

**SPECIAL COUNCIL MEETING  
AUDIT PRESENTATION  
MONDAY, APRIL 9, 2018  
6:00 P.M. – CITY HALL**

**AGENDA  
REGULAR COUNCIL MEETING  
CITY OF CROSSLAKE  
MONDAY, APRIL 9, 2018  
7:00 P.M. – CITY HALL**

**A. CALL TO ORDER**

1. Pledge of Allegiance
2. Approval of Additions to the Agenda (**Council Action-Motion**)

**B. CONSENT CALENDAR – NOTICE TO THE PUBLIC** – All items here listed are considered to be routine by the City Council and will be acted on by **one motion**. There will be no separate discussion on these items unless a Citizen or Councilmember so requests:

1. Regular Council Meeting Minutes of March 12, 2018
2. City – Month End Revenue Report dated March 2018
3. City – Month End Expenditures Report dated March 2018
4. March 2018 Budget to Actual Analysis
5. Police Report for Crosslake – March 2018
6. Police Report for Mission Township – March 2018
7. Resolution Authorizing Participation in the PERA Police and Fire Plan for Anthony Brunhuber
8. Resolution Authorizing Participation in the PERA Police and Fire Plan for Ryan Franz
9. Fire Department Report – March 2018
10. North Memorial Ambulance Report – March 2018
11. Planning and Zoning Monthly Statistics
12. Planning and Zoning Commission Meeting Minutes of February 23, 2018
13. Pay Request #7 from Eagle Construction for the WWTF Improvements in the Amount of \$76,188.38
14. Crosslake Park/Library Commission Minutes of February 28, 2018
15. Memo dated April 5, 2018 from City Clerk Re: Park and Rec Fee Increases
16. EDA Meeting Minutes of March 1, 2018
17. Crosslake Roll-Off Recycling Report for March 2018
18. Waste Partners Recycling Report for February 2018
19. Resolution Approving LG214 Premises Permit Application for Merrifield Marathons at Andy's Bar and Grill
20. Bills for Approval

**C. CRITICAL ISSUES –**

1. Crow Wing County Sheriff Todd Dahl – Community Information
2. Beth Hippert of Crow Wing SWCD – Use of Big Pine Trail During Repair Rock Dam and Liability for Road Damage
3. Email dated April 5, 2018 from Mike Stone Re: LAKE Foundation School Banner (**Council Action-Motion**)

**D. MAYOR'S REPORT**

1. Resolution Authorizing the City of Crosslake to Participate in the MN Greenstep Cities Program (Council Action-Motion)
2. City Hall Safety/Security (Discussion)

**E. PUBLIC FORUM - No action will be taken on any of the issues raised. If appropriate, the issues will be placed on the agenda of a future council meeting. Speaker must state their name and address. Each speaker is given a three minute time limit.**

**F. CITY ADMINISTRATOR'S REPORT**

1. St. Patrick's Day Parade Information
2. Resolution to Acquire Tax Forfeit Land (Council Action-Motion)
3. Resolution to Allow County to Reclassify Parcel as Non-Conservation (Council Action-Motion)
4. Memo dated April 3, 2018 from City Clerk Re: Ordinance Amendment Related to the Vacation of City Right-of-Way (Council Action-Motion)

**G. COMMISSION REPORTS**

**1. PLANNING AND ZONING**

- a. Subdivision of Parcel 1425700090A0009 Involving 5.5 Acres into 2 Tracts, Wannebo Excavating and Collection of Park Dedication Fee (Council Action-Motion)
- b. Update on Whitefish Senior Living, LLC
  1. Approval of Park Dedication Fee (Council Action-Motion)

**2. PARK & RECREATION/LIBRARY**

- a. Staff Report dated April 4, 2018 from Jon Henke Re: Community Center Updates (Council Information)

**3. PUBLIC WORKS/CEMETERY/SEWER**

- a. Mike Rardin Update on Sewer Plant Improvements
- b. Memo dated April 5, 2018 from Ted Strand Re: Additional Sewer Connections (Council Action-Motion)

**H. PUBLIC FORUM – No action will be taken on any of the issues raised. If appropriate, the issues will be placed on the agenda of a future council meeting. Speaker must state their name and address. Each speaker is given a three minute time limit.**

**I. OLD BUSINESS**

**J. NEW BUSINESS**

**K. CITY ATTORNEY REPORT**

1. Closed Session pursuant to M.S. 13D, Subd. 3b subject to attorney client privilege to discuss pending litigation/settlement information

**L. ADJOURN**

Honorable Mayor and Members of the City Council  
and Management of City of Crosslake  
Crosslake, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of City of Crosslake (the City) as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

### **Material weakness**

We consider the following deficiency in the City's internal control to be a material weakness.

- Limited Segregation of Duties

The City Administrator/Treasurer has the primary responsibility for virtually all of the duties related to electronic deposits, journal entries, and capital assets. The City Clerk is responsible for calculating, recording, receiving, mailing, posting cash receipts, preparing bank deposits, initiating and recording electronic sewer billing, and reconciling the monthly billing activity for the City's sewer enterprise fund. As a result, many of those aspects of internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, not available in this staffing scenario. The design of the internal controls over financial reporting could affect

**Material weakness (continued)**

- Limited Segregation of Duties (continued)

the ability of the City to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. We recognize that it may not be economically feasible for the City to employ additional staff for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities, to call the situation to your attention. The City should continue to utilize Council oversight of the budgeting, cash reconciling, receipts and disbursements process to maximum extent possible to mitigate the absence of segregation of duties.

\* \* \*

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
March 30, 2018



**CITY OF CROSSLAKE, MINNESOTA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2017**

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## **INTRODUCTORY SECTION**

**CITY OF CROSSLAKE, MINNESOTA  
PRINCIPAL CITY OFFICIALS  
DECEMBER 31, 2017**

**ELECTED OFFICIALS**

Position	Term Expires	Name
Mayor	12/31/2018	Patty Norgaard
Council Member	12/31/2018	Brad Nelson
Council Member	12/31/2018	Dave Schrupp
Council Member	12/31/2020	Gary Heacox
Council Member	12/31/2020	David Nevin

**APPOINTED OFFICIALS**

Position	Name
City Administrator/Treasurer	Mike Lyonais
City Clerk	Charlene Nelson

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and  
Members of the City Council  
City of Crosslake  
Crosslake, Minnesota

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Crosslake (City), Minnesota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.



Honorable Mayor and  
Members of the City Council  
City of Crosslake

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress – other postemployment benefit plan, schedule of the City's proportionate share of the net pension liability, schedule of the City's contributions and budgetary comparison information on pages 5 through 13, 58 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and reconciliation fund financial statements for the economic development authority component unit are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and reconciliation fund financial statements for the economic development authority component unit are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
March 30, 2018

**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

This section of the City of Crosslake's (City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended December 31, 2017. The Management's Discussion and Analysis (MD&A) is an element of the Required Supplementary Information as specified by U.S. Generally Accepted Accounting Principles (GAAP). Certain comparative information between the current year, 2017, and the prior year, 2016, is also presented in the MD&A.

**FINANCIAL HIGHLIGHTS**

- ◆ The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows at the close of the fiscal year by \$21,994,130 (net position).
- ◆ The City's total net position increased during the fiscal year by \$1,262,048.
- ◆ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,955,574, an increase of \$38,334 in comparison with the prior year. Of the total amount, \$8,736,895 is available for spending at the City's discretion (unassigned/assigned fund balance). However, \$330,875 of the General Fund balance has been assigned by the City Council for future capital outlay needs.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. This City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

**Government-Wide Financial Statements (Continued)**

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation and economic development. The business-type activities of the City include communications and sewer utility operations.

The government-wide financial statements include not only the City itself (known as the primary government), but also an Economic Development Authority for which the City is financially accountable. Financial information for this component unit is discretely presented in a separate column adjacent to the financial information presented for the primary government.

The government-wide financial statements can be found on pages 14 through 16 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Tax Increment Financing Fund, and Debt Service Fund. There are no nonmajor governmental funds.

The City adopts an annual appropriated budget for its General Fund and the Tax Increment Financing Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 17 through 20.

**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Fund Financial Statements (Continued)**

**Proprietary Fund** – The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its sewer operations.

The proprietary fund provides the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 21 through 25 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$21,994,130 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position (64%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<b>Net Position</b>				
	Governmental Activities		Business-Type Activities		2017 Total
	2017	2016	2017	2016	
Current and Other Assets	\$ 10,275,405	\$ 9,185,123	\$ 1,007,106	\$ 352,427	\$ 11,282,511
Capital Assets	12,385,443	11,487,514	5,375,075	4,835,265	17,760,518
Total Assets	<u>22,660,848</u>	<u>20,672,637</u>	<u>6,382,181</u>	<u>5,187,692</u>	<u>29,043,029</u>
Deferred Outflows of Resources	951,677	1,345,027	7,903	15,177	959,580
Long-Term Liabilities Outstanding	2,692,359	4,053,272	2,284,243	1,445,888	4,976,602
Other Liabilities	488,626	509,905	414,252	202,611	902,878
Total Liabilities	<u>3,180,985</u>	<u>4,563,177</u>	<u>2,698,495</u>	<u>1,648,499</u>	<u>5,879,480</u>
Deferred Inflows of Resources	2,010,325	269,837	118,674	6,938	2,128,999
Net Position					
Net Investment in Capital Assets	10,829,599	9,632,445	3,267,213	3,304,700	14,096,812
Restricted	175,157	800,015	760,763	289,728	935,920
Unrestricted	<u>7,416,459</u>	<u>6,752,190</u>	<u>(455,061)</u>	<u>(46,996)</u>	<u>6,961,398</u>
Total Net Position	<u>\$ 18,421,215</u>	<u>\$ 17,184,650</u>	<u>\$ 3,572,915</u>	<u>\$ 3,547,432</u>	<u>\$ 21,994,130</u>

There was an increase of \$1,236,565 and \$25,483 in net position reported in connection with the City's governmental activities and business-type activities, respectively.

**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

**Change in Net Position**

The City's total net position increased by \$1,262,048. Key elements of this increase are as follows:

	<b>Change in Net Position</b>				<b>2017 Total</b>
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	
<b>REVENUES</b>					
Program Revenues					
Charges for Services	\$ 455,917	\$ 439,081	\$ 259,535	\$ 2,825,194	\$ 715,452
Operating Grants and Contributions	176,055	196,585	-	-	176,055
Capital Grants and Contributions	723,717	46,826	76,500	19,500	800,217
General Revenues					
Property Taxes	3,299,610	3,130,277	221,547	222,510	3,521,157
Other Taxes	13,524	12,079	-	-	13,524
Intergovernmental	368	351	419	165	787
Unrestricted Investment Earnings (Loss)	50,118	6,509	680	17,554	50,798
Gain on Sale of Capital Assets	22,064	21,143	-	-	22,064
Miscellaneous	22,810	54,454	1,782	2,826	24,592
<b>Total Revenues</b>	<b>4,764,183</b>	<b>3,907,305</b>	<b>560,463</b>	<b>3,087,749</b>	<b>5,324,646</b>
<b>EXPENSES</b>					
General Government	1,247,246	1,219,777	-	-	1,247,246
Public Safety	987,641	1,140,535	-	-	987,641
Public Works	723,163	757,514	-	-	723,163
Culture and Recreation	503,923	495,135	-	-	503,923
Economic Development	12,335	11,035	-	-	12,335
Interest on Long-Term Debt	53,310	63,286	-	-	53,310
Communications	-	-	-	2,490,754	-
Sewer Utility	-	-	534,980	511,836	534,980
<b>Total Expenses</b>	<b>3,527,618</b>	<b>3,687,282</b>	<b>534,980</b>	<b>3,002,590</b>	<b>4,062,598</b>
<b>CHANGE IN NET POSITION BEFORE TRANSFERS AND SPECIAL ITEM</b>	<b>1,236,565</b>	<b>220,023</b>	<b>25,483</b>	<b>85,159</b>	<b>1,262,048</b>
Transfers	-	5,655,995	-	(5,655,995)	-
<b>CHANGE IN NET POSITION BEFORE SPECIAL ITEM</b>	<b>1,236,565</b>	<b>5,876,018</b>	<b>25,483</b>	<b>(5,570,836)</b>	<b>1,262,048</b>
Special Item - Gain on Disposal of Operations	-	-	-	1,229,046	-
<b>CHANGE IN NET POSITION</b>	<b>1,236,565</b>	<b>5,876,018</b>	<b>25,483</b>	<b>(4,341,790)</b>	<b>1,262,048</b>
Net Position - Beginning of Year	17,184,650	11,308,632	3,547,432	7,889,222	20,732,082
<b>NET POSITION - END OF YEAR</b>	<b>\$ 18,421,215</b>	<b>\$ 17,184,650</b>	<b>\$ 3,572,915</b>	<b>\$ 3,547,432</b>	<b>\$ 21,994,130</b>

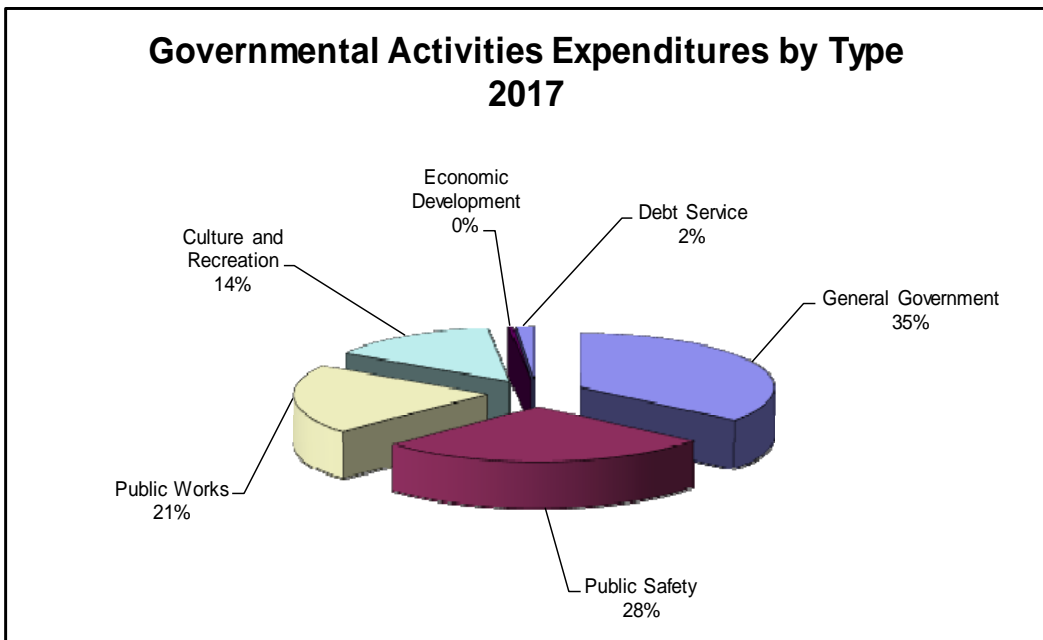
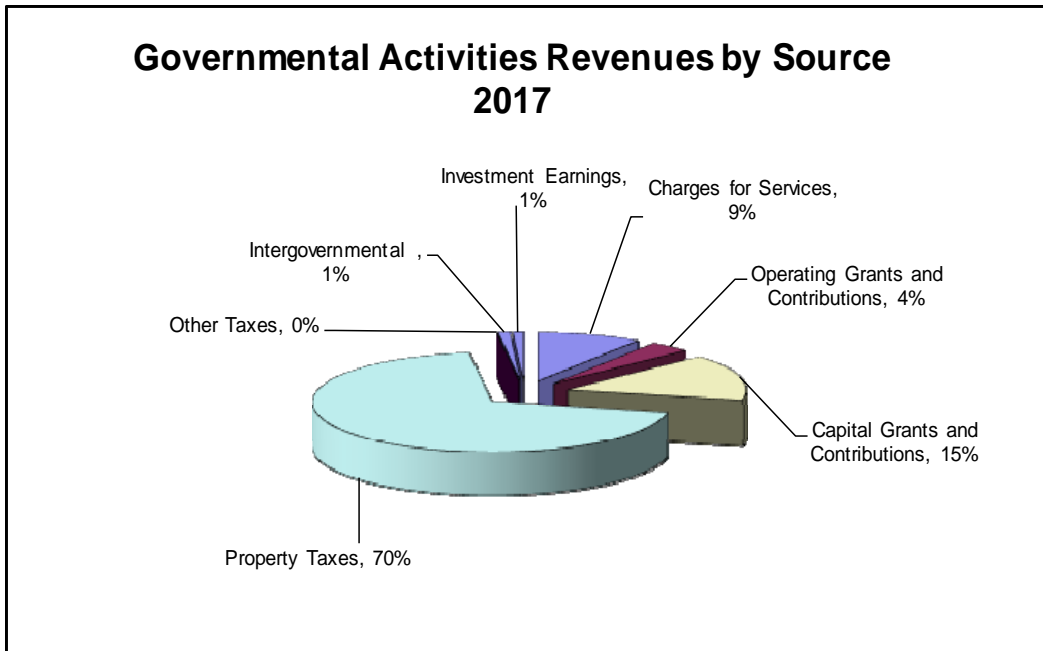
**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

**Change in Net Position (Continued)**

**Governmental Activities** – Governmental activities increased the City's net position by \$1,236,565 in 2017 as compared to an increase of \$5,876,018 in 2016. Key element of this increase is as follows:

- ◆ Property taxes increased approximately \$169,000 over 2016 in due to an overall levy increase.
- ◆ Capital grants and contributions increased approximately \$680,000 due to grant aid being received for the Dream Island Bridge replacement.

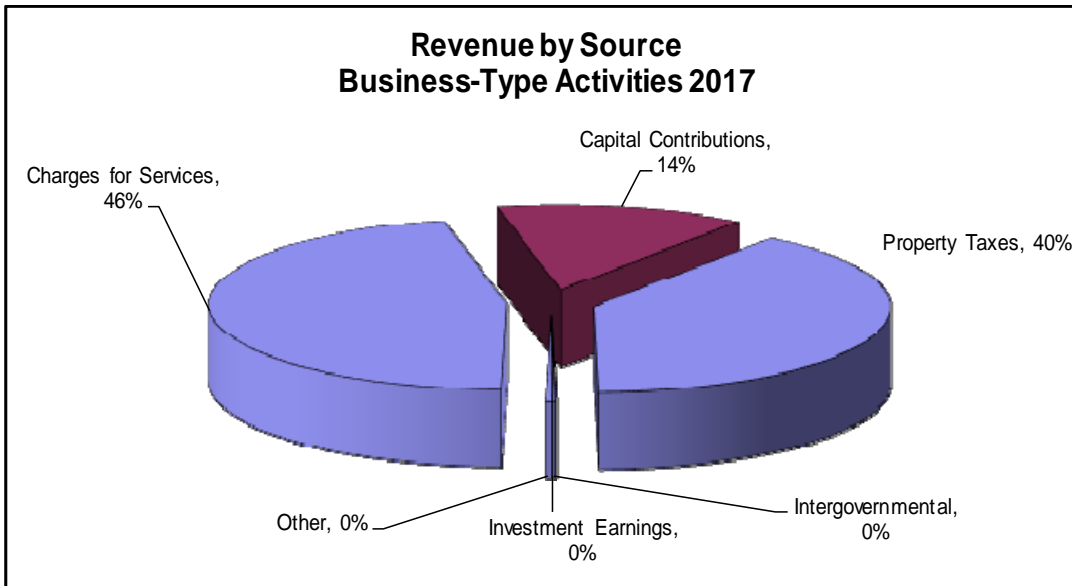
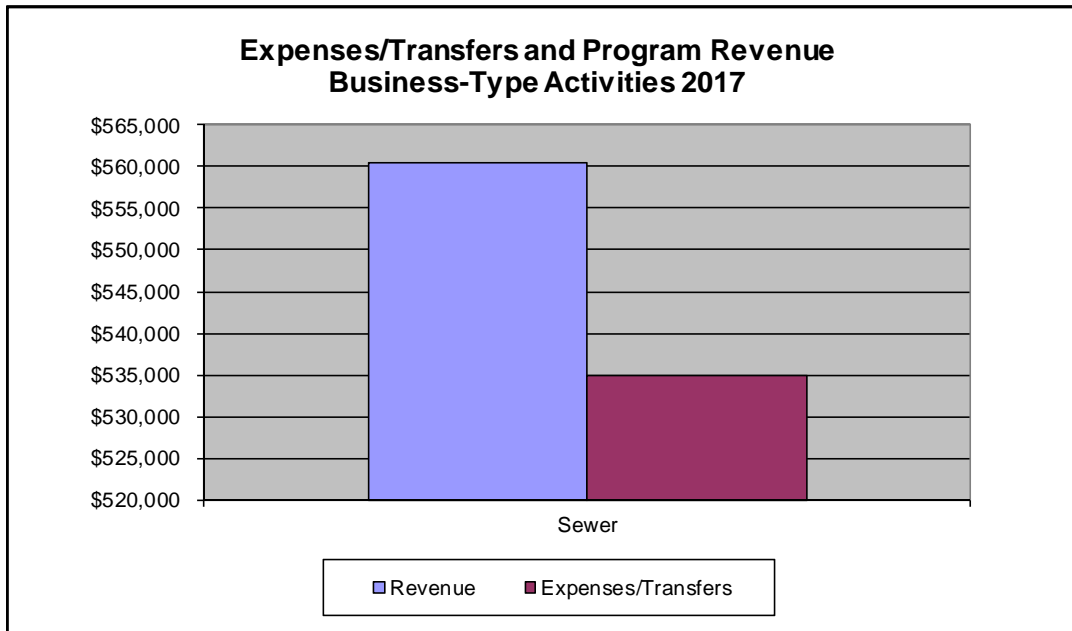


**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

**Change in Net Position (Continued)**

**Business-Type Activities** – Business-type activities increased the City's net position by \$25,483 in 2017 as compared to the \$4,341,790 decrease in 2016. The Communication Fund was closed out in the prior year due to the sale of the communication department causing the prior year decrease.





**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with the finance-related legal requirements and to provide distinct, separate accounting for certain funds at the direction of the City Council.

**Governmental Funds** – The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned/assigned fund balances may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,955,574, an increase of \$38,334 in comparison with the prior year. Of this amount \$8,736,895 is unassigned/assigned, which is available for spending at the City's discretion. A portion of fund balance is restricted to indicate that it is not available for new spending because it has already been restricted by contractual or legal agreements with outside parties related to 2017 (\$183,887). In addition, a portion of unassigned/assigned fund balance has been assigned by the City Council for future years' capital outlay (\$330,875).

The General Fund is the primary operating fund of the City. At the end of the current year, unassigned/assigned fund balance of the General Fund was \$8,736,895. Total fund balance was \$8,771,687. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned/assigned fund balance and total fund balance to total fund expenditures. Unassigned/assigned fund balance and total fund balance represent 191% and 192% of total 2017 General Fund expenditures, respectively. The fund balance of the City's General Fund increased by \$23,088 during the current fiscal year.

**Proprietary Funds** – The City's proprietary funds provide the same type of information found in the business activities portion of the financial statements, but in more detail. During 2016, the City began making improvements to its wastewater treatment plant. \$884,308 of construction in progress related to this project is reported in the Sewer Enterprise Fund as of December 31, 2017. Total project costs approximate \$1.6 million and are anticipated to be substantially complete in 2018. The project consists of improvements include the construction of new flow equalization tank, computer and electrical systems, new filter backwash equipment, piping improvements, new generator, and the construction of a new well and storage tank to be used in the backwash system. The City anticipates using a combination of existing cash and new debt to finance the project.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There were no budget revisions during the year.

**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)**

Revenues were over budget by \$373,668, or approximately 9% due in part to the following unbudgeted items: storm damage claims received from the Minnesota Department of Public Safety-Homeland Security and Emergency Management in the amount of \$46,687, special assessments of \$26,661, fire training reimbursements of \$14,057, and donations of \$88,773.

Expenditures were under budget by \$447,864, or approximately 9% due in part to the following unbudgeted items: capital and other items funded by donations of \$88,773 noted above, elimination/deferral of two road projects totaling \$194,000 (Dagget Bay Road and East Shore Road) and 2017 road projects coming in under budget – primarily due to materials costs.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2017, amounts to \$17,760,518 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and other infrastructure.

	<b>Capital Assets (Net of Depreciation)</b>				2017 Total
	Governmental Activities		Business-Type Activities		
	2017	2016	2017	2016	
Land	\$ 920,921	\$ 920,921	\$ 8,713	\$ 8,713	\$ 929,634
Construction in Progress	90,635	144,241	884,308	142,417	974,943
Buildings	3,064,760	3,214,627	2,439,467	2,533,325	5,504,227
Improvements Other than Buildings	390,385	420,260	17,743	17,743	408,128
Machinery and Equipment	1,813,184	1,687,661	15,943	38,199	1,829,127
Infrastructure	6,105,558	5,099,804	2,008,901	2,094,868	8,114,459
<b>Total</b>	<b>\$ 12,385,443</b>	<b>\$ 11,487,514</b>	<b>\$ 5,375,075</b>	<b>\$ 4,835,265</b>	<b>\$ 17,760,518</b>

Detailed information on the City's capital assets can be found in the Notes to the Financial Statements (3.A.4, Capital Assets).

**Long-Term Debt**

**Governmental Activities** – At the end of the current fiscal year, the City's governmental activities had total debt outstanding of \$1,645,211. Of this amount, \$1,636,492 is debt for which the City is liable and which will be paid with taxes and special assessments. The outstanding principal on various equipment leases is \$8,719.

	<b>Governmental Activities Outstanding Long-Term Debt</b>	
	2017	2016
General Obligation Bonds	\$ 1,636,492	\$ 1,961,791
Capital Leases	8,719	12,943
<b>Total</b>	<b>\$ 1,645,211</b>	<b>\$ 1,974,734</b>

Detailed information on the City's long term debt can be found in the Notes to the Financial Statements (3.B.1, Long Term Debt).

**CITY OF CROSSLAKE, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)**

**Long-Term Debt (Continued)**

**Governmental Activities (Continued)** – The City's total governmental activities debt decreased by \$329,523 (16%) during the current fiscal year. This was primarily due to payments made on outstanding debt.

**Business-Type Activities** – At the end of the current fiscal year, the business-type activities had total long-term debt of \$2,367,971, consisting of general obligation and revenue bonds. This increase of \$837,406 (54%) from 2016 reflects the issuance of \$1,015,000 in new bonds as well as payments made on bonds in the current year.

**Component Unit** – At the end of the current fiscal year, the Economic Development Authority Component Unit did not have any debt outstanding.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- ◆ The City of Crosslake continues to see modest construction growth in both residential and commercial sectors in comparison to prior years. The City's taxable market value increased 1.56% from \$1,174,049,844 to \$1,192,379,178 and the taxable tax capacity increased 1.55% from \$12,498,774 to \$12,692,912 for taxes payable in 2018. These increases in values along with an overall increase in the City's levy request from 2017 resulted in an increase of 0.954% in the City's tax rate from 28.134% to 29.088% for taxes payable in 2018.
- ◆ An impact of the sale of Crosslake Communications in 2016 was the City no longer qualified as a Rural Utility as defined by the United States Department of Agriculture - Rural Economic Development (USD) eligible to operate a revolving loan program funded by USDA. In 1988, the City received a grant from USDA in the amount of \$300,000 for the establishment of a Revolving Loan Fund administered by the City's Economic Development Authority. The City could either return the original amount of the grant to USDA or transfer the entire revolving loan program to another eligible entity. On March 8, 2018, the City received approval from USDA to transfer the program to Crowing Cooperative Power and Light Company. \$328,789 of cash representing cumulative to date collections of principal and interest along with \$123,990 of outstanding loans receivable were transferred.

These factors were taken into account by the City of Crosslake when preparing the 2018 budget. The City has reviewed and adjusted various fees for services and will continue to closely monitor expenses in order to proactively adjust to changes in the economy and/or further reductions in state aid.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator/Treasurer, City of Crosslake, 37028 County Road 66, Crosslake, Minnesota 56442.

