

**CITY OF FREEMAN
CITY COUNCIL | REGULAR SESSION
TUESDAY, FEBRUARY 7, 2023
6:30 P.M. | CITY HALL COUNCIL CHAMBERS
AGENDA**

ROLL CALL

MINUTES OF JANUARY 24, 2023 REGULAR MEETING & JANUARY 30 & 31, 2023 SPECIAL MEETINGS

VOUCHERS & SALARIES

FINANCIAL REPORT

PUBLIC INPUT

FIRE DEPARTMENT ANNUAL REPORT

SNOW REMOVAL

WASTEWATER HIRE

ANNUAL AUDIT

OTHER BUSINESS

NEXT MEETING DATE – TUESDAY, FEBRUARY 21, 2023 @ 6:30 PM

ADJOURN

**This meeting will be livestreamed via the link posted in the “Government” section at CityofFreeman.org
& on Golden West Cable channel 90.**

Council Minutes
Regular Session
Tuesday, January 24, 2023

The Freeman City Council met in regular session on Tuesday, January 24, 2023 at 6:30 pm at City Hall in Freeman. Mayor Michael Walter called the meeting to order and the following members were present: Charles Gering, Blaine Saarie, Tabitha Schoenwald, Clifford Tjaden, Elizabeth Waltner and Steve Waltner. Also attending were Finance Officer Lisa Edelman, Scott Brewer, Duane Walters, Carol Eisenbeis, Andrea Baer, Abby Streyle, Todd Graber and Chad Rembold.

Minutes

S. Waltner moved to accept the minutes of the January 10, 2023 regular meeting as presented. Saarie seconded the motion. All votes aye.

Vouchers

Tjaden moved to approve the vouchers listed below. E. Waltner seconded the motion. Roll call: all votes aye.

AFLAC, employee insurance	459.92	ONE OFFICE, supplies	71.29
CENTURY BUSINESS PRODUCTS, copy fees	147.63	PITNEY BOWES, lease	143.55
DAKOTA FLUID POWER, repair	1195.22	PITNEY BOWES, supplies	74.69
FREEMAN LUMBER, supplies	80.95	RUML PLUMBING, repair	180.39
FREEMAN REGIONAL HEALTH, nursing staff	75.01	SD DEPT OF PUBLIC SAFETY, license renew	291.00
HUTCHINSON COUNTY TREASURER, plates	1003.00	SD ONE CALL, locating	32.55
IMAGETREND, annual fee	927.42	STUCKY'S ELECTRIC, repair	24.50
OFFICE ALLY, monthly subscription	35.00	WELLMARK, health insurance	15933.66
		VOUCHER TOTAL	20675.78

Award Presentation

Mayor Walter recognized Andrea Baer and Abby Streyle, representatives for the SD Chislic Festival, on the award they received from the Governor's Conference on Tourism in recognition of ongoing development to enhance the visitor experience in South Dakota.

Hay Bids

Walter announced that the bids for hay at the lagoon would be opened at this time. The following bids were received:

<u>Bidder</u>	<u>Lagoon Hay Bid</u>
Justin Brown	\$42.50 per large bale
Randy Broders	\$40.00 per large bale

Tjaden moved to accept the high bid of \$42.50 per large bale from Justin Brown for the lagoon hay. S. Waltner seconded the motion. Roll call: all votes aye.

Traffic Sign Grants

Brewer asked the council for authorization to apply for a grant to purchase 6 pedestrian/school crossing signs to be installed near Freeman Public School and Freeman Academy. S. Waltner moved to approve the purchase of 6 pedestrian/school crossing signs. Saarie seconded the motion. Roll call: all votes aye.

Golf Course Equipment

Todd Graber updated the council on the condition of the golf course and equipment. He gave information on repairs that are needed and the costs of some equipment that is needed for next season.

Saarie moved to allow Graber a spending limit up to \$11,000 for the purchase of 2 used Toro Workman utility vehicles. E. Waltner seconded the motion. Roll call: all votes aye.

S. Waltner moved to purchase new cutting heads for the greens mower up to \$13,000. Saarie seconded the motion. Roll call: all votes aye.

Employee Handbook Changes

S. Waltner moved to change the health insurance to allow a stipend to be paid to an employee that chooses not to take the offered health insurance plan equivalent to 50% of the single policy cost. Tjaden seconded the motion. Roll call: all votes aye.

Tjaden moved to remove holidays proclaimed by the governor of South Dakota from the holiday schedule and add holidays proclaimed by the mayor of Freeman, South Dakota. Schoenwald seconded the motion. Roll call: all votes aye.

Marketing & Development Report

The marketing & development report was given to the council.

Other Business

Tjaden: Asked if the street workers are preparing for a quick thaw this winter/spring.

S. Waltner: Informed the group that the rubble site shed is ready.

E. Waltner: Stated that the stop sign is missing on the corner of Cedar & 7th Street.

Saarie: Updated the group on the numerous snow calls he has received. Asked what the procedure is to have a damaged flag removed. Police Chief Brewer was advised to have the flag taken down.

Next Meeting Date

The next meeting of the Freeman City Council will take place on Tuesday, February 7, 2023 at 6:30 pm.

Executive Session

S. Waltner moved to go into Executive Session at 7:45 pm pursuant to SDCL 1-25-2(1) personnel. Tjaden seconded the motion. All votes aye.

S. Waltner declared out of executive session at 8:01 pm.

S. Waltner moved to have special meetings on Monday, January 30, 2023 at 6:30 pm. and Tuesday, January 31, 2023 at 6:30 pm. Tjaden seconded the motion. All votes aye.

Adjournment

Saarie moved to adjourn at 8:03 pm. Tjaden seconded motion. All votes aye.

Lisa Edelman, Finance Officer

Michael Walter, Mayor

Council Minutes
Special Session
Monday, January 30, 2023

The Freeman City Council met in regular session on Monday, January 30, 2023 at 6:30 pm at City Hall in Freeman. Mayor Michael Walter called the meeting to order and the following members were present: Charles Gering, Blaine Saarie, Tabitha Schoenwald, Clifford Tjaden and Steve Waltner.

Executive Session

Tjaden moved to go into Executive Session at 6:30 pm pursuant to SDCL 1-25-2(1) personnel. Gering seconded the motion. All votes aye.

Schoenwald declared out of executive session at 8:00 pm.

Adjournment

S. Waltner moved to adjourn at 8:00 pm. Saarie seconded the motion. All votes aye.

Lisa Edelman, Finance Officer

Michael Walter, Mayor

Council Minutes
Special Session
Tuesday, January 31, 2023

The Freeman City Council met in regular session on Tuesday, January 31, 2023 at 6:30 pm at City Hall in Freeman. Mayor Michael Walter called the meeting to order and the following members were present: Charles Gering, Blaine Saarie, Tabitha Schoenwald, Clifford Tjaden, Elizabeth Waltner and Steve Waltner.

