

As of 12/31/2025

<b>Fund</b>	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Sale of Investments</b>	<b>Transfers In</b>	<b>Disbursements</b>	<b>Purchase of Investments</b>	<b>Transfers Out</b>	<b>Ending Balance</b>	<b>Investment Balance</b>	<b>Total Balance</b>
General Fund	75,467.94	43,966.23	0.00	0.00	51,318.56	0.00	0.00	68,115.61	0.00	68,115.61
Road and Bridge	88,579.31	167,476.60	0.00	0.00	113,411.48	0.00	0.00	142,644.43	0.00	142,644.43
Recycling Fund	565.27	0.00	0.00	0.00	0.00	0.00	0.00	565.27	0.00	565.27
Fire Protection Fund	27,661.13	25,520.61	0.00	0.00	20,411.00	0.00	0.00	32,770.74	0.00	32,770.74
New Equipment/Gravel Fund	1,799.15	9,868.72	0.00	0.00	170.00	0.00	0.00	11,497.87	0.00	11,497.87
General Debt Service (Identify)	2,604.32	138.38	0.00	0.00	0.00	0.00	0.00	2,742.70	0.00	2,742.70
Tax Abatement Debt Fund	2,056.12	109.08	0.00	0.00	0.00	0.00	0.00	2,165.20	0.00	2,165.20
<b>Total :</b>	<b>198,733.24</b>	<b>247,079.62</b>	<b>0.00</b>	<b>0.00</b>	<b>185,311.04</b>	<b>0.00</b>	<b>0.00</b>	<b>260,501.82</b>	<b>0.00</b>	<b>260,501.82</b>

## SCHEDULE 2

As Of: As of 12/31/2025

100: General Fund

## Receipts:

## Taxes

Current Ad Valorem Taxes	39,887.83	
Mobile Home Tax	23.54	
Penalties and Interest on Ad valorem Taxes	219.82	
Forfeited Tax Sale Apportionments	63.63	
Total		40,194.82

## Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	334.59	
State - Payments in Lieu of Taxes	548.02	
Town Aid	2,383.60	
Total		3,266.21

## Charges for Services

Filing Fees	6.00	
Total		6.00

## Miscellaneous

IRS Refunds	473.19	
Reimbursements	26.01	
Total		499.20

**Total Receipts****43,966.23**

## Other Financing Sources:

## Disbursements:

## General Government

General Government- Current	12,828.33	
General Government- Capital Outlay	366.65	
Council/Town Board- Current	8,857.52	
Elections- Current	586.39	
Clerk- Current	17,177.83	
Treasurer- Current	6,414.15	
General Government Buildings and Plant- Current	4,703.51	
Elections/Other than Clerk- Current	384.18	
Total		51,318.56

**Total Disbursements****51,318.56**

## Other Financing Uses:

## SCHEDULE 2

As Of: As of 12/31/2025

## 201: Road and Bridge

## Receipts:

## Taxes

Current Ad Valorem Taxes	137,910.19	
Forfeited Tax Sale Apportionments	179.82	
Total		138,090.01

## Intergovernmental Revenues (IGR)

Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)	21,733.31	
Agricultural Market Value Credit	1,208.26	
State - Payments in Lieu of Taxes	1,978.96	
Town Aid	1,313.00	
Total		26,233.53

## Charges for Services

Garrison Township Road Maintenance	1,260.00	
Total		1,260.00

## Miscellaneous

Reimbursements	1,722.14	
Royalties	170.92	
Total		1,893.06

**Total Receipts****167,476.60**

## Other Financing Sources:

## Disbursements:

## General Government

Council/Town Board- Current	104.82	
City/Town Attorney- Current	2,250.00	
Total		2,354.82

## Public Works

Ice and Snow Removal- Current	3,638.19	
Road and Bridge Equipment- Current	24,511.29	
Road Maintenance Employee- Current	79,290.95	
Road Maintenance- Current	3,463.23	
Waste (Refuse) Disposal- Current	153.00	
Total		111,056.66

**Total Disbursements****113,411.48**

## Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2025

210: Recycling Fund

Receipts:

**Total Receipts**

\_\_\_\_\_  
0.00

Other Financing Sources:

Disbursements:

**Total Disbursements**

\_\_\_\_\_  
0.00

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2025

225: Fire Protection Fund

Receipts:

Taxes

Current Ad Valorem Taxes	24,657.71	
Forfeited Tax Sale Apportionments	32.09	
Total		<u>24,689.80</u>

Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	223.07	
State - Payments in Lieu of Taxes	365.34	
Town Aid	242.40	
Total		<u>830.81</u>

**Total Receipts** 25,520.61

Other Financing Sources:

Disbursements:

Public Safety

Fire Protection-Contracted- Current	20,411.00	
Total		<u>20,411.00</u>

**Total Disbursements** 20,411.00

Other Financing Uses:

## SCHEDULE 2

As Of: As of 12/31/2025

240: New Equipment/Gravel Fund

## Receipts:

## Taxes

Current Ad Valorem Taxes	9,521.45	
Forfeited Tax Sale Apportionments	1.10	
Total		9,522.55

## Intergovernmental Revenues (IGR)

Agricultural Market Value Credit	92.94	
State - Payments in Lieu of Taxes	152.23	
Town Aid	101.00	
Total		346.17

**Total Receipts****9,868.72**

## Other Financing Sources:

## Disbursements:

## Public Works

Road Repair- Current	170.00	
Total		170.00

**Total Disbursements****170.00**

## Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2025

301: General Debt Service (Identify)

Receipts:

Taxes

Current Ad Valorem Taxes

138.38

Total

138.38

**Total Receipts**

**138.38**

Other Financing Sources:

Disbursements:

**Total Disbursements**

0.00

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2025

302: Tax Abatement Debt Fund

Receipts:

Taxes

Current Ad Valorem Taxes

109.08

Total

109.08

**Total Receipts**

**109.08**

Other Financing Sources:

Disbursements:

**Total Disbursements**

**0.00**

Other Financing Uses:

STATEMENT OF REVENUES AND EXPENSES  
For the Year Ended December 31, 2025

**Town of Roosevelt**

**Statement of Cash Flows**

**For the Year Ended December 31, 2025**

Town of Roosevelt  
 STATEMENT OF INDEBTEDNESS  
 For The Year Ended December 31, 2025

Bonded Indebtedness	Interest Rate	Issue Date	Final Maturity Date	Outstanding Jan 1, 2025	Issued in 2025	Paid in 2025	Outstanding Dec 31, 2025
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**Total City Indebtedness**

[a]

[b]

[c]

**Note:**

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

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

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

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

For the period : 1/1/2025 To 12/31/2025

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

As of As of 12/31/2025

## Personal Services

Dick Kelby	50.00
Ed Klause	546.72
IRS	15,899.64
Minnesota Benefit Association	960.00
Minnesota Child Support Payment Cen	12,411.68
Minnesota Unemployment Insurance	5,308.96
MN Revenue	3,380.44
Payroll Period Ending 01/13/2025	2,572.78
Payroll Period Ending 01/15/2025	901.53
Payroll Period Ending 01/31/2025	901.53
Payroll Period Ending 02/01/2025	1,466.94
Payroll Period Ending 02/15/2025	901.53
Payroll Period Ending 02/28/2025	901.53
Payroll Period Ending 03/10/2025	1,647.11
Payroll Period Ending 03/15/2025	901.53
Payroll Period Ending 03/31/2025	901.53
Payroll Period Ending 04/14/2025	2,344.94
Payroll Period Ending 04/15/2025	901.53
Payroll Period Ending 04/30/2025	1,298.96
Payroll Period Ending 05/12/2025	2,138.42
Payroll Period Ending 05/15/2025	1,383.68
Payroll Period Ending 05/31/2025	1,383.68
Payroll Period Ending 06/09/2025	1,907.52
Payroll Period Ending 06/15/2025	1,383.68
Payroll Period Ending 06/30/2025	1,383.68
Payroll Period Ending 07/14/2025	1,873.43
Payroll Period Ending 07/15/2025	1,238.27
Payroll Period Ending 07/31/2025	1,286.60
Payroll Period Ending 08/11/2025	1,872.25
Payroll Period Ending 08/15/2025	674.41
Payroll Period Ending 08/31/2025	2,622.91
Payroll Period Ending 09/02/2025	253.34
Payroll Period Ending 09/15/2025	1,268.42
Payroll Period Ending 09/30/2025	1,486.49
Payroll Period Ending 10/13/2025	2,428.41
Payroll Period Ending 10/15/2025	1,469.40
Payroll Period Ending 10/31/2025	3,380.14
Payroll Period Ending 11/15/2025	1,216.91
Payroll Period Ending 11/21/2025	112.69
Payroll Period Ending 12/08/2025	3,641.37
Payroll Period Ending 12/16/2025	1,304.50
Payroll Period Ending 12/21/2025	137.41
Payroll Period Ending 12/31/2025	1,653.65
PERA	10,329.00

## Supplies

Breanna Cielinski	106.03
Card Service Center	3,035.96
Centra Sota Cooperative	3,996.71

As of As of 12/31/2025

## Supplies (Continued)

CWC Highway Dept.	4,481.59
Ed Klause	41.43
Modern Farm Equipment	12,874.53
Pine Center Pit	170.00
Slade Fetters	240.59
ZIEGLER INC.	5,288.21

## Other Services and Charges

BEAUDRY OIL & PROPANE	2,909.71
Bonnie Orton	218.39
Breanna Cielinski	1,165.57
Brian's Welding	403.00
Card Service Center	986.37
Column Software PBC	66.72
COURI & RUPPE, P.L.L.P	2,250.00
Crisis Line and Referral Service	1,000.00
Crow Wing County	50.00
Crow Wing County Fair Assn.	100.00
Crow Wing Power	1,133.00
CTC	48.00
Cuyuna Range Youth	200.00
CWC Association of Townships	200.00
CWC Historical Society	100.00
CWC Landfill	153.00
Darla Kellner	101.06
ECM Publishers, Inc.	85.61
Ed Klause	63.00
Festler Land Surveying	1,150.00
Garrison Area Caregivers - Food She	500.00
Garrison Fire Dept.	15,977.00
Hahn Septic Service	225.00
Horizon Health	500.00
Internal Revenue Service	192.53
Jacoby Kelm	3,852.04
Jay Pawlu	1,625.00
John Warzecha	400.00
MATIT-Insurance Trust	4,254.00
Mille Lacs Health System	1,000.00
Mille Lacs Messenger	76.70
Minnesota Benefit Association	5.00
MN Association of Townships	1,857.16
NORTHLAND FIRE PROTECTION	660.80
Onamia Food Pantry	250.00
Palomino Sewer Service	260.00
Pierz Community Education	200.00
Pierz Rural Area Fire Protection	4,434.00
Pine Center 1st Responders	2,500.00
Rick Dahinden	150.00
Sherry Shockman	24.10

As of As of 12/31/2025

Other Services and Charges (Continued)	
Slade Fetters	690.85
Sonya Crocker	382.15
Capital Outlay	
Card Service Center	366.65
Debt Service	
Other Financing Uses	
Bonnie Orton	275.94
Card Service Center	9.65
Darla Kellner	4.50
Jacoby Kelm	(9.65)
<b>Total</b>	<b>185,311.04</b>