,617	\$ 42,969
Performance	\$ 15,410	\$ 14,001	\$ 17,347	\$ 19,357
Gift Shop	\$ 8,009	\$ 5,500	\$ 5,318	\$ 4,375
Exhibit	\$ 1,693	\$ 1,529	\$ 1,914	\$ 1,575
Books on 3rd Street	\$ 1,314	\$ 800	\$ 1,161	\$ 725
Totals	\$ 71,731	\$ 59,220	\$ 65,357	\$ 69,001



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, July 26, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	2023 United Community Action Partnership Community Contribution Request
Background Information:	<p>In 2022, Council approved a contribution to UCAP for bus replacement up to \$39,200 (for the purchase of 2 buses).</p> <p>The 2023 requested contribution for a bus replacement is up to \$27,600 (a decrease of 29.6%).</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	



1400 S Saratoga St. Marshall, MN 56258
[p] (507) 537-1416 [f] (507) 537-1849

July 7, 2022

Sharon Hanson
City Administrator
344 West Main Street
Marshall, MN 56258

RE: Funding Request for 2023 Bus Replacement

Dear Mrs. Hanson and City Council Members:

The Community Transit Program of United Community Action Partnership is requesting the City of Marshall to budget and approve funding up to 20% of the local share cost for a replacement bus in 2023 in the amount of up to \$27,600.

As per the Statewide Transportation Improvement Plan (STIP), our 2017 Chevrolet Elkhart passenger bus (CT 4) has been approved for capital replacement funding. Total cost for the vehicle is estimated to be \$138,000. If funded, MNDOT's share will be approved at 80% of the estimated total cost, which is \$110,400.

Thank you for your continued support. If you have questions regarding this request, please feel free to contact me at 507-537-1416 ext. 1127 or nick.leske@unitedcapmn.org.

Best Regards,

A handwritten signature in black ink, appearing to read "Nick Leske", with a stylized flourish at the end.

Nick Leske
United Community Action Partnership
Transportation Director

United Community Action Partnership, Inc.

Financial Statements

Year Ended September 30, 2021

United Community Action Partnership, Inc.
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Independent Auditor's Report

Board of Directors
United Community Action Partnership, Inc.
Marshall, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of United Community Action Partnership, Inc. (the Agency) which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of United Community Action Partnership, Inc. as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Prior Period Adjustment

As described in Note 12, the Agency determined the beginning of the year donor restricted net assets were overstated by \$1,040,356. A prior period adjustment was made to reduce donor restricted net assets and increase without donor restricted net assets.

Emphasis of Matter – Adopted New Accounting Standard

As discussed in Note 1 to the financial statements, the Agency adopted new accounting guidance Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022, on our consideration of United Community Action Partnership, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the Agency's the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

BergankDV, Ltd.

St. Cloud, Minnesota
February 28, 2022

United Community Action Partnership, Inc.
Statement of Financial Position
As of September 30, 2021

Assets

Current assets

Cash and cash equivalents	\$ 3,918,918
Restricted cash - unemployment insurance	263,365
Restricted cash - construction draw account	211,281
Certificates of deposit	179,978
Investments	12,614
Accounts receivable	447,655
Grants receivable	2,700,032
Current portion of land contracts receivable	82,228
Inventory	601,441
Prepaid expenses	415,320
Health insurance receivable	506,591
Total current assets	<u>9,339,423</u>

Property and equipment, net	8,199,518
Land contracts receivable	<u>808,482</u>

Total assets	<u><u>\$ 18,347,423</u></u>
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Liabilities and Net Assets

Current liabilities

Current maturities of long-term debt	\$ 695,061
Accounts payable and other liabilities	1,582,436
Funds held for other agencies - fiscal agent	75,526
Accrued payroll and related expenses	923,822
Accrued vacation	891,825
Refundable advances	1,267,030
Total current liabilities	<u>5,435,700</u>

Long-term liabilities

Long-term debt, net	<u>1,250,262</u>
Total liabilities	<u>6,685,962</u>

Net assets

Net assets without donor restrictions	8,517,853
Net assets with donor restrictions	<u>3,143,608</u>
Total net assets	<u>11,661,461</u>

Total liabilities and net assets	<u><u>\$ 18,347,423</u></u>
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United Community Action Partnership, Inc.
Statement of Activities
Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Grant revenue	\$ 21,092,936	\$ 2,458,680	23,551,616
Contributions	17,081	319,573	336,654
In-kind contributions	454,723	334,678	789,401
Program income	530,022	-	530,022
Contract revenue	625,428	-	625,428
Investment income	6,801	-	6,801
Gain on sale of property and equipment	4,950	-	4,950
Gain on loan extinguishment	170,800	-	170,800
Other revenue	161,306	-	161,306
Net assets released from restriction	2,581,183	(2,581,183)	-
Total revenue	25,645,230	531,748	26,176,978
Expenses			
Program services	24,124,528	-	24,124,528
Management and general	1,599,325	-	1,599,325
Fundraising	4,012	-	4,012
Total expenses	25,727,865	-	25,727,865
Change in net assets	(82,635)	531,748	449,113
Net Assets			
Beginning of the year	7,560,134	3,652,214	11,212,348
Prior period adjustment	1,040,354	(1,040,354)	-
Beginning of the year - as restated	8,600,488	2,611,860	11,212,348
End of the year	\$ 8,517,853	\$ 3,143,608	\$ 11,661,461

United Community Action Partnership, Inc.
Statement of Functional Expense
Year Ended September 30, 2021

	Program Services							Management and General	Fundraising	Total	
	Head Start	Transportation	Community Service and Family Development	Housing and Rehabilitation	Weatherization and Energy Assistance	Food Programs	Other Programs				
Expenses											
Salaries and wages	\$ 5,817,506	\$ 2,543,431	\$ 2,045,133	\$ 359,193	\$ 643,550	\$ 82,057	\$ 123,666	\$ 11,614,536	\$ 1,376,831	\$ 720	\$ 12,992,087
Contracted services	130,198	92,677	246,618	12,277	74,422	4,854	26,052	587,098	79,766	-	666,864
Space rent and utilities	494,808	160,087	130,906	26,150	32,931	31,200	438	876,520	5,166	-	881,686
Training, meeting, and travel	89,422	6,446	40,678	(3,752)	16,035	408	5,119	154,356	12,115	-	166,471
Depreciation	242,199	444,991	23,340	19,479	13,048	42,092	27,702	812,851	1,470	-	814,321
Supplies and communication	579,472	94,627	323,579	14,392	60,675	17,429	33,609	1,123,783	63,484	3,292	1,190,559
Vehicle expenses	49,098	434,607	21,190	8,571	4,912	3,439	10,619	532,436	45	-	532,481
Direct participant benefits	141,972	310,341	4,203,270	1,448,977	1,195,293	440,135	2,104	7,742,092	-	-	7,742,092
In-kind expenses	322,974	7,383	61,163	-	-	-	-	391,520	-	-	391,520
Other expenses	105,871	14,957	27,682	7,683	22,641	27,067	83,435	289,336	60,448	-	349,784
Program support	(81,605)	-	(314,957)	-	-	-	396,562	-	-	-	-
Total expenses	\$ 7,891,915	\$ 4,109,547	\$ 6,808,602	\$ 1,892,970	\$ 2,063,507	\$ 648,681	\$ 709,306	\$ 24,124,528	\$ 1,599,325	\$ 4,012	\$ 25,727,865

United Community Action Partnership, Inc.
Statement of Cash Flows
Year Ended September 30, 2021

Cash Flows - Operating Activities

Change in net assets	\$ 449,113
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	814,321
Amortization of debt issuance costs	10,128
Net gain of sale of property and equipment	(4,950)
Donated inventory	2,907
Change in discount on land contracts receivable	(18,460)
Write down of MURL home inventory	(12,504)
Unrealized gain on investments	(3,667)
Gain on loan extinguishment	(170,800)
Changes in operating assets and liabilities	
Accounts receivable	(332,083)
Grants receivable	(102,727)
Inventory	(405,506)
Prepaid expenses	(5,310)
Health insurance receivable	(506,591)
Accounts payable and other liabilities	370,000
Funds held for other agencies - fiscal agent	28,055
Accrued payroll and related expenses	234,560
Accrued vacation	65,209
Refundable advances	695,853
Net cash flows - operating activities	<u>1,107,548</u>

Cash Flows - Investing Activities

Purchases of property and equipment	(419,944)
Payments received on land contracts receivable	85,196
Proceeds from sale of property and equipment	4,950
Net cash flows - investing activities	<u>(329,798)</u>

Cash Flows - Financing Activities

Principal payments on long-term debt	(143,058)
Proceeds on long-term debt	555,000
Net cash flows - financing activities	<u>411,942</u>

Net change in cash and cash equivalents and restricted cash 1,189,692

Cash and Cash Equivalents and Restricted Cash

Beginning of the year	<u>3,203,872</u>
End of the year	<u><u>\$ 4,393,564</u></u>

Reconciliation to Statement of Financial Position

Cash and cash equivalents	\$ 3,918,918
Restricted cash - unemployment insurance	263,365
Restricted cash - construction draw account	<u>211,281</u>
Total cash and cash equivalents and restricted cash	<u><u>\$ 4,393,564</u></u>

Supplemental Disclosure of Cash Flow Information

Cash paid for interest	\$ 71,075
Repossessioned MURL homes	143,088

See notes to financial statements.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

United Community Action Partnership, Inc. (the Agency) is a nonprofit organization established under the Federal Economic Opportunity Act of 1964 (the Act). The Act empowers community action agencies to address the causes and conditions of poverty at the local level. The Agency serves nine Minnesota Counties (Cottonwood, Jackson, Kandiyohi, Lincoln, Lyon, McLeod, Meeker, Redwood and Renville). The Agency offers innovative programs and services to address meeting basic needs, education, employment training, transportation services, housing counseling, affordable housing solutions, emergency services, transportation, community economic development projects, after-school programs, weatherization, energy efficiency, asset-building, financial literacy, child development, and services and opportunities for returning military veterans, home-bound seniors and people with disabilities. The Agency operates with a combination of federal, state, and local funding.

Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Self-Insured Unemployment Insurance

Provisions for a reserve under a self-insured program for unemployment compensation are allowable to the extent that the provisions represent reasonable estimates of the liabilities for such compensation, and the types of coverage, extent of coverage, and rates and premiums would have been allowable had insurance been purchased to cover the risks. However, provisions for self-insured liabilities which do not become payable for more than one year after the provision is made must not exceed the present value of the liability. The Agency charged Federal and non-Federal programs for unemployment compensation based on estimates from prior years and projected salary expenses. In March 2020, due to the COVID-19 pandemic, the State of Minnesota Department of Employment and Economic Development (the State) suspended quarterly unemployment billings for reimbursing entities. In October 2020, the State provided written communication to the Agency detailing three provisions of the CARES Act that may reduce charges to the Agency's account. In April 2021, the State provided written notification that adjustments were made to the Agency's account. The written notification also indicated the State would analyze the Agency's account to determine if additional financial relief would be available under state law, that quarterly billing will remain suspended while making adjustment to the Agency's account and when the work is complete, the Agency would be notified a couple months ahead of time before billing resumes.

The Agency has not received final written notification from the State regarding the completion of their review, which charges were relieved, and which remain, or that the quarterly billing will resume. The Agency's unemployment account at the State currently reflects a decrease of approximately \$248,500, indicating that the State has adjusted the unemployment claims the Agency incurred for the period between 1st Quarter 2021 and 3rd Quarter 2021. Since no formal final communication has been received, and based upon subsequent transactions to the Agency's account, it appears the State is still in the processes of reviewing all claims and credits, thus leaving open the possibility of adjustments to the amounts owed by the Agency for unemployment claims from 2020 and 2021. Once the State has completed their review and provided final written notification, the unemployment liability account balance will be reviewed and adjusted accordingly.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash Equivalents

Cash equivalents include highly liquid investments, with original maturities of three months or less, that are recorded at cost plus accrued interest, which approximates market.

Restricted Cash – Unemployment Insurance

The Agency reimburses the State of Minnesota for unemployment payments as allowed by the State of Minnesota statute. The Agency utilizes an outside vendor to manage claims and reimburse the State of Minnesota for actual unemployment claims paid. The Agency makes estimated quarterly payments from corporate funds to the outside vendor to cover estimated claims and to build a reserve for future unemployment claims. The amount of funds held by the outside vendor are shown as restricted cash.

Restricted Cash – Construction Draw Account

The Agency has established a FDIC insured (which is secured by pledged securities) depository account as a separate, special, segregated and irrevocable cash collateral account which will be maintained at all times until termination of the related agreements.

Certificates of Deposit

Certificates of deposit are recorded at cost plus accrued interest, which approximates market.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances for program services provided. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off. Management determined no allowance was needed as of September 30, 2021.

Grants Receivable

Grants receivable are government and pass-through grants received subsequent to September 30, 2021 and specifically allocated to the Agency's operations for 2021. No allowance is deemed necessary due to the nature of the government grants.

Land Contracts Receivable

The Agency received funding from the Minnesota Housing Finance Agency (MHFA) for the Minnesota Urban and Rural Housing Program (MURL). The program provides funding for the acquisition and rehabilitation of single-family homes. The purchase and rehabilitation of homes are recorded as inventory. The homes are sold on the basis of no-interest installment loans, and revenue is recognized for the sale price of the home. Any loans repaid are a reduction in land contracts receivable. The land contracts receivable has been discounted at the prevailing market rate at the inception of the mortgage. There is no allowance provided on these loans, since any uncollectible loan would be secured by the property.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentrations of Credit Risk

Financial instruments which potentially subject the Agency to concentrations of credit risk consist principally of cash and cash equivalents. The Agency places its cash and cash equivalents with high credit quality financial institutions. At times, the Agency's cash and cash equivalents are in excess of the FDIC insurance limit. To minimize the risk, the Agency has elected to participate in a sweep account with two banks. The Agency sweeps cash daily into a repurchase agreement whereby the Agency owns a secured interest in securities sold by the bank. The securities, which consist of government bonds, had a fair value of \$3,551,663 as of September 30, 2021.

Approximately 36% of the Agency's employees are members of the Minnesota Council 65, of the American Federation of State, County and Municipal Employees, AFL-CIO, Union #3444.

The Organization is subject to a degree of vulnerability due to concentrations of revenue from major funding sources. Federal grant revenue from the U.S Department of Health and Human Services for the Head Start program was approximately 25% of total revenue for the Agency during 2021, which accounted for approximately 17% of grant receivables as of September 30, 2021.

Inventory

Donated inventory is recorded at management's estimate of fair value at date of donation.

The Agency constructs quality affordable housing for income eligible homebuyers using funds financed with Minnesota Housing Finance Agency. Single family homes inventory is held for sale and is stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, and disposal.

The inventory of MURL homes not sold, if any, is recorded at the lower of cost or net realizable value.

Property and Equipment

Property and equipment are carried at cost, or fair value if donated, with depreciation computed under the straight-line method over the economic useful lives of the assets. The Agency follows the policy of capitalizing all property and equipment expenditures over \$5,000.

Property and equipment purchased with grant funds are owned by the Agency while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The property and equipment purchased with grant funds are normally restricted for use in specific programs operated by the Agency.

Long-Lived Assets

The Agency records impairment losses on long-lived assets used in operations when events and circumstances indicate that the assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amounts of those assets. There were no impairment losses for the year ended September 30, 2021.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Paycheck Protection Program Loan

The Agency follows the Financial Accounting Standards Board's (FASB) *Topic 470-Debt* in accounting for its Paycheck Protection Program (PPP) loan. The proceeds from the loan remained as a liability until forgiven. Once the loan was forgiven and legal release was received, the Agency reduced the liability by the amount forgiven and recorded a gain on extinguishment.

Net Assets

Net assets, revenues, gains and other support are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor or grantor restrictions.

Net Assets With Donor Restrictions

Net assets subject to donor or grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Revenue and Revenue Recognition

Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Federal and state contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Consequently, as of September 30, 2021, conditional contributions approximating \$15,847,869, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

Contract revenue is recognized over time for providing transportation services under agreements with other entities. Pricing is determined on a contract-by-contract basis at fixed rates. Contract revenue is recorded in the period the transportation service is provided and billed within 30 days after the month of service. Payment is typically received within 30 to 60 days.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Program income includes fare box revenue for public transit bus services, thrift store sales, and housing environment services.

Public bus fares are collected at the time of the ride and recorded as revenue at a point in time. Public fare rates are fixed annually by service (i.e. city bus, rural bus, volunteer drivers, etc.) and are subject to change if special grant funds from various sources are sought to reduce fare costs for passengers and to increase transit operations/options. Public bus fare revenue totaled \$189,693 for the year ended September 30, 2021.

Thrift store sales are recognized and collected at a point in time, at sale of goods. Thrift store sales totaled \$132,720 for the year ended September 30, 2021.

Housing environment service revenue is recognized after the project is completed. Services are billed within 30 days of completing the project and payment is typically received within 30 days of billing. Housing environment service revenue totaled \$159,237 for the year ended September 30, 2021.

In-Kind Contributions

The Agency has recorded in-kind contributions for space, donated materials, and professional services in the statement of activities in accordance with accounting principles generally accepted in the United States of America, which require that only contributions of services received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The Agency recognized \$29,651 of contributed services for the Head Start program in 2021. The Agency recognized \$397,880 of donated goods which includes food shelve donations as well as donated space in the amount of \$361,870.

Functional Allocation of Expenses

The costs of providing the programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expense presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on the Agency's cost allocation plan. Some expenses allocated include:

- Salaries and wages - based on number of program employees or number of fiscal transactions
- Information technology - based on number of computers
- Occupancy costs - based on occupied square footage
- Supplies - based on employee count
- Vehicle expenses – based on actual mileage

Program support expenses represent program costs that were funded by the Community Services Block Grant (CSBG) and the Minnesota Community Action Grant (MCAG).

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Agency is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Code.

Recently Adopted Accounting Pronouncement

On October 1, 2020, the Agency adopted FASB ASU No. 2014-09 (Topic 606), *Revenue from Contracts with Customers*, which provides guidance from revenue recognition that superseded the revenue recognition requirements in ASC Topic 605, *Revenue Recognition* and most industry specific guidance. Under ASU 2014-09, revenue is recognized when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Agency expects to be entitled in exchange for those goods or services. The Agency adopted ASU 2014-09 under the modified retrospective approach, applying the amendments to prospective reporting periods. Results for reporting periods beginning after October 1, 2020, are presented under Topic 606, while prior period amounts are not adjusted and continue to be reported in accordance with the historic accounting under Topic 605. The impact of the adoption of the new standard was insignificant to the financial statements.

Recently Issued Accounting Pronouncements

Contributed Nonfinancial Assets

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. In addition to enhanced disclosures for contributed nonfinancial assets, this ASU requires not-for-profit organizations to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The amendments in this ASU should be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. Early adoption is permitted. The Agency is currently evaluating the impact this standard will have on its financial statements.

