

**Office of the State Auditor**  
**Annual Financial Reporting Form**  
 Cities Reporting using the Cash Basis of Accounting  
**City of Breezy Point**  
**For the Fiscal Year Ended: December 31, 2018**

Please complete this form per Minn. Stat. Sec. 6.74  
 and return it with the city's financial statement by April 1, 2019

NOTE: THIS FORM SHOULD AGREE WITH THE FINANCIAL STATEMENT TOTALS

This report has been prepared from the records of the city and includes, to the best of my knowledge, all transactions for all funds of the city for the year ended December 31, 2018

Please provide the address, email address and telephone numbers for the work location(s) at which you conduct local government business.  
**THIS INFORMATION IS PUBLIC; IT WILL BE AVAILABLE TO ANYONE ON REQUEST.**

**Contact Information:** The Primary Contact will automatically be entered as the Form Preparer. If the Form Preparer is different, type over what is entered in the Form Preparer fields with the correct information.

Primary Contact: Kari Lynn Jacobson Finance Specialist  
 First Name Middle Name Last Name Title  
(218) 562-4441 finance@cityofbreezypointmn.us  
 Phone Number Email Address

Form Preparer: Kari Lynn Jacobson Finance Specialist  
 First Name Middle Name Last Name Title  
(218) 562-4441 finance@cityofbreezypointmn.us  
 Phone Number Email Address

Mayor/Administrator/Supervisor: Patrick D Wussow Administrator Clerk  
 First Name Middle Name Last Name Title  
(218) 562-4441 pwussow@cityofbreezypointmn.us  
 Phone Number Email Address

City Mailing Address: 8319 County Rd. 11  
Breezy Point MN 56472  
 City State

Are the clerk and treasurer duties combined? Yes

Enter the year the clerk and treasurer duties were combined: 1939

Audit Firm: CliftonLarsonAllen

Audit Firm Contact: Mary L Reedy Principal  
 First Name Middle Name Last Name Title  
(320) 203-5534 Mary.Reedy@claconnect.com  
 Phone Number Email Address

Cost of Financial Statement Preparation (Outside Vendor): \_\_\_\_\_ Cost of Audit: \$ 9,000

For Further Information Contact:  
 Government Information Division  
 525 Park Street, Suite 500  
 Saint Paul, Minnesota 55103  
 Phone: (651) 297-3682/Fax: (651) 282-2391

Upload Financial Statements through the State Auditor's Financial Entry System (SAFES)  
 E-mail Questions to: [GID@osa.state.mn.us](mailto:GID@osa.state.mn.us)  
 Web site: [www.auditor.state.mn.us](http://www.auditor.state.mn.us)



# City of Breezy Point

## SECTION I: REVENUES

Include all governmental funds and component units. Exclude enterprise funds (water, sewer, etc.)

For the Year Ended  
December 31, 2018  
Amount

### TAXES

[Click here for instructions for this section](#)

(round to nearest dollar)

1	Property Taxes (include Tax Forfeited Property) .....	1	\$ 2,010,823
2	Tax Increments (TIF) .....	2	
3	Franchise Taxes - (fee from private sector only) e.g. Cable TV .....	3	
4	Local Sales Taxes (do not include Minnesota sales tax on this line).....	4	
5	Hotel/Motel Taxes .....	5	
6	Gambling Tax (gambling contributions should be recorded on line 51 below as Miscellaneous Revenue) .....	6	
7	Gravel Tax .....	7	
8	Wheelage Tax (for counties only).....	8	\$ -
9	<b>TOTAL TAXES</b> .....	9	<b>\$ 2,010,823</b>
10	<b>SPECIAL ASSESSMENTS</b> (include delinquent charges) .....	10	<b>\$ 236,416</b>
11	<b>LICENSES AND PERMITS</b> .....	11	<b>\$ 133,905</b>

### INTERGOVERNMENTAL REVENUES

[Click here for instructions for this section](#)