Executive Session

S. Waltner moved to go into Executive Session at 6:30 pm pursuant to SDCL 1-25-2(1) personnel. Schoenwald seconded the motion. All votes aye.

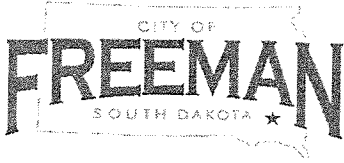
S. Waltner declared out of executive session at 8:04 pm.

Adjournment

Tjaden moved to adjourn at 8:04 pm. Schoenwald seconded the motion. All votes aye.

Lisa Edelman, Finance Officer

Michael Walter, Mayor



Financial Report

Fund	Balance January 1, 2023	Expense	Revenue	Transfer Out	Transfer In	Balance January 31, 2023
Freeman Area Svgs Veterans Memorial	\$20,000.00	Memorial 0.4975%				\$20,000.00
Memorial Checking	\$4,044.35		\$9.96			\$4,054.31
Total Mem funds	\$24,044.35					\$24,054.31
Rubble Site	\$50.00	\$0.00	\$0.00			\$50.00
Drivers License Petty Cash	\$100.00	\$0.00	\$0.00			\$100.00
Merchants #902						
BBB Tax	\$45,307.66	\$1,410.76	\$2,183.87			\$46,080.77
General	\$1,275,318.79	\$81,147.25	\$95,736.45			\$1,289,907.99
Library donation	\$73,252.84					\$73,252.84
Liquor Building	\$21,624.54		\$1,000.00	\$1,000.00		\$21,624.54
Police Safety	\$186.99					\$186.99
Water	\$4,093.29	\$19,727.46	\$21,304.97			\$5,670.80
Sewer	\$561,480.87	\$11,004.99	\$21,834.49			\$572,310.37
Sewer Surcharge	\$90,392.49		\$6,374.96			\$96,767.45
Ambulance	\$409,884.59	\$7,734.62	\$1,195.59			\$403,345.56
Refuse	\$164,057.33	\$12,578.60	\$19,724.39			\$171,203.12
Total Merchants #902	\$2,645,599.39	\$133,603.68	\$169,354.72	\$1,000.00	\$0.00	\$2,680,350.43
Reserves:						
Promoting the City	\$294,197.95		\$91.42		\$1,000.00	\$295,289.37
Grand Totals #902	\$2,939,797.34	\$133,603.68	\$169,446.14	\$1,000.00	\$1,000.00	\$2,975,639.80

O/S Checks - Total \$52,757.37

O/S Deposit - Total -

Balance & Outstanding Rec \$3,028,397.17

Merchants #902 - 1.00% \$3,028,397.17

\$0.00



JANUARY 2023 RECEIPTS

100 100 100 211 602 604 604 605 612

Date	RECIPT #	ACCOUNT DESCRIPTION	NOTES	ACCOUNT CODE	AMOUNT	GENERAL	PTC	LIQUOR BLDG	BBB	WATER	SEWER	SURCHG	AMB	REFUSE	MEM
01/06/23	21537	SALES TAX REVENUE SD		100-3130	3,607.26	3,607.26									
			1% - BBB	211-3130	383.11				383.11						
01/13/23	21538	LEASE OF CITY LIQUOR BUILDING /RENT	JANUARY LEASE	100-3682	1,000.00			1,000.00							
01/13/23	21539	OTHER REVENUE	INSURANCE REIMB	100-3590	7,076.39	7,076.39									
01/13/23	21540	AMBULANCE PATIENT CHARGES		605-3840	820.00								820.00		
01/13/23	21541	COMMUNITY CENTER RENTAL FEES		100-3622	650.00	650.00									
01/13/23	21542	COMMUNITY CENTER RENTAL FEES		100-3622	1,100.00	1,100.00									
01/13/23	21543	LOAN PAYMENT TO PROMOTE	PTC #5	100-3671	56.23		56.23								
		LOAN INTEREST TO PROMOTE	PTC #5	100-3612	35.19		35.19								
01/13/23	21544	GOLF INCOME	MEMBERSHIPS/CART RENTAL	100-3461	150.00	150.00									
01/13/23	21545	OTHER REVENUE	FINGERPRINTING	100-3590	12.00	12.00									
01/13/23	21546	WATER BULK SALES		602-3812	114.50					114.50					
01/13/23	21547	LOCAL GOVERNMENT HIGHWAY & BRIDGE FUND		100-3358	4,084.96	4,084.96									
		LIQUOR TAX REVERSION		100-3353	2,355.81	2,355.81									
01/13/23	21548	OTHER REVENUE	FINGERPRINTING	100-3590	12.00	12.00									
01/19/23	21549	GENERAL PROPERTY TAX CURRENT		100-3111	2,369.55	2,369.55									
		MOTOR VEHICLE LICENSES (55)		100-3354	1,012.22	1,012.22									
		COUNTY WHEEL TAX		100-3383	243.80	243.80									
01/23/23	21550	COMMUNITY CENTER RENTAL FEES		100-3622	1,150.00	1,150.00									
01/23/23	21551	AMBULANCE PATIENT CHARGES		605-3840	101.15								101.15		
01/23/23	21552	WATER DEPOSITS		602-3815	200.00					200.00					
01/23/23	21553	OTHER REVENUE	FINGERPRINTING	100-3590	12.00	12.00									
01/23/23	21554	OTHER REVENUE		100-3590	71.50	71.50									
01/23/23	21555	OTHER REVENUE	CONCRETE BOULEVARD	100-3590	962.45	962.45									
01/23/23	21556	DRIVERS LICENSE RENEWALS		100-3429	369.00	369.00									
01/26/23	21557	OTHER REVENUE	FINGERPRINTING	100-3590	18.00	18.00									
01/26/23	21558	RUBBLE SITE TIPPING FEES		100-3445	20.00	20.00									
01/26/23	21559	WATER BILLING METERED	DECEMBER USAGE	602-3811	3,998.55					3,998.55					
		SEWER CHARGES		604-3831	5,181.12						5,181.12				
01/26/23	21560	AMBULANCE PATIENT CHARGES		605-3840	173.29								173.29		
01/26/23	21561	SALES TAX REVENUE SD		100-3130	60,531.64	60,531.64									
			1% - BBB	211-3130	1,800.76				1,800.76						
01/31/23	21562	AMBULANCE PATIENT CHARGES		605-3840	101.15								101.15		
01/31/23	21563	EARNINGS ON DEPOSITS AND INVESTMENTS	GENERAL	100-3610	5,240.22	5,240.22									
01/31/23	21564	EARNINGS ON DEPOSITS AND INVESTMENTS		100-3610	9.96										
		PENALTIES		100-3190	707.01	707.01									
		RUBBLE SITE TIPPING FEES		100-3445	570.00	570.00									
		WATER BILLING METERED		602-3811	16,833.52					16,833.52					
		SEWER CHARGES		604-3831	16,653.37						16,653.37				
		SEWER SURCHARGE		604-3832	6,374.96							6,374.96			
		REFUSE COLLECTION CHARGES		612-3881	19,724.39									19,724.39	
		WATER CONNECT FEES		602-3814	74.40					74.40					
		UTILITY PREPAYMENT		100-2021	(482.40)	(482.40)									
		WATER DEPOSITS		602-3815	(200.00)					(200.00)					
		GOLF INCOME	MEMBERSHIPS	100-3461											
					165,279.06	91,843.41	91.42	1,000.00	2,183.87	21,020.97	21,834.49	6,374.96	1,195.59	19,724.39	-

