

CITY OF WILLMAR, MINNESOTA  
REQUEST FOR COMMITTEE ACTION

Agenda Item Number: 3

Meeting Date: November 23, 2015

Attachments: X Yes    No

CITY COUNCIL ACTION

Date: December 7, 2015

- |                                   |                                 |
|-----------------------------------|---------------------------------|
| <input type="checkbox"/> Approved | <input type="checkbox"/> Denied |
| <input type="checkbox"/> Amended  | <input type="checkbox"/> Tabled |
| <input type="checkbox"/> Other    |                                 |

Originating Department: Finance

Agenda Item: Rice Memorial Hospital Intergovernmental Transfer Agreement and 2016 Budget

Recommended Action: A. Approve Intergovernmental Transfer Agreement  
B. Approve 2016 Budget

Background/Summary: Receive and discuss Rice Memorial Hospital Intergovernmental Transfer Agreement and 2016 Budget.

Alternatives: Table for additional information.

Financial Considerations: \$518,834.00

Preparer: Steve Okins, Finance Director

Signature:

Comments:

**AGREEMENT FOR INTERGOVERNMENTAL TRANSFER PAYMENTS BY AND  
BETWEEN RICE MEMORIAL HOSPITAL AND THE CITY OF WILLMAR**

This Agreement is made and entered into this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between the Rice Memorial Hospital, a public hospital and instrumentality of the City of Willmar (hereinafter referred to as "Rice Hospital"), and the City of Willmar, a Minnesota municipal corporation (hereinafter referred to as the "City"), WITNESSETH:

WHEREAS, Rice Hospital is a public hospital located at 301 Becker Avenue Southwest in the City and possesses the powers of a nonprofit corporation relative to its delivery of healthcare services pursuant to Minn. Stat. § 144.581;

WHEREAS, the real property upon which Rice Hospital's facilities in the City are located is exempt from paying real estate taxes;

WHEREAS, Rice Hospital and the City have previously entered into agreements whereby the Hospital would remit to the City annual negotiated intergovernmental transfer payments in consideration for the municipal services provided to Rice Hospital by the City; and

WHEREAS, the parties desire to continue the annual intergovernmental transfers pursuant to the terms and conditions outlined below;

NOW, THEREFORE, BE IT RESOLVED by and between the parties as follows:

1. Rice Hospital shall pay to the City an annual intergovernmental transfer payment equivalent to .80 percent of the Hospital's net assets (excluding Rice Health Foundation net assets) at the conclusion of the preceding calendar year in each of 2016, 2017 and 2018, provided that:
  - a. Except as may be required to comply with Paragraph (b) below, Rice Hospital shall not be obligated to pay any amount hereunder that would result in the reduction of its net revenues to a point where the debt coverage ratio is less than 1.25 times its debt service as stated in its bond covenants; and
  - b. At no time shall Rice Hospital's total intergovernmental transfer payment to the City for any calendar year covered by this Agreement be less than \$200,000.
2. Except as may be otherwise necessitated by Paragraph 1(a) above, Rice Hospital's annual transfer payments to the City shall be made in four equal installments in the amount of one quarter of the annual payment on March 30, June 30, September 30, and December 30 of each year.
3. The parties hereby agree that the terms and conditions of this Agreement shall remain in effect through December 31, 2018, and that this Agreement may only be modified by written amendment executed by both parties.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their corporate names and seals affixed thereto the day and year first above written.

CITY OF WILLMAR

RICE MEMORIAL HOSPITAL

By: \_\_\_\_\_  
Mayor

By: \_\_\_\_\_  
President

By: \_\_\_\_\_  
City Administrator

By: \_\_\_\_\_  
Chief Executive Officer

To: City of Willmar  
From: Mike Schramm  
Bill Fenske  
Date: November 19, 2015  
Subject: 2016 Financial Forecast

Attached is the updated 2016 Financial Forecast. This has been approved at the most recent Rice Memorial Hospital Board of Directors Meeting. The Forecast has been updated for 3<sup>rd</sup> Quarter 2015 Actual activity. The Revised 2015 Forecast has been completed and a full 2016 year has also been completed. The Forecast is a little less positive than the previous two forecasts due to lower inpatient activity. The Revised 2015 Forecast projects an Operating Margin of 3.8% for the Consolidated Rice Operations. The Hospital is projected at an Operating Margin of 3.8%; the Care Center of 9.6%; and Home Medical at -1.6%. Excess Margin for 2015 is projected at 4.8% with EBIDA Operating Margin at 13.5%. It is projected that the Debt/Capitalization Ratio will end the current year at 43% with Days of Cash at 131.

The 2016 Forecast projects profitability at all three entities with an overall Consolidated Operating Margin of 3.4%. The Hospital is projected at 3.2%; the Care Center at 8.9%; and Home Medical at 0.1% for 2016. Inpatient activity is projected to remain flat with an Average Daily Census in the 31 range; Surgical cases around 830 per quarter; and Emergency Room visits slightly above 3,500 visits per quarter. Graphs for each of these volume indicators are presented on the following pages. Expenses are relatively flat for next year as our revenues. We will be proposing an average 3% increase in charges, however, based on projections from Medicare and other payers it is likely that the net effect of these increases will be less than 1% in net revenues. Routine Capital expenditures are projected to be lower in 2016 than 2015 by over \$1.3 million due in part to the Rehab Building Project. As a result due to Operational Performance, Balance Sheet management (including no new debt), and philanthropy; Days of Cash is expected to increase by 10 days in 2016.

2016 Forecast

Consolidated Balance Sheet  
11/12/2015

	2013	2014	3/31/2015	6/30/2015	9/30/2015	12/31/2015	3/31/2016	6/30/2016	9/30/2016	12/31/2016
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
CASH AND CASH EQUIVALENTS	\$ 9,357,157	\$ 2,447,311	\$ 2,892,179	\$ 4,581,362	\$ 2,797,306	\$ 4,532,459	\$ 4,195,398	\$ 3,430,157	\$ 4,702,231	\$ 4,876,067
TRUSTEE BOND AGREEMENTS - CURRENT	2,379,838	2,757,540	964,044	1,854,531	1,984,599	2,576,191	964,044	1,854,531	1,984,599	2,576,191
ACCOUNTS RECEIVABLE NET	14,513,548	14,720,163	15,238,635	15,759,157	17,799,677	16,935,013	16,496,085	15,519,914	14,891,914	14,932,417
OTHER RECEIVABLES	437,453	548,759	306,330	569,844	624,196	624,196	624,196	624,196	624,196	624,196
INVENTORY	2,117,850	1,974,860	1,930,709	1,973,293	2,090,757	2,090,757	2,090,757	2,090,757	2,090,757	2,090,757
PREPAID EXPENSES	991,750	877,299	1,121,642	958,261	984,757	984,757	984,757	984,757	984,757	984,757
<b>TOTAL CURRENT ASSETS</b>	<b>29,797,596</b>	<b>23,325,931</b>	<b>22,653,539</b>	<b>25,696,448</b>	<b>26,281,292</b>	<b>27,743,373</b>	<b>25,355,237</b>	<b>24,504,312</b>	<b>25,278,455</b>	<b>26,084,384</b>
<b>ASSETS LIMITED AS TO USE</b>										
HELD BY TRUSTEES - BOND AGREEMENTS	3,571,279	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634
REMAINDER UNITRUST - RECEIVABLE	47,522	47,522	47,522	47,522	47,522	47,522	47,522	47,522	47,522	47,522
ENDOWMENT FUND INVESTMENTS-RICE TRUST	2,960,184	3,061,232	3,057,581	3,057,581	3,052,429	3,082,953	3,113,783	3,144,921	3,176,370	3,208,134
<b>TOTAL ASSETS - USE IS LIMITED</b>	<b>6,578,985</b>	<b>6,885,388</b>	<b>6,881,737</b>	<b>6,881,737</b>	<b>6,876,585</b>	<b>6,907,109</b>	<b>6,937,939</b>	<b>6,969,077</b>	<b>7,000,526</b>	<b>7,032,290</b>
<b>PROPERTY PLANT &amp; EQUIPMENT</b>										
PROPERTY PLANT & EQUIPMENT	136,903,754	142,634,962	142,851,196	144,109,477	147,360,315	149,110,315	152,135,315	155,560,315	157,335,315	158,360,315
LESS: ACCUMULATED DEPRECIATION	(73,712,695)	(80,874,221)	(82,281,696)	(83,972,230)	(85,894,555)	(88,047,761)	(90,200,967)	(92,354,173)	(94,507,379)	(96,660,585)
<b>NET PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>61,191,059</b>	<b>61,760,741</b>	<b>60,569,500</b>	<b>60,137,247</b>	<b>61,465,760</b>	<b>61,062,554</b>	<b>61,934,348</b>	<b>63,206,142</b>	<b>62,827,936</b>	<b>61,699,730</b>
<b>OTHER ASSETS</b>										
INVESTMENTS - FIXED INCOME	22,595,563	25,106,026	25,439,889	25,491,471	25,663,701	25,813,701	25,963,701	26,113,701	26,763,701	27,913,701
INVESTMENTS - SHARED HEALTH RESOURCES	439,455	459,048	459,048	459,048	459,048	479,048	499,048	519,048	539,048	559,048
INVESTMENTS - WILLMAR MEDICAL SERVICES	3,769,316	4,269,043	4,434,891	4,608,837	4,268,181	4,495,000	4,725,000	4,955,000	5,185,000	5,415,000
INVESTMENTS - LAKE REGION HOME MEDICAL	-	18,125	2,901	(14,025)	(17,181)	2,819	22,819	42,819	62,819	82,819
INVESTMENTS - VHAUM CSC	54,963	54,963	54,963	50,000	50,000	50,000	50,000	50,000	50,000	50,000
GOODWILL, NET	84,722	83,389	83,060	82,728	82,392	80,392	78,392	76,392	74,392	72,392
DEFERRED DEBT ACQUISITION COSTS	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER ASSETS</b>	<b>26,944,019</b>	<b>29,990,594</b>	<b>30,474,752</b>	<b>30,678,059</b>	<b>30,506,141</b>	<b>30,920,960</b>	<b>31,338,960</b>	<b>31,756,960</b>	<b>32,674,960</b>	<b>34,092,960</b>
<b>TOTAL ASSETS</b>	<b>\$ 124,511,659</b>	<b>\$ 121,962,654</b>	<b>\$ 120,579,528</b>	<b>\$ 123,393,491</b>	<b>\$ 125,129,778</b>	<b>\$ 126,633,996</b>	<b>\$ 125,566,484</b>	<b>\$ 126,436,491</b>	<b>\$ 127,781,877</b>	<b>\$ 128,909,364</b>
<b>LIABILITIES AND NET ASSETS</b>										
<b>CURRENT LIABILITIES</b>										
CURRENT MATURITIES OF LONG TERM DEBT	\$ 1,730,232	\$ 1,944,520	\$ 1,944,520	\$ 1,944,520	\$ 1,998,731	\$ 2,239,682	\$ 2,391,241	\$ 2,452,758	\$ 2,455,260	\$ 2,457,775
ACCOUNTS PAYABLE - TRADE	1,939,719	1,856,341	1,897,432	2,111,656	2,478,198	2,478,198	2,478,198	2,478,198	2,478,198	2,478,198
ESTIMATED THIRD PARTY PAYOR SETTLEMENTS	192,060	(188,000)	(113,000)	(59,000)	(57,896)	-	-	-	-	-
ACCRUED SALARIES, WAGES AND BENEFITS	11,135,015	11,471,485	10,655,897	11,398,519	10,988,390	10,988,390	10,988,390	10,988,390	10,988,390	10,988,390
ACCRUED INTEREST AND MISC EXPENSE	2,093,781	2,225,849	2,035,868	2,581,640	1,985,748	2,230,000	2,230,000	2,230,000	2,230,000	2,230,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>17,090,807</b>	<b>17,310,194</b>	<b>16,420,717</b>	<b>17,977,335</b>	<b>17,393,171</b>	<b>17,936,270</b>	<b>18,087,829</b>	<b>18,149,346</b>	<b>18,151,848</b>	<b>18,154,263</b>
<b>LONG TERM DEBT (LESS CURRENT PORTION)</b>	<b>49,770,570</b>	<b>47,945,859</b>	<b>46,009,876</b>	<b>45,958,673</b>	<b>46,951,193</b>	<b>46,831,876</b>	<b>44,682,640</b>	<b>44,532,646</b>	<b>44,382,091</b>	<b>44,230,901</b>
<b>TOTAL LIABILITIES</b>	<b>66,861,377</b>	<b>65,256,053</b>	<b>62,430,593</b>	<b>63,936,008</b>	<b>64,344,364</b>	<b>64,768,145</b>	<b>62,770,469</b>	<b>62,681,993</b>	<b>62,533,940</b>	<b>62,385,264</b>
<b>NET ASSETS</b>										
<b>RESTRICTED FUNDS</b>										
DEBT SERVICE AND RESERVE	3,571,279	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634	3,776,634
SPECIFIC PURPOSE FUND	270,286	216,568	441,195	439,890	304,363	254,363	204,363	154,363	104,363	54,363
PERMANENT ENDOWMENT	2,960,184	3,061,232	3,057,581	3,057,581	3,052,429	3,082,953	3,113,783	3,144,921	3,176,370	3,208,134
CURRENT YEAR INCOME	(3,428,036)	(1,677,986)	1,195,918	2,177,750	3,646,360	4,746,273	949,335	977,345	1,011,990	1,044,399
UNRESTRICTED	54,276,569	51,330,153	49,677,607	50,005,628	50,005,628	50,005,628	54,751,901	55,701,235	57,178,581	58,440,570
<b>TOTAL NET ASSETS</b>	<b>57,650,282</b>	<b>56,706,601</b>	<b>58,148,935</b>	<b>59,457,483</b>	<b>60,785,414</b>	<b>61,865,851</b>	<b>62,796,015</b>	<b>63,754,498</b>	<b>65,247,937</b>	<b>66,524,100</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 124,511,659</b>	<b>\$ 121,962,654</b>	<b>\$ 120,579,528</b>	<b>\$ 123,393,491</b>	<b>\$ 125,129,778</b>	<b>\$ 126,633,996</b>	<b>\$ 125,566,484</b>	<b>\$ 126,436,491</b>	<b>\$ 127,781,877</b>	<b>\$ 128,909,364</b>

2016 Forecast  
Income Statement

	2014		2015				2016				2016 Forecast	2015 Forecast-	
11/12/2015	2013	2014	4th Qtr-Act.	1st Qtr-A	2nd Qtr-A	3rd Qtr-A	4th Qtr-F	1st Qtr-F	2nd Qtr-F	3rd Qtr-F	4th Qtr-F	@ 11/03/15	Revised
<b>Consolidated</b>													
Inpatient Revenue	\$ 62,649,828	\$ 63,663,296	\$ 15,940,247	\$18,962,411	\$15,343,598	\$14,628,635	\$ 15,963,607	\$ 15,947,428	\$ 15,518,880	\$ 15,544,593	\$ 15,715,900	\$ 62,726,799	\$ 64,898,251
Outpatient Revenue	119,530,052	124,613,779	32,124,815	31,999,896	36,815,348	37,172,808	38,897,176	37,066,710	37,502,099	37,209,017	37,233,999	149,013,824	142,785,228
Rice Care Center Revenue	10,185,461	11,210,521	3,114,201	2,999,546	3,022,050	3,010,383	3,010,383	3,037,215	3,037,215	3,070,591	3,070,591	12,215,611	12,042,362
Rice Home Medical Revenue	13,046,125	13,332,446	3,744,193	3,358,209	3,217,702	3,455,859	3,485,228	3,433,761	3,446,842	3,491,738	3,504,998	13,877,437	13,486,896
<b>Total Patient Revenue</b>	<b>205,411,466</b>	<b>212,820,042</b>	<b>54,932,457</b>	<b>57,320,061</b>	<b>58,198,699</b>	<b>58,267,685</b>	<b>59,436,392</b>	<b>59,487,111</b>	<b>59,605,136</b>	<b>59,315,938</b>	<b>59,525,485</b>	<b>237,833,671</b>	<b>233,222,837</b>
Less Contractual Allowances	(105,109,299)	(112,122,289)	(27,767,438)	(30,815,761)	(31,560,627)	(30,178,285)	(32,224,638)	(32,193,588)	(32,180,498)	(32,028,570)	(32,125,724)	(128,528,361)	(124,779,331)
<b>Net Revenue from Patients</b>	<b>100,302,167</b>	<b>100,697,753</b>	<b>27,165,019</b>	<b>26,504,280</b>	<b>26,638,072</b>	<b>28,089,400</b>	<b>27,211,754</b>	<b>27,293,523</b>	<b>27,324,638</b>	<b>27,287,369</b>	<b>27,399,761</b>	<b>109,305,290</b>	<b>108,443,606</b>
Other Operating Revenue	17,265,070	14,603,330	3,791,302	3,384,903	4,660,670	3,422,700	3,289,828	3,289,828	3,289,828	3,269,828	3,278,828	13,129,312	14,758,101
Less WMS Operating Revenue	(22,709,260)	(24,177,108)	(6,195,746)	(6,297,585)	(6,978,693)	(6,809,241)	(6,350,000)	(6,360,000)	(6,360,000)	(6,330,000)	(6,350,000)	(25,400,000)	(20,235,519)
<b>Total Operating Revenue</b>	<b>94,857,977</b>	<b>91,123,977</b>	<b>24,760,575</b>	<b>23,591,598</b>	<b>24,320,049</b>	<b>24,802,859</b>	<b>24,151,582</b>	<b>24,223,351</b>	<b>24,254,466</b>	<b>24,227,197</b>	<b>24,329,589</b>	<b>97,034,802</b>	<b>98,968,088</b>
<b>Total Operating Expense</b>	<b>108,831,929</b>	<b>109,245,315</b>	<b>28,195,764</b>	<b>27,067,725</b>	<b>27,554,875</b>	<b>27,965,201</b>	<b>27,450,500</b>	<b>27,705,524</b>	<b>27,713,968</b>	<b>27,634,966</b>	<b>27,725,394</b>	<b>110,779,852</b>	<b>110,038,301</b>
Loss: WMS Expenses	(11,321,200)	(15,181,674)	(4,092,110)	(4,116,448)	(4,128,128)	(4,306,871)	(4,235,821)	(4,263,508)	(4,263,848)	(4,241,759)	(4,257,203)	(17,026,319)	(16,787,268)
<b>Net Operating Expenses</b>	<b>97,510,729</b>	<b>94,063,641</b>	<b>24,103,654</b>	<b>22,951,277</b>	<b>23,426,747</b>	<b>23,658,330</b>	<b>23,214,678</b>	<b>23,442,016</b>	<b>23,450,120</b>	<b>23,393,207</b>	<b>23,468,190</b>	<b>93,753,534</b>	<b>93,251,032</b>
<b>Net Operating Income (Loss)</b>	<b>(2,652,752)</b>	<b>(2,939,663)</b>	<b>656,921</b>	<b>640,321</b>	<b>893,302</b>	<b>1,244,529</b>	<b>938,904</b>	<b>781,335</b>	<b>804,345</b>	<b>833,990</b>	<b>861,399</b>	<b>3,281,068</b>	<b>3,715,056</b>
Non-Operating Revenue	(389,015)	1,261,605	465,026	555,597	88,530	224,090	163,000	168,000	173,000	178,000	183,000	702,000	1,031,217
<b>Net Income (Loss)</b>	<b>\$ (3,041,767)</b>	<b>\$ (1,678,058)</b>	<b>\$ 1,122,547</b>	<b>\$ 1,196,918</b>	<b>\$ 981,832</b>	<b>\$ 1,468,619</b>	<b>\$ 1,099,904</b>	<b>\$ 949,335</b>	<b>\$ 977,345</b>	<b>\$ 1,011,990</b>	<b>\$ 1,044,399</b>	<b>\$ 3,983,068</b>	<b>\$ 4,746,273</b>
<b>Hospital</b>													
Inpatient Revenue	\$ 62,649,828	\$ 63,663,296	\$ 15,940,247	\$18,962,411	\$15,343,598	\$14,628,635	\$ 15,963,607	\$ 15,947,426	\$ 15,518,880	\$ 15,544,593	\$ 15,715,900	\$ 62,726,799	\$ 64,898,251
Outpatient Revenue	119,530,052	124,613,779	32,124,815	31,999,896	36,815,348	37,172,808	38,897,176	37,066,710	37,502,099	37,209,017	37,233,999	149,013,824	142,785,228
<b>Total Patient Revenue</b>	<b>182,179,880</b>	<b>188,277,075</b>	<b>48,074,063</b>	<b>50,962,306</b>	<b>51,958,947</b>	<b>51,801,443</b>	<b>52,960,783</b>	<b>53,016,136</b>	<b>53,020,979</b>	<b>52,753,610</b>	<b>52,949,899</b>	<b>211,740,624</b>	<b>207,683,479</b>
Less Contractual Allowances	(97,125,351)	(104,855,674)	(25,806,320)	(29,094,504)	(29,830,554)	(28,341,609)	(30,405,726)	(30,437,505)	(30,440,265)	(30,286,784)	(30,399,477)	(121,564,052)	(117,672,393)
<b>Net Revenue from Patients</b>	<b>85,054,529</b>	<b>83,421,401</b>	<b>22,267,743</b>	<b>21,867,802</b>	<b>22,128,393</b>	<b>23,459,834</b>	<b>22,555,057</b>	<b>22,578,631</b>	<b>22,580,693</b>	<b>22,466,826</b>	<b>22,550,422</b>	<b>90,176,572</b>	<b>90,011,086</b>
Other Operating Revenue	17,243,451	14,580,342	3,765,289	3,351,649	4,631,896	3,392,872	3,260,000	3,260,000	3,260,000	3,240,000	3,250,000	13,010,000	14,636,417
Less WMS Operating Revenue	(22,709,260)	(24,177,108)	(6,195,746)	(6,297,585)	(6,978,693)	(6,809,241)	(6,350,000)	(6,360,000)	(6,360,000)	(6,330,000)	(6,350,000)	(25,400,000)	(20,235,519)
<b>Total Operating Revenue</b>	<b>79,588,720</b>	<b>73,804,637</b>	<b>19,837,286</b>	<b>18,921,866</b>	<b>19,781,596</b>	<b>20,243,465</b>	<b>19,465,057</b>	<b>19,478,631</b>	<b>19,480,693</b>	<b>19,376,826</b>	<b>19,450,422</b>	<b>77,786,572</b>	<b>78,411,984</b>
<b>Total Operating Expense</b>	<b>91,752,128</b>	<b>91,620,518</b>	<b>23,674,104</b>	<b>22,682,816</b>	<b>23,165,679</b>	<b>23,360,779</b>	<b>22,975,401</b>	<b>23,125,575</b>	<b>23,127,421</b>	<b>23,007,609</b>	<b>23,091,378</b>	<b>92,361,982</b>	<b>92,184,675</b>
Loss: WMS Expenses	(11,321,200)	(15,181,674)	(4,092,110)	(4,116,448)	(4,128,128)	(4,306,871)	(4,235,821)	(4,263,508)	(4,263,848)	(4,241,759)	(4,257,203)	(17,026,319)	(16,787,268)
<b>Net Operating Expenses</b>	<b>80,430,928</b>	<b>76,438,844</b>	<b>19,581,994</b>	<b>18,566,368</b>	<b>19,037,551</b>	<b>19,053,908</b>	<b>18,739,579</b>	<b>18,862,067</b>	<b>18,863,572</b>	<b>18,765,850</b>	<b>18,834,174</b>	<b>75,325,663</b>	<b>75,397,406</b>
<b>Net Operating Income (Loss)</b>	<b>(842,208)</b>	<b>(2,634,206)</b>	<b>255,292</b>	<b>355,498</b>	<b>744,045</b>	<b>1,189,557</b>	<b>725,478</b>	<b>616,564</b>	<b>617,121</b>	<b>610,976</b>	<b>616,248</b>	<b>2,460,909</b>	<b>3,014,578</b>
Non-Operating Revenue	(379,102)	1,266,040	462,489	585,231	97,020	224,273	150,000	150,000	150,000	150,000	150,000	600,000	1,037,130
<b>Net Income (Loss)</b>	<b>\$ (1,221,310)</b>	<b>\$ (1,368,166)</b>	<b>\$ 717,781</b>	<b>\$ 920,729</b>	<b>\$ 841,671</b>	<b>\$ 1,413,830</b>	<b>\$ 875,478</b>	<b>\$ 766,564</b>	<b>\$ 767,121</b>	<b>\$ 760,976</b>	<b>\$ 766,248</b>	<b>\$ 3,060,909</b>	<b>\$ 4,051,708</b>