<b>FEDERAL - Community Development Block Grants (CDBG, including</b>			
12	Entitlements CFDA #14.218 and 14.228).....	12	
13	- Education .....	13	
14	- Transportation .....	14	
15	- Human Services .....	15	
16	- Emergency Management Aid .....	16	
17	- Other Federal Grants .....	17	
18	<b>STATE - Local Government Aid (LGA) (for cities only).....</b>	18	<b>\$ 39,716</b>
19	- County Program Aid (for counties only).....	19	
20	- Agricultural Market Value Credit .....	20	\$ 144
21	- Taconite Homestead Credit .....	21	
22	- Taconite Aids.....	22	
23	- PERA Aid .....	23	\$ 892
24	- Transportation/Highway User Tax/Gasoline Tax/Town Road Allotment .....	24	
25	- Disparity Reduction Aid (DRA) .....	25	
26	- Police and Fire Aid .....	26	\$ 52,201
27	- Town Aid (for towns only).....	27	
28	- Human Services .....	28	
29	- Education .....	29	
30	- Other State Grants and Aids (payments in lieu of taxes) .....	30	\$ 8,441
31	<b>COUNTY - Highways (include town road allotment on line 24).....</b>	31	
32	- Other County Grants .....	32	
33	<b>LOCAL UNITS - IRRRB Grants.....</b>	33	
34	- Other Local Units Grants.....	34	
35	<b>TOTAL INTERGOVERNMENTAL REVENUES (add lines 12 - 34) .....</b>	35	<b>\$ 101,394</b>

### CHARGES FOR SERVICES

[Click here for instructions for this section](#)

36	General Government (include auto registration, filing fees, city/town hall rent).....	36	\$ 23,367
37	Police and Fire Contracts .....	37	\$ 58,463
38	Other Public Safety (include ambulance and fire calls).....	38	
39	Streets and Highways .....	39	\$ 965
40	Sanitation (Garbage, Recycling, S.A.C. and Other Refuse) (enterprise fund accounting preferred).....	40	
41	Libraries .....	41	
42	Parks and Recreation (include hall rent, community center, park dedication fees) .....	42	
43	Airports (include hangar rent).....	43	
44	Transit.....	44	
45	Cemetery (include plot sales).....	45	\$ 11,220
46	Other Service Charges (include W.A.C., misc. rent/lease).....	46	\$ 151,852
47	<b>TOTAL CHARGES FOR SERVICES (add lines 36 through 46).....</b>	47	<b>\$ 245,867</b>

48	FINES AND FORFEITS (35000) .....	48	\$	15,306
49	ADMINISTRATIVE FINES (only include M.S. 169.999 total collected, not net) (35000).....	49		

**MISCELLANEOUS REVENUES**

[Click here for instructions for this section](#)

50	Investment Earnings (checking, savings, interest and investments) .....	50	\$	32,925
51	All Other Revenue (identify each category and amount)	51	\$	154,582
<div style="border: 1px solid black; padding: 5px; width: fit-content;">           Refunds &amp; Reimbursement's \$1,392, Sold Property Revenue \$49,121, Police copies other revenue \$7,936, Park dedication fees \$33,440, remaining miscellaneous         </div>				
52	TOTAL REVENUES (should equal total on financial statement) .....	52	\$	2,931,218

**OTHER FINANCING SOURCES**

[Click here for instructions for this section](#)

53	Investments - Sold or matured (CDs., savings withdrawals, etc.) .....	53		
54	Borrowing - Bonds Issued (net proceeds) (Include bond premiums and discounts).....	54		
55	- Other Long-Term Debt (Include capital leases).....	55		
56	- Short-Term Debt .....	56		
57	Other Financing Sources (Include Interfund Debt, Sales of Fixed Assets) .....	57		
58	Transfers from Enterprise Funds and Internal Service Funds .....	58		
59	Transfers from Governmental Funds .....	59	\$	184,300
60	TOTAL REVENUES AND OTHER FINANCING SOURCES .....	60	\$	3,115,518

# City of Breezy Point

## SECTION II: EXPENDITURES

Include all governmental funds and component units. Exclude enterprise funds (water, sewer, etc.)

