

City of Melrose, Minnesota  
Statement of Net Position  
Proprietary Funds  
December 31, 2023

	Business-type Activities - Enterprise funds				Totals
	601 Water	602 Wastewater	604 Electric	Nonmajor 216	
				Ambulance	
<b>Assets</b>					
<b>Current Assets</b>					
Cash and temporary investments	\$ 4,817,636	\$ 6,181,091	\$ 8,225,310	\$ 897,325	\$ 20,121,362
Receivables	-	-	30,712	-	30,712
Accrued interest	-	-	-	-	-
Accounts, net of allowance	183,088	488,254	1,131,420	638,605	2,441,367
Lease	35,287	-	-	-	35,287
Inventories	37,657	45,484	1,916,738	-	1,999,879
Prepaid items	1,434	3,452	8,157	23,807	36,850
<b>Total Current Assets</b>	<b>5,075,102</b>	<b>6,718,281</b>	<b>11,312,337</b>	<b>1,559,737</b>	<b>24,665,457</b>
<b>Noncurrent Assets</b>					
Appropriated funds	-	-	3,000,000	-	3,000,000
Lease receivable	380,952	-	-	-	380,952
<b>Capital assets</b>					
Land	41,123	63,878	255,643	-	360,644
Structures and improvements	9,205,278	24,310,726	-	-	33,516,004
Distribution/collection system	-	-	23,786,887	-	23,786,887
Plant equipment	151,964	995,160	-	880,210	2,027,334
Construction in progress	169,960	11,648,514	686,539	-	12,505,013
Less accumulated depreciation	(6,771,452)	(16,061,100)	(12,266,703)	(414,256)	(35,513,511)
<b>Total Capital Assets (Net of Accumulated Depreciation)</b>	<b>2,796,873</b>	<b>20,957,178</b>	<b>12,462,366</b>	<b>465,954</b>	<b>36,682,371</b>
<b>Total Noncurrent Assets</b>	<b>3,177,825</b>	<b>20,957,178</b>	<b>15,462,366</b>	<b>465,954</b>	<b>40,063,323</b>
<b>Total Assets</b>	<b>8,252,927</b>	<b>27,675,459</b>	<b>26,774,703</b>	<b>2,025,691</b>	<b>64,728,780</b>
<b>Deferred Outflows of Resources</b>					
Deferred OPEB resources	638	1,692	2,712	-	5,042
Deferred pension resources	15,638	65,640	88,513	7,034	176,825
<b>Total Deferred Outflows of Resources</b>	<b>16,276</b>	<b>67,332</b>	<b>91,225</b>	<b>7,034</b>	<b>181,867</b>

City of Melrose, Minnesota  
Statement of Net Position (Continued)  
Proprietary Funds  
December 31, 2023

	Business-type Activities - Enterprise funds				Totals
	601 Water	602 Wastewater	604 Electric	Nonmajor 216	
				Ambulance	
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts payable	\$ 28,420	\$ 511,511	\$ 651,675	\$ 3,765	\$ 1,195,371
Accrued salaries and benefits payable	6,263	10,378	28,051	744	45,436
Accrued interest payable	-	6,530	-	-	6,530
Customer deposits payable	7,553	-	35,594	-	43,147
Compensated absences payable - current	11,136	25,075	45,504	-	81,715
Bonds payable - current	-	100,000	-	-	100,000
<b>Total Current Liabilities</b>	<b>53,372</b>	<b>653,494</b>	<b>760,824</b>	<b>4,509</b>	<b>1,472,199</b>
<b>Noncurrent Liabilities</b>					
Compensated absences payable	-	4,429	5,386	-	9,815
Bonds payable, net	-	1,858,000	-	-	1,858,000
Net pension liability	60,770	255,086	343,970	27,334	687,160
Other postemployment benefits payable	8,203	22,181	33,140	-	63,524
<b>Total Noncurrent Liabilities</b>	<b>68,973</b>	<b>2,139,696</b>	<b>382,496</b>	<b>27,334</b>	<b>2,618,499</b>
<b>Total Liabilities</b>	<b>122,345</b>	<b>2,793,190</b>	<b>1,143,320</b>	<b>31,843</b>	<b>4,090,698</b>
<b>Deferred Inflows of Resources</b>					
Deferred pension resources	19,404	81,446	109,826	8,727	219,403
Deferred OPEB resources	2,440	6,733	9,342	-	18,515
Deferred leases resources	406,124	-	-	-	406,124
<b>Total Deferred Inflows of Resources</b>	<b>427,968</b>	<b>88,179</b>	<b>119,168</b>	<b>8,727</b>	<b>644,042</b>
<b>Net Position</b>					
Net investment in capital assets	2,788,818	18,531,195	12,447,362	465,954	34,233,329
Unrestricted	4,930,072	6,330,227	13,156,078	1,526,201	25,942,578
<b>Total Net Position</b>	<b>\$ 7,718,890</b>	<b>\$ 24,861,422</b>	<b>\$ 25,603,440</b>	<b>\$ 1,992,155</b>	<b>\$ 60,175,907</b>