2016 Forecast  
Income Statement

	2014		2015				2016				2016 Forecast @ 11/03/15	2015 Forecast- Revised	
	2013	2014	4th Qtr-Act.	1st Qtr-A	2nd Qtr-A	3rd Qtr-A	4th Qtr-F	1st Qtr-F	2nd Qtr-F	3rd Qtr-F	4th Qtr-F		
<b>Care Center</b>													
Rice Care Center Revenue	\$ 10,185,461	\$ 11,210,521	\$ 3,114,201	\$ 2,999,546	\$ 3,022,050	\$ 3,010,383	\$ 3,010,383	\$ 3,037,215	\$ 3,037,215	\$ 3,070,591	\$ 3,070,591	\$ 12,215,611	\$ 12,042,362
Total Resident Revenue	10,185,461	11,210,521	3,114,201	2,999,546	3,022,050	3,010,383	3,010,383	3,037,215	3,037,215	3,070,591	3,070,591	12,215,611	12,042,362
Less Contractual Allowances	(3,237,874)	(3,149,632)	(846,936)	(729,465)	(758,815)	(812,454)	(812,454)	(778,711)	(778,711)	(787,268)	(787,268)	(3,131,957)	(3,113,188)
Net Revenue from Residents	6,947,587	8,060,889	2,267,265	2,270,081	2,263,235	2,197,929	2,197,929	2,258,504	2,258,504	2,283,323	2,283,323	9,083,653	8,929,174
Other Operating Revenue	7,448	7,694	3,900	5,320	2,095	2,018	2,018	2,018	2,018	2,018	2,018	8,072	11,451
Total Operating Revenue	8,955,035	8,068,583	2,271,165	2,275,401	2,265,330	2,199,947	2,199,947	2,260,522	2,260,522	2,285,341	2,285,341	9,091,725	8,940,625
Total Operating Expense	6,882,952	7,545,473	2,034,719	1,977,940	2,051,971	2,078,719	1,974,783	2,059,598	2,059,598	2,082,208	2,082,208	8,283,608	8,083,413
Net Operating Income (Loss)	72,083	523,110	236,446	297,461	213,359	121,228	225,164	200,926	200,926	203,132	203,132	808,118	857,212
Non-Operating Revenue	2,448	16,529	8,289	2,700	3,000	3,000	3,000	3,000	3,000	3,000	3,000	12,000	11,700
Net Income (Loss)	\$ 74,531	\$ 539,639	\$ 244,735	\$ 300,161	\$ 216,359	\$ 124,228	\$ 228,164	\$ 203,926	\$ 203,926	\$ 206,132	\$ 206,132	\$ 820,118	\$ 868,912
<b>Home Medical</b>													
Rice Home Medical Revenue	\$ 13,046,125	\$ 13,332,446	\$ 3,744,193	\$ 3,358,209	\$ 3,217,702	\$ 3,455,859	\$ 3,465,226	\$ 3,433,761	\$ 3,446,942	\$ 3,491,738	\$ 3,504,996	\$ 13,877,437	\$ 13,496,996
Total Customer Revenue	13,046,125	13,332,446	3,744,193	3,358,209	3,217,702	3,455,859	3,465,226	3,433,761	3,446,942	3,491,738	3,504,996	13,877,437	13,496,996
Less Contractual Allowances	(4,746,074)	(4,116,983)	(1,114,182)	(991,812)	(971,258)	(1,024,222)	(1,006,459)	(977,373)	(961,502)	(954,518)	(938,979)	(3,832,372)	(3,993,750)
Net Revenue from Customers	8,300,051	9,215,463	2,630,011	2,366,397	2,246,444	2,431,637	2,458,768	2,456,388	2,485,440	2,537,220	2,566,016	10,045,065	9,503,246
Other Operating Revenue	14,171	35,294	22,113	27,934	26,879	27,810	27,810	27,810	27,810	27,810	27,810	111,240	110,233
Total Operating Revenue	8,314,222	9,250,757	2,652,124	2,394,331	2,273,323	2,459,447	2,486,578	2,484,198	2,513,250	2,565,030	2,593,826	10,156,305	9,613,479
Total Operating Expense	10,196,849	10,079,324	2,486,941	2,406,969	2,337,225	2,525,703	2,500,316	2,520,354	2,526,952	2,545,149	2,551,808	10,144,263	9,770,213
Net Operating Income (Loss)	(1,882,627)	(828,567)	165,183	(12,638)	(64,102)	(66,256)	(13,738)	(36,156)	(13,702)	19,881	42,019	12,042	(156,734)
Non-Operating Revenue	(12,361)	(20,964)	(5,152)	(12,334)	(12,096)	(3,183)	10,000	15,000	20,000	25,000	30,000	80,000	(17,613)
Net Income (Loss)	\$ (1,894,988)	\$ (849,531)	\$ 160,031	\$ (24,972)	\$ (76,198)	\$ (69,439)	\$ (3,738)	\$ (21,156)	\$ 6,298	\$ 44,881	\$ 72,019	\$ 102,042	\$ (174,347)
<b>Home Medical-COGS</b>													
Sales Revenue	\$ 8,023,635	\$ 8,140,348	\$ 2,385,102	\$ 2,078,603	\$ 1,971,607	\$ 2,164,799	\$ 2,176,540	\$ 2,154,897	\$ 2,169,246	\$ 2,208,821	\$ 2,223,302	\$ 8,756,266	\$ 8,392,549
Rental Revenue	5,022,490	5,192,098	1,359,091	1,278,606	1,246,095	1,291,080	1,288,686	1,278,864	1,277,698	1,282,917	1,281,694	5,121,171	5,104,447
Total Customer Revenue	13,046,125	13,332,446	3,744,193	3,358,209	3,217,702	3,455,859	3,465,226	3,433,761	3,446,942	3,491,738	3,504,996	13,877,437	13,496,996
Less Contractual Allowances	(4,746,074)	(4,116,983)	(1,114,182)	(991,812)	(971,258)	(1,024,222)	(1,006,459)	(977,373)	(961,502)	(954,518)	(938,979)	(3,832,372)	(3,993,750)
Net Revenue from Customers	8,300,051	9,215,463	2,630,011	2,366,397	2,246,444	2,431,637	2,458,768	2,456,388	2,485,440	2,537,220	2,566,016	10,045,065	9,503,246
Other Operating Revenue	14,171	35,294	22,113	27,934	26,879	27,810	27,810	27,810	27,810	27,810	27,810	111,240	110,233
Total Operating Revenue	8,314,222	9,250,757	2,652,124	2,394,331	2,273,323	2,459,447	2,486,578	2,484,198	2,513,250	2,565,030	2,593,826	10,156,305	9,613,479
Less: COGS	(3,835,344)	(3,888,915)	(1,078,618)	(898,338)	(869,404)	(1,026,199)	(1,000,812)	(990,860)	(997,458)	(1,015,855)	(1,022,314)	(4,028,286)	(3,794,751)
Gross Profit	4,478,878	5,361,842	1,573,506	1,495,995	1,403,719	1,433,248	1,485,766	1,493,338	1,515,792	1,549,375	1,571,513	6,130,018	5,818,728
Total Operating Expense	6,361,505	6,190,409	1,410,123	1,508,633	1,467,821	1,499,504	1,499,504	1,529,494	1,529,494	1,529,494	1,529,494	6,117,976	5,975,462
Net Operating Income (Loss)	(1,882,627)	(828,567)	165,183	(12,638)	(64,102)	(66,256)	(13,738)	(36,156)	(13,702)	19,881	42,019	12,042	(156,734)
Non-Operating Revenue	(12,361)	(20,964)	(5,152)	(12,334)	(12,096)	(3,183)	10,000	15,000	20,000	25,000	30,000	80,000	(17,613)
Net Income (Loss)	\$ (1,894,988)	\$ (849,531)	\$ 160,031	\$ (24,972)	\$ (76,198)	\$ (69,439)	\$ (3,738)	\$ (21,156)	\$ 6,298	\$ 44,881	\$ 72,019	\$ 102,042	\$ (174,347)

2016 Forecast

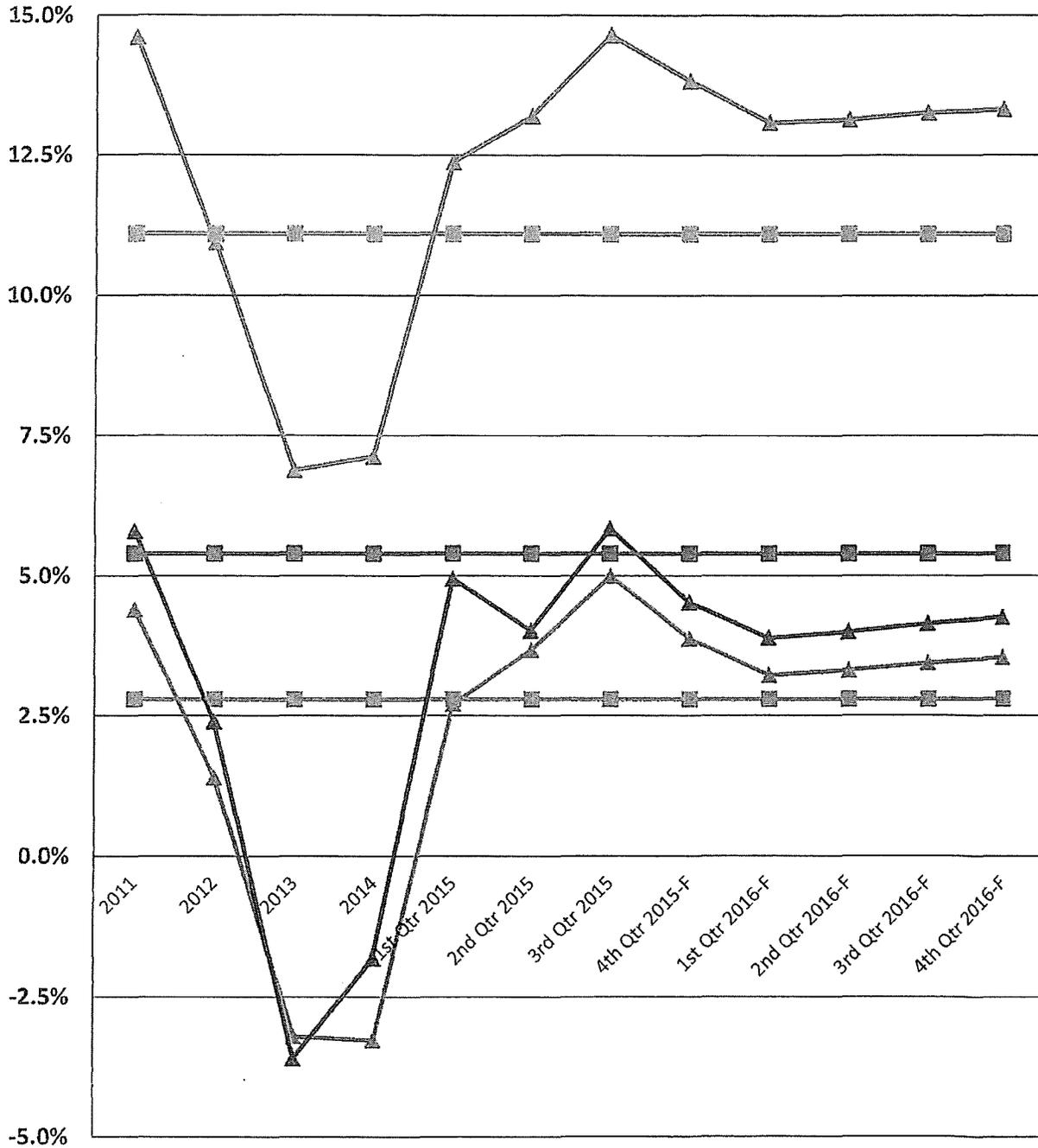
Consolidated Cash Flow Statement & PP&E Additions

Line #	FOR THE PERIOD ENDED:									
	Twelve Months Ended 12/31/2014	Three Months Ended 3/31/2015	Three Months Ended 6/30/2015	Three Months Ended 9/30/2015	Three Months Ended 12/31/2015	Three Months Ended 3/31/2016	Three Months Ended 6/30/2016	Three Months Ended 9/30/2016	Three Months Ended 12/31/2016	
1	Sources of Cash & Investments:									
2	Net Income	\$ (1,664,533)	\$ 1,195,918	\$ 981,832	\$ 1,468,619	\$ 1,099,904	\$ 949,335	\$ 977,345	\$ 1,011,990	\$ 1,044,399
3	Depreciation & Amortization	8,456,571	2,037,006	2,073,403	2,153,206	2,153,206	2,153,206	2,153,206	2,153,206	2,153,206
4	Debt Proceeds	-	-	-	1,097,000	175,018	-	-	-	-
5	Other-Rehab Foundation Grant	-	-	-	-	-	-	-	500,000	250,000
6	Total Sources	6,792,038	3,232,924	3,055,235	4,718,825	3,428,128	3,102,541	3,130,551	3,665,196	3,447,605
7	Uses									
9	Property, Plant, and Equipment - Gross	9,037,429	889,229	1,258,281	3,250,838	1,750,000	3,025,000	3,425,000	1,775,000	1,025,000
10	Debt Payments	1,610,423	1,935,983	51,203	50,269	53,385	1,997,676	88,476	148,053	148,675
11	Working Capital Changes & Other - Net	543,569	(371,019)	4,986	3,029,544	(260,410)	(1,733,075)	232,316	(179,932)	950,094
12	Other	-	-	-	-	-	-	-	-	-
13	Total Uses	11,191,421	2,454,193	1,314,470	6,330,651	1,542,975	3,289,602	3,745,793	1,743,121	2,123,769
15	Increase / (Decrease) Cash & Investments	(4,399,383)	778,731	1,740,765	(1,611,826)	1,885,153	(187,061)	(615,241)	1,922,075	1,323,835
17	Beginning of Period (January 1)	31,952,720	27,553,337	28,332,068	30,072,833	28,461,007	30,346,160	30,159,099	29,543,858	31,465,932
19	End of Period	\$27,553,337	\$28,332,068	\$30,072,833	\$28,461,007	\$30,346,160	\$30,159,099	\$29,543,858	\$31,465,932	\$32,789,768
	Routine/IS/Minor Projects					\$ 1,000,000	\$ 1,025,000	\$ 1,425,000	\$ 1,025,000	\$ 1,025,000
	Rehab Project					\$ 750,000	\$ 2,000,000	\$ 2,000,000	\$ 750,000	\$ -
	Total PP&E Additions	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ 3,025,000	\$ 3,425,000	\$ 1,775,000	\$ 1,025,000

2016 Forecast  
KEY PERFORMANCE INDICATORS

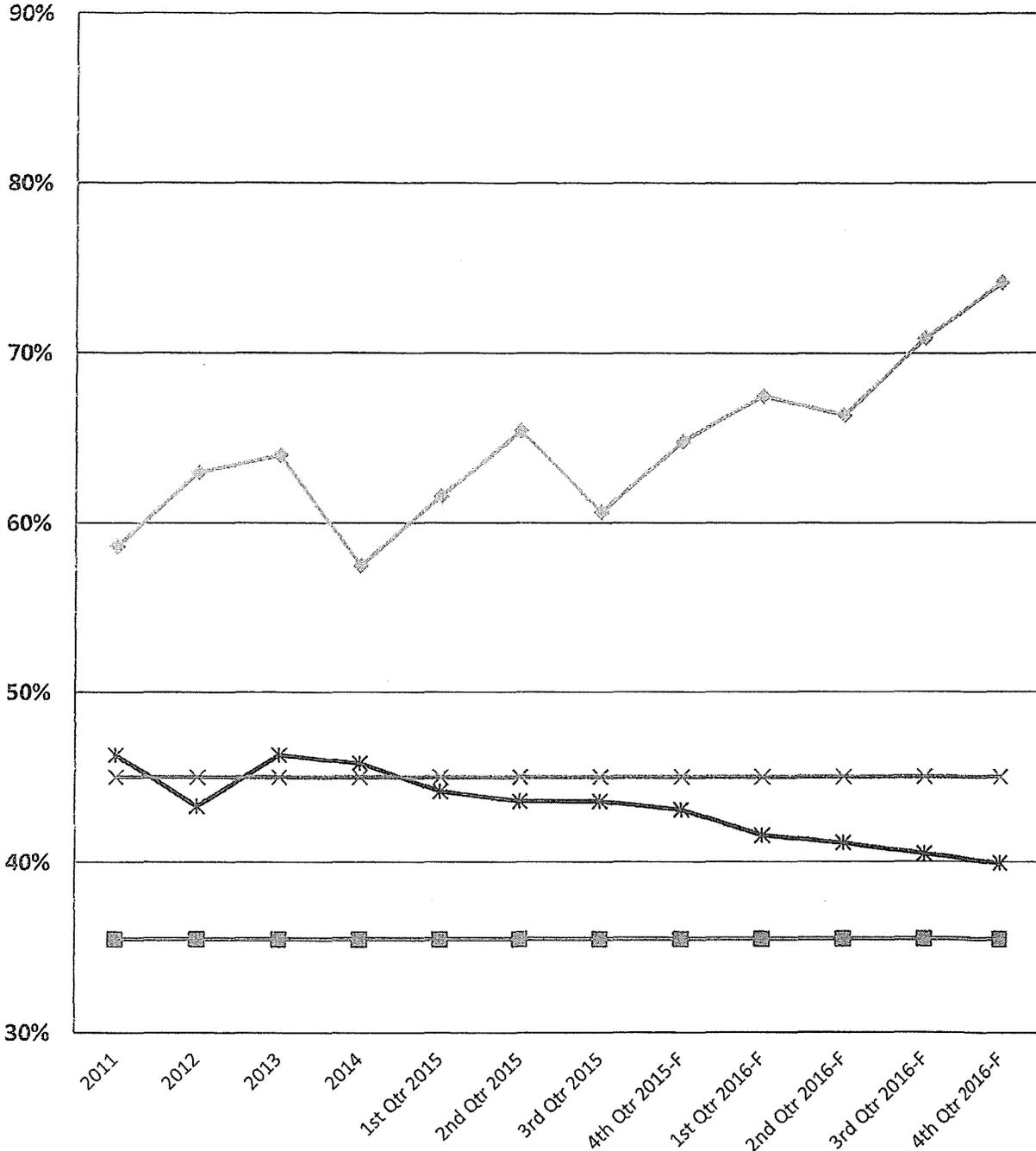
FOR THE PERIOD ENDED:	2013	2014	2015				2016				2016 Forecast @ 11/3/2015	2015 Forecast- Revised	Benchmarks	
			1st Qtr 2015	2nd Qtr 2015	3rd Qtr 2015	4th Qtr 2015-F	1st Qtr 2016-F	2nd Qtr 2016-F	3rd Qtr 2016-F	4th Qtr 2016-F				
1	<u>OPERATIONAL</u>													
2	<u>Operating Margin</u>													
3	Rice Hospital	-1.5%	-3.6%	1.9%	3.8%	5.9%	3.7%	3.2%	3.2%	3.2%	3.2%	3.2%	3.8%	
4	Rice Care Center	1.0%	6.5%	13.1%	9.4%	5.5%	10.2%	8.9%	8.9%	8.9%	8.9%	8.9%	9.6%	
5	Rice Home Medical	-22.5%	-9.0%	-0.5%	-2.8%	-2.7%	-0.6%	-1.5%	-0.5%	0.8%	1.6%	0.1%	-1.6%	
6														
7	Operating Margin	-3.2%	-3.3%	2.7%	3.7%	5.0%	3.9%	3.2%	3.3%	3.4%	3.5%	3.4%	3.8%	2.8%
8														
9	Excess Margin	-3.6%	-1.8%	5.0%	4.0%	5.8%	4.5%	3.9%	4.0%	4.1%	4.3%	4.1%	4.8%	5.4%
10														
11	EBIDA Operating Margin	6.9%	7.1%	12.4%	13.2%	14.6%	13.8%	13.1%	13.1%	13.3%	13.3%	13.2%	13.5%	11.1%
12														
13	<u>FINANCIAL</u>													
14	Debt/Capitalization Ratio	46%	46%	44%	44%	44%	43%	42%	41%	40%	40%	40%	43%	36%
15	Net Days In Accounts Receivable	52	53	52	54	60	57	55	52	50	50	50	57	47
16	Days of Cash	128	116	122	129	122	131	129	127	136	141	141	131	151
17	Unrestricted Cash/Debt	64%	57%	62%	65%	61%	65%	67%	66%	71%	74%	74%	65%	101%

# Operational Ratios



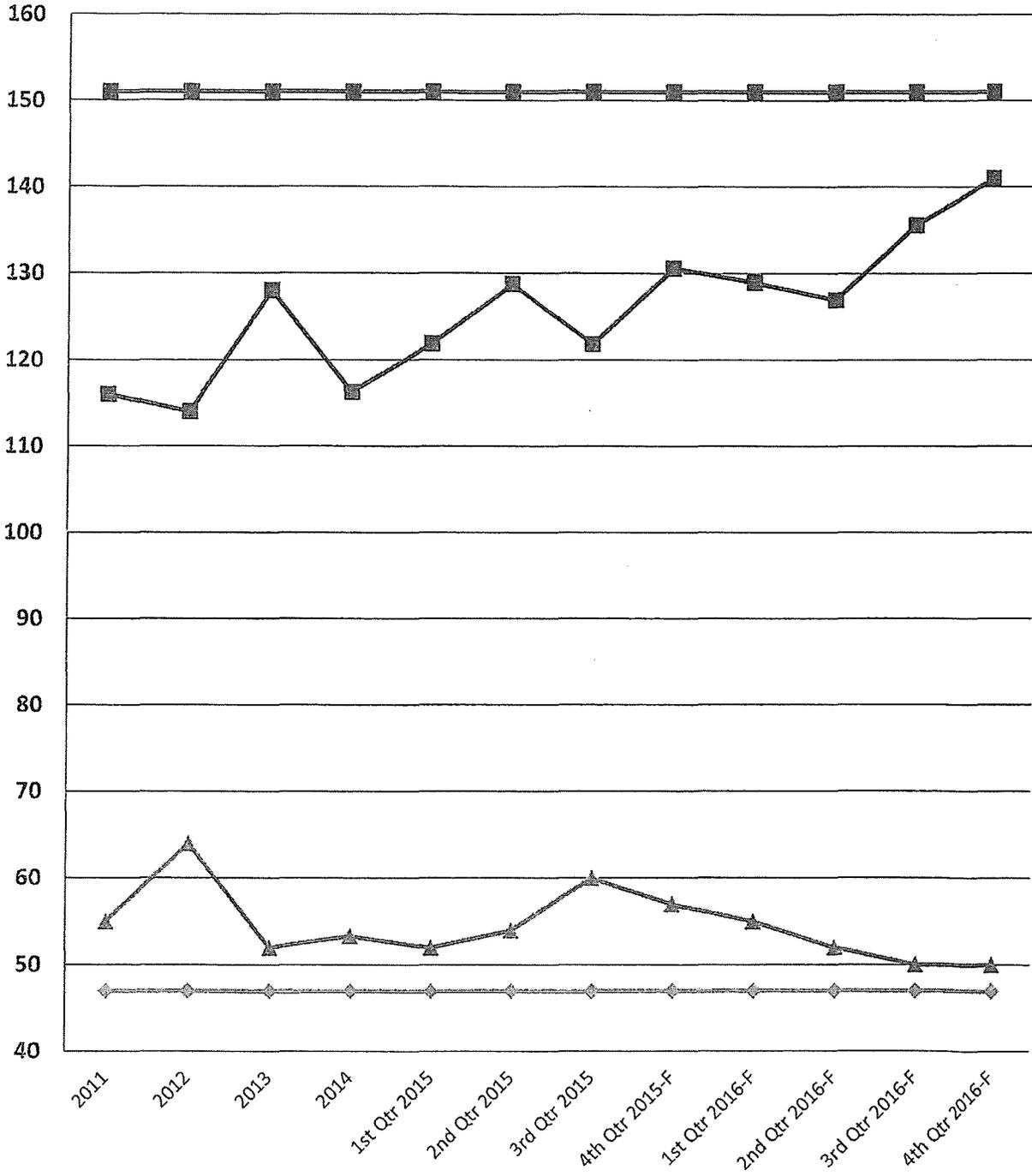
▲ Operating Margin      ■ OM Bench  
 ▲ Excess Margin        ■ EM Bench  
 ▲ EBIDA Operating Margin   ■ EBIDA Bench