Leases

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The new guidance will require all leases to be recorded as assets and liabilities on the statement of financial position. This update would require capitalization of the "right to use" an asset and recognition of an obligation for future lease payments for most leases currently classified as operating leases. Other leases currently classified as capital leases will be referred to as financing leases and will continue to be recorded as assets and liabilities in a similar manner. In June 2020, the FASB issued ASU No. 2020-05 which defers the effective date one year making it effective for annual reporting periods beginning after December 15, 2021, with early adoption permitted. The provisions of this ASU are to be applied using either the retrospective approach or modified retrospective approach. The Agency is currently evaluating the impact this standard will have on its financial statements.

Subsequent Events

The Agency has evaluated subsequent events through February 28, 2022, the date which the financial statements were available to be issued.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise of the following:

Cash and cash equivalents	\$ 3,918,918
Certificates of deposit	179,978
Investments	12,614
Accounts receivable	447,655
Grants receivable	2,700,032
Current portion of land contracts receivable	82,228
Health insurance receivable	506,591
Less net assets with donor restrictions	<u>(3,143,608)</u>
 Total financial assets available for general expenditures	 <u><u>\$ 4,704,408</u></u>

The Agency does not have a formal liquidity management policy however it structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, as part of its liquidity management, the Agency invests cash in excess of daily requirements in various short-term investments, including certificates of deposit and short-term treasury instruments.

NOTE 3 – LAND CONTRACTS RECEIVABLE

Land contracts receivable consists of the following as of September 30, 2021:

Land contracts receivable	\$ 1,202,921
Discounted at 5%	<u>(312,211)</u>
Land contracts receivable, net	890,710
Current portion of land contracts receivable	<u>(82,228)</u>
 Land contracts receivable	 <u><u>\$ 808,482</u></u>

The unamortized discount is the difference between the face amount of the land contract and its present value discounted at a compound interest rate. The discount is amortized over the life of the land contract.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 4 – INVENTORY

Inventory consists of the following as of September 30, 2021:

Thrift store	\$ 32,013
Donated vehicles	18,910
Donated food inventory	21,034
Single-family homes	354,284
MURL homes	<u>175,200</u>
 Total inventory	 <u><u>\$ 601,441</u></u>

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of September 30, 2021:

Land	\$ 343,581
Buildings and building improvements	8,640,466
Equipment	5,393,557
Accumulated depreciation	<u>(6,178,086)</u>
 Property and equipment, net	 <u><u>\$ 8,199,518</u></u>

NOTE 6 – LONG-TERM DEBT

Long-term debt consists of the following as of September 30, 2021:

4% Home State Bank note, payable in monthly installments of \$2,422, including interest, through November 2023, secured by real estate.	\$ 59,262
 5.5% Bremer Bank note, payable in monthly installments of \$1,763, including interest, through September 2023, secured by real estate.	 39,745

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 6 – LONG-TERM DEBT (CONTINUED)

Note payable to Southwest Minnesota Housing Partnership at 0% interest with a one-time payment due upon maturity on August 2049. The note is secured by real estate.	\$ 14,223
Variable rate (3.11% as of September 30, 2021) Old National Bank (Senior Lender) note, payable in monthly installments of \$5,620, including interest, through September 2039, when a balloon payment is due, and is secured by real estate. The note is subject to interest rate adjustments in October 2029 and 2034.	1,113,991
5.5% Propel Nonprofits (Subordinate Lender) note, payable in monthly installments of \$5,714, including interest, through September 2024, when a balloon payment is due, secured by real estate.	214,275
8.5% First Children's Finance (Subordinate Lender) note, payable in monthly installments of \$1,187 including interest, through October 2026, secured by real estate.	59,113
Note payable to City of Marshall at a 0% interest. The loan matures in September 2022 or upon the sale of the last of six properties, whichever is earlier. The note is secured by real estate.	80,000
3.75% Minnesota Housing Finance Agency note. The note matures in June 2022 or 90 days after the final qualified dwelling unit of the project is conveyed to an owner-occupant household, whichever is earlier, and is secured by real estate.	<u>475,000</u>
Total	2,055,609
Unamortized discount and debt issuance costs, net	(110,286)
Current maturities of long-term debt	<u>(695,061)</u>
Long-term debt	<u><u>\$ 1,250,262</u></u>

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 6 – LONG-TERM DEBT (CONTINUED)

In connection with some of the Agency's notes payable agreements, the Agency has agreed to certain covenants. For 2021, the Agency violated some of these covenants; however, those violations have been waived by the lenders.

The notes payable with Propel Nonprofits and First Children's Finance are subordinate loans and are included in a *Pari Passu* Intercreditor Agreement with the Agency.

Maturities of long-term are as follows for the years ending September 30:

2022	\$ 695,061
2023	169,245
2024	143,111
2025	48,345
2026	52,455
Thereafter	<u>947,392</u>
Total	<u><u>\$ 2,055,609</u></u>

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions for a specific purpose consist of the following as of September 30, 2021:

Head Start	\$ 546,334
Transportation	5,188
Community Service and Family Development	879,495
Housing and Rehabilitation	1,262,812
Weatherization and Energy Assistance	135,450
Food Programs	<u>314,329</u>
Total donor restricted net assets	<u><u>\$ 3,143,608</u></u>

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets with donor restrictions were released for the following purposes for the year ended September 30, 2021:

Head Start	\$ 542,434
Transportation	106,347
Community Service and Family Development	918,412
Housing and Rehabilitation	59,861
Weatherization and Energy Assistance	408,478
Food Programs	<u>545,651</u>
Total net assets released from donor restrictions	<u><u>\$ 2,581,183</u></u>

NOTE 8 – OPERATING LEASES

The Agency leases various facilities and equipment for operation of its programs. The operating lease payments for 2021 amounted to \$791,311.

Future commitments on non-cancelable operating leases are as follows for years ending September 30:

2022	\$ 597,990
2023	413,220
2024	323,586
2025	248,307
2026	243,768
Thereafter	<u>1,006,888</u>
Total future lease payments	<u><u>\$ 2,833,759</u></u>

NOTE 9 – RETIREMENT PLAN

The Agency sponsors a 401(k) retirement plan. Eligible employees may contribute a portion of their wages to the plan up to the maximum allowed per IRS regulations. The Agency matches up to 5% of the employee's eligible compensation, which totaled \$252,155 for the year ended September 30, 2021.

NOTE 10 – CONTINGENCIES

Federal and State Government Awards

Financial awards from federal and state governmental entities in the form of grants are subject to special audits. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions.

United Community Action Partnership, Inc.
Notes to Financial Statements

NOTE 10 – CONTINGENCIES (CONTINUED)

Paycheck Protection Program Loan

In April 2020, the Agency applied for and obtained a PPP loan in the amount of \$170,800, administered by the U.S. Small Business Administration (SBA), established under the Coronavirus Aid Relief, and Economic Security Act (Cares Act). Under the terms of the loan, the Agency could apply for forgiveness for a portion or all of the loan. In order to meet the conditions for forgiveness, the Agency was required to maintain certain employee levels and use the proceeds on eligible expenses including payroll, benefits, rent, and utilities. The loan was forgiven by the SBA in December 2020, at which time the Agency recognized a gain on extinguishment of debt. The Agency must retain all records relating to the loan for six years from the date of forgiveness and must permit authorized representatives of the SBA, including representatives of its Office of Inspector General, to access such files upon request.

Health Insurance

The Agency maintains a self-insured employee health insurance plan which insures covered employees and their families for approved claims. The Agency is liable for claims up to the individual maximum annual claim amount of \$50,000 and an aggregate amount. The Agency has recorded a receivable of \$506,591 for reimbursement of claims paid in excess of the plan's individual and aggregate limits as of September 30, 2021.

NOTE 11 – COMMITMENTS

During 2021, the Agency contracted for the construction of two single-family homes. As of September 30, 2021, the total outstanding commitments consisted of the following:

	Project Authorization	Work Expended	Remaining Commitment
Construction contractor	\$ 255,126	\$ 115,683	\$ 139,443
Construction contractor	312,545	204,600	107,945
Total	<u>\$ 567,671</u>	<u>\$ 320,283</u>	<u>\$ 247,388</u>

During 2021, the Agency (through the Community Transit) entered into a professional/technical services contract for a fare collection software project. The Community Transit is made of three entities that will share equally in the cost of the fare collection software project. Per the contract, total cost of the project will not exceed \$343,100 for phase 1. As of September 30, 2021, the total remaining for phase 1 was \$343,100. Phase 2 of the project is optional, contingent on additional funding from the Minnesota Department of Transportation and local providers. Total cost of phase 2, per the contract, will not exceed \$429,933.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

During 2021, the Agency determined the beginning of the year donor restricted net assets were overstated by \$1,040,356. A prior period adjustment was made to reduce donor restricted net assets and increase without donor restricted net assets. The prior period adjustment did not impact total net assets.