City of Melrose, Minnesota  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise funds				Totals
	601 Water	602 Wastewater	604 Electric	Nonmajor 216	
				Ambulance	
<b>Operating Revenues</b>					
Charges for services	\$ 1,292,951	\$ 3,135,475	\$ 10,711,470	\$ 1,010,194	\$ 16,150,090
<b>Operating Expenses</b>					
Production, collection and purchased power	154,008	53,556	7,411,934	-	7,619,498
Distribution	229,414	1,407,354	516,010	-	2,152,778
General and administrative	134,137	205,823	531,436	767,038	1,638,434
Depreciation	252,856	783,477	681,231	64,419	1,781,983
<b>Total Operating Expenses</b>	<b>770,415</b>	<b>2,450,210</b>	<b>9,140,611</b>	<b>831,457</b>	<b>13,192,693</b>
<b>Operating Income</b>	<b>522,536</b>	<b>685,265</b>	<b>1,570,859</b>	<b>178,737</b>	<b>2,957,397</b>
<b>Nonoperating Revenues (Expenses)</b>					
Intergovernmental	-	-	5,000	56,085	61,085
Investment earnings	91,851	129,088	219,814	30,156	470,909
Miscellaneous	8	32	42	36,063	36,145
Gain (loss) on sale of capital assets	-	-	2,250	(3,627)	(1,377)
Interest expense and other	-	(20,227)	-	-	(20,227)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>91,859</b>	<b>108,893</b>	<b>227,106</b>	<b>118,677</b>	<b>546,535</b>
<b>Change in Net Position</b>	<b>614,395</b>	<b>794,158</b>	<b>1,797,965</b>	<b>297,414</b>	<b>3,503,932</b>
<b>Net Position, January 1</b>	<b>7,104,495</b>	<b>24,067,264</b>	<b>23,805,475</b>	<b>1,694,741</b>	<b>56,671,975</b>
<b>Net Position, December 31</b>	<b>\$ 7,718,890</b>	<b>\$ 24,861,422</b>	<b>\$ 25,603,440</b>	<b>\$ 1,992,155</b>	<b>\$ 60,175,907</b>

City of Melrose, Minnesota  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise funds				Totals
	601 Water	602 Wastewater	604 Electric	Nonmajor 216	
				Ambulance	
<b>Cash Flows from Operating Activities</b>					
Receipts from customers and users	\$ 1,214,391	\$ 2,937,441	\$ 10,505,808	\$ 919,468	\$ 15,577,108
Receipts from operating grants	-	-	5,000	56,085	61,085
Payments to suppliers	(369,853)	(1,102,716)	(8,160,695)	(551,495)	(10,184,759)
Payments to employees	(130,626)	(554,412)	(626,934)	(256,855)	(1,568,827)
<b>Net Cash Provided by Operating Activities</b>	<b>713,912</b>	<b>1,280,313</b>	<b>1,723,179</b>	<b>167,203</b>	<b>3,884,607</b>
<b>Cash Flows from Noncapital Financing Activities</b>					
Contributions and donations	8	32	42	36,063	36,145
<b>Cash Flows from Capital Financing Activities</b>					
Acquisition of capital assets	(252,281)	(2,411,548)	(1,149,949)	(113,892)	(3,927,670)
Interest and other paid on notes	-	(20,527)	-	-	(20,527)
Principal paid on notes	-	(99,000)	-	-	(99,000)
<b>Net Cash Used by Capital Financing Activities</b>	<b>(252,281)</b>	<b>(2,531,075)</b>	<b>(1,149,949)</b>	<b>(113,892)</b>	<b>(4,047,197)</b>
<b>Cash Flows from Investing Activities</b>					
Interest received on investments	91,851	129,088	214,691	30,156	465,786
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>553,490</b>	<b>(1,121,642)</b>	<b>787,963</b>	<b>119,530</b>	<b>339,341</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>4,264,146</b>	<b>7,302,733</b>	<b>7,437,347</b>	<b>777,795</b>	<b>19,782,021</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>\$ 4,817,636</b>	<b>\$ 6,181,091</b>	<b>\$ 8,225,310</b>	<b>\$ 897,325</b>	<b>\$ 20,121,362</b>