# Financial Debt Ratios



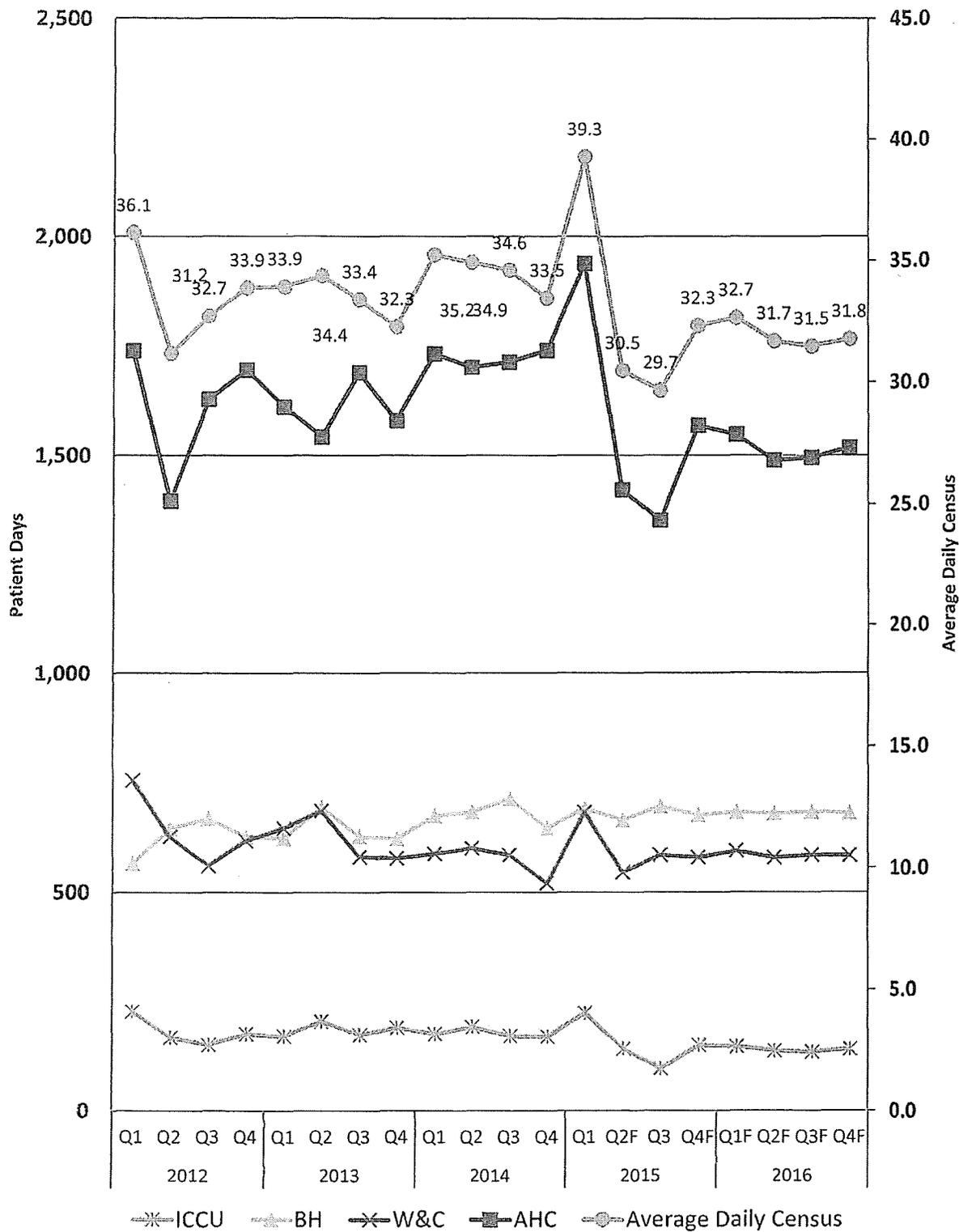
- \*— Debt/Capitalization Ratio
- ◆— Unrestricted Cash/Debt
- Debt/Cap Bench
- ▲— Cash/Debt Bench
- x— Debt/Cap Ceiling

# Cash & AR Ratios

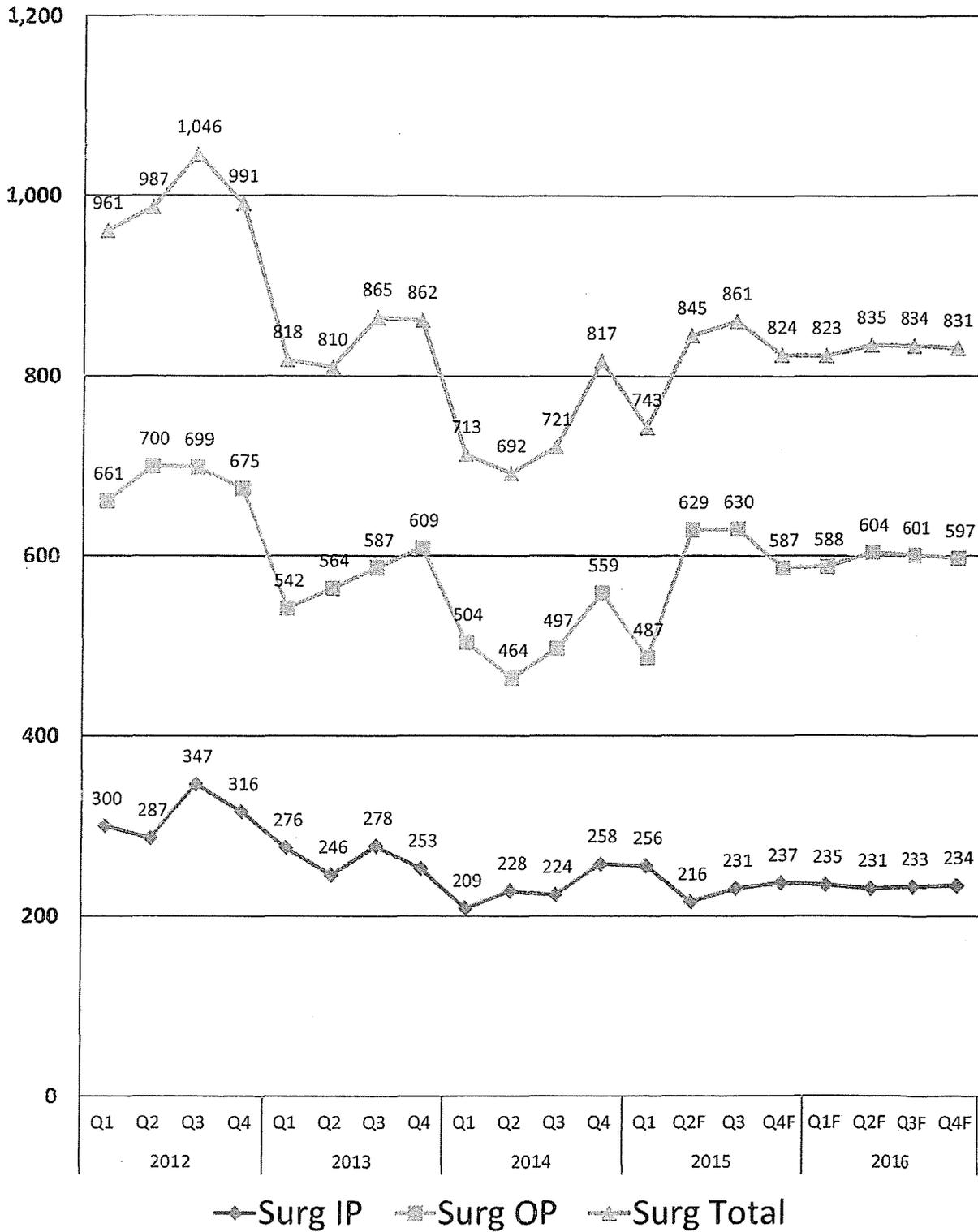


▲ Days in AR                      ■ Days of Cash  
 ◆ Days AR Bench                 ■ Days of Cash Bench

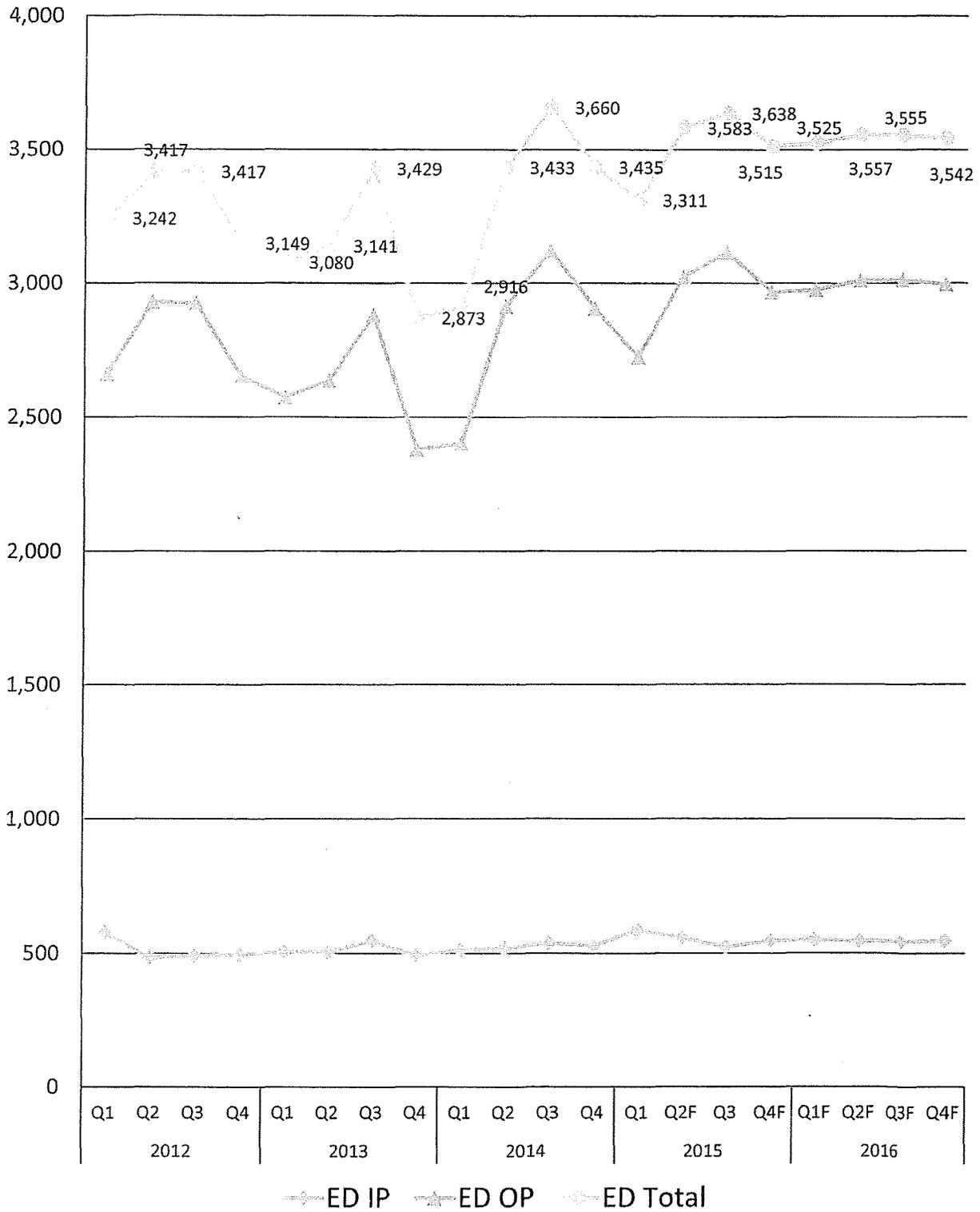
# Patient Days

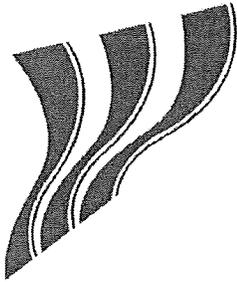


# SURGICAL SERVICES



# EMERGENCY SERVICES





CITY OF WILLMAR, MINNESOTA  
REQUEST FOR COMMITTEE ACTION

Agenda Item Number: 4  
Meeting Date: November 23, 2015  
Attachments: X Yes    No

CITY COUNCIL ACTION

Date: December 7, 2015

- |                                   |                                 |
|-----------------------------------|---------------------------------|
| <input type="checkbox"/> Approved | <input type="checkbox"/> Denied |
| <input type="checkbox"/> Amended  | <input type="checkbox"/> Tabled |
| <input type="checkbox"/> Other    |                                 |

Originating Department: Finance

Agenda Item: Willmar Municipal Utilities Intergovernmental Transfer Agreement and 2016 Budget

Recommended Action: A. Approve Intergovernmental Transfer Agreement  
B. Approve 2016 Budget

Background/Summary: Receive and discuss Willmar Municipal Utilities Intergovernmental Transfer Agreement and 2016 Budget.

Alternatives: Table for additional information.

Financial Considerations: \$2,179,579.00

Preparer: Steve Okins, Finance Director

Signature:

Comments:

**AGREEMENT FOR PAYMENT  
OF INTERGOVERNMENTAL TRANSFER**

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the City of Willmar (hereinafter referred to as "City") and the Municipal Utilities Commission of the City of Willmar (hereinafter referred to as "MUC"), WITNESSETH:

WHEREAS, the City and MUC have previously entered into agreements whereby MUC would remit to the City annually negotiated payments referred to as an Intergovernmental Transfer; and

WHEREAS, the parties are desirous of extending the terms and conditions for establishing the amount of annual Intergovernmental Transfers;

NOW, THEREFORE, BE IT RESOLVED by and between the parties as follows:

- The 2016, 2017, and 2018 transfer payments shall be \$7.70/mwh x (times) the annual MWh sales from January 1<sup>st</sup> to December 31<sup>st</sup> each year. (Annual sales are based on the average of the five previous years.) The transfer payments are not to exceed a 2% increase in the amount of the Intergovernmental Transfer payment of the previous year. In no event shall the annual payment be less than the previous year.
- Annual transfer payments shall be made in full to the City provided the Utilities new revenues will not be reduced to a point where the debt coverage ratio is less than 1.25 times debt service as may be stated in bond covenants.
- Equal installments in the amount of one quarter of the annual payment shall be made on March 30, June 30, September 30, and December 30, of each year.
- The parties hereby agree that the terms and conditions shall be in effect through December 31, 2018, and that no provisions of this agreement shall be amended without the written consent of both parties. The parties agree that the terms and conditions shall be in effect each year thereafter until such time the parties shall reach a new agreement.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their corporate names and seals affixed thereto the day and year first above written.

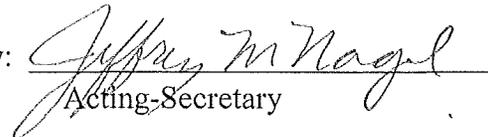
**CITY OF WILLMAR**

**MUNICIPAL UTILITIES COMMISSION**

By: \_\_\_\_\_  
Mayor

By:   
President

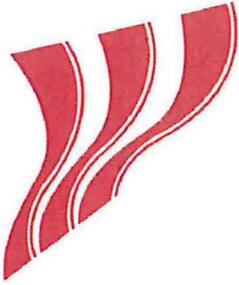
By: \_\_\_\_\_  
City Administrator

By:   
Acting-Secretary

## **COMMUNITY PARTNERS 5 YEAR HISTORY**

	Willmar Downtown Development	Willmar Fests	West Central Industries
<b><u>2016</u></b>	\$37,000	\$35,000	\$20,575
<b><u>2015</u></b>	\$37,000	\$25,000	\$19,200
<b><u>2014</u></b>	\$37,000	\$25,000	\$15,000
<b><u>2013</u></b>	\$32,000	\$25,000	\$0*
<b><u>2012</u></b>	\$32,000	\$25,000	\$15,000

\* No payment trail



**CITY OF WILLMAR, MINNESOTA  
REQUEST FOR COMMITTEE ACTION**

**Agenda Item Number:** 5

**Meeting Date:** November 23, 2015

**Attachments:** Yes X No

**CITY COUNCIL ACTION**

**Date:** December 7, 2015

- |                                   |                                 |
|-----------------------------------|---------------------------------|
| <input type="checkbox"/> Approved | <input type="checkbox"/> Denied |
| <input type="checkbox"/> Amended  | <input type="checkbox"/> Tabled |
| <input type="checkbox"/> Other    |                                 |

**Originating Department:** Administration

**Agenda Item:** Presentation – Update on Historic 313 Building

**Recommended Action:** Receive for Information

**Background/Summary:**

John Christianson will give a presentation/update to the Committee on the Historic 313 Building construction as directed by the Willmar Downtown Development Inc.

**Alternatives:**

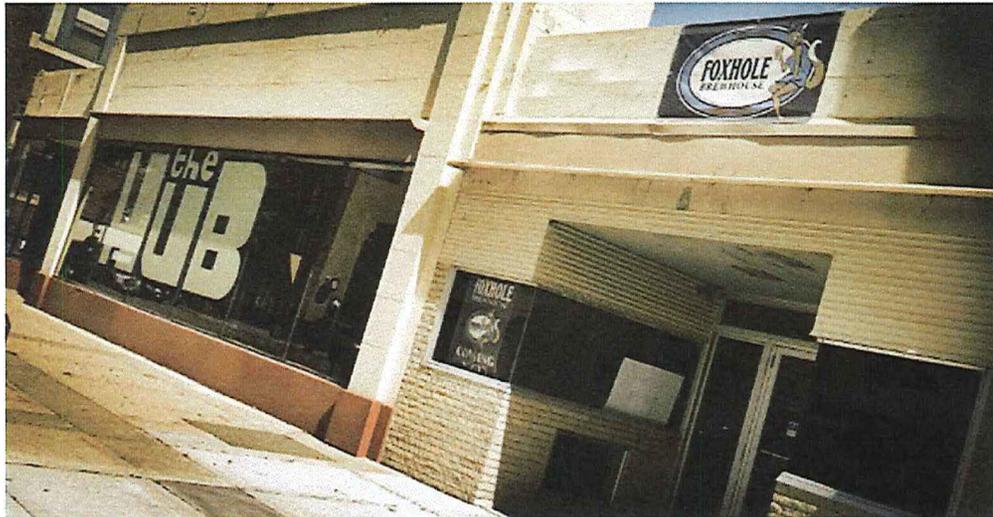
**Financial Considerations:**

**Preparer:** Kevin Halliday, Interim City Administrator

**Signature:**

**Comments:**

# Historic 313 on 4<sup>th</sup> Street, LLC



**Presented By:**  
**The Willmar Downtown Development, Inc.**  
**and**  
**The Logan Business Consulting Group**

# Leading the Project

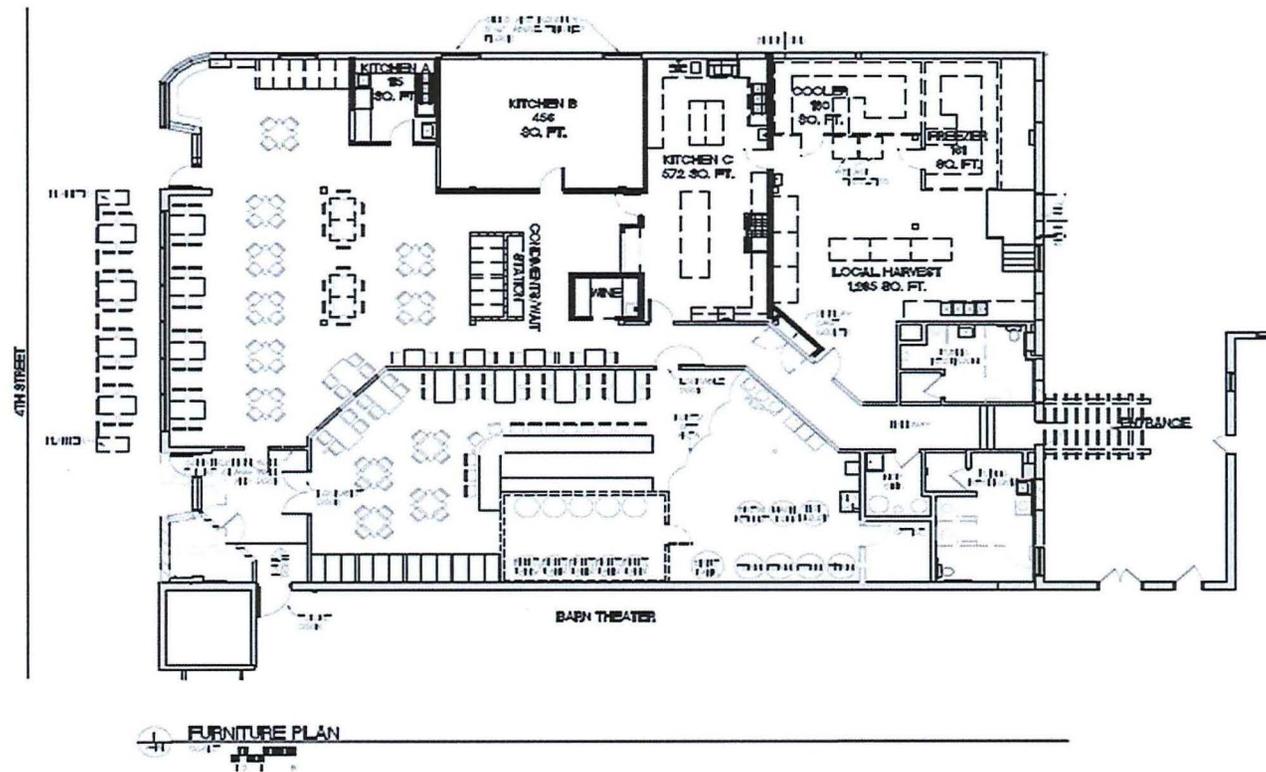
- **Willmar Downtown Development (formerly Willmar Design Center)**



- **Preservation Alliance Of Minnesota**



# Floor Plan — 70% of project agriculturally-based



# Historic 313 Building

- Will seat over 175 patrons
- State of the Art Technology
- Maintain Historical Value of Building
- Economic Impact
- Minimum of 20 full-time jobs



# Grant Funding

• Southwest Regional Sustainable Development Partners	\$45,000
• DEED small cities (forgiven if building owned for 7 years)	\$30,000
• MN Main Street – Technical Assistance – architect/engineer	\$ 4,500
• MN USDA RBEG – Technical Assistance for entrepreneurs in building	\$28,930
• United Farm Credit Services Grant	\$17,500
• AgriBank Minneapolis	<u>\$12,500</u>
• Total	\$138,430

# Stakeholders, Contributions, & In-Kind Donations

- Willmar Downtown Development – Fundraising Commitment \$37,000
- Preservation Alliance of Minnesota – Building Purchase \$65,000
- Christianson & Associates (In kind services) \$14,200
- West Central Sanitation (In kind service) \$ 5,150
- Ryan Fuchs & Volunteers — (In kind construction) \$20,000
- Egan Associates – design services (in kind) \$ 4,000
- Larson Honey Farm – donation of equipment for Food Hub \$ 2,000

## *Historic 313 on 4<sup>th</sup> Financing*

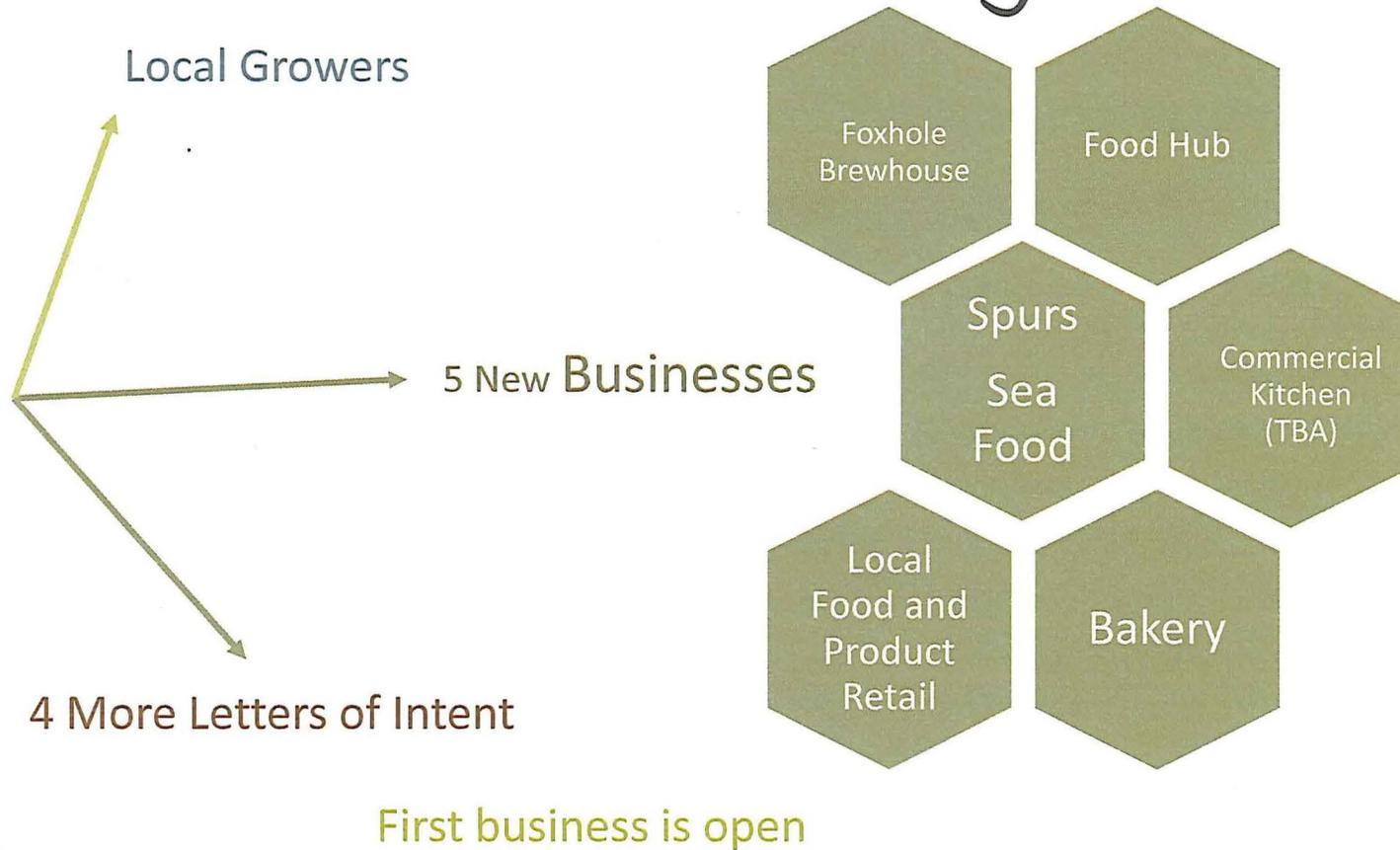
- HRA Re-lendable Funds at 0% interest for 10 years \$12,000
- North American Bank / SWIF \$84,000
- Mid Minnesota Development \$100,000
- Kandiyohi County EDC \$50,000
- City of Willmar – Utilities assessment \$10,000

# Debt Service

- Monthly Debt Service \$2,720
- Monthly Lease Revenue From 4 Tenants \$3,200
- Utilities, CAM, and Taxes will be or is figured into lease on percentage basis.