SUPPLEMENTARY INFORMATION

United Community Action Partnership, Inc.
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantors/Program or Cluster Title/Project Name/Pass-Through Identification Number	Assistance Listing Number	Funding Source	Program Period	Federal Expenditures
U.S. Department of Agriculture				
Child and Adult Care Food Program N/A	10.558	MN Dept. of Education	10/01/20-09/30/21	\$ 154,127
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Outreach 2021 GRK%163844/3000071867	10.561	MN Dept. of Human Services	10/01/20-09/30/21	178,904
Food Distribution Cluster: TEFAP - Donated Food N/A	10.569	Second Harverst - St Paul Food Bank	10/01/20-09/30/21	63,202
Total U.S. Department of Agriculture				396,233
U.S. Department of Housing and Urban Development				
Community Development Block Grants				
Small Cities - Marshall CDAP-17-0052-O-FY18	14.228	MN Dept. of Employment and Economic Development - City of Marshall, MN	06/27/18-09/30/22	267,802
Small Cities - Marshall CDAP-17-0052-O-FY18	14.228	MN Dept. of Employment and Economic Development - City of Marshall, MN	06/27/18-09/30/21	4,872
Small Cities - Raymond CDAP-17-0053-O-FY18	14.228	MN Dept. of Employment and Economic Development	06/27/18-09/30/22	97,752
Small Cities - Redwood Falls CDAP-19-0022-O-FY20	14.228	MN Dept. of Employment and Economic Development	06/23/20-09/30/23	24,320
Small Cities - Maynard N/A	14.228	City of Maynard	06/27/18-09/30/21	(1,518)
Small Cities - Tracy CDAP-18-0023-O-FY-19	14.228	MN Dept. of Employment and Economic Development	05/24/19-09/30/22	357,336
Small Cities - Vesta, Lucan, Morton CDAP-16-0022-O-FY17	14.228	MN Dept. of Employment and Economic Development	06/29/17-09/30/21	118,605
Small Cities - Lambert CDAP-19-0023-O-FY20	14.228	MN Dept. of Employment and Economic Development	06/23/20-09/30/23	151,490
Small Cities - Jackson CDAP-16-0023-O-FY17	14.228	MN Dept. of Employment and Economic Development	06/29/17-09/30/21	180,604
Total Federal Expenditures Assistance Listing Number 14.228				1,201,263
Emergency Solutions Grant Program				
Emergency Solutions Grant Re-housing GRK%126831	14.231	MN Dept. of Human Services	07/01/17-06/30/21	109,073
Emergency Solutions Grant Re-housing GRK%200726	14.231	MN Dept. of Human Services	07/01/21-06/30/23	48,925
Emergency Solutions Grant - Shelter GRK%119802	14.231	MN Dept. of Human Services	07/01/17-06/30/21	138,658
COVID-19 Emergency Solutions Grant - Shelter ESG CV2 RRH GRK%189396	14.231	MN Dept. of Human Services	02/01/21-09/30/22	240,994
COVID-19 Emergency Solutions Grant - Shelter ESG CARES Act Grant GRK%184359	14.231	MN Dept. of Human Services	07/01/17-06/30/21	28,600
Total Federal Expenditures Assistance Listing Number 14.231				566,250
Continuum of Care Program				
HUD Supportive Housing Program Consolidated	14.267	U.S. Dept. of Housing and Urban Development	04/01/20-03/31/21	156,926
HUD Supportive Housing Program Consolidated	14.267	U.S. Dept. of Housing and Urban Development	04/01/21-03/31/22	152,943
HUD Supportive Housing - Safe At Home	14.267	U.S. Dept. of Housing and Urban Development	07/01/20-06/30/21	80,419
HUD Supportive Housing - Safe At Home	14.267	U.S. Dept. of Housing and Urban Development	07/01/21-06/30/22	31,289
HUD Supportive Housing - Kandiyohi, Meeker,	14.267	U.S. Dept. of Housing and Urban Development	07/01/20-06/30/21	130,866
HUD Supportive Housing - Kandiyohi, Meeker,	14.267	U.S. Dept. of Housing and Urban Development	07/01/21-06/30/22	37,208
HUD Domestic Violence Rapid Re-housing	14.267	U.S. Dept. of Housing and Urban Development	10/01/20-09/30/21	78,246
HUD Supportive Housing - Westwinds	14.267	U.S. Dept. of Housing and Urban Development	11/01/19-10/31/20	14,446
HUD Supportive Housing - Westwinds	14.267	U.S. Dept. of Housing and Urban Development	11/01/20-10/31/21	95,890
Country View Willmar HRA Supportive	14.267	U.S. Dept. of Housing and Urban Development	04/01/20-03/31/22	7,115
Total Federal Expenditures Assistance Listing Number 14.267				785,348
Total U.S. Department of Housing and Urban Development				2,552,861

United Community Action Partnership, Inc.
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantors/Program or Cluster Title/Project Name/Pass-Through Identification Number	Assistance Listing Number	Funding Source	Program Period	Federal Expenditures
U.S. Department of State				
Refugee Admissions Program N/A	19.510	U.S. Conference of Catholic Bishops (USCCB)	10/01/20-09/30/22	\$ 49,000
Total U.S. Department of State				49,000
U.S. Department of Transportation				
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program Transit Operating Assistance #1035604 Amend	20.509	MN Dept. of Transportation	03/01/20-02/28/21	1,275,029
Transit Services Program Cluster: 2020 Regional Transportation Coordinating Council Phase II - Grant #1044296	20.513	MN Dept. of Transportation	07/01/20-06/30/21	66,034
2021 Regional Transportation Coordinating Council - Grant #1047205	20.513	MN Dept. of Transportation	07/01/21-06/30/22	22,615
Total Federal Expenditures Assistance Listing Number 20.513				88,649
Total U.S. Department of Transportation				1,363,678
U.S. Department of Treasury				
Volunteer Income Tax Assistance Matching Grant Program - 21VITA0178	21.009	U.S. Department of Treasury	10/01/20-09/30/21	45,623
Coronavirus Relief Fund COVID 19 Housing Assistance Program N/A	21.019	State of Minnesota, Minnesota Housing & Finance Agency	08/19/20-05/31/21	2,882,413
COVID-19 Public Health Childcare Funds N/A	21.019	MN Dept. of Human Services	07/01/20-09/30/22	470,858
Total Federal Expenditures Assistance Listing Number 20.019				3,353,271
Emergency Rental and Homeowner Assistance Program COVID-19 Rent Help MN N/A	21.023	Minnesota Housing & Finance Agency	03/21/21-03/31/22	111,404
Coronavirus State and Local Fiscal Recovery Funds MDE Summer Preschool	21.027	MN Dept. of Education	06/17/21-08/31/21	38,400
Total U.S. Department of Treasury				3,548,698
U.S. Department of Energy				
Weatherization Assistance of Low-Income Persons WAP DOE A2500 #177170/13328 - DE-EE0007928	81.042	MN Dept. of Commerce	07/01/20-06/30/21	360,438
WAP DOE A2500 #194689/114373 - DE-EE0007928	81.042	MN Dept. of Commerce	07/01/21-06/30/22	59,178
Total Federal Expenditures Assistance Listing Number 81.042				419,616
Total U.S. Department of Energy				419,616
U.S. Department of Health and Human Services				
Aging Cluster Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Title III-B #316-20-003B-068-008	93.044	Minnesota River Area Agency on Aging	01/01/20-12/31/20	12,264
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Title III-B #316-20-003B-068-008	93.044	Minnesota River Area Agency on Aging	01/01/21-12/31/21	35,572
Total Federal Expenditures Assistance Listing Number 93.004				47,836
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchange MNSure Consumer Assistance Partner N/A	93.525	MN Dept. of Human Services	10/01/20-09/30/21	2,660

United Community Action Partnership, Inc.
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantors/Program or Cluster Title/Project Name/Pass-Through Identification Number	Assistance Listing Number	Funding Source	Program Period	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Low-Income Home Energy Assistance				
2021 Low-Income Home Energy Assistance Program #197349/14618-1563	93.568	MN Dept. of Commerce	10/01/20-09/30/21	\$ 485,116
LIHEAP Direct Payments Program #165641/12679-1563	93.568	MN Dept. of Commerce	10/01/20-09/30/21	3,546,424
COVID-19 2021 Low-Income Home Energy Assistance Program -ARPA #197349/14618-1563	93.568	MN Dept. of Commerce	10/01/20-09/30/21	69,452
EAPWX A2111 #177170/13328 - 20B1MNLIEA	93.568	MN Dept. of Commerce	07/01/20-06/30/21	487,939
EAPWX A2113 #194689/14373 - 20B1MNLIEA	93.568	MN Dept. of Commerce	07/01/21-06/30/22	50,495
COVID-19 EAPWX ARPA A2114 #194689/14373	93.568	MN Dept. of Commerce	07/01/21-06/30/22	4,679
EAPWX Carry-Over A2111 #194689/14373 - 19B1MNLIEA	93.568	MN Dept. of Commerce	07/01/21-09/30/22	171,814
Total Federal Expenditures Assistance Listing Number 93.568				<u>4,815,919</u>
Community Services Block Grant				
2020-2021 Community Services Block Grant GRK%160097	93.569	MN Dept. of Human Services	10/01/19-12/31/21	422,705
COVID-19 CARES - Community Services Block Grant GRK%179882	93.569	MN Dept. of Human Services	07/21/20-09/30/22	66,678
Discretionary Community Services Block Grant GRK%160362	93.569	MN Dept. of Human Services	07/01/19-12/31/20	23,916
Total Federal Expenditures Assistance Listing Number 93.569				<u>513,299</u>
CCDF Cluster				
COVID-19 Public Health Childcare Funds N/A	93.575	MN Dept. of Human Services	07/01/21-09/30/22	256,281
2020-2021 Child Care Aware Baseline Grant #131099	93.575	MN Dept. of Human Services	07/01/20-06/30/21	173,514
2021-2022 Child Care Aware Baseline Grant #131099	93.575	MN Dept. of Human Services	07/01/21-06/30/22	58,244
Total Federal Expenditures Assistance Listing Number 93.575				<u>488,039</u>
Head Start Cluster				
Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	05/01/20-04/30/21	1,722,189
COVID-19 Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	05/01/20-04/30/21	101,083
Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	05/01/21-04/30/22	2,373,076
Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	05/01/20-04/30/21	1,378,929
COVID-19 Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	05/01/20-03/31/22	76,692
COVID-19 Head Start CRRSA	93.600	U.S. Dept. of Health and Human Services	04/01/21-03/31/23	1,588
Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	03/01/20-04/30/21	738,957
COVID-19 Head Start\Early Head Start	93.600	U.S. Dept. of Health and Human Services	03/01/20-02/28/21	43,130
COVID-19 American Rescue Plan	93.600	U.S. Dept. of Health and Human Services	04/01/21-03/31/23	66,447
Total Federal Expenditures for Head Start Cluster / Assistance Listing Number 93.600				<u>6,502,091</u>
Medicaid Cluster:				
MNSure Consumer Assistance Partner N/A	93.778	MN Dept. of Human Services	10/01/20-09/30/21	34,909
Total U.S. Department of Health and Human Services				12,404,753
U.S. Department of Homeland Security				
Emergency Food and Shelter Program Kandiyohi County 30-4974-00-35	97.024	U.S. Dept. of Homeland Security	01/01/18-01/31/19	(835)
Total U.S. Department of Homeland Security				(835)
Total Expenditures of Federal Awards				<u>\$ 20,734,004</u>