For the Year Ended  
December 31, 2018

### GENERAL GOVERNMENT

[Click here for instructions for this section](#)

Amount

(round to nearest dollar)

1	Governing Board (including Mayor, Council, and Supervisor) .....	1	\$ 20,333
2	Administration and Finance (clerk/treasurer, deputy clerk, etc.) .....	2	\$ 269,433
3	Other General Government (elections, audit, legal, accounting, LMCIT/MATIT, etc.) .....	3	\$ 206,065
4	General Government - Capital Outlay .....	4	

### PUBLIC SAFETY

[Click here for instructions for this section](#)

5	Police/Sheriff - Current Expenditures (include police relief, forfeiture fund) .....	5	\$ 743,993
6	- Capital Outlay .....	6	\$ 43,178
7	Corrections - Current Expenditures .....	7	
8	- Capital Outlay .....	8	
9	Ambulance - Current Expenditures (include rescue squad, 1st responders) .....	9	
10	- Capital Outlay .....	10	
11	Fire - Current Expenditures (include fire relief) .....	11	\$ 89,835
12	- Capital Outlay .....	12	
13	Other Protection - Current Expenditures (include building inspection, flood control) .....	13	
14	- Capital Outlay .....	14	

### STREETS AND HIGHWAYS (Roads & Bridges)

[Click here for instructions for this section](#)

15	Administration (for counties only) .....	15	\$ -
16	Street Maintenance and Storm Sewers (include street cleaning) .....	16	\$ 484,316
17	Snow and Ice Removal .....	17	\$ 22,030
18	Street Engineering .....	18	\$ 783
19	Street Lighting .....	19	
20	Street Construction - Capital Outlay (include bridges, sidewalks and storm sewers) .....	20	
21	Street - Other Capital Outlay (buildings and equipment) .....	21	\$ 26,934

### SANITATION

[Click here for instructions for this section](#)

22	Garbage and Other Refuse Collection and Disposal (enterprise fund accounting preferred) .....	22	
23	Other Sanitation - Current Expenditures (weed & pest control, recycling, gopher bounty) .....	23	
24	Sanitation - Capital Outlay .....	24	

### HEALTH

[Click here for instructions for this section](#)

25	Current Expenditures .....	25	
26	Capital Outlay .....	26	

### HUMAN SERVICES

[Click here for instructions for this section](#)

27	Income Maintenance .....	27	
28	Social Services .....	28	
29	Other Human Services Costs .....	29	
30	Capital Outlay .....	30	

### EDUCATION

[Click here for instructions for this section](#)

31	Current Expenditures (for special districts only) .....	31	
32	Capital Outlay (for special districts only) .....	32	

### CULTURE AND RECREATION

[Click here for instructions for this section](#)

33	Libraries - Current Expenditures .....	33	
34	- Capital Outlay .....	34	
35	Parks and Recreation - Current Expenditures (include community center, Cable TV) .....	35	\$ 7,746
36	- Capital Outlay .....	36	\$ 6,935

### HOUSING AND ECONOMIC DEVELOPMENT

[Click here for instructions for this section](#)

37	Housing and Urban Redevelopment - Current Expenditures .....	37	
38	- Capital Outlay .....	38	
39	Economic Development - Current Expenditures (include business loans) .....	39	\$ 16,340
40	- Capital Outlay .....	40	

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**CONSERVATION OF NATURAL RESOURCES**

[Click here for instructions for this section](#)

41	Current Expenditures .....	41	
42	Capital Outlay .....	42	

**MISCELLANEOUS EXPENDITURES**

[Click here for instructions for this section](#)

43	Airports - Current Expenditures .....	43	
44	- Capital Outlay .....	44	
45	Transit - Current Expenditures.....	45	
46	- Capital Outlay.....	46	
47	Cemetery - Current Expenditures.....	47	\$ 21,837
48	- Capital Outlay.....	48	
49	All Other - Current Expenditures (identify each category and amount)	49	
50	All Other - Capital Outlay (ONLY items not classified elsewhere) (identify each category and amount)	50	
51	Capital Project Fund Outlay for Enterprise Funds (water, sewer, etc.).....	51	
52	<b>TOTAL CURRENT EXPENDITURES.....</b>	52	\$ 1,882,711
53	<b>TOTAL CAPITAL OUTLAY.....</b>	53	\$ 77,047