## **BASIC FINANCIAL STATEMENTS**

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**CITY OF CROSSLAKE, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2017**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Economic Development Authority
<b>ASSETS</b>				
Cash and Investments	\$ 8,403,659	\$ 29,988	\$ 8,433,647	\$ 12,241
Cash and Investments - Restricted	-	458,042	458,042	-
Receivables				
Taxes	161,771	11,355	173,126	601
Accounts	2,163	65,216	67,379	-
Special Assessments	59,016	-	59,016	-
Connection Charges	-	13,023	13,023	-
Due from Other Governments	526,678	-	526,678	-
Tax Prepayments	1,087,326	109,842	1,197,168	4,067
Prepayments	34,792	3,224	38,016	-
Restricted, Designated and Long-Term Assets				
Cash and Investments	-	316,416	316,416	-
Capital Assets				
Land and Construction In Progress	1,011,556	893,021	1,904,577	-
Other Capital Assets, Net of Depreciation	11,373,887	4,482,054	15,855,941	-
Total Assets	22,660,848	6,382,181	29,043,029	16,909
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related	851,956	7,903	859,859	-
Loss on Refunding	99,721	-	99,721	-
Total Deferred Outflows	951,677	7,903	959,580	-
<b>LIABILITIES</b>				
Current Liabilities				
Accounts Payable	42,595	16,516	59,111	-
Contracts Payable	27,976	197,933	225,909	-
Accrued Liabilities	21,431	1,922	23,353	-
Accrued Interest Payable	11,264	13,695	24,959	-
Due to Other Governments	11,351	239	11,590	-
Unearned Revenue	11,157	-	11,157	-
Long-Term Liabilities				
Due within One Year	362,852	183,947	546,799	-
Due in More than One Year, Net of				
Unamortized Discount	1,417,486	2,225,303	3,642,789	-
Other Postemployment Benefits	293,755	25,616	319,371	-
Net Pension Liability	981,118	33,324	1,014,442	-
Total Liabilities	3,180,985	2,698,495	5,879,480	-
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes Levied for Subsequent Year	1,087,326	109,842	1,197,168	4,067
Pension Related	922,999	8,832	931,831	-
Total Deferred Inflows	2,010,325	118,674	2,128,999	4,067
<b>NET POSITION</b>				
Net Investment in Capital Assets	10,829,599	3,267,213	14,096,812	-
Restricted for:				
Tax Increment Financing	6,642	-	6,642	-
Construction Purposes	-	458,042	458,042	-
Debt Service	168,515	302,721	471,236	-
Unrestricted	7,416,459	(455,061)	6,961,398	12,842
Total Net Position	\$ 18,421,215	\$ 3,572,915	\$ 21,994,130	\$ 12,842

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government	\$ 1,247,246	\$ 146,597	\$ 43,697	\$ 48,178
Public Safety	987,641	91,728	112,528	57,499
Public Works	723,163	146,531	-	616,130
Culture and Recreation	503,923	71,061	19,830	811
Economic Development	12,335	-	-	-
Interest on Long-Term Debt	53,310	-	-	1,099
Total Governmental Activities	<u>3,527,618</u>	<u>455,917</u>	<u>176,055</u>	<u>723,717</u>
Business-Type Activities				
Communications	-	-	-	-
Sewer	534,980	259,535	-	76,500
Total Business-Type Activities	<u>534,980</u>	<u>259,535</u>	<u>-</u>	<u>76,500</u>
Total Primary Government	<u>\$ 4,062,598</u>	<u>\$ 715,452</u>	<u>\$ 176,055</u>	<u>\$ 800,217</u>
Component Unit				
Economic Development Authority	<u>\$ 457,787</u>	<u>1,173</u>	<u>\$ 870</u>	<u>\$ -</u>

General Revenues

Taxes

  Property Taxes, Levied for General Purpose

  Other Taxes

Intergovernmental Revenues

  Unrestricted Investment Earnings

  Gain on Sale of Capital Assets

  Miscellaneous

    Total General Revenues

    Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Economic Development Authority
\$ (1,008,774)	\$ -	\$ (1,008,774)	\$ -
(725,886)	-	(725,886)	-
39,498	-	39,498	-
(412,221)	-	(412,221)	-
(12,335)	-	(12,335)	-
(52,211)	-	(52,211)	-
<u>(2,171,929)</u>	<u>-</u>	<u>(2,171,929)</u>	<u>-</u>
-	-	-	-
-	(198,945)	(198,945)	-
-	(198,945)	(198,945)	-
<u>(2,171,929)</u>	<u>(198,945)</u>	<u>(2,370,874)</u>	<u>-</u>
-	-	-	(455,744)
3,299,610	221,547	3,521,157	12,766
13,524	-	13,524	-
368	419	787	-
50,118	680	50,798	280
22,064	-	22,064	-
22,810	1,782	24,592	-
<u>3,408,494</u>	<u>224,428</u>	<u>3,632,922</u>	<u>13,046</u>
1,236,565	25,483	1,262,048	(442,698)
17,184,650	3,547,432	20,732,082	455,540
<u>\$ 18,421,215</u>	<u>\$ 3,572,915</u>	<u>\$ 21,994,130</u>	<u>\$ 12,842</u>



**CITY OF CROSSLAKE, MINNESOTA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

	GENERAL FUND	TAX INCREMENT FINANCING FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and Investments	\$ 8,225,072	\$ 6,642	\$ 171,945	\$ 8,403,659
Receivables				
Taxes	153,937	-	7,834	161,771
Special Assessments	59,016	-	-	59,016
Accounts	2,163	-	-	2,163
Due from Other Governments	526,678	-	-	526,678
Tax Prepayments	1,037,279	-	50,047	1,087,326
Prepayments	34,792	-	-	34,792
	<u>10,038,937</u>	<u>6,642</u>	<u>229,826</u>	<u>10,275,405</u>
Total Assets	<u>\$ 10,038,937</u>	<u>\$ 6,642</u>	<u>\$ 229,826</u>	<u>\$ 10,275,405</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$ 42,595	\$ -	\$ -	\$ 42,595
Contracts Payable	27,976	-	-	27,976
Accrued Liabilities	24,885	-	-	24,885
Unearned Revenue	11,157	-	-	11,157
Due to Other Governments	11,351	-	-	11,351
Total Liabilities	117,964	-	-	117,964
Deferred Inflows of Resources				
Unavailable Revenue on Property Taxes	54,941	-	2,534	57,475
Property Taxes Levied for Subsequent Year	1,037,279	-	50,047	1,087,326
Unavailable Revenue on Special Assessments	57,066	-	-	57,066
Total Deferred Inflows of Resources	1,149,286	-	52,581	1,201,867
Fund Balances				
Nonspendable for:				
Prepayments	34,792	-	-	34,792
Restricted for:				
Debt Service	-	-	177,245	177,245
Tax Increment Financing	-	6,642	-	6,642
Assigned for:				
Capital Outlay	330,875	-	-	330,875
Unassigned:				
General Fund	8,406,020	-	-	8,406,020
Total Fund Balances	<u>8,771,687</u>	<u>6,642</u>	<u>177,245</u>	<u>8,955,574</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,038,937</u>	<u>\$ 6,642</u>	<u>\$ 229,826</u>	<u>\$ 10,275,405</u>

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2017**

**TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS** \$ 8,955,574

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Capital Assets, Not Being Depreciated	\$ 920,921	
Construction in Progress	90,635	
Capital Assets, Being Depreciated	21,501,707	
Accumulated Depreciation	<u>(10,127,820)</u>	12,385,443

Some of the City's property taxes and special assessments will be collected after year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are reported as unavailable revenue in the governmental funds. 114,541

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for general obligation bonds is included in the statement of net position. (11,264)

The loss on refunding is reported as a deferred outflow on the statement of net position and amortized over the life of the bonds. 99,721

Net Pension Liability and related deferred inflows and outflows of resources are recorded only on the Statement of Net Position. Balances at year-end are:

Net Pension Liability	(981,118)	
Deferred Inflows of Resources - Pension Related	(922,999)	
Deferred Outflows of Resources - Pension Related	<u>851,956</u>	(1,052,161)

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position.

Bonds Payable	(1,615,000)	
Unamortized Discounts/ Premiums	(21,492)	
Compensated Absences Payable	(131,673)	
Other Postemployment Benefits Payable	(293,755)	
Obligations Under Capital Leases	<u>(8,719)</u>	<u>(2,070,639)</u>

**TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 18,421,215

**CITY OF CROSSLAKE, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2017**

	GENERAL FUND	TAX INCREMENT FINANCING FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Taxes	\$ 3,155,255	\$ -	\$ 157,626	\$ 3,312,881
Tax Increments	-	13,524	-	13,524
Licenses and Permits	94,629	-	-	94,629
Intergovernmental	720,625	-	-	720,625
Charges for Services	347,907	-	-	347,907
Fines and Forfeits	15,188	-	-	15,188
Special Assessments	34,743	-	3,651	38,394
Interest	50,118	-	-	50,118
Contributions and Donations	112,776	-	-	112,776
Miscellaneous	38,465	-	-	38,465
Total Revenues	<u>4,569,706</u>	<u>13,524</u>	<u>161,277</u>	<u>4,744,507</u>
<b>EXPENDITURES</b>				
Current				
General Government	695,852	-	-	695,852
Public Safety	780,744	-	-	780,744
Public Works	475,279	-	-	475,279
Culture and Recreation	426,837	-	-	426,837
Economic Development	-	12,335	-	12,335
Miscellaneous	93,478	-	-	93,478
Capital Outlay	1,883,329	-	-	1,883,329
Debt Service				
Principal Retirement	189,017	-	136,000	325,017
Interest and Fiscal Charges	28,382	-	11,220	39,602
Total Expenditures	<u>4,572,918</u>	<u>12,335</u>	<u>147,220</u>	<u>4,732,473</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,212)	1,189	14,057	12,034
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Sale of Capital Assets	26,300	-	-	26,300
<b>NET CHANGE IN FUND BALANCES</b>	23,088	1,189	14,057	38,334
Fund Balances - Beginning of Year	<u>8,748,599</u>	<u>5,453</u>	<u>163,188</u>	<u>8,917,240</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,771,687</u>	<u>\$ 6,642</u>	<u>\$ 177,245</u>	<u>\$ 8,955,574</u>

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2017**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 38,334

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$ 1,818,960	
Disposal of Capital Assets - Net Book Value	(4,236)	
Depreciation Expense	<u>(916,795)</u>	897,929

Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Principal payments of capital leases are reported as expenditures in the governmental funds. In the statement of net position, however, the repayment of principal reduces the liability.

Principal Payments of Capital Leases		4,224
--------------------------------------	--	-------

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences is the treatment of general obligation bonds and related items is as follows:

Payment of Bond Principal	321,000	
Change in Accrued Interest Expense for General Obligation Bonds	1,730	
Amortization of Bond Discount/Premium	<u>4,299</u>	327,029

Pension expenditures on the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measure by the change in Net Pension Liability and the related deferred inflows and outflows of resources. 60,938

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in Compensated Absences		(51,923)
Change in Other Postemployment Benefits		(17,634)
Amortization of Loss on Refunding Bonds		(19,944)

Delinquent property taxes and special assessments receivable will be collected subsequent to year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are unavailable in the governmental funds.

Unavailable Revenue - December 31, 2016	(116,929)	
Unavailable Revenue - December 31, 2017	<u>114,541</u>	<u>(2,388)</u>

**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 1,236,565**

**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
DECEMBER 31, 2017**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$	29,988
Cash and Cash Equivalents - Restricted		458,042
Receivables		
Accounts Receivable		65,216
Taxes		7,148
Connection Charges		2,961
Tax Prepayments		109,842
Prepayments		3,224
		676,421

**NONCURRENT ASSETS**

Taxes Receivable		4,207
Restricted Assets		
Cash and Cash Equivalents		316,416
Connection Charges Receivable		10,062
Capital Assets		
Land		8,713
Building and Improvements		3,696,912
Machinery and Equipment		352,006
Sanitary Sewers		3,080,700
Construction-in-Progress		884,308
Subtotal Capital Assets		8,022,639
Less: Accumulated Depreciation		(2,647,564)
Net Capital Assets		5,375,075
Total Noncurrent Assets		5,705,760
Total Assets		6,382,181

**DEFERRED OUTFLOWS OF RESOURCES**

Pension Related		7,903
		7,903
Total Assets and Deferred Outflows of Resources	\$	6,390,084

**LIABILITIES, DEFERRED INFLOWS OF  
RESOURCES, AND NET POSITION**

**CURRENT LIABILITIES**

Accounts Payable	\$	16,516
Contracts Payable		197,933
Salaries and Wages Payable		1,511
Customer Deposits		411
Accrued Compensated Absences		8,947
Total Current Liabilities		225,318

**CURRENT LIABILITIES PAYABLE FROM  
RESTRICTED ASSETS**

Accrued Interest Payable		13,695
Revenue Bonds Payable		175,000
Due to Other Governments		239
Total Current Liabilities Payable from Restricted Assets		188,934

**LONG-TERM LIABILITIES**

Bonds Payable (Net of Unamortized Bond Discounts)		2,192,971
Net Pension Liability		33,324
Accrued Compensated Absences		32,332
Other Postemployment Benefits Payable		25,616
Total Long-Term Liabilities		2,284,243

**DEFERRED INFLOWS OF RESOURCES**

Pension Related		8,832
Property Taxes Levied for Subsequent Year		109,842
Total Liabilities and Deferred Inflows of Resources		118,674

**NET POSITION**

Net Investment in Capital Assets		3,267,213
Restricted For:		
Debt Service		302,721
Construction Purposes		458,042
Unrestricted		(455,061)
Total Net Position		3,572,915

Total Net Position, Liabilities, and Deferred Inflows of Resources	\$	6,390,084
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**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
YEAR ENDED DECEMBER 31, 2017**

<b>OPERATING REVENUES</b>	
Sales and Charges for Services	259,535
<b>OPERATING EXPENSES</b>	
Personal Services	137,848
Supplies	25,082
Repairs and Maintenance	31,881
Other Services and Charges	92,814
Depreciation	<u>205,167</u>
Total Operating Expenses	<u>492,792</u>
<b>OPERATING INCOME (LOSS)</b>	(233,257)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Property Taxes	221,547
Intergovernmental	419
Investment Earnings	680
Sewer Connection Fees	76,500
Interest Expense	(29,188)
Miscellaneous Revenues	1,782
Fiscal Agent Fees	<u>(13,000)</u>
Total Nonoperating Revenues (Expenses)	<u>258,740</u>
<b>CHANGE IN NET POSITION</b>	25,483
Net Position - Beginning of Year	<u>3,547,432</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 3,572,915</u></u>

See accompanying Notes to Financial Statements.



**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
YEAR ENDED DECEMBER 31, 2017**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Customers	\$	215,290
Cash Paid to Employees for Services		(128,476)
Cash Paid to Suppliers for Goods and Services		(135,679)
Net Cash Provided (Used) by Operating Activities		(48,865)

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Miscellaneous Revenues (Expenses)		1,782
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**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition and Construction of Capital Assets		(547,044)
Proceeds from Issuance of Debt		1,015,000
Property Taxes Received		219,756
Collection of Connection Charges		79,077
Interest Paid		(44,349)
Principal Payments on Long-Term Debt		(175,000)
Net Cash Provided (Used) by Capital and Related Financing Activities		547,440

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received		680
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**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

501,037

Cash and Cash Equivalents - Beginning of Year

303,409

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 804,446

**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUND  
YEAR ENDED DECEMBER 31, 2017**

**RECONCILIATION OF OPERATING INCOME (LOSS) TO  
CASH FLOWS FROM OPERATING ACTIVITIES**

Operating Income (Loss)	\$	(233,257)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Depreciation		205,167
(Increase) Decrease in Assets:		
Accounts Receivable		(44,245)
Deferred Outflows of Resources		7,274
Prepayments		(341)
Increase (Decrease) in Liabilities:		
Accounts Payable		12,473
Accrued Liabilities		44
Accrued Compensated Absences		9,220
Deferred Inflows of Resources		1,894
Net Pension Liability		(9,060)
Other Postemployment Benefits Payable		1,966
Net Cash Provided (Used) by Operating Activities	\$	<u>(48,865)</u>

**RECONCILIATION OF CASH AND CASH  
EQUIVALENTS TO THE STATEMENT OF NET POSITION**

Current Assets		
Cash and Cash Equivalents	\$	29,988
Cash and Cash Equivalents - Restricted		458,042
Restricted Assets		
Cash and Investments		316,416
Total Cash and Cash Equivalents	\$	<u>804,446</u>

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**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The City of Crosslake (City) was incorporated under the laws of the state of Minnesota and operates under a Mayor-Council form of government. The financial reporting entity consists of the City (primary government) and the component unit (legally separate organization) for which the Primary Government is financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the primary government.

**Discretely Presented Component Unit**

The Economic Development Authority (EDA) meets the criteria to be included as a discrete presentation. The members of the governing board of the EDA are appointed by the City Council. The City does not have the authority to approve or modify the EDA's operational and capital budgets. However, the tax rates established by the EDA and bonded debt must be approved by the City Council. Separate financial statements have not been prepared.

**Related Organization**

The Crosslake Firemen's Relief Association (Association) is organized as a nonprofit organization, legally separate from the City, by its members to provide pension and other benefits to such members in accordance with Minnesota Statutes. The Board of Trustees consists of six members elected by the membership and three ex-officio members consisting of the Fire Department Chief, one elected municipal official and one elected or appointed municipal official who are designated as municipal representatives by the City Council annually, in accordance to Minnesota Statutes §424A.04 and the Association issues its own set of financial statements. All funding is conducted in accordance with applicable Minnesota Statutes, whereby state aids flow to the Association. The Association pays benefits directly to its members. Because the Association is fiscally independent of the City, the financial statements of the Association have not been included within the City's reporting entity. The City's portion of the costs of the Association's pension benefits is included in the General Fund.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information about the primary government and its component unit. These statements include the financial activities of the overall City government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of each function of the City's governmental activities and different business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Separate financial statements are provided for governmental funds and the proprietary fund. The City has no fiduciary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements. The City has no nonmajor funds.

**C. Measurement Focus and Basis of Accounting**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The City considers all revenues to be available if they are collected within 60 days after the end of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

Tax Increment Financing Fund – The Tax Increment Financing Fund is a special revenue fund used to account for the collection of tax increment and payment of related expenditures.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal, interest and related costs of governmental funds.

The City reports the following major proprietary fund:

Sewer Fund – The Sewer Fund accounts for the activities of the City's sewer operations.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

The City of Crosslake's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP are used by the City are discussed below.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's enterprise funds are charges to customers for sales of goods and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

**1. Cash and Investments (Including Cash Equivalents)**

Cash balances are invested to the extent available in various securities as authorized by Minnesota Statutes. Investment earnings are recorded in the individual fund carrying the investment.

Cash equivalents are considered to be short-term, highly liquid investments that are readily convertible to cash and have original maturities of three months or less. Cash and cash equivalents consist of checking and saving certificate accounts, cash on hand, and money market savings accounts.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**2. Long-Term Interfund Receivables/Payables**

These receivables and payables are classified as “advance to other funds” or “advance from other funds” on the fund financial statements. These amounts are provided with a requirement for repayment.

**3. Property Taxes**

Taxes which remain unpaid are classified as delinquent taxes receivable. Delinquent taxes represent the past seven years of uncollected tax years. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is unavailable in the fund financial statements because it is not known to be available to finance the operations of the City in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material.

**Property Tax Collection Calendar**

The City levies its property tax for the subsequent year during the month of December. In Minnesota, the lien date and assessment date is January 2. The property tax is recorded as revenue when it becomes available. Crow Wing County is the collecting agency for the levy and then remits the collections to the City. All taxes not collected as of December 31 each year are shown as delinquent taxes receivable.

The county auditor makes up the tax list for all taxable property in the City, applying the applicable tax capacity rate to the tax capacity value of individual properties, to arrive at the actual tax for each property. The county auditor also collects the majority of special assessments, except for certain prepayments paid directly to the City.

The county auditor turns over a list of taxes and special assessments to be collected on each parcel of property to the county treasurer in January of each year.

Property owners are required to pay one-half of their real estate taxes by May 15 and the balance by October 15.

Within 30 days after the May settlement, the county treasurer is required to pay 70% of the estimated collections of taxes and special assessments to the City treasurer. The county treasurer must pay the balance to the city treasurer within 60 days after settlement, provided that after 45 days interest begins to accrue.

Within ten business days after November 15, the county treasurer shall pay to each taxing district, except any school district, 100% of the estimated collections arising from taxes levied by and belonging to each taxing district from May 20 to November 20.



**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**4. Tax Prepayments**

During the current year, the County collected taxes levied for the subsequent period. These taxes will be recognized as revenue in the year for which they were levied and are shown as Property Taxes Levied for Subsequent Year.

**5. Accounts Receivable**

No substantial losses are anticipated from present receivable balances. Therefore, no allowance for uncollectible accounts is deemed necessary.

**6. Special Assessments**

Special assessments are levied against the benefited properties for the assessable costs of improvement projects in accordance with Minnesota Statutes. Assessments are collectible over a term of years at an interest rate established by the City Council upon adoption of each assessment roll. Any annual installments remaining unpaid as of November 30th of each year are certified to the County for collection with property taxes during the following year. Property owners are allowed to prepay future installments without interest or prepayment penalties.

In the governmental fund financial statements, special assessment levies are recorded as a receivable and as deferred inflow of resources at the time of the levy. The deferred inflow of resources is recognized as current revenue as the annual assessment installments become measurable and available. Interest on special assessments is also recognized when it becomes measurable and available.

Delinquent special assessments represent the past seven years of uncollected special assessments that have not been collected within 60 days of year-end.

**7. Due from Other Governments**

Amounts due from other governments is composed primarily of state and federal grants and aids for which the City has spent or will be incurring costs for the various grant purposes.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**8. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the government chose to include all such items regardless of their acquisition date or amount.

The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the Primary Government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land Improvements	5-25
Buildings and Building Improvements	10-40
Equipment and Furniture	3-25
Infrastructure	25-40

**9. Deferred Outflows of Resources**

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period. The City will not recognize the related outflow until a future event occurs.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**10. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and allowable sick pay is accrued when incurred in the government-wide and proprietary statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements

**11. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**12. Deferred Inflows of Resources**

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**13. Pensions**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**14. Fund Balance**

**Governmental Fund Financial Statements** – In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance is the portion of fund balance that cannot be spent because it is either in nonspendable form or there is a legal or contractual requirement for the funds to remain intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the governmental body itself or by some person or body delegated to exercise such authority in accordance with the policy established by the Council.

Unassigned fund balance is the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications. It is the City's policy that at the end of each fiscal year, the City will maintain unassigned portion of fund balance for cash flow of an amount not less than 50% of the General Fund's operating expenditure budget. If unassigned fund balance falls below this point the City will replenish it over a three year period funded by property taxes.

Committed fund balance is require to be established, modified or rescinded by resolution of the City Council prior to each year end.

Assigned fund balance is established, modified, rescinded by the City Administrator/Treasurer and City Clerk as this duty has been delegated to them by the City Council prior to the issuance of the financial statements and is used to reflect the intended purpose for which it is to be used. When restricted and unrestricted fund balance is available for expenditure, it is the City's policy to first use restricted fund balance, and then unrestricted resources as they are needed. When committed, assigned, and unassigned fund balance is available for expenditure, it is the City's policy to use committed, assigned, and then unassigned fund balance.

**Proprietary Fund Statements** – Net position is reported as restricted in the statements if there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The remaining balance is considered to be unrestricted.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

Each fall, the City Council adopts an annual budget for the general and TIF funds. Legal budgetary control is at the fund level.

The budget for the General and TIF Funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted. All annual appropriations lapse at fiscal year-end.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Assets**

**1. Deposits**

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents." In accordance with Minnesota Statutes the City maintains deposits at financial institutions which are authorized by the City Council.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The City's deposits in banks at December 31, 2017 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**2. Investments**

The City does not have an investment policy and is permitted to invest its idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency and all of the investments have a final maturity of thirteen months or less.
- General obligations rated “A” or better; revenue obligations rated “AA” or better.
- General obligations of the Minnesota Housing Finance Agency rate “A” or better.
- Bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies, and maturing in 270 days or less.
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories.
- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

Interest rate risk – Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. Investments are categorized to give an indication of the level of interest rate risk assumed at year-end. Investments as of December 31, 2017 are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>12 Months or Less</u>
Minnesota Municipal Money Market Fund Trust	<u>\$ 8,880,907</u>	<u>\$ 8,880,907</u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**2. Investments (Continued)**

The Minnesota Municipal Money Market Fund Trust and the US Bank Money Market are money market accounts that are valued at amortized cost with maturities of investments of one year or less.

The Minnesota Municipal Money Market Trust Fund does not have its own credit rating. PMA Financial Network, Inc., who administers the Minnesota Municipal Money Market Fund Trust, holds an organization credit rating of AA by Standard & Poor's.

The Minnesota Municipal Money Market Fund Trust is an external investment pool (Pool) that is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00.

The deposits and investments are presented in these financial statements:

Deposits	\$ 1,113,897
Investments	<u>8,880,907</u>
Total Cash and Investments	<u><u>\$ 9,994,804</u></u>
Cash and Investments - Governmental Funds	\$ 8,403,659
Cash and Investments - Proprietary Funds	804,446
Cash and Investments - Component Unit	<u>12,241</u>
Total Cash and Investments	<u><u>\$ 9,994,804</u></u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**3. Restricted Cash and Investments**

Restricted cash and investments are those restricted by loan covenants, contracts, or other external parties. At December 31, 2017, restricted cash and investments consisted of the following:

Restricted Assets - Cash and Investments	
Restricted for Debt Service Covenants - Sewer Fund	\$ 316,416
Restricted for Construction Purposes	458,042
Total Restricted Cash and Investments	\$ 774,458

**4. Capital Assets**

Capital asset activity for the Primary Government for the year ended December 31, 2017, is as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 920,921	\$ -	\$ -	\$ 920,921
Construction in Progress	144,241	632,923	(686,529)	90,635
Total Capital Assets, Not Being Depreciated:	1,065,162	632,923	(686,529)	1,011,556
Capital Assets, Being Depreciated				
Buildings	5,300,591	-	-	5,300,591
Improvements Other Than Buildings	997,966	24,128	-	1,022,094
Machinery and Equipment	3,795,667	429,749	(67,110)	4,158,306
Infrastructure	9,602,027	1,418,689	-	11,020,716
Total Capital Assets, Being Depreciated	19,696,251	1,872,566	(67,110)	21,501,707
Less Accumulated Depreciation for				
Buildings	(2,085,964)	(149,867)	-	(2,235,831)
Improvements Other Than Buildings	(577,706)	(54,003)	-	(631,709)
Machinery and Equipment	(2,108,006)	(299,990)	62,874	(2,345,122)
Infrastructure	(4,502,223)	(412,935)	-	(4,915,158)
Total Accumulated Depreciation	(9,273,899)	(916,795)	62,874	(10,127,820)
Total Capital Assets, Being Depreciated, Net	10,422,352	955,771	(4,236)	11,373,887
Governmental Activities Capital Assets, Net	\$ 11,487,514	\$ 1,588,694	\$ (690,765)	\$ 12,385,443



**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**4. Capital Assets (Continued)**

Capital asset activity for the Primary Government for the year ended December 31, 2017, is as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 8,713	\$ -	\$ -	\$ 8,713
Construction in Progress	142,417	741,891	-	884,308
Total Capital Assets, Not Being Depreciated	151,130	741,891	-	893,021
Capital Assets, Being Depreciated				
Buildings and Improvements	3,696,912	-	-	3,696,912
Machinery and Equipment	348,920	3,086	-	352,006
Sanitary Sewers	3,080,700	-	-	3,080,700
Total Capital Assets, Being Depreciated	7,126,532	3,086	-	7,129,618
Less Accumulated Depreciation For				
Buildings and Improvements	(1,145,844)	(93,858)	-	(1,239,702)
Machinery and Equipment	(310,721)	(25,342)	-	(336,063)
Sanitary Sewers	(985,832)	(85,967)	-	(1,071,799)
Total Accumulated Depreciation	(2,442,397)	(205,167)	-	(2,647,564)
Total Capital Assets, Being Depreciated, Net	4,684,135	(202,081)	-	4,482,054
Business-Type Activities Capital Assets, Net	<u>\$ 4,835,265</u>	<u>\$ 539,810</u>	<u>\$ -</u>	<u>\$ 5,375,075</u>

Depreciation expense was charged to functions/programs of the Primary Government as follows:

Governmental Activities	
General Government	\$ 387,996
Public Safety	202,780
Public Works	216,473
Culture and Recreation	109,546
Total Depreciation Expense - Governmental Activities	<u>\$ 916,795</u>
Business-Type Activities	
Sewer	\$ 205,167
Total Depreciation Expense - Business-Type Activities	<u>\$ 205,167</u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Liabilities**

**1. Long-Term Debt**

The City issues general obligation bonds and certificates of indebtedness to provide funds for economic development and for the acquisition and construction of major capital facilities including infrastructure. General obligation bonds and certificates of indebtedness have been issued for both governmental and business-type activities. General obligation bonds and certificates of indebtedness are direct obligations and pledge the full faith and credit of the City.