United Community Action Partnership, Inc.
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of United Community Action Partnership (the Agency) under the programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the basis of accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The Agency has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – ENERGY ASSISTANCE DIRECT PAYMENTS

Included in CFDA 93.568 are client benefits paid by the State of Minnesota of \$3,546,424. These expenditures are not included in the statement of activities.

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

Board of Directors
United Community Action Partnership, Inc.
Marshall, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of United Community Action Partnership, Inc., which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year ended September 30, 2021, and the related notes to financial statements and have issued our report thereon dated February 28, 2022.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal Control over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

United Community Action Partnership, Inc.'s Response to Findings

United Community Action Partnership, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. United Community Action Partnership, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



St. Cloud, Minnesota

February 28, 2022

**Independent Auditor's Report on Compliance for
Each Major Federal Program and on Internal Control
over Compliance Required by the Uniform Guidance**

Board of Directors
United Community Action Partnership, Inc.
Marshall, Minnesota

Report on Compliance for Each Major Federal Program

We have audited United Community Action Partnership, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of United Community Action Partnership, Inc.'s major federal programs for the year ended September 30, 2021. United Community Action Partnership, Inc.'s major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of United Community Action Partnership, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about United Community Action Partnership, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of United Community Action Partnership, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, United Community Action Partnership, Inc. complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of United Community Action Partnership, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit of compliance, we considered United Community Action Partnership, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of United Community Action Partnership, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bergankov, Ltd.

St. Cloud, Minnesota
February 28, 2022

United Community Action Partnership, Inc.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? None
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of Major Federal Programs

Assistance Listing Number 14.267
Name of Federal Program Continuum of Care Program

Assistance Listing Number 20.509
Name of Federal Program Formula Grants for Rural Areas

Assistance Listing Number 21.019
Name of Federal Program COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs? \$750,000

Auditee qualified as low-risk auditee Yes

United Community Action Partnership, Inc.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2021-001: Material Audit Adjustment

Criteria: The financial statements are the responsibility of the Agency's management.

Cause and Condition: During our audit procedures, we noted there is a lack of controls over the review of cut-off for accounts payable.

Effect: A material audit adjustment was needed to record accounts payable for single-family inventory construction in process totaling \$320,283. This indicates that it would be likely that a misstatement may occur and not be detected by the Agency's system of internal control.

Recommendation: We recommend that management review its processes to ensure accounts payable are recorded in the proper period.

Responsible Official's Response:

The Agency concurs with the recommendation. The Agency currently has a practice in place to have two individuals, Fiscal Director and/or the Senior Accountants, review weekly accounts payable to ensure proper coding; however, because of an open position and illness, only one person was available at year-end to review transactions. The Agency will add an additional level of review of material accounts payable transactions each month and at the end of the Agency's fiscal year to ensure proper reporting.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**For Fiscal Year Ended September 30, 2021
CORRECTIVE ACTION PLAN
February 28, 2022**

FINDINGS - FINANCIAL STATEMENT

Material Weakness

2021-001 Material Audit Adjustment

Condition: During their audit procedures, the auditors noted there is a lack of controls over the review of cut-off for accounts payable.

Recommendation: The auditors recommend that management review its processes to ensure accounts payable are recorded in the proper period.

- A. Action Taken: We concur with the recommendation. The Agency will add an additional level of review of material accounts payable transactions each month and at the end of the agency's fiscal year to ensure proper reporting.
- B. Person Responsible for Corrective Action: Randall Suter, Fiscal Director
- C. Anticipated Completion Date: February 2022 Monthend

CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, July 26, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	2023 Sounds of Summer Community Contribution Request
Background Information:	In 2022, Council approved a contribution to the Sounds of Summer for \$10,000. The 2023 requested contribution for the Sounds of Summer is \$10,000.
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	



July 2022

Ms. Sharon Hanson
City Administrator
City of Marshall
344 W. Main St.
Marshall, MN 56258

Dear Sharon:

Before you know it, Sounds of Summer 2023 will be here. The dates for the community celebration this year will be Thursday August 17th through Sunday, August 20th. This letter is requesting the funding of \$10,000 from the City of Marshall in support of our city celebration.

The check can be made payable to Marshall Festivals Inc, and mailed to **PO Box 1310**, Marshall, MN 56258.

On behalf of the committee members I would like to thank you for your support.

Sincerely,

Brock Klaith
President/Chair
Marshall Festivals Inc.
SOS

beginning bal. 1/1/2021 \$34,707.74

2021 Revenues

6/11/2021	\$300.00	Deposit Ray Fox
7/5/2021	\$3,150.00	Deposit Business
7/12/2021	\$1,000.00	Deposit Business
7/7/2021	\$2,500.00	Deposit Schwans
7/12/2021	\$1,650.00	Deposit Business
7/20/2021	\$1,325.00	Deposit Business
7/28/2021	\$1,000.00	Deposit Business
8/10/2021	\$2,000.00	Deposit Business
8/10/2021	\$300.00	Deposit Vendor
8/18/2021	\$3,760.00	Deposit Business
9/1/2021	\$1,000.00	Deposit Business
9/10/2021	\$18,450.76	Deposit City Of Marshall 150 Celebrations
9/27/2021	\$900.00	Deposit HyVee - MAHA

Total Deposit \$37,335.76

Total Deposits \$74,671.52 Beginning cash and Deposits

Check No.	Date	Amount	Expense
1649	12/29/2021	\$75.00	Community Services Sponsorship
1643	9/3/2020	\$500.00	Larry Lein Nasty Habit
1650	4/4/2021	\$159.00	Independent Ad Commuinity Service Guide
1651	5/10/2021	\$25.00	Minn. Attorney General
1652	5/10/2021	\$550.00	Hoffman Brobst Audit
1653	5/10/2021	\$599.00	Jarred Sanow Web Site Manager
1654	5/10/2021	\$599.00	Rachel Sanow Secretarys pay
1655	7/12/2021	\$268.70	Henle Printing Company
1656	7/12/2021	\$1,000.00	Shades of the Past Prize money
1657	7/13/2021	\$55.00	USPS
1658	7/30/2021	\$168.92	Henle Printing Company
1659	8/4/2021	\$950.00	Cindy Meyer Carriage Rides
1660	8/5/2021	\$75.00	E Ad Chamber
1662	8/10/2021	\$772.80	Town & Country Insurance
1663	8/10/2021	\$150.00	Crystal Stensurd poster design
1664	8/21/2021	\$650.00	Stacy Varpness Train Rides
1665	8/21/2021	\$1,200.00	Roxbury Drive opening band
1666	8/21/2021	\$300.00	Little Peddlers
1667	8/21/2021	\$4,500.00	Nasty Habit Band
1668	8/16/2021	\$1,947.00	Runnings candy for parade
1669	8/18/2021	\$150.00	Legion honor guard
1670	8/19/2021	\$187.99	Henle Printing Company
1672	8/22/2021	\$500.00	Marshall Music Boosters
1673	8/22/2021	\$600.00	MAHA table set up
1674	8/22/2021	\$1,200.00	SMSU Athletics watch inflatables
1675	8/22/2021	\$14.25	Marc Klaith gas for UTVS
1676	8/26/2021	\$125.00	Wooden Nickel meal for Parks Department
1677	9/25/2021	\$10.99	HyVee Rolls
1679	9/7/2021	\$134.00	USPS post office box
1680	9/7/2021	\$1,014.36	Southwest Sanitation porta pots and garbage
1682	9/27/2021	\$875.55	City of Marshall Souverners 150th celebrations
1683	10/4/2021	\$34.98	First National Bank / Bucketts for 150 celebrations
1684	10/1/2021	\$1,500.00	Marshall Radio Advertisng
1685	10/11/2021	\$416.36	Hitching Post Meal for SOS committee
1686	11/1/2021	\$500.00	LUTN sponorship
1687	11/8/2021	\$21.57	City of Marshall Souverners 150th celebrations
1688	11/15/2021	\$127.24	Henle Printing Company
1689	12/13/2021	\$189.00	Chamber Dues
1690			
1691			
1693			

Total Expenses \$22,145.71

In Kind \$540.00 Marshall Mini Storage
\$6,250.00 Marshall Radio
\$5,500.00 Independent

