



## **MEETING AGENDA**

**July 18, 2023, 4:00 PM**

**Cook County Courthouse, Commissioners Room  
411 W Second St., Grand Marais, MN**

*The mission of the Cook County/Grand Marais Economic Development Authority is to diversify the economy, create employment through retention and expansion of existing businesses and development of new businesses, support the development of housing and increase the tax base.*

1. Call to Order
2. Public Comments
3. Approval of Agenda

**Close meeting and convene Public Hearing to consider the sale  
of Cedar Grove Business Park Lots**

**Lot 4 Block 7 G&G Septic  
Lot 11 Block 5 Dirt Candy – Harju’s**

**Any members of the public wishing to make comment may do so at this time.**

4. Close Public hearing / Reconvene EDA Meeting
5. Approval of Minutes EDA Meeting May16, 2023
6. New Business
  - 6.1 One Roof Housing Request
  - 6.2 Cedar Grove Park Update
  - 6.3 HRA Request for Zoning Change to City of Grand
  - 6.4 IRR Request for Funding Assistance : Sydney’s & Papa Charlies
  - 6.5 Superior National Committee of the Whole Update
7. Financials
  - 1.1 EDA Financials ( Accept an Forward to Audit)
  - 1.2 Superior National Financials ( Accept and Forward to Audit)
  - 1.3 EDA Payments (Motion to Approve)

three messages play on rotation. Kallie Hawkins confirmed she changed the website URL announced from Prosperity North to the new CookCountyMNEda.org URL. Motion to renew the WTIP Underwriter Option B @ \$2,080.00 per year by Myron Bursheim with second by Howard Hedstrom. Vote called. Motion carried unanimously.

- **EDA Director Job Search update**

The Hiring Committee met yesterday, June 19, and reviewed resumes and applications. Pat said it is a good group of applicants. They will be interviewing six people via zoom. Then the committee will introduce the final candidates to the board and schedule second interviews in person with the board.

- **HRA request to vacate EDA office space**

Steve referred to the enclosed printed email (page 9) from Jason Hale. The HRA wants to vacate their office they rent from the EDA. The HRA paid \$6,600.00 for twelve months and there are six months remaining in the rental year. The HRA would like a reimbursement of \$3,300.00. Steve said this frees up an office with a door and he would like Pat to move into that office for privacy with both SBDC clients and EDA business. All agree this is a good idea. Mark said he just received notice from the landlord that the rent will increase to \$1,000 per month at that building. All agreed the space is quite nice and convenient. There is a 90 day notice to vacate with the landlord. Mark suggested the EDA sign a lease for one additional year as they are unlikely to find comparable space. Motion by Steve Surbaugh to accept the HRA vacating the space and be paid \$3,300.00 for unused rent. Discussion. Howard said there will be office space in the Birchbark building. Mark does not think renewing the lease is urgent at this time and he can hold off until they look at the Birchbark space. Myron Bursheim gave a second to Steve's motion. Vote called. Motion carried unanimously.

**5.6 Website ongoing support**

Pat said this is needed as she does not have this website programming skill and it is not an expectation of past or future Directors to have this skill. Motion by Howard Hedstrom to pay \$150.00 per month for this support with second by Mark Shackleton. Vote called. Motion carried unanimously.

**5.7 Update on Cedar Grove Lots to HRA**

Steve showed a Cedar Grove Business Park lot map and identified the two lots that border the curve of the Gunflint Trail. He is proposing selling these two lots to the HRA if they can use these lots for a housing project. If the HRA is agreeable, the next step will be going to the City of Grand Marais to discuss and get zoning approval for housing. Discussion. Members are supportive of the possibility of a senior housing project, not necessarily assisted living but units with lower maintenance, single level living. Potentially this can free up single family homes where seniors are currently living. Several members support stating that the priority for these lots should be senior housing. It was confirmed that the HRA had expressed interest in these lots for housing in the past. Since these lots are a part of the business park however at this time Steve is not sure about the impact of any of the legal issues involved with business park. Steve wants to pursue this and is asking for support from this board. Motion by Steve Surbaugh to meet with Mike Roth, Grand Marais City Administrator, to discuss the potential sale and rezoning of two Cedar Grove lots to the HRA for a housing project. Second by Mark Shackleton. Vote called. Motion carried unanimously.

**5.8 Update on Superior National Golf Course**

Steve said the update is that members of the Board of Governors plan to give an update to the County Board of Commissioners at their July 18, Committee of the Whole meeting. They will report on the course's current status and make a funding request. Mark said the ask will be a contribution of \$150,000 - \$200,000 per year. There are many things that contribute to the financial stress of the golf course but it's time to look at payroll, personnel has been historically under paid and the course maintenance is not where it should be at for industry standards.

- **Financials**

- **EDA Financials ( Accept and Forward to Audit)**

Mark said we are currently transitioning from the credit union, NSFCU, to Grand Marais State Bank because the credit union would not collateralize the EDA assets beyond \$250,000. Bills are now being paid by 'Bill Pay' through GM State Bank instead of through the EDA checking account and Quick Books.

The checking account at NSFCU is at \$0. Mark noted the EDA just received the levy payment from the County so funds are strong. Members accept the EDA Financials and forward to audit.

- **Superior National ( Accept and Forward to Audit)**

Mark said revenue is coming in with the course open in May and with the good weather.

Rounds are up and ahead of last year with no complaints about price increases. Mark said the Cost of Goods will be a new report line and include purchases of inventory for food, beverages and goods. Members accept the Superior National financial reports and forward to audit.

- **EDA Payments (Motion to Approve) Enclosure C.**

Motion to approve payments by Howard Hedstrom with second by Myron Bursheim. Vote called. Motion carried unanimously.

- **Unfinished and Ongoing Business**

- **Taconite Harbor Subcommittee update**

Pat and Tracy met with representatives of MN Power in Duluth. They gave a nice presentation (powerpoint slide copies enclosed) on the status of the Taconite Harbor property. Tracy noted that MN Power needs to keep this property on their books or they need the cash from the sale of the property. They hold the property as a valuable asset and investment until there is a sale. This asset helps keep consumer utility rates stable. Howard added that the property generates a significant property tax in Cook County. MN Power needs the property to generate a fair value so they will not need to raise utility rates for their customers. They want to work with the EDA, however things need to happen on their part. Pat and Tracy also met with the Schroeder Town Board after the MN Power meeting. There have been five to six project ideas pitched but no natural gas lines to the property complicate the feasibility. Tracy was interested in what MN Power is thinking to utilize the federal grant funds for renewable energy projects. The federal grants can also be used for things like job training to transition from energy careers to other careers. One advantage we have is excellent broadband availability. The current status is that the site is officially idled and decommissioned and MN Power is in the process of dismantling structures. They still have to find out about soil contamination that may exist from their operation in addition to when a mining company owned the site. Cleveland Cliffs is also in the middle of this property consideration, they own the docks and railroad bridges and tracks.

While this work is going on MN Power is actively looking for a potential buyer and use for the property. Myron asked if the grant funds available are can be used for purchase of land. Tracy said possibly but the potential project must be very well defined. Tracy will attend a June 26th seminar on the funding application, Dave Mills will also attend. This summer MN Power is working on cleaning up the coal pile and retention pond. Tracy said she also researched a \$150,000 grant to fund the transition from coal power. It is a very simple, basic application due June 30<sup>th</sup>. Tracy will email to Howard to pursue applying for it.

- **TABR Loan Update**

In 2021 the EDA dispersed about \$215,000 in loans, most are forgivable. Pat will be letting every recipient know that September is their last monthly payment and then the loan will come up for review.

### 7.3 **EDA Director Report**

The Northland Foundation Main St. grant application term closed Friday. There were ten to eleven different entities in Cook County applying for a \$500,000 pot of money totaling \$2.1 million in requests. This signifies that there are major projects going on in all areas of the

County.

**7.4 SBDC Report**

Pat said she worked 60 hours last month pretty similar to previous reports. Pat is leaving Wednesday for a week's vacation.

- **Other Business**

No other business brought forward.

- **Next Meeting: July 18, 2023 4:00 pm Cook County Courthouse**

Motion to adjourn by consent by Howard Hedstrom at 5:05 pm.

**MOTIONS AT THE JUNE 20, 2023 EDA BOARD MEETING:**

3. Motion to approve the agenda with these additions by Howard Hedstrom with second by Mark Shackleton. Vote called. Motion carried unanimously.

4. Motion to approve the minutes of May 16, 2023, by Howard Hedstrom with second by Myron Bursheim. Vote called. Motion carried unanimously.

5.1 Motion to accept the purchase price of \$21,000 by Myron Bursheim with Mark Shackleton second. Vote called. Motion carried unanimously.

5.2 Motion by Myron Bursheim to accept the purchase price of \$13,000 with second by Mark Shackleton. Vote called. Motion carried unanimously. Pat said she will schedule the public hearing for both of these lot sales for the next board meeting in July.

5.3 Motion to renew the WTIP Underwriter Option B @ \$2,080.00 per year by Myron Bursheim with second by Howard Hedstrom. Vote called. Motion carried unanimously.

5.5 Motion by Steve Surbaugh to accept the HRA vacating the space and be paid \$3,300.00 for unused rent. Discussion. Howard said there will be office space in the Birchbark building. Mark does not think renewing the lease is urgent at this time and he can hold off until they look at the Birchbark space. Myron Bursheim gave a second to Steve's motion. Vote called. Motion carried unanimously.

5.6 Motion by Howard Hedstrom to pay \$150.00 per month for this support with second by Mark Shackleton. Vote called. Motion carried unanimously.

5.7 Motion by Steve Surbaugh to meet with Mike Roth, Grand Marais City Administrator, to discuss the potential sale and rezoning of two Cedar Grove lots to the HRA for a housing project. Second by Mark Shackleton. Vote called. Motion carried unanimously.

6.3 Motion to approve payments by Howard Hedstrom with second by Myron Bursheim. Vote called. Motion carried unanimously.

Respectfully submitted by minute taker Maggie Barnard.



## **6.1 One Roof Housing Request**

4 Directions Dwelling in Lutsen is in need of a property management company.

After an exhaustive search One Roof Housing has not been able to find a local property management company here in Cook County.

One Roof proposes to contract with Van Binsbergen and Associates of Montevideo--the firm that is now managing Birchwood.

In the agreement with the EDA One Roof Housing originally agreed to have a bank account in Cook County, and Van Binsbergen typically does all their banking with a bank in Montevideo. Given One Roof was unable to find a property manager from Cook County, they are requesting approval from the EDA to bank with Van Binsbergen's bank in Montevideo.

A motion is needed to approve this change.

## **6.2 Cedar Grove Park Update**

Attached is a **draft** map of the Cedar Grove Business Park indicating available and sold lots. I will also attach the Lot Information and the owners names for each lot on the reverse side of the map, if approved by the board. That list is also attached.

Input requested.

## **6.3 HRA Request to Re-zone Lot 2 Block 3 and Lot 1 Block 3 to Residential**

Cedar Grove lots approved at last month's meeting for residential development by HRA. Information only.

## **6.4 IRRR Request**

The EDA is the official organization to request funds from the IRRRB.

The board is asked to approve Mary Somnis as the contact and grant writer to request IRRR fire recovery assistance for both Sydney's and Papa Charlies. When a new executive director is hired, Mary will transition this project and train the new director on IRR process. Mary was successful in obtaining this funding in the past for those businesses who experienced loss on Wisconsin St.

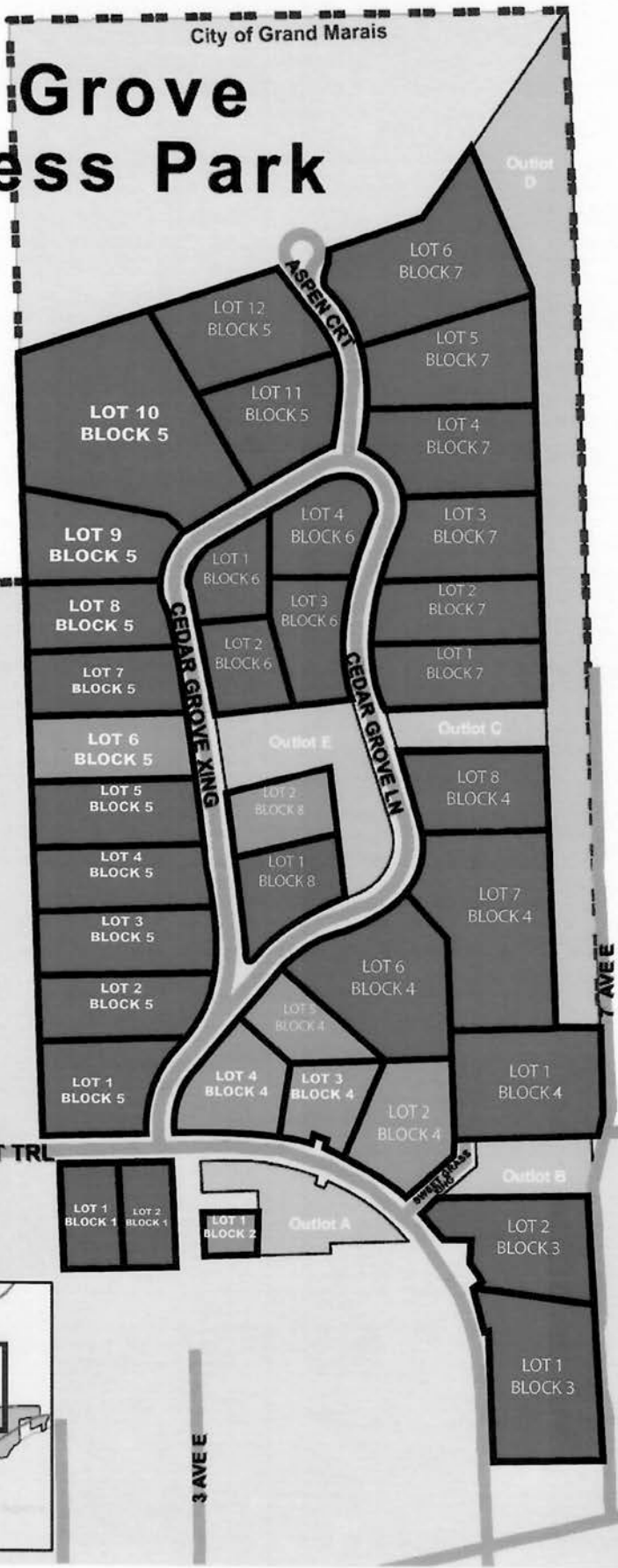
## **Request a Motion to Approve**

## **6.5 Superior National Report to the Cook County Committee of the Whole Update**

# Cedar Grove Business Park



City of Grand Marais



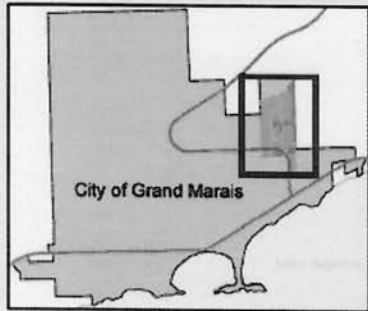
City of Grand Marais

GUNFLINT TRL

SENTY RD

3 AVE E

E 5 ST



City of Grand Marais

## Cedar Grove Business Park Lot Owners

Sweetwater Design	Block 1 Lot 1
Sweetwater Design	Block 1 Lot 2
Outlot	Block 2 Lot 1
HRA	Block 3 Lot 1
HRA	Block 3 Lot 2
TGAS Real Estate Holddings LLC	Block 4 Lot 1
Available	Block 4 Lot 2
Available	Block 4 Lot 3
Available	Block 4 Lot 5
Boat Pal Services Inc	Block 4 Lot 6
A Superior Storage	Block 4 Lot 7
A Superior Storage	Block 4 Lot 8
First Baptist Church	Block 5 Lot 1
First Baptist Church	Block 5 Lot 2
N&L Samari Propoerties LLC	Block 5 Lot 3
N&L Samari Propoerties LLC	Block 5 Lot 4
Jeremy Larson	Block 5 Lot 5
Available	Block 5 Lot 6
City of Grand Marais / Animal Shelter	Block 5 Lot 7
Grand Marais Barbell LLC	Block 5 Lot 8
Laurie Senty - Mark Till	Block 5 Lot 9
Nesgoda Services	Block 5 Lot 10
Adam Michele Harju	Block 5 Lot 11
Adam Michele Harju	Block 5 Lot 12
North Shore Laundry	Block 6 Lot 1
North Shore Laundry	Block 6 Lot 2
Cascade Vacation Rentals	Block 6 Lot 3
Saethre Properties	Block 6 Lot 4
Three Families Brewing	Block 7 Lot 1
Max Wahlers	Block 7 Lot 2
G&G Septic	Block 7 Lot 3
G&G Septic	Block 7 Lot 4
Cook County Historical Society	Block 7 Lot 5

# City of Grand Marais

## Petition for Zone District Map Amendment

Name of Petitioner(s):	Cook County/Grand Marais Economic Development Authority		
Mailing Address(es):	411 West 2nd St. Grand Marais, MN 55604		
Property Address:			
Legal Description:	<small>GRAND MARAIS CITY SEC:21 TWP: 61.0 RG: 1 E LOT:1 BLK:3 ACRES: 2.30 CEDAR GROVE BUSINESS PARK LOT 1 BLOCK 3</small>	&	<small>GRAND MARAIS CITY SEC:21 TWP: 61.0 RG: 1 E LOT:2 BLK:3 ACRES: 1.73 CEDAR GROVE BUSINESS PARK LOT 2 BLOCK 3</small>

Petitioner is:  Owner    Buyer    Agent    Other (explain)

Current use of property:	Vacant.
Intended use of property:	Multifamily residential
Use and character of surrounding property:	Residential to the south and east, Business Park to the north and west.
Sections of Ordinance describing current and intended zone districts:	Current zone district section: 152.14 Intended zone district section: 152.04
Brief summary of why a zone change is required:	The property needs to be rezoned to accommodate residential development on the property.

For Rezoning (zone district map amendment) Amendments to the zone district map may be recommended for approval only upon the finding by the Planning Commission that all of the following conditions exist, using additional sheets if necessary.

- a. The proposed zoning shall be consistent with the comprehensive land use plan adopted by the city if existing.
- b. A mistake has been made in the original zoning which was inconsistent with the comprehensive or land use plan which should now be corrected along with the zoning; or substantial changes have occurred in the community since the adoption of the comprehensive or land use plan, which should result in the plan(s) and the zoning being amended.
- c. There shall exist a clear public need for a benefit from additional zoning of the type proposed which shall be above and beyond any benefit or convenience to the land owners.
- d. Beyond a public need being evident, there shall be a showing that the public interest would be best served by rezoning the property in question rather than other property in the community.
- e. In the case of down zoning, which is the changing of a zone district from a higher or more intensive use to a lower or less intensive use, the proposed zoning shall allow the property owner a reasonable use of his property under the terms of this ordinance, as well as serve the public interest.

1. Present Zone Classification:	Business Development Area
2. Proposed Zone Classification:	Residential District

3. Current use of each separately owned tract within the area, and the intended use of any tract therein.	
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Attach three (3) copies of a survey or sketch showing property ownership and current and proposed zoning. Scale not less than one hundred feet to the inch. Show surrounding area for at least a distance of 500 feet.

4. State how rezoning will fit within the general zoning pattern of the neighborhood, and the zoning pattern of the entire city. Specific consideration will be made for existing conditions, conservation of property values, for the direction of building development for the best advantage to the entire City of Grand Marais, and the current use of the property. No change will be recommended unless it is *required* for the public good.

This property is a part of the larger EDA Cedar Grove Business Park. As shown in the attached map, however, the two subject parcels are separated from the core business park and unless they knew otherwise, a casual observer would have no reason to suspect the parcels were zoned BDA or should be commercial in nature. The contiguous properties to the east and south are zoned and occupied as residential; a residential use on the subject property would be consistent with the character of the block and have a lesser impact than a heavy commercial or industrial use allowed in BDA. There are utilities available at the road, and this is a piece of publicly owned property that could be used to provide additional housing in Grand Marais. Rezoning these two lots will enable additional, desperately needed housing, while maintaining the integrity and purpose of the remaining BDA-zoned lots.

5. Facts showing that a mistake has been made in the original zoning which was inconsistent with the comprehensive or land use plan which should now be corrected along with the zoning; or substantial changes have occurred since the adoption of the comprehensive or land use plan which should result in the plan(s) and the zoning being amended. The variance, if granted, will not alter the essential character of the locality:

The initial acquisition of the business park included these parcels, which is why they are zoned BDA. Looking at the snapshot below, however, the business park is virtually surrounded by residential uses; if not for the business park, it would likely be R-1. Additionally, these properties have not been purchased, much less developed, for a commercial use as originally intended: since Cedar Grove was built (before the Great Recession), much has changed in the local economy and providing housing for existing and would-be residents is a greater need than commercial land at this site. Finally, there is an additional 15 acres north of the business park that the EDA owns that could be rezoned and used for commercial purposes if appropriate, desired, and approved by the Planning Commission and Council at a future date.



6. Facts showing that a clear public need exists for the benefit from additional zoning of the type proposed which would be above and beyond the benefit or convenience to the landowner(s)

The City/County EDA released a study in July of 2022 that reports a need for over 500 units and up to 600 units of housing by 2026. The EDA Board has approved this application as it understands and believes that housing is a higher and better use of this property: we are willing to provide the land to the HRA for this purpose.

The HRA's mission is to create housing of all types across the county; as Grand Marais hosts the County seat, is the biggest center of jobs and commerce, and is the only city in the County, the need for housing is greatest here. In other words, this rezoning is being requested for the *sole purpose* of benefiting the public.

7. Facts showing that the public interest would best be served by rezoning the property in question rather than other property in the community.

While there are other properties in the community that could host a multiple residential units, the HRA does not own or have the means to acquire those properties. Aside from financial considerations of the HRA as a property owner, the property is approximately four acres in size, rendering it suitable for greater density:" this is more difficult to find within city limits.

8. In the case of downzoning, facts showing that the proposed zoning will allow the proposed owner a reasonable use of property under the terms of the ordinance, as well as serve the public interest.

The objective with rezoning this property is to accommodate future multifamily development. This will enable greater density and maximize the property's potential while fitting in with the surrounding neighborhood and addressing a serious community need. Multifamily is currently allowed in BDA but only as secondary uses to a commercial operation. This is not conducive for constructing new and more dense housing.

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<b>Dated:</b> 7/7/23	<b>Petitioners' signatures:</b>  _____ _____ _____ Owner (if other than Petitioners) _____ Owner (if other than Petitioners)
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*This application will be processed only if it is fully completed and is accompanied by a site sketch and the proper fees.*

*(Do Not Write Below This Line)*

This foregoing amendment request application, accompanied by a fee of \$ \_\_\_\_\_, was received this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

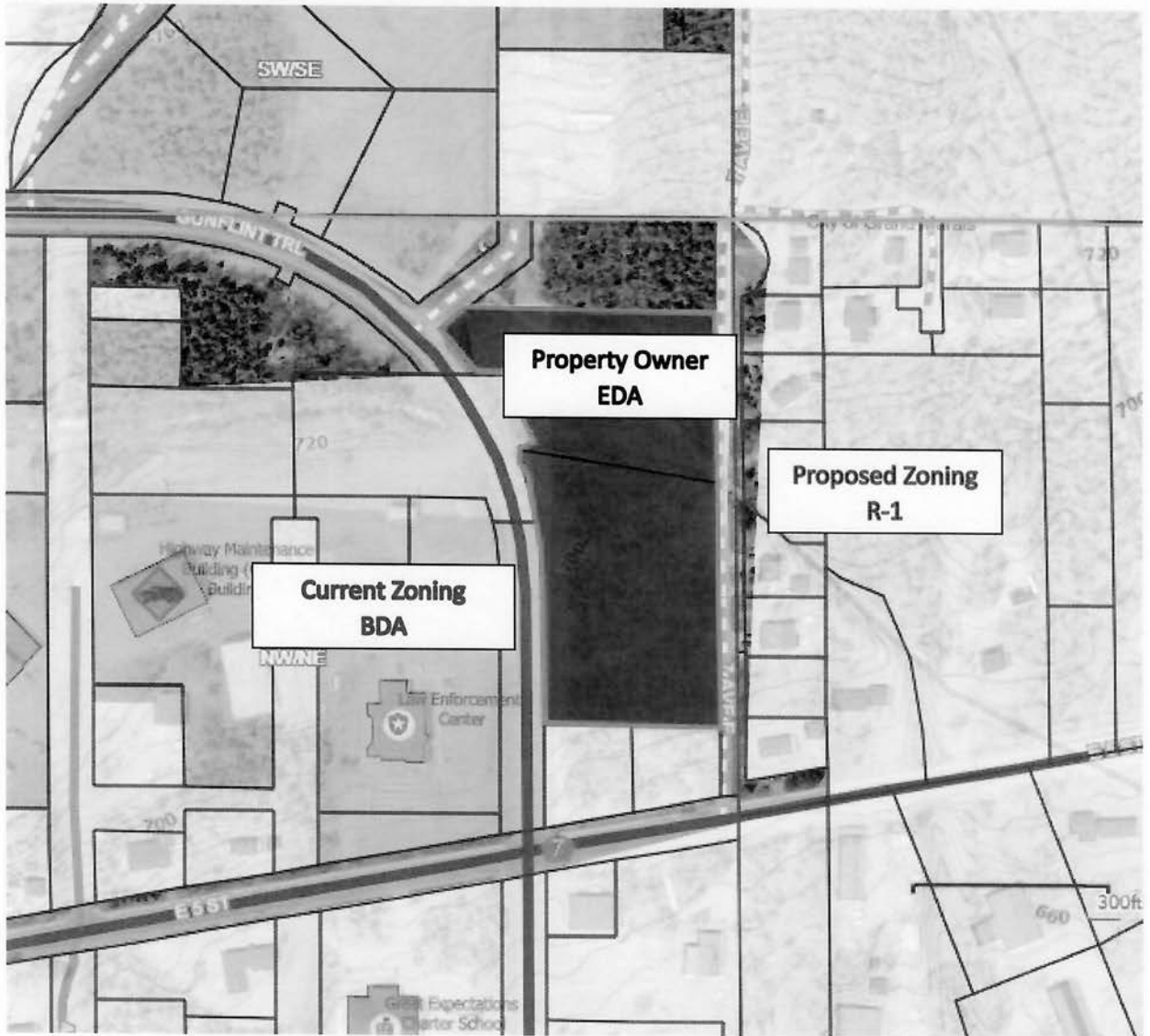
\_\_\_\_\_  
On Behalf of the City of Grand Marais

## Procedure

1. An application for amendment shall be filed with the Clerk in duplicate, accompanied by a fee as determined by the Council, from time to time. Such amount shall be specified in the "FEES" chapter of the CityCode. The Clerk shall forward one (1) copy to the Planning Commission.
2. The Planning Commission may transmit its recommendations on the application to the Council within thirty (30) days.
3. The Planning Commission shall give notice of the time and place of the public hearing - notice shall be given not more than thirty (30) days nor less than ten (10) days in advance of the hearings, by publishing a notice thereof at least once in a newspaper published in the City, by notifying the owner or owners of the property under consideration, and by notifying by mail at least ten (10) days prior to the meeting the property owners within three hundred (300) feet of the subject property. The current City Assessor's tax records shall be deemed sufficient for the location or certification of township of said properties.
4. The Council, upon receiving reports of the Planning Commission, and without further public hearing, may vote upon the adoption of any proposed amendment or it may refer it back to the Planning Commission and/or Board for further consideration. If not recommendation is transmitted by the Planning Commission within thirty (30) days after the hearing, the Council may take action without awaiting such modification. In considering such recommendations, due allowance shall be made for existing conditions, for the conservation of property values, for the direction of building development to the best advantage of the entire City, and for the uses to which the property affected is being devoted at the time; and no change shall be recommended unless it is required for the public good. The amendment shall be effective only if three-fourths (3/4) of all members of the council concur in its passage.



# Proposed Rezoning in Cedar Grove Business Park



**DATE: July 18, 2023**  
**TO: Cook County Board of Commissioners and  
Cook County Administrator James Joerke**  
**FROM: Superior National at Lutsen Board of Governors  
Cook County/Grand Marais EDA**  
**RE: Superior National at Lutsen at Committee of the Whole**

The Superior National Board of Governors (BoG) and management team, the EDA, and other local leaders recently completed a Strategic Planning process for the golf course.