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
General Fund							
Contingency							
Active	E 100-41150-4290 Miscellaneous E	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
	Total Contingenc	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
Council/Mayor							
Active	E 100-41200-4110 Salary	\$28,000.00	\$6,300.00	\$6,300.00	\$0.00	\$21,700.00	22.50%
Active	E 100-41200-4120 FICA & Medicar	\$2,000.00	\$481.93	\$481.93	\$0.00	\$1,518.07	24.10%
Active	E 100-41200-4140 Workmans Com	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41200-4211 General Liability	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-41200-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41200-4223 Annual Dues	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0.00%
Active	E 100-41200-4230 Publishing	\$4,000.00	\$382.01	\$382.01	\$0.00	\$3,617.99	9.55%
Active	E 100-41200-4260 Supplies	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41200-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-41200-4271 Training	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-41200-4290 Miscellaneous E	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
	Total Council/Mayc	\$37,900.00	\$7,163.94	\$7,163.94	\$0.00	\$30,736.06	18.90%
Attorney							
Active	E 100-41410-4220 Professional Ser	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 100-41410-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Attorne	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Finance Officer							
Active	E 100-41420-4110 Salary	\$37,000.00	\$2,769.24	\$2,769.24	\$0.00	\$34,230.76	7.48%
Active	E 100-41420-4120 FICA & Medicar	\$2,500.00	\$190.32	\$190.32	\$0.00	\$2,309.68	7.61%
Active	E 100-41420-4130 Retirement City	\$2,200.00	\$166.16	\$166.16	\$0.00	\$2,033.84	7.55%
Active	E 100-41420-4140 Workmans Com	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	0.00%
Active	E 100-41420-4150 Group Insurance	\$8,500.00	\$628.00	\$628.00	\$0.00	\$7,872.00	7.39%
Active	E 100-41420-4211 General Liability	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
Active	E 100-41420-4220 Professional Ser	\$9,500.00	\$0.00	\$0.00	\$0.00	\$9,500.00	0.00%
Active	E 100-41420-4223 Annual Dues	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-41420-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-4260 Supplies	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41420-4270 Travel & Confer	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
Active	E 100-41420-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41420-4280 Telephone	\$600.00	\$50.00	\$50.00	\$0.00	\$550.00	8.33%
Active	E 100-41420-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-4341 Computer Softw	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41420-4346 Computers, Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Finance Office	\$64,275.00	\$3,803.72	\$3,803.72	\$0.00	\$60,471.28	5.92%
Insurance Bond							
Active	E 100-41460-4210 Property Insuran	\$2,900.00	\$0.00	\$0.00	\$0.00	\$2,900.00	0.00%
Active	E 100-41460-4211 General Liability	\$2,900.00	\$0.00	\$0.00	\$0.00	\$2,900.00	0.00%
	Total Insurance Bon	\$5,800.00	\$0.00	\$0.00	\$0.00	\$5,800.00	0.00%
Marketing Coordinator							
Active	E 100-41470-4110 Salary	\$43,000.00	\$3,491.46	\$3,491.46	\$0.00	\$39,508.54	8.12%
Active	E 100-41470-4120 FICA & Medicar	\$2,900.00	\$221.10	\$221.10	\$0.00	\$2,678.90	7.62%
Active	E 100-41470-4130 Retirement City	\$2,550.00	\$209.48	\$209.48	\$0.00	\$2,340.52	8.21%
Active	E 100-41470-4140 Workmans Com	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	0.00%
Active	E 100-41470-4150 Group Insurance	\$20,000.00	\$1,552.56	\$1,552.56	\$0.00	\$18,447.44	7.76%
Active	E 100-41470-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41470-4211 General Liability	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-41470-4223 Annual Dues	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 100-41470-4230 Publishing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-41470-4260 Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4270 Travel & Confer	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41470-4271 Training	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4280 Telephone	\$600.00	\$50.00	\$50.00	\$0.00	\$550.00	8.33%
Active	E 100-41470-4290 Miscellaneous E	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4340 Machinery Equip	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-41470-4341 Computer Softw	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
	Total Marketing Coordinatc	\$73,525.00	\$5,524.60	\$5,524.60	\$0.00	\$68,000.40	7.51%
Vehicle Reserve							
Active	E 100-41480-4340 Machinery Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Vehicle Reserv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Government Building							
Active	E 100-41920-4110 Salary	\$3,000.00	\$139.50	\$139.50	\$0.00	\$2,860.50	4.65%
Active	E 100-41920-4120 FICA & Medicar	\$250.00	\$10.67	\$10.67	\$0.00	\$239.33	4.27%
Active	E 100-41920-4140 Workmans Com	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-41920-4210 Property Insuran	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-41920-4211 General Liability	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 100-41920-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4250 Repair	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-41920-4260 Supplies	\$3,000.00	\$169.06	\$169.06	\$0.00	\$2,830.94	5.64%
Active	E 100-41920-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4280 Telephone	\$4,000.00	\$332.20	\$332.20	\$0.00	\$3,667.80	8.31%
Active	E 100-41920-4281 Electricity	\$4,000.00	\$349.18	\$349.18	\$0.00	\$3,650.82	8.73%
Active	E 100-41920-4282 Heating Fuel or	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 100-41920-4285 Natural Gas Hea	\$800.00	\$105.25	\$105.25	\$0.00	\$694.75	13.16%
Active	E 100-41920-4290 Miscellaneous E	\$1,000.00	\$80.39	\$80.39	\$0.00	\$919.61	8.04%
Active	E 100-41920-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4340 Machinery Equip	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 100-41920-4341 Computer Softw	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
	Total Government Buildin	\$28,200.00	\$1,186.25	\$1,186.25	\$0.00	\$27,013.75	4.21%
Police							
Active	E 100-42100-4110 Salary	\$105,000.00	\$9,376.83	\$9,376.83	\$0.00	\$95,623.17	8.93%
Active	E 100-42100-4120 FICA & Medicar	\$7,500.00	\$664.82	\$664.82	\$0.00	\$6,835.18	8.86%
Active	E 100-42100-4130 Retirement City	\$8,400.00	\$509.46	\$509.46	\$0.00	\$7,890.54	6.07%
Active	E 100-42100-4140 Workmans Com	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-42100-4150 Group Insurance	\$32,500.00	\$2,469.21	\$2,469.21	\$0.00	\$30,030.79	7.60%
Active	E 100-42100-4210 Property Insuran	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-42100-4211 General Liability	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00%
Active	E 100-42100-4212 Automotive Liabi	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42100-4213 Physical Damag	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42100-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42100-4221 Testing	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-42100-4223 Annual Dues	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-42100-4230 Publishing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-42100-4250 Repair	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 100-42100-4252 Gasoline	\$5,000.00	\$419.37	\$419.37	\$0.00	\$4,580.63	8.39%
Active	E 100-42100-4260 Supplies	\$3,500.00	\$132.97	\$132.97	\$0.00	\$3,367.03	3.80%
Active	E 100-42100-4261 Uniforms	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0.00%