Check No.	Date	Amount	Expense
1649	12/29/2021	\$75.00	Community Services Sponsorship
1643	9/3/2020	\$500.00	Larry Lein Nasty Habit
1650	4/4/2021	\$159.00	Independent Ad Commuinity Service Guide
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1686	11/1/2021	\$500.00	LUTN sponorship
1687	11/8/2021	\$21.57	City of Marshall Souverners 150th celebrations
1688	11/15/2021	\$127.24	Henle Printing Company
1689	12/13/2021	\$189.00	Chamber Dues
1690			
1691			
1693			
Total Expenses			\$22,145.71
In Kind			\$540.00

Marshall Mini Storage

Marshall Radio

Independent

MARSHALL FESTIVALS, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020

	2021	2020
Assets		
Cash	\$ <u>48,946.74</u>	\$ <u>34,207.74</u>
Total Assets	\$ <u><u>48,946.74</u></u>	\$ <u><u>34,207.74</u></u>
Liabilities		
Total Liabilities	\$ -	\$ -
Net Assets, without donor restrictions	<u>48,946.74</u>	<u>34,207.74</u>
Total Liabilities and Net Assets	\$ <u><u>48,946.74</u></u>	\$ <u><u>34,207.74</u></u>

MARSHALL FESTIVALS, INC
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	Without Donor Restrictions 2021	Without Donor Restrictions 2020
Revenue		
Contributions from the Public	\$ 37,436.00	\$ 12,800.00
In-Kind Contributions	<u>12,290.00</u>	<u>540.00</u>
Total Revenue	<u>49,726.00</u>	<u>13,340.00</u>
Expenses		
Program		
Marshall Celebrations - Sounds of Summer	31,667.00	3,453.00
Management and General		
Printing and Postage	1,092.00	106.00
Insurance	773.00	-
Office	-	-
Professional Fees	550.00	500.00
Dues and Filing Fees	214.00	210.00
Memorials and Contributions	150.00	500.00
Volunteer Appreciation	<u>541.00</u>	<u>238.00</u>
Total Expenses	<u>34,987.00</u>	<u>5,007.00</u>
Excess of Revenue Over (Under)		
Expenses	14,739.00	8,333.00
Net Assets, Beginning	<u>34,207.74</u>	<u>25,874.74</u>
Net Assets, Ending	\$ <u><u>48,946.74</u></u>	\$ <u><u>34,207.74</u></u>

CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, July 26, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	2023 Marshall-Lyon County Library Appropriation Request
Background Information:	<p>In 2022, Council approved an appropriation to the Marshall-Lyon County Library for \$696,559.</p> <p>The 2023 requested appropriation is \$751,570 (an increase of 7.9%), with an alternate budget created that would result in an appropriation of \$719,425 (an increase of 3.3%).</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	

MARSHALL-LYON COUNTY LIBRARY
2023 DRAFT BUDGET - BASELINE BUDGET

		2020		2021		2022		2023		
	REVENUE	Budget	Actuals	Budget	Actuals	Budget	As of 5/31/2022	Request	Increase/ Decrease	% Increase
33316	City of Marshall	655,134	655,134	669,799	669,799	696,591	290,230	751,570	54,979	7.9%
	CARES	0	6,302							
33314	Lyon County	327,522	327,552	334,854	335,054	348,248	145,110	375,784	27,536	7.9%
	Lyon County Technology						6,500			
	Total	982,656	988,988	1,004,653	1,004,853	1,044,839	441,840	1,127,354	82,515	7.9%
	Miscellaneous									
36125	Interest	750	2,512	750	2,724	750	(83)	750	0	0.0%
34110	Community Room Renta/Equipment	1,500	271	1,500	443	1,500	428	1,500	0	0.0%
35110	Fines, Fees, Miscellaneous,	7,500	4,254	7,500	6,589	7,500	3,169	7,500	0	0.0%
34135	Copies	4,800	2,420	4,800	2,369	4,800	1,220	4,800	0	0.0%
36130	Grants/Donations	15,000	31,200	15,000	11,300	15,000	13,980	15,000	0	0.0%
	Donations	0	1,939							
	Wish Tree		152							
	Scholarships		210							
	Friends		9,319							
	Grants		19,579							
	Sub Total Miscellaneous	29,550	42,597	29,550	23,425	29,550	18,714	29,550	0	0.0%
	Other									
36135	Refunds & Reimbursements	1,000	3,354	1,000	27,598	1,000	475	1,000	0	
37185	Cash Long (Short)		0		28		50	0	0	
	Reserve Fund	10,160	0	10,160	0	17,161	0	17,161	0	
	Sub Total Others	11,160	3,354	11,160	27,626	18,161	524	18,161	0	
	TOTAL REVENUES	\$ 1,023,366	\$ 1,034,939	\$ 1,045,363	\$ 1,055,904	\$ 1,092,550	\$ 461,078	\$ 1,175,065	\$ 82,515	7.6%
		2020		2021		2022		2023		
	Personnel Expenses	Budget	Actual	Budget	Actual	Budget	As of 5/31/2022	2023 Request	Increase/ Decrease	% Increase
51110	Salaries -Fulltime	421,949	424,028	421,949	403,777	422,086	163,908	474,989	52,903	12.5%
51120	Salaries - Parttime	217,133	170,030	222,662	203,492	232,971	74,158	261,886	28,915	12.4%
52120	FICA Contributions	48,890	44,504	49,313	45,681	50,112	17,393	56,371	6,259	12.5%
52110	PERA Contributions	47,931	44,879	48,346	42,731	49,129	16,805	55,266	6,137	12.5%
52210	Health Insurance	58,206	47,026	59,689	59,924	59,840	22,879	63,132	3,292	5.5%
52215	Health Insurance Benefit Allotment	8,500	8,264	9,500	9,095	10,000	3,808	10,000	0	0.0%
52220	Dental Insurance	4,424	4,724	4,424	3,789	6,039	1,676	6,039	0	0.0%
52230	Life Insurance/LTD	1,060	930	1,060	871	1,060	300	1,166	106	10.0%
52440	Unemployment Benefits Pmt.	0	218	0	0	0	451	0	0	
Item 5.	Director's Compensation	4,921	2,533	4,964	2,395	5,044	1,568	5,674	630	12.5%
	Sub Total - Personnel Expenses	\$ 813,014	\$ 747,136	\$ 821,907	\$ 771,755	\$ 836,281	\$ 302,946	\$ 934,521	\$ 98,240	11.7%

	Operating Expenses										
	Administration										
54110	Supplies - General Office	2,500	1,536	2,500	2,377	2,250	195	2,000	(250)	-11%	
54120	Motor Fuels, Lubricants/Van Maintenance	700	1,030	1,000	1,094	1,250	96	1,250	0	0%	
53110	Professional Services	2,000	2,685	2,000	2,613	2,550	988	2,550	0	0%	
53140	Telecommunications	3,700	3,315	4,600	6,676	7,100	2,714	7,100	0	0%	
53145	Postage	750	622	750	618	750	0	750	0	0%	
53165	Travel & Conference/CE	1,000	677	1,000	945	750	54	0	(750)	-100%	
54430	Mileage Reimbursement	500	219	700	314	700	117	700	0	0%	
53130	Marketing	4,300	3,039	4,300	4,006	4,000	95	3,000	(1,000)	-25%	
53215	Automotive Insurance	135	170	180	168	180	45	180	0	0%	
53410	Maintenace Agreements (A&B -Copier)	5,000	4,611	5,000	5,591	5,000	1,773	5,000	0	0%	
58145	Dues & Subscriptions	1,275	1,148	1,275	1,233	1,275	0	1,000	(275)	-22%	
58155	Licenses & Taxes	500	372	500	206	500	182	500	0	0%	
58115	Bank Charges (Credit Card Fee)	0	177	0	240	300	91	300	0		
	Sub Total - Administration	22,360	19,601	23,805	26,081	26,605	6,350	24,330	(2,275)	-8.6%	
	Building										
54210	Supplies - Building	2,500	2,306	2,500	2,358	2,250	435	2,250	0	0.0%	
53420	Repair & Maintenance of Bldg.	5,000	25,412	10,000	11,952	10,000	1,051	10,000	0	0.0%	
53210	Insurance General/Liability	6,000	6,415	6,000	6,903	6,500	1,962	6,500	0	0.0%	
53310	Electric Utilities	37,750	29,935	37,750	25,895	31,815	10,421	31,815	0	0.0%	
53315	Water Utilities	850	525	850	975	700	212	700	0	0.0%	
53325	Refuse Disposal	1,300	1,227	1,300	1,068	1,300	367	1,300	0	0.0%	
53330	Sewer Utilities	525	419	525	698	525	148	525	0	0.0%	
53410	Maintenance Agreements	7,000	11,763	7,000	7,998	36,500	2,430	29,150	(7,350)	-20.1%	
	Sub Total - Building	60,925	78,002	65,925	57,847	89,590	17,026	82,240	(7,350)	-8.2%	
		2020		2021		2022		2023			
		Budget	Actual	Budget	Actual	Budget	As of 5/31/2022	2023 Request	Increase/ Decrease	% Increase	
	Public Services										
54215	Supplies - Processing	3,000	2,851	3,500	3,498	3,300	1,220	3,000	(300)	-9%	
58175	Programming	500	603	500	283	0	0	0	0	0%	
53170	Delivery Services - Plum Creek	5,505	5,505	5,505	5,505	5,760	5,760	6,120	360	6%	
53170	Automation Fees - Plum Creek	25,646	25,146	26,650	26,650	28,700	28,700	29,930	1,230	4%	
54220	Books	45,000	42,103	45,900	45,552	46,000	13,835	45,000	(1,000)	-2%	
54225	Lyon County - Digital Library	17,873	21,387	19,800	22,600	19,000	12,000	19,000	0	0%	
53170	Plum Creek - Digital Library	7,924	7,924	8,502	8,502	8,505	8,505	8,505	0	0%	
54230	Periodicals/Newspapers	5,000	2,787	5,000	3,076	3,500	1,921	3,300	(200)	-6%	
54235	A-V Materials	5,000	5,917	5,250	4,869	5,355	455	5,000	(355)	-7%	
	Sub Total - Public Services	115,448	114,223	120,607	120,536	120,120	72,395	119,855	(265)	0%	
	Tech & Equipment										
54410	Computer Software Support/Agreements	7,619	7,806	8,119	10,514	8,119	2,263	7,119	(1,000)	-12%	
	ir & Maintenance of Equip.	2,000	921	2,000	1,440	2,000	0	1,500	(500)	-25%	
Item 5.	inery/Equipt. up to \$5000.	2,000	15,303	3,000	6,622	9,835	7,431	5,500	(4,335)	-44%	