Representatives of the BoG and EDA are here sharing with you some things that we learned in that process. Included are an overview of the history, an update on where Superior National is today, and what we see looking forward.

The Loan Agreement between Cook County and the EDA requires that in 2023, the EDA shall engage the services of consultants in marketing and golf course grounds management. These consultants will review the current situations and work with the EDA and the BoG to create five-year plans in these respective areas. We plan to do this work in the fall, and we expect we will have more information to share with you when those activities are completed.

There is also interest in meeting with the City of Grand Marais and Gunflint Hills Golf Course to explore how we manage golf facilities within Cook County. There may be opportunities for working together on matters of mutual interest.

We look forward to discussing this information with you and answering your questions. Thank you for making time for Superior National on your agenda.

**SUPERIOR NATIONAL AT LUTSEN PRESENTATION TO**

**COOK COUNTY/GRAND MARAIS EDA AND  
COOK COUNTY BOARD OF COMMISSIONERS  
JULY 2023**

**OVERVIEW OF THE HISTORY OF SUPERIOR NATIONAL**

- Development History
  - Economic Development Plan January 1987
  - Legislative Presentation February 1987
  - Lodging Tax Legislation April 1987
- NOTE: The creation of Superior National brought lodging tax through the Lutsen-Tofte Tourism Association. Subsequently, lodging tax was implemented in Grand Marais, Gunflint Trail, and Unorganized Territory in Cook County. It is estimated that \$40 million has been collected in lodging tax in Cook County since inception.*
- Feasibility
  - National Golf Foundation Fall 1987
  - Toro, Inc. Winter 1987
  - Economic Impact Study March 1988
  - Due Diligence – Architects/Contractors 1988
  - Architect’s Routing Plan
  - County Commissioners
  - Presentation October 1988
  - Negotiations Spring 1989
  - Construction Management Agreement
  - Operations Management Agreement
  - Creation of Economic Development Authority (EDA)
  - Land Conveyance to EDA
  - Lodging Establishments Tax Pledge
  - Pre-Sale Greens Fee Plan
  - Final Design and Construction Specs – Bid Process
  - Cook County GO Tax Increment Bond Issue August 1989
- 
- Construction History
  - Architect’s Plan Finalized April 1989

- Superintendent Hired April 1989
- Surveyor's Work Complete June 1989
- Power Line Relocation July 1989
- Construction Begins September 1989
- DNR Negotiations Fall 1989
- Construction Complete September 1990
- Preview First Play Fall 1991

- Financial Construction History

• Original 18 Holes		
• County GO Bond	\$2,115,000	
• Federal EDA Grant	500,000	
• IRRRB Loan	200,000	
• IRRRB Grant	60,000	
• Soil and Water Grant	80,000	
• Arrowhead Electric Loan	<u>200,000</u>	
Total		\$3,155,000

• Additional 9 Holes in 1998		
• EDA Revenue Bonds	\$1,800,000	
• Rebuild Completed in 2018		
• Cook County 1% Tax	\$3,100,000	
• IRRRB Grants	600,000	
• Tax Abatement Bond	<u>2,157,880</u>	
Total		\$5,837,880

Total Investment \$10,792,880

*NOTE: As a result of bonding opportunities provided by the continuance of the 1% tax from the sunset of the 1% hospital tax, a group of business owners in 2010 approached the County Board with a request for \$1.8 million in bond funds to address two depreciated course assets - principally a 20 year old irrigation system that was tired (replacement parts were virtually non-existent due to technology changes) and to replace sand from sand traps with new sand including new trap bed liners. Also included in the proposal was to address some basic and fundamental course drainage issues. The County Board rejected the \$1.8 million*



*proposal and hired a national consulting firm and elected to move forward with a \$4.5 million overall renovation and improvement project. The consultant forecasted that Superior National would see 24,000 rounds upon completion of the renovations and improvements. Since the completion of the project, 14,000 is the highest number of rounds in any season.*

The EDA was created by MN Statute in 1988 to hold title for the land for the development of Superior National at Lutsen. Over \$10,000,000 in capital investments have been made at the golf course at no expense to Cook County property taxpayers. Cook County Auditor Braidy Powers can confirm that Cook County has not levied any property tax dollars for the capital investments at Superior National. Sources of funds for these investments include IRRRB grants, Federal EDA grants, lodging tax (paid by visitors), 1% Sales Tax, Soil and Water Conservation District grants, and golf course revenues. Despite common opinions in the community, no Cook County property tax dollars have funded these capital investments.

Superior National has generated positive impacts for the local economy.

- Since 2016, the development of properties around the golf course has generated over \$1,000,000 in new property tax revenues. These properties do not receive any services that are funded by local taxpayers. Road maintenance, snowplowing, water, and sewer are personal responsibilities of the property owners. There are 16 homes at The Homestead, 3 under construction now and 2 more in 2024. All the lots have been sold. In addition to The Heritage developments include the Lutsen Log Lodges and North Shore Winery. There are 70+ additional lots platted on the west side of the course.
- At peak season, the golf course hires up to 44 part-time employees. Three positions are full-time, year-round. The payroll for this season is \$600,000. Most employees are residents of Cook and Lake Counties.
- Many who golf at Superior National are visitors to the area. In addition to green fees (\$700,000 annually), they also support local businesses and spend money on lodging, dining, shopping, gas, and other incidentals.
- Annual economic impact on Cook County is estimated to be in the millions. This includes local reinvestment through the purchase of electricity, propane, sand, gravel, and materials for capital investment projects.

## FINANCIAL OPERATING HISTORY

	<u>2020</u>	<u>2021</u>	<u>2022</u>
• Rounds	12,799	14,369	14,000
• Golf Take Rate	\$67.85	\$75.60	\$75.00
• Food, Beverage, Merchandise Take Rate *Significant revenue drop due to Covid-19.	\$ 6.84*	\$9.57	\$11.00
• Gross Profit Take Rate	\$74.69	\$85.17	\$86.00
• Gross Profit	\$955,957	\$1,223,808	\$1,204,000
• Payroll with Burden *Entire staff, including 3 contract employees, had no change in hourly rate.	\$446,837*	\$422,713	\$500,000
• Administration	\$60,976	\$70,759	\$75,000
• Grounds	\$188,645	\$174,209	\$200,000
• Clubhouse	\$101,358	\$134,759	\$120,000
• Professional Services	\$69,362	\$77,086	\$80,000
• EDA/VCC Marketing	(\$70,000)	(\$70,000)	(\$70,000)
• Total Operating Expenses	\$793,178	\$809,526	\$905,000
• Operating Cash Flow	\$158,779	\$414,292	\$299,000
• Reinvestment	\$18,458	\$353,162	\$328,300
• Net Cash			\$56,700

### Real Estate Taxes Collected and Property Value Increases since 2001 Resulting From Two Residential Housing Developments

The Heritage and Lutsen Log Lodges residential developments would not have occurred if “not but for” Superior National at Lutsen Golf Course. In other words, these two developments would not have happened if there was not a quality golf course adjacent to and/or nearby.  
**Prior to the Heritage residential home development at Superior National Golf Course:**

The real estate tax burden in 2001 for the 39 undeveloped parcels east of the Poplar River and alongside the River 9 golf course totaled \$300  
 Improved property values totaled \$ 0

**Prior to the 12 unit Lutsen Log Lodges residential development:**

This development is just adjacent to Superior National Golf Course and alongside Ski Hill Road.  
 The real estate tax burden in 2001 totaled \$42  
 Improved property values totaled \$ 0

**The Heritage at Superior National**

**Twenty (20) years later:**

- From 2002-2022 total real estate tax revenues collected totaled \$ 862,070
- Improved property values for The Heritage totals \$11,477,200

**Lutsen Log Lodges**

**Twenty (20) years later:**

- From 2002-2022 total real estate tax revenues collected totaled \$ 425,422
- Improved property values for the 12 Log Lodges totals \$3,788,400

**Combined Values for Lutsen Log Lodges and The Heritage at Superior National:**

- From 2002-2022 total real estate tax revenues collected totaled \$ 1,287,492
- Improved property values for the 12 Log Lodges totals \$15,265,600

Both developments identified above are managed by their respective Homeowner's Associations (HOA). Each HOA is responsible for all road maintenance, snow removal, water, Minnesota Department of Health (MDA) monitoring of a community water system, wastewater treatment and MPCA management of the Heritage wastewater system. In other words, such expenses and oversight is of no financial burden to the taxpayers of Cook County.

NOTE: These figures do not include property taxes to be collected in 2023, likely with increases.

**Looking to the Future**

Here is what we know for sure. Superior National at Lutsen Golf Course offers unmatched natural beauty that frankly cannot be found anywhere in the mid-west and even rivals the likes of Pebble Beach (California Ocean side) and Banff/Lake Louise (Canadian Rockies) among a few other national golf treasures.

On a more regional and resort related golf course basis, we know that the primary competitors for golf rounds played at Superior National are Giants Ridge (Biwabik), The Wilderness at Fortune Bay (Lake Vermilion, Tower/Soudan area), and several Brainerd area courses. These courses are considered "premiere courses". Why? These courses are largely driven by the detail given to high maintenance standards throughout the entire course including but not limited to greens, fairways, sand traps, irrigation, club house grounds and more. We also know golfers appreciate highly manicured and well-maintained courses and are willing to pay a premium rate when playing. On the other hand, these courses

and many others simply don't have what Superior National has and never will...natural and unparalleled beauty.

What is ironic is such natural features can never be built or purchased but well-manicured courses with high standards is not difficult to obtain. What is the missing ingredient? A sufficient labor and capital equipment budget to address golf course standards that Superior National deserves to complement its natural beauty. This is what Golf Course Superintendents are trained to do and PGA Golf Professionals recognize the importance of, and we believe we have two of the finest professionals in the industry through Aaron Davis and Heath Ekstrom to accomplish this objective. In other words, we have the natural and human resources to move Superior National to a place it deserves.

Why now and why has this not been addressed in the past because natural beauty has always been there? That's the right question. High standards have never been dismissed or overlooked neither by the former Superintendent Mike Davies, our current Superintendent Aaron Davies, and our PGA Professional, Heath Ekstrom nor from the golf course board of governors. The staff at Superior National has always worked to the highest standards possible within the budget allowed to keep the golf course from operating in a cash deficit. Unfortunately, such labor and capital budgets simply fell short to move Superior National to a premier course on the "highly manicured side" of the operation. As outlined earlier, the golf course has never been a cash burden to Cook County and the golf course management team took the fiduciary responsibility to operate in such a manner as the highest priority. As also outlined earlier, because of the real estate development that has occurred because of the golf course, the county serves as the beneficiary of new tax revenues (an annual annuity) without county burden.

Securing financial resources is the next step. And who may be the likely candidates? The EDA believes there are likely two suitable candidates, sell the golf course to a private party or secure working capital funds through Cook County.



# Cook County/Grand Marais Economic Development Authority

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Cedar Grove Levy							
	Beginning Balance						23,581.71
<b>Total for Cedar Grove Levy</b>							
Cook County Levy							
06/06/2023	Deposit			DDA REGULAR DEPOSIT	GMSB Checking Account	19,926.46	19,926.46
06/20/2023	Deposit			DDA REGULAR DEPOSIT	GMSB Checking Account	161,146.28	181,072.74
<b>Total for Cook County Levy</b>						<b>\$181,072.74</b>	
Grant Income							
IRRRB Demolition Grant							
	Beginning Balance						10,200.00
<b>Total for IRRRB Demolition Grant</b>							
<b>Total for Grant Income</b>							
Interest Income							
	Beginning Balance						618.34
06/30/2023	Deposit			Dividend APYE= 0.05% For 30 Days	NSFCU 5162030 Checking	7.73	626.07
06/30/2023	Deposit			INTEREST PAID 30	GMSB Money Market	8.42	634.49
<b>Total for Interest Income</b>						<b>\$16.15</b>	
SBDC Income							
	Beginning Balance						24,533.75
06/11/2023	Deposit			Deposit ACH NORTHLAND FOUND*PAYMENTJNL	NSFCU 5162030 Checking	3,615.00	28,148.75
<b>Total for SBDC Income</b>						<b>\$3,615.00</b>	
OPERATIONS							
	Beginning Balance						1,500.00
<b>Total for OPERATIONS</b>							
Accounting Support							
	Beginning Balance						1,000.00
06/15/2023	Bill	182	Sarena Crowley		Accounts Payable	200.00	1,200.00
06/15/2023	Bill	182	Sarena Crowley	TABR payment research including convos with the bank 3.5 hours	Accounts Payable	175.00	1,375.00
<b>Total for Accounting Support</b>						<b>\$375.00</b>	
Advertising/Marketing/Website							
	Beginning Balance						2,190.70
06/15/2023	Bill	533	Do North Marketing		Accounts Payable	150.00	2,340.70
<b>Total for Advertising/Marketing/Website</b>						<b>\$150.00</b>	
Director Search Expense							
06/15/2023	Bill		Campanaro, Pat		Accounts Payable	456.70	456.70
<b>Total for Director Search Expense</b>						<b>\$456.70</b>	
Insurance							
	Beginning Balance						2,303.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance							
<b>Total for Insurance</b>							
Meeting/Board Expenses							
Beginning Balance							715.00
06/15/2023	Bill	2306	Maggie Barnard	.25 travel time 5/16	Accounts Payable	6.25	721.25
06/15/2023	Bill	2306	Maggie Barnard	EDA 5/16	Accounts Payable	68.75	790.00
<b>Total for Meeting/Board Expenses</b>							<b>\$75.00</b>
Office							
Bank Charges							
06/02/2023	Expense		Bank Charge	Withdrawal Stop Pmt Fee Lost check	NSFCU 5162030 Checking	10.00	10.00
06/02/2023	Expense		Bank Charge	Withdrawal Stop Pmt Fee Lost check	NSFCU 5162030 Checking	10.00	20.00
06/16/2023	Expense			Withdrawal Wire Fees Outgoing Domestic - Wire Transfer to Cook County Grand Marais Economic Development	NSFCU 5162030 Checking	30.00	50.00
06/16/2023	Expense			WIRE TRANSFER FEE	GMSB Checking Account	5.00	55.00
<b>Total for Bank Charges</b>							<b>\$55.00</b>
Equipment/Computers/Virtual							
Beginning Balance							1,963.64
<b>Total for Equipment/Computers/Virtual</b>							
Supplies							
Beginning Balance							239.45
<b>Total for Supplies</b>							
Telephone							
Beginning Balance							456.45
06/15/2023	Bill		Campanaro, Pat		Accounts Payable	181.17	637.62
<b>Total for Telephone</b>							<b>\$181.17</b>
<b>Total for Office</b>							<b>\$236.17</b>
Rent Expense							
Beginning Balance							-1,163.55
06/16/2023	Bill	161	Drosera Holdings	June	Accounts Payable	933.00	-230.55
06/16/2023	Bill	161	Drosera Holdings	GM PUC June	Accounts Payable	104.91	-125.64
<b>Total for Rent Expense</b>							<b>\$1,037.91</b>
State Audit							
Beginning Balance							21,250.00
<b>Total for State Audit</b>							
<b>Total for OPERATIONS with sub-accounts</b>							<b>\$2,330.78</b>
PROJECTS							
Business Development Program							
Beginning Balance							5,465.95
<b>Total for Business Development Program</b>							
Cedar Grove Business Park Prop Tax City Grand Marais							
Beginning Balance							47,163.42
<b>Total for Cedar Grove Business Park Prop Tax City Grand Marais</b>							

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Property Tax							
	Beginning						7,508.04
	Balance						
<b>Total for Property Tax</b>							
<b>Total for Cedar Grove Business Park Prop Tax City Grand Marais with sub-accounts</b>							
Housing Projects							
	Beginning						50,000.00
	Balance						
<b>Total for Housing Projects</b>							
IRRRB Demolition Grant							
	Beginning						10,200.00
	Balance						
<b>Total for IRRRB Demolition Grant</b>							
<b>Total for PROJECTS</b>							
STAFFING							
	Beginning						11,670.00
	Balance						
<b>Total for STAFFING</b>							
EDA Director (w/ benefits)							
06/15/2023	Bill		Campanaro, Pat		Accounts Payable	2,040.00	2,040.00
<b>Total for EDA Director (w/ benefits)</b>						<b>\$2,040.00</b>	
SBDC Consultant Expense							
	Beginning						20,450.00
	Balance						
06/15/2023	Bill		Campanaro, Pat	Non-cares Act 61.75 hours	Accounts Payable	3,555.00	24,005.00
<b>Total for SBDC Consultant Expense</b>						<b>\$3,555.00</b>	
SBDC Expenses - Other							
	Beginning						880.00
	Balance						
06/15/2023	Bill		Campanaro, Pat	Admin	Accounts Payable	60.00	940.00
<b>Total for SBDC Expenses - Other</b>						<b>\$60.00</b>	
Training/Travel/Mileage							
	Beginning						720.17
	Balance						
<b>Total for Training/Travel/Mileage</b>							
<b>Total for STAFFING with sub-accounts</b>						<b>\$5,655.00</b>	

# Cook County/Grand Marais Economic Development Authority

## Budget vs. Actuals: FY\_2023 - FY23 P&L

June 2023

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Income</b>			
Cook County Levy	181,072.74	24,583.33	736.57 %
Interest Income	16.15		
SBDC Income	3,615.00		
<b>Total Income</b>	<b>\$184,703.89</b>	<b>\$24,583.33</b>	<b>751.34 %</b>
<b>GROSS PROFIT</b>	<b>\$184,703.89</b>	<b>\$24,583.33</b>	<b>751.34 %</b>
<b>Expenses</b>			
<b>OPERATIONS</b>			
Accounting Support	375.00	350.00	107.14 %
Advertising/Marketing/Website	150.00	291.67	51.43 %
Director Search Expense	456.70		
Insurance		333.33	
Legal		166.67	
Meeting/Board Expenses	75.00	250.00	30.00 %
Office			
Bank Charges	55.00	8.33	660.26 %
Equipment/Computers/Virtual		333.33	
Supplies		83.33	
Telephone	181.17	100.00	181.17 %
<b>Total Office</b>	<b>236.17</b>	<b>524.99</b>	<b>44.99 %</b>
Rent Expense	1,037.91	1,250.00	83.03 %
State Audit		1,500.00	
<b>Total OPERATIONS</b>	<b>2,330.78</b>	<b>4,666.66</b>	<b>49.95 %</b>
<b>PROJECTS</b>			
Business Development Program		9,166.67	
<b>Total PROJECTS</b>		<b>9,166.67</b>	
<b>STAFFING</b>			
EDA Director (w/ benefits)	2,040.00	7,500.00	27.20 %
SBDC Consultant Expense	3,555.00		
SBDC Expenses - Other	60.00		
Training/Travel/Mileage		333.33	
<b>Total STAFFING</b>	<b>5,655.00</b>	<b>7,833.33</b>	<b>72.19 %</b>
<b>Tax</b>			
Payroll		2,916.67	
<b>Total Tax</b>		<b>2,916.67</b>	
<b>Total Expenses</b>	<b>\$7,985.78</b>	<b>\$24,583.33</b>	<b>32.48 %</b>
<b>NET OPERATING INCOME</b>	<b>\$176,718.11</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$176,718.11</b>	<b>\$0.00</b>	<b>0.00%</b>

# Cook County/Grand Marais Economic Development Authority

## Balance Sheet As of June 30, 2023

	TOTAL		
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
GMSB Checking Account	544,096.48		
GMSB Money Market	204,954.34	168,426.08	21.69 %
NSFCU 5162030 Checking	7.73	197,104.08	-100.00 %
NSFCU Money Market (87)	0.00	204,317.28	-100.00 %
NSFCU Patronage	0.00	971.54	-100.00 %
NSFCU Savings	10.19	10,019.89	-99.90 %
<b>Total Bank Accounts</b>	<b>\$749,068.74</b>	<b>\$580,838.87</b>	<b>28.96 %</b>
Accounts Receivable			
Accounts Receivable	0.00	0.00	
<b>Total Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00 %</b>
Other Current Assets			
Due from Lutsen Recreation	19,496.72		
Due from SNL	150,000.00	150,000.00	0.00 %
Prepaid Rent	915.00	915.00	0.00 %
Taxes Receivable - current	25,973.70	25,973.70	0.00 %
Taxes Receivable - delinquent	3,322.00	3,322.00	0.00 %
Undeposited Funds	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$199,707.42</b>	<b>\$180,210.70</b>	<b>10.82 %</b>
<b>Total Current Assets</b>	<b>\$948,776.16</b>	<b>\$761,049.57</b>	<b>24.67 %</b>
Fixed Assets			
Land Held for Resale	420,000.00	420,000.00	0.00 %
<b>Total Fixed Assets</b>	<b>\$420,000.00</b>	<b>\$420,000.00</b>	<b>0.00 %</b>
Other Assets			
Tac Area Bus Relief Note Rec	174,594.97	232,322.44	-24.85 %
<b>Total Other Assets</b>	<b>\$174,594.97</b>	<b>\$232,322.44</b>	<b>-24.85 %</b>
<b>TOTAL ASSETS</b>	<b>\$1,543,371.13</b>	<b>\$1,413,372.01</b>	<b>9.20 %</b>

	TOTAL		
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	% CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	7,930.78	3,850.19	105.98 %
<b>Total Accounts Payable</b>	<b>\$7,930.78</b>	<b>\$3,850.19</b>	<b>105.98 %</b>
Other Current Liabilities			
Contingent Liability	166,575.00	6,000.00	2,676.25 %
Deferred Revenue	0.00	1,000.00	-100.00 %
Due to City of Grand Marais	420,000.00	420,000.00	0.00 %
Due to Cook County	100,000.00	100,000.00	0.00 %
Due to Workforce Recruitment	0.00	0.00	
Salaries/Benefits	-108.76	26,007.67	-100.42 %
<b>Total Other Current Liabilities</b>	<b>\$686,466.24</b>	<b>\$553,007.67</b>	<b>24.13 %</b>
<b>Total Current Liabilities</b>	<b>\$694,397.02</b>	<b>\$556,857.86</b>	<b>24.70 %</b>
Long-Term Liabilities			
Unavailable Rev - Deferred Tax	3,322.00	3,322.00	0.00 %
<b>Total Long-Term Liabilities</b>	<b>\$3,322.00</b>	<b>\$3,322.00</b>	<b>0.00 %</b>
<b>Total Liabilities</b>	<b>\$697,719.02</b>	<b>\$560,179.86</b>	<b>24.55 %</b>
Equity			
Opening Bal Equity	156,870.58	131,445.58	19.34 %
Retained Earnings	637,641.89	590,941.34	7.90 %
Net Income	51,139.64	130,805.23	-60.90 %
<b>Total Equity</b>	<b>\$845,652.11</b>	<b>\$853,192.15</b>	<b>-0.88 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,543,371.13</b>	<b>\$1,413,372.01</b>	<b>9.20 %</b>



**Superior National**  
**Statement of Activity Comparison**  
June 2023

	TOTAL	
	JUN 2023	JAN - JUN, 2023 (YTD)
<b>Revenue</b>		
Golfing Related Sales		
3% Service Fee	4,998.66	4,998.66
Cart Rental	36,889.50	47,864.25
Club Rentals/Lessons	1,313.00	1,638.00
Driving Range Fees	2,780.19	3,615.28
Greens Fees	129,732.50	166,528.77
Membership Fees	12,260.00	45,185.00
<b>Total Golfing Related Sales</b>	<b>187,973.85</b>	<b>269,829.96</b>
Lutsen 99er	25,000.00	25,000.00
Merchandise, Beverage & Food		
Alcohol Sales	21,343.63	35,392.32
Food Sales	14,718.16	25,566.78
Merchandise Sales	25,075.56	38,372.57
N/A Beverage Sales	3,934.97	4,922.46
<b>Total Merchandise, Beverage &amp; Food</b>	<b>65,072.32</b>	<b>104,254.13</b>
Sales - Unallocated	0.00	0.00
<b>Total Revenue</b>	<b>\$278,046.17</b>	<b>\$399,084.09</b>
<b>Cost of Goods Sold</b>		
Beverage CoGS	7,412.94	7,412.94
Cost of Goods Sold	18,618.37	30,309.52
Food CoGS	1,500.00	1,500.00
Merchandise CoGS	8,845.07	8,845.07
<b>Total Cost of Goods Sold</b>	<b>\$36,376.38</b>	<b>\$48,067.53</b>
<b>GROSS PROFIT</b>	<b>\$241,669.79</b>	<b>\$351,016.56</b>
<b>Expenditures</b>		
Administrative & General		
Computers/POS		1,053.23
Credit Card Fees	4,226.75	5,057.25
Employee Recruitment		100.00
Insurance		3,060.80
Licenses/Permits/Dues		689.93
Office Expense	253.48	1,046.06
Travel Expense		2,870.74
<b>Total Administrative &amp; General</b>	<b>4,480.23</b>	<b>13,878.01</b>
Club House		
Cart Lease	8,427.24	25,137.58
Cash Over/Short	10,133.52	6,503.26
Paper Products/Cleaning Supply	492.72	552.37

**Superior National**  
**Statement of Activity Comparison**  
June 2023

	TOTAL	
	JUN 2023	JAN - JUN, 2023 (YTD)
Repairs and Maintenance		1,470.65
Supplies	77.32	727.87
Uniforms	544.38	2,227.07
Utilities	2,678.92	2,678.92
Electric - Club House	374.32	4,358.92
Internet - Club House	225.07	959.37
Propane - Club House	201.95	3,895.09
Telephone - Club House	632.85	1,903.55
Television - Club House	344.12	1,526.07
<b>Total Utilities</b>	<b>4,457.23</b>	<b>15,321.92</b>
<b>Total Club House</b>	<b>24,132.41</b>	<b>51,940.72</b>
Grounds Maintenance		
Cart Maintenance	6,651.81	6,651.81
Course Improvement	1,962.51	1,962.51
Fertilizer & Chemicals	4,942.25	6,758.01
Gas/Lube	5,961.13	10,053.12
Shop Expense	3,052.36	8,014.32
Small Tools/Parts	2,212.63	22,541.65
Supplies	1,121.98	4,614.62
Utilities	<b>678.87</b>	<b>3,490.26</b>
<b>Total Grounds Maintenance</b>	<b>26,583.54</b>	<b>64,086.30</b>
Payroll Expenses		
Company Contributions	<b>0.00</b>	<b>346.16</b>
Payroll Burden		
MN Unemployment Insurance		8,407.06
Payroll Taxes	8,544.20	19,467.63
Retirement/PERA	1,414.92	4,447.90
Work Comp Insurance	1,344.99	1,798.23
<b>Total Payroll Burden</b>	<b>11,304.11</b>	<b>34,120.82</b>
Salaries/Wages		88.66
Grounds	47,138.45	96,500.65
Proshop	5,478.12	5,276.16
Salaried Employees	9,230.78	58,653.91
<b>Total Salaries/Wages</b>	<b>61,847.35</b>	<b>160,519.38</b>
Wages		-6,211.37
<b>Total Payroll Expenses</b>	<b>73,151.46</b>	<b>188,774.99</b>
Professional Services		
Accounting/Audit	500.00	3,303.30
Marketing and Promotion	1,193.80	15,096.17
<b>Total Professional Services</b>	<b>1,693.80</b>	<b>18,399.47</b>

**Superior National**  
**Statement of Activity Comparison**  
 June 2023

	TOTAL	
	JUN 2023	JAN - JUN, 2023 (YTD)
Uncategorized Expense		0.00
<b>Total Expenditures</b>	<b>\$130,041.44</b>	<b>\$337,079.49</b>
NET OPERATING REVENUE	<b>\$111,628.35</b>	<b>\$13,937.07</b>
Other Revenue		
Interest Income	22.46	948.66
Rent Income	1,695.81	-452.36
<b>Total Other Revenue</b>	<b>\$1,718.27</b>	<b>\$496.30</b>
Other Expenditures		
Misc Expense		3,033.49
Reconciliation Discrepancies-1	112.08	112.08
<b>Total Other Expenditures</b>	<b>\$112.08</b>	<b>\$3,145.57</b>
NET OTHER REVENUE	<b>\$1,606.19</b>	<b>\$ -2,649.27</b>
NET REVENUE	<b>\$113,234.54</b>	<b>\$11,287.80</b>