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		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-42100-4270 Travel & Confer	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42100-4271 Training	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-42100-4280 Telephone	\$2,500.00	\$178.04	\$178.04	\$0.00	\$2,321.96	7.12%
Active	E 100-42100-4281 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42100-4290 Miscellaneous E	\$500.00	\$25.50	\$25.50	\$0.00	\$474.50	5.10%
Active	E 100-42100-4340 Machinery Equip	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-42100-4341 Computer Softw	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 100-42100-4346 Computers, Prin	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
	Total Polic	\$181,800.00	\$13,776.20	\$13,776.20	\$0.00	\$168,023.80	7.58%
Fire							
Active	E 100-42200-4110 Salary	\$2,200.00	\$0.00	\$0.00	\$0.00	\$2,200.00	0.00%
Active	E 100-42200-4120 FICA & Medicar	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	0.00%
Active	E 100-42200-4140 Workmans Com	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-42200-4210 Property Insuran	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-42200-4211 General Liability	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42200-4212 Automotive Liabi	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0.00%
Active	E 100-42200-4213 Physical Damag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4221 Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4250 Repair	\$1,525.00	\$0.00	\$0.00	\$0.00	\$1,525.00	0.00%
Active	E 100-42200-4252 Gasoline	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42200-4260 Supplies	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 100-42200-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4281 Electricity	\$3,600.00	\$237.02	\$237.02	\$0.00	\$3,362.98	6.58%
Active	E 100-42200-4283 Diesel	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-42200-4284 Water and Wast	\$400.00	\$22.00	\$22.00	\$0.00	\$378.00	5.50%
Active	E 100-42200-4285 Natural Gas Hea	\$1,600.00	\$255.05	\$255.05	\$0.00	\$1,344.95	15.94%
Active	E 100-42200-4290 Miscellaneous E	\$1,000.00	\$31.16	\$31.16	\$0.00	\$968.84	3.12%
Active	E 100-42200-4340 Machinery Equip	\$10,600.00	\$0.00	\$0.00	\$0.00	\$10,600.00	0.00%
	Total Fir	\$30,000.00	\$545.23	\$545.23	\$0.00	\$29,454.77	1.82%
Public Safety							
Active	E 100-42900-4110 Salary	\$1,400.00	\$100.75	\$100.75	\$0.00	\$1,299.25	7.20%
Active	E 100-42900-4120 FICA & Medicar	\$150.00	\$7.71	\$7.71	\$0.00	\$142.29	5.14%
Active	E 100-42900-4130 Retirement City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4150 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4200 Other Current E	\$4,500.00	\$291.00	\$291.00	\$0.00	\$4,209.00	6.47%
Active	E 100-42900-4210 Property Insuran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4341 Computer Softw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4346 Computers, Prin	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
	Total Public Safet	\$6,250.00	\$399.46	\$399.46	\$0.00	\$5,850.54	6.39%