General obligation bonds currently outstanding for the Primary Government are as follows:

	<u>Range of Interest Rates</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
<b>BONDED INDEBTEDNESS</b>			
<b>PRIMARY GOVERNMENT</b>			
<b>GENERAL OBLIGATION BONDS</b>			
G.O. Refunding Bonds, Series 2012A	2.00-2.55%	\$ 4,310,000	\$ 2,530,000
G.O. Disposal System Bonds, Series 2017A	1.15-2.30%	1,015,000	1,015,000
 <b>CERTIFICATES OF INDEBTEDNESS</b>			
G.O. Equipment Certificate of Indebtedness, Series 2015B	2.00%	561,000	425,000
Total Primary Government General Obligation Bonds		<u>\$ 5,886,000</u>	<u>\$ 3,970,000</u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Liabilities (Continued)**

**1. Long-Term Debt (Continued)**

Summary of long-term debt transactions for the year ended December 31, 2017, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>PRIMARY GOVERNMENT</b>					
<b>GOVERNMENTAL ACTIVITIES</b>					
General Obligation Bonds	\$ 1,375,000	\$ -	\$ (185,000)	\$ 1,190,000	\$ 190,000
Issuance Premiums	25,791	-	(4,299)	21,492	-
GO Equipment Certificates	561,000	-	(136,000)	425,000	138,000
Total Bonds Payable	1,961,791	-	(325,299)	1,636,492	328,000
Capital Leases Payable	12,943	-	(4,224)	8,719	4,268
Compensated Absences	79,750	145,812	(90,435)	135,127	30,584
Governmental Activity Long-Term Liabilities	<u>\$ 2,054,484</u>	<u>\$ 145,812</u>	<u>\$ (419,958)</u>	<u>\$ 1,780,338</u>	<u>\$ 362,852</u>
<b>BUSINESS-TYPE ACTIVITIES</b>					
General Obligation Bonds	\$ 1,515,000	\$ 1,015,000	\$ (175,000)	\$ 2,355,000	\$ 175,000
Issuance Premiums	15,565	-	(2,594)	12,971	-
Total Bonds Payable	1,530,565	1,015,000	(177,594)	2,367,971	175,000
Compensated Absences	32,059	37,697	(28,477)	41,279	8,947
Business-Type Activity Long-Term Liabilities	<u>\$ 1,562,624</u>	<u>\$ 1,052,697</u>	<u>\$ (206,071)</u>	<u>\$ 2,409,250</u>	<u>\$ 183,947</u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Liabilities (Continued)**

**1. Long-Term Debt (Continued)**

Annual debt service requirements to maturity for general obligation bonds and notes payable of the Primary Government are as follows:

General Obligation Bonds			General Obligation Bonds		
	Governmental Activities			Business-Type Activities	
	Principal	Interest		Principal	Interest
2018	\$ 190,000	\$ 23,453	2018	\$ 175,000	\$ 27,655
2019	190,000	19,653	2019	275,000	44,623
2020	195,000	15,803	2020	285,000	36,900
2021	200,000	11,753	2021	290,000	31,865
2022	205,000	7,346	2022	295,000	26,376
2023-2024	210,000	2,520	2023-2027	925,000	55,411
Total	<u>\$ 1,190,000</u>	<u>\$ 80,528</u>	2028	110,000	2,530
			Total	<u>\$ 2,355,000</u>	<u>\$ 225,360</u>

General Obligation Equipment Certificates		
	Governmental Activities	
	Principal	Interest
2018	\$ 138,000	\$ 8,500
2019	142,000	5,740
2020	145,000	2,900
Total	<u>\$ 425,000</u>	<u>\$ 17,140</u>

In 2012, the City issued \$4,310,000 General Obligation Refunding Bonds, Series 2012A. The Bonds were issued for a current refunding of: 2004A Improvement Bonds of \$500,000; and a defeasance of 2003 Public Works Facility Bonds of \$2,325,000; and a crossover refunding of 2003A Improvement Bonds of \$1,905,000.

In 2015, the City issued \$561,000 in General Obligation Equipment Certificate Bonds, Series 2015B. The Bonds were issued for the purchase of equipment including a wheel loader, a multi-terrain loader, lawn mower, and fire truck and are included in capital assets.

In 2017, the City issued \$1,015,000 in General Obligation Disposal System Bonds, Series 2017A. The Bonds were issued to finance a portion of the costs to improve the City's wastewater treatment plant.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Liabilities (Continued)**

**1. Long-Term Debt (Continued)**

**Capital Leases**

The City has several outstanding capital leases for equipment and buildings and improvements. In 2014, the City entered into a lease agreement for a copier for the Parks and Library departments. In 2015, the city entered into a lease agreement for a copier for the Administration, Planning & Zoning, and Police departments. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases, are as follows:

Equipment	\$ 21,286
Less: Accumulated Depreciation	(12,703)
Total	\$ 8,583

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2017, were as follows:

December 31,	
2018	\$ 4,372
2019	3,122
2020	1,403
Total Minimum Lease Payments	8,897
Less: Amount Representing Interest	(178)
Present Value of Minimum Lease Payments	\$ 8,719

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Liabilities (Continued)**

**2. Risk Management**

The City is exposed to various risks of loss related to: torts, theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. The City (primary government) has entered into a joint powers agreement with the League of Minnesota Cities Insurance Trust (LMCIT). The LMCIT is a public entity risk pool currently operating as common risk management and insurance program for Minnesota cities. The City also carries commercial insurance for certain other risks of loss, including employee health insurance. The agreement for formation of the LMCIT provides that the pool will be self-sustaining through member assessments and will reinsure through commercial companies for claims in excess of reserved amounts for each insured event. The pool can make additional assessments to make the pool self-sustaining.

The City has determined that it is not possible to estimate the amount of such additional assessments; however, they are not expected to be material to the financial statements. There were no significant reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

The City's component unit is covered by the City's commercial insurance to cover losses in the above described risk areas.

**NOTE 4 DEFINED BENEFIT PENSION PLANS**

**A. Plan Description**

The City and Crosslake Communications participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

**1. General Employees Retirement Plan (General Employees Plan (accounted for in the General Employees Fund))**

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**A. Plan Description (Continued)**

**2. Public Employees Police and Fire Plan** (Police and Fire Plan (accounted for in the Police and Fire Fund))

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to a local relief association that elected to merge with and transfer assets and administration to PERA.

**B. Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

**1. General Employees Plan Benefits**

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**B. Benefits Provided (Continued)**

**2. Police and Fire Benefits**

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

**C. Contributions**

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

**1. General Employees Fund Contributions**

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.50%, respectively, of their annual covered salary in calendar year 2017. The City was required to contribute 11.78% of pay for Basic Plan members and 7.50% for Coordinated Plan members in calendar year 2017. The City contributions to the General Employees Fund for the year ended December 31, 2017, were \$42,198. The City's contributions were equal to the required contributions as set by state statute.

**2. Police and Fire Fund Contributions**

Plan members were required to contribute 10.8% of their annual covered salary in calendar year 2017. The City was required to contribute 16.20% of pay for Police and Fire Fund members in calendar year 2017. The City contributions to the Police and Fire Fund for the year ended December 31, 2017, were \$53,144. The City contributions were equal to the required contributions as set by state statute.



**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**D. Pension Costs**

**1. General Employees Fund Pension Costs**

At December 31, 2017, the City reported a liability of \$555,402 for its proportionate share of the GERF's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$6 million to the fund in 2017. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$6,976. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City proportion of the net pension liability was based on the City contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the City's proportionate share was .0087% which remained the same from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the City recognized pension expense of \$41,560 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional \$201 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$6 million to the General Employees Fund.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**1. General Employees Fund Pension Costs (Continued)**

The proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 18,304	\$ 35,731
Changes of Assumptions	92,209	55,679
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	24,019
Changes in Proportion	-	31,766
City Contributions Made Subsequent to the Measurement Date	21,204	-
Total	<u>\$ 131,717</u>	<u>\$ 147,195</u>

\$21,204 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2018	\$ (33,386)
2019	30,797
2020	(10,518)
2021	(23,575)

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**2. Police and Fire Fund Pension Costs**

At December 31, 2017, the City reported a liability of \$459,040 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the City proportion was .034% which was a decrease of .001% from its proportion measured as of June 30, 2016. The City also recognized \$3,060 for the year ended December 31, 2017 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year, starting in fiscal year 2014.

For the year ended December 31, 2017, the City recognized pension expense of \$176,192 for its proportionate share of the Police and Fire Plan's pension expense.

At December 31, 2017, the City's proportionate share of Police and Fire Fund's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources is as follows:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 10,772	\$ 122,719
Changes of Assumptions	637,460	651,724
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	51,603	-
Changes in Proportion	3,371	10,193
City Contributions Made Subsequent to the Measurement Date	24,936	-
Total	<u>\$ 728,142</u>	<u>\$ 784,636</u>

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**2. Police and Fire Fund Pension Costs (Continued)**

\$24,936 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2018	\$ 70,554
2019	25,256
2020	(10,032)
2021	(36,939)
2022	(130,269)

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per Year
Active Member Payroll Growth	3.25% per Year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP 2014 tables for all plans for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases for retirees are assumed to be 1% per year for the General Employees Plan through 2044 and Police and Fire Plan through 2064 and then 2.5% thereafter for both plans.

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2015. The most recent five-year experience study for Police and Fire Plan was completed in 2016.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

The following changes in actuarial assumptions occurred in 2017:

General Employees Fund:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Police and Fire Fund:

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed postretirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	39 %	5.1 %
International Stocks	19	5.3
Bonds	20	0.8
Alternative Assets	20	5.9
Cash	2	-
Totals	<u>100 %</u>	

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2017 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

The following presents the City proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City Proportionate Share of the General Employees Fund Net Pension Liability:	\$ 861,470	\$ 555,402	\$ 304,830
City Proportionate Share of the Police and Fire Fund Net Pension Liability:	\$ 864,507	\$ 459,040	\$ 124,305

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 4    DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**H. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 5    DEFINED CONTRIBUTION PLAN**

**Crosslake Firemen's Relief Association**

**Plan Description**

All members of the Crosslake Fire Department are covered by a defined contribution plan administered by the Crosslake Firemen's Relief Association (Relief Association). The plan is a single employer retirement plan and is established and administered in accordance with Minnesota Statutes Chapter 69.

The Relief Association provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established in accordance with state statute, and vest after ten years of credited service. Retirement benefits are based on a member's years of service. Benefit provisions can be amended by the Relief Association within the parameters provided by state statutes.

The Relief Association issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by contacting the City's Fire Hall.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 5 DEFINED CONTRIBUTION PLAN (CONTINUED)**

**Crosslake Firemen’s Relief Association (Continued)**

**Funding Policy**

Minnesota Statutes Chapter 69.77 sets the minimum contribution requirement for the City of Crosslake and State Aid on an annual basis. These statutes are established and amended by the state legislature. The Association is comprised of volunteers; therefore, members have no contribution requirements. The City’s 2017 contribution to the plan was as follows:

State Aid flowed through City to Relief Association	\$	38,406
Voluntary (Non-Required) Contribution from City		19,125
Total Contribution	\$	57,531

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45), which addresses how state and local governments must account for and report their obligations related to postemployment healthcare and other non-pension benefits (referred to as Other Postemployment Benefits or “OPEB”). GASB 45 requires that local governments account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as they do for pensions.

The City provides health insurance benefits for certain retired employees under a single-employer fully-insured plan. The City provides benefits for retirees as required by Minnesota Statutes §471.61 subdivision 2b. These benefit provisions are established and amended through both negotiations between the employee’s union and through the City personnel policy for non-union employees. There are no separately issued financial reports for the plan. To be eligible to receive benefits under the plan, employees must be at least 55 years of age, 50 years of age for police and fire personnel and have at least ten years of service with the City. Under the plan, the City will pay a portion of the individual’s single coverage health insurance premiums for three years or until the employee is Medicare eligible (whichever is earlier). The amounts of premiums paid by the City under the plan are as follows:

Description	% of Premium	Police and Fire Employees
With 10-15 Years of Service	25%	25% of Premium
With 15-25 Years of Service	50%	50% of Premium

For the year ended December 31, 2017, there were sixteen active participants and three retirees receiving health benefits from the City’s health plan.



**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)**

**A. Annual OPEB Cost and Net OPEB Obligation**

The City's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board (GASB) Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the City's annual OPEB cost of 2017, the amount actually contributed to the plan, and changes in the City's net OPEB obligation:

Annual Required Contribution (ARC):	\$ 48,544
Interest on Net OPEB Obligation	11,991
Adjustment to ARC	<u>(16,999)</u>
Annual OPEB Cost	43,536
Contributions During the Year	<u>(23,936)</u>
Increase in Net OPEB Obligation	19,600
Net OPEB - Beginning of the Year	<u>299,771</u>
Net OPEB - End of the Year	<u><u>\$ 319,371</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the year ended December 31, 2017 were as follows:

Year Ended	Annual OPEB Cost	Employer Contribution	Percentage Contributed	Net OPEB Obligation
December 31, 2017	\$ 43,536	\$ 23,936	54.98%	\$ 319,371
December 31, 2016	43,869	23,898	54.5	299,771
December 31, 2015	71,550	28,617	40.0	279,800

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)**

**B. Funding Status**

The City currently has no assets that have been irrevocably deposited in a trust for future health benefits. Therefore, the actuarial value of assets is zero. The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
01/01/15	\$ -	\$ 554,009	\$ 554,009	- %	\$ 1,325,132	41.81%

**C. Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a 4.00% discount rate, which is based on the estimated long-term investment yield on the general assets of the City using an underlying long-term inflation assumption of 2.50%. The annual healthcare cost trend rate is 7.25% initially, reduced incrementally to an ultimate rate of 5.00% after nine years. The unfunded actuarial accrued liability is being amortized over thirty years on a closed basis.

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**NOTE 7 OPERATING LEASE REVENUE**

The City leases the public works facility to Crow Wing County. The lease is an operating lease in which the County is charged for 53% of the related debt service as well as 53% of operating expenditures related to the facility. This lease revenue is used to pay the debt service for the related capital lease. Future minimum lease payments to be received relating to the sublease are as follows:

<u>December 31,</u>		
2018	\$	113,130
2019		111,116
2020		111,725
2021		112,229
2022		112,543
2023		112,636
Total	\$	<u>673,379</u>

**NOTE 8 TAX ABATEMENT DISCLOSURES**

The City has one pay-as-you-go tax increment financing district with a local business for purposes of renewal and renovation within the City as authorized under Minnesota Statutes §469.174. The city is currently collecting tax increments that are paid through the property tax collection process. The district stops collection in 2024. The requirement for the business to receive the excess tax increments from the City is to perform improvements on the owned property. The increment taxes are based on the increase of the property value after the improvements are made. The agreements call for 90% of the property tax increments collected to be returned to the developers. For the year ended December 31, 2017, the City paid excess tax increment in the amount of \$12,335. No other commitments were made by the City as part of these agreements.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF CROSSLAKE, MINNESOTA  
 SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFIT PLAN  
 YEAR ENDED DECEMBER 31, 2017**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
01/01/15	\$ -	\$ 554,009	\$ 554,009	- %	\$ 1,325,132	41.81%
01/01/12	-	321,160	321,160	-	1,659,481	19.4

**CITY OF CROSSLAKE, MINNESOTA**  
**SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**YEAR ENDED DECEMBER 31, 2017**

	Measurement Date <u>June 30, 2017</u>	Measurement Date <u>June 30, 2016</u>	Measurement Date <u>June 30, 2015</u>
<b>PERA - General Employees Fund</b>			
City's Proportion of the Net Pension Liability	0.0087%	0.0087%	0.0088%
City's Proportionate Share of the Net Pension Liability	\$ 555,402	\$ 706,397	\$ 456,062
State's Proportionate Share of the Net Pension Liability Associated with the City	<u>6,796</u>	<u>9,212</u>	<u>-</u>
Total City's Proportionate Share of the Net Pension Liability	\$ 562,198	\$ 715,609	\$ 456,062
City's Covered Payroll	\$ 561,436	\$ 538,587	\$ 519,617
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	98.93%	131.16%	87.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.90%	68.91%	78.20%
<b>PERA - Police and Fire Fund</b>			
City's Proportion of the Net Pension Liability	0.0340%	0.0350%	0.0340%
City's Proportionate Share of the Net Pension Liability	\$ 459,040	\$ 1,404,611	\$ 386,320
City's Covered Payroll	\$ 346,788	\$ 335,000	\$ 316,479
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	132.37%	419.29%	122.07%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.40%	63.88%	86.61%

Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the City will present information for only those years for which information is available.

**CITY OF CROSSLAKE, MINNESOTA  
SCHEDULE OF CITY CONTRIBUTIONS  
YEAR ENDED DECEMBER 31, 2017**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>PERA - General Employees Fund</b>				
Contractually Required Contribution	\$ 42,198	\$ 40,199	\$ 39,992	\$ 36,869
Contributions in Relation to the Contractually Required Contribution	<u>(42,198)</u>	<u>(40,199)</u>	<u>(39,992)</u>	<u>(36,869)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 562,634	\$ 535,987	\$ 533,227	\$ 508,528
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.25%
<b>PERA - Police and Fire Fund</b>				
Contractually Required Contribution	\$ 53,144	\$ 53,492	\$ 52,917	\$ 46,185
Contributions in Relation to the Contractually Required Contribution	<u>(53,144)</u>	<u>(53,492)</u>	<u>(52,917)</u>	<u>(46,185)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 328,049	\$ 330,198	\$ 326,649	\$ 301,862
Contributions as a Percentage of Covered Payroll	16.20%	16.20%	16.20%	15.30%

Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the City will present information for only those years for which information is available.

**CITY OF CROSSLAKE, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2017**

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
<b>REVENUES</b>			
Taxes	\$ 3,130,740	\$ 3,155,255	\$ 24,515
Licenses and Permits	50,200	94,629	44,429
Intergovernmental	638,179	720,625	82,446
Charges for Services	330,517	347,907	17,390
Fines and Forfeits	17,600	15,188	(2,412)
Special Assessments	9,802	34,743	24,941
Interest	3,500	50,118	46,618
Contributions and Donations	13,000	112,776	99,776
Miscellaneous	2,500	38,465	35,965
Total Revenues	<u>4,196,038</u>	<u>4,569,706</u>	<u>373,668</u>
<b>EXPENDITURES</b>			
Current			
General Government			
Mayor and Council	33,003	31,816	(1,187)
Administration	268,054	250,033	(18,021)
Audit and Legal	45,000	34,541	(10,459)
Planning and Zoning	234,642	220,794	(13,848)
Other General Government	154,631	158,668	4,037
Total General Government	<u>735,330</u>	<u>695,852</u>	<u>(39,478)</u>
Public Safety			
Police	600,389	648,117	47,728
Fire Protection	118,061	132,627	14,566
Total Public Safety	<u>718,450</u>	<u>780,744</u>	<u>62,294</u>
Public Works			
Engineering	25,000	2,060	(22,940)
Public Way Maintenance	505,427	473,219	(32,208)
Total Public Works	<u>530,427</u>	<u>475,279</u>	<u>(55,148)</u>
Culture and Recreation			
Library	66,046	76,023	9,977
Recreation	395,273	350,814	(44,459)
Total Culture and Recreation	<u>461,319</u>	<u>426,837</u>	<u>(34,482)</u>
Miscellaneous			
Recycling	34,780	32,730	(2,050)
Firemen's Relief Association	49,000	57,531	8,531
Cemetery	2,000	3,217	1,217
Total Miscellaneous	<u>85,780</u>	<u>93,478</u>	<u>7,698</u>
Debt Service			
Principal	189,220	189,017	(203)
Interest and Fiscal Charges	31,607	28,382	(3,225)
Total Debt Service	<u>220,827</u>	<u>217,399</u>	<u>(3,428)</u>
Capital Outlay			
Capital Improvements and Equipment	<u>2,268,649</u>	<u>1,883,329</u>	<u>(385,320)</u>
Total Expenditures	<u>5,020,782</u>	<u>4,572,918</u>	<u>(447,864)</u>

See accompanying Notes to Required Supplementary Information.



**CITY OF CROSSLAKE, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2017**

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ (824,744)	\$ (3,212)	\$ 821,532
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out	(217,805)	-	217,805
Issuance of Debt	1,061,000	-	(1,061,000)
Proceeds from Sale of Capital Assets	-	26,300	26,300
Total Other Financing Sources (Uses)	843,195	26,300	(816,895)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 18,451</b>	<b>23,088</b>	<b>\$ 4,637</b>
Fund Balance - Beginning of Year		8,748,599	
<b>FUND BALANCE - END OF YEAR</b>		<b>\$ 8,771,687</b>	

**CITY OF CROSSLAKE, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
TAX INCREMENT FINANCING FUND  
YEAR ENDED DECEMBER 31, 2017**

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
<b>REVENUES</b>			
Tax Increments	\$ 11,000	\$ 13,524	\$ 2,524
<b>EXPENDITURES</b>			
Economic Development Current	11,500	12,335	835
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (500)</b>	<b>1,189</b>	<b>\$ 1,689</b>
Fund Balance - Beginning of Year		5,453	
<b>FUND BALANCE - END OF YEAR</b>		<b>\$ 6,642</b>	

**CITY OF CROSSLAKE, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2017**

**NOTE 1    LEGAL COMPLIANCE - BUDGETS**

**A.    Budgetary Information**

Each fall, the City Council adopts an annual budget for the General and TIF Fund. Legal budgetary control is at the fund level.

The budget for the General and TIF Fund are adopted on a basis consistent with U.S. generally accepted accounting principles. Budgeted amounts are as originally adopted. All annual appropriations lapse at fiscal year-end.

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## **SUPPLEMENTARY INFORMATION**

**CITY OF CROSSLAKE, MINNESOTA  
 COMBINING BALANCE SHEET  
 ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT  
 DECEMBER 31, 2017**

	<u>REVOLVING LOAN PROGRAM</u>	<u>EDA OPERATING FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	\$ 12,241	\$ 12,241
Tax Prepayment	-	4,067	4,067
Taxes Receivable	-	601	601
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ -</u>	<u>\$ 16,909</u>	<u>\$ 16,909</u>
<b>LIABILITIES, DEFERRED INFLOWS OF FUND BALANCES</b>			
Deferred Inflows of Resources			
Unavailable Revenue on Property Taxes	\$ -	\$ 218	\$ 218
Property Taxes Levied for Subsequent Years	-	4,067	4,067
Total Deferred Inflows of Resources	<u>          </u>	<u>          </u>	<u>          </u>
	-	4,285	4,285
Fund Balances			
Unassigned	<u>          </u>	<u>          </u>	<u>          </u>
	-	12,624	12,624
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 16,909</u>	<u>\$ 16,909</u>

**CITY OF CROSSLAKE, MINNESOTA**  
**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT**  
**DECEMBER 31, 2017**

	Fund Level Total	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 12,241	\$ -	\$ 12,241
Tax Prepayment	4,067	-	4,067
Taxes Receivable	601	-	601
Total Assets	\$ 16,909	-	16,909
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION</b>			
Deferred Inflows of Resources			
Unavailable Revenue on Property Taxes	\$ 218	(218)	-
Property Taxes Levied for Subsequent Years	4,067	-	4,067
Total Deferred Inflows of Resources	4,285	(218)	4,067
Fund Balance/Net Position			
Unassigned	12,624	(12,624)	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 16,909	(12,842)	
Net Position			
Unrestricted		12,842	12,842
Total Net Position of Component Unit (Page 15)		\$ 12,842	\$ 12,842

Some of the revenues in the statement of activities do not require the use of current financial resources and, therefore, the property taxes will be collected after year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are reported as unavailable revenue in the governmental funds.

**CITY OF CROSSLAKE, MINNESOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2017**

	REVOLVING LOAN PROGRAM	EDA OPERATING FUND	TOTAL
<b>REVENUES</b>			
Taxes	\$ -	\$ 12,548	\$ 12,548
Miscellaneous			
Revolving Loan Interest	1,173	-	1,173
Interest	280	-	280
Donations	-	870	870
Total Miscellaneous Revenue	<u>1,453</u>	<u>870</u>	<u>2,323</u>
Total Revenue	1,453	13,418	14,871
<b>EXPENDITURES</b>			
Economic Development			
Professional Services	-	7,421	7,421
Other Services and Charges	447,874	-	447,874
Contribution to Primary Government	-	2,492	2,492
Total Expenditures	<u>447,874</u>	<u>9,913</u>	<u>457,787</u>
<b>NET CHANGE IN FUND BALANCES</b>	(446,421)	3,505	(442,916)
Fund Balances - Beginning of Year	<u>446,421</u>	<u>9,119</u>	<u>455,540</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 12,624</u>	<u>\$ 12,624</u>



**CITY OF CROSSLAKE, MINNESOTA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES TO THE STATEMENT OF ACTIVITIES**  
**ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2017**

	Fund Level Total	Adjustments	Statement of Activities
Expenditures/Expenses	\$ 457,787	\$ -	\$ 457,787
Program Revenues			
Charges for Services	<u>1,173</u>	<u>-</u>	<u>1,173</u>
Net Program Revenue (Expense)	(456,614)	-	(456,614)
General Revenues			
Taxes	12,548	218	12,766
Unrestricted Investment Earnings	280	-	280
Miscellaneous Revenues	<u>870</u>	<u>-</u>	<u>870</u>
Total General Revenues	<u>13,698</u>	<u>218</u>	<u>13,916</u>
Change in Net Position (Page 16)	(442,916)	218	(442,698)
Fund Balances/Net Position			
Beginning of Year	<u>455,540</u>	<u>-</u>	<u>455,540</u>
End of Year	<u>\$ 12,624</u>	<u>\$ 218</u>	<u>\$ 12,842</u>

## **OTHER REPORT SECTION**

## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and  
Members of the City Council  
City of Crosslake  
Crosslake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit and each major fund of the City of Crosslake (City), Minnesota as of December 31, 2017 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents and have issued our report thereon dated March 30, 2018.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing.

In connections with our audit nothing came to our attentions that caused us to believe that the City failed to comply with provisions of the *Minnesota Legal Compliance Audit Guide for Cities*, except as described below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above-referenced provisions.