# Superior National

## Balance Sheet

As of June 30, 2023

	TOTAL	
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
Cash on Hand	1,100.00	1,100.00
NSFCU Checking 5162029	314,263.62	23,645.13
NSFCU Money Market	9,508.53	258,236.10
NSFCU Patronage Rebate	981.16	778.73
NSFCU Savings	10.00	10.00
<b>Total Bank Accounts</b>	<b>\$325,863.31</b>	<b>\$283,769.96</b>
Accounts Receivable		
Accounts Receivable	1,410.00	0.00
<b>Total Accounts Receivable</b>	<b>\$1,410.00</b>	<b>\$0.00</b>
Other Current Assets		
Beer Escrow Account	3,200.00	3,200.00
Inventory		
Inventory - Beverages	0.00	7,927.57
Inventory - Food	0.00	8,141.26
Inventory -Merchandise	86,002.62	91,033.55
<b>Total Inventory</b>	<b>86,002.62</b>	<b>107,102.38</b>
Member Accounts Receivable	0.00	556.36
Undeposited Funds	0.00	0.00
<b>Total Other Current Assets</b>	<b>\$89,202.62</b>	<b>\$110,858.74</b>
<b>Total Current Assets</b>	<b>\$416,475.93</b>	<b>\$394,628.70</b>
Fixed Assets		
Accumulated Depreciation	-5,816,115.49	-5,816,115.49
Building - Club House	352,788.97	352,788.97
Building - Maintenance	69,357.03	69,357.03
Capital Items	441,884.36	279,392.68
Club House Equipment	115,895.05	108,310.05
Golf Course Equipment	1,301,942.88	1,246,231.06
Golf Course Land	213,685.00	213,685.00
Land Improvements - 1st 18 Hole	2,458,064.00	2,458,064.00
Land Improvements - New Nine	1,966,820.63	1,966,820.63
Land Improvements 2013 - 2017	5,973,887.00	5,973,887.00
<b>Total Fixed Assets</b>	<b>\$7,078,209.43</b>	<b>\$6,852,420.93</b>
Other Assets		
Deferred Outflow - Pension	17,748.00	17,748.00
<b>Total Other Assets</b>	<b>\$17,748.00</b>	<b>\$17,748.00</b>
<b>TOTAL ASSETS</b>	<b>\$7,512,433.36</b>	<b>\$7,264,797.63</b>

# Superior National

## Balance Sheet

As of June 30, 2023

	TOTAL	
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
*Accounts Payable	7,595.70	127,788.10
<b>Total Accounts Payable</b>	<b>\$7,595.70</b>	<b>\$127,788.10</b>
Credit Cards		
Capital One Spark Mastercard	0.00	0.00
<b>Total Credit Cards</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Liabilities		
Direct Deposit Payable	0.00	0.00
Due to EDA	100,000.00	150,000.00
Gift Certificates	30,253.38	28,826.68
Payroll Liabilities	0.00	2,138.03
Child Support	0.00	0.00
Co. HSA	0.00	277.50
Federal Taxes (941/944)	0.00	-1,191.96
MN Income Tax	0.00	-187.00
MN Unemployment Taxes	873.74	5,266.27
PERA Employee	1,156.11	125.78
PERA Life	0.00	0.00
Rent	0.00	
Rent (deleted)	0.00	565.00
<b>Total Payroll Liabilities</b>	<b>2,029.85</b>	<b>6,993.62</b>
Sales Tax Payable	16,344.96	961.70
Tips Payable	3,385.00	-202.00
<b>Total Other Current Liabilities</b>	<b>\$152,013.19</b>	<b>\$186,580.00</b>
<b>Total Current Liabilities</b>	<b>\$159,608.89</b>	<b>\$314,368.10</b>
Long-Term Liabilities		
Deferred Inflow - Pension	13,210.00	13,210.00
Loan Payable - Cook County	2,169,972.00	2,169,972.00
Net Pension Liability	161,038.00	161,038.00
<b>Total Long-Term Liabilities</b>	<b>\$2,344,220.00</b>	<b>\$2,344,220.00</b>
<b>Total Liabilities</b>	<b>\$2,503,828.89</b>	<b>\$2,658,588.10</b>
Equity		
Change in Net Position	259,219.00	259,219.00
Invested in Capital Assets, net	4,224,528.28	4,224,528.28
Opening Balance Equity		
Restricted for Debt Service	337,967.70	337,967.70

# Superior National

## Balance Sheet

As of June 30, 2023

	TOTAL	
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)
Retained Earnings	-421,131.92	-378,803.61
Unrestricted	-182,944.00	-182,944.00
Unrestricted Net Assets	779,677.61	481,164.17
Net Revenue	11,287.80	-134,922.01
<b>Total Equity</b>	<b>\$5,008,604.47</b>	<b>\$4,606,209.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$7,512,433.36</b>	<b>\$7,264,797.63</b>



# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Cash on Hand</b>							
	Beginning Balance						1,100.00
<b>Total for Cash on Hand</b>							
<b>NSFCU Checking 5162029</b>							
	Beginning Balance						247,816.08
06/01/2023	Tax Payment		MN Revenue	Tax Payment for Period: 05/27/2023-05/30/2023	Payroll Liabilities:MN Income Tax	-27.95	247,788.13
06/01/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	3,452.05	251,240.18
06/01/2023	Expenditure		PERA	Withdrawal ACH MN PERA*PERATXP*PERA*960400*05262023****.	-Split-	-865.01	250,375.17
06/01/2023	Bill Payment (Check)		Northland Fire & Safety		*Accounts Payable	-358.00	250,017.17
06/01/2023	Bill Payment (Check)		Minnesota Golf Association		*Accounts Payable	-270.00	249,747.17
06/01/2023	Bill Payment (Check)		PRG Americas LLC		*Accounts Payable	-791.47	248,955.70
06/01/2023	Bill Payment (Check)		North Shore Oil & Propane		*Accounts Payable	-2,047.33	246,908.37
06/01/2023	Bill Payment (Check)		Ouray Sportswear		*Accounts Payable	-3,831.00	243,077.37
06/01/2023	Bill Payment (Check)		De Lage Landen Public Finance LLC		*Accounts Payable	-8,283.10	234,794.27
06/01/2023	Bill Payment (Check)		Performance Foodservice LLC		*Accounts Payable	-1,270.26	233,524.01
06/01/2023	Bill Payment (Check)		Fastenal Company	MNTWH0191	*Accounts Payable	-191.82	233,332.19
06/01/2023	Bill Payment (Check)		Nelson Machine Products		*Accounts Payable	-271.44	233,060.75
06/01/2023	Bill Payment (Check)		Barr Display		*Accounts Payable	-293.21	232,767.54
06/01/2023	Bill Payment (Check)		The Proactive Sports Group		*Accounts Payable	-1,448.00	231,319.54
06/01/2023	Bill Payment (Check)		R&R Products, Inc.		*Accounts Payable	-480.86	230,838.68
06/01/2023	Bill Payment (Check)		Joseph Elliott USA LLC		*Accounts Payable	-631.64	230,207.04
06/01/2023	Deposit			Deposit Cash 5.30.2023	Sales - Unallocated	285.91	230,492.95
06/01/2023	Tax Payment		IRS	Tax Payment for Period: 05/24/2023-05/26/2023	Payroll Liabilities:Federal Taxes (941/944)	-4,487.76	226,005.19
06/02/2023	Expenditure			Withdrawal ACH CNH IND CAP PYMT*PAYMENT	Inventory:Inventory -Merchandise	-2,228.10	223,777.09
06/02/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	2.00	223,779.09
06/02/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	Administrative & General:Credit Card Fees	-0.66	223,778.43
06/02/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	Grounds Maintenance:Gas/Lube	-1,845.38	221,933.05
06/02/2023	Expenditure			Withdrawal ACH BANKCARD-8566*MTOT DISC	Administrative & General:Credit Card Fees	-3,663.64	218,269.41
06/02/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	Club House:Utilities:Propane - Club House	-201.95	218,067.46
06/02/2023	Expenditure		SFS Equipment LLC	Withdrawal ACH SFS EQUIPMENT LL*Bill Pay	Grounds Maintenance:Shop Expense	-2,905.23	215,162.23
06/02/2023	Bill Payment (Check)		Bernick's - Beer 281413		*Accounts Payable	-1,721.67	213,440.56
06/02/2023	Bill Payment (Check)		Bernick's - Beer 281413		*Accounts Payable	-1,626.86	211,813.70
06/02/2023	Bill Payment (Check)		Pukka Inc.		*Accounts Payable	-5,367.00	206,446.70
06/02/2023	Bill Payment (Check)		UpNorth Golf		*Accounts Payable	-687.71	205,758.99
06/02/2023	Bill Payment (Check)		Callaway		*Accounts Payable	-2,116.32	203,642.67
06/02/2023	Bill Payment (Check)		Pioneer Peat, Inc.		*Accounts Payable	-1,650.00	201,992.67
06/02/2023	Bill Payment (Check)		Casey Fitz		*Accounts Payable	-129.44	201,863.23
06/02/2023	Bill Payment (Check)		Cleveland Golf (SRIXON)		*Accounts Payable	-1,221.78	200,641.45

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/02/2023	Bill Payment (Check)		The Tessman Company		*Accounts Payable	-1,815.76	198,825.69
06/02/2023	Bill Payment (Check)		North Shore Winery, LLC		*Accounts Payable	-192.00	198,633.69
06/02/2023	Bill Payment (Check)		Grainger		*Accounts Payable	-110.73	198,522.96
06/02/2023	Bill Payment (Check)		Sarena Crowley		*Accounts Payable	-255.00	198,267.96
06/02/2023	Bill Payment (Check)		Grainger		*Accounts Payable	-98.91	198,169.05
06/02/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	5,722.86	203,891.91
06/02/2023	Tax Payment		IRS	Tax Payment for Period: 05/27/2023-05/30/2023	Payroll Liabilities:Federal Taxes (941/944)	-315.54	203,576.37
06/05/2023	Deposit			Deposit Cash 6.3.2023	Sales - Unallocated	3,034.19	206,610.56
06/05/2023	Deposit			Deposit Cash 6.2.2023	Sales - Unallocated	1,028.59	207,639.15
06/05/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	3,715.20	211,354.35
06/05/2023	Deposit			Deposit Cash 6.4.2023	Sales - Unallocated	716.92	212,071.27
06/05/2023	Deposit			Deposit Cash 5.31.2023	Sales - Unallocated	784.47	212,855.74
06/05/2023	Deposit			Deposit Cash 6.1.2023	Sales - Unallocated	348.48	213,204.22
06/05/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	38,000.03	251,204.25
06/05/2023	Bill Payment (Check)		ECCO USA, INC.		*Accounts Payable	-4,054.00	247,150.25
06/06/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	5,403.22	252,553.47
06/07/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	4,901.54	257,455.01
06/07/2023	Check	11857	Abbie R. Nimz		Grounds Maintenance:Gas/Lube	-120.00	257,335.01
06/07/2023	Deposit			Deposit Check Rent	Rent Income	350.00	257,685.01
06/08/2023	Expenditure		Isak Hansen Home & Hardware	Withdrawal ACH ISAK HANSEN*Bill Pay	Grounds Maintenance:Small Tools/Parts	-982.44	256,702.57
06/08/2023	Bill Payment (Check)		Stance, Inc.		*Accounts Payable	-1,311.90	255,390.67
06/08/2023	Expenditure			Withdrawal ACH WE ARE NUTS*Bill Pay	Cost of Goods Sold	-596.00	254,794.67
06/08/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	Grounds Maintenance:Gas/Lube	-3,356.12	251,438.55
06/08/2023	Expenditure		G&G Septic Service LLC	Withdrawal ACH G.G SEPTIC*Bill Pay	Club House:Utilities	-1,603.92	249,834.63
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	Grounds Maintenance:Fertilizer & Chemicals	-889.77	248,944.86
06/08/2023	Expenditure			Withdrawal ACH BERMUDA SANDS*Bill Pay	Inventory:Inventory -Merchandise	-654.66	248,290.20
06/08/2023	Expenditure		PGA of America	Withdrawal ACH PGA OF AMERICA*Bill Pay	Professional Services:Marketing and Promotion	-527.00	247,763.20
06/08/2023	Expenditure		UpNorth Golf	Withdrawal ACH UPNORTH GOLF*Bill Pay	Inventory:Inventory -Merchandise	-238.69	247,524.51
06/08/2023	Expenditure		Auto Value Silver Bay	Withdrawal ACH NAPA AUTO PARTS*Bill Pay	Grounds Maintenance:Cart Maintenance	-144.41	247,380.10
06/08/2023	Expenditure			Withdrawal ACH SUPERIOR BEVERAG*Bill Pay	Cost of Goods Sold	-277.95	247,102.15
06/08/2023	Expenditure		Joseph Elliott USA LLC	Withdrawal ACH JOSEPH ELLIOT US*Bill Pay	Inventory:Inventory -Merchandise	-556.64	246,545.51
06/08/2023	Expenditure		Voyageur Brewing Company	Withdrawal ACH VOYAGEUR BREWING*Bill Pay	Cost of Goods Sold	-90.00	246,455.51
06/08/2023	Expenditure			Withdrawal ACH PRAXAIR DISTRIBU*Bill Pay	Grounds Maintenance:Shop Expense	-147.13	246,308.38
06/08/2023	Expenditure		Minnesota Golf Association	Withdrawal ACH MINNESOTA GOLF A*Bill Pay	Professional Services:Marketing and Promotion	-150.00	246,158.38
06/08/2023	Expenditure		Auto Value Silver Bay	Withdrawal ACH AUTO VALUE SILVE*Bill Pay	Grounds Maintenance:Gas/Lube	-639.63	245,518.75
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	Cost of Goods Sold	-1,142.96	244,375.79
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	Cost of Goods Sold	-1,360.86	243,014.93
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	Cost of Goods Sold	-1,870.44	241,144.49
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	Cost of Goods Sold	-871.50	240,272.99
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	Cost of Goods Sold	-877.21	239,395.78
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	Cost of Goods Sold	-464.00	238,931.78
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	Cost of Goods Sold	-210.00	238,721.78
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	Cost of Goods Sold	-2,253.38	236,468.40
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	Grounds Maintenance:Fertilizer & Chemicals	-1,610.24	234,858.16
06/08/2023	Expenditure		Aramark Uniform Services	Withdrawal ACH Aramark*Bill Pay	Club House:Uniforms	-102.29	234,755.87
06/08/2023	Expenditure			Withdrawal ACH FASTENAL*Bill Pay	Grounds Maintenance:Small Tools/Parts	-253.85	234,502.02

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/08/2023	Expenditure			Withdrawal ACH BERMUDA SANDS*Bill Pay	Inventory:Inventory -Merchandise	-597.91	233,904.11
06/08/2023	Expenditure			Withdrawal ACH FASTENAL*Bill Pay	Grounds Maintenance:Small Tools/Parts	-100.20	233,803.91
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	Grounds Maintenance:Fertilizer & Chemicals	-2,442.24	231,361.67
06/08/2023	Expenditure			Withdrawal ACH GRAINGER*Bill Pay	Grounds Maintenance:Supplies	-1,121.98	230,239.69
06/08/2023	Expenditure		Road Machinery & Supplies Co.	Withdrawal ACH LONDON ROAD RENT*Bill Pay	Grounds Maintenance:Small Tools/Parts	-50.00	230,189.69
06/08/2023	Expenditure		Cook County News Herald	Withdrawal ACH COOK COUNTY NEWS*Bill Pay	Professional Services:Marketing and Promotion	-116.80	230,072.89
06/08/2023	Expenditure			Withdrawal ACH SRIXON*Bill Pay	Inventory:Inventory -Merchandise	-2,628.34	227,444.55
06/08/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	4,749.47	232,194.02
06/08/2023	Expenditure		North Shore Waste	Withdrawal ACH NORTH SHORE WAST*Bill Pay	Grounds Maintenance:Utilities:Garbage	-299.52	231,894.50
06/09/2023	Expenditure		Dalco	Withdrawal ACH DALCO ENTERPRISE*BT0608	Club House:Paper Products/Cleaning Supply	-70.00	231,824.50
06/09/2023	Deposit			Deposit Cash 6.8.23	Sales - Unallocated	834.48	232,658.98
06/09/2023	Payroll Check	DD	Jennifer McGowan	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-451.52	232,207.46
06/09/2023	Payroll Check	DD	Aaron Davies	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,595.80	230,611.66
06/09/2023	Payroll Check	DD	Steven J. Boda	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-714.17	229,897.49
06/09/2023	Payroll Check	DD	Carter G. Acker	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-193.14	229,704.35
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-171.81	229,532.54
06/09/2023	Payroll Check	DD	Alex Whight	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-223.59	229,308.95
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,463.74	227,845.21
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-128.69	227,716.52
06/09/2023	Payroll Check	DD	Terri Goettl	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-192.27	227,524.25
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-107.13	227,417.12
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,034.19	226,382.93
06/09/2023	Payroll Check	DD	Jack H. Peck	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-989.13	225,393.80
06/09/2023	Payroll Check	DD	Ada M. Hill	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-457.13	224,936.67
06/09/2023	Payroll Check	DD	James A. Schmidt	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-349.74	224,586.93
06/09/2023	Payroll Check	DD	Jason T Huckell	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,269.81	223,317.12
06/09/2023	Payroll Check	DD	Rory G. Smith	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-554.76	222,762.36
06/09/2023	Payroll Check	DD	Gene A. Doherty	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,684.57	221,077.79
06/09/2023	Payroll Check	11894	Robert Buckman	Pay Period: 05/27/2023-06/09/2023	-Split-	-365.71	220,712.08
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-74.62	220,637.46
06/09/2023	Payroll Check	DD	Valdis A. Silins	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-167.16	220,470.30
06/09/2023	Payroll Check	DD	Brett A. Monson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,441.47	219,028.83
06/09/2023	Payroll Check	DD	Daniela Morgan	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-63.03	218,965.80
06/09/2023	Payroll Check	DD	Dane Scheffler	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,297.26	217,668.54
06/09/2023	Payroll Check	DD	Kiana Sivera	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-243.38	217,425.16
06/09/2023	Payroll Check	DD	Tianna White	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-115.63	217,309.53
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-87.69	217,221.84
06/09/2023	Payroll Check	DD	Kent J. Anderson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-69.26	217,152.58
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-730.19	216,422.39
06/09/2023	Payroll Check	DD	Mary Brisance	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-303.20	216,119.19
06/09/2023	Payroll Check	11895	Donald M. Fehr	Pay Period: 05/27/2023-06/09/2023	-Split-	-643.22	215,475.97
06/09/2023	Payroll Check	11893	Kevin Berglund	Pay Period: 05/27/2023-06/09/2023	-Split-	-554.86	214,921.11
06/09/2023	Payroll Check	DD	Heath Ekstrom	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,947.36	212,973.75
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-536.94	212,436.81
06/09/2023	Payroll Check	11897	Morgan L. Krengel	Pay Period: 05/27/2023-06/09/2023	-Split-	-91.42	212,345.39
06/09/2023	Payroll Check	DD	Jordan Porter	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-94.09	212,251.30
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-123.52	212,127.78
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-129.10	211,998.68
06/09/2023	Payroll Check	DD	Rachel Sawner	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,003.57	210,995.11
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-296.05	210,699.06
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-504.71	210,194.35
06/09/2023	Payroll Check	DD	Randy Voeks	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-271.29	209,923.06
06/09/2023	Payroll Check	DD	Christopher M Thompson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-1,121.91	208,801.15
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Pay Period: 05/27/2023-06/09/2023	Direct Deposit Payable	-646.72	208,154.43
06/09/2023	Deposit			Deposit Cash 6.5.23	Sales - Unallocated	771.23	208,925.66
06/09/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	6,700.38	215,626.04

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Deposit			Deposit Cash . Check 6.7.23	Sales - Unallocated	2,244.40	217,870.44
06/09/2023	Deposit			Deposit Cash 6.6.23	Sales - Unallocated	435.48	218,305.92
06/09/2023	Expenditure		Dalco	Withdrawal ACH DALCO ENTERPRISE*BT0608	Club House:Paper Products/Cleaning Supply	-176.35	218,129.57
06/12/2023	Expenditure		Nelson Machine Products	Withdrawal Draft Clearing #228865	Grounds Maintenance:Utilities:Garbage	-50.36	218,079.21
06/12/2023	Deposit			Deposit Cash 6.9.2023	Sales - Unallocated	2,108.65	220,187.86
06/12/2023	Deposit			Deposit Cash 6.11.2023	Sales - Unallocated	2,394.69	222,582.55
06/12/2023	Deposit			Deposit Cash 6.10.2023	Sales - Unallocated	4,010.89	226,593.44
06/12/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	Sales - Unallocated	4,693.64	231,287.08
06/13/2023	Expenditure		Verizon Wireless	Withdrawal ACH VERIZON WIRELESS*PAYMENTS	Club House:Utilities:Telephone - Club House	-158.90	231,128.18
06/13/2023	Tax Payment		MN Revenue	Tax Payment for Period: 06/07/2023-06/09/2023	Payroll Liabilities:MN Income Tax	-888.07	230,240.11
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	6,957.51	237,197.62
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	110.00	237,307.62
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	1,548.50	238,856.12
06/13/2023	Check	11892	Gene A. Doherty		Payroll Expenses:Salaries/Wages:Grounds	-1,684.57	237,171.55
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	782.25	237,953.80
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	86.50	238,040.30
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	1,851.00	239,891.30
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	13,050.11	252,941.41
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	11,974.08	264,915.49
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	100.00	265,015.49
06/14/2023	Tax Payment		IRS	Tax Payment for Period: 06/07/2023-06/09/2023	Payroll Liabilities:Federal Taxes (941/944)	-5,972.59	259,042.90
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	655.25	259,698.15
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	5,399.40	265,097.55
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	11.00	265,108.55
06/15/2023	Expenditure		MN Revenue	Withdrawal ACH MN DEPT OF REVEN*MN Rev pay	Sales Tax Payable	-3,601.88	261,506.67
06/15/2023	Expenditure		MN Revenue	Withdrawal ACH MN DEPT OF REVEN*MN Rev pay	Sales Tax Payable	-11,300.00	250,206.67
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	330.00	250,536.67
06/15/2023	Deposit			Deposit ACH INTUIT*PAYROLL- Gene Dougherty return of payroll	Payroll Expenses:Salaries/Wages:Grounds	1,684.57	252,221.24
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	6,889.35	259,110.59
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	6.00	259,116.59
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	1,652.84	260,769.43
06/16/2023	Expenditure			Withdrawal ACH GPS INDUSTRIES L*RECEIVABLE	Club House:Cart Lease	-8,427.24	252,342.19
06/16/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	458.12	252,800.31
06/16/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	6,412.33	259,212.64
06/20/2023	Expenditure		Arrowhead Broadband	Withdrawal ACH ARROWHEAD COOPER*TELE BILL	Club House:Utilities:Telephone - Club House	-406.00	258,806.64
06/20/2023	Expenditure		Arrowhead Broadband	Withdrawal ACH ARROWHEAD COOPER*TELE BILL	Club House:Utilities:Telephone - Club House	-67.95	258,738.69
06/20/2023	Deposit				Sales - Unallocated	453.98	259,192.67
06/20/2023	Deposit				Sales - Unallocated	5,509.61	264,702.28
06/20/2023	Deposit			Deposit Cash 6.19.23	Sales - Unallocated	1,870.57	266,572.85
06/20/2023	Deposit				Sales - Unallocated	2,085.87	268,658.72
06/20/2023	Deposit			Deposit Cash 6.15.23	Sales - Unallocated	840.17	269,498.89
06/20/2023	Deposit			Deposit Cash 6.18.23	Sales - Unallocated	738.35	270,237.24
06/20/2023	Deposit			Deposit Cash . Check 6.12.23	Sales - Unallocated	1,172.73	271,409.97
06/20/2023	Deposit			Deposit Cash 6.16.23	Sales - Unallocated	1,602.30	273,012.27
06/20/2023	Deposit			Deposit Cash 6.13.23	Sales - Unallocated	461.71	273,473.98
06/20/2023	Deposit			Deposit Cash 6.14.23	Sales - Unallocated	226.64	273,700.62
06/21/2023	Deposit				Sales - Unallocated	973.98	274,674.60
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	8,289.29	282,963.89
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	125.00	283,088.89
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	9,695.71	292,784.60
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	4,382.88	297,167.48
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	10,095.14	307,262.62
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	51.00	307,313.62
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	462.50	307,776.12
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	110.50	307,886.62
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	3.50	307,890.12
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	125.50	308,015.62



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/21/2023	Deposit				Sales - Unallocated	779.73	308,795.35
06/21/2023	Deposit				Sales - Unallocated	71.06	308,866.41
06/21/2023	Deposit				Sales - Unallocated	1,011.60	309,878.01
06/21/2023	Check	eft	Arrowhead Broadband		Rent Income	-54.19	309,823.82
06/21/2023	Check	eft	Arrowhead Broadband		Club House:Utilities:Electric - Club House	-374.32	309,449.50
06/21/2023	Check	11861	Superior National Golf League		Grounds Maintenance:Course Improvement	-1,446.70	308,002.80
06/21/2023	Check	eft	NIKE USA Inc.		Inventory:Inventory -Merchandise	-6,447.59	301,555.21
06/21/2023	Check	eft	Arrowhead Broadband		Club House:Utilities:Internet - Club House	-159.77	301,395.44
06/21/2023	Check	eft	Arrowhead Broadband		Grounds	-226.03	301,169.41
06/21/2023	Check	11860	Cory D. Friest		Maintenance:Utilities:Electric Grounds Maintenance:Course Improvement	-515.81	300,653.60
06/21/2023	Check	11859	Heath Ekstrom		-Split-	-621.06	300,032.54
06/22/2023	Deposit				Sales - Unallocated	4,946.64	304,979.18
06/22/2023	Expenditure		Mor Golf and Utility	Withdrawal ACH MOR GOLF AND UTI*Bill Pay	Grounds Maintenance:Cart Maintenance	-920.00	304,059.18
06/22/2023	Deposit				Sales - Unallocated	21.00	304,080.18
06/22/2023	Deposit			refund	Lutsen 99er	25,000.00	329,080.18
06/22/2023	Check	eft	Bernick's - Beer 281413		Inventory:Inventory -Merchandise Cost of Goods Sold	1,448.00 -3,340.59	330,528.18 327,187.59
06/22/2023	Check	eft	Bermuda Sands		Inventory:Inventory -Merchandise	-1,271.38	325,916.21
06/22/2023	Check	eft	Fastenal Company		Grounds Maintenance:Small Tools/Parts	-409.81	325,506.40
06/22/2023	Check	eft	UpNorth Golf		Inventory:Inventory -Merchandise	-178.45	325,327.95
06/22/2023	Check	EFT	Bermuda Sands		Inventory:Inventory -Merchandise	-1,673.07	323,654.88
06/22/2023	Check	eft	PRG Americas LLC		Inventory:Inventory -Merchandise	-7,534.99	316,119.89
06/22/2023	Check	eft	Grainger		Grounds Maintenance:Small Tools/Parts	-416.33	315,703.56
06/22/2023	Check	eft	Bridgestone Golf, Inc.		Inventory:Inventory -Merchandise	-881.43	314,822.13
06/22/2023	Check	eft	Nelson Machine Products		Grounds Maintenance:Utilities:Garbage	-102.96	314,719.17
06/22/2023	Check	eft	Performance Foodservice LLC		Cost of Goods Sold	-1,261.42	313,457.75
06/22/2023	Check	eft	Performance Foodservice LLC		Cost of Goods Sold	-1,274.28	312,183.47
06/22/2023	Check	eft	Aramark Uniform Services		Club House:Uniforms	-442.09	311,741.38
06/22/2023	Check	eft	Performance Foodservice LLC		Cost of Goods Sold	-1,148.07	310,593.31
06/22/2023	Check	eft	Bernick's - Beer 281413		Cost of Goods Sold	-1,424.71	309,168.60
06/22/2023	Check	eft	The Tessman Company		Inventory:Inventory -Merchandise	-972.66	308,195.94
06/22/2023	Expenditure		Cash	Withdrawal ACH PINNED*Bill Pay	Inventory:Inventory -Merchandise	-1,142.88	307,053.06
06/22/2023	Expenditure		Acushnet (Titleist/FootJoy)	Withdrawal ACH ACUSHNET COMPANY*Bill Pay	Inventory:Inventory -Merchandise	-3,201.93	303,851.13
06/22/2023	Expenditure		Joe Pro Products LLC	Withdrawal ACH JOE HALL EXCAVAT*Bill Pay	Inventory:Inventory -Merchandise	-720.00	303,131.13
06/22/2023	Expenditure		Voyageur Brewing Company	Withdrawal ACH VOYAGEUR BREWING*Bill Pay	Cost of Goods Sold	-155.00	302,976.13
06/22/2023	Expenditure		Dalco	Withdrawal ACH DALCO*Bill Pay	Club House:Paper Products/Cleaning Supply	-246.37	302,729.76
06/22/2023	Expenditure		WAFisher	Withdrawal ACH W.A. FISHER*Bill Pay	Inventory:Inventory -Merchandise	-99.50	302,630.26
06/22/2023	Expenditure		G&G Septic Service LLC	Withdrawal ACH G.G SEPTIC*Bill Pay	Club House:Utilities	-1,075.00	301,555.26
06/22/2023	Expenditure			Withdrawal ACH BREAKTHRU BEVERA*Bill Pay	Inventory:Inventory - Beverages	-3,191.94	298,363.32
06/22/2023	Expenditure		Mor Golf and Utility	Withdrawal ACH MOR GOLF AND UTI*Bill Pay	Grounds Maintenance:Cart Maintenance	-5,587.40	292,775.92
06/22/2023	Deposit				Sales - Unallocated	480.45	293,256.37
06/23/2023	Deposit				Sales - Unallocated	382.47	293,638.84
06/23/2023	Deposit				Sales - Unallocated	6,806.21	300,445.05