	Sub Total - Tech & Equipment	11,619	24,030	13,119	18,576	19,954	9,694	14,119	(5,835)	-29%	
	TOTAL OPERATING EXPENSES	\$ 210,352	\$ 235,856	\$ 223,456	\$ 223,040	\$ 256,269	\$ 105,466	\$ 240,544	\$ (15,725)	-6.1%	
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	As of 5/31/2022	2023 Request	Increase/ Decrease	% Increase	
36130	Grant/Donation Expenses		-								
	<i>Donations</i>	-	408		2,882		4,448	-	0	0%	
	<i>Scholarship</i>		65		145		-	-	0	0%	
	<i>WT</i>		135		2,136		796	-	0	0%	
	<i>Friends</i>		8,413		7,146		6,279	-	0	0%	
	<i>Grants</i>		31,268		18,879		-	-	0	0%	
	TOTAL GIFT/DONATION EXPENSES	\$ -	\$ 40,289		\$ 31,187		\$ 11,523	\$ -	\$ -	0%	
51130	Severance Salaries/Benefits				17,101						
	TOTAL EXPENSES	\$ 1,023,366	\$ 1,023,281	\$ 1,045,363	\$ 1,043,083	\$ 1,092,550	\$ 419,935	\$ 1,175,065	\$ 82,515	7.6%	

2023 Staff Budget (Baseline Budget)																	
POSITION	STATUS	Classification	New RATE	2023 WAGES	Step Hrly. Rate	Step Increase July 2023	TOTAL 2023 Wages	PERA 1121	FICA 1122	MEDICARE 1125	HEALTH 1131		INS ALLOT 1135	DENTAL 1132	LIFE & DISABILITY 1133	WC 1151	TOTAL WAGES & BENEFITS
Director	FT	Administration	\$ 51.70	\$ 53,768	53.21	\$55,338	109,106	\$ 8,183	\$ 6,765	\$ 1,582	\$ 6,885	SH3	\$ 1,500	\$ 460	\$ 242	\$ 840	\$ 135,563
Public Services Manager	FT	Administration	41.40	43,056	42.61	\$44,314	87,370	\$ 6,553	\$ 5,417	\$ 1,267	\$ 6,885	SH3	\$ 1,500	\$ 1,279	\$ 213	\$ 673	\$ 111,157
Adm Manager	FT	Administration	27.47	28,569	28.38	\$29,515	58,084	\$ 4,356	\$ 3,601	\$ 842	\$ 17,797	FH5	\$ 2,000	\$ 1,279	\$ 155	\$ 447	\$ 88,562
Librarian (3)																	\$ -
Teen Services/Virtual	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 6,885	SH5	\$ 1,500	\$ 460	\$ 185	\$ 566	\$ 94,204
Children's	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 17,797	FH5	\$ 2,000	\$ 1,279	\$ 185	\$ 566	\$ 106,435
Collection/Volunteer	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 6,885	SH5	\$ 1,500	\$ 1,279	\$ 185	\$ 566	\$ 95,023
			FT Total	233,813		\$241,176	\$ 474,989	\$ 35,624	\$ 29,449	\$ 6,887	\$ 63,132		\$ 10,000	\$ 6,039	\$ 1,166	\$ 3,657	\$ 630,943
Librarian - Adult/Outreach																	
18 hours			34.75	32,526	-	\$0	32,526	\$ 2,439	\$ 2,017	\$ 472						\$ 250	\$ 37,704
Assistant Librarian																	
Cottonwood	PT	Para-Professional	23.83	27,262	-	\$0	27,262	\$ 2,045	\$ 1,690	\$ 395						\$ 210	\$ 31,602
Balaton	PT	Para-Professional	23.83	27,262	-	\$0	27,262	\$ 2,045	\$ 1,690	\$ 395						\$ 210	\$ 31,602
Marshall	PT	Para-Professional	24.62	28,165	-	\$0	28,165	\$ 2,112	\$ 1,746	\$ 408						\$ 217	\$ 32,649
Customer Care																	
New Person 16 hrs			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 1			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 2			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 3			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 4			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 5			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Collection Assistant	PT	Page	14.77	46,082	-	\$0	46,082	\$ 3,456	\$ 2,857	\$ 668						\$ 355	\$ 53,419
			PT Total	261,886		-	\$ 261,886	\$ 19,641	\$ 16,237	\$ 3,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,017	\$ 303,578
			LIBRARY Total	TOTAL		\$ 495,698	\$ 241,176	\$ 736,874	\$ 55,266	\$ 45,686	\$ 10,685	\$ 63,132	\$ 10,000	\$ 6,039	\$ 1,166	\$ 5,674	\$ 934,521
										\$ 56,371							
																	\$ 934,521
Part-time Hours		Annual															
Adult/Outreach		936 x1		936													
Assistant Librarians		1,144 x3		3432													
Customer Care	16 hrs	832 x6		4992													
Collection Assistant	60 hrs/wk			3120													

MARSHALL-LYON COUNTY LIBRARY
2023 DRAFT BUDGET - 3.5% ONLY BUDGET

		2020		2021		2022		2023		
	REVENUE	Budget	Actuals	Budget	Actuals	Budget	As of 5/31/2022	Request	Increase/ Decrease	% Increase
33316	City of Marshall	655,134	655,134	669,799	669,799	696,591	290,230	719,425	22,834	3.3%
	CARES	0	6,302							
33314	Lyon County	327,522	327,552	334,854	335,054	348,248	145,110	359,713	11,465	3.3%
	Lyon County Technology						6,500			
	Total	982,656	988,988	1,004,653	1,004,853	1,044,839	441,840	1,079,138	34,299	3.3%
	Miscellaneous									
36125	Interest	750	2,512	750	2,724	750	(83)	750	0	0.0%
34110	Community Room Renta/Equipment	1,500	271	1,500	443	1,500	428	1,500	0	0.0%
35110	Fines, Fees, Miscellaneous,	7,500	4,254	7,500	6,589	7,500	3,169	7,500	0	0.0%
34135	Copies	4,800	2,420	4,800	2,369	4,800	1,220	4,800	0	0.0%
36130	Grants/Donations	15,000	31,200	15,000	11,300	15,000	13,980	15,000	0	0.0%
	Donations	0	1,939							
	Wish Tree		152							
	Scholarships		210							
	Friends		9,319							
	Grants		19,579							
	Sub Total Miscellaneous	29,550	42,597	29,550	23,425	29,550	18,714	29,550	0	0.0%
	Other									
36135	Refunds & Reimbursements	1,000	3,354	1,000	27,598	1,000	475	1,000	0	
37185	Cash Long (Short)		0		28		50	0	0	
	Reserve Fund	10,160	0	10,160	0	17,161	0	17,161	0	
	Sub Total Others	11,160	3,354	11,160	27,626	18,161	524	18,161	0	
	TOTAL REVENUES	\$ 1,023,366	\$ 1,034,939	\$ 1,045,363	\$ 1,055,904	\$ 1,092,550	\$ 461,078	\$ 1,126,849	\$ 34,299	3.1%
		2020		2021		2022		2023		
	Personnel Expenses	Budget	Actual	Budget	Actual	Budget	As of 5/31/2022	2023 Request	Increase/ Decrease	% Increase
51110	Salaries -Fulltime	421,949	424,028	421,949	403,777	422,086	163,908	474,989	52,903	12.5%
51120	Salaries - Parttime	217,133	170,030	222,662	203,492	232,971	74,158	220,662	(12,309)	-5.3%
52120	FICA Contributions	48,890	44,504	49,313	45,681	50,112	17,393	53,217	3,105	6.2%
52110	PERA Contributions	47,931	44,879	48,346	42,731	49,129	16,805	52,174	3,045	6.2%
52210	Health Insurance	58,206	47,026	59,689	59,924	59,840	22,879	63,132	3,292	5.5%
52215	Health Insurance Benefit Allotment	8,500	8,264	9,500	9,095	10,000	3,808	10,000	0	0.0%
52220	Dental Insurance	4,424	4,724	4,424	3,789	6,039	1,676	6,039	0	0.0%
52230	Life Insurance/LTD	1,060	930	1,060	871	1,060	300	1,166	106	10.0%
52440	Unemployment Benefits Pmt.	0	218	0	0	0	451	0	0	
Item 5.	Director's Compensation	4,921	2,533	4,964	2,395	5,044	1,568	5,357	313	6.2%
	Sub Total - Personnel Expenses	\$ 813,014	\$ 747,136	\$ 821,907	\$ 771,755	\$ 836,281	\$ 302,946	\$ 886,735	\$ 50,454	6.0%