**DEBT SERVICE**

[Click here for instructions for this section](#)

54	Principal Payments on Bonds .....	54	\$ 225,000
55	Principal Payments on Other Long-term Debt and Short-term Debt .....	55	
56	Interest and Fiscal Charges (Bond Issuance Costs) .....	56	\$ 31,150
57	<b>TOTAL EXPENDITURES (should equal total on financial statement)</b> Calculate (Sum Lines 52 through 56).....	57	\$ 2,215,908

**OTHER FINANCING USES**

[Click here for instructions for this section](#)

58	Investments - Purchased (CDs., savings deposits, etc.) .....	58	
59	Principal Payments - Refunded Bond (payment to escrow agent) .....	59	
60	Other Financing Uses (Include Interfund Debt) .....	60	
61	Transfers to Enterprise Funds and Internal Service Funds .....	61	
62	Transfers to Governmental Funds .....	62	\$ 184,300
63	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> Calculate (Sum Lines 57 through 62).....	63	\$ 2,400,208





City of Breezy Point

SECTION III: ENTERPRISE FUNDS - Water, Sewer, Refuse, Hospital, Nursing Home, Electric, Gas Utilities, Golf, etc.  
 Note: Include operations of all enterprise funds and related component units, except liquor store operations.

For the Year Ended December 31, 2018

SPECIFY FUND NAME:	Sewer			
<b>SPECIFY ENTERPRISE DESCRIPTION:</b>	Sewer			
Status: If the fund is no longer in use/closed and you do not want it to appear on next years form, use the drop-down list to change to Remove.	Keep			
1 OPERATING REVENUES	\$ 398,107			
2 OPERATING EXPENSES	\$ 277,568			
OPERATING INCOME (LOSS)				
3 [Calculate Line 1 minus 2]	\$ 120,539	\$ -	\$ -	\$ -
4 NON-OPERATING REVENUES (interest, grants, property taxes, assessments, etc.)	\$ 149,456			
5 NON-OPERATING EXPENSES (interest, etc.)				
NET INCOME (LOSS) - Before Transfers and Capital Contributions [Calculate Lines 3 plus 4 minus 5]	\$ 269,995	\$ -	\$ -	\$ -
<b>ADDITIONAL INFORMATION:</b>				
7 Taxes (exclude special assessments)				
8 Federal Grants				
9 State Grants (include MY Credits)				
10 County Grants / Local Grants				
11 Transfers in from Other Funds				
12 Transfers Out to Other Funds				
13 Capital Outlay during the Year	\$ 69,452			
14 Capital Contributions during the Year				
15 Interfund Debt Borrowed (New 2018 Debt Only)				
16 Interfund Debt Paid				
17 Borrowing - Bonds Issued (net proceeds) and other long-term debt				
18 Interest Paid and Fiscal Charges				
19 Debt Paid - Bonds				
20 - Other Long-Term Debt				
21 Outstanding Bonded Debt - End of Year				
22 Outstanding Other Long-Term Debt - End of Year				
23 Depreciation (included in operating statement)				
24 Pension Expense				



**City of Breezy Point**  
**SECTION IV: DEBT STATEMENT - ALL FUNDS**  
**For the Year Ended December 31, 2018**  
**(Principal Payments Only)**

<b>TYPE OF BONDS (Principal Payments Only)</b>		<b>BEGINNING OF THE YEAR PRINCIPAL BALANCE (a)</b>	<b>PRINCIPAL AMOUNT ISSUED DURING THE YEAR (b)</b>	<b>PRINCIPAL AMOUNT PAID DURING THE YEAR (c)</b>	<b>END OF YEAR PRINCIPAL BALANCE</b>
1	General Obligation	\$ -			\$ -
2	G.O. Tax Increment	\$ -			\$ -
3	Revenue Tax Increment	\$ -			\$ -
4	G.O. Special Assessment	\$ 1,470,000		\$ 225,000	\$ 1,245,000
5	G.O. Revenue (G.O. backed)	\$ -			\$ -
6	Revenue	\$ -			\$ -
7	Other (MSAH, Bonded Indebtedness, etc.)	\$ -			\$ -
8	<b>TOTAL BONDED DEBT</b>	<b>\$ 1,470,000</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 1,245,000</b>