This DOES NOT include leasing revenue for 1 of the spaces available nor revenue from the Food Hub, which will include the large commercial kitchen.

# Historic 313 Building





## *What is a Food Hub?*

- food hubs operate on the simple principle that farmers/growers, like everyone else, are stronger when they work together. Food hubs are networks that allow regional farmers/growers to collaborate on marketing and distribution. A food hub provides the farmer/grower the opportunity to have their products processed and packaged for local market and consumers, therefore increasing and expanding the local economy.

# The Food Hub

- Technology
- Using local growers
  - Average produce travels 1400 miles to get to us
  - Giving an opportunity for small growers to enter market
  - Land available



# Green Houses

- 3 For the Initial Stages of Project
  - 1 located at MinnWest Campus
  - 2 located at Willmar Area Food Shelf
    - Disposed of 2 tons of food
    - Technological advantages will allow food shelf to save & preserve food



# *MinnWest Green House*

- Presented to Board
- 10 year lease, free on Greenhouse
- 5 year lease, free 6 acres
  - Planting this Spring
    - 3 acres already taken by new local growers without marketing the land
- DREAM Academy & Prairie Lake Detention Center

# MinnWest Donated ...

- Use of greenhouse rent free
- Donated 6 acres of land for start-up local small growers
- Local entrepreneurial growers already found
- The bio-burner has been repaired and work continues on second wing of greenhouse
- We will bring product to food hub to resell to community

Thank  
you for  
listening...



Questions?



**Presented By:**

**Willmar Downtown Development Group**

**and**

**The Logan Business Consulting Group, Inc.**



Willmar  
★

**Application For City of Willmar Funding In 2016**

**Due Date: August 7, 2015**

1. **Total 2016 Request:** \$37,000
2. **Agency:** Willmar Downtown Development Inc.
3. **Program:** \_\_\_\_\_
4. **Is your organization a profit or non-profit organization (remit copy of latest IRS form 990 if a non-profit organization)**  
Non-profit
5. **Name, Title, Address, and Phone Number of Contact Person:** Beverly Dougherty  
414 Becker Avenue SW, Willmar MN 56201      Email: beverlydougherty@gmail.com

6. **Agency Mission or Purpose:**  
"Restoring the Heart of the City"

7. 2013 Total Expenditures:	<u>108,283.00</u>	2013 City Funding:	<u>\$ 32,000.00</u>
2014 Total Expenditures:	<u>143,027.00</u>	2014 City Funding:	<u>\$ 37,000.00</u>
2015 Total Budget:	<u>78,800.00</u>	2015 City Request:	<u>\$ 37,000.00</u>
2016 Proposed Budget:	<u>80,500.00</u>	2016 City Request:	<u>\$ 37,000.00</u>

8. **List and identify all other sources of funding for each year:**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Federal	<u>                    </u>	<u>\$ 8,818.00</u>	<u>\$ 7,500.00</u>	<u>\$ 7,500.00</u>
State	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
City	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Program Income	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Other	<u>                    </u>	<u>\$ 87,516.00</u>	<u>\$ 34,300.00</u>	<u>\$ 43,500.00</u>

**9. Description of Program proposed to be paid for with City funding: (Explain all funding sources and percentage of project funded by each source)**

**WILLMAR DOWNTOWN DEVELOPMENT**

Willmar Downtown Development (WDD), formerly the Willmar Design Center, is currently recognized by the IRS as tax-exempt under section 501c3 of the Code. The most recent activities of Willmar Downtown Development have made it clear that the future of our organization lies in community-building for all of Willmar, Minnesota.

Fundamentally, the mission of WDD is to restore downtown Willmar as the heart of a vibrant community. Like many cities, expansion of nearby highways has resulted in a reduction of traffic to our downtown core, which has negative effects not only on businesses, but on the community and the individuals in it. To be sure, there are conveniences associated with strip malls and big-box stores along multi-lane highways, but a community's character is strongly informed by its history and by those places that our ancestors saw as central and where they gathered and lived their lives. Our goal is to create events and other projects that will restore that sense of community, as represented by the downtown area. A loss of one's sense of connection to their community's history can leave one feeling rootless, and can slowly unravel the fabric of community itself. We are exploring partnerships with organizations like the Preservation Alliance of Minnesota to expand awareness of the historical value of buildings downtown, and to promote their responsible restoration and careful maintenance.

The first development project for WDC dba WDD is the joint purchase with PAM of the former Barn Shed, now known as Historic 313 Fourth Street. Stakeholder fundraising will focus on startup funds including Small Cities roof grant match. WDD is working as partners with WAMBC (Willmar Area Multi-Cultural Center) to rehabilitate the building as well as supply the business consulting and revolving loan fund.

Goals are:

- 1) successful re-use of an historic building
- 2) complete phase 1 construction of building
- 3) get all proposed tenants moved into building

Grants and loans are continuing to come in for this project based on Kandiyohi's #1 asset--Agriculture via healthy, local food.

In addition to community events such as Bounty of the County, an outdoor dinner/concert event (a fundraiser for local food programs), and our efforts to promote the extension of the Glacial Lakes State Trail to Selvig Park downtown, WDD also sponsors the Food Hub, a combination of programs whose purposes is to increase access to, appreciation for, and enjoyment of healthy, local foods through local food-system and community development. The Food Hub collaborates with local urban greenhouses, to produce healthy food for the local school and to install solar panels to help meet energy needs in a greener, more sustainable manner. The Food Hub also helps operate a Community Food Center, promoting education about nutrition and locally-grown foods, and a New Growers Initiative, which helps people enter farming and food production. Similarly, WDD operates the Becker Market, between 4th and 5th Streets on Becker Avenue in Downtown Willmar. Much like a Farmer's Market, this year's vendors are selling fresh, locally-grown produce, meats and chickens, artisan breads, bakery fare, handmade crafts and much more. Vendors pay a nominal fee to help cover set-up costs. In reality, the Market brings people downtown to enjoy the historic spaces in Willmar while promoting healthy eating and food production.

Each December, WDD sponsors the Holiday parade through downtown Willmar, reminiscent of small-town Christmas parades of times past. This is a family-oriented event that residents and visitors of all ages enjoy! Hundreds of people attend, celebrating the holiday and our community as well. Finally, WDD promotes "Willmar Walks," a set of walking tours through downtown that takes visitors past points of historic and current interest in Willmar, while also promoting health and the community-building that comes about as part of participating in these walks.

We believe that through our efforts, a sense of community identification and pride is indeed strengthening in Willmar. Our events, unless specifically intended to be fundraisers, are typically free to the community. We engage businesses, congregations, social organizations, and individual residents and families in the work of sustaining a healthy community in our corner of Minnesota.

**Objectives to meet goals:**

- A. Continue the cooperative agreements to complete the trail extension all the way to Selvig Park.
- B. Prioritize Funding search for Becker Avenue redesign.
- C. Schematic designs of Selvig Park for the influx of bikers the Trail extension will bring.
- D. Move forward with Downtown Willmar Food System: design and build 2 greenhouses on leased Food Shelf property, secure property for local food aggregation, value-added processing facility.
- E. Apply for historic designation for a downtown District.
- F. Continue to operate and improve Becker Market.
- G. Grow Holiday celebration.
- H. Completion of 3rd DEED Small Cities Grant.
- I. Build-out of 313 Historic Building
- J. Secure lessees for 313 Historic Building

**10. Measures of Program Outcomes (What do City taxpayers get for their investment in your program? Include results from 2014 operations and projections for 2015 and 2016.)**

- A. WDD will continue to follow the Downtown Plan adopted in 2011 to achieve goals determined by community meetings. Parking Assessment findings will be implemented, Downtown Gateways will be funded, work on the Glacial Lakes Trail will bring the Trail to Selvig Park, bike racks will be added at City parks. WDD has obtained \$2 Million dollars for commercial and rental housing renovation to date.
- B. Apply for 4th DEED Small Cities Grant.
- C. Improvement and enforcement of Downtown ordinances.
- D. Gateways design complete and ready for construction.
- E. \$9,000 grant funding received in 2014.
- F. Raised \$65,000 for Historic 313 Building Project in 2014 and \$96,000 to date in 2015.
- G. Projection to receive additional funding for downtown food system in 2015-2016.
- H. WDD became an accredited Minnesota Main Street City in 2013.
- I. Lessees have moved into Historic 313 building.

**Program Indicators to evaluate the program's effectiveness:**

- A. Amount of dollars invested into Downtown Willmar.
- B. Number of businesses added and jobs created.
- C. Number of community members to visit downtown Willmar.
- D. Evaluate if downtown Willmar has heart.

**Willmar Downtown Development, Inc.**

**Operating Budget**

**2016**

	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>	<u>Budget</u> <u>Change</u>
<b>Fundraising:</b>			
Fundraising - Becker Market	3,000	3,000	0
Fundraising - Stakeholders	18,500	18,500	0
Bounty of the County	4,500	4,500	0
Fundraising - Stakeholders 313 Building	8,300	10,000	(1,700)
<b>General Fundraising</b>	<u>34,300</u>	<u>36,000</u>	<u>(1,700)</u>
<b>Designated Funds and Grants</b>			
MN Main Street - Tech Consulting	7,500	7,500	0
-	-	-	0
<b>Total Designated Funds and Grants</b>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
<b>Total Fundraising, Designated Funds and Grants</b>	<u>41,800</u>	<u>43,500</u>	<u>(1,700)</u>
City of Willmar - budget	32,000	32,000	
City of Willmar - Holiday	5,000	5,000	0
<b>TOTAL REVENUE</b>	<u><u>78,800</u></u>	<u><u>80,500</u></u>	<u><u>(1,700)</u></u>
<b>COMMITTEE BUDGETS:</b>			
<b>Fundraising:</b>			
Becker Market	3,000	3,000	0
Holiday	5,000	5,000	0
Bounty of the County	4,500	4,500	0
Willmar Blend	-	-	0
	<u>12,500</u>	<u>12,500</u>	<u>0</u>
<b>Designated Funds and Grants</b>			
MN Main Street - Tech Consulting	7,500	7,500	0
Development Costs - 313 Building	8,300	10,000	(1,700)
	<u>15,800</u>	<u>17,500</u>	<u>(1,700)</u>
<b>Total Fundraising, Designated Funds and Grants</b>	<u>28,300</u>	<u>30,000</u>	<u>(1,700)</u>
<b>Marketing &amp; Publicity</b>			
Advertising	5,800	4,900	900
<b>Total committee budgets</b>	<u>5,800</u>	<u>4,900</u>	<u>900</u>
<b>OFFICE OPERATING COSTS:</b>			
<b>Insurance</b>			
Liability Insurance	1,100	2,500	(1,400)
	<u>1,100</u>	<u>2,500</u>	<u>(1,400)</u>
<b>Office Expenses</b>			
Rent (\$150/mo)	1,800	1,800	0
Phone (\$25/mo)	400	400	0
	<u>2,200</u>	<u>2,200</u>	<u>0</u>
<b>Operating</b>			
Project Coordinator Contract	21,600	21,600	0
Project Coordinator - 313 Becker	9,000	9,000	0
Administrative Services	5,000	4,000	1,000
Meetings	1,000	1,000	0
License and Fees	300	300	0
Office Supplies	1,000	1,000	0
Main Street National Conference	1,500	1,500	0
Grant Writer Fees	-	0	0
Memberships	2,000	2,500	(500)
<b>Total Operating Costs</b>	<u>41,400</u>	<u>40,900</u>	<u>500</u>
<b>TOTAL OPERATING BUDGET</b>	<u><u>78,800</u></u>	<u><u>80,500</u></u>	<u><u>(1,700)</u></u>

CLIENT WDCENTER

CHRISTIANSON & ASSOCIATES, PLLP  
302 5TH STREET SW  
WILLMAR, MN 56201  
(320) 235-5937

May 16, 2014

WILLMAR DESIGN CENTER  
320 4TH STREET  
WILLMAR, MN 56201

Dear Client:

Your 2013 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

John O. Christianson

Form **8879-EO**

### IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2013, or fiscal year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_

**2013**

Department of the Treasury  
Internal Revenue Service

► Do not send to the IRS. Keep for your records.  
► Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

Name of exempt organization

Employer identification number

WILLMAR DESIGN CENTER

20-3171950

Name and title of officer

CAROL LAUMER

PRESIDENT

#### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1 a Form 990 check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	
2 a Form 990-EZ check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	<u>114,007.</u>
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b	

#### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize CHRISTIANSON & ASSOCIATES, PLLP to enter my PIN 34354 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

#### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN

41219512345  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ JOHN O. CHRISTIANSON

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2013)

Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2013**

Department of the Treasury  
Internal Revenue Service

- Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)
- ▶ Do not enter Social Security numbers on this form as it may be made public.
  - ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public  
Inspection**

**A** For the 2013 calendar year, or tax year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_

**B** Check if applicable:

<input type="checkbox"/> Address change	<b>C</b> WILLMAR DESIGN CENTER 320 4TH STREET WILLMAR, MN 56201	<b>D</b> Employer identification number 20-3171950
<input type="checkbox"/> Name change		<b>E</b> Telephone number
<input type="checkbox"/> Initial return		<b>F</b> Group Exemption Number
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

**G** Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 121,162.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I.

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21					
REVENUE	1	Contributions, gifts, grants, and similar amounts received																													115,517.			
	2	Program service revenue including government fees and contracts																																
	3	Membership dues and assessments																																
	4	Investment income																																
	5a	Gross amount from sale of assets other than inventory																																
	5b	Less: cost or other basis and sales expenses																																
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																																
	6	Gaming and fundraising events																																
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																																
	6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																																5,645.
	6c	Less: direct expenses from gaming and fundraising events																																7,155.
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															-1,510.	
	7a	Gross sales of inventory, less returns and allowances																																
	7b	Less: cost of goods sold																																
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																																
	8	Other revenue (describe in Schedule O)																																
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																																114,007.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)																																
	11	Benefits paid to or for members																																
	12	Salaries, other compensation, and employee benefits																																
	13	Professional fees and other payments to independent contractors																																22,483.
	14	Occupancy, rent, utilities, and maintenance																																2,422.
	15	Printing, publications, postage, and shipping																																165.
	16	Other expenses (describe in Schedule O)																															SEE SCHEDULE O	76,107.
17	<b>Total expenses.</b> Add lines 10 through 16																																101,177.	
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																																12,830.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																																-535.
	20	Other changes in net assets or fund balances (explain in Schedule O)																																
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20																																12,295.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	12,295.
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	0.	12,295.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	535.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-535.	12,295.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 IMPROVED THE ECONOMIC, SOCIAL AND COMMUNITY FABRIC OF DOWNTOWN WILLMAR, MN.		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JANA PALMQUIST VICE PRESIDENT	0	0.	0.	0.
CAROL LAUMER PRESIDENT	0	0.	0.	0.
JOHN O. CHRISTIANSON TREASURER	0	0.	0.	0.
LAURA BORGERDING DIRECTOR	0	0.	0.	0.
ROBERTO VALDEZ DIRECTOR	0	0.	0.	0.
KELLY GARDNER DIRECTOR	0	0.	0.	0.
DOUG REESE LIAISON	0	0.	0.	0.
GARY GEIGER PAST PRESIDENT	0	0.	0.	0.
STEVE AHMANN LIAISON	0	0.	0.	0.
BRIAN BOLLIG LIAISON	0	0.	0.	0.
LANCE PETERSON DIRECTOR	0	0.	0.	0.
DON WILLIAMSON DIRECTOR	0	0.	0.	0.
DALE HUSTEDT DIRECTOR	0	0.	0.	0.
WARREN HAGEN SECRETARY	0	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V.

Table with 3 columns: Question, Yes, No. Rows include 33-41 covering topics like significant activity, name changes, business income, liquidation, political expenditures, borrowing, and tax shelter transactions.

42a The organization's books are in care of JOHN O. CHRISTIANSON Telephone no. 320-235-5937 Located at 302 5TH STREET SW WILLMAR MN ZIP + 4 56201

Table with 3 columns: Question, Yes, No. Rows include 42b (foreign financial account) and 42c (foreign office).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year. 43 N/A

Table with 3 columns: Question, Yes, No. Rows include 44a-44d (donor advised funds, hospital facilities, tanning services) and 45a-45b (controlled entity).

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	46	X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If 'Yes,' was the related organization a section 527 organization?	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
-----				
-----				
-----				
-----				
-----				
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-----				

f Total number of other employees paid over \$100,000. . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
-----		
-----		
-----		
-----		
-----		
-----		

d Total number of other independent contractors each receiving over \$100,000. . . . .

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. . . . .  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 CAROL LAUMER \_\_\_\_\_ PRESIDENT  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: JOHN O. CHRISTIANSON  
 Preparer's signature: JOHN O. CHRISTIANSON  
 Date: 5/16/14  
 Check  if self-employed  
 PTIN: P01218266  
 Firm's name: CHRISTIANSON & ASSOCIATES, PLLP  
 Firm's address: 302 5TH STREET SW  
 WILLMAR, MN 56201  
 Firm's EIN: 41-1781145  
 Phone no.: (320) 235-5937

May the IRS discuss this return with the preparer shown above? See instructions . . . . .  Yes  No



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FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES

ADVERTISING AND PROMOTION.....	\$	6,674.
BANK SERVICE CHARGES.....		900.
FOOD HUB GRANT SW PARTNERSHIP.....		39,145.
HOLIDAZE EXPENSE.....		3,402.
INSURANCE.....		1,106.
LEGACY GRANT EXPENSE.....		5,000.
LICENSES & FEES.....		55.
MEETINGS.....		1,395.
MEMBERSHIPS.....		2,350.
ONLINE LOCAL FOOD SYSTEM MINI-.....		1,815.
RICE PARKING ASSESSMENT COST.....		12,290.
STAKEHOLDER EXPENSE.....		1,000.
TRANSPORATION GRANT EXPENSE.....		975.
TOTAL	\$	<u>76,107.</u>

FORM 990-EZ, PART II, LINE 26  
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
CHECKS DRAWN IN EXCESS OF CASH BALANCES.....	\$ 535.	\$ 0.
TOTAL	<u>\$ 535.</u>	<u>\$ 0.</u>

## Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. . . .

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	WILLMAR DESIGN CENTER	20-3171950
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	320 4TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	WILLMAR, MN 56201	

Enter the Return code for the return that this application is for (file a separate application for each return). . . . .  01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ▶ JOHN O. CHRISTIANSON

Telephone No. ▶ 320-235-5937 Fax No. ▶ 320-235-5962

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. . . . . . If it is for part of the group, check this box . . . ▶  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2014, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶  calendar year 2013 or
- ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . . .	<b>3 a</b>	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . .	<b>3 b</b>	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . . .	<b>3 c</b>	\$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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	2013	2012	DIFF
<b>FORM 990-EZ REVENUE</b>			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	115,517	74,630	40,887
NET INCOME (LOSS) - SPECIAL EVENTS.....	-1,510	78	-1,588
TOTAL REVENUE.....	114,007	74,708	39,299
<b>EXPENSES</b>			
PROFESSIONAL FEES/PYMT TO CONTRACTORS.....	22,483	27,360	-4,877
OCCUPANCY/RENT/UTILITIES/MAINTENANCE.....	2,422	2,603	-181
PRINTING, PUBLICATIONS, AND POSTAGE.....	165	158	7
OTHER EXPENSES.....	76,107	35,608	40,499
TOTAL EXPENSES.....	101,177	65,729	35,448
<b>NET ASSETS OR FUND BALANCES</b>			
EXCESS OR (DEFICIT) FOR THE YEAR.....	12,830	8,979	3,851
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	-535	-9,514	8,979
NET ASSETS/FUND BAL. AT END OF YEAR.....	12,295	-535	12,830

2013

DIAGNOSTICS

PAGE 1

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20-3171950

5/16/14

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FEDERAL INFORMATIONAL DIAGNOSTICS

GENERAL

- THE COMPUTER DATE OF 5/16/2014 WILL BE TRANSMITTED AS ORGANIZATION'S E-FILE PIN AUTHORIZATION SIGNATURE DATE WHEN THE TAX RETURN IS ELECTRONICALLY FILED.

**FEDERAL OVERRIDES****SCREEN 4.1**

- AN OVERRIDE ENTRY OF 2 HAS BEEN MADE IN FEDERAL "TEXT STYLE: 1=MIXED CASE, 2=UPPER CASE [0]" (SCREEN 4.1, CODE 15).
- AN OVERRIDE ENTRY OF 1 HAS BEEN MADE IN FEDERAL "FORM 990-EZ: 1=IF APPLICABLE, 2=OMIT [0]" (SCREEN 4.1, CODE 16).
- AN OVERRIDE ENTRY OF 1 HAS BEEN MADE IN FEDERAL "ALLOW PREPARER/IRS DISCUSSION: 1=YES, 2=NO, 3=BLANK [0]" (SCREEN 4.1, CODE 50).

2013

GENERAL INFORMATION

PAGE 1

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20-3171950

5/16/14

03:48PM

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990-EZ, SCH O, 8868

CARRYOVERS TO 2014

NONE

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

### PRIOR TO TRANSMISSION OF THE RETURN

**FORM 990-EZ**

THE ORGANIZATION SHOULD REVIEW THEIR FEDERAL RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

**PAPERLESS E-FILE**

THE ORGANIZATION SHOULD READ, SIGN AND DATE THE FORM 8879-EO, IRS E-FILE SIGNATURE AUTHORIZATION.

**EVEN RETURN**

NO PAYMENT IS REQUIRED.

### AFTER TRANSMISSION OF THE RETURN

**RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

KEEP A SIGNED COPY OF FORM 8879-EO, IRS E-FILE SIGNATURE AUTHORIZATION IN YOUR FILES FOR 3 YEARS.

**DO NOT MAIL:**

FORM 8879-EO IRS E-FILE SIGNATURE AUTHORIZATION

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

#### PRIOR TO TRANSMISSION OF THE RETURN

**FORM 8868**

NO SIGNATURE IS REQUIRED WHEN FILING FORM 8868 ELECTRONICALLY.

**EVEN RETURN**

NO PAYMENT IS REQUIRED.

#### AFTER TRANSMISSION OF THE RETURN

**RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

## Steve Okins

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**From:** Kevin Halliday  
**Sent:** Friday, August 07, 2015 10:14 AM  
**To:** Steve Okins  
**Subject:** FW: 2016 City Funding Request  
**Attachments:** Application For City Funding 2016.xlsx; WILLMAR DESIGN CENTER 2013 TR.pdf

**From:** Chelsey Mueller [<mailto:cmueller@christiansoncpa.com>]  
**Sent:** Friday, August 07, 2015 9:05 AM  
**To:** Kevin Halliday  
**Cc:** John Christianson; Beverly Dougherty  
**Subject:** 2016 City Funding Request

Good Morning Kevin –

I have attached the application on behalf of the Willmar Downtown Development for a funding request for 2016. Included in the excel spreadsheet are tabs for the application, the WDD 2016 budget, as well as our Total and City budgets for the current year-to-date and the year ended 2014. Willmar Downtown Development is not required to, and does not, prepare audited financial statements.

I have also attached a copy of the 2013 Form 990 that was filed with the IRS. The 2014 return is currently on extension and will be filed before the due date.

If you have any questions or need any additional information, please let myself, John Christianson, or Beverly Dougherty know. Thank you for your help!