Operating Expenses											
	Administration										
54110	Supplies - General Office	2,500	1,536	2,500	2,377	2,250	195	2,000	(250)	-11%	
54120	Motor Fuels, Lubricants/Van Maintenance	700	1,030	1,000	1,094	1,250	96	0	(1,250)	-100%	
53110	Professional Services	2,000	2,685	2,000	2,613	2,550	988	2,550	0	0%	
53140	Telecommunications	3,700	3,315	4,600	6,676	7,100	2,714	7,100	0	0%	
53145	Postage	750	622	750	618	750	0	750	0	0%	
53165	Travel & Conference/CE	1,000	677	1,000	945	750	54	0	(750)	-100%	
54430	Mileage Reimbursement	500	219	700	314	700	117	700	0	0%	
53130	Marketing	4,300	3,039	4,300	4,006	4,000	95	3,000	(1,000)	-25%	
53215	Automotive Insurance	135	170	180	168	180	45	0	(180)	-100%	
53410	Maintenace Agreements (A&B - copier)	5,000	4,611	5,000	5,591	5,000	1,773	5,000	0	0%	
58145	Dues & Subscriptions	1,275	1,148	1,275	1,233	1,275	0	1,000	(275)	-22%	
58155	Licenses & Taxes	500	372	500	206	500	182	500	0	0%	
58115	Bank Charges (Credit Card Fee)	0	177	0	240	300	91	300	0		
	Sub Total - Administration	22,360	19,601	23,805	26,081	26,605	6,350	22,900	(3,705)	-13.9%	
	Building										
54210	Supplies - Building	2,500	2,306	2,500	2,358	2,250	435	2,250	0	0.0%	
53420	Repair & Maintenance of Bldg.	5,000	25,412	10,000	11,952	10,000	1,051	10,000	0	0.0%	
53210	Insurance General/Liability	6,000	6,415	6,000	6,903	6,500	1,962	6,500	0	0.0%	
53310	Electric Utilities	37,750	29,935	37,750	25,895	31,815	10,421	31,815	0	0.0%	
53315	Water Utilities	850	525	850	975	700	212	700	0	0.0%	
53325	Refuse Disposal	1,300	1,227	1,300	1,068	1,300	367	1,300	0	0.0%	
53330	Sewer Utilities	525	419	525	698	525	148	525	0	0.0%	
53410	Maintenance Agreements	7,000	11,763	7,000	7,998	36,500	2,430	29,150	(7,350)	-20.1%	
	Sub Total - Building	60,925	78,002	65,925	57,847	89,590	17,026	82,240	(7,350)	-8.2%	
		2020		2021		2022		2023			
		Budget	Actual	Budget	Actual	Budget	As of 5/31/2022	2023 Request	Increase/Decrease	% Increase	
	Public Services										
54215	Supplies - Processing	3,000	2,851	3,500	3,498	3,300	1,220	3,000	(300)	-9%	
58175	Programming	500	603	500	283	0	0	0	0	0%	
53170	Delivery Services - Plum Creek	5,505	5,505	5,505	5,505	5,760	5,760	6,120	360	6%	
53170	Automation Fees - Plum Creek	25,646	25,146	26,650	26,650	28,700	28,700	29,930	1,230	4%	
54220	Books	45,000	42,103	45,900	45,552	46,000	13,835	46,000	0	0%	
54225	Lyon County - Digital Library	17,873	21,387	19,800	22,600	19,000	12,000	19,000	0	0%	
53170	Plum Creek - Digital Library	7,924	7,924	8,502	8,502	8,505	8,505	8,505	0	0%	
54230	Periodicals/Newspapers	5,000	2,787	5,000	3,076	3,500	1,921	3,300	(200)	-6%	
54235	A-V Materials	5,000	5,917	5,250	4,869	5,355	455	5,000	(355)	-7%	
	Sub Total - Public Services	115,448	114,223	120,607	120,536	120,120	72,395	120,855	735	1%	
	Tech & Equipment										
54410	Computer Software Support/Agreements	7,619	7,806	8,119	10,514	8,119	2,263	7,119	(1,000)	-12%	
	Item 5.										
	ir & Maintenance of Equip.	2,000	921	2,000	1,440	2,000	0	1,500	(500)	-25%	
	inery/Equipt. up to \$5000.	2,000	15,303	3,000	6,622	9,835	7,431	5,500	(4,335)	-44%	

	Sub Total - Tech & Equipment	11,619	24,030	13,119	18,576	19,954	9,694	14,119	(5,835)	-29%	
	TOTAL OPERATING EXPENSES	\$ 210,352	\$ 235,856	\$ 223,456	\$ 223,040	\$ 256,269	\$ 105,466	\$ 240,114	\$ (16,155)	-6.3%	
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	As of 5/31/2022	2023 Request	Increase/ Decrease	% Increase	
36130	Grant/Donation Expenses		-								
	<i>Donations</i>	-	408		2,882		4,448	-	0	0%	
	<i>Scholarship</i>		65		145		-	-	0	0%	
	<i>WT</i>		135		2,136		796	-	0	0%	
	<i>Friends</i>		8,413		7,146		6,279	-	0	0%	
	<i>Grants</i>		31,268		18,879		-	-	0	0%	
	TOTAL GIFT/DONATION EXPENSES	\$ -	\$ 40,289		\$ 31,187		\$ 11,523	\$ -	\$ -	0%	
51130	Severance Salaries/Benefits				17,101						
	TOTAL EXPENSES	\$ 1,023,366	\$ 1,023,281	\$ 1,045,363	\$ 1,043,083	\$ 1,092,550	\$ 419,935	\$ 1,126,849	\$ 34,299	3.1%	

2023 Staff Budget (3.5% Only Budget)																	
POSITION	STATUS	Classification	New RATE	2023 WAGES	Step Hrly. Rate	Step Increase July 2023	TOTAL 2023 Wages	PERA 1121	FICA 1122	MEDICARE 1125	HEALTH 1131		INS ALLOT 1135	DENTAL 1132	LIFE & DISABILITY 1133	WC 1151	TOTAL WAGES & BENEFITS
Director	FT	Administration	\$ 51.70	\$ 53,768	53.21	\$55,338	109,106	\$ 8,183	\$ 6,765	\$ 1,582	\$ 6,885	SH3	\$ 1,500	\$ 460	\$ 242	\$ 840	\$ 135,563
Public Services Manager	FT	Administration	41.40	43,056	42.61	\$44,314	87,370	\$ 6,553	\$ 5,417	\$ 1,267	\$ 6,885	SH3	\$ 1,500	\$ 1,279	\$ 213	\$ 673	\$ 111,157
Adm Manager	FT	Administration	27.47	28,569	28.38	\$29,515	58,084	\$ 4,356	\$ 3,601	\$ 842	\$ 17,797	FH5	\$ 2,000	\$ 1,279	\$ 155	\$ 447	\$ 88,562
Librarian (3)																	\$ -
Teen Services/Virtual	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 6,885	SH5	\$ 1,500	\$ 460	\$ 185	\$ 566	\$ 94,204
Children's	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 17,797	FH5	\$ 2,000	\$ 1,279	\$ 185	\$ 566	\$ 106,435
Collection/Volunteer	FT	Professional	34.75	36,140	35.90	\$37,336	73,476	\$ 5,511	\$ 4,556	\$ 1,065	\$ 6,885	SH5	\$ 1,500	\$ 1,279	\$ 185	\$ 566	\$ 95,023
			FT Total	233,813		\$241,176	\$ 474,989	\$ 35,624	\$ 29,449	\$ 6,887	\$ 63,132		\$ 10,000	\$ 6,039	\$ 1,166	\$ 3,657	\$ 630,943
Librarian - Adult/Outreach																	
15 hours			34.75	27,105	-	\$0	27,105	\$ 2,033	\$ 1,681	\$ 393						\$ 209	\$ 31,420
Assistant Librarian																	
Cottonwood	PT	Para-Professional	23.83	24,783	-	\$0	24,783	\$ 1,859	\$ 1,537	\$ 359						\$ 191	\$ 28,729
Balaton	PT	Para-Professional	23.83	24,783	-	\$0	24,783	\$ 1,859	\$ 1,537	\$ 359						\$ 191	\$ 28,729
Marshall	PT	Para-Professional	24.62	25,605	-	\$0	25,605	\$ 1,920	\$ 1,587	\$ 371						\$ 197	\$ 29,681
Customer Care																	
Position 1			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 2			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 3			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 4			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Position 5			20.15	16,765	\$ -	\$ -	\$ 16,765	\$ 1,257	\$ 1,039	\$ 243						\$ 129	\$ 19,434
Collection Assistant	PT	Page	14.77	34,562	-	\$0	34,562	\$ 2,592	\$ 2,143	\$ 501						\$ 266	\$ 40,064
			PT Total	220,662		-	\$ 220,662	\$ 16,550	\$ 13,681	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,699	\$ 255,791
		LIBRARY Total	TOTAL	\$ 454,475		\$ 241,176	\$ 695,651	\$ 52,174	\$ 43,130	\$ 10,087	\$ 63,132		\$ 10,000	\$ 6,039	\$ 1,166	\$ 5,357	\$ 886,735
										\$ 53,217							
																	\$ 886,735
Part-time Hours		Annual															
Adult/Outreach	18 hrs/wk	936	x1	936	15 hrs/wk			780									
Assistant Librarians	22 hrs/wk	1,144	x3	3432	20 hrs/wk	1040	x3	3120									
Customer Care	16 hrs	832	x5	4160													
Collection Assistant	60 hrs/wk			3120	45 hrs/wk			2340									