Regular School Board Minutes - Melrose Area Public Schools  
Tuesday, March 26, 2024

Chair Heller called the meeting to order at 6:32 pm. The Pledge of Allegiance was recited. The following members were present: Chair Heller, Vice-Chair Dufner, Treasurer Heidgerken, Director Uphoff, Clerk Feldewerd & Director Seanger. Director Poepping was absent. Also present were: Superintendent Winter, Business Manager Uittenbogaard, Principal Pearson & Principal Anderson. Principal Doetkott was absent.

Treasurer Heidgerken moved, with a second by Vice-Chair Dufner, to approve the agenda. The Motion was unanimously carried.

A parent was present at Open Forum with a concern about their bus pick up location. No action was taken.

Board reports were given. No action was taken.

Administrative reports were given. No action was taken.

A first review of Policy 410 - Family & Medical Leave Policy was held. No action was taken.

A first review of Policy 424 - License Status was held. No action was taken.

A first review of Policy 425 - Staff Development & Mentoring was held. No action was taken.

The board held a discussion on transportation. No action was taken.

Director Uphoff moved, with a second by Director Seanger, to approve the following consent agenda items:

- February 26, 2024 Regular Board Minutes
- February 28, 2024 Special Board Minutes
- Bills & Wire Transfers in the amount of \$1,766,637.32
- New Hire - Deana Botello - Paraprofessional - Elementary - Full time - Effective 3-12-24
- New Hire - Jim Kamphenkel - Teacher - Middle School - Long Term Sub

- Effective 4-4-24
- New Hire - Talie Stumpf (BA - Step 1) - Teacher - Elementary - Full time - Effective 9-3-24
- New Hire - Megan Beckius (BA - Step 3) - Teacher - Elementary - Full time - Effective 9-3-24
- New Hire - Brooke Ruoff - DEC - Community Education - Part time - Effective 3-20-24
- New Hire - Stephanie Uittenbogaard (Step 1) - Asst. Softball Coach - High School - Part time - Effective 3-11-24
- New Hire - Madison Worms (Step 4) - JH Softball Coach - Middle School - Part time - Effective 3-25-24
- New Hire - Gavin Sawyer (Step 1) - JH Softball Coach - Middle School - Part time - Effective 3-25-24
- New Hire - Pat Shaughnessy - Baseball Coach - High School - Volunteer - Effective 3-18-24
- Resignation - Maria Martinez Juarez - Paraprofessional - Elementary - Full time - Effective - 3-12-24
- Resignation - Katie Aslesen - Teacher - Elementary - Full time - Effective 6-5-24
- Resignation - Jesicah Miller - Paraprofessional - Elementary - Full time - Effective - 3-19-24
- Resignation - Vaughn Glasener - Head Football Coach - High School - Part time - Effective 3-18-24
- LOA - Vaughn Glasener - Teacher - Middle School - Full time - Effective 4-4-24

The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Director Seanger, to approve the Treasurer's Report. The Motion was unanimously carried.

Treasurer Heidgerken moved, with a second by Director Uphoff, to approve the following donations:

- 2-23-24 - MN Dark House Angling - Community Education - Archery - \$500.00
- 3-1-24 - Sauk Valley Gobblers - Community Education - Archery - \$250.00

- 3-6-24 - Walmart - Elementary - Coats, Hats & Mittens - \$500.00
- 3-13-24 - Melrose Lions - High School - Score Table - \$5,000.00
- 3-13-24 - Freepport Lions - High School - Score Table - \$4,000.00
- 3-13-24 - New Munich Lions - High School - Score Table - \$4,000.00

Upon a roll call vote being taken those voting in favor thereof: Chair Heller, Vice-Chair Dufner, Treasurer Heidgerken, Clerk Feldewerd, Director Uphoff & Director Seanger. Director Poepping was absent.