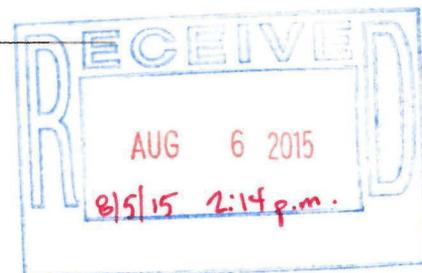
Chelsey Mueller, CPA  
Staff Accountant  
Christianson & Associates, PLLP  
302 5<sup>th</sup> Street SW  
Willmar, MN 56201  
Phone: 320-441-5527  
Fax: 320-235-5962  
Email: [cmueller@christiansoncpa.com](mailto:cmueller@christiansoncpa.com)

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Willmar  
★



Application For City of Willmar Funding In 2016

Due Date: August 7, 2015

1. Total 2016 Request: \$ 35,000
2. Agency: Willmar Fests Inc
3. Program: Willmar Fests Inc

4. Is your organization a profit or non-profit organization (remit copy of latest IRS form 990 if a non-profit organization)  
NON Profit

5. Name, Title, Address, and Phone Number of Contact Person: Cathy Fagerstrom, Treasurer  
329 5th St SW Willmar, MN 320 214-0433

6. Agency Mission or Purpose:

Willmar Fests is a group of volunteers that have put together a city festival for the city of Willmar for 70 years. We provide a week of activities involving people of all ages.

We operate year round with our ambassadors representing the city all over the state of Minnesota and also events in So. Dakota and Canada.

7. 2013 Total Expenditures:	<u>83,281</u>	2013 City Funding:	<u>25,000</u>
2014 Total Expenditures:	<u>75,528</u>	2014 City Funding:	<u>25,000</u>
2015 Total Budget:	<u>77,665</u>	2015 City Request:	<u>25,000</u>
2016 Proposed Budget:	<u>90,200</u>	2016 City Request:	<u>35,000</u>

8. List and identify all other sources of funding for each year:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<del>Federal</del>	_____	_____	_____	_____
<del>State</del>	_____	_____	_____	_____
<del>Fundraisers</del>	_____	_____	_____	_____
<del>City</del>	_____	_____	_____	_____
<del>Donations</del>	_____	_____	_____	_____
<del>Program Income</del>	_____	_____	_____	_____
<del>Sponsors</del>	<u>43,573</u>	<u>58,906</u>	<u>50,328</u>	<u>55,200</u>
<del>Other</del>	_____	_____	_____	_____
<del>Admissions</del>	_____	_____	_____	_____

9. Description of Program proposed to be paid for with City funding: (Explain all funding sources and percentage of project funded by each source)

Next years Willmar Fest will be June 20-26 2016. We have added a couple new events and would like to continue them in 2016, Rib Fest and Kids Carnival at Robbins Island.

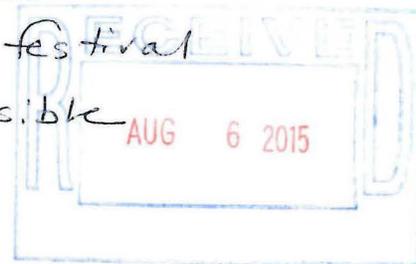
Other events that would be funded include Kiddie Parade, Grande Day Parade, Block Party, Stingers Baseball game, royalty/ambassador activities and coronation.

9. Program Goals and Objectives for the proposed year (specific and measurable):

We would like to provide a week of activities for all ages and promote the city of Willmar for that week. We also promote the city by visiting many surrounding towns and inviting those groups to our festival.

Objectives to meet goals:

We have included many businesses in raising money and supporting our festival and include as many people as possible.



10. Measures of Program Outcomes (What do City taxpayers get for their investment in your program? Include results from 2014 operations and projections for 2015 and 2016.)

Willmar Fests biggest outcome would be the attendance we get at many of the events. Several events are free to attend, such as the Grande Day Parade, Block Party, Kids carnival at Robbins Island and the beach party. Thousands of people attended these events. Many businesses and city departments come together to participate. We boost pride in our community and enhance the quality of activities available in the community.

PROJECTIONS FOR 2015 and 2016

We hope to continue all the activities that everyone has enjoyed in the past and are always looking to add or enhance events.

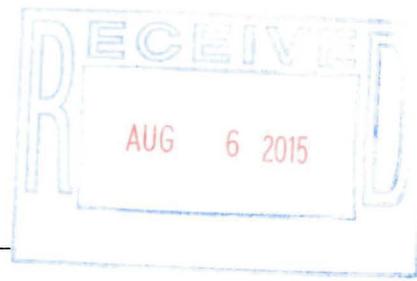
This past year 2 new events were attended by many and were a great success, Rib Fest and Kids carnival at Robbins Island.

Program Indicators to evaluate the program's effectiveness:

Willmar Fests is totally run by volunteers. All money raised and collected is put into running the festival programs and activities, including all the visiting city events we attend yearly.

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 Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget Overview**  
 January through December 2016



	Jan - Dec 16
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
HOSPITALITY FEE	1,200.00
Raffle Sales	5,000.00
Pie & Ice Cream Social Income	300.00
Baseball Game & BBQ	350.00
WILLMAR FEST SPONSOR	10,000.00
CITY OF WILLMAR DONATION	35,000.00
FIREWORKS SPONSOR	11,000.00
BEACH PARTY INCOME	
ADMISSIONS	3,500.00
<b>Total BEACH PARTY INCOME</b>	<b>3,500.00</b>
BAND SPONSORS	1,000.00
CORONATION INCOME	
CORONATION SPONSORS	500.00
CORONATION ADMISSIONS	700.00
<b>Total CORONATION INCOME</b>	<b>1,200.00</b>
GENERAL DONATIONS	8,000.00
Hog Heaven Rib Fest income	750.00
KIDDIE PARADE INCOME	
SPONSOR	500.00
<b>Total KIDDIE PARADE INCOME</b>	<b>500.00</b>
PARADE INCOME	
SPONSORS	1,000.00
PARADE ENTRIES	3,000.00
<b>Total PARADE INCOME</b>	<b>4,000.00</b>
QUEEN CAND. INCOME	
SPONSORS	8,400.00
<b>Total QUEEN CAND. INCOME</b>	<b>8,400.00</b>
<b>Total Income</b>	<b>90,200.00</b>
<b>Gross Profit</b>	<b>90,200.00</b>
<b>Expense</b>	
WEAC Use	1,000.00
Library Event	200.00
Pie & Ice Cream Social	130.00
Raffle Expense	
Raffle Prize	2,500.00
Raffle Expense - Other	200.00
<b>Total Raffle Expense</b>	<b>2,700.00</b>
Chamber Connection	250.00
Social/Mixer	750.00
Community BBQ Expenses	3,500.00
SCHOLARSHIPS	3,500.00
FUNDRAISING EXPENSES	1,000.00
APPARREL EXPENSE	500.00
MUSIC LICENSE	300.00
JR ROYALTY	100.00
FAREWELL BRUNCH	1,500.00
BLOCK PARTY	2,000.00
ADMINISTRATIVE EXPENSE	
PERMITS	120.00
PROFESSIONAL FEES	200.00
ADVERTISING	9,000.00
INSURANCE	3,500.00
MEALS/ENTERTAINMENT	500.00
POSTAGE	100.00
<b>Total ADMINISTRATIVE EXPENSE</b>	<b>13,420.00</b>

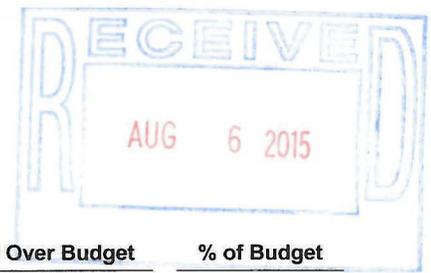
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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget Overview**  
January through December 2016

	<u>Jan - Dec 16</u>
<b>AQUAFEST EXPENSES</b>	
<b>BEACH PARTY</b>	
BEACH PARTY SUPPLIES	500.00
ENTERTAINMENT	2,000.00
Kids Carnival/inflatibles	5,000.00
BEACH PARTY - Other	0.00
<b>Total BEACH PARTY</b>	<u>7,500.00</u>
<b>FIREWORKS</b>	11,000.00
<b>SKI SHOW</b>	<u>3,000.00</u>
<b>Total AQUAFEST EXPENSES</b>	21,500.00
<b>BANDS</b>	
TRAVEL EXPENSE	1,200.00
PRIZES	2,000.00
<b>Total BANDS</b>	<u>3,200.00</u>
<b>CORONATION</b>	2,500.00
<b>FLOAT EXPENSES</b>	2,500.00
<b>Hog Heaven Rib Fest</b>	2,500.00
<b>KIDDIE PARADE</b>	300.00
<b>Meet the Candidates Lunch</b>	750.00
<b>PARADE</b>	5,000.00
<b>QUEEN CANDIDATES</b>	4,000.00
<b>QUEENS BRUNCH</b>	800.00
<b>ROYALTY</b>	2,000.00
<b>VISITING CITY EVENTS</b>	
MILEAGE	200.00
ROOMS	500.00
FEES	3,500.00
GIFTS	500.00
MEALS & ENTERTAINMENT	500.00
TRAVEL	600.00
VISITING CITY EVENTS - Other	0.00
<b>Total VISITING CITY EVENTS</b>	<u>5,800.00</u>
<b>HOSPITALITY</b>	
GIFTS	1,500.00
MEALS & ENTERTAINMENT	1,500.00
MISC.	1,000.00
ROOMS	3,000.00
HOSPITALITY - Other	1,500.00
<b>Total HOSPITALITY</b>	<u>8,500.00</u>
<b>Total Expense</b>	<u>90,200.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>

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 Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
 January 1 through August 5, 2015



	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
HOSPITALITY FEE	1,155.00	810.00	345.00	142.6%
Raffle Sales	5,000.00	6,960.00	-1,960.00	71.8%
Ski Show Vendor	0.00	0.00	0.00	0.0%
Merchandise Sales	0.00	0.00	0.00	0.0%
Social Mixer income	0.00	0.00	0.00	0.0%
Ski show Admissions	0.00	0.00	0.00	0.0%
Pie & Ice Cream Social Income	307.00	300.00	7.00	102.3%
Baseball Game & BBQ	320.00	500.00	-180.00	64.0%
Scholarship Fundraiser	0.00	0.00	0.00	0.0%
Tiara Project	0.00	100.00	-100.00	0.0%
WILLMAR FEST SPONSOR	5,000.00	10,000.00	-5,000.00	50.0%
BLOCK PARTY SPONSOR	0.00	0.00	0.00	0.0%
APPARREL SALES	0.00	-4.00	4.00	0.0%
CITY OF WILLMAR DONATION	25,000.00	25,000.00	0.00	100.0%
FIREWORKS SPONSOR	11,000.00	11,000.00	0.00	100.0%
<b>BEACH PARTY INCOME</b>				
Vendors	445.00	330.00	115.00	134.8%
SPONSOR	0.00	0.00	0.00	0.0%
ADMISSIONS	3,552.00	5,000.00	-1,448.00	71.0%
BEACH PARTY INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total BEACH PARTY INCOME</b>	3,997.00	5,330.00	-1,333.00	75.0%
FLOAT SPONSORS	0.00	0.00	0.00	0.0%
WEBSITE DONATIONS	0.00	0.00	0.00	0.0%
<b>FUNDRAISING INCOME</b>				
WINNIPEG TRIP	0.00	0.00	0.00	0.0%
Roast & Boast	0.00	0.00	0.00	0.0%
FUNDRAISING INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total FUNDRAISING INCOME</b>	0.00	0.00	0.00	0.0%
GRANT INCOME	0.00	0.00	0.00	0.0%
CONCERT INCOME	0.00	0.00	0.00	0.0%
ROYALTY RECEPTION	0.00	0.00	0.00	0.0%
JUNIOR ROYALTY	0.00	0.00	0.00	0.0%
<b>FUN RUN INCOME</b>				
SPONSOR INCOME	0.00	0.00	0.00	0.0%
FUN RUN INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total FUN RUN INCOME</b>	0.00	0.00	0.00	0.0%
<b>AQUAFEST INCOME</b>				
<b>AQUAFEST SPONSORS</b>				
BOAT RACE	0.00	0.00	0.00	0.0%
FISHING OPENER	0.00	0.00	0.00	0.0%
KIDS FISHING	0.00	0.00	0.00	0.0%
SANDCASTLE	0.00	0.00	0.00	0.0%
SKI SHOW	0.00	0.00	0.00	0.0%
VOLLEYBALL	0.00	0.00	0.00	0.0%
AQUAFEST SPONSORS - Other	0.00	0.00	0.00	0.0%
<b>Total AQUAFEST SPONSORS</b>	0.00	0.00	0.00	0.0%
BOAT RACE	0.00	0.00	0.00	0.0%
<b>SKI SHOW</b>				
FOOD PROCEEDS	0.00	0.00	0.00	0.0%
SPONSOR	0.00	0.00	0.00	0.0%
SKI SHOW - Other	0.00	0.00	0.00	0.0%
<b>Total SKI SHOW</b>	0.00	0.00	0.00	0.0%
WAVE RUNNERS	0.00	0.00	0.00	0.0%
AQUAFEST INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total AQUAFEST INCOME</b>	0.00	0.00	0.00	0.0%
<b>BAND SPONSORS</b>	0.00	0.00	0.00	0.0%

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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
**January 1 through August 5, 2015**

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>BUTTON INCOME</b>				
SPONSOR	0.00	0.00	0.00	0.0%
CARD ADVERTISERS	0.00	500.00	-500.00	0.0%
Button SALES	0.00	750.00	-750.00	0.0%
BUTTON INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total BUTTON INCOME</b>	<b>0.00</b>	<b>1,250.00</b>	<b>-1,250.00</b>	<b>0.0%</b>
<b>CARNIVAL INCOME</b>				
	0.00	0.00	0.00	0.0%
<b>CORONATION INCOME</b>				
CORONATION SPONSORS	0.00	0.00	0.00	0.0%
CORONATION ADMISSIONS	720.00	638.00	82.00	112.9%
CORONATION INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total CORONATION INCOME</b>	<b>720.00</b>	<b>638.00</b>	<b>82.00</b>	<b>112.9%</b>
<b>FRAMERIES FESTS</b>				
FRAMERIES SPONSOR	0.00	0.00	0.00	0.0%
ARTS & CRAFTS	0.00	0.00	0.00	0.0%
FOOD STANDS	0.00	0.00	0.00	0.0%
MINI TRAIN	0.00	0.00	0.00	0.0%
PONY RIDES	0.00	0.00	0.00	0.0%
SPACE SIMULATOR	0.00	0.00	0.00	0.0%
FRAMERIES FESTS - Other	0.00	0.00	0.00	0.0%
<b>Total FRAMERIES FESTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>GENERAL DONATIONS</b>				
IN KIND DONATION	112.65	0.00	112.65	100.0%
GENERAL DONATIONS - Other	9,061.00	4,900.00	4,161.00	184.9%
<b>Total GENERAL DONATIONS</b>	<b>9,173.65</b>	<b>4,900.00</b>	<b>4,273.65</b>	<b>187.2%</b>
Hog Heaven Rib Fest income	555.00	0.00	555.00	100.0%
<b>INTERNATIONAL FESTS</b>				
AMBASSADORS BALL ADMISSIONS	0.00	0.00	0.00	0.0%
QUEENS BALL	0.00	0.00	0.00	0.0%
SPONSOR	0.00	0.00	0.00	0.0%
<b>BANQUET</b>				
ADMISSIONS	0.00	1,000.00	-1,000.00	0.0%
SPONSOR	0.00	0.00	0.00	0.0%
BANQUET - Other	0.00	0.00	0.00	0.0%
<b>Total BANQUET</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
<b>INTERNATIONAL FESTS - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total INTERNATIONAL FESTS</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
<b>KICKOFF LUNCHEON INCOME</b>				
TICKET SALES	0.00	0.00	0.00	0.0%
SPONSOR	0.00	0.00	0.00	0.0%
KICKOFF LUNCHEON INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total KICKOFF LUNCHEON INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>KIDDIE PARADE INCOME</b>				
SPONSOR	300.00	500.00	-200.00	60.0%
KIDDIE PARADE INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total KIDDIE PARADE INCOME</b>	<b>300.00</b>	<b>500.00</b>	<b>-200.00</b>	<b>60.0%</b>
MUGS & GOBLETS	0.00	0.00	0.00	0.0%
<b>PARADE INCOME</b>				
SPONSORS	0.00	1,000.00	-1,000.00	0.0%
PARADE ENTRIES	2,975.00	2,125.00	850.00	140.0%
PARADE VENDOR	125.00	125.00	0.00	100.0%
PARADE INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total PARADE INCOME</b>	<b>3,100.00</b>	<b>3,250.00</b>	<b>-150.00</b>	<b>95.4%</b>
PICTORAL CANCELLATION	0.00	0.00	0.00	0.0%

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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
**January 1 through August 5, 2015**

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>QUEENS BRUNCH INCOME</b>				
SPONSORS	0.00	0.00	0.00	0.0%
TICKET SALES	0.00	0.00	0.00	0.0%
QUEENS BRUNCH INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total QUEENS BRUNCH INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>QUEEN CAND. INCOME</b>				
IN KIND SPONSORS	0.00	0.00	0.00	0.0%
SPONSORS	9,700.00	5,700.00	4,000.00	170.2%
QUEEN CAND. INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total QUEEN CAND. INCOME</b>	<b>9,700.00</b>	<b>5,700.00</b>	<b>4,000.00</b>	<b>170.2%</b>
<b>ROYAL KNIGHTS</b>				
SPONSOR INCOME	0.00	0.00	0.00	0.0%
ROYAL KNIGHTS - Other	0.00	0.00	0.00	0.0%
<b>Total ROYAL KNIGHTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>ROYALTY INCOME</b>				
CROWNS	0.00	0.00	0.00	0.0%
ROYALTY INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total ROYALTY INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
SERV. ORG. LUNCHEON	0.00	0.00	0.00	0.0%
RETURNING ROYALTY SPONSOR	0.00	0.00	0.00	0.0%
T-SHIRTS/MUGS/TOTES	0.00	0.00	0.00	0.0%
VISITING DIGNITARY				
REIMBURSEMENTS	0.00	0.00	0.00	0.0%
VISITING DIGNITARY - Other	0.00	0.00	0.00	0.0%
<b>Total VISITING DIGNITARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>75,327.65</b>	<b>77,234.00</b>	<b>-1,906.35</b>	<b>97.5%</b>
<b>Cost of Goods Sold</b>				
Merchandise COG	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>75,327.65</b>	<b>77,234.00</b>	<b>-1,906.35</b>	<b>97.5%</b>
<b>Expense</b>				
Bowling event	0.00	0.00	0.00	0.0%
WEAC Use	0.00	0.00	0.00	0.0%
Library Event	0.00	37.37	-37.37	0.0%
Pie & Ice Cream Social	123.30	108.16	15.14	114.0%
Queens Splash	0.00	0.00	0.00	0.0%
Raffle Expense				
Raffle Prize	2,500.00	5,000.00	-2,500.00	50.0%
Raffle Expense - Other	247.40	247.40	0.00	100.0%
<b>Total Raffle Expense</b>	<b>2,747.40</b>	<b>5,247.40</b>	<b>-2,500.00</b>	<b>52.4%</b>
Chamber Connection	192.41	308.25	-115.84	62.4%
Social/Mixer	446.39	619.19	-172.80	72.1%
Community BBQ Expenses	3,500.00	3,500.00	0.00	100.0%
SCHOLARSHIPS	3,500.00	2,500.00	1,000.00	140.0%
AMBULANCE/EMT SERVICE	0.00	0.00	0.00	0.0%
<b>FUNDRAISING EXPENSES</b>				
Silent Auction	0.00	0.00	0.00	0.0%
MAILING LIST	0.00	0.00	0.00	0.0%
POSTAGE	424.75	311.00	113.75	136.6%
PRINTING	194.00	522.19	-328.19	37.2%
FUNDRAISING EXPENSES - Other	0.00	0.00	0.00	0.0%
<b>Total FUNDRAISING EXPENSES</b>	<b>618.75</b>	<b>833.19</b>	<b>-214.44</b>	<b>74.3%</b>

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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
**January 1 through August 5, 2015**

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
APPARREL EXPENSE	1,146.00	543.90	602.10	210.7%
ROYAL KNIGHTS EXPENSES	0.00	0.00	0.00	0.0%
COFFEE BAR	0.00	0.00	0.00	0.0%
MUSIC LICENSE	296.00	288.00	8.00	102.8%
CONCERT EXPENSES	0.00	0.00	0.00	0.0%
JR ROYALTY				
CROWN	0.00	34.20	-34.20	0.0%
TROPHIES	55.00	0.00	55.00	100.0%
JR ROYALTY - Other	25.95	3.45	22.50	752.2%
<b>Total JR ROYALTY</b>	<b>80.95</b>	<b>37.65</b>	<b>43.30</b>	<b>215.0%</b>
FAREWELL BRUNCH	1,313.31	1,228.02	85.29	106.9%
BAD DEBT EXPENSE	0.00	0.00	0.00	0.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
BLOCK PARTY				
TOILETS	332.50	312.50	20.00	106.4%
BLOCK PARTY - Other	1,088.89	0.00	1,088.89	100.0%
<b>Total BLOCK PARTY</b>	<b>1,421.39</b>	<b>312.50</b>	<b>1,108.89</b>	<b>454.8%</b>
ADMINISTRATIVE EXPENSE				
Memberships	0.00	340.00	-340.00	0.0%
501 (c)(3) Fee	0.00	0.00	0.00	0.0%
INTEREST EXPENSE	0.00	0.00	0.00	0.0%
LOAN FEES	0.00	0.00	0.00	0.0%
TICKETS	0.00	0.00	0.00	0.0%
WEBSITE DEVELOPMENT & UPKEEP	0.00	0.00	0.00	0.0%
REPAIRS	0.00	0.00	0.00	0.0%
MILEAGE	0.00	0.00	0.00	0.0%
PERMITS	120.00	120.00	0.00	100.0%
GARBAGE	0.00	0.00	0.00	0.0%
Toilets	0.00	0.00	0.00	0.0%
PROFESSIONAL FEES	0.00	0.00	0.00	0.0%
ADVERTISING	8,985.80	7,141.19	1,844.61	125.8%
BANK CHARGES	0.00	0.00	0.00	0.0%
COPIES	0.00	0.00	0.00	0.0%
DIRECTOR FEES	0.00	0.00	0.00	0.0%
FAX	0.00	0.00	0.00	0.0%
INSURANCE	3,375.13	3,135.00	240.13	107.7%
MEALS/ENTERTAINMENT	191.00	0.00	191.00	100.0%
MISC.	105.00	197.13	-92.13	53.3%
POSTAGE	114.92	107.28	7.64	107.1%
SUPPLIES	0.00	0.00	0.00	0.0%
TELEPHONE EXPENSE	0.00	0.00	0.00	0.0%
ADMINISTRATIVE EXPENSE - Other	0.00	0.00	0.00	0.0%
<b>Total ADMINISTRATIVE EXPENSE</b>	<b>12,891.85</b>	<b>11,040.60</b>	<b>1,851.25</b>	<b>116.8%</b>
AQUAFEST EXPENSES				
BEACH PARTY				
Garbage	0.00	151.29	-151.29	0.0%
GENERATOR	0.00	0.00	0.00	0.0%
SOUND/LIGHTS	0.00	600.00	-600.00	0.0%
BAND PRIZE	0.00	0.00	0.00	0.0%
BEACH PARTY SUPPLIES	0.00	0.00	0.00	0.0%
FENCING	0.00	0.00	0.00	0.0%
ENTERTAINMENT	1,000.00	3,400.00	-2,400.00	29.4%
Kids Carnival/inflatibles	0.00	0.00	0.00	0.0%
BEACH PARTY - Other	4,922.10	469.90	4,452.20	1,047.5%
<b>Total BEACH PARTY</b>	<b>5,922.10</b>	<b>4,621.19</b>	<b>1,300.91</b>	<b>128.2%</b>
FIREWORKS	11,000.00	11,000.00	0.00	100.0%
Toilets	399.00	375.00	24.00	106.4%
WATERBALL EXPENSE	0.00	0.00	0.00	0.0%
SEA DOO	0.00	0.00	0.00	0.0%
SAND SCULPTURE	0.00	0.00	0.00	0.0%
ADVERTISING	107.85	1,500.00	-1,392.15	7.2%

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**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
 January 1 through August 5, 2015