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/23/2023	Check	eft	IMT Insurance Company		Payroll Expenses:Payroll Burden:Work Comp Insurance	-1,344.99	299,100.06
06/23/2023	Expenditure		Kevin Berglund	Withdrawal Draft Clearing #240307	Payroll Expenses:Salaries/Wages:Proshop	-57.20	299,042.86
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-200.96	298,841.90
06/23/2023	Payroll Check	DD	James A. Schmidt	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-419.32	298,422.58
06/23/2023	Payroll Check	DD	Steven J. Boda	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-498.96	297,923.62
06/23/2023	Payroll Check	DD	Rory G. Smith	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-846.07	297,077.55
06/23/2023	Payroll Check	DD	Kent J. Anderson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-154.41	296,923.14
06/23/2023	Payroll Check	DD	Aaron Davies	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,595.79	295,327.35
06/23/2023	Payroll Check	DD	Gauge Lessard	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-402.80	294,924.55
06/23/2023	Payroll Check	11900	Kevin Berglund	Pay Period: 06/05/2023-06/18/2023	-Split-	-520.60	294,403.95
06/23/2023	Payroll Check	DD	Heath Ekstrom	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,895.82	292,508.13
06/23/2023	Payroll Check	DD	Valdis A. Silins	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-219.78	292,288.35
06/23/2023	Payroll Check	DD	Mary Brisance	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-299.96	291,988.39
06/23/2023	Payroll Check	DD	Randy Voeks	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-166.97	291,821.42
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-849.56	290,971.86
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-577.19	290,394.67
06/23/2023	Payroll Check	DD	Tanya Goettl	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-364.00	290,030.67
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-400.20	289,630.47
06/23/2023	Payroll Check	DD	Jordan Porter	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-87.63	289,542.84
06/23/2023	Payroll Check	DD	Dane Scheffler	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-646.53	288,896.31
06/23/2023	Payroll Check	DD	Jack H. Peck	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,080.64	287,815.67
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-179.64	287,636.03
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-651.32	286,984.71
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-632.53	286,352.18
06/23/2023	Payroll Check	DD	Christopher M Thompson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-965.45	285,386.73
06/23/2023	Payroll Check	DD	Jennifer McGowan	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-667.96	284,718.77
06/23/2023	Payroll Check	11898	Donald M. Fehr	Pay Period: 06/05/2023-06/18/2023	-Split-	-328.10	284,390.67
06/23/2023	Payroll Check	DD	Terri Goettl	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-191.04	284,199.63
06/23/2023	Payroll Check	DD	Morgan L. Kregel	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-239.70	283,959.93
06/23/2023	Payroll Check	DD	Brandon Gillespie	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-200.17	283,759.76
06/23/2023	Payroll Check	DD	Rachel Sawner	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-755.73	283,004.03
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-568.12	282,435.91
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-507.76	281,928.15
06/23/2023	Payroll Check	DD	Brett A. Monson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,734.71	280,193.44
06/23/2023	Payroll Check	DD	Jason T Huckell	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,592.52	278,600.92
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-441.96	278,158.96
06/23/2023	Payroll Check	11898	Robert Buckman	Pay Period: 06/05/2023-06/18/2023	-Split-	-415.58	277,743.38
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-1,040.19	276,703.19
06/23/2023	Payroll Check	DD	David S. Bergstrom	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-381.67	276,321.52
06/23/2023	Payroll Check	DD	Logan G. Schrock	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-157.73	276,163.79
06/23/2023	Payroll Check	DD	Ada M. Hill	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-476.20	275,687.59
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-423.56	275,264.03
06/23/2023	Payroll Check	11	Gene A. Doherty	Pay Period: 06/05/2023-06/18/2023	-Split-	-1,003.82	274,260.21
06/23/2023	Payroll Check	DD	Tianna White	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-69.25	274,190.96
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Pay Period: 06/05/2023-06/18/2023	Direct Deposit Payable	-775.18	273,415.78
06/26/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	798.21	274,213.99
06/26/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	Administrative & General:Credit Card Fees	-562.45	273,651.54
06/26/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	9,178.39	282,829.93
06/26/2023	Bill Payment (Check)	11905	Audubon International		*Accounts Payable	-400.00	282,429.93
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	8,733.89	291,163.82
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	1,751.00	292,914.82
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	866.14	293,780.96
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	50.00	293,830.96
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	8.00	293,838.96
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	3,357.44	297,196.40
06/27/2023	Expenditure			Withdrawal POS Trnsctn 06.27 - CLEARVIEW SERVICE - 5323 WEST HIGHWAY 61 LUTSEN MN	Administrative & General:Office Expense	-8.08	297,188.32



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	1,871.37	299,059.69
06/28/2023	Expenditure			Withdrawal Fee Member Purchase	Administrative & General:Office Expense	-12.00	299,047.69
06/28/2023	Expenditure		USPS	Withdrawal SIG Trnsctn 06.28 - USPS PO 2657800612 - USPS PO 2657800612 LUTSEN MN	Administrative & General:Office Expense	-6.30	299,041.39
06/28/2023	Expenditure		PERA	Withdrawal ACH MN PERA*PERATXP*PERA*960400*06232023****.	Payroll Liabilities:PERA Employee	-856.33	298,185.06
06/28/2023	Tax Payment		IRS	Tax Payment for Period: 06/21/2023-06/23/2023	Payroll Liabilities:Federal Taxes (941/944)	-6,115.91	292,069.15
06/28/2023	Expenditure			Withdrawal ACH BILL.COM LLC*BILLINGBILL.COM 02B4DEYNYC8LXO STMT 23066822186 SUPERIOR NATIONAL	Administrative & General:Office Expense	-55.00	292,014.15
06/28/2023	Deposit			Deposit Cash 6.23.2023	Sales - Unallocated	1,050.33	293,064.48
06/28/2023	Deposit			Deposit Cash 6.22.2023	Sales - Unallocated	857.56	293,922.04
06/28/2023	Deposit			Deposit Cash 6.26.2023	Sales - Unallocated	795.99	294,718.03
06/28/2023	Deposit			Deposit Cash . Check 6.20.2023	Sales - Unallocated	892.43	295,610.46
06/28/2023	Deposit			Deposit Cash 6.25.2023	Sales - Unallocated	789.96	296,400.42
06/28/2023	Deposit			Deposit Cash 6.25.2023	Sales - Unallocated	5,922.16	302,322.58
06/28/2023	Deposit			Deposit Cash 6.21.2023	Sales - Unallocated	513.59	302,836.17
06/28/2023	Deposit			Deposit Cash 6.21.2023	Sales - Unallocated	902.28	303,738.45
06/28/2023	Tax Payment		MN Revenue	Tax Payment for Period: 06/21/2023-06/23/2023	Payroll Liabilities:MN Income Tax	-933.77	302,804.68
06/29/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	659.34	303,464.02
06/29/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	7,101.23	310,565.25
06/29/2023	Expenditure			Withdrawal POS Trnsctn 06.29 - CLEARVIEW SERVICE - 5323 WEST HIGHWAY 61 LUTSEN MN	Administrative & General:Office Expense	-9.20	310,556.05
06/29/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	-178.69	310,377.36
06/30/2023	Deposit			Dividend APYE= 0.05% For 30 Days	Interest Income	10.89	310,388.25
06/30/2023	Deposit			Deposit Cash 6.29.2023	Sales - Unallocated	509.23	310,897.48
06/30/2023	Deposit			Deposit Cash 6.27.2023	Sales - Unallocated	320.62	311,218.10
06/30/2023	Deposit			Deposit Cash 6.28.2023	Sales - Unallocated	52.25	311,270.35
06/30/2023	Check		ADJ	Reconcile Adjustment	Reconciliation Discrepancies-1	-112.08	311,158.27
06/30/2023	Expenditure		USPS	Withdrawal SIG Trnsctn 06.30 - USPS PO 2657800612 - USPS PO 2657800612 LUTSEN MN	Administrative & General:Office Expense	-11.25	311,147.02
06/30/2023	Expenditure			Withdrawal POS Trnsctn 06.30 - HANSEN . SONS TRUE VAL - 4921 W HWY 61 BOX 69 LUTSEN MN	Club House:Supplies	-17.33	311,129.69
06/30/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	269.98	311,399.67
06/30/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	Sales - Unallocated	2,863.95	314,263.62
<b>Total for NSFCU Checking 5162029</b>						<b>\$66,447.54</b>	
NSFCU Money Market							
Beginning Balance							9,504.62
06/30/2023	Deposit			Dividend APYE= 0.50% For 30 Days	Interest Income	3.91	9,508.53
<b>Total for NSFCU Money Market</b>						<b>\$3.91</b>	
NSFCU Patronage Rebate							
Beginning Balance							973.50
06/30/2023	Deposit			Dividend APYE= 10.01% For 30 Days	Interest Income	7.66	981.16
<b>Total for NSFCU Patronage Rebate</b>						<b>\$7.66</b>	
NSFCU Savings							
Beginning Balance							10.00
<b>Total for NSFCU Savings</b>							
Accounts Receivable							
Beginning Balance							1,410.00
<b>Total for Accounts Receivable</b>							
Beer Escrow Account							
Beginning Balance							3,200.00
<b>Total for Beer Escrow Account</b>							
Inventory							
Inventory - Beverages							
Beginning Balance							4,221.00
06/22/2023	Expenditure			Withdrawal ACH BREAKTHRU BEVERA*Bill Pay	NSFCU Checking 5162029	3,191.94	7,412.94

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/30/2023	Journal Entry	AJE		To reclass to cost of good sold	-Split-	-7,412.94	0.00
<b>Total for Inventory - Beverages</b>						<b>\$ -4,221.00</b>	
Inventory - Food							
Beginning Balance							
							1,500.00
06/30/2023	Journal Entry	AJE		To reclass to cost of good	-Split-	-1,500.00	0.00
<b>Total for Inventory - Food</b>						<b>\$ -1,500.00</b>	
Inventory -Merchandise							
Beginning Balance							
							65,267.47
06/02/2023	Expenditure			Withdrawal ACH CNH IND CAP PYMT*PAYMENT	NSFCU Checking 5162029	2,228.10	67,495.57
06/08/2023	Expenditure			Withdrawal ACH SRIXON*Bill Pay	NSFCU Checking 5162029	2,628.34	70,123.91
06/08/2023	Expenditure			Withdrawal ACH BERMUDA SANDS*Bill Pay	NSFCU Checking 5162029	597.91	70,721.82
06/08/2023	Expenditure		UpNorth Golf	Withdrawal ACH UPNORTH GOLF*Bill Pay	NSFCU Checking 5162029	238.69	70,960.51
06/08/2023	Expenditure		Joseph Elliott USA LLC	Withdrawal ACH JOSEPH ELLIOT US*Bill Pay	NSFCU Checking 5162029	556.64	71,517.15
06/08/2023	Expenditure			Withdrawal ACH BERMUDA SANDS*Bill Pay	NSFCU Checking 5162029	654.66	72,171.81
06/21/2023	Check	eft	NIKE USA Inc.		NSFCU Checking 5162029	6,447.59	78,619.40
06/22/2023	Check	eft	The Tessman Company		NSFCU Checking 5162029	972.66	79,592.06
06/22/2023	Check	eft	Bridgestone Golf, Inc.		NSFCU Checking 5162029	881.43	80,473.49
06/22/2023	Check	eft	PRG Americas LLC		NSFCU Checking 5162029	7,534.99	88,008.48
06/22/2023	Check	EFT	Bermuda Sands		NSFCU Checking 5162029	1,673.07	89,681.55
06/22/2023	Check	eft	UpNorth Golf		NSFCU Checking 5162029	178.45	89,860.00
06/22/2023	Check	eft	Bermuda Sands		NSFCU Checking 5162029	1,271.38	91,131.38
06/22/2023	Expenditure		WAFisher	Withdrawal ACH W.A. FISHER*Bill Pay	NSFCU Checking 5162029	99.50	91,230.88
06/22/2023	Deposit				NSFCU Checking 5162029	-1,448.00	89,782.88
06/22/2023	Expenditure		Cash	Withdrawal ACH PINNED*Bill Pay	NSFCU Checking 5162029	1,142.88	90,925.76
06/22/2023	Expenditure		Joe Pro Products LLC	Withdrawal ACH JOE HALL EXCAVAT*Bill Pay	NSFCU Checking 5162029	720.00	91,645.76
06/22/2023	Expenditure		Acushnet (Titleist/FootJoy)	Withdrawal ACH ACUSHNET COMPANY*Bill Pay	NSFCU Checking 5162029	3,201.93	94,847.69
06/30/2023	Journal Entry	AJE		To record June 2023 cost of goods sold	-Split-	-8,845.07	86,002.62
<b>Total for Inventory -Merchandise</b>						<b>\$20,735.15</b>	
<b>Total for Inventory</b>						<b>\$15,014.15</b>	
Accumulated Depreciation							
Beginning Balance							
							5,816,115.49
<b>Total for Accumulated Depreciation</b>							
Building - Club House							
Beginning Balance							
							352,788.97
<b>Total for Building - Club House</b>							
Building - Maintenance							
Beginning Balance							
							69,357.03
<b>Total for Building - Maintenance</b>							
Capital Items							
Beginning Balance							
							441,884.36
<b>Total for Capital Items</b>							
Club House Equipment							
Beginning Balance							
							115,895.05
<b>Total for Club House Equipment</b>							
Golf Course Equipment							
Beginning Balance							
							1,301,942.88
<b>Total for Golf Course Equipment</b>							
Golf Course Land							
Beginning Balance							
							213,685.00
<b>Total for Golf Course Land</b>							

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Land Improvements - 1st 18 Hole</b>							
	Beginning						2,458,064.00
	Balance						
<b>Total for Land Improvements - 1st 18 Hole</b>							
<b>Land Improvements - New Nine</b>							
	Beginning						1,966,820.63
	Balance						
<b>Total for Land Improvements - New Nine</b>							
<b>Land Improvements 2013 - 2017</b>							
	Beginning						5,973,887.00
	Balance						
<b>Total for Land Improvements 2013 - 2017</b>							
<b>Deferred Outflow - Pension</b>							
	Beginning						17,748.00
	Balance						
<b>Total for Deferred Outflow - Pension</b>							
<b>*Accounts Payable</b>							
	Beginning						49,622.91
	Balance						
06/01/2023	Bill Payment (Check)		PRG Americas LLC		NSFCU Checking 5162029	-791.47	48,831.44
06/01/2023	Bill Payment (Check)		Minnesota Golf Association		NSFCU Checking 5162029	-270.00	48,561.44
06/01/2023	Bill Payment (Check)		Northland Fire & Safety		NSFCU Checking 5162029	-358.00	48,203.44
06/01/2023	Bill		Sarena Crowley		Professional Services:Accounting/Audit	500.00	48,703.44
06/01/2023	Bill Payment (Check)		North Shore Oil & Propane		NSFCU Checking 5162029	-2,047.33	46,656.11
06/01/2023	Bill Payment (Check)		Joseph Elliott USA LLC		NSFCU Checking 5162029	-631.64	46,024.47
06/01/2023	Bill Payment (Check)		R&R Products, Inc.		NSFCU Checking 5162029	-480.86	45,543.61
06/01/2023	Bill Payment (Check)		The Proactive Sports Group		NSFCU Checking 5162029	-1,448.00	44,095.61
06/01/2023	Bill Payment (Check)		Barr Display		NSFCU Checking 5162029	-293.21	43,802.40
06/01/2023	Bill Payment (Check)		Nelson Machine Products		NSFCU Checking 5162029	-271.44	43,530.96
06/01/2023	Bill Payment (Check)		Fastenal Company		NSFCU Checking 5162029	-191.82	43,339.14
06/01/2023	Bill Payment (Check)		Performance Foodservice LLC		NSFCU Checking 5162029	-1,270.26	42,068.88
06/01/2023	Bill Payment (Check)		De Lage Landen Public Finance LLC		NSFCU Checking 5162029	-8,283.10	33,785.78
06/01/2023	Bill Payment (Check)		Ouray Sportswear		NSFCU Checking 5162029	-3,831.00	29,954.78
06/02/2023	Bill Payment (Check)		Bernick's - Beer 281413		NSFCU Checking 5162029	-1,721.67	28,233.11
06/02/2023	Bill Payment (Check)		Bernick's - Beer 281413		NSFCU Checking 5162029	-1,626.86	26,606.25
06/02/2023	Bill Payment (Check)		Cleveland Golf (SRIXON)		NSFCU Checking 5162029	-1,221.78	25,384.47
06/02/2023	Bill Payment (Check)		The Tessman Company		NSFCU Checking 5162029	-1,815.76	23,568.71
06/02/2023	Bill Payment (Check)		Grainger		NSFCU Checking 5162029	-110.73	23,457.98
06/02/2023	Bill Payment (Check)		Pukka Inc.		NSFCU Checking 5162029	-5,367.00	18,090.98
06/02/2023	Bill Payment (Check)		UpNorth Golf		NSFCU Checking 5162029	-687.71	17,403.27
06/02/2023	Bill Payment (Check)		Callaway		NSFCU Checking 5162029	-2,116.32	15,286.95
06/02/2023	Bill Payment (Check)		Pioneer Peat, Inc.		NSFCU Checking 5162029	-1,650.00	13,636.95
06/02/2023	Bill Payment (Check)		Casey Fitz		NSFCU Checking 5162029	-129.44	13,507.51

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## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/02/2023	Bill Payment (Check)		Grainger		NSFCU Checking 5162029	-98.91	13,408.60
06/02/2023	Bill Payment (Check)		Sarena Crowley		NSFCU Checking 5162029	-255.00	13,153.60
06/02/2023	Bill Payment (Check)		North Shore Winery, LLC		NSFCU Checking 5162029	-192.00	12,961.60
06/05/2023	Bill Payment (Check)		ECCO USA, INC.		NSFCU Checking 5162029	-4,054.00	8,907.60
06/08/2023	Bill Payment (Check)		Stance, Inc.		NSFCU Checking 5162029	-1,311.90	7,595.70
06/26/2023	Bill Payment (Check)	11905	Audubon International		NSFCU Checking 5162029	-400.00	7,195.70
06/26/2023	Bill		Audubon International		Professional Services:Marketing and Promotion	400.00	7,595.70
<b>Total for *Accounts Payable</b>						<b>\$ -</b>	
						<b>42,027.21</b>	
Direct Deposit Payable							
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Direct Deposit	NSFCU Checking 5162029	-504.71	-504.71
06/09/2023	Payroll Check	DD	Randy Voeks	Direct Deposit	NSFCU Checking 5162029	-271.29	-776.00
06/09/2023	Payroll Check	DD	Christopher M Thompson	Pay Period: 05/27/2023-06/09/2023	-Split-	1,121.91	345.91
06/09/2023	Payroll Check	DD	Randy Voeks	Pay Period: 05/27/2023-06/09/2023	-Split-	271.29	617.20
06/09/2023	Payroll Check	DD	Christopher M Thompson	Direct Deposit	NSFCU Checking 5162029	-1,121.91	-504.71
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Pay Period: 05/27/2023-06/09/2023	-Split-	646.72	142.01
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Direct Deposit	NSFCU Checking 5162029	-646.72	-504.71
06/09/2023	Payroll Check	DD	Jennifer McGowan	Pay Period: 05/27/2023-06/09/2023	-Split-	451.52	-53.19
06/09/2023	Payroll Check	DD	Jennifer McGowan	Direct Deposit	NSFCU Checking 5162029	-451.52	-504.71
06/09/2023	Payroll Check	DD	Aaron Davies	Pay Period: 05/27/2023-06/09/2023	-Split-	1,595.80	1,091.09
06/09/2023	Payroll Check	DD	Aaron Davies	Direct Deposit	NSFCU Checking 5162029	-1,595.80	-504.71
06/09/2023	Payroll Check	DD	Rachel Sawner	Pay Period: 05/27/2023-06/09/2023	-Split-	1,003.57	498.86
06/09/2023	Payroll Check	DD	Steven J. Boda	Pay Period: 05/27/2023-06/09/2023	-Split-	714.17	1,213.03
06/09/2023	Payroll Check	DD	Steven J. Boda	Direct Deposit	NSFCU Checking 5162029	-714.17	498.86
06/09/2023	Payroll Check	DD	Carter G. Acker	Pay Period: 05/27/2023-06/09/2023	-Split-	193.14	692.00
06/09/2023	Payroll Check	DD	Carter G. Acker	Direct Deposit	NSFCU Checking 5162029	-193.14	498.86
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Pay Period: 05/27/2023-06/09/2023	-Split-	171.81	670.67
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Direct Deposit	NSFCU Checking 5162029	-171.81	498.86
06/09/2023	Payroll Check	DD	Alex Whight	Pay Period: 05/27/2023-06/09/2023	-Split-	223.59	722.45
06/09/2023	Payroll Check	DD	Alex Whight	Direct Deposit	NSFCU Checking 5162029	-223.59	498.86
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Pay Period: 05/27/2023-06/09/2023	-Split-	1,463.74	1,962.60
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Direct Deposit	NSFCU Checking 5162029	-1,463.74	498.86
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Pay Period: 05/27/2023-06/09/2023	-Split-	128.69	627.55
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Direct Deposit	NSFCU Checking 5162029	-128.69	498.86
06/09/2023	Payroll Check	DD	Rory G. Smith	Pay Period: 05/27/2023-06/09/2023	-Split-	554.76	1,053.62
06/09/2023	Payroll Check	DD	Rory G. Smith	Direct Deposit	NSFCU Checking 5162029	-554.76	498.86
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Direct Deposit	NSFCU Checking 5162029	-74.62	424.24
06/09/2023	Payroll Check	DD	Gene A. Doherty	Pay Period: 05/27/2023-06/09/2023	-Split-	1,684.57	2,108.81
06/09/2023	Payroll Check	DD	Gene A. Doherty	Direct Deposit	NSFCU Checking 5162029	-1,684.57	424.24
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Pay Period: 05/27/2023-06/09/2023	-Split-	74.62	498.86
06/09/2023	Payroll Check	DD	Brett A. Monson	Pay Period: 05/27/2023-06/09/2023	-Split-	1,441.47	1,940.33
06/09/2023	Payroll Check	DD	Valdis A. Silins	Pay Period: 05/27/2023-06/09/2023	-Split-	167.16	2,107.49
06/09/2023	Payroll Check	DD	Valdis A. Silins	Direct Deposit	NSFCU Checking 5162029	-167.16	1,940.33
06/09/2023	Payroll Check	DD	Kiana Sivera	Pay Period: 05/27/2023-06/09/2023	-Split-	243.38	2,183.71
06/09/2023	Payroll Check	DD	Brett A. Monson	Direct Deposit	NSFCU Checking 5162029	-1,441.47	742.24
06/09/2023	Payroll Check	DD	Daniela Morgan	Pay Period: 05/27/2023-06/09/2023	-Split-	63.03	805.27
06/09/2023	Payroll Check	DD	Daniela Morgan	Direct Deposit	NSFCU Checking 5162029	-63.03	742.24
06/09/2023	Payroll Check	DD	Dane Scheffler	Pay Period: 05/27/2023-06/09/2023	-Split-	1,297.26	2,039.50
06/09/2023	Payroll Check	DD	Dane Scheffler	Direct Deposit	NSFCU Checking 5162029	-1,297.26	742.24
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Pay Period: 05/27/2023-06/09/2023	-Split-	87.69	829.93
06/09/2023	Payroll Check	DD	Kiana Sivera	Direct Deposit	NSFCU Checking 5162029	-243.38	586.55
06/09/2023	Payroll Check	DD	Tianna White	Pay Period: 05/27/2023-06/09/2023	-Split-	115.63	702.18
06/09/2023	Payroll Check	DD	Tianna White	Direct Deposit	NSFCU Checking 5162029	-115.63	586.55
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Direct Deposit	NSFCU Checking 5162029	-87.69	498.86
06/09/2023	Payroll Check	DD	Kent J. Anderson	Pay Period: 05/27/2023-06/09/2023	-Split-	69.26	568.12