During contracting and bidding testing, it was noted that the Withholding Affidavit for Contracts (IC 134) form required by Minnesota State Statute 270C.66 was not submitted prior to final payment.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

  
**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
March 30, 2018

# We promise to know you and help you.

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

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**City of Crosslake, Minnesota**

**Audit Presentation - April 9, 2018  
Year Ending December 31, 2017**

# Agenda

- Required Communications
- Audit Findings
- Financial Results
- Key Issues/Summary



## Required Communications

- **Our Responsibility Under Generally Accepted Auditing Standards**
  - Primary responsibility is to provide our opinion on the fairness of presentation of the financial statements
  - Reviewed internal accounting controls
  - Risk based audit approach
  - Based on internal controls, determined scopes, and tests of transactions
- **Planned Scope and Timing of the Audit**
  - Communicated during the audit preliminary work and field work
- **Significant Accounting Policies**
  - Outlined in Note 1 to the financial statements



## Required Communications

- **Management Judgments and Accounting Estimates – Reasonable/Supported**
  - Useful lives of capital assets
  - Allowance for doubtful accounts
  - Current vs. long-term compensated absences
  - Other Postemployment Benefits
  - Net Pension Liability, Deferred Inflows, and Outflows of Resources
- **Corrected and Uncorrected Misstatements**
  - Passed adjustment related to not recording capitalized interest in the Sewer Fund of \$6,735
- **Disclosures are Adequate, Clear, and Complete**



## Required Communications

- **Other Information in Documents Containing Audited Financial Statements**
  - Supplementary information – made inquiries and evaluated the content – opinion – management is responsible for this information and need to include our report if issued separately
- **Disagreements with Management**
  - There have been no disagreements with management about matters that could be significant to the financial statements
- **Management Representations**
  - We have requested certain representations from management included in the management representation letter dated March 30, 2018
- **Consultations with Other Accountants**
  - There were no consultations with other independent accountants
- **Major Issues Discussed With Management Prior to Retention**
  - No issues, other than normal planning issues, were discussed prior to our retention as auditors





# Required Communications

- **Difficulties Encountered in Performing the Audit**
  - Management was most cooperative and helpful
  - Personnel and records were available



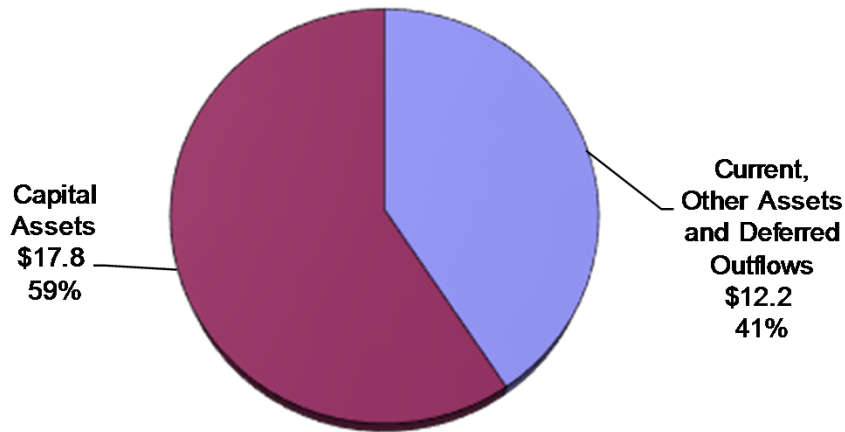
# City's Audit Results

- **Unmodified Opinion on the Financial Statements**
  - On the basic financial statement
- **Compliance and Internal Control Over Financial Reporting**
  - One material weakness:
    - ◇ Segregation of duties
- **Minnesota Legal Compliance**
  - Seven areas
    - ◇ One finding - the Withholding Affidavit for Contracts (IC 134) form required by Minnesota Statute 270C.66 was not submitted prior to final payment

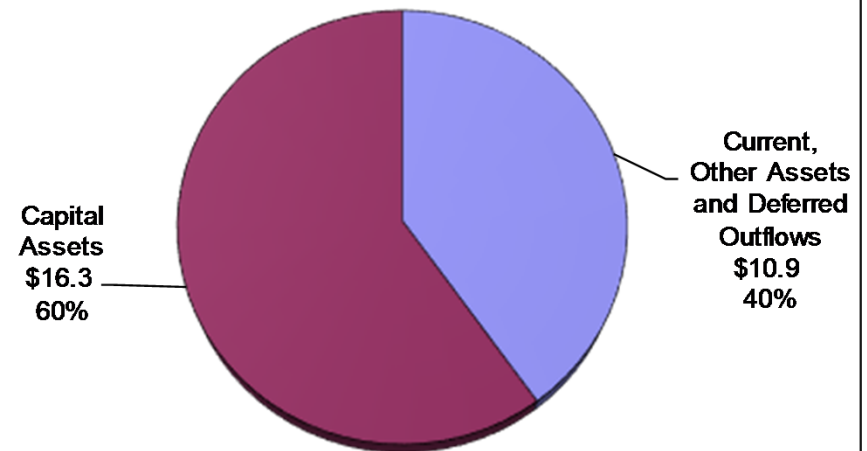


# Financial Results

**CITY OF CROSSLAKE**  
**Total Assets and Deferred Outflows of**  
**Resources - 2017**  
(In Millions)



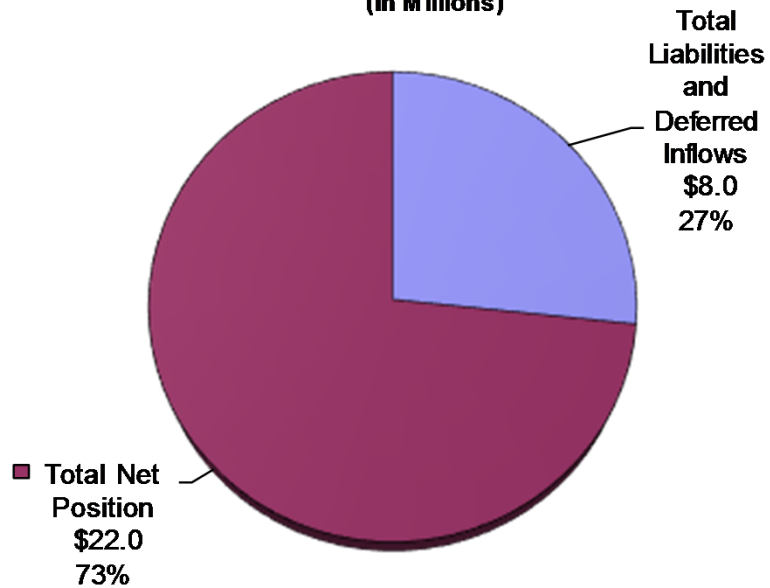
**CITY OF CROSSLAKE**  
**Total Assets and Deferred Outflows of**  
**Resources - 2016**  
(In Millions)



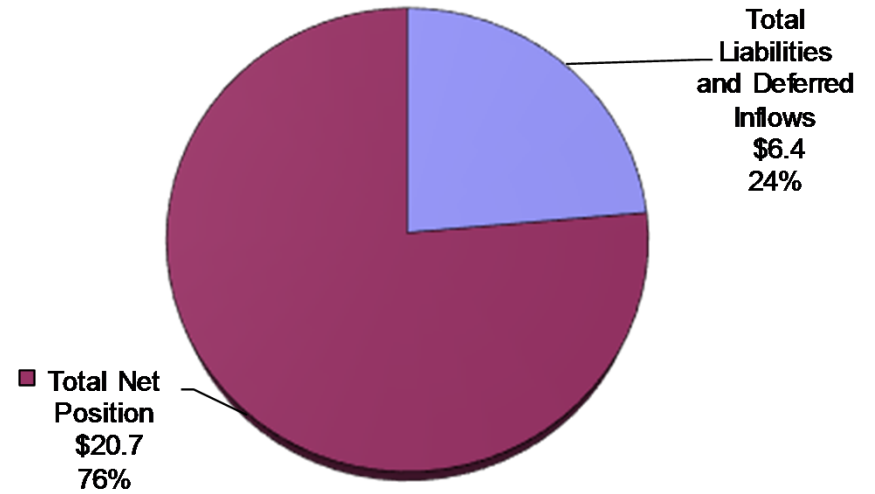
**We promise** to know you and help you.

# Financial Results

**CITY OF CROSSLAKE**  
**Total Liabilities and Net Position - 2017**  
(In Millions)

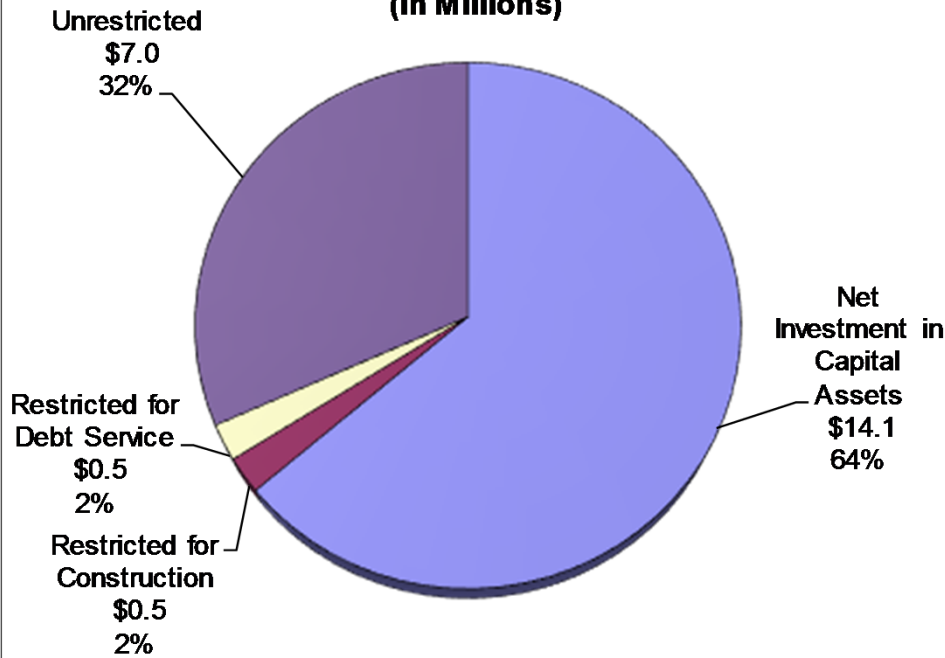


**CITY OF CROSSLAKE**  
**Total Liabilities and Net Position - 2016**  
(In Millions)

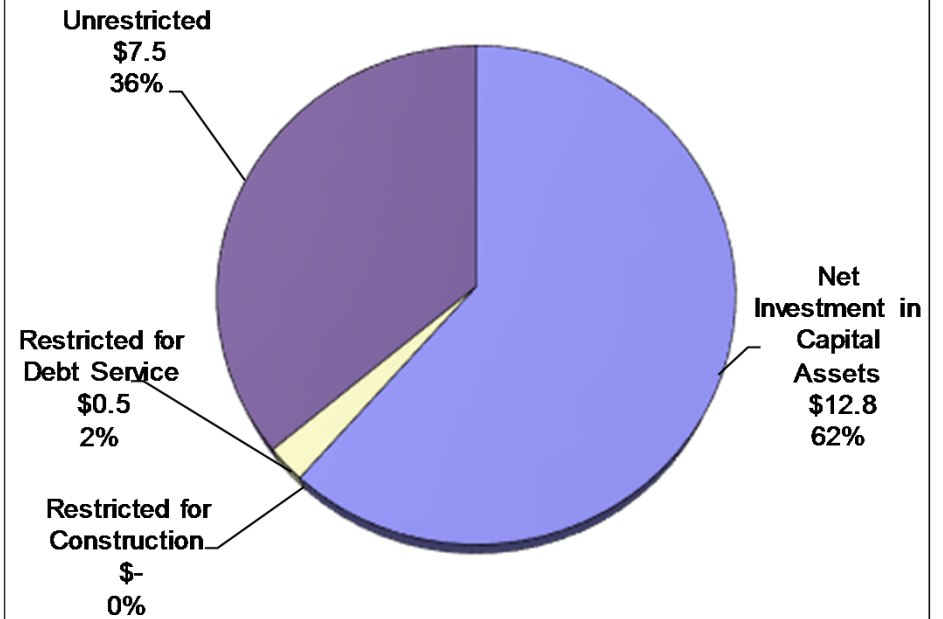


# Financial Results

**CITY OF CROSSLAKE  
Total Net Position - 2017  
(In Millions)**

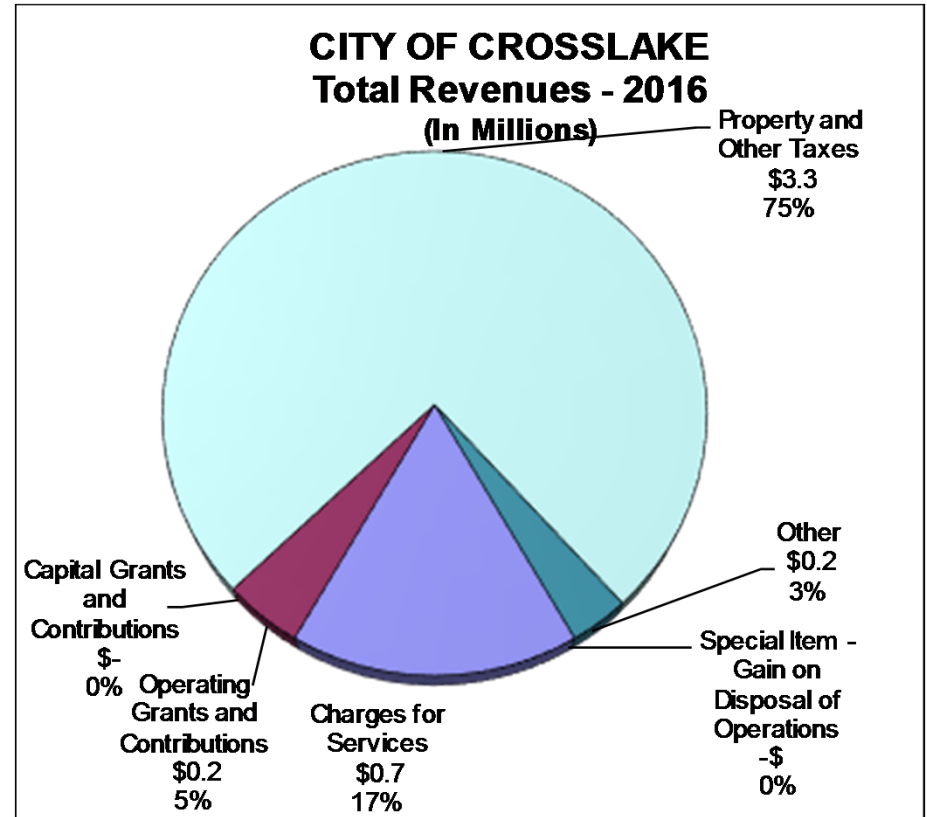
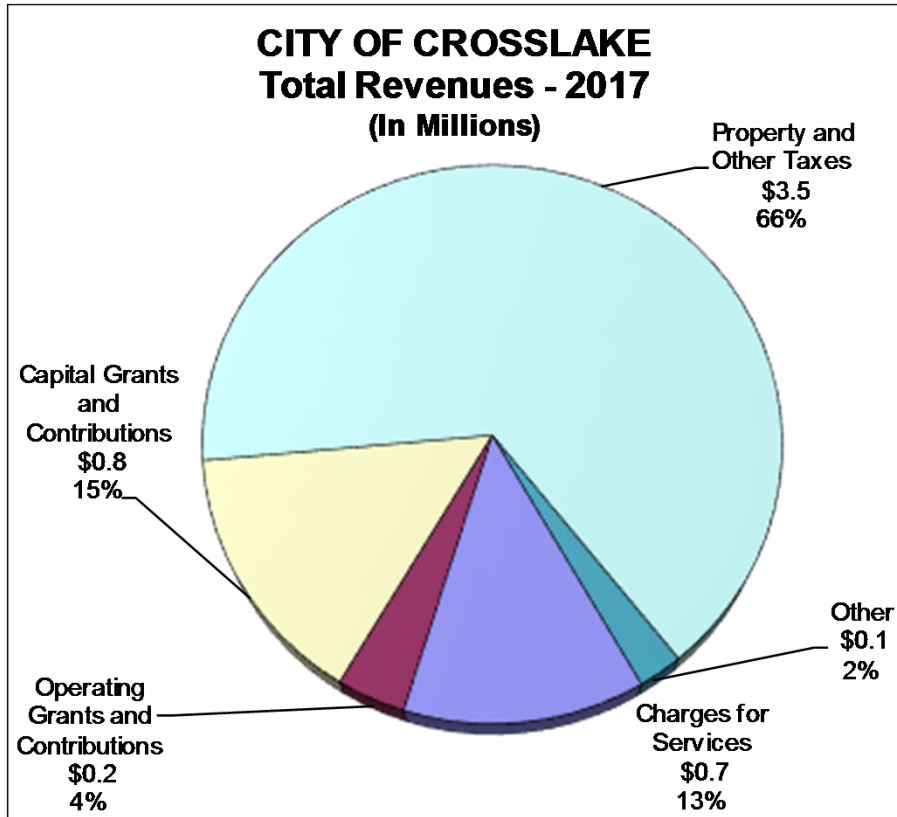


**CITY OF CROSSLAKE  
Total Net Position - 2016  
(In Millions)**



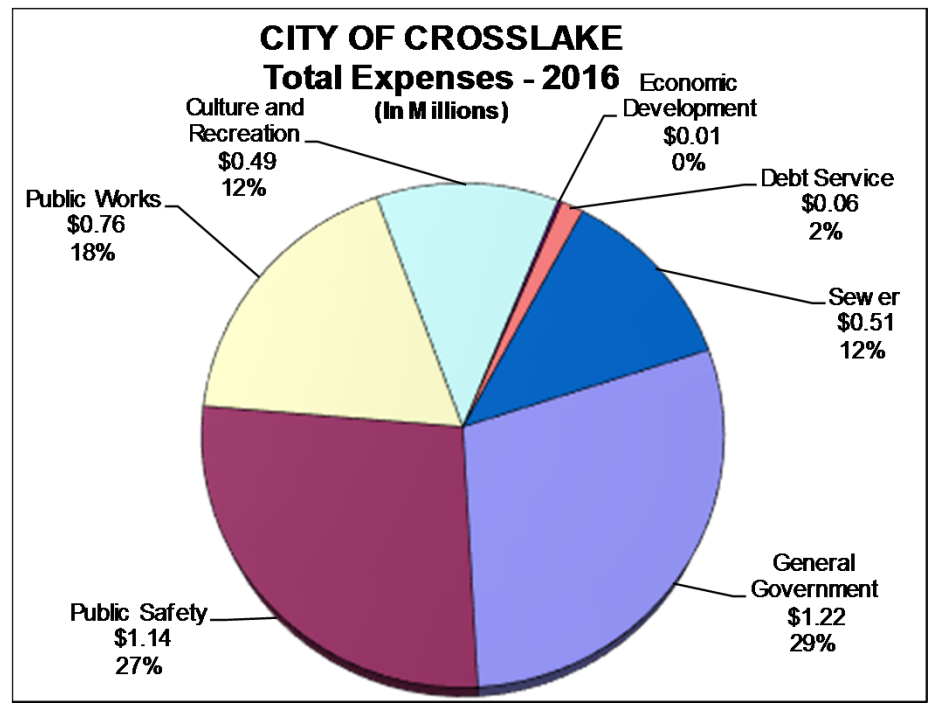
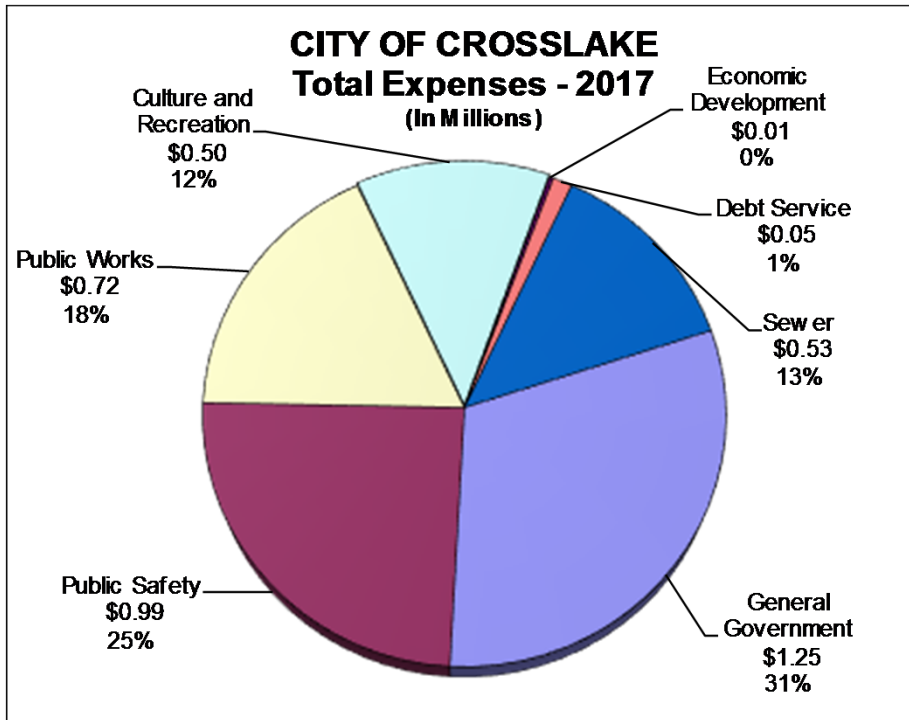
**We promise** to know you and help you.

# Financial Results



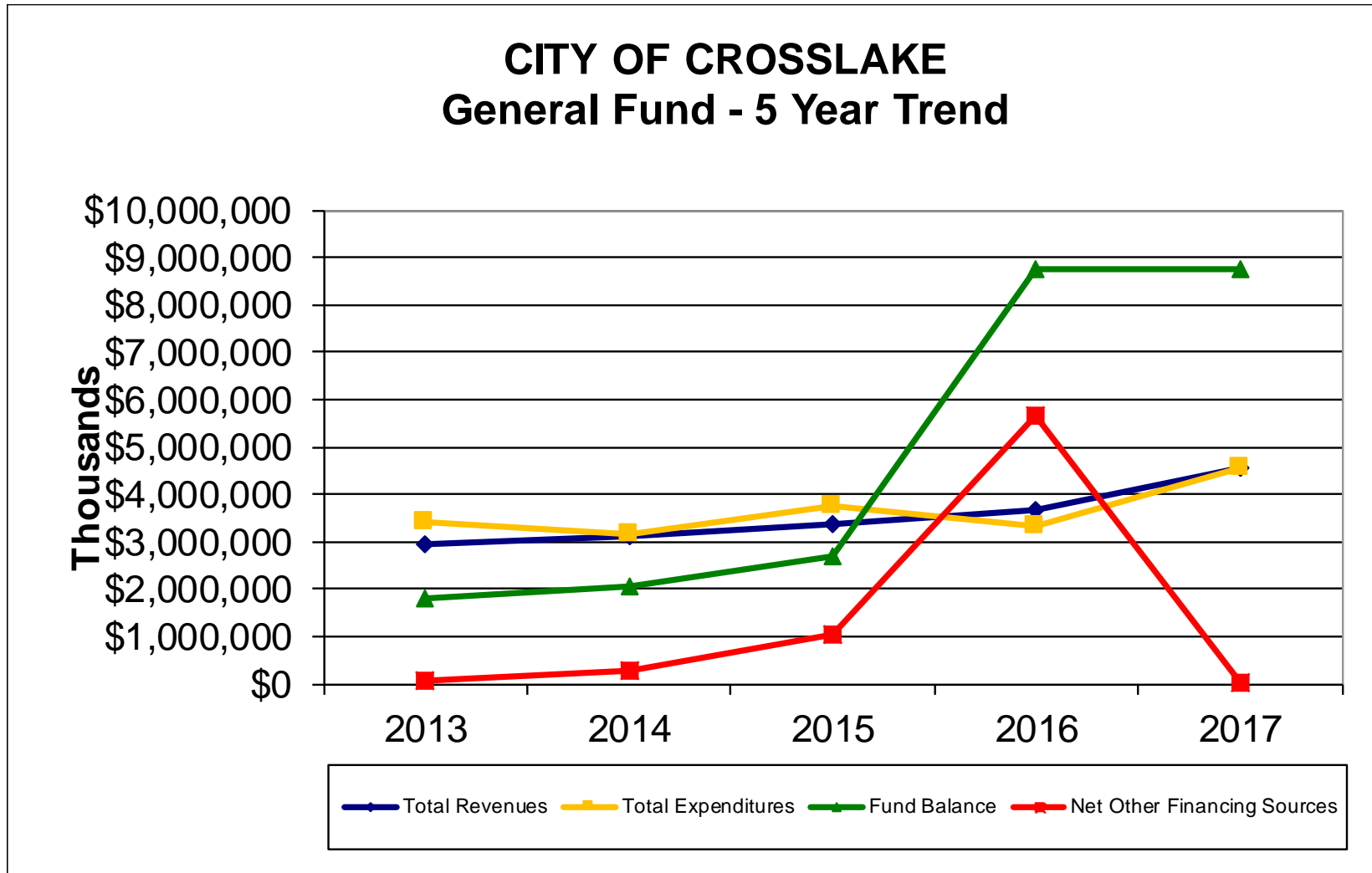
We promise to know you and help you.

# Financial Results



We promise to know you and help you.

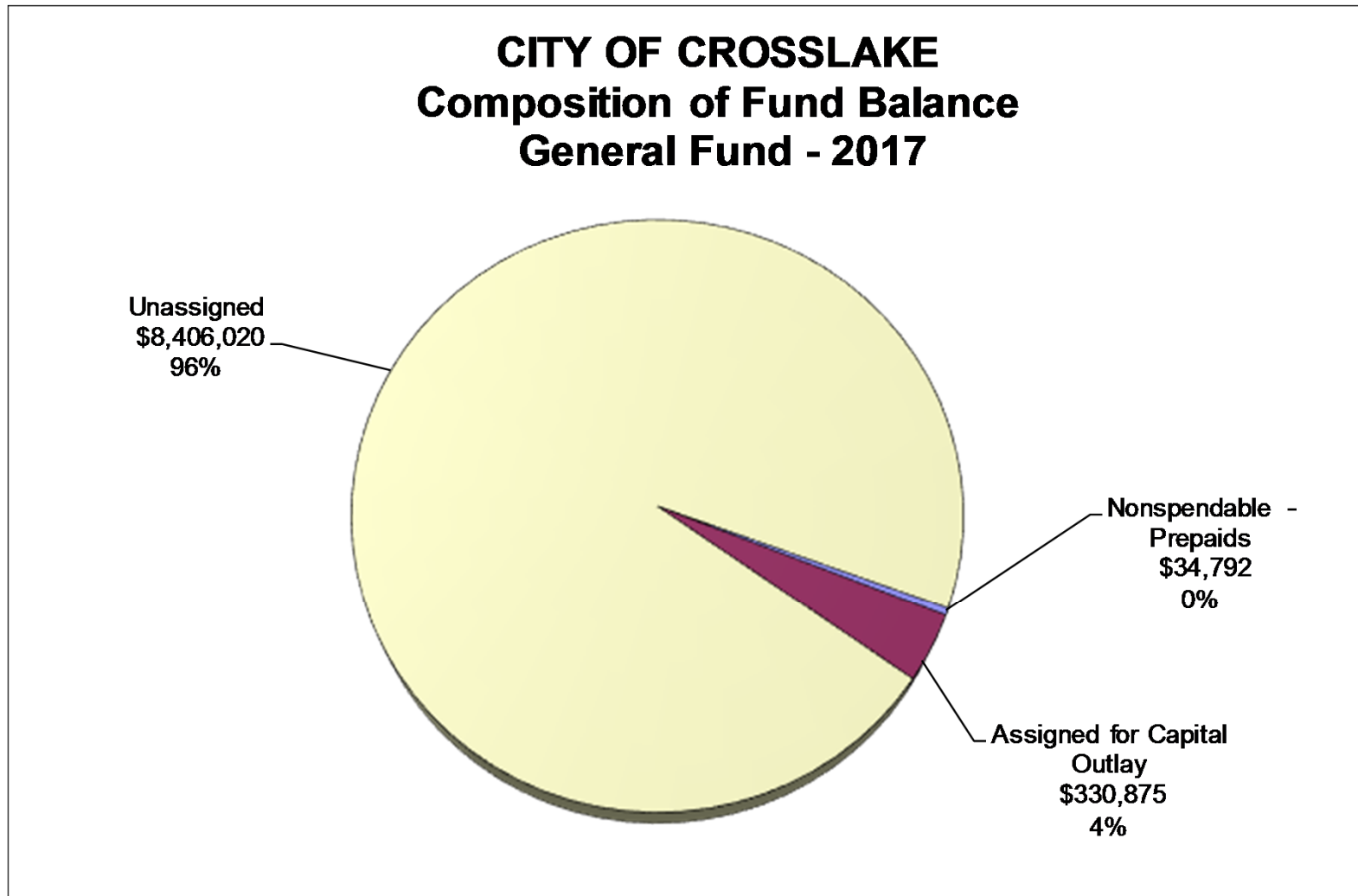
# Financial Results



We promise to know you and help you.



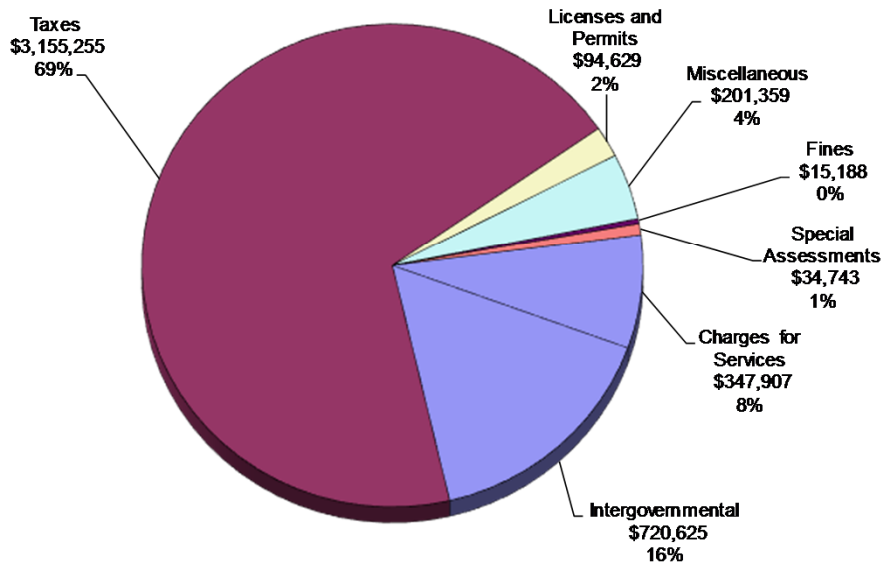
# Financial Results



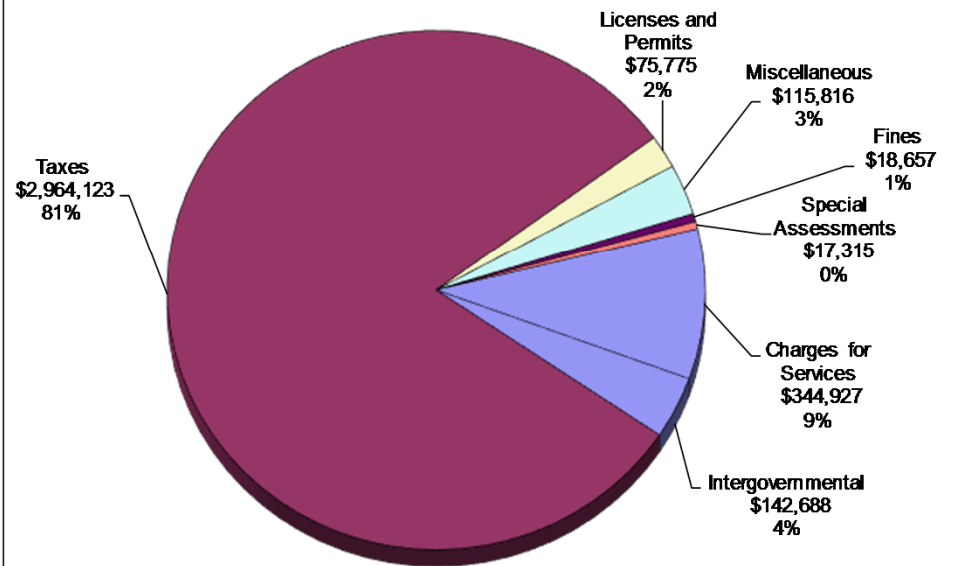
We promise to know you and help you.