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>BOAT RACE</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
BOAT RACE - Other	0.00	0.00	0.00	0.0%
<b>Total BOAT RACE</b>	0.00	0.00	0.00	0.0%
<b>FISHING DERBY</b>	0.00	0.00	0.00	0.0%
<b>MISC.</b>	0.00	0.00	0.00	0.0%
<b>SKI SHOW</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
SKI SHOW - Other	2,750.00	2,750.00	0.00	100.0%
<b>Total SKI SHOW</b>	2,750.00	2,750.00	0.00	100.0%
<b>TROPHIES</b>	0.00	0.00	0.00	0.0%
<b>AQUAFEST EXPENSES - Other</b>	0.00	0.00	0.00	0.0%
<b>Total AQUAFEST EXPENSES</b>	20,178.95	20,246.19	-67.24	99.7%
<b>ARTS &amp; CRAFTS EXP</b>	0.00	0.00	0.00	0.0%
<b>BANDS</b>				
TRAVEL EXPENSE	1,200.00	1,200.00	0.00	100.0%
Meals & Entertainment	0.00	0.00	0.00	0.0%
PRIZES	2,000.00	2,000.00	0.00	100.0%
ADVERTISING	0.00	0.00	0.00	0.0%
BAND JUDGES	0.00	0.00	0.00	0.0%
GARBAGE	0.00	0.00	0.00	0.0%
MISC	0.00	0.00	0.00	0.0%
TROPHIES	0.00	0.00	0.00	0.0%
BANDS - Other	0.00	0.00	0.00	0.0%
<b>Total BANDS</b>	3,200.00	3,200.00	0.00	100.0%
<b>BUTTONS</b>				
PRIZES	0.00	0.00	0.00	0.0%
BUTTONS & CARDS	0.00	102.00	-102.00	0.0%
ADVERTISING	0.00	0.00	0.00	0.0%
MISC	0.00	0.00	0.00	0.0%
BUTTONS - Other	0.00	0.00	0.00	0.0%
<b>Total BUTTONS</b>	0.00	102.00	-102.00	0.0%
<b>CARNIVAL EXPENSE</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
MISC	0.00	0.00	0.00	0.0%
CARNIVAL EXPENSE - Other	0.00	0.00	0.00	0.0%
<b>Total CARNIVAL EXPENSE</b>	0.00	0.00	0.00	0.0%
<b>CORONATION</b>				
FOOD	64.65	90.19	-25.54	71.7%
SUPPLIES	0.00	0.00	0.00	0.0%
CONGENIALITY GIFT	0.00	0.00	0.00	0.0%
FLOWERS, BANNERS, DECORATING	769.19	298.77	470.42	257.5%
PRODUCTION SERVICES	400.00	400.00	0.00	100.0%
PROGRAMS	606.57	518.78	87.79	116.9%
ENTERTAINMENT	0.00	0.00	0.00	0.0%
CORONATION - Other	0.00	1,050.00	-1,050.00	0.0%
<b>Total CORONATION</b>	1,840.41	2,357.74	-517.33	78.1%
<b>DONATIONS</b>				
POSTAGE	0.00	0.00	0.00	0.0%
ADVERTISING	0.00	0.00	0.00	0.0%
DONATIONS - Other	0.00	0.00	0.00	0.0%
<b>Total DONATIONS</b>	0.00	0.00	0.00	0.0%
<b>FESTIVAL EXPENSE</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
MISC.	22.27	0.00	22.27	100.0%
FESTIVAL EXPENSE - Other	0.00	0.00	0.00	0.0%
<b>Total FESTIVAL EXPENSE</b>	22.27	0.00	22.27	100.0%

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**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
 January 1 through August 5, 2015

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>FLOAT EXPENSES</b>				
Meals & Ent.	0.00	0.00	0.00	0.0%
REBUILDING	0.00	163.50	-163.50	0.0%
MISC	0.00	170.94	-170.94	0.0%
SIGNS	0.00	219.90	-219.90	0.0%
TOWING	0.00	0.00	0.00	0.0%
FLOAT EXPENSES - Other	3,048.71	0.00	3,048.71	100.0%
<b>Total FLOAT EXPENSES</b>	<b>3,048.71</b>	<b>554.34</b>	<b>2,494.37</b>	<b>550.0%</b>
<b>FRAMERIES FEST</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
ENTERTAINMENT	0.00	0.00	0.00	0.0%
FOOD STAND	0.00	0.00	0.00	0.0%
MILEAGE	0.00	0.00	0.00	0.0%
MISC.	0.00	0.00	0.00	0.0%
TOILETS	0.00	0.00	0.00	0.0%
FRAMERIES FEST - Other	0.00	0.00	0.00	0.0%
<b>Total FRAMERIES FEST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Hog Heaven Rib Fest	2,232.99	0.00	2,232.99	100.0%
<b>INTERNATIONAL FEST</b>				
<b>AMBASSADORS BALL</b>				
POSTERS	0.00	0.00	0.00	0.0%
ENTERTAINMENT	0.00	0.00	0.00	0.0%
AMBASSADORS BALL - Other	0.00	0.00	0.00	0.0%
<b>Total AMBASSADORS BALL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BANQUET</b>				
MEAL	0.00	1,000.00	-1,000.00	0.0%
DECORATING	0.00	189.49	-189.49	0.0%
BANQUET - Other	0.00	0.00	0.00	0.0%
<b>Total BANQUET</b>	<b>0.00</b>	<b>1,189.49</b>	<b>-1,189.49</b>	<b>0.0%</b>
FLAG RAISING	0.00	0.00	0.00	0.0%
MISC.	0.00	609.50	-609.50	0.0%
INTERNATIONAL FEST - Other	0.00	0.00	0.00	0.0%
<b>Total INTERNATIONAL FEST</b>	<b>0.00</b>	<b>1,798.99</b>	<b>-1,798.99</b>	<b>0.0%</b>
JUBILEE/REUNION	0.00	0.00	0.00	0.0%
KICKOFF LUNCHEON	0.00	0.00	0.00	0.0%
<b>KIDDIE PARADE</b>				
ADVERTISING	0.00	0.00	0.00	0.0%
MISC	133.00	190.00	-57.00	70.0%
PRIZES	155.00	165.00	-10.00	93.9%
KIDDIE PARADE - Other	0.00	0.00	0.00	0.0%
<b>Total KIDDIE PARADE</b>	<b>288.00</b>	<b>355.00</b>	<b>-67.00</b>	<b>81.1%</b>
KNIGHTS	0.00	0.00	0.00	0.0%
Meet the Candidates Lunch	719.28	0.00	719.28	100.0%
MUGS / GOBLETS	0.00	0.00	0.00	0.0%
<b>PARADE</b>				
Garbage	309.33	0.00	309.33	100.0%
PROGRAMS	241.94	155.70	86.24	155.4%
ADMINISTRATIVE	0.00	232.60	-232.60	0.0%
ENTERTAINMENT	1,599.00	999.00	600.00	160.1%
ADVERTISING	232.06	325.14	-93.08	71.4%
MISC.	499.00	592.21	-93.21	84.3%
SIGNS	0.00	568.39	-568.39	0.0%
TOILETS	665.00	640.87	24.13	103.8%
TROPHIES	0.00	271.32	-271.32	0.0%
PARADE - Other	0.00	140.00	-140.00	0.0%
<b>Total PARADE</b>	<b>3,546.33</b>	<b>3,925.23</b>	<b>-378.90</b>	<b>90.3%</b>
PAST QUEENS	0.00	0.00	0.00	0.0%
PICTORIAL CANCELLATION	0.00	0.00	0.00	0.0%

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 Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
 January 1 through August 5, 2015

	Jan 1 - Aug 5, 15	Budget	\$ Over Budget	% of Budget
<b>QUEEN CANDIDATES</b>				
PICTURES	267.19	381.40	-114.21	70.1%
POSTAGE	19.60	15.75	3.85	124.4%
FLOWERS	0.00	0.00	0.00	0.0%
ADVERTISING	175.00	510.00	-335.00	34.3%
BANQUET/FOOD	97.85	96.56	1.29	101.3%
CLOTHING ALLOW.	0.00	0.00	0.00	0.0%
CROWNS	0.00	0.00	0.00	0.0%
DRESSES,ETC.	1,977.04	857.11	1,119.93	230.7%
MISC.	274.43	549.37	-274.94	50.0%
SCHOLARSHIPS	0.00	0.00	0.00	0.0%
QUEEN CANDIDATES - Other	0.00	0.00	0.00	0.0%
<b>Total QUEEN CANDIDATES</b>	<b>2,811.11</b>	<b>2,410.19</b>	<b>400.92</b>	<b>116.6%</b>
<b>QUEENS BRUNCH</b>				
MEALS	693.00	69.68	623.32	994.5%
SUPPLIES	0.00	0.00	0.00	0.0%
POSTAGE	0.00	0.00	0.00	0.0%
QUEENS BRUNCH - Other	0.00	0.00	0.00	0.0%
<b>Total QUEENS BRUNCH</b>	<b>693.00</b>	<b>69.68</b>	<b>623.32</b>	<b>994.5%</b>
<b>RETURNING ROYALTY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>ROYALTY</b>				
PICTURES, ROYALTY	0.00	63.30	-63.30	0.0%
TRANSPORTATION	41.12	0.00	41.12	100.0%
RECEPTION	0.00	0.00	0.00	0.0%
FOOD	0.00	0.00	0.00	0.0%
FLOWERS	0.00	0.00	0.00	0.0%
CLOTHING ALLOWANCE	300.00	400.00	-100.00	75.0%
CROWNS	365.95	204.84	161.11	178.7%
DRESS & CLOTHING	183.55	-146.10	329.65	-125.6%
MISC.	214.82	159.98	54.84	134.3%
PARADE SIGNS	0.00	0.00	0.00	0.0%
PARADES	0.00	0.00	0.00	0.0%
ROYALTY - Other	0.00	0.00	0.00	0.0%
<b>Total ROYALTY</b>	<b>1,105.44</b>	<b>682.02</b>	<b>423.42</b>	<b>162.1%</b>
<b>SERV. ORG. LUNCH EXP.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>VISITING CITY EVENTS</b>				
Chamber Gala	0.00	0.00	0.00	0.0%
MILEAGE	70.74	62.41	8.33	113.3%
ROOMS	0.00	799.24	-799.24	0.0%
FEES	3,220.26	2,020.00	1,200.26	159.4%
GIFTS	86.66	358.10	-271.44	24.2%
MEALS & ENTERTAINMENT	170.87	130.20	40.67	131.2%
MISC	0.00	0.00	0.00	0.0%
TRAVEL	215.00	703.42	-488.42	30.6%
VISITING CITY EVENTS - Other	0.00	0.00	0.00	0.0%
<b>Total VISITING CITY EVENTS</b>	<b>3,763.53</b>	<b>4,073.37</b>	<b>-309.84</b>	<b>92.4%</b>
<b>HOSPITALITY</b>				
POSTAGE	0.00	0.00	0.00	0.0%
BEVERAGES	0.00	0.00	0.00	0.0%
FEES	0.00	0.00	0.00	0.0%
GIFTS	3,259.60	474.06	2,785.54	687.6%
MEALS & ENTERTAINMENT	1,130.38	1,424.69	-294.31	79.3%
MILEAGE	0.00	0.00	0.00	0.0%
MISC.	700.00	0.00	700.00	100.0%
ROOMS	2,900.40	2,966.22	-65.82	97.8%
HOSPITALITY - Other	700.00	0.00	700.00	100.0%
<b>Total HOSPITALITY</b>	<b>8,690.38</b>	<b>4,864.97</b>	<b>3,825.41</b>	<b>178.6%</b>
<b>Total Expense</b>	<b>80,418.15</b>	<b>71,243.95</b>	<b>9,174.20</b>	<b>112.9%</b>
<b>Net Ordinary Income</b>	<b>-5,090.50</b>	<b>5,990.05</b>	<b>-11,080.55</b>	<b>-85.0%</b>

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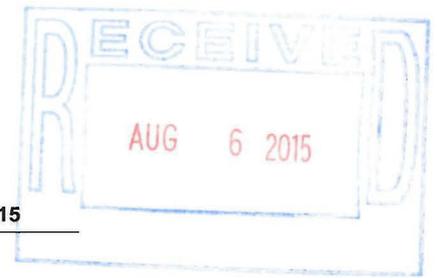
Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss Budget vs. Actual**  
**January 1 through August 5, 2015**

	<u>Jan 1 - Aug 5, 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
SUSPENSE	0.00	0.00	0.00	0.0%
INTEREST INCOME	1.34	1.12	0.22	119.6%
Total Other Income	<u>1.34</u>	<u>1.12</u>	<u>0.22</u>	<u>119.6%</u>
Net Other Income	<u>1.34</u>	<u>1.12</u>	<u>0.22</u>	<u>119.6%</u>
Net Income	<u><u>-5,089.16</u></u>	<u><u>5,991.17</u></u>	<u><u>-11,080.33</u></u>	<u><u>-84.9%</u></u>

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 Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss**  
 January 1 through August 5, 2015



	<u>Jan 1 - Aug 5, 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
HOSPITALITY FEE	1,155.00
Raffle Sales	5,000.00
Pie & Ice Cream Social Income	307.00
Baseball Game & BBQ	320.00
WILLMAR FEST SPONSOR	5,000.00
CITY OF WILLMAR DONATION	25,000.00
FIREWORKS SPONSOR	11,000.00
BEACH PARTY INCOME	
Vendors	445.00
ADMISSIONS	3,552.00
	<hr/>
Total BEACH PARTY INCOME	3,997.00
CORONATION INCOME	
CORONATION ADMISSIONS	720.00
	<hr/>
Total CORONATION INCOME	720.00
GENERAL DONATIONS	
IN KIND DONATION	112.65
GENERAL DONATIONS - Other	9,061.00
	<hr/>
Total GENERAL DONATIONS	9,173.65
Hog Heaven Rib Fest income	555.00
KIDDIE PARADE INCOME	
SPONSOR	300.00
	<hr/>
Total KIDDIE PARADE INCOME	300.00
PARADE INCOME	
PARADE ENTRIES	2,975.00
PARADE VENDOR	125.00
	<hr/>
Total PARADE INCOME	3,100.00
QUEEN CAND. INCOME	
SPONSORS	9,700.00
	<hr/>
Total QUEEN CAND. INCOME	9,700.00
	<hr/>
Total Income	75,327.65
	<hr/>
Gross Profit	75,327.65
<b>Expense</b>	
Pie & Ice Cream Social	123.30
Raffle Expense	
Raffle Prize	2,500.00
Raffle Expense - Other	247.40
	<hr/>
Total Raffle Expense	2,747.40
Chamber Connection	192.41
Social/Mixer	446.39
Community BBQ Expenses	3,500.00
SCHOLARSHIPS	3,500.00
FUNDRAISING EXPENSES	
POSTAGE	424.75
PRINTING	194.00
	<hr/>
Total FUNDRAISING EXPENSES	618.75
APPARREL EXPENSE	1,146.00
MUSIC LICENSE	296.00
JR ROYALTY	
TROPHIES	55.00
JR ROYALTY - Other	25.95
	<hr/>
Total JR ROYALTY	80.95
FAREWELL BRUNCH	1,313.31

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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss**  
**January 1 through August 5, 2015**

	<u>Jan 1 - Aug 5, 15</u>
<b>BLOCK PARTY</b>	
TOILETS	332.50
BLOCK PARTY - Other	1,088.89
	<hr/>
<b>Total BLOCK PARTY</b>	1,421.39
<b>ADMINISTRATIVE EXPENSE</b>	
PERMITS	120.00
ADVERTISING	8,985.80
INSURANCE	3,375.13
MEALS/ENTERTAINMENT	191.00
MISC.	105.00
POSTAGE	114.92
	<hr/>
<b>Total ADMINISTRATIVE EXPENSE</b>	12,891.85
<b>AQUAFEST EXPENSES</b>	
<b>BEACH PARTY</b>	
ENTERTAINMENT	1,000.00
BEACH PARTY - Other	4,922.10
	<hr/>
<b>Total BEACH PARTY</b>	5,922.10
FIREWORKS	11,000.00
Toilets	399.00
ADVERTISING	107.85
SKI SHOW	2,750.00
	<hr/>
<b>Total AQUAFEST EXPENSES</b>	20,178.95
<b>BANDS</b>	
TRAVEL EXPENSE	1,200.00
PRIZES	2,000.00
	<hr/>
<b>Total BANDS</b>	3,200.00
<b>CORONATION</b>	
FOOD	64.65
FLOWERS, BANNERS, DECORATING	769.19
PRODUCTION SERVICES	400.00
PROGRAMS	606.57
	<hr/>
<b>Total CORONATION</b>	1,840.41
<b>FESTIVAL EXPENSE</b>	
MISC.	22.27
	<hr/>
<b>Total FESTIVAL EXPENSE</b>	22.27
<b>FLOAT EXPENSES</b>	3,048.71
Hog Heaven Rib Fest	2,232.99
<b>KIDDIE PARADE</b>	
MISC	133.00
PRIZES	155.00
	<hr/>
<b>Total KIDDIE PARADE</b>	288.00
<b>Meet the Candidates Lunch</b>	719.28
<b>PARADE</b>	
Garbage	309.33
PROGRAMS	241.94
ENTERTAINMENT	1,599.00
ADVERTISING	232.06
MISC.	499.00
TOILETS	665.00
	<hr/>
<b>Total PARADE</b>	3,546.33

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Cash Basis

**WILLMAR FESTS, INC.**  
**Profit & Loss**  
**January 1 through August 5, 2015**

	<u>Jan 1 - Aug 5, 15</u>
QUEEN CANDIDATES	
PICTURES	267.19
POSTAGE	19.60
ADVERTISING	175.00
BANQUET/FOOD	97.85
DRESSES,ETC.	1,977.04
MISC.	274.43
Total QUEEN CANDIDATES	<u>2,811.11</u>
QUEENS BRUNCH	
MEALS	693.00
Total QUEENS BRUNCH	<u>693.00</u>
ROYALTY	
TRANSPORTATION	41.12
CLOTHING ALLOWANCE	300.00
CROWNS	365.95
DRESS & CLOTHING	183.55
MISC.	214.82
Total ROYALTY	<u>1,105.44</u>
VISITING CITY EVENTS	
MILEAGE	70.74
FEES	3,220.26
GIFTS	86.66
MEALS & ENTERTAINMENT	170.87
TRAVEL	215.00
Total VISITING CITY EVENTS	<u>3,763.53</u>
HOSPITALITY	
GIFTS	3,259.60
MEALS & ENTERTAINMENT	1,130.38
MISC.	700.00
ROOMS	2,900.40
HOSPITALITY - Other	700.00
Total HOSPITALITY	<u>8,690.38</u>
Total Expense	<u>80,418.15</u>
Net Ordinary Income	-5,090.50
Other Income/Expense	
Other Income	
INTEREST INCOME	1.34
Total Other Income	<u>1.34</u>
Net Other Income	<u>1.34</u>
Net Income	<u><u>-5,089.16</u></u>

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3390 DPN 23-A  
CHICAGO, IL 60690

501(c)(6)  
41-1653995

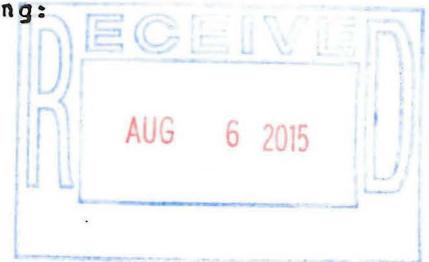
Date: JUN 21 1990

Employer Identification Number:  
41-1653995  
Contact Person:  
MRS. D. ARMSTRONG-RICHARDSON  
Contact Telephone Number:  
(312) 886-1278

**WILLMAR FESTS INC**  
P O BOX 45 518 W LITCHFIELD AVENUE  
WILLMAR, MN 56201

**Internal Revenue Code**  
**Section 501(c)(6)**

Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Addendum Applies:  
No



Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed later, unless there is reasonable cause for

# Return of Organization Exempt From Income Tax

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2014 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **WILLMAR FESTS INC**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**PO BOX 45**  
 City or town State ZIP code  
**WILLMAR MN 56201**  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
**41-1653995**

**E** Telephone number  
**(320) 214-0433**

**G** Gross receipts \$ **83,908**

**F** Name and address of principal officer:  
**CATHY FAGERSTROM 329 5TH ST SW, WILLMAR, MN 56201**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

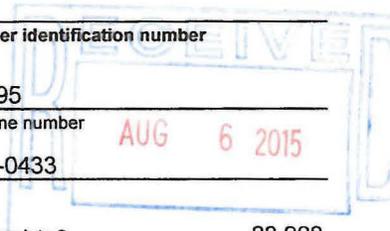
**I** Tax-exempt status:  501(c)(3)  501(c) ( **6** ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **www.willmarfests.com**

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: \_\_\_\_\_

**M** State of legal domicile: **MN**



Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>PROMOTE THE CITY FESTIVAL FOR THE CITY OF WILLMAR, PROMOTING THE CITY OF WILLMAR BY VISITING OTHER CITY EVENTS AND PROMOTING COMMUNITY INVOLV</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	35
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	65,387	83,906
	9 Program service revenue (Part VIII, line 2g)	3,185	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2	2
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	68,574	83,908
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			0
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		83,281	75,546
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	83,281	75,546	
19 Revenue less expenses. Subtract line 18 from line 12	-14,707	8,362	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 9,406	End of Year 17,768
	21 Total liabilities (Part X, line 26)	0	0
	22 Net assets or fund balances. Subtract line 21 from line 20	9,406	17,768

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN  
**Cathy Fagerstrom Cathy Fagerstrom 5/6/2015 P01450459**

Firm's name ▶ **Cathy Counts Bookkeeping** Firm's EIN ▶ \_\_\_\_\_  
 Firm's address ▶ **329 5th St SW, Willmar, MN 56201** Phone no. **(320) 214-0433**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: PROMOTE THE CITY FESTIVAL FOR THE CITY OF WILLMAR, PROMOTING THE CITY OF WILLMAR BY VISITING OTHER CITY EVENTS AND PROMOTING COMMUNITY INVOLVEMENT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) PROMOTE CITY FESTIVAL

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses 0

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . .

Table with columns for question number, question text, sub-column (1a-14b), Yes, and No. Contains questions 1a through 14b regarding IRS filings and tax compliance.

**Part VI**

**Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .	9	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body? . . . . .	X	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10b</b>	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .		X
<b>12b</b>	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		X
<b>12c</b>	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		X
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .		X
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	a The organization's CEO, Executive Director, or top management official . . . . .		X
<b>15b</b>	b Other officers or key employees of the organization . . . . .		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16b</b>	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ MN
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
 CATHY FAGERSTROM (320) 214-0433  
 329 5TH ST SW, WILLMAR, MN 56201

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated**

**Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MIKE ESSENDRUP ----- DIRECTOR	2.00 ----- 0.00	X								
(2) DAMON JONGBLOED ----- DIRECTOR	2.00 ----- 0.00	X								
(3) BRIANNA JOHNSON ----- DIRECTOR	2.00 ----- 0.00	X								
(4) BETH FISCHER ----- LIASON	2.00 ----- 0.00	X								
(5) KEVIN HALLIDAY ----- LIASON	2.00 ----- 0.00	X								
(6) KEVIN KAMINSKY ----- PRESIDENT	2.00 ----- 0.00			X						
(7) SHERRI BERTRAND ----- SECRETARY	2.00 ----- 0.00			X						
(8) CATHY FAGERSTROM ----- TREASURER	2.00 ----- 0.00			X						
(9) JAMES MILLER ----- VICE PRESIDENT	2.00 ----- 0.00			X						
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a 0				
	b	Membership dues . . . . .	1b 0				
	c	Fundraising events . . . . .	1c 11,316				
	d	Related organizations . . . . .	1d 0				
	e	Government grants (contributions) . . . . .	1e 25,000				
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f 47,590				
	g	Noncash contributions included in lines 1a-1f: \$ . . . . .	0				
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶	83,906				
	Program Service Revenue			<b>Business Code</b>			
2a		-----		0			
b		-----		0			
c		-----		0			
d		-----		0			
e		-----		0			
f		All other program service revenue . . . . .		0			
g		<b>Total.</b> Add lines 2a-2f . . . . . ▶		0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		2			
	4	Income from investment of tax-exempt bond proceeds . . . . . ▶		0			
	5	Royalties . . . . . ▶		0			
	6a	Gross rents . . . . .	(i) Real	(ii) Personal			
			0	0			
	d	Net rental income or (loss) . . . . . ▶		0			
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other			
			0	0			
	b	Less: cost or other basis and sales expenses . . . . .	0	0			
	c	Gain or (loss) . . . . .	0	0			
	d	Net gain or (loss) . . . . . ▶		0			
8a	Gross income from fundraising events (not including \$ _____ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	a		0			
		b	Less: direct expenses . . . . .	0			
		c	Net income or (loss) from fundraising events . . . . . ▶		0		
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	a		0			
		b	Less: direct expenses . . . . .	0			
		c	Net income or (loss) from gaming activities . . . . . ▶		0		
10a	Gross sales of inventory, less returns and allowances . . . . .	a		0			
		b	Less: cost of goods sold . . . . .	0			
		c	Net income or (loss) from sales of inventory . . . . . ▶		0		
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
11a	-----		0				
b	-----		0				
c	-----		0				
d	All other revenue . . . . .		0				
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		0				
12	<b>Total revenue.</b> See instructions . . . . . ▶		83,908	0	0	0	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	0			
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	200		200	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	0			
12 Advertising and promotion . . . . .	10,831	9,331	1,500	
13 Office expenses . . . . .	2,467	1,700	767	
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	0			
17 Travel . . . . .	1,731	1,731		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	129		129	
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	0	0	0	0
23 Insurance . . . . .	3,375	3,375		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FESTIVAL ACTIVITIES	33,886	33,886		
b MUSIC LICENSE	292	292		
c PARADE/BANDS EXPESNES	6,304	6,304		
d ROYALTY/CANDIDATE EXPENSES	12,774	12,744		
e All other expenses VISITING CITY EVENTS	3,557	3,557		
25 <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	75,546	72,920	2,596	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	9,406	1	17,768	
	2	Savings and temporary cash investments . . . . .		2		
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	0	4	0	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	8	Inventories for sale or use . . . . .		8		
	9	Prepaid expenses and deferred charges . . . . .		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	0		
	b	Less: accumulated depreciation . . . . .	10b	0	10c	0
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets. See Part IV, line 11 . . . . .	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	9,406	16	17,768		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .		17		
	18	Grants payable . . . . .		18		
	19	Deferred revenue . . . . .		19		
	20	Tax-exempt bond liabilities . . . . .		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0	
24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0		
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	0	25	0		
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	0	26	0		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	27	Unrestricted net assets . . . . .		27		
	28	Temporarily restricted net assets . . . . .		28		
	29	Permanently restricted net assets . . . . .		29		
	<b>Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds . . . . .		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31		
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .	9,406	32	17,768	
33	<b>Total net assets or fund balances . . . . .</b>	9,406	33	17,768		
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	9,406	34	17,768		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	83,908
2	Total expenses (must equal Part IX, column (A), line 25)	2	75,546
3	Revenue less expenses. Subtract line 2 from line 1	3	8,362
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,406
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	17,768

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Public Charity Status and Public Support**

**2014**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

WILLMAR FESTS INC

Employer identification number

41-1653995

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations 0
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					83,906	83,906
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0
4 Total. Add lines 1 through 3.	0	0	0	0	83,906	83,906
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						83,906

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4.	0	0	0	0	83,906	83,906
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10.						83,906
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)).	14	100.00%
15 Public support percentage from 2013 Schedule A, Part II, line 14.	15	0.00%
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input checked="" type="checkbox"/>
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
6 Total. Add lines 1 through 5 . . . . .	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						0
c Add lines 7a and 7b . . . . .	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6 . . . . .	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
c Add lines 10a and 10b . . . . .	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	0.00%
16 Public support percentage from 2013 Schedule A, Part III, line 15 . . . . .	16	0.00%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	0.00%
18 Investment income percentage from 2013 Schedule A, Part III, line 17 . . . . .	18	0.00%

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally-Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	0
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	0
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by .035	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	0
2	Enter 85% of line 1	2	0
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	0
4	Enter greater of line 2 or line 3	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	0

- 7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	0
10	Line 8 amount divided by Line 9 amount	0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013 . . . . .			
f	<b>Total</b> of lines 3a through e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2014 distributable amount			0
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.	0		
4	Distributions for 2014 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2014 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from 4.	0		
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		0	
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			0
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . . . .	0		
e	Excess from 2014 . . . . .	0		

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part I Section A Line 1 All statements and tax returns are available to anyone that

requests them

Part I Section A Line 1 All income comes from fundraising or activities held during the

week of Willmar Fests or sponsorships for local businesses that support Willmar Fests

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

**Schedule of Contributors**

OMB No. 1545-0047

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

WILLMAR FESTS INC

Employer identification number

41-1653995

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 6 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ .....