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## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Kent J. Anderson	Direct Deposit	NSFCU Checking 5162029	-69.26	498.86
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Pay Period: 05/27/2023-06/09/2023	-Split-	730.19	1,229.05
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Direct Deposit	NSFCU Checking 5162029	-730.19	498.86
06/09/2023	Payroll Check	DD	Mary Brisance	Pay Period: 05/27/2023-06/09/2023	-Split-	303.20	802.06
06/09/2023	Payroll Check	DD	Mary Brisance	Direct Deposit	NSFCU Checking 5162029	-303.20	498.86
06/09/2023	Payroll Check	DD	Heath Ekstrom	Pay Period: 05/27/2023-06/09/2023	-Split-	1,947.36	2,446.22
06/09/2023	Payroll Check	DD	Heath Ekstrom	Direct Deposit	NSFCU Checking 5162029	-1,947.36	498.86
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Pay Period: 05/27/2023-06/09/2023	-Split-	536.94	1,035.80
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Direct Deposit	NSFCU Checking 5162029	-536.94	498.86
06/09/2023	Payroll Check	DD	Jordan Porter	Pay Period: 05/27/2023-06/09/2023	-Split-	94.09	592.95
06/09/2023	Payroll Check	DD	Jordan Porter	Direct Deposit	NSFCU Checking 5162029	-94.09	498.86
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Pay Period: 05/27/2023-06/09/2023	-Split-	123.52	622.38
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Direct Deposit	NSFCU Checking 5162029	-123.52	498.86
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Pay Period: 05/27/2023-06/09/2023	-Split-	129.10	627.96
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Direct Deposit	NSFCU Checking 5162029	-129.10	498.86
06/09/2023	Payroll Check	DD	Rachel Sawner	Direct Deposit	NSFCU Checking 5162029	-1,003.57	-504.71
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Pay Period: 05/27/2023-06/09/2023	-Split-	296.05	-208.66
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Direct Deposit	NSFCU Checking 5162029	-296.05	-504.71
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Pay Period: 05/27/2023-06/09/2023	-Split-	504.71	0.00
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Pay Period: 05/27/2023-06/09/2023	-Split-	107.13	107.13
06/09/2023	Payroll Check	DD	Terri Goettl	Pay Period: 05/27/2023-06/09/2023	-Split-	192.27	299.40
06/09/2023	Payroll Check	DD	Terri Goettl	Direct Deposit	NSFCU Checking 5162029	-192.27	107.13
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Direct Deposit	NSFCU Checking 5162029	-107.13	0.00
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Pay Period: 05/27/2023-06/09/2023	-Split-	1,034.19	1,034.19
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Direct Deposit	NSFCU Checking 5162029	-1,034.19	0.00
06/09/2023	Payroll Check	DD	Jack H. Peck	Pay Period: 05/27/2023-06/09/2023	-Split-	989.13	989.13
06/09/2023	Payroll Check	DD	Jack H. Peck	Direct Deposit	NSFCU Checking 5162029	-989.13	0.00
06/09/2023	Payroll Check	DD	Ada M. Hill	Pay Period: 05/27/2023-06/09/2023	-Split-	457.13	457.13
06/09/2023	Payroll Check	DD	Ada M. Hill	Direct Deposit	NSFCU Checking 5162029	-457.13	0.00
06/09/2023	Payroll Check	DD	James A. Schmidt	Pay Period: 05/27/2023-06/09/2023	-Split-	349.74	349.74
06/09/2023	Payroll Check	DD	James A. Schmidt	Direct Deposit	NSFCU Checking 5162029	-349.74	0.00
06/09/2023	Payroll Check	DD	Jason T Huckell	Pay Period: 05/27/2023-06/09/2023	-Split-	1,269.81	1,269.81
06/09/2023	Payroll Check	DD	Jason T Huckell	Direct Deposit	NSFCU Checking 5162029	-1,269.81	0.00
06/23/2023	Payroll Check	DD	Kent J. Anderson	Pay Period: 06/05/2023-06/18/2023	-Split-	154.41	154.41
06/23/2023	Payroll Check	DD	Kent J. Anderson	Direct Deposit	NSFCU Checking 5162029	-154.41	0.00
06/23/2023	Payroll Check	DD	Aaron Davies	Pay Period: 06/05/2023-06/18/2023	-Split-	1,595.79	1,595.79
06/23/2023	Payroll Check	DD	Aaron Davies	Direct Deposit	NSFCU Checking 5162029	-1,595.79	0.00
06/23/2023	Payroll Check	DD	Gauge Lessard	Pay Period: 06/05/2023-06/18/2023	-Split-	402.80	402.80
06/23/2023	Payroll Check	DD	Gauge Lessard	Direct Deposit	NSFCU Checking 5162029	-402.80	0.00
06/23/2023	Payroll Check	DD	Heath Ekstrom	Pay Period: 06/05/2023-06/18/2023	-Split-	1,895.82	1,895.82
06/23/2023	Payroll Check	DD	Heath Ekstrom	Direct Deposit	NSFCU Checking 5162029	-1,895.82	0.00
06/23/2023	Payroll Check	DD	Valdis A. Silins	Pay Period: 06/05/2023-06/18/2023	-Split-	219.78	219.78
06/23/2023	Payroll Check	DD	Valdis A. Silins	Direct Deposit	NSFCU Checking 5162029	-219.78	0.00
06/23/2023	Payroll Check	DD	Mary Brisance	Pay Period: 06/05/2023-06/18/2023	-Split-	299.96	299.96
06/23/2023	Payroll Check	DD	Mary Brisance	Direct Deposit	NSFCU Checking 5162029	-299.96	0.00
06/23/2023	Payroll Check	DD	Randy Voeks	Pay Period: 06/05/2023-06/18/2023	-Split-	166.97	166.97
06/23/2023	Payroll Check	DD	Randy Voeks	Direct Deposit	NSFCU Checking 5162029	-166.97	0.00
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Pay Period: 06/05/2023-06/18/2023	-Split-	849.56	849.56
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Direct Deposit	NSFCU Checking 5162029	-849.56	0.00
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Pay Period: 06/05/2023-06/18/2023	-Split-	577.19	577.19
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Direct Deposit	NSFCU Checking 5162029	-577.19	0.00
06/23/2023	Payroll Check	DD	Tanya Goettl	Pay Period: 06/05/2023-06/18/2023	-Split-	364.00	364.00
06/23/2023	Payroll Check	DD	Tanya Goettl	Direct Deposit	NSFCU Checking 5162029	-364.00	0.00
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Direct Deposit	NSFCU Checking 5162029	-400.20	-400.20
06/23/2023	Payroll Check	DD	Jordan Porter	Pay Period: 06/05/2023-06/18/2023	-Split-	87.63	-312.57
06/23/2023	Payroll Check	DD	Jordan Porter	Direct Deposit	NSFCU Checking 5162029	-87.63	-400.20
06/23/2023	Payroll Check	DD	Dane Scheffler	Pay Period: 06/05/2023-06/18/2023	-Split-	646.53	246.33
06/23/2023	Payroll Check	DD	Dane Scheffler	Direct Deposit	NSFCU Checking 5162029	-646.53	-400.20
06/23/2023	Payroll Check	DD	Jack H. Peck	Pay Period: 06/05/2023-06/18/2023	-Split-	1,080.64	680.44
06/23/2023	Payroll Check	DD	Jack H. Peck	Direct Deposit	NSFCU Checking 5162029	-1,080.64	-400.20
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Pay Period: 06/05/2023-06/18/2023	-Split-	179.64	-220.56



# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Direct Deposit	NSFCU Checking 5162029	-179.64	-400.20
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Pay Period: 06/05/2023-06/18/2023	-Split-	651.32	251.12
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Direct Deposit	NSFCU Checking 5162029	-651.32	-400.20
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Pay Period: 06/05/2023-06/18/2023	-Split-	632.53	232.33
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Direct Deposit	NSFCU Checking 5162029	-632.53	-400.20
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Pay Period: 06/05/2023-06/18/2023	-Split-	400.20	0.00
06/23/2023	Payroll Check	DD	Christopher M Thompson	Pay Period: 06/05/2023-06/18/2023	-Split-	965.45	965.45
06/23/2023	Payroll Check	DD	Christopher M Thompson	Direct Deposit	NSFCU Checking 5162029	-965.45	0.00
06/23/2023	Payroll Check	DD	Jennifer McGowan	Pay Period: 06/05/2023-06/18/2023	-Split-	667.96	667.96
06/23/2023	Payroll Check	DD	Jennifer McGowan	Direct Deposit	NSFCU Checking 5162029	-667.96	0.00
06/23/2023	Payroll Check	DD	Terri Goettl	Pay Period: 06/05/2023-06/18/2023	-Split-	191.04	191.04
06/23/2023	Payroll Check	DD	Terri Goettl	Direct Deposit	NSFCU Checking 5162029	-191.04	0.00
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Pay Period: 06/05/2023-06/18/2023	-Split-	239.70	239.70
06/23/2023	Payroll Check	DD	Brandon Gillespie	Pay Period: 06/05/2023-06/18/2023	-Split-	200.17	439.87
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Direct Deposit	NSFCU Checking 5162029	-239.70	200.17
06/23/2023	Payroll Check	DD	Brandon Gillespie	Direct Deposit	NSFCU Checking 5162029	-200.17	0.00
06/23/2023	Payroll Check	DD	Rachel Sawner	Pay Period: 06/05/2023-06/18/2023	-Split-	755.73	755.73
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Pay Period: 06/05/2023-06/18/2023	-Split-	568.12	1,323.85
06/23/2023	Payroll Check	DD	Rachel Sawner	Direct Deposit	NSFCU Checking 5162029	-755.73	568.12
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Direct Deposit	NSFCU Checking 5162029	-568.12	0.00
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Direct Deposit	NSFCU Checking 5162029	-507.76	-507.76
06/23/2023	Payroll Check	DD	Brett A. Monson	Pay Period: 06/05/2023-06/18/2023	-Split-	1,734.71	1,226.95
06/23/2023	Payroll Check	DD	Brett A. Monson	Direct Deposit	NSFCU Checking 5162029	-1,734.71	-507.76
06/23/2023	Payroll Check	DD	Jason T Huckell	Pay Period: 06/05/2023-06/18/2023	-Split-	1,592.52	1,084.76
06/23/2023	Payroll Check	DD	Jason T Huckell	Direct Deposit	NSFCU Checking 5162029	-1,592.52	-507.76
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Pay Period: 06/05/2023-06/18/2023	-Split-	441.96	-65.80
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Direct Deposit	NSFCU Checking 5162029	-441.96	-507.76
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Pay Period: 06/05/2023-06/18/2023	-Split-	507.76	0.00
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Pay Period: 06/05/2023-06/18/2023	-Split-	1,040.19	1,040.19
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Direct Deposit	NSFCU Checking 5162029	-1,040.19	0.00
06/23/2023	Payroll Check	DD	David S. Bergstrom	Pay Period: 06/05/2023-06/18/2023	-Split-	381.67	381.67
06/23/2023	Payroll Check	DD	David S. Bergstrom	Direct Deposit	NSFCU Checking 5162029	-381.67	0.00
06/23/2023	Payroll Check	DD	Logan G. Schrock	Pay Period: 06/05/2023-06/18/2023	-Split-	157.73	157.73
06/23/2023	Payroll Check	DD	Logan G. Schrock	Direct Deposit	NSFCU Checking 5162029	-157.73	0.00
06/23/2023	Payroll Check	DD	Ada M. Hill	Pay Period: 06/05/2023-06/18/2023	-Split-	476.20	476.20
06/23/2023	Payroll Check	DD	Ada M. Hill	Direct Deposit	NSFCU Checking 5162029	-476.20	0.00
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Pay Period: 06/05/2023-06/18/2023	-Split-	423.56	423.56
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Direct Deposit	NSFCU Checking 5162029	-423.56	0.00
06/23/2023	Payroll Check	DD	Tianna White	Pay Period: 06/05/2023-06/18/2023	-Split-	69.25	69.25
06/23/2023	Payroll Check	DD	Tianna White	Direct Deposit	NSFCU Checking 5162029	-69.25	0.00
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Pay Period: 06/05/2023-06/18/2023	-Split-	775.18	775.18
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Direct Deposit	NSFCU Checking 5162029	-775.18	0.00
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Direct Deposit	NSFCU Checking 5162029	-200.96	-200.96
06/23/2023	Payroll Check	DD	James A. Schmidt	Pay Period: 06/05/2023-06/18/2023	-Split-	419.32	218.36
06/23/2023	Payroll Check	DD	James A. Schmidt	Direct Deposit	NSFCU Checking 5162029	-419.32	-200.96
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Pay Period: 06/05/2023-06/18/2023	-Split-	200.96	0.00
06/23/2023	Payroll Check	DD	Steven J. Boda	Pay Period: 06/05/2023-06/18/2023	-Split-	498.96	498.96
06/23/2023	Payroll Check	DD	Steven J. Boda	Direct Deposit	NSFCU Checking 5162029	-498.96	0.00
06/23/2023	Payroll Check	DD	Rory G. Smith	Pay Period: 06/05/2023-06/18/2023	-Split-	846.07	846.07
06/23/2023	Payroll Check	DD	Rory G. Smith	Direct Deposit	NSFCU Checking 5162029	-846.07	0.00

**Total for Direct Deposit Payable**

**\$0.00**

Due to EDA

Beginning

100,000.00

Balance

**Total for Due to EDA**

Gift Certificates

Beginning

28,933.38



# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance							
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	1,320.00	30,253.38
<b>Total for Gift Certificates</b>						<b>\$1,320.00</b>	
Payroll Liabilities							
Child Support							
06/09/2023	Payroll Check	DD	Aaron Davies	Child Support	Direct Deposit Payable	0.00	0.00
06/23/2023	Payroll Check	DD	Aaron Davies	Child Support	Direct Deposit Payable	0.00	0.00
<b>Total for Child Support</b>						<b>\$0.00</b>	
Co. HSA							
06/09/2023	Payroll Check	DD	Heath Ekstrom	Company HSA - Company Contribution	Direct Deposit Payable	0.00	0.00
06/09/2023	Payroll Check	DD	Aaron Davies	Company HSA - Company Contribution	Direct Deposit Payable	0.00	0.00
06/23/2023	Payroll Check	DD	Heath Ekstrom	Company HSA - Company Contribution	Direct Deposit Payable	0.00	0.00
06/23/2023	Payroll Check	DD	Aaron Davies	Company HSA - Company Contribution	Direct Deposit Payable	0.00	0.00
<b>Total for Co. HSA</b>						<b>\$0.00</b>	
Federal Taxes (941/944)							
Beginning Balance							
							4,803.30
06/01/2023	Tax Payment		IRS	Federal Taxes (941/943/944)	NSFCU Checking 5162029	-4,487.76	315.54
06/02/2023	Tax Payment		IRS	Federal Taxes (941/943/944)	NSFCU Checking 5162029	-315.54	0.00
06/09/2023	Payroll Check	DD	Carter G. Acker	Federal Taxes (941/943/944)	Direct Deposit Payable	32.42	32.42
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Federal Taxes (941/943/944)	Direct Deposit Payable	28.70	61.12
06/09/2023	Payroll Check	DD	Alex Whight	Federal Taxes (941/943/944)	Direct Deposit Payable	37.78	98.90
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Federal Taxes (941/943/944)	Direct Deposit Payable	242.52	341.42
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Federal Taxes (941/943/944)	Direct Deposit Payable	21.32	362.74
06/09/2023	Payroll Check	DD	Rory G. Smith	Federal Taxes (941/943/944)	Direct Deposit Payable	108.65	471.39
06/09/2023	Payroll Check	DD	Gene A. Doherty	Federal Taxes (941/943/944)	Direct Deposit Payable	506.38	977.77
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Federal Taxes (941/943/944)	Direct Deposit Payable	12.36	990.13
06/09/2023	Payroll Check	DD	Valdis A. Silins	Federal Taxes (941/943/944)	Direct Deposit Payable	27.68	1,017.81
06/09/2023	Payroll Check	DD	Jason T Huckell	Federal Taxes (941/943/944)	Direct Deposit Payable	210.38	1,228.19
06/09/2023	Payroll Check	DD	Daniela Morgan	Federal Taxes (941/943/944)	Direct Deposit Payable	10.44	1,238.63
06/09/2023	Payroll Check	DD	Dane Scheffler	Federal Taxes (941/943/944)	Direct Deposit Payable	363.13	1,601.76
06/09/2023	Payroll Check	DD	Kiana Sivera	Federal Taxes (941/943/944)	Direct Deposit Payable	41.26	1,643.02
06/09/2023	Payroll Check	DD	Tianna White	Federal Taxes (941/943/944)	Direct Deposit Payable	0.00	1,643.02
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	14.52	1,657.54
06/09/2023	Payroll Check	DD	Kent J. Anderson	Federal Taxes (941/943/944)	Direct Deposit Payable	11.48	1,669.02
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Federal Taxes (941/943/944)	Direct Deposit Payable	163.05	1,832.07
06/09/2023	Payroll Check	DD	Mary Brisance	Federal Taxes (941/943/944)	Direct Deposit Payable	50.24	1,882.31
06/09/2023	Payroll Check	DD	Steven J. Boda	Federal Taxes (941/943/944)	Direct Deposit Payable	118.30	2,000.61
06/09/2023	Payroll Check	11893	Kevin Berglund	Federal Taxes (941/943/944)	NSFCU Checking 5162029	102.57	2,103.18
06/09/2023	Payroll Check	DD	Aaron Davies	Federal Taxes (941/943/944)	Direct Deposit Payable	498.80	2,601.98
06/09/2023	Payroll Check	DD	Jennifer McGowan	Federal Taxes (941/943/944)	Direct Deposit Payable	77.88	2,679.86
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Federal Taxes (941/943/944)	Direct Deposit Payable	132.78	2,812.64
06/09/2023	Payroll Check	DD	Christopher M Thompson	Federal Taxes (941/943/944)	Direct Deposit Payable	436.76	3,249.40
06/09/2023	Payroll Check	DD	Randy Voeks	Federal Taxes (941/943/944)	Direct Deposit Payable	44.94	3,294.34
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Federal Taxes (941/943/944)	Direct Deposit Payable	125.97	3,420.31
06/09/2023	Payroll Check	DD	Brett A. Monson	Federal Taxes (941/943/944)	Direct Deposit Payable	447.98	3,868.29
06/09/2023	Payroll Check	DD	Heath Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	527.64	4,395.93
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Federal Taxes (941/943/944)	Direct Deposit Payable	121.52	4,517.45
06/09/2023	Payroll Check	DD	Jordan Porter	Federal Taxes (941/943/944)	Direct Deposit Payable	15.58	4,533.03
06/09/2023	Payroll Check	11894	Robert Buckman	Federal Taxes (941/943/944)	NSFCU Checking 5162029	60.58	4,593.61
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Federal Taxes (941/943/944)	Direct Deposit Payable	20.46	4,614.07
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Federal Taxes (941/943/944)	Direct Deposit Payable	21.40	4,635.47
06/09/2023	Payroll Check	11897	Morgan L. Krengel	Federal Taxes (941/943/944)	NSFCU Checking 5162029	15.16	4,650.63
06/09/2023	Payroll Check	DD	Rachel Sawner	Federal Taxes (941/943/944)	Direct Deposit Payable	263.42	4,914.05
06/09/2023	Payroll Check	11895	Donald M. Fehr	Federal Taxes (941/943/944)	NSFCU Checking 5162029	137.72	5,051.77
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	50.54	5,102.31
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Federal Taxes (941/943/944)	Direct Deposit Payable	17.74	5,120.05
06/09/2023	Payroll Check	DD	Terri Goettl	Federal Taxes (941/943/944)	Direct Deposit Payable	32.28	5,152.33
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Federal Taxes (941/943/944)	Direct Deposit Payable	426.39	5,578.72
06/09/2023	Payroll Check	DD	Jack H. Peck	Federal Taxes (941/943/944)	Direct Deposit Payable	258.17	5,836.89

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Ada M. Hill	Federal Taxes (941/943/944)	Direct Deposit Payable	75.74	5,912.63
06/09/2023	Payroll Check	DD	James A. Schmidt	Federal Taxes (941/943/944)	Direct Deposit Payable	59.96	5,972.59
06/14/2023	Tax Payment		IRS	Federal Taxes (941/943/944)	NSFCU Checking 5162029	-5,972.59	0.00
06/23/2023	Payroll Check	DD	James A. Schmidt	Federal Taxes (941/943/944)	Direct Deposit Payable	72.24	72.24
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Federal Taxes (941/943/944)	Direct Deposit Payable	33.28	105.52
06/23/2023	Payroll Check	DD	Steven J. Boda	Federal Taxes (941/943/944)	Direct Deposit Payable	82.68	188.20
06/23/2023	Payroll Check	DD	Rory G. Smith	Federal Taxes (941/943/944)	Direct Deposit Payable	206.08	394.28
06/23/2023	Payroll Check	DD	Kent J. Anderson	Federal Taxes (941/943/944)	Direct Deposit Payable	25.64	419.92
06/23/2023	Payroll Check	DD	Aaron Davies	Federal Taxes (941/943/944)	Direct Deposit Payable	498.82	918.74
06/23/2023	Payroll Check	DD	Gauge Lessard	Federal Taxes (941/943/944)	Direct Deposit Payable	69.32	988.06
06/23/2023	Payroll Check	DD	Heath Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	508.04	1,496.10
06/23/2023	Payroll Check	DD	Valdis A. Silins	Federal Taxes (941/943/944)	Direct Deposit Payable	36.44	1,532.54
06/23/2023	Payroll Check	DD	Mary Brisance	Federal Taxes (941/943/944)	Direct Deposit Payable	49.68	1,582.22
06/23/2023	Payroll Check	DD	Randy Voeks	Federal Taxes (941/943/944)	Direct Deposit Payable	27.66	1,609.88
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Federal Taxes (941/943/944)	Direct Deposit Payable	200.58	1,810.46
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Federal Taxes (941/943/944)	Direct Deposit Payable	95.62	1,906.08
06/23/2023	Payroll Check	DD	Tanya Goettl	Federal Taxes (941/943/944)	Direct Deposit Payable	62.48	1,968.56
06/23/2023	Payroll Check	11898	Donald M. Fehr	Federal Taxes (941/943/944)	NSFCU Checking 5162029	56.16	2,024.72
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	68.84	2,093.56
06/23/2023	Payroll Check	DD	Jordan Porter	Federal Taxes (941/943/944)	Direct Deposit Payable	14.54	2,108.10
06/23/2023	Payroll Check	DD	Dane Scheffler	Federal Taxes (941/943/944)	Direct Deposit Payable	132.28	2,240.38
06/23/2023	Payroll Check	DD	Jack H. Peck	Federal Taxes (941/943/944)	Direct Deposit Payable	291.50	2,531.88
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	30.08	2,561.96
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Federal Taxes (941/943/944)	Direct Deposit Payable	140.37	2,702.33
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Federal Taxes (941/943/944)	Direct Deposit Payable	134.21	2,836.54
06/23/2023	Payroll Check	DD	Christopher M Thompson	Federal Taxes (941/943/944)	Direct Deposit Payable	399.67	3,236.21
06/23/2023	Payroll Check	DD	Jennifer McGowan	Federal Taxes (941/943/944)	Direct Deposit Payable	145.83	3,382.04
06/23/2023	Payroll Check	DD	Terri Goettl	Federal Taxes (941/943/944)	Direct Deposit Payable	32.08	3,414.12
06/23/2023	Payroll Check	11	Gene A. Doherty	Federal Taxes (941/943/944)	NSFCU Checking 5162029	256.32	3,670.44
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Federal Taxes (941/943/944)	Direct Deposit Payable	40.62	3,711.06
06/23/2023	Payroll Check	DD	Brandon Gillespie	Federal Taxes (941/943/944)	Direct Deposit Payable	33.16	3,744.22
06/23/2023	Payroll Check	DD	Rachel Sawner	Federal Taxes (941/943/944)	Direct Deposit Payable	174.69	3,918.91
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Federal Taxes (941/943/944)	Direct Deposit Payable	131.77	4,050.68
06/23/2023	Payroll Check	11900	Kevin Berglund	Federal Taxes (941/943/944)	NSFCU Checking 5162029	91.30	4,141.98
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Federal Taxes (941/943/944)	Direct Deposit Payable	126.97	4,268.95
06/23/2023	Payroll Check	DD	Brett A. Monson	Federal Taxes (941/943/944)	Direct Deposit Payable	579.83	4,848.78
06/23/2023	Payroll Check	DD	Jason T Huckell	Federal Taxes (941/943/944)	Direct Deposit Payable	283.80	5,132.58
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Federal Taxes (941/943/944)	Direct Deposit Payable	76.18	5,208.76
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Federal Taxes (941/943/944)	Direct Deposit Payable	273.11	5,481.87
06/23/2023	Payroll Check	DD	David S. Bergstrom	Federal Taxes (941/943/944)	Direct Deposit Payable	63.22	5,545.09
06/23/2023	Payroll Check	DD	Logan G. Schrock	Federal Taxes (941/943/944)	Direct Deposit Payable	26.14	5,571.23
06/23/2023	Payroll Check	DD	Ada M. Hill	Federal Taxes (941/943/944)	Direct Deposit Payable	78.86	5,650.09
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Federal Taxes (941/943/944)	Direct Deposit Payable	71.22	5,721.31
06/23/2023	Payroll Check	DD	Tianna White	Federal Taxes (941/943/944)	Direct Deposit Payable	0.00	5,721.31
06/23/2023	Payroll Check	DD	Samuel M. Pfungsten	Federal Taxes (941/943/944)	Direct Deposit Payable	325.76	6,047.07
06/23/2023	Payroll Check	11898	Robert Buckman	Federal Taxes (941/943/944)	NSFCU Checking 5162029	68.84	6,115.91
06/28/2023	Tax Payment		IRS	Federal Taxes (941/943/944)	NSFCU Checking 5162029	-6,115.91	0.00
<b>Total for Federal Taxes (941/944)</b>						<b>\$ -4,803.30</b>	
MN Income Tax							
Beginning Balance							
							27.95
06/01/2023	Tax Payment		MN Revenue	MN Income Tax	NSFCU Checking 5162029	-27.95	0.00
06/09/2023	Payroll Check	DD	Terry A. Valdivia	MN Income Tax	Direct Deposit Payable	4.29	4.29
06/09/2023	Payroll Check	DD	Christopher M Thompson	MN Income Tax	Direct Deposit Payable	99.00	103.29
06/09/2023	Payroll Check	DD	Randy Voeks	MN Income Tax	Direct Deposit Payable	0.00	103.29
06/09/2023	Payroll Check	DD	Clifford A. Iverson	MN Income Tax	Direct Deposit Payable	12.08	115.37
06/09/2023	Payroll Check	DD	Jennifer McGowan	MN Income Tax	Direct Deposit Payable	18.54	133.91
06/09/2023	Payroll Check	DD	Aaron Davies	MN Income Tax	Direct Deposit Payable	84.01	217.92
06/09/2023	Payroll Check	11893	Kevin Berglund	MN Income Tax	NSFCU Checking 5162029	5.69	223.61
06/09/2023	Payroll Check	DD	Steven J. Boda	MN Income Tax	Direct Deposit Payable	0.00	223.61

# Superior National

## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Carter G. Acker	MN Income Tax	Direct Deposit Payable	2.65	226.26
06/09/2023	Payroll Check	DD	Graham Oberholtzer	MN Income Tax	Direct Deposit Payable	1.34	227.60
06/09/2023	Payroll Check	DD	Alex Whight	MN Income Tax	Direct Deposit Payable	4.52	232.12
06/09/2023	Payroll Check	DD	Abbie R. Nimz	MN Income Tax	Direct Deposit Payable	0.00	232.12
06/09/2023	Payroll Check	DD	Cy Oberholtzer	MN Income Tax	Direct Deposit Payable	0.00	232.12
06/09/2023	Payroll Check	DD	Ramiro A. Acero	MN Income Tax	Direct Deposit Payable	0.00	232.12
06/09/2023	Payroll Check	DD	Terri Goettl	MN Income Tax	Direct Deposit Payable	2.59	234.71
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	MN Income Tax	Direct Deposit Payable	91.75	326.46
06/09/2023	Payroll Check	DD	Jack H. Peck	MN Income Tax	Direct Deposit Payable	56.08	382.54
06/09/2023	Payroll Check	DD	Ada M. Hill	MN Income Tax	Direct Deposit Payable	0.00	382.54
06/09/2023	Payroll Check	DD	Rachel Sawner	MN Income Tax	Direct Deposit Payable	57.11	439.65
06/09/2023	Payroll Check	DD	Jason T Huckell	MN Income Tax	Direct Deposit Payable	0.00	439.65
06/09/2023	Payroll Check	DD	Rory G. Smith	MN Income Tax	Direct Deposit Payable	25.55	465.20
06/09/2023	Payroll Check	DD	Gene A. Doherty	MN Income Tax	Direct Deposit Payable	91.23	556.43
06/09/2023	Payroll Check	DD	Garrett A. Eckman	MN Income Tax	Direct Deposit Payable	0.00	556.43
06/09/2023	Payroll Check	DD	Valdis A. Silins	MN Income Tax	Direct Deposit Payable	0.00	556.43
06/09/2023	Payroll Check	DD	Brett A. Monson	MN Income Tax	Direct Deposit Payable	84.30	640.73
06/09/2023	Payroll Check	DD	Daniela Morgan	MN Income Tax	Direct Deposit Payable	0.00	640.73
06/09/2023	Payroll Check	DD	Dane Scheffler	MN Income Tax	Direct Deposit Payable	56.90	697.63
06/09/2023	Payroll Check	DD	Kiana Sivera	MN Income Tax	Direct Deposit Payable	5.74	703.37
06/09/2023	Payroll Check	DD	Tianna White	MN Income Tax	Direct Deposit Payable	0.00	703.37
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	MN Income Tax	Direct Deposit Payable	0.00	703.37
06/09/2023	Payroll Check	DD	Kent J. Anderson	MN Income Tax	Direct Deposit Payable	0.00	703.37
06/09/2023	Payroll Check	DD	Kirk P. Johnson	MN Income Tax	Direct Deposit Payable	27.17	730.54
06/09/2023	Payroll Check	DD	Mary Brisance	MN Income Tax	Direct Deposit Payable	0.00	730.54
06/09/2023	Payroll Check	DD	Heath Ekstrom	MN Income Tax	Direct Deposit Payable	89.69	820.23
06/09/2023	Payroll Check	DD	Catherine T. Johnson	MN Income Tax	Direct Deposit Payable	14.89	835.12
06/09/2023	Payroll Check	DD	Jordan Porter	MN Income Tax	Direct Deposit Payable	0.00	835.12
06/09/2023	Payroll Check	11894	Robert Buckman	MN Income Tax	NSFCU Checking 5162029	0.00	835.12
06/09/2023	Payroll Check	11897	Morgan L. Krengel	MN Income Tax	NSFCU Checking 5162029	0.00	835.12
06/09/2023	Payroll Check	DD	Madelaine R. Silins	MN Income Tax	Direct Deposit Payable	0.00	835.12
06/09/2023	Payroll Check	DD	Jacob E. Neprud	MN Income Tax	Direct Deposit Payable	0.00	835.12
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	MN Income Tax	Direct Deposit Payable	8.98	844.10
06/09/2023	Payroll Check	11895	Donald M. Fehr	MN Income Tax	NSFCU Checking 5162029	31.69	875.79
06/09/2023	Payroll Check	DD	James A. Schmidt	MN Income Tax	Direct Deposit Payable	12.28	888.07
06/13/2023	Tax Payment		MN Revenue	MN Income Tax	NSFCU Checking 5162029	-888.07	0.00
06/23/2023	Payroll Check	11898	Robert Buckman	MN Income Tax	NSFCU Checking 5162029	0.00	0.00
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	MN Income Tax	Direct Deposit Payable	67.63	67.63
06/23/2023	Payroll Check	DD	Jacob E. Neprud	MN Income Tax	Direct Deposit Payable	0.00	67.63
06/23/2023	Payroll Check	DD	Steven J. Boda	MN Income Tax	Direct Deposit Payable	0.00	67.63
06/23/2023	Payroll Check	DD	Rory G. Smith	MN Income Tax	Direct Deposit Payable	45.88	113.51
06/23/2023	Payroll Check	DD	Kent J. Anderson	MN Income Tax	Direct Deposit Payable	0.27	113.78
06/23/2023	Payroll Check	DD	Aaron Davies	MN Income Tax	Direct Deposit Payable	84.01	197.79
06/23/2023	Payroll Check	DD	Gauge Lessard	MN Income Tax	Direct Deposit Payable	15.54	213.33
06/23/2023	Payroll Check	DD	Heath Ekstrom	MN Income Tax	Direct Deposit Payable	85.99	299.32
06/23/2023	Payroll Check	DD	Valdis A. Silins	MN Income Tax	Direct Deposit Payable	0.00	299.32
06/23/2023	Payroll Check	DD	Mary Brisance	MN Income Tax	Direct Deposit Payable	0.00	299.32
06/23/2023	Payroll Check	DD	Randy Voeks	MN Income Tax	Direct Deposit Payable	0.00	299.32
06/23/2023	Payroll Check	DD	Clifford A. Iverson	MN Income Tax	Direct Deposit Payable	26.23	325.55
06/23/2023	Payroll Check	DD	Abbie R. Nimz	MN Income Tax	Direct Deposit Payable	0.00	325.55
06/23/2023	Payroll Check	DD	Tanya Goettl	MN Income Tax	Direct Deposit Payable	13.16	338.71
06/23/2023	Payroll Check	DD	James A. Schmidt	MN Income Tax	Direct Deposit Payable	16.56	355.27
06/23/2023	Payroll Check	11898	Donald M. Fehr	MN Income Tax	NSFCU Checking 5162029	10.95	366.22
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	MN Income Tax	Direct Deposit Payable	15.38	381.60
06/23/2023	Payroll Check	DD	Jordan Porter	MN Income Tax	Direct Deposit Payable	0.00	381.60
06/23/2023	Payroll Check	DD	Dane Scheffler	MN Income Tax	Direct Deposit Payable	10.79	392.39
06/23/2023	Payroll Check	DD	Jack H. Peck	MN Income Tax	Direct Deposit Payable	62.82	455.21
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	MN Income Tax	Direct Deposit Payable	1.82	457.03
06/23/2023	Payroll Check	DD	Garrett A. Eckman	MN Income Tax	Direct Deposit Payable	32.26	489.29
06/23/2023	Payroll Check	DD	Cy Oberholtzer	MN Income Tax	Direct Deposit Payable	30.95	520.24
06/23/2023	Payroll Check	DD	Christopher M	MN Income Tax	Direct Deposit Payable	85.35	605.59