# Financial Results

**CITY OF CROSSLAKE  
General Fund 2017 Revenues**

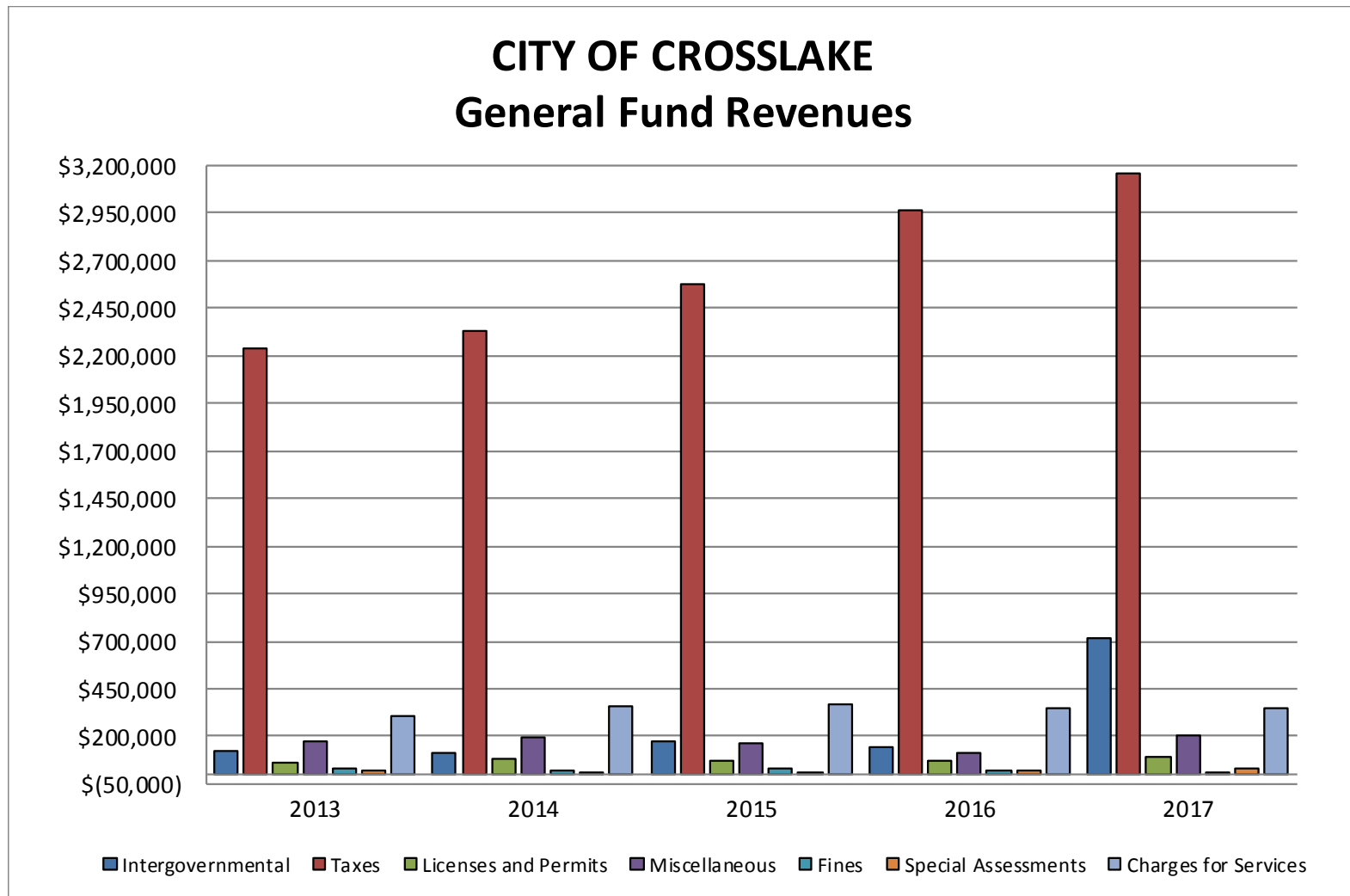


**CITY OF CROSSLAKE  
General Fund 2016 Revenues**



We promise to know you and help you.

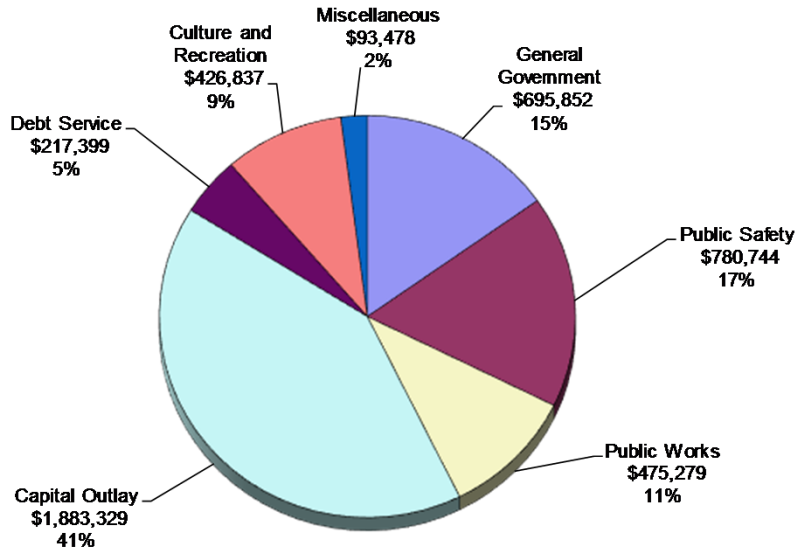
# Financial Results



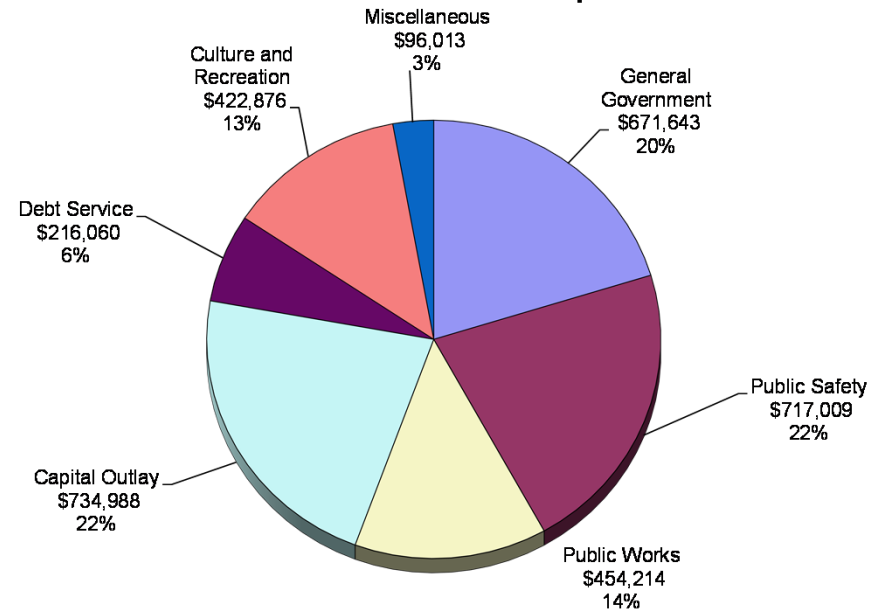
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# Financial Results

**CITY OF CROSSLAKE  
General Fund 2017 Expenditures**

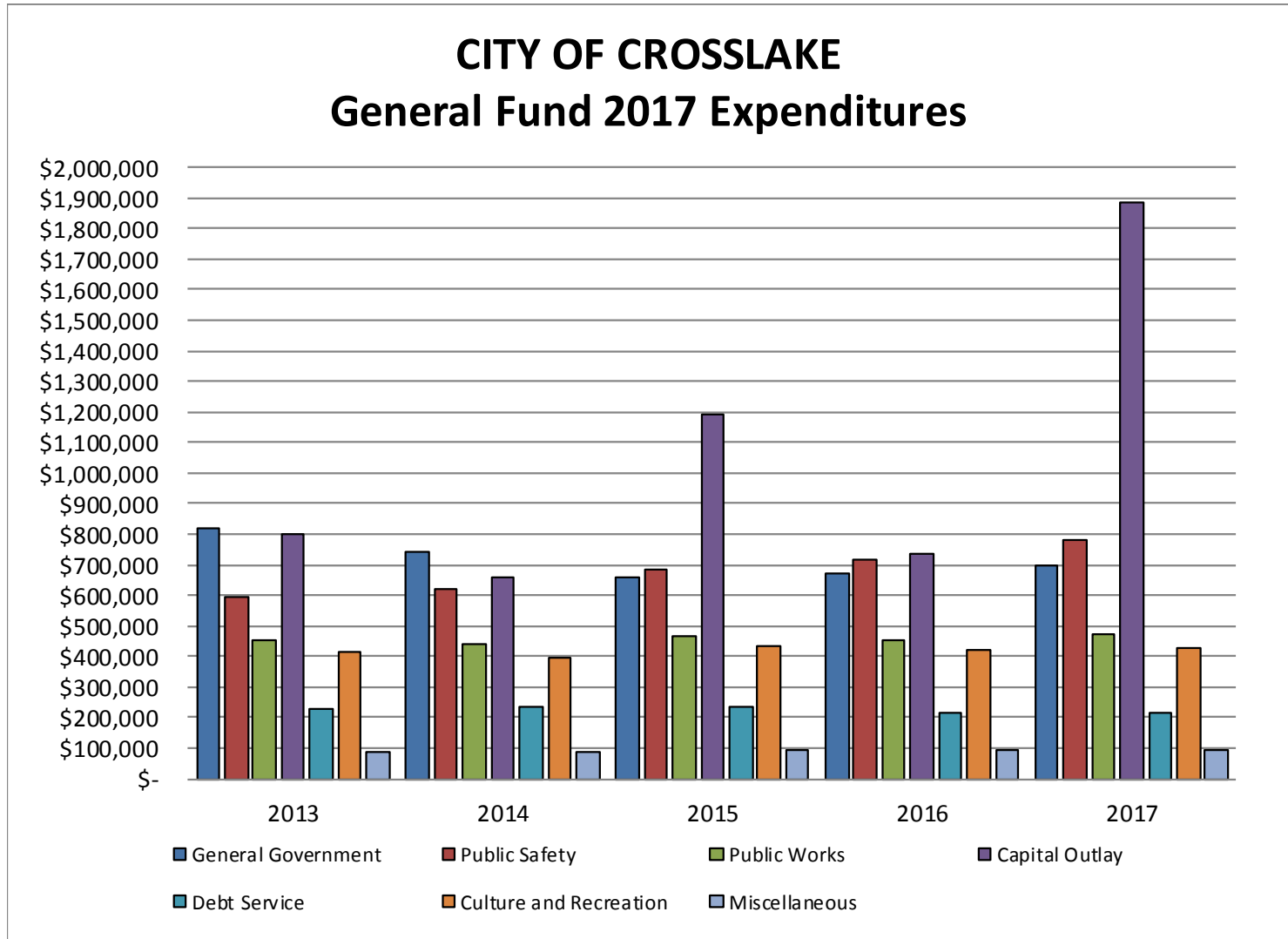


**CITY OF CROSSLAKE  
General Fund 2016 Expenditures**



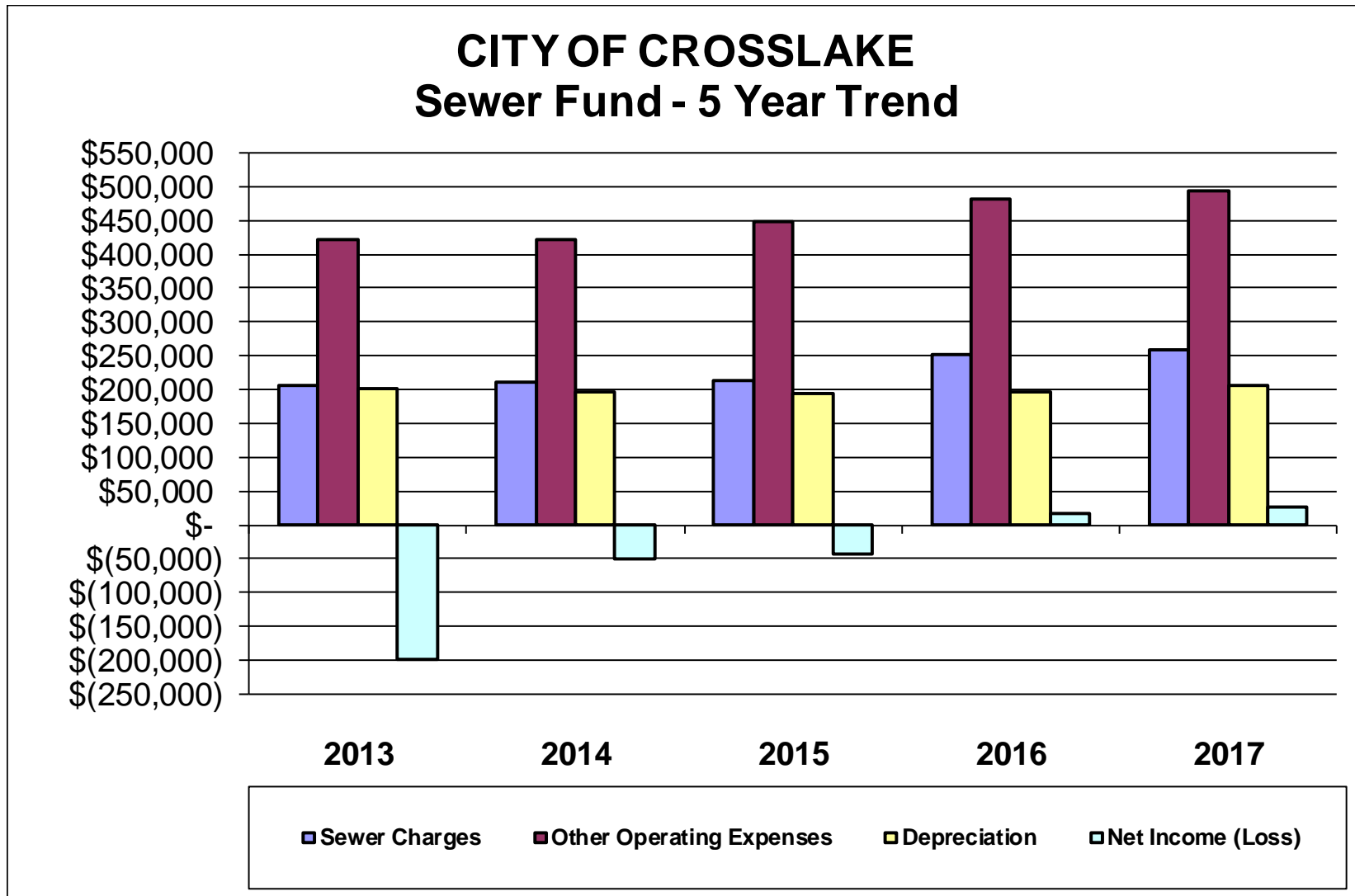
We promise to know you and help you.

# Financial Results



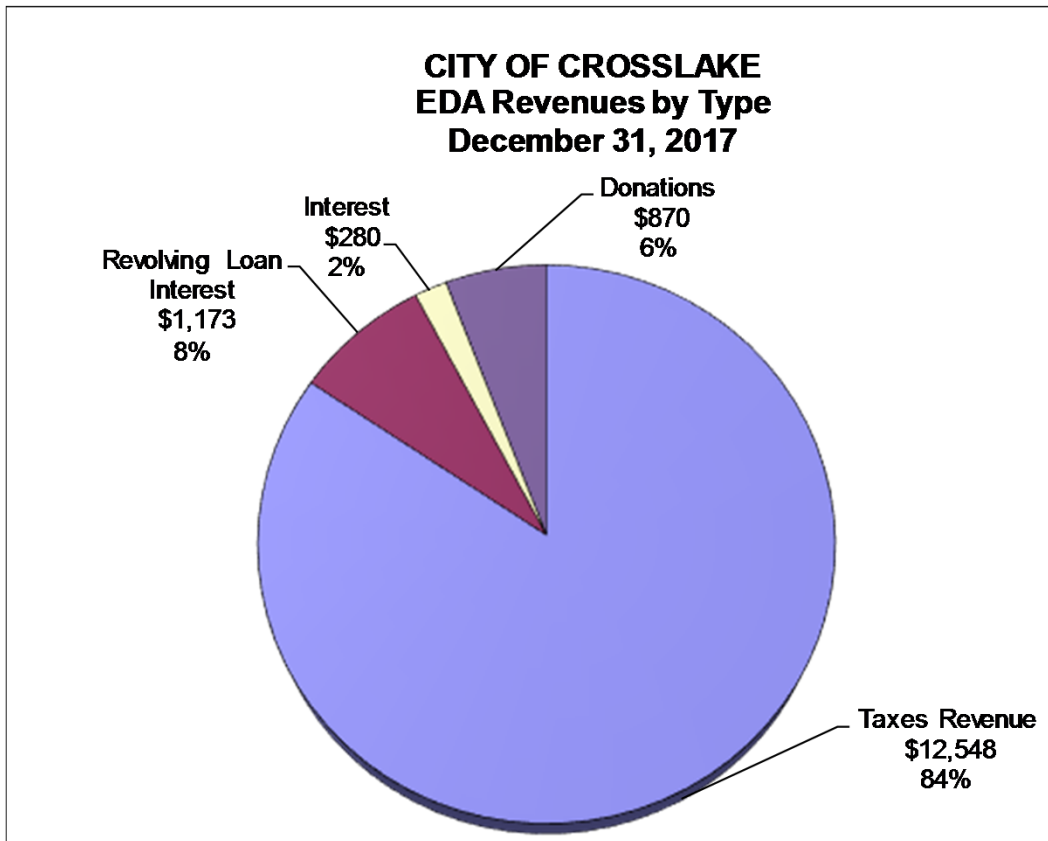
We promise to know you and help you.

# Financial Results



We promise to know you and help you.

# Financial Results

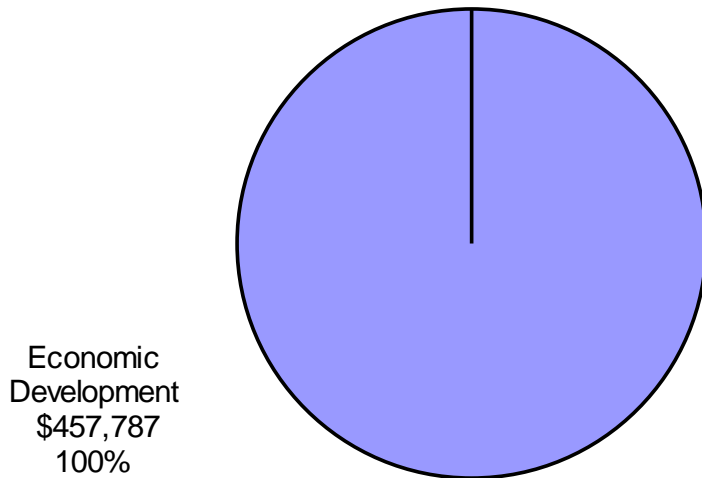


- Two funds combined
- Revolving loan activity
  - Principal
  - Interest
- Non-revolving loan activity
  - Taxes
  - Donations



# Financial Results

**CITY OF CROSSLAKE  
EDA Expenditures by Type  
December 31, 2017**

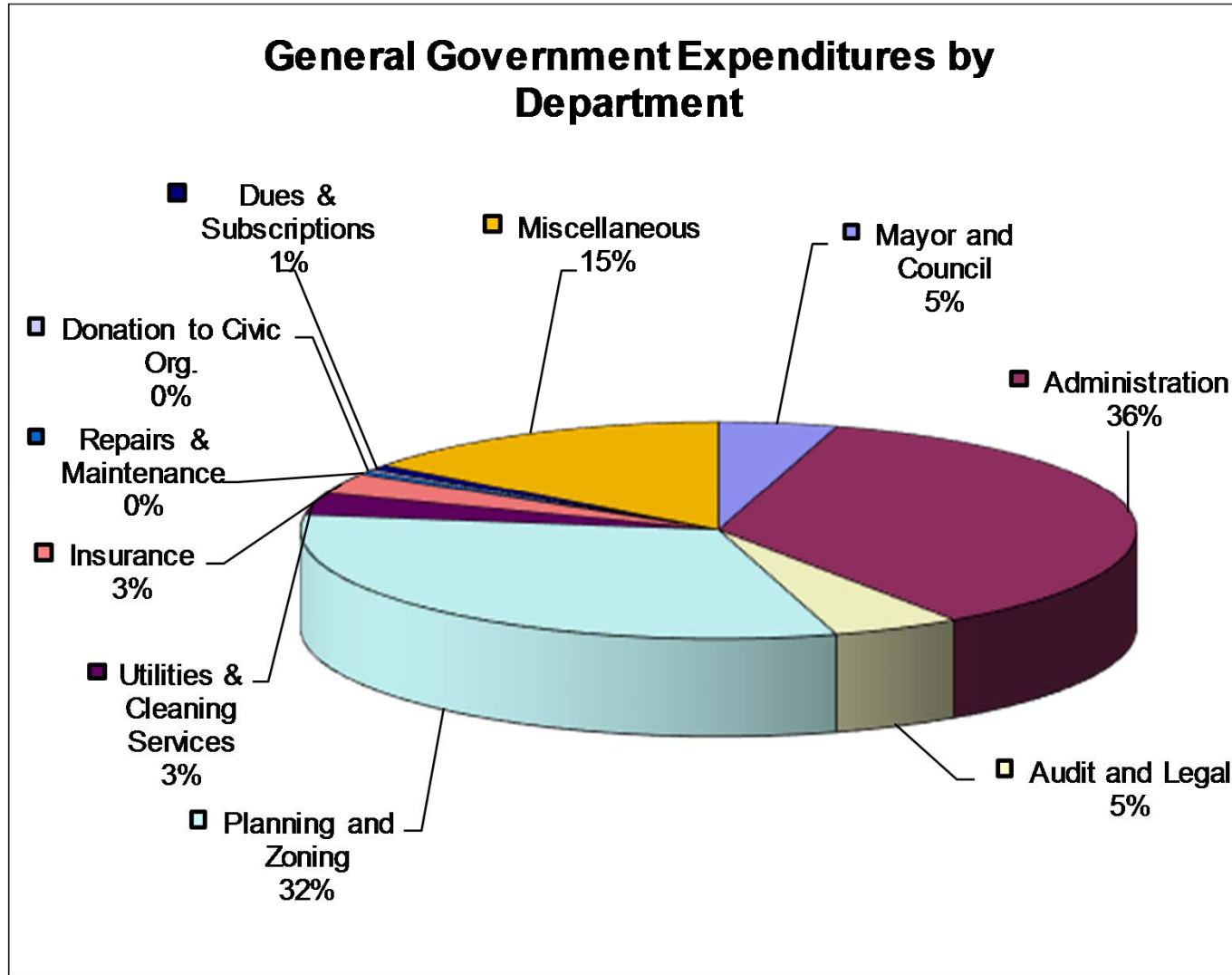


- Revolving loan activity
  - Transferred to Crow Wing Cooperative Power
- Non-revolving loan activity
  - Professional Services - \$7,421
  - Contribution to Primary Government - \$2,492



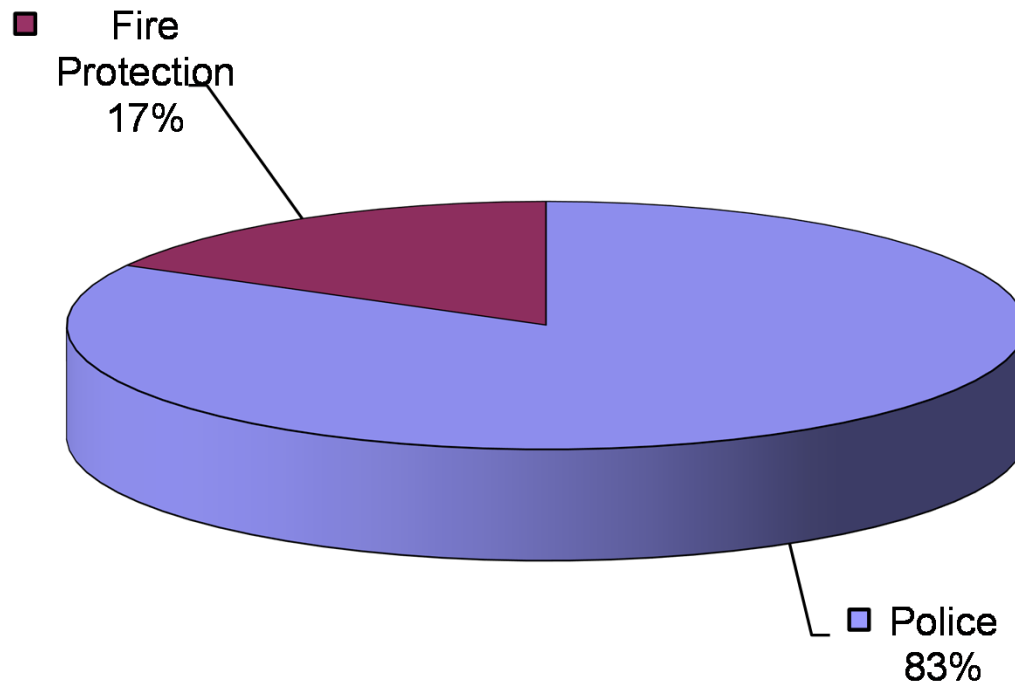


# Financial Results



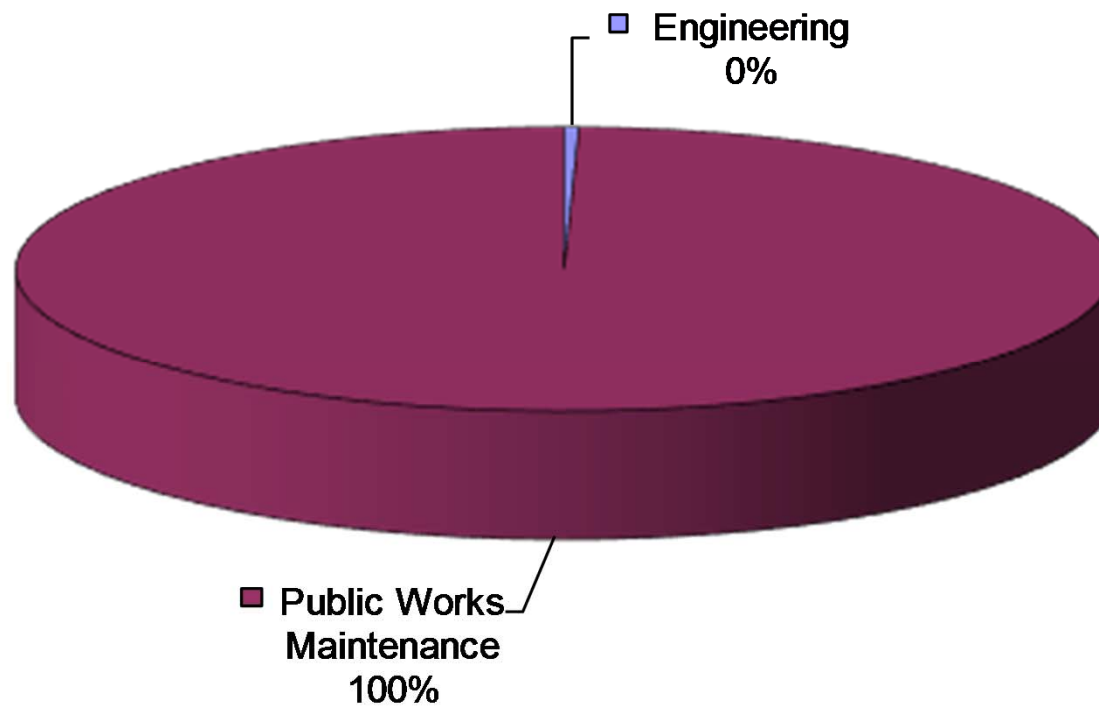
# Financial Results

**Public Safety Expenditures by Department**



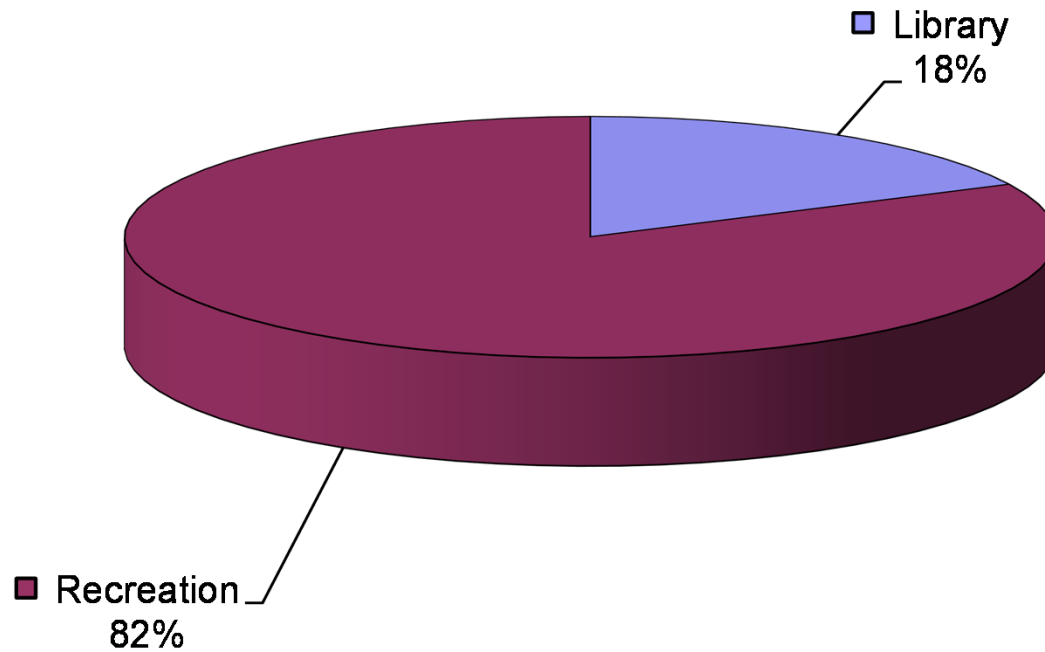
# Financial Results

**Public Works Expenditures by Department**



# Financial Results

## Culture & Recreation Expenditures by Department



## Financial Results

- Other Financial Highlights
  - Financial statements and the required State Auditor Reporting Form were both submitted to the applicable state agency before the deadline
    - ◇ Deadline is June 30, 2018
  - The General Fund had a positive change in Fund Balance
  - Sewer Fund had a positive change in net position



## Key Issues/Summary

- Capital Outlay in the General Fund was approximately \$1,883,000 – Equipment, Public Safety Equipment, Dream Island Bridge, Anchor Point, Milinda Shores, Tamarack Road
- Debt Service Fund increased \$14,000, collecting enough taxes and special assessments to pay for principal and interest payments on debt
- Financial stability
  - General Fund has approximately 23 months of expenditures in unassigned Fund Balance
  - Debt Service Fund remains stable to meet principal and interest payments



## Key Issues/Summary (Continued)

- Enterprise Net Position
  - Sewer Fund had negative cash flow from Operating Activities
    - ◇ Total restricted cash of \$316,400 – for debt service
    - ◇ Total restricted cash of \$458,042 – for construction purposes
    - ◇ Normal operating expenses of \$492,792, operating revenues \$259,535
    - ◇ Depreciation expense of \$205,167
  - Exclusive of debt and bonding issuance, the Sewer Fund ended with positive cash due to impact of connection charges
    - ◇ \$76,500 connection charges received
    - ◇ Without these charges, Sewer Fund would have needed a \$46,000 transfer from the General Fund for operating cash to be \$0
  - Continue to monitor rates for the Sewer Fund and ensure that revenues are more than expenditures



Thank you to all for helping to get this  
audit completed timely and for  
allowing us to serve you!