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization WILLMAR FESTS INC	Employer identification number 41-1653995
---	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF WILLMAR ----- 333 6TH ST SW ----- WILLMAR MN 56201 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JENNIE-O TURKEY STORE ----- WILLMAR AVE SW ----- WILLMAR MN 56201 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LAKELAND BROADCASTING ----- 1ST ST NO ----- WILLMAR MN 56201 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 11,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: ----- Foreign Country: -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>WILLMAR FESTS INC</b>	Employer identification number <b>41-1653995</b>
--	---

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Name of organization WILLMAR FESTS INC	Employer identification number 41-1653995
---	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts . . . . .		0	0
	2	Less: Contributions . . . . .		0	0
	3	Gross income (line 1 minus line 2) . . . . .		0	0
Direct Expenses	4	Cash prizes . . . . .		0	0
	5	Noncash prizes . . . . .		0	0
	6	Rent/facility costs . . . . .		0	0
	7	Food and beverages . . . . .		0	0
	8	Entertainment . . . . .		0	0
	9	Other direct expenses . . . . .		0	0
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				0

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue . . . . .		
Direct Expenses	2	Cash prizes . . . . .			0
	3	Noncash prizes . . . . .			0
	4	Rent/facility costs . . . . .			0
	5	Other direct expenses . . . . .			0
6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( 0)
8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				0

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No
- b If "Yes," explain: \_\_\_\_\_



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

WILLMAR FESTS INC

Employer identification number

41-1653995

Form 990, Part I, Section 1, Line 1: NO ADDITIONAL INFORMATION IS NEEDED, TAX RETURNS ARE MADE

AVAILABLE TO ANYONE THAT REQUESTS THEM, WE HAVE A VOLUNTEER BOARD AND NO COMPENSATION IS MADE

TO ANYONE. THE BOARD IS RESPONSIBLE FOR REVIEWING THE TAX RETURNS AND FINANCIAL STATEMENTS



Willmar  
★

**Application For City of Willmar Funding In 2016**  
**Due Date: August 7, 2015**

1. Total 2016 Reque \$20,575
2. Agency: West Central Industries, Inc.
3. Program: Meals on Wheels
4. Is your organization a profit or non-profit organization (remit copy of latest IRS form 990 if a non-profit organization)
5. Name, Title, Address, and Phone Number of Contact Pers: Cindy Cameron, Food Service Manager  
1300 SW 22nd St., P.O. Box 813 Willmar, MN 56201 (320)235-5310 ext.: 219

6. Agency Mission or Purpose:

The Willmar Meals on Wheels program addresses the needs of individuals who due to age, disability, illness, or recent hospitalization are unable to cook for themselves. We provide a hot, nutritious meal delivered to their home 6 days a week while also providing a personal safety check.

7. 2013 Total Expendit	\$	<u>212,513.41</u>	2013 City Funding	\$	<u>15,000.00</u>
2014 Total Expendit	\$	<u>222,406.39</u>	2014 City Funding	\$	<u>15,000.00</u>
2015 Total Budget:	\$	<u>224,795.80</u>	2015 City Request	\$	<u>20,000.00</u>
2016 Proposed Budge	\$	<u>216,676.30</u>	2016 City Request	\$	<u>20,575.00</u>

8. List and identify all other sources of funding for each year:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Federal	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -
City	\$ <u>15,000.00</u>	\$ <u>15,000.00</u>	\$ <u>20,575.00</u>	\$ <u>20,575.00</u>
Program Income	\$ <u>116,222.00</u>	\$ <u>105,085.00</u>	\$ <u>112,299.00</u>	\$ <u>112,864.00</u>
Other: United Way	\$ <u>17,000.00</u>	\$ <u>17,000.00</u>	\$ <u>12,000.00</u>	\$ <u>15,000.00</u>
Other: Donations -M	\$ <u>16,446.00</u>	\$ <u>16,347.00</u>	\$ <u>12,290.00</u>	\$ <u>12,000.00</u>

9. Description of Program proposed to be paid for with City funding: (Explain all funding sources and percentage of project funded by each source)

The Meals on Wheels Program promotes health by providing a nutritious home delivered noon meal to individuals who are unable to cook for themselves. Sack lunches or frozen meals are available for evening meals, Holidays, and Sundays. Volunteer drivers report any safety concerns about the program participants after each daily route. WCI then notifies emergency contact people with concerns. As Willmar's senior population continues to grow, the need for this service continues. The Willmar Meals on Wheels Program fosters independence by allowing Willmar residents to stay in the comfort of their own home with familiar surroundings rather than being placed in a nursing care facility and allows their family members the peace of mind knowing that their loved one is going to be receiving not only a hot meal, but also a safety check 6 days a week.

The fee for meal service is currently \$5.82. As of August 1, 2015 our per meal charge is going to increase by 5 cents, or \$5.87. This fee is set based on a State and County prices. The county requires WCI to charge the same rate to individuals who are on a waiver as we do for those who private pay. We struggled with increasing our fee. Even though the state range does allow us to be charging an even higher rate, but we didn't want to create an additional financial burden for our private pay customers. We don't want to see decline in number of meals because of a larger price increase.

The fee we charge has never covered the cost of providing the service. Without funding from the City of Willmar, United Way, and private donations we would not be able to provide this service. There is a real need for this service in our community. WCI has operated at a loss for a number of years. Our business is not going to continue if we continue to lose money. West Central Industries is requesting that the City of Willmar continue to support Meals on Wheels.

9. Program Goals and Objectives for the proposed year (specific and measurable):

- A. Objective: Senior Networking - We will meet with Senior Programs and discuss win-win options to meet the nutritional needs of our local aging population.
- B. Objective: People with disabilities - We will distribute our materials to local housing complexes where many people with challenges live.

**Objectives to meet goals:**

- A. Collaborate with senior/health providers, service clubs, churches, families and individuals to promote economic and social right and civil participation.
  
- B. Provide a food service training program for special education youth, and adults with disabilities, that advances their skills and contributes to their employment options.

10. Measures of Program Outcomes (What do City taxpayers get for their investment in your program?)

Include results from 2014 operations and projections for 2015 and 2016.)

- A. The projected number of meals year ending 2015, will be about 11,094, these are hot, healthy meals delivered to local, tax paying residents up to 6 days a week with frozen meals available for Sundays and Holidays. These meals meet nutritional guidelines for calories, carbs and special diets and are approved by a Registered dietitian. The decrease in numbers has a huge impact on the program's finances.
- B. At the time of these meal deliveries, residents received a delivery driver safety check. WCI provides follow-up support if there are concerns. For example: If someone not coming to the door, news papers left inside door or excessive mail in the mail box.
- C. Our program, unlike many M-F Meals on Wheels programs, delivers hot meals on Saturdays.
- D. 7 Willmar Meals on Wheels routes are staffed 6 days a week by volunteer drivers who donate their time, gas, and kindness.
- E. On any given day, WCI allows 4-5 clients with disabilities to rotate in our training program in the Meals on Wheels kitchen. They learn skills in food preparation, serving, portioning, commercial dishwasher management, cleaning, packaging, and customer service. They receive a pay check for their work, and in turn, spend their income in our community.

Program Indicators to evaluate the program's effectiveness:

Meals On Wheels now produces 60-70 hot, healthy affordable meals each day-- Monday-Saturday, with frozen/microwaveable, or box lunches available for Sundays and holidays. Over 4100 community volunteers deliver the meals each year. We couldn't do the program without them.

Our program receives support from individual meal recipients, the City of Willmar and United Way of West Central MN.

Assure that the elderly or ill people can live independently as long as they are able. Provide a hot healthy meal and safety check for vulnerable people. Collaborate with senior/health providers, service clubs, churches families and individuals to promote economic and social rights and civic participation.

Willmar  
1300 SW 22<sup>nd</sup> Street  
P.O. Box 813  
Willmar, MN 56201  
Phone: 320-235-5310  
Fax: 320-235-5376



Hutchinson  
900 Highway 15 South  
Hutchinson, MN 55350  
Phone: 320-234-7515  
Fax: 320-234-7317

**JobLink**

**Connecting Businesses & Workers  
Since 1962**



August 3, 2015

Kevin Halliday, Interim City Administrator  
City of Willmar  
333 SW 6<sup>th</sup> Street  
Willmar, MN 56201

Dear Kevin Halliday,

The Willmar Meals on Wheels program continues to be a valuable asset for Willmar Residents unable to cook for themselves due to age, disability or illness. This program provides individuals with a hot nutritious meal in the comfort of their own home. Without this service, our recipients would be more apt to be placed in nursing home care or adapt to a lack of wholesome meals.

As you know, this program would not be possible without the support of the City of Willmar, United Way of Kandiyohi County, donations and the many volunteers who help deliver the meals and provide a safety check.

The City of Willmar's support has been essential in allowing us to provide the Meals on Wheels program. There is a real need for this service in our community. We hope we can count on your continued support. West Central Industries is requesting the City of Willmar to continue to support Meals on Wheels with a grant of \$20, 575 for the 2016 budget year.

Support from the City of Willmar and United Way of Kandiyohi County enables West Central Industries to offer meals at a reduced fee. The current rate is \$5.87. This rate is up 5 cents as of 8/01/15 and is set by Kandiyohi County Health and Human Service Directors. (Persons on assistance cannot be charged less or more than private pay.)

We invite all of our City Officials and Council members to consider getting involved with this program by delivering meals to see firsthand the impact that it has on the community.

We understand you are facing many financial challenges just as we are but we hope that you will continue to keep this program as a priority to the City of Willmar. Thank you for your consideration.

If you have any questions, I can be reached at 320-235-5310, ext. 219. We look forward to partnering with you in 2016.

Sincerely,

Cindy Cameron  
WCI Food Service Manager

Cc: Kevin Halliday, Interim City Administrator  
Steve Okins, City Finance Director  
City Finance Committee



MN Relay Service: 1-800-627-3529

[www.westcentralindustries.com](http://www.westcentralindustries.com)

EEO/AA



Form **8879-EO**

### IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2013, or fiscal year beginning 7/01, 2013, and ending 6/30, 2014

# 2013

Department of the Treasury  
Internal Revenue Service

Do not send to the IRS. Keep for your records.  
Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

Name of exempt organization

Employer identification number

**West Central Industries, Inc**

**41-0872939**

Name and title of officer

**Christie Kurth  
Board President**

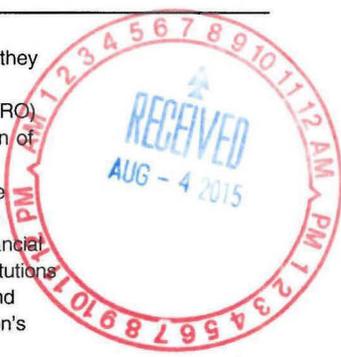
#### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>4,151,287</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	

#### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.



Officer's PIN: check one box only

I authorize Westberg-Eischens, PLLP to enter my PIN 56204 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date 10/13/14

#### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**41082751641**

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 10/13/14

**ERO Must Retain This Form—See Instructions**

**Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2013)

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2013**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2013 calendar year, or tax year beginning 07/01/13, and ending 06/30/14**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <p style="text-align: center;"><b>West Central Industries, Inc</b></p> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p>1300 SW 22nd ST / PO Box 813</p> City or town, state or province, country, and ZIP or foreign postal code <p>Willmar MN 56201</p>	<b>D</b> Employer identification number <p style="text-align: center;"><b>41-0872939</b></p> <b>E</b> Telephone number <p style="text-align: center;"><b>320-235-5310</b></p> <b>G</b> Gross receipts \$ <b>4,701,486</b>
<b>F</b> Name and address of principal officer: <p><b>Christie Kurth</b>  <b>624 Pacific Ave SW</b>  <b>Willmar MN 56201</b></p>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <b>WWW.WestCentralIndustries.Com</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1962</b> <b>M</b> State of legal domicile: <b>MN</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: To provide employment opportunities for individuals with disabilities through rehabilitation and training.	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	3 12
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4 12
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 426
	<b>6</b> Total number of volunteers (estimate if necessary)	6 675
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	7b 0
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year 152,822 Current Year 169,402
	<b>9</b> Program service revenue (Part VIII, line 2g)	3,864,533 3,899,542
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	80,858 82,343
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,098,213 4,151,287
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,396,805 3,317,174
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	912,759 907,499
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,309,564 4,224,673
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-211,351 -73,386
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year 3,836,681 End of Year 3,619,883
	<b>21</b> Total liabilities (Part X, line 26)	1,128,019 921,356
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	2,708,662 2,698,527

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <p style="text-align: center;"><b>Christie Kurth</b></p> Type or print name and title <p style="text-align: center;"><b>Board President</b></p>	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Michael A Gramm, CPA</b>	Preparer's signature Date 10/20/14
	Firm's name ▶ <b>Westberg-Eischens, PLLP</b> <b>PO Box 362</b> Firm's address ▶ <b>Willmar, MN 56201-0362</b>	Check <input type="checkbox"/> if self-employed PTIN P00432924 Firm's EIN ▶ <b>41-1792388</b> Phone no. <b>320-235-3727</b>

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

**To provide employment opportunities for individuals with disabilities through rehabilitation and training.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **1,232,431** including grants of \$ ) (Revenue \$ **1,179,094** )  
**Supported Employment-Is-Work opportunities in the community locations under plans which are individually directed. The organization provides staff to support the worker. Total persons services = 175**

4b (Code: ) (Expenses \$ **1,268,487** including grants of \$ ) (Revenue \$ **1,155,574** )  
**Facility Based Employment and Work Services including counseling, training, and a full array of support services for persons needing structured work settings to meet their potential. Total persons served = 73**

4c (Code: ) (Expenses \$ **1,024,536** including grants of \$ ) (Revenue \$ **1,525,134** )  
**"Day Training and Rehabilitation" provided specialized supervision and training for those who have the greatest need for continued support. total persons served = 110**

4d Other program services. (Describe in Schedule O.)

(Expenses \$ **138,584** including grants of \$ ) (Revenue \$ **198,990** )

4e Total program service expenses ▶ **3,664,038**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input checked="" type="checkbox"/>	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<input checked="" type="checkbox"/>
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<input checked="" type="checkbox"/>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<input checked="" type="checkbox"/>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<input checked="" type="checkbox"/>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		<input checked="" type="checkbox"/>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		<input checked="" type="checkbox"/>
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<input checked="" type="checkbox"/>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<input checked="" type="checkbox"/>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<input checked="" type="checkbox"/>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<input checked="" type="checkbox"/>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<input checked="" type="checkbox"/>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		<input checked="" type="checkbox"/>
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<input checked="" type="checkbox"/>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<input checked="" type="checkbox"/>
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: <b>▶</b> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<b>X</b>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<b>X</b>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	<b>X</b>	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>15b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		<b>X</b>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Sandi Woelfel** **1300 SW 22nd Street**

**WILLMAR**

**MN 56201**

**320-235-5310**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

 Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Christine Kurth	0.00									
President	0.00	X		X			0	0	0	
(2) Jeremy Dirksen	0.00									
Vice President	0.00	X		X			0	0	0	
(3) Jonathan Dahl	0.00									
Secretary/Treasurer	0.00	X		X			0	0	0	
(4) Teresa Holwerda	0.00									
Director	0.00	X					0	0	0	
(5) Jacqueline Karrigan	0.00									
Director	0.00	X					0	0	0	
(6) David Lieser	0.00									
Director	0.00	X					0	0	0	
(7) Douglas Reese	0.00									
Director	0.00	X					0	0	0	
(8) Tammy Rudningen	0.00									
Director	0.00	X					0	0	0	
(9) William Bannon	0.00									
Director	0.00	X					0	0	0	
(10) Kimberly Saterbak	0.00									
Director	0.00	X					0	0	0	
(11) Heidi Borstad	0.00									
Director	0.00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>Raymond Skolberg</b> ..... Director	0.00 ..... 0.00	X						0	0	0
(13) .....										
(14) .....										
(15) .....										
(16) .....										
(17) .....										
(18) .....										
(19) .....										
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b> 21,000					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b> 52,806					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 95,596					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f		169,402				
<b>Program Service Revenue</b>	<b>2a</b>	<b>Busn. Code</b> 624310	3,899,542	3,899,542			
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		3,899,542				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		27,136			27,136	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental exps.						
	<b>c</b> Rental inc. or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	605,406				
		(ii) Other					
		<b>b</b> Less: cost or other basis & sales exps.	550,199				
		<b>c</b> Gain or (loss)	55,207				
	<b>d</b> Net gain or (loss)		55,207			55,207	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
<b>b</b> Less: direct expenses							
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>					
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions.			4,151,287	3,899,542	0	82,343	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX 

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,748,797	2,401,041	347,756	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	304,828	258,712	46,116	
10	Payroll taxes	263,549	238,797	24,752	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	38,863	6,556	32,307	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	22,031	17,605	4,426	
12	Advertising and promotion	56,940	48,151	8,789	
13	Office expenses	14,478	332	14,146	
14	Information technology				
15	Royalties				
16	Occupancy	170,701	134,884	35,817	
17	Travel	98,550	97,298	1,252	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	27,393	25,076	2,317	
19	Conferences, conventions, and meetings				
20	Interest	17,487	17,487		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	166,491	139,303	27,188	
23	Insurance	23,948	16,332	7,616	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Food Costs	177,701	177,701		
b	Operating Supplies	57,168	57,168		
c	Miscellaneous	15,639	13,278	2,361	
d	Equipment Replacement	10,333	8,422	1,911	
e	All other expenses	9,776	5,895	3,881	
25	<b>Total functional expenses.</b> Add lines 1 through 24e	<b>4,224,673</b>	<b>3,664,038</b>	<b>560,635</b>	<b>0</b>
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash—non-interest bearing	<b>47,204</b>	<b>1</b>	<b>20,045</b>	
	<b>2</b> Savings and temporary cash investments	<b>28,257</b>	<b>2</b>	<b>70,015</b>	
	<b>3</b> Pledges and grants receivable, net	<b>7,500</b>	<b>3</b>	<b>7,500</b>	
	<b>4</b> Accounts receivable, net	<b>533,552</b>	<b>4</b>	<b>543,306</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>		
	<b>7</b> Notes and loans receivable, net		<b>7</b>		
	<b>8</b> Inventories for sale or use	<b>31,203</b>	<b>8</b>	<b>47,130</b>	
	<b>9</b> Prepaid expenses and deferred charges	<b>79,644</b>	<b>9</b>	<b>63,290</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> <b>4,418,242</b>			
	<b>b</b> Less: accumulated depreciation	<b>10b</b> <b>2,696,740</b>	<b>1,839,070</b>	<b>10c</b>	<b>1,721,502</b>
	<b>11</b> Investments—publicly traded securities		<b>11</b>		
	<b>12</b> Investments—other securities. See Part IV, line 11	<b>1,243,265</b>	<b>12</b>	<b>1,120,623</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>		
	<b>14</b> Intangible assets	<b>20,182</b>	<b>14</b>	<b>16,995</b>	
	<b>15</b> Other assets. See Part IV, line 11	<b>6,804</b>	<b>15</b>	<b>9,477</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>3,836,681</b>	<b>16</b>	<b>3,619,883</b>		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	<b>685,817</b>	<b>17</b>	<b>544,881</b>	
	<b>18</b> Grants payable		<b>18</b>		
	<b>19</b> Deferred revenue		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	<b>442,202</b>	<b>23</b>	<b>376,475</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>		
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	<b>1,128,019</b>	<b>26</b>	<b>921,356</b>	
<b>Net Assets or Fund Balances</b>	<b>27</b> Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	<b>2,705,923</b>	<b>27</b>	<b>2,698,527</b>	
	<b>28</b> Unrestricted net assets	<b>2,739</b>	<b>28</b>		
	<b>29</b> Temporarily restricted net assets		<b>29</b>		
	<b>30</b> Permanently restricted net assets				
	<b>31</b> Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	<b>32</b> Capital stock or trust principal, or current funds		<b>32</b>		
	<b>33</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>33</b>		
	<b>34</b> Retained earnings, endowment, accumulated income, or other funds		<b>34</b>		
<b>33</b> Total net assets or fund balances	<b>2,708,662</b>	<b>33</b>	<b>2,698,527</b>		
<b>34</b> Total liabilities and net assets/fund balances	<b>3,836,681</b>	<b>34</b>	<b>3,619,883</b>		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,151,287
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,224,673
3	Revenue less expenses. Subtract line 2 from line 1	3	-73,386
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,708,662
5	Net unrealized gains (losses) on investments	5	63,251
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,698,527

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public Inspection

Name of the organization

**West Central Industries, Inc**

Employer identification number

**41-0872939**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....
  - (ii) A family member of a person described in (i) above? .....
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	603,086	135,548	116,919	152,822	169,402	1,177,777
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	603,086	135,548	116,919	152,822	169,402	1,177,777
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						1,177,777

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	603,086	135,548	116,919	152,822	169,402	1,177,777
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	42,499	42,823	43,186	32,627	27,136	188,271
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						1,366,048
12 Gross receipts from related activities, etc. (see instructions)					12	15,746,679

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	86.22 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	86.47 %

- 16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Employer identification number

West Central Industries, Inc

41-0872939

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported..., 9 In Part XIII, describe how the organization reports...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1a If the organization elected, as permitted under SFAS 116..., 1b If the organization elected, as permitted under SFAS 116..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other .....
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                       | Amount |
|---------------------------------------|--------|
| c Beginning balance .....             | 1c     |
| d Additions during the year .....     | 1d     |
| e Distributions during the year ..... | 1e     |
| f Ending balance .....                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....					
b Contributions .....					
c Net investment earnings, gains, and losses .....					
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....					
f Administrative expenses .....					
g End of year balance .....					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ ..... %
  - b Permanent endowment ▶ ..... %
  - c Temporarily restricted endowment ▶ ..... %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations .....   | 3a(i)  |    |
| (ii) related organizations .....  | 3a(ii) |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ..... | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		98,100		98,100
b Buildings .....		3,423,112	1,885,390	1,537,722
c Leasehold improvements .....		60,421	32,707	27,714
d Equipment .....		836,609	778,643	57,966
e Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				<b>1,721,502</b>