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## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Thompson							
06/23/2023	Payroll Check	DD	Jennifer McGowan	MN Income Tax	Direct Deposit Payable	33.41	639.00
06/23/2023	Payroll Check	DD	Terri Goettl	MN Income Tax	Direct Deposit Payable	2.52	641.52
06/23/2023	Payroll Check	11	Gene A. Doherty	MN Income Tax	NSFCU Checking 5162029	35.97	677.49
06/23/2023	Payroll Check	DD	Morgan L. Krengel	MN Income Tax	Direct Deposit Payable	5.51	683.00
06/23/2023	Payroll Check	DD	Brandon Gillespie	MN Income Tax	Direct Deposit Payable	0.00	683.00
06/23/2023	Payroll Check	DD	Rachel Sawner	MN Income Tax	Direct Deposit Payable	39.51	722.51
06/23/2023	Payroll Check	DD	Catherine T. Johnson	MN Income Tax	Direct Deposit Payable	17.06	739.57
06/23/2023	Payroll Check	11900	Kevin Berglund	MN Income Tax	NSFCU Checking 5162029	3.31	742.88
06/23/2023	Payroll Check	DD	Terry A. Valdivia	MN Income Tax	Direct Deposit Payable	4.50	747.38
06/23/2023	Payroll Check	DD	Brett A. Monson	MN Income Tax	Direct Deposit Payable	112.97	860.35
06/23/2023	Payroll Check	DD	Jason T Huckell	MN Income Tax	Direct Deposit Payable	0.00	860.35
06/23/2023	Payroll Check	DD	Graham Oberholtzer	MN Income Tax	Direct Deposit Payable	17.95	878.30
06/23/2023	Payroll Check	DD	Kirk P. Johnson	MN Income Tax	Direct Deposit Payable	49.14	927.44
06/23/2023	Payroll Check	DD	David S. Bergstrom	MN Income Tax	Direct Deposit Payable	0.00	927.44
06/23/2023	Payroll Check	DD	Logan G. Schrock	MN Income Tax	Direct Deposit Payable	0.00	927.44
06/23/2023	Payroll Check	DD	Ada M. Hill	MN Income Tax	Direct Deposit Payable	0.00	927.44
06/23/2023	Payroll Check	DD	Madelaine R. Silins	MN Income Tax	Direct Deposit Payable	6.33	933.77
06/23/2023	Payroll Check	DD	Tianna White	MN Income Tax	Direct Deposit Payable	0.00	933.77
06/28/2023	Tax Payment		MN Revenue	MN Income Tax	NSFCU Checking 5162029	-933.77	0.00
<b>Total for MN Income Tax</b>						<b>\$ -27.95</b>	
MN Unemployment Taxes							
Beginning Balance							
							-2,957.72
06/09/2023	Payroll Check	DD	Garrett A. Eckman	MN Unemployment Taxes	Direct Deposit Payable	5.90	-2,951.82
06/09/2023	Payroll Check	DD	Valdis A. Silins	MN Unemployment Taxes	Direct Deposit Payable	13.21	-2,938.61
06/09/2023	Payroll Check	DD	Brett A. Monson	MN Unemployment Taxes	Direct Deposit Payable	133.84	-2,804.77
06/09/2023	Payroll Check	DD	Daniela Morgan	MN Unemployment Taxes	Direct Deposit Payable	4.99	-2,799.78
06/09/2023	Payroll Check	DD	Dane Scheffler	MN Unemployment Taxes	Direct Deposit Payable	116.45	-2,683.33
06/09/2023	Payroll Check	DD	Kiana Sivera	MN Unemployment Taxes	Direct Deposit Payable	19.69	-2,663.64
06/09/2023	Payroll Check	DD	Tianna White	MN Unemployment Taxes	Direct Deposit Payable	8.43	-2,655.21
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	MN Unemployment Taxes	Direct Deposit Payable	6.94	-2,648.27
06/09/2023	Payroll Check	DD	Kent J. Anderson	MN Unemployment Taxes	Direct Deposit Payable	5.48	-2,642.79
06/09/2023	Payroll Check	DD	Kirk P. Johnson	MN Unemployment Taxes	Direct Deposit Payable	62.41	-2,580.38
06/09/2023	Payroll Check	DD	Mary Brisance	MN Unemployment Taxes	Direct Deposit Payable	23.97	-2,556.41
06/09/2023	Payroll Check	DD	Catherine T. Johnson	MN Unemployment Taxes	Direct Deposit Payable	45.67	-2,510.74
06/09/2023	Payroll Check	DD	Jordan Porter	MN Unemployment Taxes	Direct Deposit Payable	7.43	-2,503.31
06/09/2023	Payroll Check	11894	Robert Buckman	MN Unemployment Taxes	NSFCU Checking 5162029	28.90	-2,474.41
06/09/2023	Payroll Check	11897	Morgan L. Krengel	MN Unemployment Taxes	NSFCU Checking 5162029	7.23	-2,467.18
06/09/2023	Payroll Check	DD	Madelaine R. Silins	MN Unemployment Taxes	Direct Deposit Payable	9.76	-2,457.42
06/09/2023	Payroll Check	DD	Jacob E. Neprud	MN Unemployment Taxes	Direct Deposit Payable	10.21	-2,447.21
06/09/2023	Payroll Check	DD	Rachel Sawner	MN Unemployment Taxes	Direct Deposit Payable	89.79	-2,357.42
06/09/2023	Payroll Check	11895	Donald M. Fehr	MN Unemployment Taxes	NSFCU Checking 5162029	55.10	-2,302.32
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	MN Unemployment Taxes	Direct Deposit Payable	24.11	-2,278.21
06/09/2023	Payroll Check	DD	Terry A. Valdivia	MN Unemployment Taxes	Direct Deposit Payable	43.06	-2,235.15
06/09/2023	Payroll Check	DD	Christopher M Thompson	MN Unemployment Taxes	Direct Deposit Payable	136.14	-2,099.01
06/09/2023	Payroll Check	DD	Randy Voeks	MN Unemployment Taxes	Direct Deposit Payable	21.44	-2,077.57
06/09/2023	Payroll Check	DD	Clifford A. Iverson	MN Unemployment Taxes	Direct Deposit Payable	53.68	-2,023.89
06/09/2023	Payroll Check	DD	Jennifer McGowan	MN Unemployment Taxes	Direct Deposit Payable	37.16	-1,986.73
06/09/2023	Payroll Check	11893	Kevin Berglund	MN Unemployment Taxes	NSFCU Checking 5162029	44.96	-1,941.77
06/09/2023	Payroll Check	DD	Steven J. Boda	MN Unemployment Taxes	Direct Deposit Payable	56.45	-1,885.32
06/09/2023	Payroll Check	DD	Carter G. Acker	MN Unemployment Taxes	Direct Deposit Payable	15.47	-1,869.85
06/09/2023	Payroll Check	DD	Graham Oberholtzer	MN Unemployment Taxes	Direct Deposit Payable	13.69	-1,856.16
06/09/2023	Payroll Check	DD	Alex Whight	MN Unemployment Taxes	Direct Deposit Payable	18.03	-1,838.13
06/09/2023	Payroll Check	DD	Abbie R. Nimz	MN Unemployment Taxes	Direct Deposit Payable	115.71	-1,722.42
06/09/2023	Payroll Check	DD	Cy Oberholtzer	MN Unemployment Taxes	Direct Deposit Payable	10.18	-1,712.24
06/09/2023	Payroll Check	DD	Ramiro A. Acero	MN Unemployment Taxes	Direct Deposit Payable	8.47	-1,703.77
06/09/2023	Payroll Check	DD	Terri Goettl	MN Unemployment Taxes	Direct Deposit Payable	15.40	-1,688.37
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	MN Unemployment Taxes	Direct Deposit Payable	137.29	-1,551.08



# Superior National

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Jack H. Peck	MN Unemployment Taxes	Direct Deposit Payable	88.38	-1,462.70
06/09/2023	Payroll Check	DD	Ada M. Hill	MN Unemployment Taxes	Direct Deposit Payable	36.13	-1,426.57
06/09/2023	Payroll Check	DD	James A. Schmidt	MN Unemployment Taxes	Direct Deposit Payable	28.61	-1,397.96
06/09/2023	Payroll Check	DD	Jason T Huckell	MN Unemployment Taxes	Direct Deposit Payable	100.38	-1,297.58
06/09/2023	Payroll Check	DD	Rory G. Smith	MN Unemployment Taxes	Direct Deposit Payable	46.72	-1,250.86
06/09/2023	Payroll Check	DD	Gene A. Doherty	MN Unemployment Taxes	Direct Deposit Payable	154.76	-1,096.10
06/23/2023	Payroll Check	DD	Rachel Sawner	MN Unemployment Taxes	Direct Deposit Payable	65.78	-1,030.32
06/23/2023	Payroll Check	DD	Jennifer McGowan	MN Unemployment Taxes	Direct Deposit Payable	57.45	-972.87
06/23/2023	Payroll Check	DD	Morgan L. Krengel	MN Unemployment Taxes	Direct Deposit Payable	19.38	-953.49
06/23/2023	Payroll Check	11	Gene A. Doherty	MN Unemployment Taxes	NSFCU Checking 5162029	87.89	-865.60
06/23/2023	Payroll Check	DD	Terri Goettl	MN Unemployment Taxes	Direct Deposit Payable	15.31	-850.29
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	MN Unemployment Taxes	Direct Deposit Payable	109.59	-740.70
06/23/2023	Payroll Check	DD	Tianna White	MN Unemployment Taxes	Direct Deposit Payable	5.06	-735.64
06/23/2023	Payroll Check	DD	James A. Schmidt	MN Unemployment Taxes	Direct Deposit Payable	34.46	-701.18
06/23/2023	Payroll Check	DD	Jacob E. Neprud	MN Unemployment Taxes	Direct Deposit Payable	15.88	-685.30
06/23/2023	Payroll Check	DD	Steven J. Boda	MN Unemployment Taxes	Direct Deposit Payable	39.44	-645.86
06/23/2023	Payroll Check	DD	Rory G. Smith	MN Unemployment Taxes	Direct Deposit Payable	74.46	-571.40
06/23/2023	Payroll Check	DD	Kent J. Anderson	MN Unemployment Taxes	Direct Deposit Payable	12.22	-559.18
06/23/2023	Payroll Check	DD	Ada M. Hill	MN Unemployment Taxes	Direct Deposit Payable	37.65	-521.53
06/23/2023	Payroll Check	DD	Logan G. Schrock	MN Unemployment Taxes	Direct Deposit Payable	12.47	-509.06
06/23/2023	Payroll Check	DD	Gauge Lessard	MN Unemployment Taxes	Direct Deposit Payable	33.07	-475.99
06/23/2023	Payroll Check	DD	David S. Bergstrom	MN Unemployment Taxes	Direct Deposit Payable	30.17	-445.82
06/23/2023	Payroll Check	DD	Kirk P. Johnson	MN Unemployment Taxes	Direct Deposit Payable	92.40	-353.42
06/23/2023	Payroll Check	DD	Terry A. Valdivia	MN Unemployment Taxes	Direct Deposit Payable	43.35	-310.07
06/23/2023	Payroll Check	DD	Valdis A. Silins	MN Unemployment Taxes	Direct Deposit Payable	17.38	-292.69
06/23/2023	Payroll Check	DD	Mary Brisance	MN Unemployment Taxes	Direct Deposit Payable	23.70	-268.99
06/23/2023	Payroll Check	DD	Randy Voeks	MN Unemployment Taxes	Direct Deposit Payable	13.20	-255.79
06/23/2023	Payroll Check	DD	Clifford A. Iverson	MN Unemployment Taxes	Direct Deposit Payable	72.99	-182.80
06/23/2023	Payroll Check	DD	Abbie R. Nimz	MN Unemployment Taxes	Direct Deposit Payable	45.62	-137.18
06/23/2023	Payroll Check	DD	Tanya Goettl	MN Unemployment Taxes	Direct Deposit Payable	29.81	-107.37
06/23/2023	Payroll Check	11898	Donald M. Fehr	MN Unemployment Taxes	NSFCU Checking 5162029	26.80	-80.57
06/23/2023	Payroll Check	DD	Graham Oberholtzer	MN Unemployment Taxes	Direct Deposit Payable	36.36	-44.21
06/23/2023	Payroll Check	11898	Robert Buckman	MN Unemployment Taxes	NSFCU Checking 5162029	32.85	-11.36
06/23/2023	Payroll Check	DD	Jason T Huckell	MN Unemployment Taxes	Direct Deposit Payable	135.41	124.05
06/23/2023	Payroll Check	DD	Madelaine R. Silins	MN Unemployment Taxes	Direct Deposit Payable	33.99	158.04
06/23/2023	Payroll Check	DD	Brandon Gillespie	MN Unemployment Taxes	Direct Deposit Payable	15.83	173.87
06/23/2023	Payroll Check	DD	Brett A. Monson	MN Unemployment Taxes	Direct Deposit Payable	164.62	338.49
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	MN Unemployment Taxes	Direct Deposit Payable	32.85	371.34
06/23/2023	Payroll Check	DD	Jordan Porter	MN Unemployment Taxes	Direct Deposit Payable	6.94	378.28
06/23/2023	Payroll Check	DD	Dane Scheffler	MN Unemployment Taxes	Direct Deposit Payable	53.54	431.82
06/23/2023	Payroll Check	DD	Jack H. Peck	MN Unemployment Taxes	Direct Deposit Payable	97.32	529.14
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	MN Unemployment Taxes	Direct Deposit Payable	14.34	543.48
06/23/2023	Payroll Check	DD	Garrett A. Eckman	MN Unemployment Taxes	Direct Deposit Payable	55.88	599.36
06/23/2023	Payroll Check	DD	Cy Oberholtzer	MN Unemployment Taxes	Direct Deposit Payable	54.09	653.45
06/23/2023	Payroll Check	11900	Kevin Berglund	MN Unemployment Taxes	NSFCU Checking 5162029	41.73	695.18
06/23/2023	Payroll Check	DD	Catherine T. Johnson	MN Unemployment Taxes	Direct Deposit Payable	48.62	743.80
06/23/2023	Payroll Check	DD	Christopher M Thompson	MN Unemployment Taxes	Direct Deposit Payable	129.94	873.74
<b>Total for MN Unemployment Taxes</b>						<b>\$3,831.46</b>	
<b>PERA Employee</b>							
<b>Beginning Balance</b>							401.61
06/01/2023	Expenditure		PERA		NSFCU Checking 5162029	-401.61	0.00
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	PERA - Company Contribution	Direct Deposit Payable	141.05	141.05
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	PERA	Direct Deposit Payable	122.25	263.30
06/09/2023	Payroll Check	DD	Aaron Davies	PERA - Company Contribution	Direct Deposit Payable	161.54	424.84
06/09/2023	Payroll Check	DD	Aaron Davies	PERA	Direct Deposit Payable	140.00	564.84
06/09/2023	Payroll Check	DD	Heath Ekstrom	PERA - Company Contribution	Direct Deposit Payable	190.17	755.01
06/09/2023	Payroll Check	DD	Heath Ekstrom	PERA	Direct Deposit Payable	164.81	919.82
06/23/2023	Payroll Check	DD	Christopher M Thompson	PERA	Direct Deposit Payable	115.70	1,035.52

# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
			Thompson				
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	PERA - Company Contribution	Direct Deposit Payable	112.60	1,148.12
06/23/2023	Payroll Check	DD	Jason T Huckell	PERA	Direct Deposit Payable	120.58	1,268.70
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	PERA	Direct Deposit Payable	97.58	1,366.28
06/23/2023	Payroll Check	DD	Aaron Davies	PERA	Direct Deposit Payable	140.00	1,506.28
06/23/2023	Payroll Check	DD	Heath Ekstrom	PERA - Company Contribution	Direct Deposit Payable	184.62	1,690.90
06/23/2023	Payroll Check	DD	Heath Ekstrom	PERA	Direct Deposit Payable	160.00	1,850.90
06/23/2023	Payroll Check	DD	Aaron Davies	PERA - Company Contribution	Direct Deposit Payable	161.54	2,012.44
06/28/2023	Expenditure		PERA	Withdrawal ACH MN PERA*PERATXP*PERA*960400*06232023****.	NSFCU Checking 5162029	-856.33	1,156.11
<b>Total for PERA Employee</b>						<b>\$754.50</b>	
PERA Life							
06/09/2023	Payroll Check	DD	Heath Ekstrom	PERA Life	Direct Deposit Payable	0.00	0.00
06/23/2023	Payroll Check	DD	Heath Ekstrom	PERA Life	Direct Deposit Payable	0.00	0.00
<b>Total for PERA Life</b>						<b>\$0.00</b>	
Rent							
06/09/2023	Payroll Check	DD	Christopher M Thompson	Rent	Direct Deposit Payable	350.00	350.00
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Rent	Direct Deposit Payable	350.00	700.00
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Rent	Direct Deposit Payable	350.00	1,050.00
06/23/2023	Payroll Check	DD	Christopher M Thompson	Rent	Direct Deposit Payable	350.00	1,400.00
06/30/2023	Journal Entry	AJE		To reclass to rent income	-Split-	-1,400.00	0.00
<b>Total for Rent</b>						<b>\$0.00</b>	
<b>Total for Payroll Liabilities</b>						<b>\$ -245.29</b>	
Sales Tax Payable							
Beginning Balance							10,538.74
06/15/2023	Expenditure		MN Revenue	Withdrawal ACH MN DEPT OF REVEN*MN Rev pay	NSFCU Checking 5162029	-3,601.88	6,936.86
06/15/2023	Expenditure		MN Revenue	Withdrawal ACH MN DEPT OF REVEN*MN Rev pay	NSFCU Checking 5162029	-11,300.00	-4,363.14
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	20,708.10	16,344.96
<b>Total for Sales Tax Payable</b>						<b>\$5,806.22</b>	
Tips Payable							
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	3,385.00	3,385.00
<b>Total for Tips Payable</b>						<b>\$3,385.00</b>	
Deferred Inflow - Pension							
Beginning Balance							13,210.00
<b>Total for Deferred Inflow - Pension</b>							
Loan Payable - Cook County							
Beginning Balance							2,169,972.00
<b>Total for Loan Payable - Cook County</b>							
Net Pension Liability							
Beginning Balance							161,038.00
<b>Total for Net Pension Liability</b>							
Change in Net Position							
Beginning Balance							259,219.00
<b>Total for Change in Net Position</b>							
Invested in Capital Assets, net							
Beginning Balance							4,224,528.28
<b>Total for Invested in Capital Assets, net</b>							
Restricted for Debt Service							
Beginning Balance							337,967.70
<b>Total for Restricted for Debt Service</b>							

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Retained Earnings							
	Beginning						-421,131.92
	Balance						
<b>Total for Retained Earnings</b>							
Unrestricted							
	Beginning						-182,944.00
	Balance						
<b>Total for Unrestricted</b>							
Unrestricted Net Assets							
	Beginning						779,677.61
	Balance						
<b>Total for Unrestricted Net Assets</b>							
Golfing Related Sales							
3% Service Fee							
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	4,998.66	4,998.66
<b>Total for 3% Service Fee</b>						<b>\$4,998.66</b>	
Cart Rental							
	Beginning						10,974.75
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	36,889.50	47,864.25
<b>Total for Cart Rental</b>						<b>\$36,889.50</b>	
Club Rentals/Lessons							
	Beginning						325.00
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	1,313.00	1,638.00
<b>Total for Club Rentals/Lessons</b>						<b>\$1,313.00</b>	
Driving Range Fees							
	Beginning						835.09
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	2,780.19	3,615.28
<b>Total for Driving Range Fees</b>						<b>\$2,780.19</b>	
Greens Fees							
	Beginning						36,796.27
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	129,732.50	166,528.77
<b>Total for Greens Fees</b>						<b>\$129,732.50</b>	
Membership Fees							
	Beginning						32,925.00
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	12,260.00	45,185.00
<b>Total for Membership Fees</b>						<b>\$12,260.00</b>	
<b>Total for Golfing Related Sales</b>						<b>\$187,973.85</b>	
Lutsen 99er							
06/22/2023	Deposit				NSFCU Checking 5162029	25,000.00	25,000.00
<b>Total for Lutsen 99er</b>						<b>\$25,000.00</b>	
Merchandise, Beverage & Food							
Alcohol Sales							
	Beginning						14,048.69
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	21,343.63	35,392.32
<b>Total for Alcohol Sales</b>						<b>\$21,343.63</b>	
Food Sales							
	Beginning						10,848.62
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	14,718.16	25,566.78
<b>Total for Food Sales</b>						<b>\$14,718.16</b>	
Merchandise Sales							
	Beginning						13,297.01
	Balance						
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	25,075.56	38,372.57
<b>Total for Merchandise Sales</b>						<b>\$25,075.56</b>	
N/A Beverage Sales							
	Beginning						987.49



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance							
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	3,934.97	4,922.46
<b>Total for N/A Beverage Sales</b>						<b>\$3,934.97</b>	
<b>Total for Merchandise, Beverage &amp; Food</b>						<b>\$65,072.32</b>	
Sales - Unallocated							
06/01/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	3,452.05	3,452.05
06/01/2023	Deposit			Deposit Cash 5.30.2023	NSFCU Checking 5162029	285.91	3,737.96
06/02/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	5,722.86	9,460.82
06/02/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	2.00	9,462.82
06/05/2023	Deposit			Deposit Cash 5.31.2023	NSFCU Checking 5162029	784.47	10,247.29
06/05/2023	Deposit			Deposit Cash 6.1.2023	NSFCU Checking 5162029	348.48	10,595.77
06/05/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	38,000.03	48,595.80
06/05/2023	Deposit			Deposit Cash 6.4.2023	NSFCU Checking 5162029	716.92	49,312.72
06/05/2023	Deposit			Deposit Cash 6.3.2023	NSFCU Checking 5162029	3,034.19	52,346.91
06/05/2023	Deposit			Deposit Cash 6.2.2023	NSFCU Checking 5162029	1,028.59	53,375.50
06/05/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	3,715.20	57,090.70
06/06/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	5,403.22	62,493.92
06/07/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	4,901.54	67,395.46
06/08/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	4,749.47	72,144.93
06/09/2023	Deposit			Deposit Cash 6.5.23	NSFCU Checking 5162029	771.23	72,916.16
06/09/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	6,700.38	79,616.54
06/09/2023	Deposit			Deposit Cash . Check 6.7.23	NSFCU Checking 5162029	2,244.40	81,860.94
06/09/2023	Deposit			Deposit Cash 6.6.23	NSFCU Checking 5162029	435.48	82,296.42
06/09/2023	Deposit			Deposit Cash 6.8.23	NSFCU Checking 5162029	834.48	83,130.90
06/12/2023	Deposit			Deposit Cash 6.9.2023	NSFCU Checking 5162029	2,108.65	85,239.55
06/12/2023	Deposit			Deposit Cash 6.11.2023	NSFCU Checking 5162029	2,394.69	87,634.24
06/12/2023	Deposit			Deposit Cash 6.10.2023	NSFCU Checking 5162029	4,010.89	91,645.13
06/12/2023	Deposit			Deposit ACH BANKCARD-8566*MTOT DEP	NSFCU Checking 5162029	4,693.64	96,338.77
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	6,957.51	103,296.28
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	110.00	103,406.28
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	1,548.50	104,954.78
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	100.00	105,054.78
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	782.25	105,837.03
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	86.50	105,923.53
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	11,974.08	117,897.61
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	13,050.11	130,947.72
06/13/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	1,851.00	132,798.72
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	11.00	132,809.72
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	5,399.40	138,209.12
06/14/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	655.25	138,864.37
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	330.00	139,194.37
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	1,652.84	140,847.21
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	6.00	140,853.21
06/15/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	6,889.35	147,742.56
06/16/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	6,412.33	154,154.89
06/16/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	458.12	154,613.01
06/20/2023	Deposit			Deposit Cash 6.19.23	NSFCU Checking 5162029	1,870.57	156,483.58
06/20/2023	Deposit				NSFCU Checking 5162029	2,085.87	158,569.45
06/20/2023	Deposit			Deposit Cash 6.18.23	NSFCU Checking 5162029	738.35	159,307.80
06/20/2023	Deposit			Deposit Cash 6.15.23	NSFCU Checking 5162029	840.17	160,147.97
06/20/2023	Deposit			Deposit Cash 6.13.23	NSFCU Checking 5162029	461.71	160,609.68
06/20/2023	Deposit			Deposit Cash . Check 6.12.23	NSFCU Checking 5162029	1,172.73	161,782.41
06/20/2023	Deposit			Deposit Cash 6.16.23	NSFCU Checking 5162029	1,602.30	163,384.71
06/20/2023	Deposit				NSFCU Checking 5162029	5,509.61	168,894.32
06/20/2023	Deposit				NSFCU Checking 5162029	453.98	169,348.30
06/20/2023	Deposit			Deposit Cash 6.14.23	NSFCU Checking 5162029	226.64	169,574.94
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	125.00	169,699.94
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	9,695.71	179,395.65
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	4,382.88	183,778.53
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	10,095.14	193,873.67
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	51.00	193,924.67
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	462.50	194,387.17
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	110.50	194,497.67
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	3.50	194,501.17