Those voting against the same: None

The Motion was unanimously carried.

Director Seanger moved, with a second by Director Uphoff, to approve the Resolution for the Two Projects. The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Treasurer Heidgerken, to approve the Title Program for FY25. The Motion was unanimously carried.

Director Uphoff moved, with a second by Vice-Chair Dufner, to move forward and enter into direct negotiations with current transportation vendors that have expressed interest. The Motion was unanimously carried.

Director Uphoff moved, with a second by Vice-Chair Dufner, to close the school board meeting at 7:28 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the closed session at 8:32 pm. The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Director Seanger, to reopen the board meeting at 8:32 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the meeting at 8:33 pm. The Motion was unanimously carried.

Becky Feldewerd, Clerk P-18-1B

Special School Board Minutes - Melrose Area Public School  
Monday, April 15, 2024

Chair Heller called the meeting to order at 6:30 pm. The Pledge of Allegiance was recited. The following members were present: Chair Heller, Vice-Chair Dufner, Treasurer Heidgerken, Clerk Feldewerd, Director Uphoff, Director Poepping & Director Seanger.

Director Uphoff moved, with a second by Treasurer Heidgerken, to approve the agenda. The Motion was unanimously carried.

Treasurer Heidgerken moved, with a second by Vice-Chair Dufner, to close the school board meeting at 6:31 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the closed session at 8:03 pm. The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Director Seanger, to reopen the meeting at 8:03 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the meeting at 8:03 pm. The Motion was unanimously carried.

Becky Feldewerd, Clerk P-18-1B

Seanger. Also present was Superintendent Winter & Business Manager Uittenbogaard.

Director Uphoff moved, with a second by Treasurer Heidgerken, to approve the agenda. The Motion was unanimously carried.

Treasurer Heidgerken moved, with a second by Vice-Chair Dufner, to close the school board meeting at 6:31 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the closed session at 8:03 pm. The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Director Seanger, to reopen the meeting at 8:03 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the meeting at 8:03 pm. The Motion was unanimously carried.

Becky Feldewerd, Clerk P-18-1B

second by Director Poepping, to adjourn the closed session at 8:03 pm. The Motion was unanimously carried.

Vice-Chair Dufner moved, with a second by Director Seanger, to reopen the meeting at 8:03 pm. The Motion was unanimously carried.

Director Uphoff moved, with a second by Treasurer Heidgerken, to adjourn the meeting at 8:03 pm. The Motion was unanimously carried.

Becky Feldewerd, Clerk P-18-1B

City of Melrose, Minnesota  
Statement of Cash Flows (Continued)  
Proprietary Funds  
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise funds				Totals
	601 Water	602 Wastewater	604 Electric	Nonmajor 216	
				Ambulance	
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>					
Operating income	\$ 522,536	\$ 685,265	\$ 1,570,859	\$ 178,737	\$ 2,957,397
Adjustments to reconcile operating income to net cash provided by operating activities					
Other income related to operations	-	-	7,250	56,085	63,335
Depreciation	252,856	783,477	681,231	64,419	1,781,983
(Increase) decrease in assets/deferred outflows					
Accounts receivable	(70,656)	(198,034)	(207,912)	(90,726)	(567,328)
Lease receivable	52,302	-	-	-	52,302
Inventories	3,728	364	(231,383)	-	(227,291)
Prepaid items	(122)	(531)	(1,556)	(15,437)	(17,646)
Deferred OPEB resources	480	1,302	1,920	-	3,702
Deferred pension resources	7,000	35,058	68,013	13,447	123,518
Increase (decrease) in liabilities/deferred inflows					
Accounts payable	(7,997)	(11,560)	(71,092)	(4,450)	(95,099)
Salaries payables	5,093	(1,272)	2,122	138	6,081
Compensated absences, OPEB payable, and pension liability	(16,210)	(88,532)	(191,705)	(42,706)	(339,153)
Customer deposits payable	7,434	-	(4,154)	-	3,280
Deferred OPEB resources	16,374	73,114	98,127	8,727	196,342
Deferred pension resources	1,300	1,662	1,459	(1,031)	3,390
Deferred lease resources	(60,206)	-	-	-	(60,206)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 713,912</b>	<b>\$ 1,280,313</b>	<b>\$ 1,723,179</b>	<b>\$ 167,203</b>	<b>\$ 3,884,607</b>
<b>Schedule of Noncash Capital and Financing Activities</b>					
Assets acquired on short-term account	\$ 8,055	\$ 467,983	\$ 15,004	\$ -	\$ 491,042
Book value of disposed capital assets	\$ -	\$ -</			