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		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43100-4110 Salary	\$6,000.00	\$1,099.08	\$1,099.08	\$0.00	\$4,900.92	18.32%
Active	E 100-43100-4120 FICA & Medicar	\$300.00	\$81.60	\$81.60	\$0.00	\$218.40	27.20%
Active	E 100-43100-4130 Retirement City	\$200.00	\$48.71	\$48.71	\$0.00	\$151.29	24.36%
Active	E 100-43100-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4150 Group Insurance	\$500.00	\$698.78	\$698.78	\$0.00	-\$198.78	139.76%
Active	E 100-43100-4210 Property Insuran	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-43100-4211 General Liability	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43100-4212 Automotive Liabi	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0.00%
Active	E 100-43100-4213 Physical Damag	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-43100-4220 Professional Ser	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	E 100-43100-4222 Jet-Clean	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4223 Annual Dues	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
Active	E 100-43100-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43100-4250 Repair	\$30,000.00	\$3,954.52	\$3,954.52	\$0.00	\$26,045.48	13.18%
Active	E 100-43100-4251 Snow Removal	\$3,500.00	\$1,403.06	\$1,403.06	\$0.00	\$2,096.94	40.09%
Active	E 100-43100-4252 Gasoline	\$3,000.00	\$69.00	\$69.00	\$0.00	\$2,931.00	2.30%
Active	E 100-43100-4254 Street Oiling	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	0.00%
Active	E 100-43100-4260 Supplies	\$18,000.00	\$35.09	\$35.09	\$0.00	\$17,964.91	0.19%
Active	E 100-43100-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4281 Electricity	\$40,000.00	\$3,211.24	\$3,211.24	\$0.00	\$36,788.76	8.03%
Active	E 100-43100-4283 Diesel	\$7,000.00	\$1,047.77	\$1,047.77	\$0.00	\$5,952.23	14.97%
Active	E 100-43100-4285 Natural Gas Hea	\$2,000.00	\$296.06	\$296.06	\$0.00	\$1,703.94	14.80%
Active	E 100-43100-4290 Miscellaneous E	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43100-4330 improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4340 Machinery Equip	\$7,100.00	\$0.00	\$0.00	\$0.00	\$7,100.00	0.00%
Active	E 100-43100-4360 Intangibles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4413 Mosquito Contro	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
	Total Street	\$318,850.00	\$11,944.91	\$11,944.91	\$0.00	\$306,905.09	3.75%
Landfill/Recycle							
Active	E 100-43240-4110 Salary	\$41,000.00	\$2,499.05	\$2,499.05	\$0.00	\$38,500.95	6.10%
Active	E 100-43240-4120 FICA & Medicar	\$3,000.00	\$190.10	\$190.10	\$0.00	\$2,809.90	6.34%
Active	E 100-43240-4130 Retirement City	\$600.00	\$149.96	\$149.96	\$0.00	\$450.04	24.99%
Active	E 100-43240-4140 Workmans Com	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-43240-4150 Group insurance	\$3,000.00	\$31.05	\$31.05	\$0.00	\$2,968.95	1.04%
Active	E 100-43240-4200 Other Current E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4210 Property Insuran	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%
Active	E 100-43240-4211 General Liability	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
Active	E 100-43240-4213 Physical Damag	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-43240-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4230 Publishing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-43240-4250 Repair	\$4,700.00	\$0.00	\$0.00	\$0.00	\$4,700.00	0.00%
Active	E 100-43240-4252 Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4260 Supplies	\$3,000.00	\$116.36	\$116.36	\$0.00	\$2,883.64	3.88%
Active	E 100-43240-4266 Sales Tax	\$400.00	\$33.11	\$33.11	\$0.00	\$366.89	8.28%
Active	E 100-43240-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43240-4272 Motor Freight Tr	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-43240-4280 Telephone	\$700.00	\$52.88	\$52.88	\$0.00	\$647.12	7.55%
Active	E 100-43240-4281 Electricity	\$1,500.00	\$98.76	\$98.76	\$0.00	\$1,401.24	6.58%
Active	E 100-43240-4285 Natural Gas Hea	\$1,800.00	\$219.03	\$219.03	\$0.00	\$1,580.97	12.17%
Active	E 100-43240-4290 Miscellaneous E	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-43240-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45100-4250 Repair	\$15,000.00	\$3,195.87	\$3,195.87	\$0.00	\$11,804.13	21.31%
Active	E 100-45100-4252 Gasoline	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 100-45100-4260 Supplies	\$22,000.00	\$114.15	\$114.15	\$0.00	\$21,885.85	0.52%
Active	E 100-45100-4262 Materials for Re	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0.00%
Active	E 100-45100-4266 Sales Tax	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00%
Active	E 100-45100-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4280 Telephone	\$2,000.00	\$50.00	\$50.00	\$0.00	\$1,950.00	2.50%
Active	E 100-45100-4281 Electricity	\$15,000.00	\$396.88	\$396.88	\$0.00	\$14,603.12	2.65%
Active	E 100-45100-4282 Heating Fuel or	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45100-4283 Diesel	\$2,500.00	\$947.24	\$947.24	\$0.00	\$1,552.76	37.89%
Active	E 100-45100-4284 Water and Wast	\$800.00	\$40.00	\$40.00	\$0.00	\$760.00	5.00%
Active	E 100-45100-4290 Miscellaneous E	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 100-45100-4291 Subscriptions	\$200.00	\$35.00	\$35.00	\$0.00	\$165.00	17.50%
Active	E 100-45100-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4330 Improvements O	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45100-4340 Machinery Equip	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Total Golf Courses		\$261,200.00	\$9,052.63	\$9,052.63	\$0.00	\$252,147.37	3.47%
Trees & Parks							
Active	E 100-45200-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4225 Tree Trimming	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45200-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-45200-4260 Supplies	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45200-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-45200-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Trees & Park		\$2,700.00	\$0.00	\$0.00	\$0.00	\$2,700.00	0.00%
Library							
Active	E 100-45500-4110 Salary	\$83,000.00	\$7,118.42	\$7,118.42	\$0.00	\$75,881.58	8.58%
Active	E 100-45500-4120 FICA & Medicar	\$5,300.00	\$452.56	\$452.56	\$0.00	\$4,847.44	8.54%
Active	E 100-45500-4130 Retirement City	\$4,200.00	\$342.08	\$342.08	\$0.00	\$3,857.92	8.14%
Active	E 100-45500-4140 Workmans Com	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	0.00%
Active	E 100-45500-4150 Group Insurance	\$38,000.00	\$3,105.12	\$3,105.12	\$0.00	\$34,894.88	8.17%
Active	E 100-45500-4210 Property Insuran	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.00%
Active	E 100-45500-4211 General Liability	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 100-45500-4223 Annual Dues	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-45500-4230 Publishing	\$2,000.00	\$138.75	\$138.75	\$0.00	\$1,861.25	6.94%
Active	E 100-45500-4250 Repair	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-45500-4260 Supplies	\$4,000.00	\$157.86	\$157.86	\$0.00	\$3,842.14	3.95%
Active	E 100-45500-4270 Travel & Confer	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 100-45500-4280 Telephone	\$1,500.00	\$129.41	\$129.41	\$0.00	\$1,370.59	8.63%
Active	E 100-45500-4281 Electricity	\$9,700.00	\$809.62	\$809.62	\$0.00	\$8,890.38	8.35%
Active	E 100-45500-4290 Miscellaneous E	\$700.00	\$62.67	\$62.67	\$0.00	\$637.33	8.95%
Active	E 100-45500-4291 Subscriptions	\$3,000.00	\$1,779.57	\$1,779.57	\$0.00	\$1,220.43	59.32%
Active	E 100-45500-4292 Videos for Librar	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0.00%
Active	E 100-45500-4340 Machinery Equip	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45500-4341 Computer Softw	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-45500-4342 Books	\$8,500.00	\$1,088.64	\$1,088.64	\$0.00	\$7,411.36	12.81%
Active	E 100-45500-4346 Computers, Prin	\$3,600.00	\$0.00	\$0.00	\$0.00	\$3,600.00	0.00%
Active	E 100-45500-4500 Other Expenditu	\$10,000.00	\$455.98	\$455.98	\$0.00	\$9,544.02	4.56%
Total Librar		\$183,575.00	\$15,640.68	\$15,640.68	\$0.00	\$167,934.32	8.52%
Community Center							
Active	E 100-45600-4110 Salary	\$0.00	\$310.50	\$310.50	\$0.00	-\$310.50	0.00%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45600-4120 FICA & Medicar	\$0.00	\$23.75	\$23.75	\$0.00	-\$23.75	0.00%
Active	E 100-45600-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4210 Property Insuran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4266 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4281 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4285 Natural Gas Hea	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4340 Machinery Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4341 Computer Softw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Community Cente	\$0.00	\$334.25	\$334.25	\$0.00	-\$334.25	0.00%
Economic Development & Zoning							
Active	E 100-46500-4110 Salary	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-46500-4120 FICA & Medicar	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-46500-4130 Retirement City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4150 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4223 Annual Dues	\$2,500.00	\$2,519.00	\$2,519.00	\$0.00	-\$19.00	100.76%
Active	E 100-46500-4230 Publishing	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	0.00%
Active	E 100-46500-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4330 Improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4560 Subsidy/Allowan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4651 Economic Devel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4652 Planning & Zoni	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4653 Promoting the Ci	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 100-46500-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Economic Development & Zonin	\$13,825.00	\$2,519.00	\$2,519.00	\$0.00	\$11,306.00	18.22%
Debt Service							
Active	E 100-47000-4410 Principal	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00%
Active	E 100-47000-4420 Interest	\$109,200.00	\$0.00	\$0.00	\$0.00	\$109,200.00	0.00%
	Total Debt Servic	\$249,200.00	\$0.00	\$0.00	\$0.00	\$249,200.00	0.00%
Judgements and Losses							
Active	E 100-49100-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Judgements and Losse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Liquor							
Active	E 100-49900-4210 Property Insuran	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 100-49900-4211 General Liability	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00%
Active	E 100-49900-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4250 Repair	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-49900-4262 Materials for Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4340 Machinery Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Liquor	\$2,950.00	\$0.00	\$0.00	\$0.00	\$2,950.00	0.00%
	Total General Fund	\$1,690,250.00	\$75,674.52	\$75,674.52	\$0.00	\$1,614,575.48	4.48%