Contact Information:

Mary Reedy, CPA, CGFM

Principal

218-825-2972

[mary.reedy@CLAconnect.com](mailto:mary.reedy@CLAconnect.com)



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B.1.

**REGULAR COUNCIL MEETING  
CITY OF CROSSLAKE  
MONDAY, MARCH 12, 2018  
7:00 P.M. – CITY HALL**

The Crosslake City Council met in the Council Chambers of City Hall on Monday, March 12, 2018. The following Council Members were present: Mayor Patty Norgaard, Dave Nevin, Dave Schrupp, and Gary Heacox. Brad Nelson was absent. Also present were City Administrator Mike Lyonais, City Clerk Char Nelson, Fire Chief Chip Lohmiller, Land Service Specialist Jon Kolstad, City Engineer Mike Rardin, WSN Engineer Dave Reese, Northland Press Reporter Bill Monroe, and Echo Publishing Reporter Theresa Bourke. There were approximately twelve people in the audience.

**A. CALL TO ORDER** – Mayor Norgaard called the Regular Council Meeting to order at 7:00 P.M. The Pledge of Allegiance was recited. MOTION 03R-01-18 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE ADDITIONS TO THE AGENDA. MOTION CARRIED WITH ALL AYES.

**B. CONSENT CALENDAR** – MOTION 03R-02-18 WAS MADE BY PATTY NORGAARD AND SECONDED BY DAVE SCHRUPP TO APPROVE THE FOLLOWING ITEMS LISTED ON THE CONSENT CALENDAR:

1. Regular Council Meeting Minutes of February 12, 2018
2. City – Month End Revenue Report dated February 2018
3. City – Month End Expenditures Report dated February 2018
4. February 2018 Budget to Actual Analysis
5. Pledged Collateral Report dated February 28, 2018
6. LMC Liability Coverage Waiver Form
7. Police Report for Crosslake – February 2018
8. Police Report for Mission Township – February 2018
9. Memo dated March 5, 2018 from Chief Lee Re: Hiring Part-Time Officers
10. Memo dated March 5, 2018 from Chief Lee Re: Part-Time Officer Wages
11. Fire Department Report – February 2018
12. Memo dated February 21, 2018 from City Clerk Re: 2018-2019 Fire Service Contracts
13. North Memorial Health Ambulance Run Report – February 2018
14. Planning and Zoning Monthly Statistics
15. Planning and Zoning Commission Meeting Minutes of January 26, 2018
16. Public Works Commission Meeting Minutes of 12/4/17 and 2/5/18
17. Letter dated February 12, 2018 from County Engineer Re: Annual Bridge Inspections
18. Email dated February 27, 2018 from MPCA RE: 2017 Biosolids Annual Report
19. Pay Request #6 from Eagle Construction for the WWTF Improvements in the Amount of \$180,350.85
20. City County Township Roadway Maintenance and Construction Coordinating Meeting Minutes of January 29, 2018
21. EDA Meeting Minutes of 12/7/17, 1/4/18, and 2/1/18
22. Crosslake Roll-Off Recycling Report for February 2018
23. Waste Partners Recycling Report for January 2018
24. Resolution No. 18-07 Accepting Donations

25. Bills for Approval in the Amount of \$135,320.71
26. LG220 Application for Exempt Permit from The Lakes Foundation for Raffle
27. Additional Bills for Approval in the Amount of \$46,942.71

**C. PUBLIC FORUM – None.**

**D. CRITICAL ISSUES**

1. Doug Oster of 13600 County Road 16 addressed the Council and asked for their support to have the speed limit on County Road 16 from The Wharf to Moonlite Bay lowered. The speed limit is currently 55 mph. Mr. Oster stated that there are many walkers and bikers on this stretch of road and that the speed is a safety issue. Mayor Norgaard replied that MN DOT conducted a traffic study and the results are pending. Dave Schrupp suggested that the speed limits be reduced on County Roads 3, 16 and 103 where the highways connect with bike/walking trails. It was the consensus of the Council to support a lower speed limit if it is not decreased by MN DOT.

**E. MAYOR'S REPORT**

1. MOTION 03R-03-18 WAS MADE BY GARY HEACOX AND SECONDED BY DAVE SCHRUPP TO ACCEPT RESIGNATION OF PLANNING AND ZONING COMMISSIONER MARK LAFON AND TO APPOINT THE FOLLOWING MEMBERS TO THE COMMISSIONS: PLANNING AND ZONING COMMISSION: MARK LINDNER APPOINTMENT TO 1<sup>ST</sup> 3-YEAR TERM TO EXPIRE 1/31/21; PARK & RECREATION/LIBRARY: JOHN ANDREWS APPOINTMENT TO 1<sup>ST</sup> 3-YEAR TERM TO EXPIRE 1/31/21 AND JOE ALBRECHT APPOINTMENT TO 1<sup>ST</sup> 3-YEAR TERM TO EXPIRE 1/31/21. MOTION CARRIED WITH ALL AYES.

**F. CITY ADMINISTRATOR'S REPORT**

1. Mike Lyonais reported that the audit of 2017 financial statements was conducted last week and that the auditors will make presentation to the Council on Monday, April 9, 2018 at 6:00 P.M.
2. Jon Kolstad presented an application for a right of way vacation from Aaron and Shannon Patton of 15369 Daggett Pine Road. The Pattons purchased the property on September 29, 2016 and recently learned that the corner of their house encroaches into the public right of way. This was not disclosed in the sale of the property. Vacating a small portion of this private road, known as Daggett Court, is the best method to remove the encroachment. The applicant suggested extending the property line in a triangular direction to have a cleaner lot line, which is about 1,953 square feet. Both the Park and Recreation/Library Commission and the Public Works Commission recommended that an area of approximately 200 square feet be vacated. Mark Severson, attorney representing the applicants, stated that there has been no comment from adjacent property owners and that the right of way sees little use. Dave Schrupp suggested that the property owner is trying to acquire as much land as he can. Attorney Severson replied that this is not a land grab and that the property owner is attempting to resolve a problem that the City created years ago. The problem was not identified by staff when the City issued land use permits in 2011. MOTION WAS MADE BY DAVE SCHRUPP TO APPROVE VACATION OF AREA 10-FEET FROM HOUSE. MOTION DIED FOR LACK OF SECOND.

Property owner Aaron Patton told the Council that he is not trying to take as much land as he can and that he was shocked to learn that the house encroached into the right of way. MOTION 03R-04-18 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE ROAD VACATION AS PRESENTED BY THE PATTONS. MOTION FAILED WITH NEVIN AND HEACOX IN FAVOR AND NORGAARD AND SCHRUPP OPPOSED. The Council suggested that the Planning and Zoning Commission review the matter. P&Z Chairman Aaron Herzog stated that the Commission would be willing to make a recommendation to the Council. Jon Kolstad suggested that another fee of \$500 be waived for the property owner to resubmit the application. MOTION 03R-05-18 WAS MADE BY DAVE NEVIN AND SECONDED BY PATTY NORGAARD TO WAIVE THE \$500 FEE FOR REAPPLICATION TO THE PLANNING AND ZONING COMMISSION. MOTION CARRIED WITH ALL AYES.

## **G. COMMISSION REPORTS**

### **1. PUBLIC WORKS/CEMETERY/SEWER**

- a. MOTION 03R-06-18 WAS MADE BY DAVE NEVIN AND SECONDED BY DAVE SCHRUPP TO ACCEPT THE LOW BID FOR 2018 STREET IMPROVEMENT PROJECT FROM ANDERSON BROTHERS CONSTRUCTION IN THE AMOUNT OF \$889,577.89. MOTION CARRIED WITH ALL AYES.
- b. MOTION 03R-07-18 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE SUPPLEMENTAL AGREEMENT FOR ADDITIONAL STUDY OF STORM SEWER TREATMENT OPTIONS AND THAT THE COST OF \$3,550 FOR THE WSN FEASIBILITY STUDY FOR CROW WING COUNTY AND CITY OF CROSSLAKE STORM WATER RETENTION SYSTEM BE SPLIT 50/50. Crow Wing County has already approved and signed the agreement. MOTION CARRIED WITH ALL AYES.
- c. The City received a request from Moonlite Bay Restaurant and the property owner at 37133 County Road 66 to hookup to the City sewer system. Both properties are outside the sewer district. Dave Schrupp reported that any expansion to the north of City Hall would be coordinated with the County's plans to completely remove and replace the road surface on County Road 66. The soonest this might happen is 2026. All costs to install the systems would be paid by the user. Bolton & Menk has determined that the current plant could handle the additional flow from these potential hookups and that the MPCA would need to approve the extension. MOTION 03R-08-18 WAS MADE BY DAVE SCHRUPP AND SECONDED BY DAVE NEVIN TO ALLOW MOONLITE BAY RESTAURANT TO CONNECT TO THE CITY SEWER SYSTEM AND FOR MOONLITE BAY RESTAURANT TO PAY ALL FEES ASSOCIATED WITH THE CONNECTION. Planning and Zoning Commission Chairman Aaron Herzog stated that the Commission supports this decision. MOTION CARRIED WITH ALL AYES.

MOTION 03R-09-18 WAS MADE BY DAVE SCHRUPP AND SECONDED BY PATTY NORGAARD TO ALLOW LEE AND JAN FISCHER OF 37133 COUNTY ROAD 66 TO CONNECT TO THE CITY SEWER SYSTEM AND FOR THE LEES

TO PAY ALL FEES ASSOCIATED WITH THE CONNECTION. MOTION CARRIED 3-0 WITH DAVE NEVIN ABSTAINING.

- d. Mike Rardin of Bolton & Menk gave a brief update on the wastewater improvement project. Completion is scheduled for the end of August 2018.

**H. PUBLIC FORUM** – Dick Elmquist of 13543 Loveland Harbor had several concerns regarding the proposed extension of sewer services to Moonlite Bay and private property owner. Mr. Elmquist questioned whether Moonlite Square should hookup. Mr. Elmquist thought that the option to hookup should be allowed for other property owners along the stretch of County Road 66 from City Hall to Moonlite Bay and that the City should consider using big pipe to accommodate many users.

Sandy Melberg of 12644 Anchor Point Road stated that she is a member of the Park and Recreation/Library Commission and that the commission members agreed that the City should not vacate more land than is necessary for any right of way vacation request.

Dave Schrupp suggested that the Council bring sewer extension plans back to the table to study future needs. These have not been looked at in many years.

**I. CITY ATTORNEY REPORT** – None.

**J. OLD BUSINESS** – None.

**K. NEW BUSINESS** – None.

**L. ADJOURN** - The Mayor adjourned the meeting at 8:11 P.M.

Respectfully submitted by,

Charlene Nelson  
City Clerk  
City Clerk/Minutes/3-12-18

CITY OF CROSSLAKE  
Month-End Revenue  
Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
FUND 101 GENERAL FUND						
31000	General Property Taxes	\$3,066,329.00	\$0.00	\$0.00	\$3,066,329.00	0.00%
31055	Tax Incr 1-8 Crosswoods Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31101	County Payment Joint Facility	\$113,130.00	\$0.00	\$107,554.62	\$5,575.38	95.07%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31310	2012 Series A Levy	\$121,870.00	\$0.00	\$0.00	\$121,870.00	0.00%
31800	Other Taxes	\$1,500.00	\$0.00	\$4,976.16	-\$3,476.16	331.74%
31900	Penalties and Interest DelTax	\$1,000.00	\$0.00	\$641.60	\$358.40	64.16%
32110	Alcoholic Beverages	\$16,000.00	\$0.00	\$0.00	\$16,000.00	0.00%
32111	Club Liquor License	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
32112	Beer and Wine License	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
32180	Other Licenses/Permits	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
33400	State Grants and Aids	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
33401	Local Government Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33403	Mobile Home Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33406	Taconite Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33416	Police Training Reimbursement	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
33417	Police State Aid	\$33,000.00	\$0.00	\$0.00	\$33,000.00	0.00%
33418	Fire State Aid	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00%
33419	Fire Training Reimbursement	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
33420	Insurance Premium Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33422	PERA State Aid	\$2,979.00	\$0.00	\$0.00	\$2,979.00	0.00%
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33650	Recycling Grant	\$29,200.00	\$0.00	\$29,200.00	\$0.00	100.00%
34000	Charges for Services	\$200.00	\$522.00	\$522.65	-\$322.65	261.33%
34010	Sale of Maps and Publications	\$30.00	\$0.00	\$0.00	\$30.00	0.00%
34050	Candidate Filing Fees	\$20.00	\$0.00	\$0.00	\$20.00	0.00%
34103	Zoning Permits	\$30,000.00	\$2,800.00	\$3,450.00	\$26,550.00	11.50%
34104	Plat Check Fee/Subdivision Fee	\$1,500.00	\$350.00	\$625.00	\$875.00	41.67%
34105	Variances and CUPS/IUPS	\$9,000.00	\$2,500.00	\$3,000.00	\$6,000.00	33.33%
34106	Sign Permits	\$500.00	\$50.00	\$50.00	\$450.00	10.00%
34107	Assessment Search Fees	\$800.00	-\$46.00	\$95.00	\$705.00	11.88%
34108	Zoning Misc/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34109	Zoning Reimb Eng/Legal/Survey	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34110	TIF/JOBZ Pre Application Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34111	Driveway Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34112	Septic Permits	\$5,000.00	\$500.00	\$750.00	\$4,250.00	15.00%
34113	Landscape License Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34114	Zoning Map/Ordinance Amendment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34201	Fire Department Donations	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
34202	Fire Protection and Calls	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
34206	Animal Control Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34207	House Burning Fee	\$1,500.00	\$1,200.00	\$1,200.00	\$300.00	80.00%
34210	Police Contracts	\$48,000.00	\$0.00	\$12,000.00	\$36,000.00	25.00%
34211	Police Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34213	Police Receipts	\$5,000.00	-\$790.09	\$5.00	\$4,995.00	0.10%
34214	Tac Team Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34215	Pass Thru Donations	\$0.00	\$3,840.00	\$3,840.00	-\$3,840.00	0.00%
34300	E911 Signs	\$1,000.00	\$200.00	\$300.00	\$700.00	30.00%
34700	Park & Rec Donation	\$300.00	\$20.00	\$45.00	\$255.00	15.00%

## CITY OF CROSSLAKE

04/03/18 2:07 PM

Page 2

## Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
34701	Halloween Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34711	Taxable Merchandise/Rentals	\$200.00	\$65.00	\$155.00	\$45.00	77.50%
34740	Park Concessions	\$500.00	\$11.00	\$52.00	\$448.00	10.40%
34741	Gen Gov t Concessions	\$100.00	\$52.20	\$114.73	-\$14.73	114.73%
34742	Park Concessions - Food	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34743	Public Works Concessions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34744	Fire Department Concessions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34750	CCC/Park User Fee	\$4,000.00	\$467.00	\$923.00	\$3,077.00	23.08%
34751	Shelter/Beer/Wine Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
34760	Library Cards	\$500.00	\$70.00	\$218.00	\$282.00	43.60%
34761	Library Donations	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
34762	Library Copies	\$300.00	\$17.67	\$63.37	\$236.63	21.12%
34763	Library Events	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
34764	Library Miscellaneous	\$50.00	\$0.00	\$2.00	\$48.00	4.00%
34765	Summer Reading Program	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
34766	Library Luncheon	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34767	New York Times Best Seller Pro	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34768	PAL Foundation - Library	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
34769	PAL Foundation - Park	\$3,000.00	\$13.49	\$1,813.49	\$1,186.51	60.45%
34770	Silver Sneakers	\$6,000.00	\$1,085.00	\$2,195.00	\$3,805.00	36.58%
34790	Park Dedication Fees	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
34800	Tennis Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34801	Recreational-Program	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
34802	Softball/Baseball Fees	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
34803	Recreation-Misc. Receipts	\$1,000.00	\$8.00	\$9.50	\$990.50	0.95%
34805	Aerobics Fees	\$0.00	\$90.00	\$340.00	-\$340.00	0.00%
34806	Weight Room Fees	\$30,000.00	\$2,125.50	\$8,132.50	\$21,867.50	27.11%
34807	Volleyball Fees	\$750.00	\$52.00	\$196.00	\$554.00	26.13%
34808	Silver and Fit	\$13,000.00	\$2,274.00	\$3,726.00	\$9,274.00	28.66%
34809	Soccer Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34810	Pickle Ball	\$5,500.00	\$627.00	\$2,162.00	\$3,338.00	39.31%
34910	Transit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34940	Cemetery Lots	\$3,000.00	\$2,000.00	\$4,000.00	-\$1,000.00	133.33%
34941	Cemetery Openings	\$3,500.00	\$1,100.00	\$2,700.00	\$800.00	77.14%
34942	Cemetery Other	\$450.00	\$50.00	\$50.00	\$400.00	11.11%
34950	Public Works Revenue	\$1,500.00	-\$195.00	\$25.00	\$1,475.00	1.67%
34952	County Joint Facility Payments	\$45,000.00	-\$6,512.29	\$0.00	\$45,000.00	0.00%
34953	Recycling Revenues	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
35100	Court Fines	\$10,000.00	-\$90.50	\$1,420.06	\$8,579.94	14.20%
35103	Library Fines	\$600.00	\$40.00	\$125.00	\$475.00	20.83%
35105	Restitution Receipts	\$1,000.00	\$0.00	\$128.75	\$871.25	12.88%
36200	Miscellaneous Revenues	\$5,000.00	\$907.03	\$1,684.95	\$3,315.05	33.70%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36202	LIBRARY GRANTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
36210	Interest Earnings	\$30,000.00	\$9,893.15	\$25,195.79	\$4,804.21	83.99%
36230	Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36254	Sp Assess Prin-Bridges	\$6,914.00	\$0.00	\$0.00	\$6,914.00	0.00%
36255	Sp Assess Int-Bridges	\$1,374.00	\$0.00	\$137.98	\$1,236.02	10.04%
36256	Andys Parking Lot Principal	\$5,514.00	\$0.00	\$0.00	\$5,514.00	0.00%
36257	Andys Parking Lot Interest	\$1,188.00	\$0.00	\$362.75	\$825.25	30.53%
38050	Telephone Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
38051	Telephone True-Up	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
38052	Telephone Miscellaneous Rev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

## Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39204	Transfer Frm Needs Assess Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39230	Proceeds - 2006 Series B Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39300	Proceeds-Gen Long-term Debt	\$1,001,800.00	\$0.00	\$0.00	\$1,001,800.00	0.00%
39330	Proceeds from Capital Lease	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39400	Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39700	Capital Contrib from CU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 101 GENERAL FUND		\$4,768,998.00	\$30,296.16	\$229,187.90	\$4,539,810.10	4.81%
FUND 301 DEBT SERVICE FUND						
31000	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31001		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31100	REA Loan Payment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31101	County Payment Joint Facility	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31200	Community Ctr Levy Refund 2002	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31301	1999 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31302	1999 Series B Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31303	2001 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31304	2002 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31306	2003 Disposal System Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31307	2004 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31308	2006 Series B Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31309	2006 Series C Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31310	2012 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31311	2015 GO Equip Certs 2015B	\$153,825.00	\$0.00	\$0.00	\$153,825.00	0.00%
31312	Not Used	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31900	Penalties and Interest DelTax	\$0.00	\$0.00	\$263.08	-\$263.08	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36105	Sp Asses Prin Ox Lake 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36106	Sp Asses Int Ox Lake 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36107	Sp Assess Prin Jason/Staley 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36108	Sp Assess Int Jason/Staley 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36109	Sp Assess Prin Lakeshore/Pk 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36110	Sp Assess Int Lakeshore/Pk 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36111	Sp Assess Prin Miller/Mary 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36112	Sp Assess Int Miller/Mary 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36113	Sp Assess Prin Sugar Loaf 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36114	Sp Assess Int Sugar Loaf 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36115	Sp Assess Prin Kimberly 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36116	Sp Assess Int Kimberly 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36117	Sp Assess Prin Shamrock 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36118	Sp Assess Int Shamrock 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36119	Sp Assess Prin Sleepy Val 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36120	Sp Assess Int Sleepy Val 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36121	Sp Assess Prin Tamarack 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36122	Sp Assess Int Tamarack 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36123	Sp Assess Prin Red Pine 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36124	Sp Assess Int Red Pine 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36125	Sp Assess Prin Cross Ave 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
36126	Sp Assess Int Cross Ave 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36127	Sp Assess Prin Wilderness 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36128	Sp Assess Int Wilderness 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36129	Sp Assess Prin Kimberly/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36130	Sp Assess Int Kimberly/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36131	Sp Assess Prin Waterwood/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36132	Sp Assess Int Waterwood/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36133	Sp Assess Prin Shores Dr/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36134	Sp Assess Int Shores Dr/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36135	Sp Assess Prin Backdahl Rd/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36136	Sp Assess Int Backdahl Rd/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36137	Sp Assess Prin Daggett Lane/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36138	Sp Assess Int Daggett Lane/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36139	Sp Assess Prin Deer Rg/Ridg/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36140	Sp Assess Int Deer Rg/Ridg/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36141	Sp Assess Prin Log Ldg/Timb/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36142	Sp Assess Int Log Ldg/Timb/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36143	Sp Assess Prin Velvet Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36144	Sp Assess Int Velvet Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36145	Sp Assess Prin Rabbit Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36146	Sp Assess Int Rabbit Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36147	Sp Assess Prin PineBay/Wolf 00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36148	Sp Assess Int Pine Bay/Wolf 00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36149	Sp Assess Prin White Oak Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36150	Sp Assess Int White Oak Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36151	Sp Assess Prin Red Oak Cir/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36152	Sp Assess Int Red Oak Cir/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36153	Sp Assess Prin Summit Ave/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36154	Sp Assess Int Summit Ave/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36155	Sp Assess Prin Gale Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36156	Sp Assess Int Gale Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36157	Sp Assess Prin Rush Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36158	Sp Assess Int Rush Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36159	Sp Assess Prin Gins/Twin/An/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36160	Sp Assess Int Gins/Twin/An/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36161	Sp Assess Prin Anchor Pt Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36162	Sp Assess Int Anchor Pt Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36163	Sp Assess Prin Ivy Ln/Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36164	Sp Assess Int Ivy Ln/Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36165	Sp Assess Prin 1st/2nd/2nd/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36166	Sp Assess Int 1st/2nd/2nd/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36167	Sp Assess Prin Anderson Ct/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36168	Sp Assess Int Anderson Ct/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36169	Sp Assess Prin Cool Haven/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36170	Sp Assess Int Cool Haven/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36171	Sp Assess Prin Pinedale/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36172	Sp Assess Int Pinedale/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36173	Sp Assess Prin Manhattan Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36174	Sp Assess Int Manhattan Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36175	Sp Assess Prin Eagle St/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36176	Sp Assess Int Eagle St/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36177	Sp Assess Prin Wolf Tr/Ct/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36178	Sp Assess Int Wolf Tr/Ct/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
36179	Sp Assess Prin Willwood/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36180	Sp Assess Int Willwood/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36181	Sp Assess Prin Shafer Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36182	Sp Assess Int Shafer Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36183	Sp Assess Prin Sandra Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36184	Sp Assess Int Sandra Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36185	Sp Assess Prin Lake Tr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36186	Sp Assess Int Lake Tr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36187	Sp Assess Prin Happy Cove/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36188	Sp Assess Int Happy Cove/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36189	Sp Assess Prin Bay Shores/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36190	Sp Assess Int Bay Shores/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36191	Sp Assess Prin Woodland Dr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36192	Sp Assess Int Woodland Dr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36193	Sp Assess Prin Pine Pt/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36194	Sp Assess Int Pine Pt/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36195	Sp Assess Prin ABC Dr 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36196	SpAssess Int ABC Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36197	SpAssess Prin Wildwood/White B	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36198	SpAssess Int Wildwood/White B	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36199	SpAssess Prin Greer Lake Rd 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36235	SpAssess Int Greer Lake Rd 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36236	SpAssess Prin East Shore 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36237	SpAssess Int East Shore 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36238	SpAssess Prin Margaret 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36239	SpAssess Int Margaret 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36240	SpAssess Prin Edgewater 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36241	SpAssess Int Edgewater 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36242	SpAssess Prin Gendreau 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36243	SpAssess Int Gendreau 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36244	Sp Assess Prin - Duck Lane	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36245	Sp Assess Int - Duck Lane	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36246	Sp Assess Prin - Sunset Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36247	Sp Assess Int - Sunset Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36248	Sp Assess Prin - Maroda Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36249	Sp Assess Int - Maroda Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36250	Sp Assess Prin - Johnnie/Rober	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36251	Sp Assess Int - Johnnie/Robert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36252	Sp Assess Prin - Brita/Pinevie	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36253	Sp Assess Int - Brita/Pineview	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36254	Sp Assess Prin-Bridges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36255	Sp Assess Int-Bridges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
38052	Telephone Miscellaneous Rev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39230	Proceeds - 2006 Series B Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39300	Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39311	Proceeds-Wilderness GO Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39314	Proceeds-2001 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39315	Proceeds-2002 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39318	Proceeds--2004 ESC Refunding	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39319	Proceeds-2004 Impr Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
39900	02 Series A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 301 DEBT SERVICE FUND		\$153,825.00	\$0.00	\$263.08	\$153,561.92	0.17%
FUND 401 GENERAL CAPITAL PROJECTS						
31000	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33420	Insurance Premium Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34790	Park Dedication Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$500.00	\$52.14	\$158.13	\$341.87	31.63%
36230	Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39102	Sale of City Hall	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39103	Sale of Fire Hall	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39104	Sale of Lots-Gendreau Addn.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39231	Proceeds-2006 Series C Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 401 GENERAL CAPITAL PROJECTS		\$500.00	\$52.14	\$158.13	\$341.87	31.63%
FUND 405 TAX INCREMENT FINANCE PROJECTS						
31000	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31050	Tax Increments LeRever	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31051	Tax Increments Daggett Brook	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31052	Tax Increments Reeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31053	Tax Increments - Ace Hardware	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31054	Tax Increment - Crosswoods	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31055	Tax Incr 1-8 Crosswoods Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31056	Tax Increment 1-9 C&J Develop	\$11,000.00	\$0.00	\$0.00	\$11,000.00	0.00%
33403	Mobile Home Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 405 TAX INCREMENT FINANCE PROJE		\$11,000.00	\$0.00	\$0.00	\$11,000.00	0.00%
FUND 412 DUCK LANE						
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39310	Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 412 DUCK LANE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 414 SUNRISE ISLAND BRIDGE PROJECT						
33400	State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 414 SUNRISE ISLAND BRIDGE PROJEC		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 415 AMBULANCE PROJECT						
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 415 AMBULANCE PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 420 LIBRARY PROJECT						
31000	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230	Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39310	Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 420 LIBRARY PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 432 SEWER PROJECT						
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39204	Transfer Frm Needs Assess Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39316	Proceeds-2003 Series A Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39317	Proceeds-2003 Series B Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 432 SEWER PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 502 ECONOMIC DEVELOPMENT FUND						
31000	General Property Taxes	\$12,500.00	\$0.00	\$0.00	\$12,500.00	0.00%
31101	County Payment Joint Facility	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31802	EDA Tax Receipts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34101	City Hall User Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34215	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34951	Rev Loan Principal Pymts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36212	Restricted Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220	Lease Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39319	Proceeds-2004 Impr Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 502 ECONOMIC DEVELOPMENT FUND		\$12,500.00	\$0.00	\$0.00	\$12,500.00	0.00%
FUND 503 EDA (REVOLVING LOAN)						
34951	Rev Loan Principal Pymts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36211	Revolving Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503 EDA (REVOLVING LOAN)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND						
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34410	Unallocated Reserves	\$0.00	-\$622.10	-\$390.88	\$390.88	0.00%
36104	Penalty & Interest	\$1,000.00	\$210.60	\$570.84	\$429.16	57.08%
36200	Miscellaneous Revenues	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$24.82	-\$24.82	0.00%
37200	User Fee	\$252,872.00	\$23,459.34	\$67,374.92	\$185,497.08	26.64%
37250	Sewer Connection Payments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37500	Capital Contribution	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39204	Transfer Frm Needs Assess Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39310	Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND		\$254,872.00	\$23,047.84	\$67,579.70	\$187,292.30	26.52%
FUND 614 TELEPHONE AND CABLE FUND						
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2018