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	125.50	194,626.67
06/21/2023	Deposit				NSFCU Checking 5162029	779.73	195,406.40
06/21/2023	Deposit				NSFCU Checking 5162029	71.06	195,477.46
06/21/2023	Deposit				NSFCU Checking 5162029	1,011.60	196,489.06
06/21/2023	Deposit				NSFCU Checking 5162029	973.98	197,463.04
06/21/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	8,289.29	205,752.33
06/22/2023	Deposit				NSFCU Checking 5162029	4,946.64	210,698.97
06/22/2023	Deposit				NSFCU Checking 5162029	480.45	211,179.42
06/22/2023	Deposit				NSFCU Checking 5162029	21.00	211,200.42
06/23/2023	Deposit				NSFCU Checking 5162029	382.47	211,582.89
06/23/2023	Deposit				NSFCU Checking 5162029	6,806.21	218,389.10
06/26/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	9,178.39	227,567.49
06/26/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	798.21	228,365.70
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	866.14	229,231.84
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	1,751.00	230,982.84
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	8,733.89	239,716.73
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	50.00	239,766.73
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	1,871.37	241,638.10
06/27/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	8.00	241,646.10
06/28/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	3,357.44	245,003.54
06/28/2023	Deposit			Deposit Cash 6.21.2023	NSFCU Checking 5162029	902.28	245,905.82
06/28/2023	Deposit			Deposit Cash 6.25.2023	NSFCU Checking 5162029	513.59	246,419.41
06/28/2023	Deposit			Deposit Cash 6.23.2023	NSFCU Checking 5162029	1,050.33	247,469.74
06/28/2023	Deposit			Deposit Cash 6.22.2023	NSFCU Checking 5162029	857.56	248,327.30
06/28/2023	Deposit			Deposit Cash 6.26.2023	NSFCU Checking 5162029	795.99	249,123.29
06/28/2023	Deposit			Deposit Cash . Check 6.20.2023	NSFCU Checking 5162029	892.43	250,015.72
06/28/2023	Deposit				NSFCU Checking 5162029	789.96	250,805.68
06/28/2023	Deposit				NSFCU Checking 5162029	5,922.16	256,727.84
06/29/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	659.34	257,387.18
06/29/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	7,101.23	264,488.41
06/29/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	-178.69	264,309.72
06/30/2023	Deposit			Deposit Cash 6.28.2023	NSFCU Checking 5162029	52.25	264,361.97
06/30/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	2,863.95	267,225.92
06/30/2023	Deposit			Deposit Cash 6.27.2023	NSFCU Checking 5162029	320.62	267,546.54
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	-268,325.75	-779.21
06/30/2023	Deposit			Deposit ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	269.98	-509.23
06/30/2023	Deposit			Deposit Cash 6.29.2023	NSFCU Checking 5162029	509.23	0.00
<b>Total for Sales - Unallocated</b>						<b>\$0.00</b>	
Beverage CoGS							
06/30/2023	Journal Entry	AJE		To reclass to cost of good sold	-Split-	7,412.94	7,412.94
<b>Total for Beverage CoGS</b>						<b>\$7,412.94</b>	
Cost of Goods Sold							
Beginning Balance							11,691.15
06/08/2023	Expenditure			Withdrawal ACH SUPERIOR BEVERAG*Bill Pay	NSFCU Checking 5162029	277.95	11,969.10
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	NSFCU Checking 5162029	2,253.38	14,222.48
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	NSFCU Checking 5162029	210.00	14,432.48
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	NSFCU Checking 5162029	464.00	14,896.48
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	NSFCU Checking 5162029	877.21	15,773.69
06/08/2023	Expenditure			Withdrawal ACH BERNICKS*Bill Pay	NSFCU Checking 5162029	871.50	16,645.19
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	NSFCU Checking 5162029	1,870.44	18,515.63
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	NSFCU Checking 5162029	1,360.86	19,876.49
06/08/2023	Expenditure			Withdrawal ACH WE ARE NUTS*Bill Pay	NSFCU Checking 5162029	596.00	20,472.49
06/08/2023	Expenditure		Voyageur Brewing Company	Withdrawal ACH VOYAGEUR BREWING*Bill Pay	NSFCU Checking 5162029	90.00	20,562.49
06/08/2023	Expenditure			Withdrawal ACH PERFORMANCE FOOD*Bill Pay	NSFCU Checking 5162029	1,142.96	21,705.45
06/22/2023	Expenditure		Voyageur Brewing Company	Withdrawal ACH VOYAGEUR BREWING*Bill Pay	NSFCU Checking 5162029	155.00	21,860.45
06/22/2023	Check	eft	Bernick's - Beer 281413		NSFCU Checking 5162029	3,340.59	25,201.04
06/22/2023	Check	eft	Bernick's - Beer 281413		NSFCU Checking 5162029	1,424.71	26,625.75
06/22/2023	Check	eft	Performance Foodservice LLC		NSFCU Checking 5162029	1,148.07	27,773.82
06/22/2023	Check	eft	Performance		NSFCU Checking 5162029	1,274.28	29,048.10

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/22/2023	Check	eft	Foodservice LLC Performance Foodservice LLC		NSFCU Checking 5162029	1,261.42	30,309.52
<b>Total for Cost of Goods Sold</b>						<b>\$18,618.37</b>	
Food CoGS							
06/30/2023	Journal Entry	AJE		To reclass to cost of good	-Split-	1,500.00	1,500.00
<b>Total for Food CoGS</b>						<b>\$1,500.00</b>	
Merchandise CoGS							
06/30/2023	Journal Entry	AJE		To record June 2023 cost of goods sold	-Split-	8,845.07	8,845.07
<b>Total for Merchandise CoGS</b>						<b>\$8,845.07</b>	
Administrative & General							
Computers/POS							
Beginning Balance							
<b>Total for Computers/POS</b>							1,053.23
Credit Card Fees							
Beginning Balance							
06/02/2023	Expenditure			Withdrawal ACH BANKCARD-8566*MTOT DISC	NSFCU Checking 5162029	3,663.64	4,494.14
06/02/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	0.66	4,494.80
06/26/2023	Expenditure			Withdrawal ACH GOLFNOW.COM SV9T*8007673574	NSFCU Checking 5162029	562.45	5,057.25
<b>Total for Credit Card Fees</b>						<b>\$4,226.75</b>	
Employee Recruitment							
Beginning Balance							
<b>Total for Employee Recruitment</b>							100.00
Insurance							
Beginning Balance							
<b>Total for Insurance</b>							3,060.80
Licenses/Permits/Dues							
Beginning Balance							
<b>Total for Licenses/Permits/Dues</b>							689.93
Office Expense							
Beginning Balance							
06/21/2023	Check	11859	Heath Ekstrom	mileagew	NSFCU Checking 5162029	117.00	909.58
06/21/2023	Check	11859	Heath Ekstrom	postage	NSFCU Checking 5162029	34.65	944.23
06/27/2023	Expenditure			Withdrawal POS Trnsctn 06.27 - CLEARVIEW SERVICE - 5323 WEST HIGHWAY 61 LUTSEN MN	NSFCU Checking 5162029	8.08	952.31
06/28/2023	Expenditure			Withdrawal Fee Member Purchase	NSFCU Checking 5162029	12.00	964.31
06/28/2023	Expenditure			Withdrawal ACH BILL.COM LLC*BILLINGBILL.COM 02B4DEYNIYC8LXO STMT 23066822186 SUPERIOR NATIONAL	NSFCU Checking 5162029	55.00	1,019.31
06/28/2023	Expenditure		USPS	Withdrawal SIG Trnsctn 06.28 - USPS PO 2657800612 - USPS PO 2657800612 LUTSEN MN	NSFCU Checking 5162029	6.30	1,025.61
06/29/2023	Expenditure			Withdrawal POS Trnsctn 06.29 - CLEARVIEW SERVICE - 5323 WEST HIGHWAY 61 LUTSEN MN	NSFCU Checking 5162029	9.20	1,034.81
06/30/2023	Expenditure		USPS	Withdrawal SIG Trnsctn 06.30 - USPS PO 2657800612 - USPS PO 2657800612 LUTSEN MN	NSFCU Checking 5162029	11.25	1,046.06
<b>Total for Office Expense</b>						<b>\$253.48</b>	
Travel Expense							
Beginning Balance							
<b>Total for Travel Expense</b>							2,870.74
<b>Total for Administrative &amp; General</b>						<b>\$4,480.23</b>	
Club House							
Cart Lease							
Beginning Balance							
06/16/2023	Expenditure			Withdrawal ACH GPS INDUSTRIES L*RECEIVABLE	NSFCU Checking 5162029	8,427.24	25,137.58
<b>Total for Cart Lease</b>						<b>\$8,427.24</b>	
Cash Over/Short							

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance							-3,630.26
06/30/2023	Journal Entry	AJE		To record June 2023 ME Rain Check	-Split-	-185.95	-3,816.21
06/30/2023	Journal Entry	AJE		To record June 2023 ME	-Split-	10,319.47	6,503.26
<b>Total for Cash Over/Short</b>						<b>\$10,133.52</b>	
Paper Products/Cleaning Supply							
Beginning Balance							59.65
06/09/2023	Expenditure		Dalco	Withdrawal ACH DALCO ENTERPRISE*BT0608	NSFCU Checking 5162029	70.00	129.65
06/09/2023	Expenditure		Dalco	Withdrawal ACH DALCO ENTERPRISE*BT0608	NSFCU Checking 5162029	176.35	306.00
06/22/2023	Expenditure		Dalco	Withdrawal ACH DALCO*Bill Pay	NSFCU Checking 5162029	246.37	552.37
<b>Total for Paper Products/Cleaning Supply</b>						<b>\$492.72</b>	
Repairs and Maintenance							
Beginning Balance							1,470.65
<b>Total for Repairs and Maintenance</b>							
Supplies							
Beginning Balance							650.55
06/21/2023	Check	11859	Heath Ekstrom	garden hose	NSFCU Checking 5162029	59.99	710.54
06/30/2023	Expenditure			Withdrawal POS Trnscrn 06.30 - HANSEN . SONS TRUE VAL - 4921 W HWY 61 BOX 69 LUTSEN MN	NSFCU Checking 5162029	17.33	727.87
<b>Total for Supplies</b>						<b>\$77.32</b>	
Uniforms							
Beginning Balance							1,682.69
06/08/2023	Expenditure		Aramark Uniform Services	Withdrawal ACH Aramark*Bill Pay	NSFCU Checking 5162029	102.29	1,784.98
06/22/2023	Check	eft	Aramark Uniform Services		NSFCU Checking 5162029	442.09	2,227.07
<b>Total for Uniforms</b>						<b>\$544.38</b>	
Utilities							
06/08/2023	Expenditure		G&G Septic Service LLC	Withdrawal ACH G.G SEPTIC*Bill Pay	NSFCU Checking 5162029	1,603.92	1,603.92
06/22/2023	Expenditure		G&G Septic Service LLC	Withdrawal ACH G.G SEPTIC*Bill Pay	NSFCU Checking 5162029	1,075.00	2,678.92
<b>Total for Utilities</b>						<b>\$2,678.92</b>	
Electric - Club House							
Beginning Balance							3,984.60
06/21/2023	Check	eft	Arrowhead Broadband		NSFCU Checking 5162029	374.32	4,358.92
<b>Total for Electric - Club House</b>						<b>\$374.32</b>	
Internet - Club House							
Beginning Balance							734.30
06/21/2023	Check	11859	Heath Ekstrom	POS credit card readers	NSFCU Checking 5162029	65.30	799.60
06/21/2023	Check	eft	Arrowhead Broadband		NSFCU Checking 5162029	159.77	959.37
<b>Total for Internet - Club House</b>						<b>\$225.07</b>	
Propane - Club House							
Beginning Balance							3,693.14
06/02/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	NSFCU Checking 5162029	201.95	3,895.09
<b>Total for Propane - Club House</b>						<b>\$201.95</b>	
Telephone - Club House							
Beginning Balance							1,270.70
06/13/2023	Expenditure		Verizon Wireless	Withdrawal ACH VERIZON WIRELESS*PAYMENTS	NSFCU Checking 5162029	158.90	1,429.60
06/20/2023	Expenditure		Arrowhead Broadband	Withdrawal ACH ARROWHEAD COOPER*TELE BILL	NSFCU Checking 5162029	67.95	1,497.55
06/20/2023	Expenditure		Arrowhead Broadband	Withdrawal ACH ARROWHEAD COOPER*TELE BILL	NSFCU Checking 5162029	406.00	1,903.55
<b>Total for Telephone - Club House</b>						<b>\$632.85</b>	

# Superior National

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Television - Club House							
Beginning Balance							1,181.95
06/21/2023	Check	11859	Heath Ekstrom	2 months	NSFCU Checking 5162029	344.12	1,526.07
<b>Total for Television - Club House</b>						<b>\$344.12</b>	
<b>Total for Utilities with sub-accounts</b>						<b>\$4,457.23</b>	
<b>Total for Club House</b>						<b>\$24,132.41</b>	
Grounds Maintenance							
Cart Maintenance							
06/08/2023	Expenditure		Auto Value Silver Bay	Withdrawal ACH NAPA AUTO PARTS*Bill Pay	NSFCU Checking 5162029	144.41	144.41
06/22/2023	Expenditure		Mor Golf and Utility	Withdrawal ACH MOR GOLF AND UTI*Bill Pay	NSFCU Checking 5162029	5,587.40	5,731.81
06/22/2023	Expenditure		Mor Golf and Utility	Withdrawal ACH MOR GOLF AND UTI*Bill Pay	NSFCU Checking 5162029	920.00	6,651.81
<b>Total for Cart Maintenance</b>						<b>\$6,651.81</b>	
Course Improvement							
06/21/2023	Check	11861	Superior National Golf League	equipment rental to dig and repair water pipeline	NSFCU Checking 5162029	1,446.70	1,446.70
06/21/2023	Check	11860	Cory D. Friest	#15 golf hole pavers	NSFCU Checking 5162029	515.81	1,962.51
<b>Total for Course Improvement</b>						<b>\$1,962.51</b>	
Fertilizer & Chemicals							
Beginning Balance							1,815.76
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	NSFCU Checking 5162029	2,442.24	4,258.00
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	NSFCU Checking 5162029	889.77	5,147.77
06/08/2023	Expenditure		The Tessman Company	Withdrawal ACH TESSMAN COMPANY*Bill Pay	NSFCU Checking 5162029	1,610.24	6,758.01
<b>Total for Fertilizer &amp; Chemicals</b>						<b>\$4,942.25</b>	
Gas/Lube							
Beginning Balance							4,091.99
06/02/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	NSFCU Checking 5162029	1,845.38	5,937.37
06/07/2023	Check	11857	Abbie R. Nimz	reimbursement for delivery of rental equipment back to Duluth	NSFCU Checking 5162029	120.00	6,057.37
06/08/2023	Expenditure			Withdrawal ACH NORTH SHORE OIL*Bill Pay	NSFCU Checking 5162029	3,356.12	9,413.49
06/08/2023	Expenditure		Auto Value Silver Bay	Withdrawal ACH AUTO VALUE SILVE*Bill Pay	NSFCU Checking 5162029	639.63	10,053.12
<b>Total for Gas/Lube</b>						<b>\$5,961.13</b>	
Shop Expense							
Beginning Balance							4,961.96
06/02/2023	Expenditure		SFS Equipment LLC	Withdrawal ACH SFS EQUIPMENT LL*Bill Pay	NSFCU Checking 5162029	2,905.23	7,867.19
06/08/2023	Expenditure			Withdrawal ACH PRAXAIR DISTRIBU*Bill Pay	NSFCU Checking 5162029	147.13	8,014.32
<b>Total for Shop Expense</b>						<b>\$3,052.36</b>	
Small Tools/Parts							
Beginning Balance							20,329.02
06/08/2023	Expenditure		Road Machinery & Supplies Co.	Withdrawal ACH LONDON ROAD RENT*Bill Pay	NSFCU Checking 5162029	50.00	20,379.02
06/08/2023	Expenditure			Withdrawal ACH FASTENAL*Bill Pay	NSFCU Checking 5162029	100.20	20,479.22
06/08/2023	Expenditure			Withdrawal ACH FASTENAL*Bill Pay	NSFCU Checking 5162029	253.85	20,733.07
06/08/2023	Expenditure		Isak Hansen Home & Hardware	Withdrawal ACH ISAK HANSEN*Bill Pay	NSFCU Checking 5162029	982.44	21,715.51
06/22/2023	Check	eft	Fastenal Company		NSFCU Checking 5162029	409.81	22,125.32
06/22/2023	Check	eft	Grainger		NSFCU Checking 5162029	416.33	22,541.65
<b>Total for Small Tools/Parts</b>						<b>\$2,212.63</b>	
Supplies							
Beginning Balance							3,492.64
06/08/2023	Expenditure			Withdrawal ACH GRAINGER*Bill Pay	NSFCU Checking 5162029	1,121.98	4,614.62
<b>Total for Supplies</b>						<b>\$1,121.98</b>	
Utilities							
Electric							



# Superior National

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance							702.24
06/21/2023	Check	eft	Arrowhead Broadband		NSFCU Checking 5162029	226.03	928.27
<b>Total for Electric</b>						<b>\$226.03</b>	
Garbage Beginning Balance							920.62
06/08/2023	Expenditure		North Shore Waste	Withdrawal ACH NORTH SHORE WAST*Bill Pay	NSFCU Checking 5162029	299.52	1,220.14
06/12/2023	Expenditure		Nelson Machine Products	Withdrawal Draft Clearing #228865	NSFCU Checking 5162029	50.36	1,270.50
06/22/2023	Check	eft	Nelson Machine Products		NSFCU Checking 5162029	102.96	1,373.46
<b>Total for Garbage</b>						<b>\$452.84</b>	
Propane Beginning Balance							1,188.53
<b>Total for Propane</b>							
<b>Total for Utilities</b>						<b>\$678.87</b>	
<b>Total for Grounds Maintenance</b>						<b>\$26,583.54</b>	
Payroll Expenses							
Company Contributions							
Retirement							
Beginning Balance							346.16
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Employer Retirement Contribution	Direct Deposit Payable	141.05	487.21
06/09/2023	Payroll Check	DD	Heath Ekstrom	Employer Retirement Contribution	Direct Deposit Payable	190.17	677.38
06/09/2023	Payroll Check	DD	Aaron Davies	Employer Retirement Contribution	Direct Deposit Payable	161.54	838.92
06/23/2023	Payroll Check	DD	Heath Ekstrom	Employer Retirement Contribution	Direct Deposit Payable	184.62	1,023.54
06/23/2023	Payroll Check	DD	Aaron Davies	Employer Retirement Contribution	Direct Deposit Payable	161.54	1,185.08
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Employer Retirement Contribution	Direct Deposit Payable	112.60	1,297.68
06/30/2023	Journal Entry	AJE		To reclass to correct expense account	-Split-	-951.52	346.16
<b>Total for Retirement</b>						<b>\$0.00</b>	
<b>Total for Company Contributions</b>						<b>\$0.00</b>	
Payroll Burden							
MN Unemployment Insurance							
Beginning Balance							8,407.06
<b>Total for MN Unemployment Insurance</b>							
Payroll Taxes							
Beginning Balance							10,923.43
06/09/2023	Payroll Check	DD	Steven J. Boda	Employer Taxes	Direct Deposit Payable	115.60	11,039.03
06/09/2023	Payroll Check	DD	Carter G. Acker	Employer Taxes	Direct Deposit Payable	31.68	11,070.71
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Employer Taxes	Direct Deposit Payable	28.04	11,098.75
06/09/2023	Payroll Check	DD	Alex Whight	Employer Taxes	Direct Deposit Payable	36.92	11,135.67
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Employer Taxes	Direct Deposit Payable	236.97	11,372.64
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Employer Taxes	Direct Deposit Payable	20.84	11,393.48
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Employer Taxes	Direct Deposit Payable	14.20	11,407.68
06/09/2023	Payroll Check	DD	Kiana Sivera	Employer Taxes	Direct Deposit Payable	40.32	11,448.00
06/09/2023	Payroll Check	DD	Tianna White	Employer Taxes	Direct Deposit Payable	8.43	11,456.43
06/09/2023	Payroll Check	DD	Kent J. Anderson	Employer Taxes	Direct Deposit Payable	11.22	11,467.65
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Employer Taxes	Direct Deposit Payable	127.82	11,595.47
06/09/2023	Payroll Check	DD	Mary Brislance	Employer Taxes	Direct Deposit Payable	49.09	11,644.56
06/09/2023	Payroll Check	DD	Heath Ekstrom	Employer Taxes	Direct Deposit Payable	193.96	11,838.52
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Employer Taxes	Direct Deposit Payable	93.52	11,932.04
06/09/2023	Payroll Check	DD	Jordan Porter	Employer Taxes	Direct Deposit Payable	15.22	11,947.26
06/09/2023	Payroll Check	11894	Robert Buckman	Employer Taxes	NSFCU Checking 5162029	59.19	12,006.45
06/09/2023	Payroll Check	11897	Morgan L. Krengel	Employer Taxes	NSFCU Checking 5162029	14.81	12,021.26
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Employer Taxes	Direct Deposit Payable	19.99	12,041.25

# Superior National

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Employer Taxes			
06/09/2023	Payroll Check	11895	Donald M. Fehr	Employer Taxes	Direct Deposit Payable	20.91	12,062.16
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Employer Taxes	NSFCU Checking 5162029	112.85	12,175.01
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Employer Taxes	Direct Deposit Payable	49.38	12,224.39
06/09/2023	Payroll Check	DD	Christopher M Thompson	Employer Taxes	Direct Deposit Payable	88.19	12,312.58
06/09/2023	Payroll Check	DD	Randy Voeks	Employer Taxes	Direct Deposit Payable	278.81	12,591.39
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Employer Taxes	Direct Deposit Payable	43.91	12,635.30
06/09/2023	Payroll Check	DD	Jennifer McGowan	Employer Taxes	Direct Deposit Payable	109.94	12,745.24
06/09/2023	Payroll Check	DD	Aaron Davies	Employer Taxes	Direct Deposit Payable	76.10	12,821.34
06/09/2023	Payroll Check	DD	Rachel Sawner	Employer Taxes	Direct Deposit Payable	164.76	12,986.10
06/09/2023	Payroll Check	11893	Kevin Berglund	Employer Taxes	Direct Deposit Payable	183.89	13,169.99
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Employer Taxes	NSFCU Checking 5162029	92.08	13,262.07
06/09/2023	Payroll Check	DD	Terri Goettl	Employer Taxes	Direct Deposit Payable	17.34	13,279.41
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Employer Taxes	Direct Deposit Payable	31.54	13,310.95
06/09/2023	Payroll Check	DD	Jack H. Peck	Employer Taxes	Direct Deposit Payable	281.17	13,592.12
06/09/2023	Payroll Check	DD	Ada M. Hill	Employer Taxes	Direct Deposit Payable	181.01	13,773.13
06/09/2023	Payroll Check	DD	James A. Schmidt	Employer Taxes	Direct Deposit Payable	74.00	13,847.13
06/09/2023	Payroll Check	DD	Jason T Huckell	Employer Taxes	Direct Deposit Payable	58.59	13,905.72
06/09/2023	Payroll Check	DD	Rory G. Smith	Employer Taxes	Direct Deposit Payable	205.57	14,111.29
06/09/2023	Payroll Check	DD	Gene A. Doherty	Employer Taxes	Direct Deposit Payable	95.68	14,206.97
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Employer Taxes	Direct Deposit Payable	316.94	14,523.91
06/09/2023	Payroll Check	DD	Brett A. Monson	Employer Taxes	Direct Deposit Payable	12.08	14,535.99
06/09/2023	Payroll Check	DD	Valdis A. Silins	Employer Taxes	Direct Deposit Payable	274.09	14,810.08
06/09/2023	Payroll Check	DD	Daniela Morgan	Employer Taxes	Direct Deposit Payable	27.05	14,837.13
06/09/2023	Payroll Check	DD	Dane Scheffler	Employer Taxes	Direct Deposit Payable	10.21	14,847.34
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Employer Taxes	Direct Deposit Payable	238.49	15,085.83
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Employer Taxes	Direct Deposit Payable	67.27	15,153.10
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Employer Taxes	Direct Deposit Payable	189.21	15,342.31
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Employer Taxes	Direct Deposit Payable	88.78	15,431.09
06/23/2023	Payroll Check	DD	Jason T Huckell	Employer Taxes	Direct Deposit Payable	74.45	15,505.54
06/23/2023	Payroll Check	DD	Brett A. Monson	Employer Taxes	Direct Deposit Payable	277.31	15,782.85
06/23/2023	Payroll Check	11900	Kevin Berglund	Employer Taxes	Direct Deposit Payable	337.13	16,119.98
06/23/2023	Payroll Check	DD	Logan G. Schrock	Employer Taxes	NSFCU Checking 5162029	85.44	16,205.42
06/23/2023	Payroll Check	DD	Ada M. Hill	Employer Taxes	Direct Deposit Payable	25.54	16,230.96
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Employer Taxes	Direct Deposit Payable	77.08	16,308.04
06/23/2023	Payroll Check	DD	James A. Schmidt	Employer Taxes	Direct Deposit Payable	69.60	16,377.64
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Employer Taxes	Direct Deposit Payable	70.58	16,448.22
06/23/2023	Payroll Check	DD	Steven J. Boda	Employer Taxes	Direct Deposit Payable	32.52	16,480.74
06/23/2023	Payroll Check	DD	Rory G. Smith	Employer Taxes	Direct Deposit Payable	80.78	16,561.52
06/23/2023	Payroll Check	DD	Kent J. Anderson	Employer Taxes	Direct Deposit Payable	152.49	16,714.01
06/23/2023	Payroll Check	DD	Aaron Davies	Employer Taxes	Direct Deposit Payable	25.04	16,739.05
06/23/2023	Payroll Check	DD	Gauge Lessard	Employer Taxes	Direct Deposit Payable	164.77	16,903.82
06/23/2023	Payroll Check	DD	Heath Ekstrom	Employer Taxes	Direct Deposit Payable	67.73	16,971.55
06/23/2023	Payroll Check	DD	Valdis A. Silins	Employer Taxes	Direct Deposit Payable	188.31	17,159.86
06/23/2023	Payroll Check	DD	Mary Brisance	Employer Taxes	Direct Deposit Payable	35.60	17,195.46
06/23/2023	Payroll Check	DD	Randy Voeks	Employer Taxes	Direct Deposit Payable	48.54	17,244.00
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Employer Taxes	Direct Deposit Payable	27.03	17,271.03
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Employer Taxes	Direct Deposit Payable	149.48	17,420.51
06/23/2023	Payroll Check	DD	Tanya Goettl	Employer Taxes	Direct Deposit Payable	93.43	17,513.94
06/23/2023	Payroll Check	11898	Donald M. Fehr	Employer Taxes	Direct Deposit Payable	61.05	17,574.99
06/23/2023	Payroll Check	DD	David S. Bergstrom	Employer Taxes	NSFCU Checking 5162029	54.88	17,629.87
06/23/2023	Payroll Check	DD	Jordan Porter	Employer Taxes	Direct Deposit Payable	61.78	17,691.65
06/23/2023	Payroll Check	DD	Dane Scheffler	Employer Taxes	Direct Deposit Payable	14.21	17,705.86
06/23/2023	Payroll Check	DD	Tianna White	Employer Taxes	Direct Deposit Payable	109.64	17,815.50
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Employer Taxes	Direct Deposit Payable	5.06	17,820.56
06/23/2023	Payroll Check	11898	Robert Buckman	Employer Taxes	Direct Deposit Payable	224.44	18,045.00
06/23/2023	Payroll Check	DD	Jack H. Peck	Employer Taxes	NSFCU Checking 5162029	67.27	18,112.27
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Employer Taxes	Direct Deposit Payable	199.28	18,311.55
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Employer Taxes	Direct Deposit Payable	29.38	18,340.93
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Employer Taxes	Direct Deposit Payable	114.43	18,455.36
06/23/2023	Payroll Check	DD	Christopher M	Employer Taxes	Direct Deposit Payable	110.78	18,566.14
06/23/2023	Payroll Check	DD	Christopher M	Employer Taxes	Direct Deposit Payable	266.11	18,832.25