BBB Tax

BBB Tax

CITY OF FREEMAN
***Expenditure Guideline©**

Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 211-46530-4110 Salary	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 211-46530-4120 FICA & Medicar	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 211-46530-4140 Workmans Com	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 211-46530-4210 Property Insuran	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00	0.00%
Active	E 211-46530-4211 General Liability	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 211-46530-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 211-46530-4250 Repair	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 211-46530-4260 Supplies	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 211-46530-4280 Telephone	\$1,500.00	\$108.85	\$108.85	\$0.00	\$1,391.15	7.26%
Active	E 211-46530-4281 Electricity	\$16,000.00	\$1,291.91	\$1,291.91	\$0.00	\$14,708.09	8.07%
Active	E 211-46530-4285 Natural Gas Hea	\$1,000.00	\$10.00	\$10.00	\$0.00	\$990.00	1.00%
Active	E 211-46530-4290 Miscellaneous E	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 211-46530-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4330 Improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4340 Machinery Equip	\$1,150.00	\$0.00	\$0.00	\$0.00	\$1,150.00	0.00%
Active	E 211-46530-4341 Computer Softw	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 211-46530-4346 Computers, Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4651 Economic Devel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4653 Promoting the Ci	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
	Total BBB Ta	\$40,000.00	\$1,410.76	\$1,410.76	\$0.00	\$38,589.24	3.53%
	Total BBB Tax	\$40,000.00	\$1,410.76	\$1,410.76	\$0.00	\$38,589.24	3.53%

Water

Water

Active	E 602-43300-4110 Salary	\$74,000.00	\$7,402.65	\$7,402.65	\$0.00	\$66,597.35	10.00%
Active	E 602-43300-4120 FICA & Medicar	\$4,800.00	\$511.81	\$511.81	\$0.00	\$4,288.19	10.66%
Active	E 602-43300-4130 Retirement City	\$4,100.00	\$444.16	\$444.16	\$0.00	\$3,655.84	10.83%
Active	E 602-43300-4140 Workmans Com	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 602-43300-4150 Group Insurance	\$25,000.00	\$1,803.55	\$1,803.55	\$0.00	\$23,196.45	7.21%
Active	E 602-43300-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4210 Property Insuran	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0.00%
Active	E 602-43300-4211 General Liability	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 602-43300-4212 Automotive Liabi	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 602-43300-4213 Physical Damag	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 602-43300-4220 Professional Ser	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 602-43300-4221 Testing	\$1,000.00	\$90.00	\$90.00	\$0.00	\$910.00	9.00%
Active	E 602-43300-4223 Annual Dues	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
Active	E 602-43300-4230 Publishing	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 602-43300-4240 Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4250 Repair	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 602-43300-4252 Gasoline	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 602-43300-4260 Supplies	\$10,000.00	\$457.57	\$457.57	\$0.00	\$9,542.43	4.58%
Active	E 602-43300-4270 Travel & Confer	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 602-43300-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 602-43300-4280 Telephone	\$2,100.00	\$115.95	\$115.95	\$0.00	\$1,984.05	5.52%
Active	E 602-43300-4281 Electricity	\$3,200.00	\$289.37	\$289.37	\$0.00	\$2,910.63	9.04%
Active	E 602-43300-4285 Natural Gas Hea	\$1,000.00	\$137.08	\$137.08	\$0.00	\$862.92	13.71%
Active	E 602-43300-4290 Miscellaneous E	\$1,000.00	\$66.80	\$66.80	\$0.00	\$933.20	6.68%
Active	E 602-43300-4330 Improvements O	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 602-43300-4340 Machinery Equip	\$5,300.00	\$0.00	\$0.00	\$0.00	\$5,300.00	0.00%
Active	E 602-43300-4341 Computer Softw	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 602-43300-4345 Water Purchase	\$65,000.00	\$4,956.52	\$4,956.52	\$0.00	\$60,043.48	7.63%