SRC	SRC Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	2018 % of Budget
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39105	Sales Proceeds - Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 614 TELEPHONE AND CABLE FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FUND						
31306	2003 Disposal System Levy	\$337,613.00	\$0.00	\$0.00	\$337,613.00	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
37250	Sewer Connection Payments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FU		\$339,613.00	\$0.00	\$0.00	\$339,613.00	0.00%
		\$5,541,308.00	\$53,396.14	\$297,188.81	\$5,244,119.19	5.36%

**CITY OF CROSSLAKE**  
**Month End Expenditures**  
Current Period: MARCH 2018

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
<b>FUND 101 GENERAL FUND</b>						
<b>DEPT 41110 Council</b>						
100	Wages and Salaries Dept Head	\$27,000.00	\$2,070.00	\$6,350.00	\$20,650.00	23.52%
122	FICA	\$2,066.00	\$158.38	\$485.85	\$1,580.15	23.52%
151	Workers Comp Insurance	\$131.00	\$0.00	\$0.00	\$131.00	0.00%
208	Instruction Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
321	Communications-Cellular	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331	Travel Expenses	\$1,500.00	\$0.00	\$275.40	\$1,224.60	18.36%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
430	Miscellaneous	\$706.00	\$0.00	\$0.00	\$706.00	0.00%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>DEPT 41110 Council</b>		<b>\$33,053.00</b>	<b>\$2,228.38</b>	<b>\$7,111.25</b>	<b>\$25,941.75</b>	<b>21.51%</b>
<b>DEPT 41400 Administration</b>						
100	Wages and Salaries Dept Head	\$94,516.00	\$7,299.98	\$21,899.94	\$72,616.06	23.17%
101	Assistant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102	Consultant	\$7,405.00	\$0.00	\$0.00	\$7,405.00	0.00%
105	Part-time	\$1,125.00	\$0.00	\$0.00	\$1,125.00	0.00%
109	Secretary/Bookkeeper	\$64,990.00	\$4,950.14	\$14,850.42	\$50,139.58	22.85%
121	PERA	\$12,047.00	\$918.74	\$2,756.22	\$9,290.78	22.88%
122	FICA	\$12,288.00	\$849.64	\$2,548.92	\$9,739.08	20.74%
131	Employer Paid Health	\$37,373.00	\$3,114.40	\$9,343.20	\$28,029.80	25.00%
132	Employer Paid Disability	\$1,392.00	\$120.01	\$240.02	\$1,151.98	17.24%
133	Employer Paid Dental	\$2,064.00	\$172.00	\$516.00	\$1,548.00	25.00%
134	Employer Paid Life	\$134.00	\$11.20	\$33.60	\$100.40	25.07%
136	Deferred Compensation	\$1,300.00	\$100.00	\$300.00	\$1,000.00	23.08%
151	Workers Comp Insurance	\$2,244.00	\$0.00	\$0.00	\$2,244.00	0.00%
152	Health Savings Account Contrib	\$12,000.00	\$0.00	\$3,000.00	\$9,000.00	25.00%
200	Office Supplies	\$1,800.00	\$105.65	\$277.36	\$1,522.64	15.41%
208	Instruction Fees	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
210	Operating Supplies	\$1,500.00	-\$135.43	\$10.00	\$1,490.00	0.67%
220	Repair/Maint Supply - Equip	\$3,834.00	-\$99.00	\$333.32	\$3,500.68	8.69%
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$4,000.00	\$250.04	\$493.98	\$3,506.02	12.35%
322	Postage	\$1,000.00	-\$201.10	\$0.00	\$1,000.00	0.00%
331	Travel Expenses	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
334	Vehicle Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
341	Newsletter Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$1,000.00	\$165.75	\$327.25	\$672.75	32.73%
413	Office Equipment Rental/Repair	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
430	Miscellaneous	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
433	Dues and Subscriptions	\$850.00	\$0.00	\$0.00	\$850.00	0.00%
443	Sales Tax	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
500	Capital Outlay	\$4,020.00	\$0.00	\$0.00	\$4,020.00	0.00%
600	Principal	\$794.00	\$134.86	\$202.08	\$591.92	25.45%
610	Interest	\$70.00	\$9.14	\$13.92	\$56.08	19.89%
<b>DEPT 41400 Administration</b>		<b>\$272,646.00</b>	<b>\$17,766.02</b>	<b>\$57,146.23</b>	<b>\$215,499.77</b>	<b>20.96%</b>
<b>DEPT 41410 Elections</b>						
107	Services	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
122	FICA	\$344.00	\$0.00	\$0.00	\$344.00	0.00%
210	Operating Supplies	\$75.00	\$0.00	\$0.00	\$75.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
351	Legal Notices Publishing	\$75.00	\$0.00	\$0.00	\$75.00	0.00%
413	Office Equipment Rental/Repair	\$75.00	\$0.00	\$0.00	\$75.00	0.00%
430	Miscellaneous	\$131.00	\$0.00	\$0.00	\$131.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41410 Elections		\$5,200.00	\$0.00	\$0.00	\$5,200.00	0.00%
DEPT 41600 Audit/Legal Services						
301	Auditing and Acct g Services	\$32,000.00	\$0.00	\$30.00	\$31,970.00	0.09%
304	Legal Fees (Civil)	\$7,000.00	\$0.00	\$900.00	\$6,100.00	12.86%
307	Legal Fees (Labor)	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
DEPT 41600 Audit/Legal Services		\$46,000.00	\$0.00	\$930.00	\$45,070.00	2.02%
DEPT 41910 Planning and Zoning						
100	Wages and Salaries Dept Head	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
101	Assistant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102	Consultant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Tech 1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
104	Tech 2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
105	Part-time	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
121	PERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
122	FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
132	Employer Paid Disability	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
133	Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
134	Employer Paid Life	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
136	Deferred Compensation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200	Office Supplies	\$700.00	\$108.43	\$117.63	\$582.37	16.80%
208	Instruction Fees	\$600.00	\$0.00	\$0.00	\$600.00	0.00%
210	Operating Supplies	\$1,500.00	-\$157.19	-\$21.75	\$1,521.75	-1.45%
212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Repair/Maint Supply - Equip	\$3,934.00	-\$99.00	\$333.34	\$3,600.66	8.47%
221	Repair/Maint Vehicles 306	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303	Engineering Fees	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
304	Legal Fees (Civil)	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
305	Legal/Eng - Developer/Criminal	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
314	Surveyor	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
320	Communications	\$3,500.00	\$186.42	\$368.67	\$3,131.33	10.53%
322	Postage	\$500.00	-\$201.09	\$0.00	\$500.00	0.00%
331	Travel Expenses	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
332	Travel Expense- P&Z Comm	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
340	Advertising	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
351	Legal Notices Publishing	\$2,000.00	\$89.25	\$210.38	\$1,789.62	10.52%
352	Filing Fees	\$1,500.00	-\$26.00	\$158.00	\$1,342.00	10.53%
356	Mapping	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
387	Septic Inspections	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
413	Office Equipment Rental/Repair	\$860.00	\$0.00	\$0.00	\$860.00	0.00%
430	Miscellaneous	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
441	Enhanced 911	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
443	Sales Tax	\$0.00	\$0.00	\$1.00	-\$1.00	0.00%
452	Refund	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
470	Consultant Fees	\$209,280.00	\$33,864.00	\$50,796.00	\$158,484.00	24.27%
500	Capital Outlay	\$4,020.00	\$0.00	\$0.00	\$4,020.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
600	Principal	\$794.00	\$134.86	\$202.08	\$591.92	25.45%
610	Interest	\$70.00	\$9.14	\$13.92	\$56.08	19.89%
DEPT 41910 Planning and Zoning		\$243,358.00	\$33,908.82	\$52,179.27	\$191,178.73	21.44%
DEPT 41940 General Government						
131	Employer Paid Health	\$0.00	\$1,946.50	\$1,073.99	-\$1,073.99	0.00%
133	Employer Paid Dental	\$125.00	\$149.05	\$339.65	-\$214.65	271.72%
151	Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
152	Health Savings Account Contrib	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Operating Supplies	\$2,500.00	\$305.24	\$501.14	\$1,998.86	20.05%
220	Repair/Maint Supply - Equip	\$0.00	\$163.30	\$163.30	-\$163.30	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$147.41	\$238.11	\$3,761.89	5.95%
235	Signs	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
254	Concessions - Pop	\$300.00	\$51.40	\$100.97	\$199.03	33.66%
302	Architects Fees	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
303	Engineering Fees	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
316	Security Monitoring	\$800.00	\$97.50	\$119.50	\$680.50	14.94%
335	Background Checks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
341	Newsletter Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$250.00	\$0.00	\$27.63	\$222.37	11.05%
354	Ordinance Codification	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
360	Insurance	\$26,500.00	\$0.00	\$0.00	\$26,500.00	0.00%
381	Electric Utilities	\$14,500.00	-\$126.00	\$2,108.00	\$12,392.00	14.54%
383	Gas Utilities	\$4,500.00	\$621.61	\$1,360.58	\$3,139.42	30.24%
384	Refuse/Garbage Disposal	\$500.00	\$0.52	\$104.00	\$396.00	20.80%
385	Sewer Utility	\$600.00	\$48.00	\$96.00	\$504.00	16.00%
389	Generator Expense	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
405	Cleaning Services	\$9,600.00	\$707.50	\$2,122.50	\$7,477.50	22.11%
430	Miscellaneous	\$2,500.00	\$819.31	\$819.31	\$1,680.69	32.77%
433	Dues and Subscriptions	\$3,500.00	\$0.00	\$114.00	\$3,386.00	3.26%
437	Brainerd Lakes Area Dev Corp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
438	Initiative Foundation	\$1,650.00	\$1,650.00	\$1,650.00	\$0.00	100.00%
439	Emergency Mgmt Expense	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
440	Telephone Co Reimb Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
441	Enhanced 911	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
442	Safety Prog/Equipment	\$10,500.00	\$624.83	\$3,946.83	\$6,553.17	37.59%
443	Sales Tax	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
444	Transportation Plan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
446	Animal Control	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
449	Cobra Payments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
451	Health Comm Program Expense	\$0.00	\$1,000.00	\$1,000.00	-\$1,000.00	0.00%
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
456	Fireworks	\$14,000.00	\$0.00	\$0.00	\$14,000.00	0.00%
460	Fines/Fees Reimburse	\$6,000.00	-\$982.30	\$0.00	\$6,000.00	0.00%
470	Consultant Fees	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
490	Donations to Civic Org s	\$3,700.00	\$0.00	\$0.00	\$3,700.00	0.00%
493	Pass Thru Donations	\$0.00	\$3,840.00	\$3,840.00	-\$3,840.00	0.00%
500	Capital Outlay	\$185,000.00	\$0.00	\$0.00	\$185,000.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41940 General Government		\$316,875.00	\$11,063.87	\$19,725.51	\$297,149.49	6.23%
DEPT 42110 Police Administration						
100	Wages and Salaries Dept Head	\$81,694.00	\$6,283.70	\$18,851.10	\$62,842.90	23.08%
101	Assistant	\$5,000.00	\$4,429.96	\$15,589.74	-\$10,589.74	311.79%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
103	Tech 1	\$48,253.00	\$4,059.25	\$10,856.88	\$37,396.12	22.50%
108	Tech 3	\$25,000.00	\$869.00	\$3,243.63	\$21,756.37	12.97%
110	Tech 4	\$59,913.00	\$46.00	\$138.00	\$59,775.00	0.23%
112	Tech 5	\$59,830.00	\$4,250.80	\$13,605.60	\$46,224.40	22.74%
113	Tech 6	\$61,207.00	\$4,240.50	\$12,883.65	\$48,323.35	21.05%
121	PERA	\$55,225.00	\$3,917.03	\$11,881.12	\$43,343.88	21.51%
122	FICA	\$4,943.00	\$320.16	\$946.43	\$3,996.57	19.15%
131	Employer Paid Health	\$82,224.00	\$5,918.00	\$17,754.00	\$64,470.00	21.59%
132	Employer Paid Disability	\$2,636.00	\$226.75	\$680.25	\$1,955.75	25.81%
133	Employer Paid Dental	\$3,894.00	\$324.48	\$973.44	\$2,920.56	25.00%
134	Employer Paid Life	\$336.00	\$28.00	\$84.00	\$252.00	25.00%
136	Deferred Compensation	\$1,300.00	\$100.00	\$300.00	\$1,000.00	23.08%
140	Unemployment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
151	Workers Comp Insurance	\$26,478.00	\$0.00	\$0.00	\$26,478.00	0.00%
152	Health Savings Account Contrib	\$27,000.00	\$0.00	\$6,000.00	\$21,000.00	22.22%
200	Office Supplies	\$300.00	\$0.00	\$9.59	\$290.41	3.20%
208	Instruction Fees	\$4,500.00	\$0.00	\$1,030.00	\$3,470.00	22.89%
209	Physicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Operating Supplies	\$1,800.00	\$417.25	\$573.25	\$1,226.75	31.85%
212	Motor Fuels	\$18,000.00	\$267.23	\$1,235.64	\$16,764.36	6.86%
214	Auto Expense- Squad 301	\$500.00	\$0.00	\$25.00	\$475.00	5.00%
216	Auto Expense- Squad 305	\$1,200.00	\$57.37	\$85.36	\$1,114.64	7.11%
217	Auto Expense- Squad 303	\$1,000.00	-\$43.44	\$0.00	\$1,000.00	0.00%
218	Auto Expense- Squad 302	\$1,000.00	\$57.37	\$103.76	\$896.24	10.38%
219	Auto Expense- Squad 304	\$500.00	-\$43.36	\$0.00	\$500.00	0.00%
220	Repair/Maint Supply - Equip	\$15,000.00	-\$10.00	\$500.00	\$14,500.00	3.33%
221	Repair/Maint Vehicles 306	\$2,000.00	\$0.00	\$70.19	\$1,929.81	3.51%
258	Unif Tony/Ted/Gerald/Fire	\$675.00	\$0.00	\$0.00	\$675.00	0.00%
259	Unif Erik/Joe	\$675.00	\$0.00	\$169.98	\$505.02	25.18%
260	Unif Eric & Nate	\$675.00	-\$145.99	\$0.00	\$675.00	0.00%
261	Unif Jake/Jon/Seth	\$675.00	\$89.98	-\$6.98	\$681.98	-1.03%
262	Unif Tony	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
264	Unif Bobby/Ron	\$675.00	\$124.96	\$0.00	\$675.00	0.00%
265	Unif & P/T Expense	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
281	Tactical Team	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
282	Restitution Expenditures	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
283	Forfeiture Expenditures	\$1,000.00	\$0.00	\$3,704.16	-\$2,704.16	370.42%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$2,800.00	\$299.38	\$556.35	\$2,243.65	19.87%
321	Communications-Cellular	\$5,400.00	\$23.52	\$699.63	\$4,700.37	12.96%
322	Postage	\$200.00	-\$5.04	\$0.00	\$200.00	0.00%
331	Travel Expenses	\$2,200.00	\$0.00	\$145.36	\$2,054.64	6.61%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$14,000.00	\$0.00	\$0.00	\$14,000.00	0.00%
413	Office Equipment Rental/Repair	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
430	Miscellaneous	\$200.00	-\$2.86	\$0.00	\$200.00	0.00%
433	Dues and Subscriptions	\$250.00	\$0.00	\$256.00	-\$6.00	102.40%
443	Sales Tax	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
458	Undercover Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
460	Fines/Fees Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$4,460.00	\$1,623.56	\$1,791.70	\$2,668.30	40.17%
550	Capital Outlay - Vehicles	\$50,960.00	\$0.00	\$0.00	\$50,960.00	0.00%
600	Principal	\$132.00	\$22.48	\$33.68	\$98.32	25.52%



OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
610	Interest	\$12.00	\$1.52	\$2.32	\$9.68	19.33%
DEPT 42110	Police Administration	\$678,322.00	\$37,747.56	\$124,772.83	\$553,549.17	18.39%
DEPT 42280 Fire Administration						
100	Wages and Salaries Dept Head	\$6,000.00	\$500.00	\$1,500.00	\$4,500.00	25.00%
101	Assistant	\$1,200.00	\$100.00	\$300.00	\$900.00	25.00%
106	Training	\$2,100.00	\$75.00	\$225.00	\$1,875.00	10.71%
107	Services	\$71,000.00	\$4,156.00	\$14,581.00	\$56,419.00	20.54%
122	FICA	\$6,143.00	\$397.12	\$1,270.46	\$4,872.54	20.68%
151	Workers Comp Insurance	\$8,027.00	\$0.00	\$0.00	\$8,027.00	0.00%
200	Office Supplies	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
208	Instruction Fees	\$8,000.00	\$3,385.00	\$5,884.00	\$2,116.00	73.55%
209	Physicals	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
210	Operating Supplies	\$3,000.00	\$380.47	\$588.97	\$2,411.03	19.63%
212	Motor Fuels	\$500.00	-\$33.39	\$0.00	\$500.00	0.00%
213	Diesel Fuel	\$2,500.00	-\$16.99	\$21.48	\$2,478.52	0.86%
220	Repair/Maint Supply - Equip	\$3,000.00	-\$1,386.01	\$345.09	\$2,654.91	11.50%
221	Repair/Maint Vehicles 306	\$9,000.00	-\$52.00	\$3,045.41	\$5,954.59	33.84%
222	Tires	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$2,500.00	-\$42.50	\$0.00	\$2,500.00	0.00%
233	FIRE PREVENTION	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
240	Small Tools and Minor Equip	\$1,500.00	\$49.33	\$197.28	\$1,302.72	13.15%
258	Unif Tony/Ted/Gerald/Fire	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$6,550.85	-\$6,550.85	0.00%
320	Communications	\$2,500.00	\$3.15	\$518.08	\$1,981.92	20.72%
322	Postage	\$25.00	\$0.00	\$0.00	\$25.00	0.00%
331	Travel Expenses	\$5,000.00	\$1,500.65	\$1,924.60	\$3,075.40	38.49%
340	Advertising	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$7,000.00	\$0.00	\$161.00	\$6,839.00	2.30%
430	Miscellaneous	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
433	Dues and Subscriptions	\$1,500.00	\$0.00	\$610.00	\$890.00	40.67%
443	Sales Tax	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
455	House Burn	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
491	FDRA City Contribution	\$23,000.00	\$534.00	\$1,284.00	\$21,716.00	5.58%
492	FDRA State Aid	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00%
500	Capital Outlay	\$19,000.00	\$603.81	\$3,923.81	\$15,076.19	20.65%
550	Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 42280	Fire Administration	\$229,045.00	\$10,153.64	\$42,931.03	\$186,113.97	18.74%
DEPT 42500 Ambulance Services						
223	Bldg Repair Suppl/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
306	Ambulance Subsidy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 42500	Ambulance Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)						
100	Wages and Salaries Dept Head	\$6,237.00	\$0.00	\$0.00	\$6,237.00	0.00%
103	Tech 1	\$57,244.00	\$4,529.69	\$14,969.14	\$42,274.86	26.15%
104	Tech 2	\$57,244.00	\$5,003.50	\$12,442.20	\$44,801.80	21.74%
105	Part-time	\$0.00	\$0.00	\$380.88	-\$380.88	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
108	Tech 3	\$57,244.00	\$5,003.55	\$8,496.30	\$48,747.70	14.84%
121	PERA	\$13,348.00	\$1,090.26	\$2,721.65	\$10,626.35	20.39%
122	FICA	\$13,615.00	\$1,051.29	\$2,593.51	\$11,021.49	19.05%
131	Employer Paid Health	\$44,851.00	\$3,737.60	\$9,655.60	\$35,195.40	21.53%
132	Employer Paid Disability	\$1,198.00	\$100.98	\$333.65	\$864.35	27.85%
133	Employer Paid Dental	\$2,463.00	\$205.24	\$542.05	\$1,920.95	22.01%
134	Employer Paid Life	\$202.00	\$16.80	\$46.41	\$155.59	22.98%
136	Deferred Compensation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$28,704.00	\$0.00	\$0.00	\$28,704.00	0.00%
152	Health Savings Account Contrib	\$15,000.00	\$0.00	\$3,750.00	\$11,250.00	25.00%
200	Office Supplies	\$450.00	\$0.00	\$0.00	\$450.00	0.00%
208	Instruction Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
210	Operating Supplies	\$1,200.00	\$40.92	\$82.66	\$1,117.34	6.89%
212	Motor Fuels	\$8,000.00	\$276.59	\$528.31	\$7,471.69	6.60%
213	Diesel Fuel	\$15,000.00	\$159.95	\$714.19	\$14,285.81	4.76%
215	Shop Supplies	\$2,750.00	\$105.29	\$227.49	\$2,522.51	8.27%
220	Repair/Maint Supply - Equip	\$18,000.00	\$3,610.17	\$6,563.82	\$11,436.18	36.47%
221	Repair/Maint Vehicles 306	\$15,000.00	\$3,566.90	\$5,465.21	\$9,534.79	36.43%
222	Tires	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,500.00	\$306.41	\$358.15	\$4,141.85	7.96%
224	Street Maint Materials	\$20,000.00	-\$3,291.45	\$15,120.57	\$4,879.43	75.60%
225	New Roads Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
226	Bridge Materials	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
228	Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
232	Striping	\$16,000.00	\$0.00	\$0.00	\$16,000.00	0.00%
235	Signs	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
240	Small Tools and Minor Equip	\$2,500.00	\$577.24	\$594.91	\$1,905.09	23.80%
254	Concessions - Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259	Unif Erik/Joe	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
260	Unif Eric & Nate	\$300.00	\$159.98	\$159.98	\$140.02	53.33%
261	Unif Jake/Jon/Seth	\$300.00	\$0.00	\$300.00	\$0.00	100.00%
303	Engineering Fees	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
304	Legal Fees (Civil)	\$1,000.00	-\$210.00	\$0.00	\$1,000.00	0.00%
314	Surveyor	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
316	Security Monitoring	\$200.00	\$0.00	\$49.35	\$150.65	24.68%
320	Communications	\$1,600.00	\$108.51	\$216.25	\$1,383.75	13.52%
322	Postage	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
331	Travel Expenses	\$1,000.00	\$0.00	\$33.74	\$966.26	3.37%
340	Advertising	\$100.00	\$340.53	\$340.53	-\$240.53	340.53%
351	Legal Notices Publishing	\$100.00	-\$51.84	\$0.00	\$100.00	0.00%
360	Insurance	\$27,000.00	\$0.00	\$0.00	\$27,000.00	0.00%
381	Electric Utilities	\$14,000.00	-\$447.96	\$3,413.32	\$10,586.68	24.38%
383	Gas Utilities	\$6,000.00	\$398.74	\$841.83	\$5,158.17	14.03%
384	Refuse/Garbage Disposal	\$1,000.00	\$0.57	\$110.96	\$889.04	11.10%
385	Sewer Utility	\$400.00	\$45.12	\$90.24	\$309.76	22.56%
405	Cleaning Services	\$3,700.00	\$176.25	\$884.68	\$2,815.32	23.91%
413	Office Equipment Rental/Repair	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
415	Equipment Rental	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
430	Miscellaneous	\$1,000.00	\$0.00	\$17.49	\$982.51	1.75%
433	Dues and Subscriptions	\$0.00	\$0.00	\$10.00	-\$10.00	0.00%
442	Safety Prog/Equipment	\$1,000.00	\$794.22	\$794.22	\$205.78	79.42%
443	Sales Tax	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
454	Joint Facility County Expense	\$45,000.00	\$501.61	\$5,862.69	\$39,137.31	13.03%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
500	Capital Outlay	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%
550	Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
581	Capital Outlay -Seal Coat	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
582	Capital Outlay - Crackfill	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
583	Capital Outlay - Overlays	\$1,440,800.00	\$27,631.67	\$49,585.82	\$1,391,214.18	3.44%
584	Capital Outlay - Road Const	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$2,129,400.00	\$55,538.33	\$148,297.80	\$1,981,102.20	6.96%
DEPT 43100 Cemetery						
210	Operating Supplies	\$940.00	\$0.00	\$53.92	\$886.08	5.74%
220	Repair/Maint Supply - Equip	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
360	Insurance	\$60.00	\$0.00	\$0.00	\$60.00	0.00%
381	Electric Utilities	\$350.00	\$1.76	\$6.10	\$343.90	1.74%
430	Miscellaneous	\$400.00	\$42.48	\$129.11	\$270.89	32.28%
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43100 Cemetery		\$3,000.00	\$44.24	\$189.13	\$2,810.87	6.30%
DEPT 45100 Park and Recreation (GENERAL)						
100	Wages and Salaries Dept Head	\$72,590.00	\$5,629.70	\$18,514.80	\$54,075.20	25.51%
101	Assistant	\$29,378.00	\$2,266.78	\$6,793.07	\$22,584.93	23.12%
103	Tech 1	\$26,940.00	\$0.00	\$0.00	\$26,940.00	0.00%
104	Tech 2	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
105	Part-time	\$43,680.00	\$2,786.46	\$7,816.44	\$35,863.56	17.89%
108	Tech 3	\$33,675.00	\$2,636.40	\$7,527.66	\$26,147.34	22.35%
121	PERA	\$15,470.00	\$836.65	\$2,431.57	\$13,038.43	15.72%
122	FICA	\$16,162.00	\$963.65	\$2,695.55	\$13,466.45	16.68%
131	Employer Paid Health	\$37,373.00	\$1,557.20	\$4,671.60	\$32,701.40	12.50%
132	Employer Paid Disability	\$1,565.00	\$112.77	\$338.31	\$1,226.69	21.62%
133	Employer Paid Dental	\$4,128.00	\$258.00	\$761.67	\$3,366.33	18.45%
134	Employer Paid Life	\$269.00	\$16.80	\$48.79	\$220.21	18.14%
136	Deferred Compensation	\$650.00	\$50.00	\$150.00	\$500.00	23.08%
140	Unemployment	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
151	Workers Comp Insurance	\$15,118.00	\$0.00	\$0.00	\$15,118.00	0.00%
152	Health Savings Account Contrib	\$12,000.00	\$0.00	\$1,500.00	\$10,500.00	12.50%
200	Office Supplies	\$200.00	\$0.00	\$43.90	\$156.10	21.95%
208	Instruction Fees	\$500.00	\$138.00	\$138.00	\$362.00	27.60%
210	Operating Supplies	\$3,200.00	\$34.35	\$579.23	\$2,620.77	18.10%
212	Motor Fuels	\$2,000.00	\$162.06	\$315.38	\$1,684.62	15.77%
213	Diesel Fuel	\$1,000.00	-\$57.96	\$0.00	\$1,000.00	0.00%
220	Repair/Maint Supply - Equip	\$3,000.00	\$494.14	\$859.14	\$2,140.86	28.64%
221	Repair/Maint Vehicles 306	\$2,000.00	\$119.95	\$119.95	\$1,880.05	6.00%
223	Bldg Repair Suppl/Maintenance	\$15,000.00	\$58.59	\$1,835.04	\$13,164.96	12.23%
231	Chemicals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
235	Signs	\$400.00	\$186.20	\$186.20	\$213.80	46.55%
254	Concessions - Pop	\$300.00	\$7.98	\$7.98	\$292.02	2.66%
255	Concessions - Food	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
258	Unif Tony/Ted/Gerald/Fire	\$300.00	\$0.00	\$0.00	\$300.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
261	Unif Jake/Jon/Seth	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
264	Unif Bobby/Ron	\$300.00	\$0.00	\$246.40	\$53.60	82.13%
303	Engineering Fees	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
304	Legal Fees (Civil)	\$5,000.00	-\$165.00	\$150.00	\$4,850.00	3.00%
308	Instructors Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
309	Tennis	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%
310	Program Supplies	\$1,000.00	\$0.00	\$35.70	\$964.30	3.57%
311	Softball/Baseball	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
312	Aerobic Instruction	\$0.00	\$0.00	\$130.80	-\$130.80	0.00%
315	Warm House/Garage Exp	\$1,000.00	\$40.89	\$86.82	\$913.18	8.68%
316	Security Monitoring	\$1,200.00	\$915.00	\$915.00	\$285.00	76.25%
317	Soccer/Skating	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
318	Garage (North)	\$3,000.00	\$2.00	\$668.50	\$2,331.50	22.28%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$3,500.00	\$415.10	\$909.73	\$2,590.27	25.99%
322	Postage	\$150.00	-\$10.12	\$0.00	\$150.00	0.00%
323	Garage (East)	\$1,500.00	\$175.02	\$522.58	\$977.42	34.84%
324	Disc Golf Expenses	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
331	Travel Expenses	\$1,000.00	\$397.77	\$421.20	\$578.80	42.12%
335	Background Checks	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
340	Advertising	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
381	Electric Utilities	\$13,000.00	\$72.40	\$2,489.60	\$10,510.40	19.15%
383	Gas Utilities	\$6,500.00	\$931.80	\$2,060.39	\$4,439.61	31.70%
384	Refuse/Garbage Disposal	\$800.00	\$0.75	\$146.76	\$653.24	18.35%
403	Improvements Other Than Bldgs	\$3,800.00	\$0.00	\$0.00	\$3,800.00	0.00%
413	Office Equipment Rental/Repair	\$700.00	\$0.00	\$0.00	\$700.00	0.00%
415	Equipment Rental	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
430	Miscellaneous	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
433	Dues and Subscriptions	\$500.00	\$170.00	\$653.00	-\$153.00	130.60%
442	Safety Prog/Equipment	\$1,500.00	\$159.65	\$159.65	\$1,340.35	10.64%
443	Sales Tax	\$1,600.00	\$306.00	\$565.00	\$1,035.00	35.31%
445	Sr Meals Expense	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
448	Weight Room Ins Reimbur	\$150.00	\$10.25	\$32.25	\$117.75	21.50%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$150.00	\$15.00	\$15.00	\$135.00	10.00%
453	80 Acre Development Expense	\$1,000.00	\$0.00	\$595.00	\$405.00	59.50%
457	Weight Room Expenses	\$2,000.00	\$0.00	\$18.00	\$1,982.00	0.90%
459	PAL Foundation Expenditures	\$3,000.00	\$13.49	\$13.49	\$2,986.51	0.45%
461	Silver Sneakers	\$6,500.00	\$710.00	\$2,158.00	\$4,342.00	33.20%
481	Park Master Plan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$93,000.00	-\$4,836.19	\$1,776.07	\$91,223.93	1.91%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
553	Capital Outlay - Other	\$0.00	\$1,143.00	\$1,143.00	-\$1,143.00	0.00%
557	Capital Outlay - Tennis Courts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$1,250.00	\$104.14	\$312.42	\$937.58	24.99%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 45100 Park and Recreation (GENERA		\$531,848.00	\$18,828.67	\$73,558.64	\$458,289.36	13.83%
DEPT 45500 Library						
101	Assistant	\$33,675.00	\$2,077.21	\$7,310.41	\$26,364.59	21.71%
121	PERA	\$2,526.00	\$155.79	\$548.28	\$1,977.72	21.71%
122	FICA	\$2,576.00	\$127.48	\$464.96	\$2,111.04	18.05%
131	Employer Paid Health	\$18,686.00	\$1,557.20	\$4,671.60	\$14,014.40	25.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
132	Employer Paid Disability	\$289.00	\$25.56	\$76.68	\$212.32	26.53%
133	Employer Paid Dental	\$1,032.00	\$86.00	\$258.00	\$774.00	25.00%
134	Employer Paid Life	\$67.00	\$5.60	\$16.80	\$50.20	25.07%
135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$350.00	\$0.00	\$0.00	\$350.00	0.00%
152	Health Savings Account Contrib	\$6,000.00	\$0.00	\$1,500.00	\$4,500.00	25.00%
201	Library Operating Supplies	\$2,000.00	\$1,042.50	\$1,218.22	\$781.78	60.91%
202	Library Subscriptions	\$500.00	\$0.00	\$473.72	\$26.28	94.74%
203	Library Books	\$5,000.00	\$1,374.18	\$1,374.18	\$3,625.82	27.48%
204	Children s Program Expense	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
205	Library Luncheon Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
206	Book Sale Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
207	Golf Fundraiser Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$1,000.00	\$60.69	\$121.47	\$878.53	12.15%
322	Postage	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
360	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
413	Office Equipment Rental/Repair	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
430	Miscellaneous	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
443	Sales Tax	\$100.00	\$3.00	\$5.00	\$95.00	5.00%
452	Refund	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
459	PAL Foundation Expenditures	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
500	Capital Outlay	\$3,165.00	\$0.00	\$0.00	\$3,165.00	0.00%
600	Principal	\$1,250.00	\$104.14	\$312.42	\$937.58	24.99%
DEPT 45500 Library		\$80,216.00	\$6,619.35	\$18,351.74	\$61,864.26	22.88%
DEPT 47007 2003 Series A Disposal						
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure						
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47014 2012 Series A						
600	Principal	\$190,000.00	\$0.00	\$190,000.00	\$0.00	100.00%
610	Interest	\$23,453.00	\$0.00	\$12,676.25	\$10,776.75	54.05%
620	Fiscal Agent s Fees	\$300.00	\$0.00	\$257.00	\$43.00	85.67%
DEPT 47014 2012 Series A		\$213,753.00	\$0.00	\$202,933.25	\$10,819.75	94.94%
DEPT 47015 47015 Series 2015B						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47015 47015 Series 2015B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 48000 Recycling						
384	Refuse/Garbage Disposal	\$32,340.00	\$2,433.00	\$7,299.00	\$25,041.00	22.57%
388	Recycling Expenses	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
430	Miscellaneous	\$3,240.00	\$262.00	\$786.00	\$2,454.00	24.26%
DEPT 48000 Recycling		\$35,980.00	\$2,695.00	\$8,085.00	\$27,895.00	22.47%
FUND 101 GENERAL FUND		\$4,818,696.00	\$196,593.88	\$756,211.68	\$4,062,484.32	15.69%
FUND 301 DEBT SERVICE FUND						
DEPT 47000 Emer Svcs Ctr Refunding 2004						
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
602	REA Loan Payment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47000 Emer Svcs Ctr Refunding 2004		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47001 Community Ctr Refunding 2002						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47001 Community Ctr Refunding 200		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47002 G.O. Improve-Wilderness						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47002 G.O. Improve-Wilderness		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47003 1999 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47003 1999 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47004 1999 Series B Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47004 1999 Series B Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47005 2001 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47005 2001 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47006 2002 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47006 2002 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47008 2003 Series B Sewer						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47008 2003 Series B Sewer		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47009 2003 Joint Facility						
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47009 2003 Joint Facility		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47010 2004 Series A						