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other <b>INVESTMENT ACCOUNT - EQUITIES</b>	<b>1,120,623</b>	<b>Market</b>
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	<b>1,120,623</b>	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**West Central Industries, Inc**

Employer identification number

**41-0872939**

**Form 990, Part III, Line 4d - All Other Accomplishment**

Assessment and Training focused on school to work transition, employment planning for career development, and employee development services to improve work adaptation. Total persons served = 19

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

A COPY OF THE TAX RETURN IS PROVIDED TO ALL MEMBERS OF THE BOARD OF DIRECTORS FOR THEIR REVIEW PRIOR TO FILING.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

THE CONFLICT OF INTEREST POLICY IS MONITORED ANNUALLY AND SIGNED-OFF BY EVERY STAFF MEMBER AND THE BOARD OF DIRECTORS

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

THE PROCESS FOR DETERMINING COMPENSATION FOR TOP MANAGEMENT OFFICIALS INCLUDE A REVIEW AND APPROVAL BY INDEPENDENT PERSONS, COMPARABILITY DATA, AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, POLICIES, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2012 &amp; 2013</b>
For calendar year 2013, or tax year beginning <b>07/01/13</b> , ending <b>06/30/14</b>		

Name **West Central Industries, Inc** Taxpayer Identification Number **41-0872939**

		2012	2013	Differences
<b>R e v e n u e</b>	1. Contributions, gifts, grants	95,457	116,596	21,139
	2. Membership dues and assessments			
	3. Government contributions and grants	57,365	52,806	-4,559
	4. Program service revenue	3,864,533	3,899,542	35,009
	5. Investment income	32,627	27,136	-5,491
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	48,231	55,207	6,976
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>4,098,213</b>	<b>4,151,287</b>	<b>53,074</b>
<b>E x p e n s e s</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	85,303		-85,303
	16. Salaries, other compensation, and employee benefits	3,311,502	3,317,174	5,672
	17. Professional fundraising fees			
	18. Other professional fees	69,624	60,894	-8,730
	19. Occupancy, rent, utilities, and maintenance	166,117	170,701	4,584
	20. Depreciation and Depletion	177,366	166,491	-10,875
	21. Other expenses	499,652	509,413	9,761
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>4,309,564</b>	<b>4,224,673</b>	<b>-84,891</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>-211,351</b>	<b>-73,386</b>	<b>137,965</b>
<b>O t h e r I n f o r m a t i o n</b>	<b>24. Total exempt revenue</b>	<b>4,098,213</b>	<b>4,151,287</b>	<b>53,074</b>
	25. Total unrelated revenue			
	26. Total excludable revenue	4,098,213	4,151,287	53,074
	27. Total assets	3,836,681	3,619,883	-216,798
	28. Total liabilities	1,128,019	921,356	-206,663
	29. Retained earnings	2,708,662	2,698,527	-10,135
	30. Number of voting members of governing body	12	12	
	31. Number of independent voting members of governing body	12	12	
	32. Number of employees	441	426	
	33. Number of volunteers	2000	675	

Form <b>990T</b>	<b>Two Year Comparison Report</b>	<b>2012 &amp; 2013</b>
For calendar year 2013, or tax year beginning <b>07/01/13</b> , ending <b>06/30/14</b>		

Name <b>West Central Industries, Inc</b>	Taxpayer Identification Number <b>41-0872939</b>
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		2012	2013	Differences	
<b>Revenue</b>	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	<b>11. Total trade or business income.</b> Combine lines 1 through 10	<b>11.</b>			
<b>Expenses</b>	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Charitable contributions	18.			
	19. Depreciation and Depletion	19.			
	20. Contributions to deferred compensation plans	20.			
	21. Employee benefit programs	21.			
	22. Other deductions	22.			
	<b>23. Total deductions.</b> Add lines 12 through 22	<b>23.</b>			
	<b>24. Taxable income before NOL.</b> Subtract line 23 from 11	<b>24.</b>			
	25. Net operating loss deduction	25.			
	26. Specific deduction	26.	1,000	1,000	
	<b>27. Unrelated business taxable income.</b>	<b>27.</b>	<b>-1,000</b>	<b>-1,000</b>	
	<b>Tax &amp; Credits</b>	28. Income tax (corporate or trust)	28.		
29. Proxy tax		29.			
30. Alternative minimum tax		30.			
<b>31. Total taxes</b>		<b>31.</b>			
32. Other credits		32.			
33. General business credit		33.			
34. Credit for prior year minimum tax		34.			
<b>35. Total credits</b>		<b>35.</b>			
<b>36. Net tax after credits</b>		<b>36.</b>			
37. Recapture taxes		37.			
<b>38. Total Taxes</b>	<b>38.</b>				
<b>Due/Refund</b>	39. Prior year overpayment and estimated tax payments	39.			
	40. Payment made with extension	40.			
	41. Backup withholding and foreign withholding	41.			
	42. Other payments	42.			
	<b>43. Total payments</b>	<b>43.</b>			
	<b>44. Balance due/(Overpayment)</b>	<b>44.</b>			
	45. Overpayment applied to next year	45.			
	46. Penalties	46.			
	<b>47. Total due/(Refund)</b>	<b>47.</b>			

Form <b>990</b>	<b>Tax Return History</b>	<b>2013</b>
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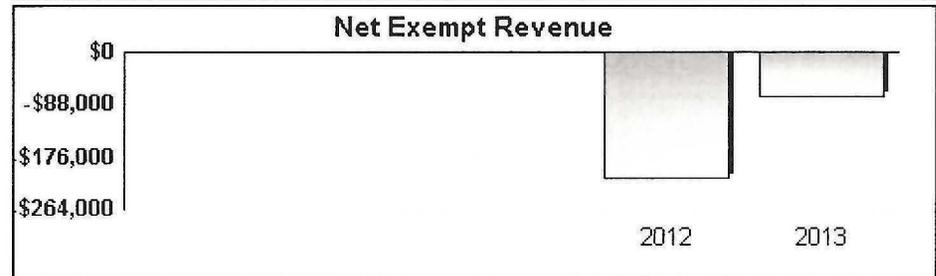
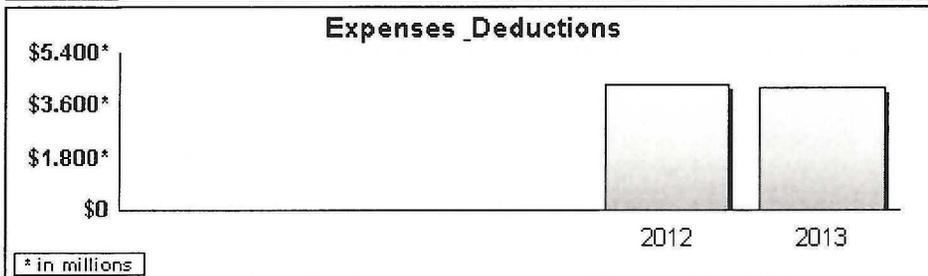
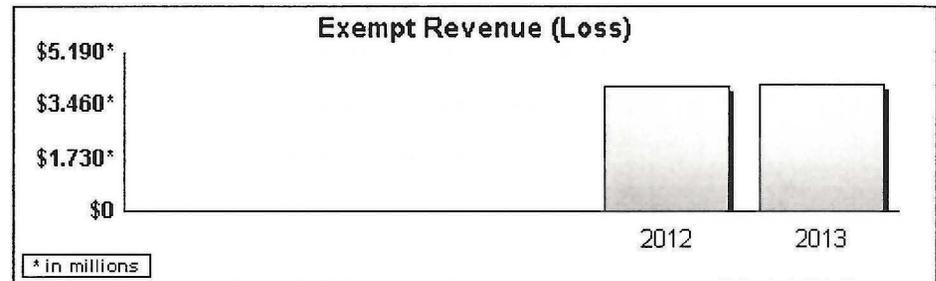
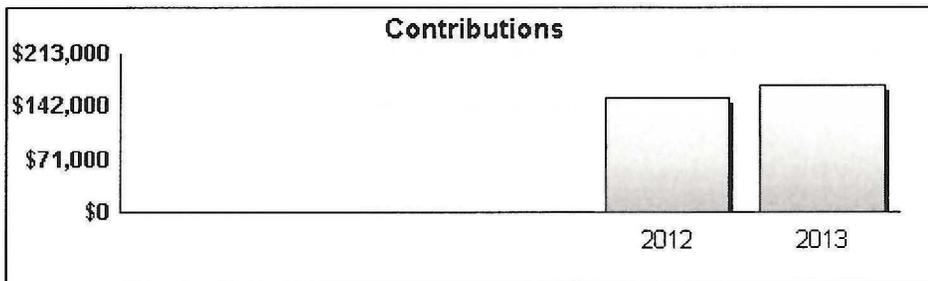
Name <b>West Central Industries, Inc</b>	Employer Identification Number <b>41-0872939</b>
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	2009	2010	2011	2012	2013	2014
Contributions, gifts, grants .....				152,822	169,402	
Membership dues .....						
Program service revenue .....				3,864,533	3,899,542	
Capital gain or loss .....				48,231	55,207	
Investment income .....				32,627	27,136	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....						
<b>Total revenue</b> .....				<b>4,098,213</b>	<b>4,151,287</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....				85,303		
Other compensation .....				3,311,502	3,317,174	
Professional fees .....					60,894	
Occupancy costs .....				166,117	170,701	
Depreciation and depletion .....				177,366	166,491	
Other expenses .....				569,276	509,413	
<b>Total expenses</b> .....				<b>4,309,564</b>	<b>4,224,673</b>	
<b>Excess or (Deficit)</b> .....				<b>-211,351</b>	<b>-73,386</b>	
<b>Total exempt revenue</b> .....				<b>4,098,213</b>	<b>4,151,287</b>	
<b>Total unrelated revenue</b> .....						
<b>Total excludable revenue</b> .....				<b>4,098,213</b>	<b>4,151,287</b>	
<b>Total Assets</b> .....				<b>3,836,681</b>	<b>3,619,883</b>	
<b>Total Liabilities</b> .....				<b>1,128,019</b>	<b>921,356</b>	
<b>Net Fund Balances</b> .....				<b>2,708,662</b>	<b>2,698,527</b>	

Form <b>990T</b>	<b>Tax Return History</b>	<b>2013</b>
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Name <b>West Central Industries, Inc</b>	Employer Identification Number <b>41-0872939</b>
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	2009	2010	2011	2012	2013	2014
Business activity profit/loss .....						
Capital gains/losses .....						
Partner and S Corp gain/loss .....						
Rental income* .....						
Debt-financed income* .....						
Controlled organizations income/interest* .....						
Investment income, specific organizations* .....						
Exploited exempt activity income* .....						
Other income .....						
<b>Total trade or business income.</b> .....						
Compensation of officers, ect. ....						
Other salaries and wages .....						
Repairs and maintenance .....						
Bad debts .....						
Interest .....						
Taxes and licenses .....						
Charitable contributions .....						
Depreciation and Depletion .....						
Deferred compensation plans .....						
Employee benefit programs .....						

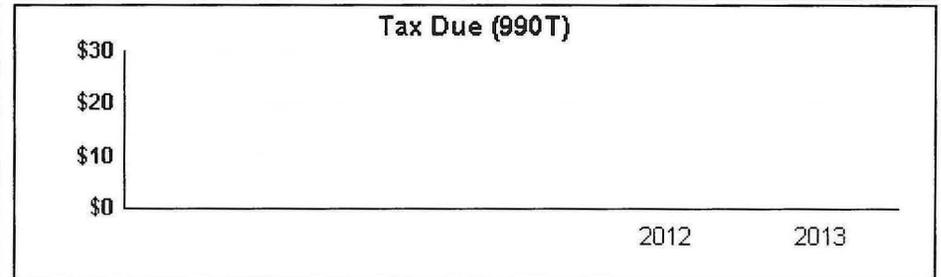
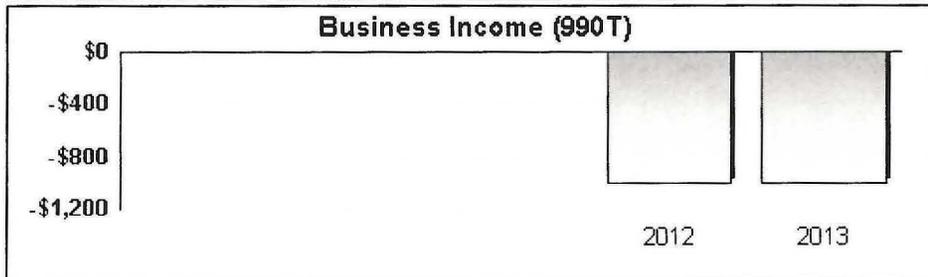
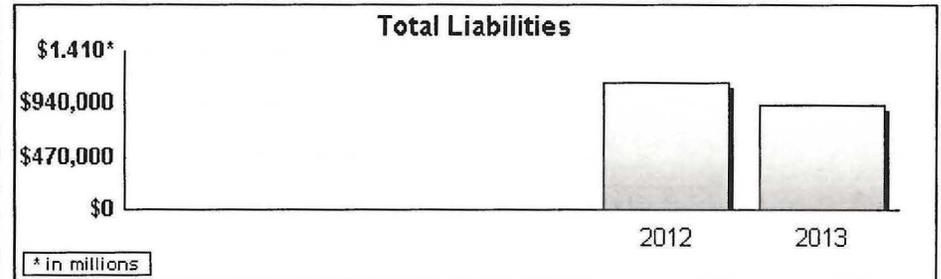
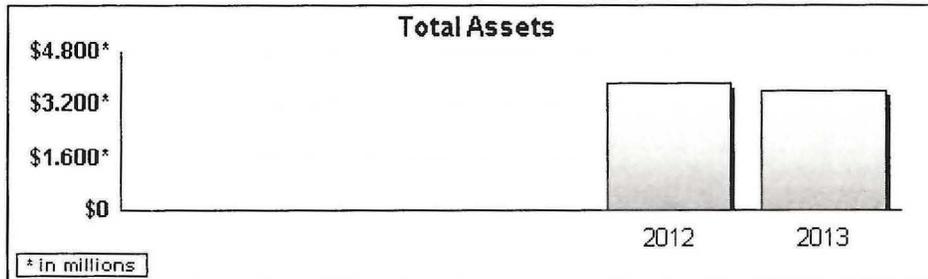


Form <b>990T</b>	<b>Tax Return History</b>	<b>2013</b>
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Name <b>West Central Industries, Inc</b>	Employer Identification Number <b>41-0872939</b>
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	2009	2010	2011	2012	2013	2014
Other deductions .....						
Net operating loss deduction .....						
Specific deduction .....				1,000	1,000	
Income after expense and deductions .....				-1,000	-1,000	
Income tax (corporate or trust) .....						
Other taxes .....						
<b>Total taxes</b> .....						
General business credit .....						
Other credits .....						
<b>Net tax after credits</b> .....						
Estimated tax payments .....						
Other payments .....						
<b>Balance due/Overpayment</b> .....						

\* Income shown net of expenses



## Federal Statements

### Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Interest Income	\$ 27,136		14			
Total	<u>\$ 27,136</u>					

**Federal Statements**

**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
	\$ 7,076	\$ 2,650	\$ 4,426	\$
	9,365	9,365		
	5,142	5,142		
	448	448		
Total	<u>\$ 22,031</u>	<u>\$ 17,605</u>	<u>\$ 4,426</u>	<u>\$ 0</u>

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
Freight	\$ 9,776	\$ 5,895	\$ 3,881	\$
Total	<u>\$ 9,776</u>	<u>\$ 5,895</u>	<u>\$ 3,881</u>	<u>\$ 0</u>

### Federal Statements

#### Schedule A, Part II, Line 1(e)

Description	Amount
Federated Campaigns	\$ 21,000
	52,806
	95,596
Total	\$ <u>169,402</u>

#### Schedule A, Part II, Line 8(e)

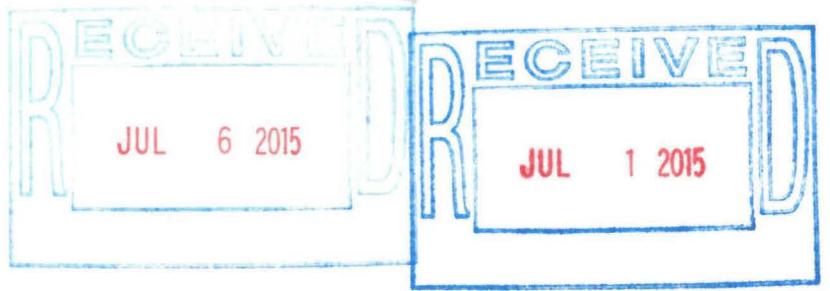
Description	Amount
Interest Income	\$ 27,136
Total	\$ <u>27,136</u>

#### Schedule A, Part II, Line 12

Description	Amount
	\$ 3,899,542
Total	\$ <u>3,899,542</u>

# Willmar Lakes Area Community Vision 2040

June 11, 2015



City of Willmar

Dear Mayor Marv Calvin and City Officials:

I would like to take this opportunity to encourage you to take part in an important process that could affect the quality of life in your community and your county.

Vision 20/40 is an important infrastructure and planning group that understands the importance of continuing to promote your community and county to be that great place to live, work and raise a family. For more information on the 2040 project go to <http://willmarlakesarea2040.com/>

We are asking each city in Kandiyohi County for their support of a monetary contribution in the amount of \$500 for cities with population of 100 to 999. For cities with populations of 1000 to 5000 we are asking for \$1000 and cities with greater populations are being asked to contribute \$5,000.

With your support, we can develop and market the quality of life amenities that differentiate **our communities from others across the state** of Minnesota such as promoting our parks, improving broadband/ internet access in your community, extending our hiking and biking trails, bringing more restaurants and discount stores to the area, providing more job opportunities and “things to do” to our area.

The Vision 2040 committee members are willing to attend a city council meeting to answer questions regarding this request and to provide an update on the Vision 20/40 process. If you are interested in having someone come and speak at a council meeting, contact Larry Kleindl @ 320-231-6215. We encourage your involvement in the Vision 20/40 as you and your communities are keys to making this successful.

Payments can be directed to: Vision 2040, (in care of our fiscal host) @ United Way of West Central Minnesota, 311 4<sup>th</sup> Street, P.O. Box 895, Willmar, MN, 56201.

I truly hope you will consider this request of support and thank you for being involved in your community!

Sincerely,

A handwritten signature in black ink that reads 'Larry Kleindl'.

Larry Kleindl

On behalf of the Vision 2040 Steering Committee

[larry\\_k@co.kandiyohi.mn.us](mailto:larry_k@co.kandiyohi.mn.us)

311 4<sup>th</sup> Street SW | PO Box 895 | Willmar, MN 56201  
[www.willmarlakesarea2040.com](http://www.willmarlakesarea2040.com)

# Willmar Lakes Area Community Vision 2040

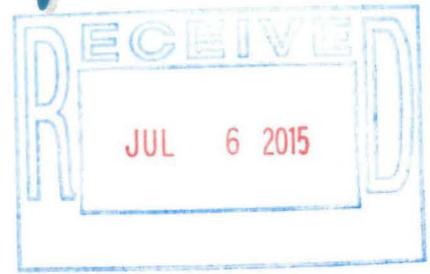
**DATE:** June 12, 2015

**To:** City of Willmar

**Contact:** Marv Calvin, Mayor

**Address:** PO Box 755

**City:** New Willmar **State:** MN **Zip:** 56201



**INVOICE 1 of 1**

**2016 Willmar Lakes Area Vision 2040 Plan**  
Infrastructure Stakeholder

**TOTAL DUE: \$5,000.00**

**Payment Terms**

*Due on Receipt*

Payments can be directed to Vision 2040 in care of our fiscal host,  
United Way of West Central Minnesota at the address below.

Thank you for supporting Willmar Lakes Area Vision 2040!

311 4<sup>th</sup> Street SW | PO Box 895 | Willmar, MN 56201  
[www.willmarlakesarea2040.com](http://www.willmarlakesarea2040.com)

## VISION 2040 DASHBOARD (08/01/15)

<p><b>Overall Vision 2040 General Balance:</b>                  (05/31/15) General Balance: \$42,855.25                  (08/01/15) General Balance: \$28,219.93</p> <p><b>Vision 2040 Marketing Balance:</b>                  (08/10/15) General Balance: \$12,549.37</p>	<p style="text-align: center;"><b>New General Balance Transactions:</b></p> <p><u>Revenue:</u>                  7/20 Willmar Public Schools &lt;\$ 5,000.00&gt;                  7/20 NLS Schools &lt;\$ 1,000.00&gt;                  7/20 CCS-Willmar &lt;\$ 500.00&gt;</p> <p><u>Payables:</u>                  General                  6/8 WLACC mail/copy expenses &lt;\$ 3.32&gt;                  7/20 WAM/BC – Green Card Voices &lt;\$ 3,000.00&gt;                  7/20 EDC – Mobile Broadband &lt;\$ 2,000.00&gt;                  7/20 WCER – Dog Park &lt;\$ 2,000.00&gt;                  8/1 Transfer to 2040 MKT &lt;\$ 15,000.00&gt;</p>
<p style="text-align: center;"><b>WACF Grant Allocations:</b>                  (\$20,000 award 10/14-10/15)</p> <p><u>Allocated Nov. 12, 2014:</u>                  1-Leadership 2040 project \$10,000 SPENT                  2-Robbins Island/Winter Movie \$1,500                  3-Regional Broadband Study \$3,000 (match) RETURNED</p> <p><u>Allocated April 8, 2015:</u>                  1-Green Card Voices project \$3,000                  2-Dog Park \$2,000                  3-Mobile Broadband \$2,000</p> <p><b>AVAILABLE GRANT BALANCE: \$1,500</b></p>	<p style="text-align: center;"><b>Vision 2040 Marketing:</b>                  (08/01/15 )PROGRAM BALANCE: \$12,549.37</p> <p style="text-align: center;">Calendar Year 2015 Operations Budget: \$15,000                  (allocated 4/8/15; as of 8/1/15 separate of General Operating Budget)                  \$5,000 each for (1)Graphic Design Services (2)Public Relations/Marketing (3) Website</p> <p><u>Payables:</u>                  2/9 E*Tap &lt;\$ 336.00&gt;                  5/5 E*Tap &lt;\$ 502.00&gt;                  2/9 Vantage Point Mkt &lt;\$ 612.50&gt;                  2/9 Vantage Point Mkt &lt;\$ 248.50&gt;                  2/9 Baker Graphics &lt;\$ 320.63&gt;                  2/9 E*Tap &lt;\$ 431.00&gt;</p>
<p style="text-align: center;"><b>Goal #1:</b>  <b>Green Card Voices</b>                  \$3000 allocated from WACF Grant (4/8/15)</p> <p style="text-align: center;"><b>Community Housing Study:</b>                  + \$12,900 Anonymous Gift to Vision 2040                  -\$12,900 Grant to Kandiyohi Co. Housing and Redevelopment Authority to conduct study</p>	<p style="text-align: center;"><b>Goal #2:</b>  <b>Mobile Broadband</b>                  \$3000 allocated from WACF Grant (4/8/15)</p>
<p style="text-align: center;"><b>Goal #3:</b>  <b>Movies in the Park:</b>                  \$1500 allocated from WACF Grant (11/12/14)                  -\$760 spent on winter movie  <i>Remainder will be spent on June movie and signage (sandwich board style for 2040 events)</i></p> <p style="text-align: center;"><b>Dog Park</b>                  \$2000 allocated from WACF Grant (4/8/15)</p>	<p style="text-align: center;"><b>Goal #4:</b>  <b>WeLEAD:</b>                  \$887.41 in project revenue at US Bank (5/29/15)</p> <p style="text-align: center;"><i>Project is entirely funded by registration fees and in-kind support from planning team/community organizations and Minn West Tech Campus space; no 2040 dollars</i></p> <p style="text-align: center;"><b>Vision 2040 Leadership:</b>                  (08/01/15 )PROGRAM BALANCE: \$6,277.78</p> <p><u>REVENUE:</u>                  7/31 Donation/Grad Admission &lt;\$ 1,005.00&gt;</p> <p><u>PAYABLES:</u>                  06/23 U of MN &lt;\$ 6,159.00&gt;                  07/31 PWELC &lt;\$ 100.00&gt;                  07/31 Baker Graphics &lt;\$ 405.66&gt;                  07/31 Christy Kallevig &lt;\$ 125.89&gt;                  07/31 Somali Star &lt;\$ 35.00&gt;                  07/31 Kathy Schwantes – Kandi Candle &lt;\$ 38.31&gt;                  07/31 West Central Trophy &lt;\$ 1,089.06&gt;                  07/31 Heglund Catering &lt;\$ 1,298.68&gt;                  07/31 The Goodness &lt;\$ 105.00&gt;</p> <p>(Project budget is not reflected in General Operating; has a separate budget/line item with fiscal host)</p>