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Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 602-43300-4410 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4420 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4421 B-Y Interest Pay	\$38,100.00	\$3,168.00	\$3,168.00	\$0.00	\$34,932.00	8.31%
Active	E 602-43300-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Water	\$306,700.00	\$19,443.46	\$19,443.46	\$0.00	\$287,256.54	6.34%
	Total Water	\$306,700.00	\$19,443.46	\$19,443.46	\$0.00	\$287,256.54	6.34%
Sewer							
Sewer							
Active	E 604-43200-4110 Salary	\$64,000.00	\$2,538.69	\$2,538.69	\$0.00	\$61,461.31	3.97%
Active	E 604-43200-4120 FICA & Medicar	\$4,600.00	\$183.04	\$183.04	\$0.00	\$4,416.96	3.98%
Active	E 604-43200-4130 Retirement City	\$3,600.00	\$131.07	\$131.07	\$0.00	\$3,468.93	3.64%
Active	E 604-43200-4140 Workmans Com	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 604-43200-4150 Group Insurance	\$17,000.00	\$554.12	\$554.12	\$0.00	\$16,445.88	3.26%
Active	E 604-43200-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4210 Property Insuran	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 604-43200-4211 General Liability	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 604-43200-4212 Automotive Liabi	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 604-43200-4213 Physical Damag	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 604-43200-4220 Professional Ser	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 604-43200-4221 Testing	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 604-43200-4222 Jet-Clean	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00%
Active	E 604-43200-4223 Annual Dues	\$1,600.00	\$1,500.00	\$1,500.00	\$0.00	\$100.00	93.75%
Active	E 604-43200-4230 Publishing	\$250.00	\$112.50	\$112.50	\$0.00	\$137.50	45.00%
Active	E 604-43200-4240 Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4250 Repair	\$15,000.00	\$2,763.04	\$2,763.04	\$0.00	\$12,236.96	18.42%
Active	E 604-43200-4252 Gasoline	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 604-43200-4260 Supplies	\$4,000.00	\$598.46	\$598.46	\$0.00	\$3,401.54	14.96%
Active	E 604-43200-4270 Travel & Confer	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 604-43200-4271 Training	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 604-43200-4280 Telephone	\$2,000.00	\$126.00	\$126.00	\$0.00	\$1,874.00	6.30%
Active	E 604-43200-4281 Electricity	\$30,000.00	\$2,464.69	\$2,464.69	\$0.00	\$27,535.31	8.22%
Active	E 604-43200-4283 Diesel	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 604-43200-4290 Miscellaneous E	\$500.00	\$33.38	\$33.38	\$0.00	\$466.62	6.68%
Active	E 604-43200-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4330 Improvements O	\$280,000.00	\$0.00	\$0.00	\$0.00	\$280,000.00	0.00%
Active	E 604-43200-4340 Machinery Equip	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	E 604-43200-4341 Computer Softw	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 604-43200-4410 Principal	\$43,100.00	\$0.00	\$0.00	\$0.00	\$43,100.00	0.00%
Active	E 604-43200-4420 Interest	\$23,700.00	\$0.00	\$0.00	\$0.00	\$23,700.00	0.00%
Active	E 604-43200-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewer	\$521,500.00	\$11,004.99	\$11,004.99	\$0.00	\$510,495.01	2.11%
	Total Sewer	\$521,500.00	\$11,004.99	\$11,004.99	\$0.00	\$510,495.01	2.11%
Ambulance							
Ambulance							
Active	E 605-44600-4110 Salary	\$63,000.00	\$5,027.00	\$5,027.00	\$0.00	\$57,973.00	7.98%
Active	E 605-44600-4120 FICA & Medicar	\$4,000.00	\$370.74	\$370.74	\$0.00	\$3,629.26	9.27%
Active	E 605-44600-4130 Retirement City	\$1,500.00	\$107.38	\$107.38	\$0.00	\$1,392.62	7.16%
Active	E 605-44600-4140 Workmans Com	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 605-44600-4150 Group Insurance	\$6,000.00	\$464.66	\$464.66	\$0.00	\$5,535.34	7.74%
Active	E 605-44600-4210 Property Insuran	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%

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		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 605-44600-4211 General Liability	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 605-44600-4212 Automotive Liabi	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 605-44600-4213 Physical Damag	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.00%
Active	E 605-44600-4220 Professional Ser	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 605-44600-4223 Annual Dues	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 605-44600-4230 Publishing	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 605-44600-4250 Repair	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 605-44600-4260 Supplies	\$8,000.00	\$467.29	\$467.29	\$0.00	\$7,532.71	5.84%
Active	E 605-44600-4264 License/Special	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 605-44600-4270 Travel & Confer	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 605-44600-4271 Training	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 605-44600-4280 Telephone	\$1,600.00	\$116.38	\$116.38	\$0.00	\$1,483.62	7.27%
Active	E 605-44600-4281 Electricity	\$1,400.00	\$91.27	\$91.27	\$0.00	\$1,308.73	6.52%
Active	E 605-44600-4283 Diesel	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00%
Active	E 605-44600-4284 Water and Wast	\$200.00	\$22.00	\$22.00	\$0.00	\$178.00	11.00%
Active	E 605-44600-4285 Natural Gas Hea	\$800.00	\$109.32	\$109.32	\$0.00	\$690.68	13.67%
Active	E 605-44600-4290 Miscellaneous E	\$500.00	\$31.16	\$31.16	\$0.00	\$468.84	6.23%
Active	E 605-44600-4340 Machinery Equip	\$41,650.00	\$0.00	\$0.00	\$0.00	\$41,650.00	0.00%
Active	E 605-44600-4341 Computer Softw	\$500.00	\$927.42	\$927.42	\$0.00	-\$427.42	185.48%
Active	E 605-44600-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 605-44600-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Ambulanc	\$145,100.00	\$7,734.62	\$7,734.62	\$0.00	\$137,365.38	5.33%
	Total Ambulance	\$145,100.00	\$7,734.62	\$7,734.62	\$0.00	\$137,365.38	5.33%
Cemetery Fund							
Memorial Park/Cemetery							
Active	E 607-43700-4200 Other Current E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4290 Miscellaneous E	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 607-43700-4600 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Memorial Park/Cemeter	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
	Total Cemetery Fund	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Refuse							
Refuse							
Active	E 612-43220-4110 Salary	\$42,000.00	\$4,055.87	\$4,055.87	\$0.00	\$37,944.13	9.66%
Active	E 612-43220-4120 FICA & Medicar	\$3,200.00	\$301.14	\$301.14	\$0.00	\$2,898.86	9.41%
Active	E 612-43220-4130 Retirement City	\$2,500.00	\$115.20	\$115.20	\$0.00	\$2,384.80	4.61%
Active	E 612-43220-4140 Workmans Com	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0.00%
Active	E 612-43220-4150 Group Insurance	\$11,000.00	\$495.73	\$495.73	\$0.00	\$10,504.27	4.51%
Active	E 612-43220-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4200 Other Current E	\$45,000.00	\$3,071.04	\$3,071.04	\$0.00	\$41,928.96	6.82%
Active	E 612-43220-4210 Property Insuran	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 612-43220-4211 General Liability	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 612-43220-4212 Automotive Liabi	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 612-43220-4213 Physical Damag	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 612-43220-4220 Professional Ser	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 612-43220-4224 Commercial Lice	\$1,200.00	\$1,003.00	\$1,003.00	\$0.00	\$197.00	83.58%
Active	E 612-43220-4230 Publishing	\$100.00	\$275.00	\$275.00	\$0.00	-\$175.00	275.00%
Active	E 612-43220-4240 Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4250 Repair	\$4,000.00	\$199.65	\$199.65	\$0.00	\$3,800.35	4.99%
Active	E 612-43220-4260 Supplies	\$5,000.00	\$466.66	\$466.66	\$0.00	\$4,533.34	9.33%
Active	E 612-43220-4266 Sales Tax	\$10,000.00	\$985.47	\$985.47	\$0.00	\$9,014.53	9.85%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: January 2023