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# Superior National

## General Ledger

June 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Thompson							
06/23/2023	Payroll Check	DD	Jennifer McGowan	Employer Taxes	Direct Deposit Payable	117.65	18,949.90
06/23/2023	Payroll Check	DD	Terri Goettl	Employer Taxes	Direct Deposit Payable	31.35	18,981.25
06/23/2023	Payroll Check	11	Gene A. Doherty	Employer Taxes	NSFCU Checking 5162029	180.00	19,161.25
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Employer Taxes	Direct Deposit Payable	39.69	19,200.94
06/23/2023	Payroll Check	DD	Brandon Gillespie	Employer Taxes	Direct Deposit Payable	32.41	19,233.35
06/23/2023	Payroll Check	DD	Rachel Sawner	Employer Taxes	Direct Deposit Payable	134.71	19,368.06
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Employer Taxes	Direct Deposit Payable	99.57	19,467.63
<b>Total for Payroll Taxes</b>						<b>\$8,544.20</b>	
Retirement/PERA							
Beginning Balance							
06/01/2023	Expenditure		PERA	Withdrawal ACH MN PERA*PERATXP*PERA*960400*05262023****.	NSFCU Checking 5162029	463.40	3,496.38
06/09/2023	Payroll Check	DD	Aaron Davies	Company HSA - Company Contribution	Direct Deposit Payable	0.00	3,496.38
06/09/2023	Payroll Check	DD	Heath Ekstrom	Company HSA - Company Contribution	Direct Deposit Payable	0.00	3,496.38
06/23/2023	Payroll Check	DD	Aaron Davies	Company HSA - Company Contribution	Direct Deposit Payable	0.00	3,496.38
06/23/2023	Payroll Check	DD	Heath Ekstrom	Company HSA - Company Contribution	Direct Deposit Payable	0.00	3,496.38
06/30/2023	Journal Entry	AJE		To reclass to correct expense account	-Split-	951.52	4,447.90
<b>Total for Retirement/PERA</b>						<b>\$1,414.92</b>	
Work Comp Insurance							
Beginning Balance							
06/23/2023	Check	eft	IMT Insurance Company		NSFCU Checking 5162029	1,344.99	1,798.23
<b>Total for Work Comp Insurance</b>						<b>\$1,344.99</b>	
<b>Total for Payroll Burden</b>						<b>\$11,304.11</b>	
Salaries/Wages							
Beginning Balance							
<b>Total for Salaries/Wages</b>							88.66
Grounds							
Beginning Balance							
06/09/2023	Payroll Check	DD	Valdis A. Silins	Wages(Regular Pay)	Direct Deposit Payable	179.50	49,541.70
06/09/2023	Payroll Check	DD	Daniela Morgan	Wages(Regular Pay)	Direct Deposit Payable	68.25	49,609.95
06/09/2023	Payroll Check	DD	Dane Scheffler	Wages(Regular Pay)	Direct Deposit Payable	1,440.00	51,049.95
06/09/2023	Payroll Check	DD	Dane Scheffler	Wages(Overtime)	Direct Deposit Payable	155.25	51,205.20
06/09/2023	Payroll Check	DD	Kajsa Ekstrom	Wages(Regular Pay)	Direct Deposit Payable	94.95	51,300.15
06/09/2023	Payroll Check	DD	Kiana Sivera	Wages(Regular Pay)	Direct Deposit Payable	269.75	51,569.90
06/09/2023	Payroll Check	DD	Tianna White	Wages(Regular Pay)	Direct Deposit Payable	115.63	51,685.53
06/09/2023	Payroll Check	DD	Kent J. Anderson	Wages(Regular Pay)	Direct Deposit Payable	75.00	51,760.53
06/09/2023	Payroll Check	DD	Kirk P. Johnson	Wages(Regular Pay)	Direct Deposit Payable	855.00	52,615.53
06/09/2023	Payroll Check	DD	Mary Brisance	Wages(Regular Pay)	Direct Deposit Payable	328.32	52,943.85
06/09/2023	Payroll Check	DD	Catherine T. Johnson	Wages(Regular Pay)	Direct Deposit Payable	625.50	53,569.35
06/09/2023	Payroll Check	DD	Jordan Porter	Wages(Regular Pay)	Direct Deposit Payable	66.88	53,636.23
06/09/2023	Payroll Check	11894	Robert Buckman	Wages(Regular Pay)	NSFCU Checking 5162029	396.00	54,032.23
06/09/2023	Payroll Check	11897	Morgan L. Krengel	Wages(Regular Pay)	NSFCU Checking 5162029	88.00	54,120.23
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Wages(Regular Pay)	Direct Deposit Payable	113.75	54,233.98
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Wages(Regular Pay)	Direct Deposit Payable	84.80	54,318.78
06/09/2023	Payroll Check	11895	Donald M. Fehr	Wages(Regular Pay)	NSFCU Checking 5162029	754.88	55,073.66
06/09/2023	Payroll Check	DD	Silas E. Ekstrom	Wages(Regular Pay)	Direct Deposit Payable	330.30	55,403.96
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Wages(Regular Pay)	Direct Deposit Payable	563.84	55,967.80
06/09/2023	Payroll Check	DD	Christopher M Thompson	Wages(Regular Pay)	Direct Deposit Payable	1,520.00	57,487.80
06/09/2023	Payroll Check	DD	Christopher M Thompson	Wages(Overtime)	Direct Deposit Payable	345.00	57,832.80
06/09/2023	Payroll Check	DD	Randy Voeks	Wages(Regular Pay)	Direct Deposit Payable	293.76	58,126.56
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Wages(Regular Pay)	Direct Deposit Payable	584.82	58,711.38
06/09/2023	Payroll Check	DD	Jennifer McGowan	Wages(Regular Pay)	Direct Deposit Payable	205.00	58,916.38
06/09/2023	Payroll Check	DD	Rachel Sawner	Wages(Regular Pay)	Direct Deposit Payable	1,116.00	60,032.38
06/09/2023	Payroll Check	DD	Rachel Sawner	Wages(Overtime)	Direct Deposit Payable	48.00	60,080.38
06/09/2023	Payroll Check	11893	Kevin Berglund	Wages(Regular Pay)	NSFCU Checking 5162029	616.00	60,696.38

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## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/09/2023	Payroll Check	DD	Ramiro A. Acero	Wages(Regular Pay)	Direct Deposit Payable	116.00	60,812.38
06/09/2023	Payroll Check	DD	Terri Goettl	Wages(Regular Pay)	Direct Deposit Payable	200.00	61,012.38
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Wages(Regular Pay)	Direct Deposit Payable	1,298.70	62,311.08
06/09/2023	Payroll Check	DD	Jack H. Peck	Wages(Regular Pay)	Direct Deposit Payable	0.00	62,311.08
06/09/2023	Payroll Check	DD	Ada M. Hill	Wages(Regular Pay)	Direct Deposit Payable	495.00	62,806.08
06/09/2023	Payroll Check	DD	James A. Schmidt	Wages(Regular Pay)	Direct Deposit Payable	392.00	63,198.08
06/09/2023	Payroll Check	DD	Jason T Huckell	Wages(Regular Pay)	Direct Deposit Payable	1,180.00	64,378.08
06/09/2023	Payroll Check	DD	Jason T Huckell	Wages(Overtime)	Direct Deposit Payable	195.00	64,573.08
06/09/2023	Payroll Check	DD	Rory G. Smith	Wages(Regular Pay)	Direct Deposit Payable	640.00	65,213.08
06/09/2023	Payroll Check	DD	Rory G. Smith	Wages(Overtime)	Direct Deposit Payable	0.00	65,213.08
06/09/2023	Payroll Check	DD	Gene A. Doherty	Wages(Regular Pay)	Direct Deposit Payable	1,280.00	66,493.08
06/09/2023	Payroll Check	DD	Gene A. Doherty	Wages(Overtime)	Direct Deposit Payable	840.00	67,333.08
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Wages(Regular Pay)	Direct Deposit Payable	68.80	67,401.88
06/09/2023	Payroll Check	DD	Brett A. Monson	Wages(Regular Pay)	Direct Deposit Payable	1,520.00	68,921.88
06/09/2023	Payroll Check	DD	Brett A. Monson	Wages(Overtime)	Direct Deposit Payable	313.50	69,235.38
06/09/2023	Payroll Check	DD	Steven J. Boda	Wages(Regular Pay)	Direct Deposit Payable	740.32	69,975.70
06/09/2023	Payroll Check	DD	Carter G. Acker	Wages(Regular Pay)	Direct Deposit Payable	212.00	70,187.70
06/09/2023	Payroll Check	DD	Graham Oberholtzer	Wages(Regular Pay)	Direct Deposit Payable	187.50	70,375.20
06/09/2023	Payroll Check	DD	Alex Whight	Wages(Regular Pay)	Direct Deposit Payable	247.00	70,622.20
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Wages(Regular Pay)	Direct Deposit Payable	1,390.00	72,012.20
06/09/2023	Payroll Check	DD	Abbie R. Nimz	Wages(Overtime)	Direct Deposit Payable	195.00	72,207.20
06/09/2023	Payroll Check	DD	Cy Oberholtzer	Wages(Regular Pay)	Direct Deposit Payable	139.35	72,346.55
06/13/2023	Check	11892	Gene A. Doherty		NSFCU Checking 5162029	1,684.57	74,031.12
06/15/2023	Deposit			Deposit ACH INTUIT*PAYROLL- Gene Dougherty return of payroll	NSFCU Checking 5162029	-1,684.57	72,346.55
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Wages(Regular Pay)	Direct Deposit Payable	313.75	72,660.30
06/23/2023	Payroll Check	DD	Tianna White	Wages(Regular Pay)	Direct Deposit Payable	56.25	72,716.55
06/23/2023	Payroll Check	DD	James A. Schmidt	Wages(Regular Pay)	Direct Deposit Payable	472.00	73,188.55
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Wages(Regular Pay)	Direct Deposit Payable	163.20	73,351.75
06/23/2023	Payroll Check	DD	Steven J. Boda	Wages(Regular Pay)	Direct Deposit Payable	500.80	73,852.55
06/23/2023	Payroll Check	DD	Rory G. Smith	Wages(Regular Pay)	Direct Deposit Payable	1,020.00	74,872.55
06/23/2023	Payroll Check	DD	Rory G. Smith	Wages(Overtime)	Direct Deposit Payable	0.00	74,872.55
06/23/2023	Payroll Check	DD	Kent J. Anderson	Wages(Regular Pay)	Direct Deposit Payable	167.50	75,040.05
06/23/2023	Payroll Check	DD	Gauge Lessard	Wages(Regular Pay)	Direct Deposit Payable	453.00	75,493.05
06/23/2023	Payroll Check	DD	Valdis A. Silins	Wages(Regular Pay)	Direct Deposit Payable	225.00	75,718.05
06/23/2023	Payroll Check	DD	Mary Brisance	Wages(Regular Pay)	Direct Deposit Payable	324.80	76,042.85
06/23/2023	Payroll Check	DD	Randy Voeks	Wages(Regular Pay)	Direct Deposit Payable	180.80	76,223.65
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Wages(Regular Pay)	Direct Deposit Payable	927.88	77,151.53
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Wages(Regular Pay)	Direct Deposit Payable	625.00	77,776.53
06/23/2023	Payroll Check	DD	Abbie R. Nimz	Wages(Overtime)	Direct Deposit Payable	0.00	77,776.53
06/23/2023	Payroll Check	DD	Tanya Goettl	Wages(Regular Pay)	Direct Deposit Payable	406.40	78,182.93
06/23/2023	Payroll Check	11898	Donald M. Fehr	Wages(Regular Pay)	NSFCU Checking 5162029	367.13	78,550.06
06/23/2023	Payroll Check	DD	Jordan Porter	Wages(Regular Pay)	Direct Deposit Payable	86.40	78,636.46
06/23/2023	Payroll Check	DD	Dane Scheffler	Wages(Regular Pay)	Direct Deposit Payable	720.00	79,356.46
06/23/2023	Payroll Check	DD	Dane Scheffler	Wages(Overtime)	Direct Deposit Payable	13.50	79,369.96
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Wages(Regular Pay)	Direct Deposit Payable	1,279.80	80,649.76
06/23/2023	Payroll Check	DD	Logan G. Schrock	Wages(Regular Pay)	Direct Deposit Payable	170.80	80,820.56
06/23/2023	Payroll Check	DD	Kajsa Ekstrom	Wages(Regular Pay)	Direct Deposit Payable	196.50	81,017.06
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Wages(Regular Pay)	Direct Deposit Payable	726.40	81,743.46
06/23/2023	Payroll Check	DD	Cy Oberholtzer	Wages(Regular Pay)	Direct Deposit Payable	741.00	82,484.46
06/23/2023	Payroll Check	DD	Silas E. Ekstrom	Wages(Regular Pay)	Direct Deposit Payable	450.00	82,934.46
06/23/2023	Payroll Check	DD	Christopher M Thompson	Wages(Regular Pay)	Direct Deposit Payable	1,600.00	84,534.46
06/23/2023	Payroll Check	DD	Christopher M Thompson	Wages(Overtime)	Direct Deposit Payable	180.00	84,714.46
06/23/2023	Payroll Check	DD	Jennifer McGowan	Wages(Regular Pay)	Direct Deposit Payable	465.00	85,179.46
06/23/2023	Payroll Check	DD	Terri Goettl	Wages(Regular Pay)	Direct Deposit Payable	209.60	85,389.06
06/23/2023	Payroll Check	11	Gene A. Doherty	Wages(Regular Pay)	NSFCU Checking 5162029	1,024.00	86,413.06
06/23/2023	Payroll Check	11	Gene A. Doherty	Wages(Overtime)	NSFCU Checking 5162029	180.00	86,593.06
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Wages(Regular Pay)	Direct Deposit Payable	136.00	86,729.06
06/23/2023	Payroll Check	DD	Brandon Gillespie	Wages(Regular Pay)	Direct Deposit Payable	216.75	86,945.81
06/23/2023	Payroll Check	DD	Rachel Sawner	Wages(Regular Pay)	Direct Deposit Payable	552.00	87,497.81

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## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/23/2023	Payroll Check	DD	Rachel Sawner	Wages(Overtime)	Direct Deposit Payable	0.00	87,497.81
06/23/2023	Payroll Check	DD	Catherine T. Johnson	Wages(Regular Pay)	Direct Deposit Payable	666.00	88,163.81
06/23/2023	Payroll Check	11900	Kevin Berglund	Wages(Regular Pay)	NSFCU Checking 5162029	571.50	88,735.31
06/23/2023	Payroll Check	DD	Brett A. Monson	Wages(Regular Pay)	Direct Deposit Payable	1,760.00	90,495.31
06/23/2023	Payroll Check	DD	Brett A. Monson	Wages(Overtime)	Direct Deposit Payable	495.00	90,990.31
06/23/2023	Payroll Check	DD	Jason T Huckell	Wages(Regular Pay)	Direct Deposit Payable	1,600.00	92,590.31
06/23/2023	Payroll Check	DD	Jason T Huckell	Wages(Overtime)	Direct Deposit Payable	255.00	92,845.31
06/23/2023	Payroll Check	DD	Graham Oberholtzer	Wages(Regular Pay)	Direct Deposit Payable	498.00	93,343.31
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Wages(Regular Pay)	Direct Deposit Payable	580.80	93,924.11
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Wages(Regular Pay)	Direct Deposit Payable	1,035.00	94,959.11
06/23/2023	Payroll Check	DD	Kirk P. Johnson	Wages(Overtime)	Direct Deposit Payable	230.63	95,189.74
06/23/2023	Payroll Check	DD	David S. Bergstrom	Wages(Regular Pay)	Direct Deposit Payable	345.28	95,535.02
06/23/2023	Payroll Check	DD	Ada M. Hill	Wages(Regular Pay)	Direct Deposit Payable	515.63	96,050.65
06/23/2023	Payroll Check	DD	Jack H. Peck	Wages(Regular Pay)	Direct Deposit Payable	0.00	96,050.65
06/23/2023	Payroll Check	11898	Robert Buckman	Wages(Regular Pay)	NSFCU Checking 5162029	450.00	96,500.65
<b>Total for Grounds</b>						<b>\$47,138.45</b>	
Proshop							
Beginning Balance							-201.96
06/09/2023	Payroll Check	DD	Steven J. Boda	Wages(Tips Paid Out)	Direct Deposit Payable	33.00	-168.96
06/09/2023	Payroll Check	DD	Tianna White	Wages(Tips Paid Out)	Direct Deposit Payable	0.00	-168.96
06/09/2023	Payroll Check	DD	Tianna White	Wages(Grounds)	Direct Deposit Payable	0.00	-168.96
06/09/2023	Payroll Check	DD	Valdis A. Silins	Wages(Tips Paid Out)	Direct Deposit Payable	1.50	-167.46
06/09/2023	Payroll Check	DD	Garrett A. Eckman	Wages(Tips Paid Out)	Direct Deposit Payable	12.00	-155.46
06/09/2023	Payroll Check	DD	Jack H. Peck	Wages(Pro Shop)	Direct Deposit Payable	271.50	116.04
06/09/2023	Payroll Check	DD	Jack H. Peck	Wages(Grounds)	Direct Deposit Payable	939.25	1,055.29
06/09/2023	Payroll Check	DD	Samuel M. Pflingsten	Wages(Tips Paid Out)	Direct Deposit Payable	582.00	1,637.29
06/09/2023	Payroll Check	DD	Terri Goettl	Wages(Tips Paid Out)	Direct Deposit Payable	11.00	1,648.29
06/09/2023	Payroll Check	DD	Rachel Sawner	Wages(Pro Shop)	Direct Deposit Payable	66.00	1,714.29
06/09/2023	Payroll Check	DD	Jennifer McGowan	Wages(Tips Paid Out)	Direct Deposit Payable	304.00	2,018.29
06/09/2023	Payroll Check	DD	Clifford A. Iverson	Wages(Tips Paid Out)	Direct Deposit Payable	150.50	2,168.79
06/09/2023	Payroll Check	DD	Terry A. Valdivia	Wages(Tips Paid Out)	Direct Deposit Payable	26.00	2,194.79
06/09/2023	Payroll Check	DD	Jacob E. Neprud	Wages(Tips Paid Out)	Direct Deposit Payable	55.00	2,249.79
06/09/2023	Payroll Check	DD	Madelaine R. Silins	Wages(Tips Paid Out)	Direct Deposit Payable	20.00	2,269.79
06/09/2023	Payroll Check	11897	Morgan L. Krengel	Wages(Tips Paid Out)	NSFCU Checking 5162029	11.00	2,280.79
06/09/2023	Payroll Check	DD	Jordan Porter	Wages(Tips Paid Out)	Direct Deposit Payable	35.00	2,315.79
06/09/2023	Payroll Check	DD	Heath Ekstrom	Wages(Tips Paid Out)	Direct Deposit Payable	74.00	2,389.79
06/09/2023	Payroll Check	DD	Tianna White	Wages(Pro Shop)	Direct Deposit Payable	0.00	2,389.79
06/23/2023	Payroll Check	DD	Rachel Sawner	Wages(Pro Shop)	Direct Deposit Payable	275.00	2,664.79
06/23/2023	Payroll Check	DD	Rachel Sawner	Wages(Tips Paid Out)	Direct Deposit Payable	74.00	2,738.79
06/23/2023	Payroll Check	DD	Terry A. Valdivia	Wages(Tips Paid Out)	Direct Deposit Payable	13.00	2,751.79
06/23/2023	Payroll Check	DD	Morgan L. Krengel	Wages(Tips Paid Out)	Direct Deposit Payable	129.52	2,881.31
06/23/2023	Payroll Check	DD	Terri Goettl	Wages(Tips Paid Out)	Direct Deposit Payable	0.00	2,881.31
06/23/2023	Payroll Check	DD	Jennifer McGowan	Wages(Tips Paid Out)	Direct Deposit Payable	322.00	3,203.31
06/23/2023	Payroll Check	DD	Garrett A. Eckman	Wages(Tips Paid Out)	Direct Deposit Payable	39.00	3,242.31
06/23/2023	Payroll Check	DD	Jack H. Peck	Wages(Pro Shop)	Direct Deposit Payable	330.00	3,572.31
06/23/2023	Payroll Check	DD	Jack H. Peck	Wages(Grounds)	Direct Deposit Payable	1,003.00	4,575.31
06/23/2023	Expenditure		Kevin Berglund	Withdrawal Draft Clearing #240307	NSFCU Checking 5162029	57.20	4,632.51
06/23/2023	Payroll Check	DD	Samuel M. Pflingsten	Wages(Tips Paid Out)	Direct Deposit Payable	221.50	4,854.01
06/23/2023	Payroll Check	DD	Tianna White	Wages(Tips Paid Out)	Direct Deposit Payable	13.00	4,867.01
06/23/2023	Payroll Check	DD	Jordan Porter	Wages(Tips Paid Out)	Direct Deposit Payable	8.50	4,875.51
06/23/2023	Payroll Check	DD	Tanya Goettl	Wages(Tips Paid Out)	Direct Deposit Payable	2.00	4,877.51
06/23/2023	Payroll Check	DD	Clifford A. Iverson	Wages(Tips Paid Out)	Direct Deposit Payable	72.00	4,949.51
06/23/2023	Payroll Check	DD	Valdis A. Silins	Wages(Tips Paid Out)	Direct Deposit Payable	13.00	4,962.51
06/23/2023	Payroll Check	DD	Heath Ekstrom	Wages(Tips Paid Out)	Direct Deposit Payable	0.00	4,962.51
06/23/2023	Payroll Check	DD	Steven J. Boda	Wages(Tips Paid Out)	Direct Deposit Payable	39.50	5,002.01
06/23/2023	Payroll Check	DD	Jacob E. Neprud	Wages(Tips Paid Out)	Direct Deposit Payable	54.40	5,056.41
06/23/2023	Payroll Check	DD	David S. Bergstrom	Wages(Tips Paid Out)	Direct Deposit Payable	68.00	5,124.41
06/23/2023	Payroll Check	DD	Tianna White	Wages(Grounds)	Direct Deposit Payable	0.00	5,124.41
06/23/2023	Payroll Check	DD	Madelaine R. Silins	Wages(Tips Paid Out)	Direct Deposit Payable	151.75	5,276.16
06/23/2023	Payroll Check	DD	Tianna White	Wages(Pro Shop)	Direct Deposit Payable	0.00	5,276.16

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# Superior National

## General Ledger

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for Proshop</b>						<b>\$5,478.12</b>	
Salaried Employees							
Beginning Balance							49,423.13
06/09/2023	Payroll Check	DD	Heath Ekstrom	Wages(Salary)	Direct Deposit Payable	2,461.54	51,884.67
06/09/2023	Payroll Check	DD	Aaron Davies	Wages(Salary)	Direct Deposit Payable	2,153.85	54,038.52
06/23/2023	Payroll Check	DD	Aaron Davies	Wages(Salary)	Direct Deposit Payable	2,153.85	56,192.37
06/23/2023	Payroll Check	DD	Heath Ekstrom	Wages(Salary)	Direct Deposit Payable	2,461.54	58,653.91
<b>Total for Salaried Employees</b>						<b>\$9,230.78</b>	
<b>Total for Salaries/Wages with sub-accounts</b>						<b>\$61,847.35</b>	
Wages							
Beginning Balance							-6,211.37
<b>Total for Wages</b>							
<b>Total for Payroll Expenses</b>						<b>\$73,151.46</b>	
Professional Services							
Accounting/Audit							
Beginning Balance							2,803.30
06/01/2023	Bill		Sarena Crowley	for previous month	*Accounts Payable	500.00	3,303.30
<b>Total for Accounting/Audit</b>						<b>\$500.00</b>	
Marketing and Promotion							
Beginning Balance							13,902.37
06/08/2023	Expenditure		Minnesota Golf Association	Withdrawal ACH MINNESOTA GOLF A*Bill Pay	NSFCU Checking 5162029	150.00	14,052.37
06/08/2023	Expenditure		PGA of America	Withdrawal ACH PGA OF AMERICA*Bill Pay	NSFCU Checking 5162029	527.00	14,579.37
06/08/2023	Expenditure		Cook County News Herald	Withdrawal ACH COOK COUNTY NEWS*Bill Pay	NSFCU Checking 5162029	116.80	14,696.17
06/26/2023	Bill		Audubon International		*Accounts Payable	400.00	15,096.17
<b>Total for Marketing and Promotion</b>						<b>\$1,193.80</b>	
<b>Total for Professional Services</b>						<b>\$1,693.80</b>	
Interest Income							
Beginning Balance							926.20
06/30/2023	Deposit			Dividend APYE= 10.01% For 30 Days	NSFCU Patronage Rebate	7.66	933.86
06/30/2023	Deposit			Dividend APYE= 0.50% For 30 Days	NSFCU Money Market	3.91	937.77
06/30/2023	Deposit			Dividend APYE= 0.05% For 30 Days	NSFCU Checking 5162029	10.89	948.66
<b>Total for Interest Income</b>						<b>\$22.46</b>	
Rent Income							
Beginning Balance							-2,148.17
06/07/2023	Deposit			Deposit Check Rent	NSFCU Checking 5162029	350.00	-1,798.17
06/21/2023	Check	eft	Arrowhead Broadband		NSFCU Checking 5162029	-54.19	-1,852.36
06/30/2023	Journal Entry	AJE		To reclass to rent income	-Split-	1,400.00	-452.36
<b>Total for Rent Income</b>						<b>\$1,695.81</b>	
Misc Expense							
Beginning Balance							3,033.49
<b>Total for Misc Expense</b>							
Reconciliation Discrepancies-1							
06/30/2023	Check	ADJ			NSFCU Checking 5162029	112.08	112.08
<b>Total for Reconciliation Discrepancies-1</b>						<b>\$112.08</b>	

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June 30, 2023

## EDA Interim Director Report

### Highlights:

1. **Documented economic activity** through the SBDC from January 1 through June 30:
  - 8 New Business Starts
  - \$4,746, 611 Capital funding Infusion
  - 114 Client meetings
  - 12 Added employees
2. **Tac Harbor:** MN Power meeting June 8th as reported at EDA meeting June 20. Continued with webinar participation. Arik Forsman, MN Power, made an introduction to the Cleveland Cliffs team. Meeting to discuss their involvement in TAC Harbor property to occur mid-July.
3. **EDA Director Search. Continued coordination of interviews, first interviews to occurred July 7. Round 2 interviews occur July 21.** Committee members: Surbaugh, Mills, Bursheim, Hale and Somnis
4. **Cedar Grove:** Scheduled public comment meeting for two properties. Worked to identify all lots/owners in Cedar Grove and develop current property map.
5. **Cedar Grove:** Discussed business park issues/needs with a variety of people and 5 new prospects.
6. **Main Street Grant Round 2:** Decision made to support 5 projects. Grant requests totaled \$1,397,746 on projects that totaled \$23,167,479, only \$500,000 was available for funding .
7. **Public Health and Human Services:** I also serve as the chair of the PHSS public advisory committee, Attended 2 PHSS meeting this month.
8. **Website updating:** Melissa Dressley, Do North Marketing, has agreed to do our website updating.
9. **Paperwork!** EDA meeting preparation answered questions, work through payment issues.
10. **Vacation** June 21-27

Pat 651-336-2964



June 30, 2023

Friends:

SBDC activity is somewhat down this month due to my vacation June 21-28.

Hours:

Counseling 26.75 hours with 15 clients in 21 meetings ( 3 were new)

I also met with Northland for a contract review.

In 2023 I am allocated \$40,020. Through May 30<sup>th</sup> I have earned \$22,545, my remaining balance is \$17,474.

This leaves me 297.75 available hours for consulting though year end.

It appears there is a chance I could run out of hours if activity continues to increase. I was advised that Northland is not confident they will be able to procure additional grant money. At that point the EDA will be asked for funds to continue the program through year end 2023. If that is not feasible the program will stop be suspended until 2024.

I will keep you posted.

Happy to answer any questions.

Pat

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