**PUBLIC NOTICES****NOTICE  
CITY OF ALBANY  
PARK BOARD VACANCY**

The City of Albany is accepting applications for appointment on the City's Park Board to fill a vacancy on the Board. The Board term would commence upon City Council appointment and end December 31, 2026. Meetings are held on an as-needed basis. Applicants must reside within the corporate city limits and have a minimum age of 21. Interested residents shall submit their application to the City of Albany no later than 3:00 PM on Wednesday, May 8, 2024. For additional information, please contact Gary Winkels, City Administrator, at 845-4244.

Published in the Star Post this 24th day of April 2024.

P-17-2B

**ALBANY TOWNSHIP NOTICE  
DUST CONTROL ASSISTANCE**

Township residents interested in dust control on the roads near their residence, should contact the Township Clerk prior to May 15, 2024. The Township Board has agreed to pay half of the cost for 300 feet of coverage with the homeowner paying the remaining half.

If the homeowner requests more than 300 feet, they would be responsible for the full price. Approximate cost is .75 cents per foot.

Please contact Township Clerk, Diane Noll at 320-224-9616 or Albanytwp@albanytel.com to be placed on the list.

Diane Noll- Albany Township Clerk

Published in Star Post

Wednesday, May 1 and 8, 2024.

P-18-2B

**CERTIFICATE OF ASSUMED NAME  
Minnesota Statutes  
Chapter 333**

ASSUMED NAME: Simple Soap.

PRINCIPAL PLACE OF BUSINESS IS: 130 4th St., Apt. 1, Albany, MN 56307-8359, United States.

NAMEHOLDER(S): Karlyann Marie Boecker, 130 4th St., Apt. 1, Albany, MN 56307-8359, United States.

By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

/s/ Karlyann Marie Boecker

04/01/2024

P-17-2P

**CERTIFICATE OF ASSUMED NAME  
Minnesota Statutes  
Chapter 333**

ASSUMED NAME: Edgar the Barber.

PRINCIPAL PLACE OF BUSINESS: 317 MAIN ST E, MELROSE, MN 56352 USA.

NAMEHOLDER(S): Edgar Ortiz, 407 6TH ST NE, MELROSE, MN 56352 USA.

I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

/s/ Edgar Ortiz

04/22/2024

P-18-2B

**Unadopted Minutes  
SCHOOL BOARD WORK SESSION  
Albany Area Schools – ISD #745  
District Office Board Room  
April 24, 2024****1. Call to Order**

The meeting was called to order by Chair Kreuzer at 6 p.m.

**2. Roll Call**

Present: Kreuzer, Hansen, Sands, Sand

Late:

Absent: Dirkes, Carbajal, Rueter

**3. Student Representatives**

The student representatives were presented with plaques for their service to the school board.

**4. Europe Trip Presentation**

Jason Thelen and a student presented their experience on the recent Europe trip.

**5. Avon Elementary Principal Presentation**

Leslie Thesing, Kim Lange, Alyssa Fleischhacker and Jason Mielke presented on instructional resources that have been added at the elementary level this year and the positive impact they have had on teaching and learning.

**6. Website Review**

Craig Waldvogel and Cassie Novak presented. The district will be switching to a new website host called Go Daddy. The cost is \$150.00 per year vs. \$8,000.00 per year for the previous host. The goal to go live is May 31, 2024. The new website will be more user friendly and easier to access information.

**7. Board Vacancy Nominations Due Date**

There have been two nominations by board members for potential replacements and both nominations have completed the questionnaire. The board will review the questionnaires and appoint a new board member at the May board meeting.

**8. Superintendent Report**

A thank you was shared for Ridell Curtis and Peter Maas for their work to help organize this year's prom. The Board also heard about updates regarding the ELC, including some additional work that may be completed with any remaining funds. There was a brief overview of improvements to this year's budget as well as a preview of next year's budget forecast.

**9. Adjournment**

Agenda completed at 7:29 p.m.

Amy Sand, Clerk

P-18-1B