		2023	2023	January	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 612-43220-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 612-43220-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4280 Telephone	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 612-43220-4281 Electricity	\$1,500.00	\$105.68	\$105.68	\$0.00	\$1,394.32	7.05%
Active	E 612-43220-4283 Diesel	\$12,000.00	\$1,208.10	\$1,208.10	\$0.00	\$10,791.90	10.07%
Active	E 612-43220-4285 Natural Gas Hea	\$1,600.00	\$296.06	\$296.06	\$0.00	\$1,303.94	18.50%
Active	E 612-43220-4290 Miscellaneous E	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 612-43220-4340 Machinery Equip	\$42,700.00	\$0.00	\$0.00	\$0.00	\$42,700.00	0.00%
Active	E 612-43220-4341 Computer Softw	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 612-43220-4410 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4420 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Refus	\$190,000.00	\$12,578.60	\$12,578.60	\$0.00	\$177,421.40	6.62%
	Total Refuse	\$190,000.00	\$12,578.60	\$12,578.60	\$0.00	\$177,421.40	6.62%
General Fixed Assets							
Government Building							
Active	E 900-41920-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Government Buildin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Report Total	\$2,893,650.00	\$127,846.95	\$127,846.95	\$0.00	\$2,765,803.05	4.42%

Freeman Volunteer

P.O. BOX 201



Fire Department

FREEMAN, SD 57029

Annual Report Year Ending December 31, 2022

As of December 31, 2022 we have 35 fire fighters, 29 reside in city limits and 6 reside outside of city limits.

We had 33 fire calls in 2022, 8 were inside the city limits and 25 were outside city limits. I have included a breakdown of the number and types of calls this past year. We had two fire fighters resign in 2022 Harley Blue and Todd Graber. Both were strong assets to the department and they will be missed. We also added four firefighters to the roster. Kory Hendrichs, Tanner Rupp, Cody Spangler and Jerret Weber. We will be training the new members in house, and we look forward to their involvement with the department.

This past year was another active year of fundraising. We held our 9th Annual rib cook-off in August and we held our annual golf tournament in September. Both events help us to raise funds to make our yearly payment to the rural fire board for the newest pumper truck.

As a department, we continue to upgrade our gear and equipment to ensure the health and safety of our department. We hold our monthly meetings and trainings to keep everyone up to date and familiar with tools, equipment, and best practices. We have a good group of fire fighters, and they are all eager to help out when they are needed.

It is a pleasure for all of us to serve our community, and we will continue to do our best to provide the citizens of Freeman and the surrounding area the best fire protection that we can.

Current officers

Fire Chief-Josh Andersen

Assistant Chiefs- Cody Fransen, Erin Lachman and Stet Mutchelknaus

Respectfully submitted,

Josh Andersen Freeman Fire Chief

Freeman Fire Department

2022 Fire Calls

January February March April May June July August September October November December Total

Ambulance Assist													0
Auto Dialer		1	1	1						1			4
Bale Fire					1								1
Burn not called in				1									1
Cancelled					1								1
Crop Fire	1												1
Gas Leak							1						1
Grass Fire		1				1	2	2			1		7
Mutual Aid		1	1										2
MVC Injury					1	2							3
MVC non injury								1					1
Power Line												1	1
Smoke					1								1
Storm Spotting				1	2								3
Structure Fire						2		1					3
Tree Fire									1				1
Vehicle Fire					1						1		2
Totals	1	3	2	3	7	5	3	4	1	2	1	1	33

2023 Current members 1/31/2023

Josh Andersen	Erin Lachman	Mike Sayler
Garrett Anderson	Gunnar Lafrentz	Dave Schamber
Spencer Becker	Chad Langle	Ryan Sorensen
Brandon Dant	Stet Mutchelknaus	Chad Soulek
Cody Fransen	Jeremy Ortman	Ty Soulek
Brian Furney	Jerad Poppens	Cody Spangler
Michah Graber	Jeff Preheim	Mark Tschetter
Jordan Haar	Matt Rigo	Tanner Uecker
Kory Hendrichs	Paul Rigo	Duane Walters
Mitch Kleinsasser	Tanner Rupp	Jerret Weber
Morgan Kleinsasser	Wade Rupp	Chris Wollmann
Chad Knittel	Chris Sayler	

Schoenfish & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Phone: 605-928-7241

FAX No.: 605-928-6241

P.O. Box 247

105 EAST MAIN, PARKSTON, SOUTH DAKOTA 57366

February 6, 2023

Municipal Board,
Mayor
and
Finance Officer
Municipality of Freeman
PO Box 178
Freeman, South Dakota 57029-0178

We are pleased to confirm our understanding of the services we are to provide the Municipality of Freeman for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, and the disclosures, which collectively comprise the basic financial statements of the Municipality of Freeman as of and for the year ended December 31, 2022.

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

- 1) Budgetary Comparison Schedules and Related Notes
- 2) Schedule of Municipality's Proportionate Share of the Net Pension Liability (Asset), Schedule of Municipality Contributions – SD Retirement System and Related Notes
- 3) Schedule of Long-Term Debt

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

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Schoenfish & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 247

105 EAST MAIN, PARKSTON, SOUTH DAKOTA 57366

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- 1) Segregation of Duties
- 2) Management Override of Controls
- 3) Turnover of Key Personnel
- 4) Compliance with SDCL (bidding requirement)

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Municipality of Freeman's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of the Municipality of Freeman in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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You are responsible for the preparation of the supplementary information. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information; (2) you believe the supplementary information, including its form and content, is fairly presented; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Schoenfish & Co., Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of South Dakota or its designee, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Schoenfish & Co., Inc.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Randy Schoenfish is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 8, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$10,000.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered and shall be due and payable upon acceptance of the report by the Auditor General. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Municipality of Freeman's financial statements. Our report will be addressed to the Municipal Board of the Municipality of Freeman. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any

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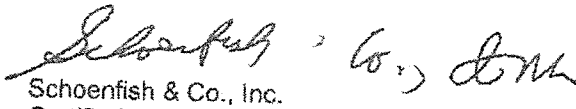
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reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

Government Auditing Standards requires that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2017 quality review report accompanies this letter.

We appreciate the opportunity to be of service to the Municipality of Freeman and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign both copies where indicated, return one duplicate copy to us, and also email a copy to: Sheri.Doolittle@state.sd.us

Sincerely yours,



Schoenfish & Co., Inc.
Certified Public Accountants

Approved:

Signature

Printed

Date

Signature

Printed

Date

Signature

Printed

Date

Schoenfish & Co., Inc.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 247
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