9	Refunding Bonds (included in debt statement - lines 1-7)				
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<b>OTHER LONG-TERM DEBT (Principal Payments Only)</b>					
10	Installment Purchase Contracts (i.e. Capital Lease)				\$ -
11	Certificates of Indebtedness				\$ -
12	Notes (PFA and loans)				\$ -
13	Other Long-Term Debt				\$ -
14	<b>TOTAL OTHER LONG-TERM DEBT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

15	SHORT-TERM DEBT (Paid within one year)	\$ -			\$ -
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16	INTERFUND DEBT	\$ -			\$ -
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17	Net Pension Liability	\$ -			
18	Compensated Absences				
19	Net Other Post-employment Benefits (OPEB) Liability				



**City of Breezy Point**  
**SECTION V: CASH AND INVESTMENTS - ALL FUNDS**  
For the Year Ended December 31, 2018

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Other including Discretely Presented Component Units	Total All Funds Ending Balance
1 Cash Balance - End of Year (exclude investments)	\$ 255,191	\$ 656,838	\$ 7,921		\$ 1,784,950		\$ 2,704,900
2 Federal Securities (T-bills, etc.)							\$ -
3 Other Investments (Savings, CDs, etc.)	\$ 1,175,027	\$ 1,894,110	\$ 244,050		\$ 1,997,585		\$ 5,310,772
4 Total Cash and Investments	\$ 1,430,218	\$ 2,550,948	\$ 251,971	\$ -	\$ 3,782,535	\$ -	\$ 8,015,672



**City of Breezy Point**  
**SECTION VI: EMPLOYEE SALARY AND BENEFITS**  
**For the Year Ended December 31, 2018**

Benefits include employer contributions for insurance, deferred compensation, and retirement benefits, including P.E.R.A. and F.I.C.A.

**GOVERNMENTAL FUND EMPLOYEES**

**GENERAL GOVERNMENT (Administration)**

1	Number of Full-time Employees .....	1	3.00
2	Number of Part-time Employees .....	2	-
3	Total Amount of Salaries/Wages Paid to General Government Employees .....	3	\$ 229,083
4	Total Amount of Benefits for General Government Employees .....	4	\$ 59,904

**POLICE/SHERIFF/CORRECTIONS DEPARTMENT**

5	Number of Full-time Employees .....	5	6.00
6	Number of Part-time Employees .....	6	3.00
7	Total Amount of Salaries/Wages Paid to Department Employees .....	7	\$ 461,047
8	Total Amount of Benefits for Department Employees .....	8	\$ 166,080

**FIRE DEPARTMENT/AMBULANCE/FIRST RESPONDERS**

9	Number of Full-time Employees .....	9	-
10	Number of Part-time Employees .....	10	-
11	Total Amount of Salaries/Wages Paid to Fire Department Employees .....	11	
12	Total Amount of Benefits for Fire Department Employees .....	12	

**STREET/HIGHWAY/ROAD DEPARTMENT**

13	Number of Full-time Employees .....	13	3.00
14	Number of Part-time Employees .....	14	1.00
15	Total Amount of Salaries/Wages Paid to Street Department Employees .....	15	\$ 126,849
16	Total Amount of Benefits for Street Department Employees .....	16	\$ 60,421

**SANITATION DEPARTMENT**

17	Number of Full-time Employees .....	17	-
18	Number of Part-time Employees .....	18	-
19	Total Amount of Salaries/Wages Paid to Sanitation Department Employees .....	19	
20	Total Amount of Benefits for Sanitation Department Employees .....	20	

**HEALTH**

21	Number of Full-time Employees .....	21	-
22	Number of Part-time Employees .....	22	-
23	Total Amount of Salaries/Wages Paid to Health Department Employees .....	23	
24	Total Amount of Benefits for Health Department Employees .....	24	

**HUMAN SERVICES**

25	Number of Full-time Employees .....	25	-
26	Number of Part-time Employees .....	26	-
27	Total Amount of Salaries/Wages Paid to Human Services Department Employees .....	27	
28	Total Amount of Benefits for Human Services Department Employees .....	28	

**LIBRARY**

29	Number of Full-time Employees .....	29	-
30	Number of Part-time Employees .....	30	-
31	Total Amount of Salaries/Wages Paid to Library Employees .....	31	
32	Total Amount of Benefits for Library Employees .....	32	

<b>PARK AND RECREATION DEPARTMENT</b>		
33	Number of Full-time Employees .....	33 -
34	Number of Part-time Employees .....	34 -
35	Total Amount of Salaries/Wages Paid to Park and Recreation Department Employees .....	35
36	Total Amount of Benefits for Park and Recreation Department Employees .....	36
<b>HOUSING AND ECONOMIC DEVELOPMENT</b>		
37	Number of Full-time Employees .....	37 -
38	Number of Part-time Employees .....	38 -
39	Total Amount of Salaries/Wages Paid to Economic Development Employees .....	39
40	Total Amount of Benefits for Economic Development Employees .....	40
<b>CONSERVATION OF NATURAL RESOURCES</b>		
41	Number of Full-time Employees .....	41 -
42	Number of Part-time Employees .....	42 -
43	Total Amount of Salaries/Wages Paid to Conservation of Natural Resources Department Employees .....	43
44	Total Amount of Benefits for Conservation of Natural Resources Department Employees .....	44
<b>ALL OTHER GOVERNMENTAL FUND EMPLOYEES</b>		
45	Number of Full-time Employees .....	45 -
46	Number of Part-time Employees .....	46 10.00
47	Total Amount of Salaries/Wages Paid to All Other Governmental Fund Employees .....	47 \$ 17,500
48	Total Amount of Benefits for All Other Governmental Fund Employees .....	48 \$ 1,005
<b>TOTAL GOVERNMENTAL FUND EMPLOYEES</b>		
49	Number of Full-time Employees .....	49 12.00
50	Number of Part-time Employees .....	50 14.00
51	Total Amount of Salaries/Wages Paid to All Governmental Fund Employees .....	51 \$ 834,479
52	Total Amount of Benefits for All Governmental Fund Employees .....	52 \$ 287,410
<b>ENTERPRISE FUND EMPLOYEES</b>		
53	Number of Full-time Employees .....	53 2.00
54	Number of Part-time Employees .....	54 1.00
55	Total Amount of Salaries/Wages Paid to Enterprise Fund Employees .....	55 \$ 110,476
56	Total Amount of Benefits for Enterprise Fund Employees .....	56 \$ 46,782
<b>POST-RETIREMENT BENEFITS</b>		
57	Number of Retired Employees Receiving Post-Retirement Benefits .....	57 2.00
58	Total Amount of Post-Retirement Benefits Paid .....	58 \$ 30,469

Benefits include employer contributions for insurance, deferred compensation, and retirement benefits, including P.E.R.A. and F.I.C.A.



**City of Breezy Point**  
**SECTION VII - SPECIAL DISTRICTS**

If you are member of a special district, please identify below:

	<b>NAME OF DISTRICT</b>	<b>TYPE OF DISTRICT</b>	<b>GOVERNING BODIES OF ORGANIZATION</b>
1			
2			
3			



**City of Breezy Point**  
**SECTION VIII - JOINT POWERS AGREEMENT**

If you participate in one or more joint powers agreement, please identify below:

	<b>ORGANIZATION</b>	<b>PURPOSE OF AGREEMENT</b>	<b>PARTICIPATING GOVERNMENTAL UNITS</b>	<b>INCLUDED IN REPORT</b>
1	City of Pequot Lakes	They Provide Fire Service	City of Pequot Lakes & City of Breezy Point	
2	Pelican Township	We Provide Police Services	Pelican Township & City of Breezy Point	
3				
4				
5				



**SECTION IX: COMPONENT UNITS**

**For the Year Ended December 31, 2018**

	<b>Blended?</b>	<b>Government Fund?</b>	<b>Name of Component Unit</b>
1	Yes	Yes	EDA
2			
3			
4			