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47010 2004 Series A		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47011 2006 Series B Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47011 2006 Series B Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure						
440	Telephone Co Reimb Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
621	Continung Disclosure Expene	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
DEPT 47013 Bond Disclosure		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
DEPT 47014 2012 Series A						
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47014 2012 Series A		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47015 47015 Series 2015B						
600	Principal	\$138,000.00	\$0.00	\$0.00	\$138,000.00	0.00%
610	Interest	\$8,500.00	\$0.00	\$0.00	\$8,500.00	0.00%
620	Fiscal Agent s Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
DEPT 47015 47015 Series 2015B		\$146,800.00	\$0.00	\$0.00	\$146,800.00	0.00%
FUND 301 DEBT SERVICE FUND		\$149,300.00	\$0.00	\$0.00	\$149,300.00	0.00%
FUND 401 GENERAL CAPITAL PROJECTS						
DEPT 44000 Capital Projects						
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 44000 Capital Projects		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert						
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49300 Other Financing Uses						
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49300 Other Financing Uses		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 401 GENERAL CAPITAL PROJECTS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 405 TAX INCREMENT FINANCE PROJECTS						
DEPT 46000 Tax Increment Financing						
351	Legal Notices Publishing	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
640	Tax Increment 1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
641	Tax Increment 2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
642	Tax Increment 3	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
643	Tax Increment 6	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
644	Tax Increment 7 - Stone #1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
645	Tax Increment 8 - Crosswoods	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
646	TaxIncrement 9-C&J Dev	\$10,200.00	\$0.00	\$0.00	\$10,200.00	0.00%
650	Administrative Costs	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46000 Tax Increment Financing		\$11,500.00	\$0.00	\$0.00	\$11,500.00	0.00%
DEPT 46001 TIF 1-9 MidWest Asst Living						
646	TaxIncrement 9-C&J Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46001 TIF 1-9 MidWest Asst Living		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 405 TAX INCREMENT FINANCE PROJEC		\$11,500.00	\$0.00	\$0.00	\$11,500.00	0.00%
FUND 410 MARODA DRIVE						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 410 MARODA DRIVE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 411 SUNSET DRIVE						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 411 SUNSET DRIVE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 412 DUCK LANE						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 412 DUCK LANE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 413 FAWN LAKE ROAD						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 413 FAWN LAKE ROAD		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 414 SUNRISE ISLAND BRIDGE PROJECT						
DEPT 43000 Public Works (GENERAL)						
226	Bridge Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 414 SUNRISE ISLAND BRIDGE PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 415 AMBULANCE PROJECT						
DEPT 43000 Public Works (GENERAL)						



OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 415 AMBULANCE PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 420 LIBRARY PROJECT						
DEPT 45500 Library						
302	Architects Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 45500 Library		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 420 LIBRARY PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 432 SEWER PROJECT						
DEPT 43200 Sewer						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
443	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43200 Sewer		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49300 Other Financing Uses						
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49300 Other Financing Uses		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 432 SEWER PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 463 BRITA LN/PINE VIEW LN						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 463 BRITA LN/PINE VIEW LN		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 502 ECONOMIC DEVELOPMENT FUND						
DEPT 41940 General Government						
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41940 General Government		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46500 Economic Development (GENERAL)						
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$20.00	\$20.00	-\$20.00	0.00%
493	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
DEPT 46500	Economic Develop mt (GENER	\$0.00	\$20.00	\$20.00	-\$20.00	0.00%
DEPT 47000	Emer Svcs Ctr Refunding 2004					
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47000	Emer Svcs Ctr Refunding 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47009	2003 Joint Facility					
430	Miscellaneous	\$12,500.00	\$0.00	\$0.00	\$12,500.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47009	2003 Joint Facility	\$12,500.00	\$0.00	\$0.00	\$12,500.00	0.00%
FUND 502	ECONOMIC DEVELOPMENT FUND	\$12,500.00	\$20.00	\$20.00	\$12,480.00	0.16%
FUND 503	EDA (REVOLVING LOAN)					
DEPT 46500	Economic Develop mt (GENERAL)					
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
447	Loan Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46500	Economic Develop mt (GENER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503	EDA (REVOLVING LOAN)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601	SEWER OPERATING FUND					
DEPT 43200	Sewer					
100	Wages and Salaries Dept Head	\$73,421.00	\$6,059.84	\$19,645.62	\$53,775.38	26.76%
101	Assistant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Tech 1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
104	Tech 2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
108	Tech 3	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
121	PERA	\$5,507.00	\$454.48	\$1,363.44	\$4,143.56	24.76%
122	FICA	\$5,617.00	\$398.39	\$1,083.02	\$4,533.98	19.28%
131	Employer Paid Health	\$18,686.00	\$1,557.20	\$4,671.60	\$14,014.40	25.00%
132	Employer Paid Disability	\$718.00	\$61.66	\$184.98	\$533.02	25.76%
133	Employer Paid Dental	\$1,032.00	\$86.00	\$258.00	\$774.00	25.00%
134	Employer Paid Life	\$67.00	\$5.60	\$16.80	\$50.20	25.07%
136	Deferred Compensation	\$650.00	\$50.00	\$150.00	\$500.00	23.08%
151	Workers Comp Insurance	\$6,010.00	\$0.00	\$0.00	\$6,010.00	0.00%
152	Health Savings Account Contrib	\$6,000.00	\$0.00	\$1,500.00	\$4,500.00	25.00%
200	Office Supplies	\$250.00	\$0.00	\$22.69	\$227.31	9.08%
208	Instruction Fees	\$2,500.00	\$390.00	\$1,295.00	\$1,205.00	51.80%
210	Operating Supplies	\$3,500.00	\$372.93	\$372.93	\$3,127.07	10.66%
212	Motor Fuels	\$2,000.00	-\$238.99	\$0.00	\$2,000.00	0.00%
213	Diesel Fuel	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
220	Repair/Maint Supply - Equip	\$10,000.00	\$987.06	\$3,355.35	\$6,644.65	33.55%
221	Repair/Maint Vehicles 306	\$1,500.00	\$60.55	\$260.55	\$1,239.45	17.37%
222	Tires	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$3,287.19	\$3,307.19	\$692.81	82.68%
229	Oper/Maint - Lift Station	\$12,000.00	-\$7.71	\$491.83	\$11,508.17	4.10%
230	Repair/Maint - Collection Syst	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
231	Chemicals	\$18,000.00	\$0.00	\$1,759.20	\$16,240.80	9.77%
258	Unif Tony/Ted/Gerald/Fire	\$300.00	\$176.91	\$176.91	\$123.09	58.97%
303	Engineering Fees	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%

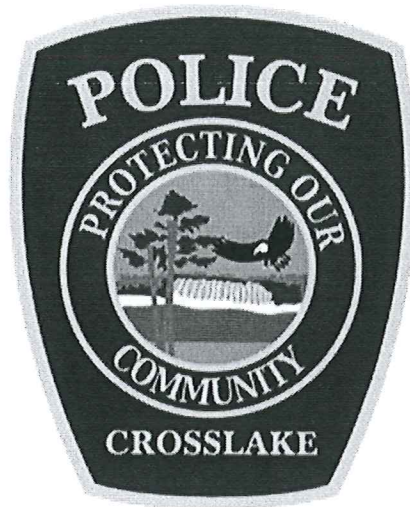
OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
304	Legal Fees (Civil)	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
320	Communications	\$600.00	\$151.40	\$302.80	\$297.20	50.47%
321	Communications-Cellular	\$1,600.00	\$0.18	\$237.38	\$1,362.62	14.84%
322	Postage	\$800.00	-\$282.65	\$0.00	\$800.00	0.00%
331	Travel Expenses	\$2,500.00	\$1,402.68	\$1,402.68	\$1,097.32	56.11%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
360	Insurance	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00%
381	Electric Utilities	\$27,000.00	-\$248.88	\$5,229.01	\$21,770.99	19.37%
383	Gas Utilities	\$3,000.00	\$476.69	\$997.02	\$2,002.98	33.23%
384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
406	Lab Testing	\$15,000.00	-\$153.50	\$1,367.20	\$13,632.80	9.11%
407	Sludge Disposal	\$20,000.00	\$0.00	\$5,100.00	\$14,900.00	25.50%
420	Depreciation Expense	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
430	Miscellaneous	\$100.00	-\$87.99	\$0.00	\$100.00	0.00%
433	Dues and Subscriptions	\$300.00	\$0.00	\$302.00	-\$2.00	100.67%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
443	Sales Tax	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
450	Permits	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
452	Refund	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
500	Capital Outlay	\$1,550,000.00	\$175,970.70	\$467,515.93	\$1,082,484.07	30.16%
553	Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
554	Capital Outlay - Ox Ditch Bldg	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
555	Capital Outlay - Sewer Biosol	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
556	Capital Outlay - Sewer Exten	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43200 Sewer		\$2,014,408.00	\$190,929.74	\$522,369.13	\$1,492,038.87	25.93%
DEPT 47007 2003 Series A Disposal						
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND		\$2,014,408.00	\$190,929.74	\$522,369.13	\$1,492,038.87	25.93%
FUND 614 TELEPHONE AND CABLE FUND						
DEPT 49000 Miscellaneous (GENERAL)						
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
630	Loss on Bond Defeasance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49000 Miscellaneous (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 614 TELEPHONE AND CABLE FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FUND						
DEPT 43200 Sewer						
220	Repair/Maint Supply - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43200 Sewer		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal						
600	Principal	\$175,000.00	\$0.00	\$175,000.00	\$0.00	100.00%
610	Interest	\$23,606.00	\$0.00	\$14,702.50	\$8,903.50	62.28%

OBJ	OBJ Descr	2018 Budget	MARCH 2018 Amt	2018 YTD Amt	2018 YTD Balance	%YTD Budget
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$750.00	\$0.00	\$238.00	\$512.00	31.73%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$199,356.00	\$0.00	\$189,940.50	\$9,415.50	95.28%
DEPT 47008 2003 Series B Sewer						
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
610	Interest	\$11,060.00	\$0.00	\$0.00	\$11,060.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47008 2003 Series B Sewer		\$111,060.00	\$0.00	\$0.00	\$111,060.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FUN		\$310,416.00	\$0.00	\$189,940.50	\$120,475.50	61.19%
FUND 652 WASTEWATER MGMT DISTRICT						
DEPT 41910 Planning and Zoning						
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41910 Planning and Zoning		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 652 WASTEWATER MGMT DISTRICT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		\$7,316,820.00	\$387,543.62	\$1,468,541.31	\$5,848,278.69	20.07%

B.4.

City of Crosslake - Preliminary					
3/31/2018 Preliminary Budget to Actual Analysis (Remove Debt Service, Capital Outlay and Operating Transfers)					
Description	2018 Budget	31-Mar	2018 YTD Amount	2018 YTD Balance	2018 %YTD Budget
<b>Total Expense (From Month End Report For March, 2018)</b>	<b>\$ 7,316,820</b>	<b>\$ 387,544</b>	<b>\$ 1,468,541</b>	<b>\$ 5,848,279</b>	<b>20.07%</b>
<b>Adjustments:</b>					
<u>Less: All DS Issues</u>					
(101-41400-600) Administration: Copier Lease	(864)	(144)	(216)	(648)	25.00%
(101-41910-600) Planning and Zoning: Copier Lease	(864)	(144)	(216)	(648)	25.00%
(101-42110-600) Police: Copier Lease	(144)	(24)	(36)	(108)	25.00%
(101-45100-600) Parks and Rec.: Copier Lease	(1,250)	(104)	(312)	(938)	24.99%
(101-45500-600) Library: Copier Lease	(1,250)	(104)	(312)	(938)	24.99%
(101-47014-600) 2012 Series A - Principal	(190,000)	0	(190,000)	0	100.00%
(101-47014-610) 2012 Series A - Interest	(23,453)	0	(12,676)	(10,777)	54.05%
(101-47014-620) 2012 Series A - Fiscal Agent Fees	(300)	0	(257)	(43)	0.00%
(301-47015-600) 2015 Series B - Principal	(138,000)	0	0	(138,000)	0.00%
(301-47015-610) 2015 Series B - Interest	(8,500)	0	0	(8,500)	0.00%
(301-47015-620) 2015 Series B - Fiscal Agent Fees	(300)	0	0	(300)	0.00%
(301-47013-440/621) Fiscal Agent Fees	(2,500)	0	0	(2,500)	0.00%
(651-47007-600) 2012 Series A Disposal - Prin.. ( Reported on B/S)	(175,000)	0	(175,000)	0	100.00%
(651-47007-610) 2012 Series A Disposal -Interest	(23,606)	0	(14,703)	(8,904)	62.28%
(651-47007-620) 2012 Series A Disposal - Fiscal Agent Fees	(750)	0	(238)	(512)	31.73%
(651-47008-600) 2017 Series A Disposal Bonds	(100,000)	0	0	(100,000)	0.00%
(651-47008-610) 2017 Series A Disposal Bonds	(11,060)	0	0	(11,060)	0.00%
<i>Total Debt Service</i>	<u>(677,841)</u>	<u>(520)</u>	<u>(393,967)</u>	<u>(283,874)</u>	58.12%
<u>Less - All Capital Outlay Accounts:</u>					
(101-41400-500) Administration	(4,020)	0	0	(4,020)	0.00%
(101-41910-500) Planning and Zoning	(4,020)	0	0	(4,020)	0.00%
(101-41940-500) General Government Capital Outlay	(185,000)	0	0	(185,000)	0.00%
(101-42110-500) Police Administration Capital Outlay	(4,460)	(1,624)	(1,792)	(2,668)	40.17%
(101-42110-550) Police Administration Capital Outlay - Vehicles	(50,960)	0	0	(50,960)	0.00%
(101-42280-500) Fire Administration - Capital Outlay	(19,000)	(603)	(3,924)	(15,076)	20.65%
(101-42280-550) Fire Administration - Capital Outlay - Vehicles	0	0	0	0	0.00%
(101-43000-500) Public Works - Capital Outlay	(1,565,800)	(27,632)	(49,586)	(1,516,214)	3.17%
(101-43100-500) Cemetery - Capital Outlay	(1,000)	0	0	(1,000)	0.00%
(101-45100-500) Parks and Recreation - Capital Outlay	(93,000)	3,693	(2,919)	(90,081)	3.14%
(101-45500-500) Library	(3,165)	0	0	(3,165)	0.00%
(601-43200-500) Sewer - Capital Outlay	(1,550,000)	(175,971)	(467,516)	(1,082,484)	30.16%
<i>Total Capital Outlay</i>	<u>(3,480,425)</u>	<u>(202,136)</u>	<u>(525,736)</u>	<u>(2,954,689)</u>	15.11%
<u>Less: Depreciation/Amortization</u>					
(601) Depreciation	(200,000)	0	0	(200,000)	0.00%
<b>Adjusted Expenditures</b>	<b>\$ 2,958,554</b>	<b>\$ 184,887</b>	<b>\$ 548,838</b>	<b>\$ 2,409,716</b>	<b>18.55%</b>
<b>Linear Assumption (3 Month/12 Months) = 25.00%</b>					
	<b>25.00%</b>	<b>\$ 1,829,205</b>			<b>-6.45%</b>

B.5.



# CROSSLAKE POLICE DEPARTMENT

## MONTHLY REPORT

March

2018

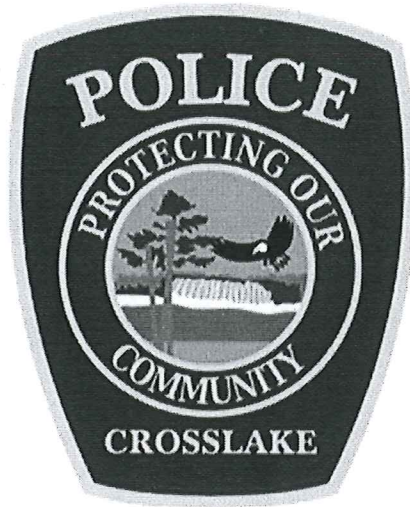
**Crosslake Police Department  
Monthly Report  
March 2018**

Agency Assist	16
Alarm	14
Animal Complaint	4
Assault	1
ATV	1
Civil Problem	1
Counterfeit	1
Disturbance	2
Driving Complaint	2
Ems	18
Escort	1
Extra Patrol	1
Fight	2
Fire	1
Gun Permits	2
Harass Comm	2
Hazard In Road	3
Information	11
Intoxicated Person	1
Motorist Assist	1
Open Door	1
Parking Complaint	2
Probation Violation	1
Property Damage Acc	3
Public Assist	4
Scam/Con	1
Shooting Complaint	2
Suspicious Activity	1
Suspicious Vehicle	4
Threats	1
Traffic Arrests	2
Traffic Citations	3

Traffic Warnings	26
Vehicle Off Road	1
Victim Notification	1
Welfare Check	2
<b>Total</b>	<b>140</b>



B.6.



# CROSSLAKE POLICE DEPARTMENT

## MISSION TOWNSHIP MONTHLY REPORT

March

2018

**Crosslake Police Department  
Mission Township Monthly Report  
March 2018**

Agency Assist	2
Extra Patrol	1
Information	1
Motorist Assist	1
Stalled Vehicle	1
Threats	1
Traffic Arrests	2
Traffic Citations	2
Traffic Warnings	36
Trespass	1
<b>Total</b>	<b>48</b>

B. 7.

CITY OF CROSSLAKE  
RESOLUTION NO. 18-\_\_\_\_\_

RESOLUTION AUTHORIZING PARTICIPATION IN THE  
PERA POLICE AND FIRE PLAN

WHEREAS, the policy of the State of Minnesota as declared in Minnesota Statutes 353.63 is to give special consideration to employees who perform hazardous work and devote their time and skills to protecting the property and personal safety of others; and

WHEREAS, Minnesota Statutes Section 353.64 permits governmental subdivisions to request coverage in the Public Employees Police and Fire plan for eligible employees of police departments whose position duties meet the requirements stated therein and listed below.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CROSSLAKE, MINNESOTA hereby declares that the position titled Part-Time Police Officer, currently held by **ANTHONY BRUNHUBER** meets all of the following Police and Fire membership requirements:

1. Said position requires a license by the Minnesota peace officer standards and training board under sections 626.84 to 626.863 and this employee is so licensed;
2. Said position's primary (over 50%) duty is to enforce the general criminal laws of the state;
3. Said position charges this employee with the prevention and detection of crime;
4. Said position gives this employee the full power of arrest, and
5. Said position is assigned to a designated police or sheriff's department.

BE IT FURTHER RESOLVED that this governing body hereby requests that the above-named employee be accepted as a member of the Public Employees Police and Fire Plan effective the date of this employee's initial Police and Fire salary deduction by the governmental subdivision.

\_\_\_\_\_  
Michael Lyonais, City Administrator

\_\_\_\_\_  
Patty Norgaard, Mayor

STATE OF MINNESOTA  
COUNTY OF CROW WING

I, Charlene Nelson, Clerk of the City of Crosslake, Minnesota, do hereby certify that this is a true and correct transcript of the resolution that was adopted at a meeting held on the 9th day of April, 2018; the original of which is on file in this office. I further certify that five members voted in favor of this resolution and that five members were present and voting.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

B. 8.

CITY OF CROSSLAKE  
RESOLUTION NO. 18-\_\_\_\_\_

RESOLUTION AUTHORIZING PARTICIPATION IN THE  
PERA POLICE AND FIRE PLAN

WHEREAS, the policy of the State of Minnesota as declared in Minnesota Statutes 353.63 is to give special consideration to employees who perform hazardous work and devote their time and skills to protecting the property and personal safety of others; and

WHEREAS, Minnesota Statutes Section 353.64 permits governmental subdivisions to request coverage in the Public Employees Police and Fire plan for eligible employees of police departments whose position duties meet the requirements stated therein and listed below.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CROSSLAKE, MINNESOTA hereby declares that the position titled Part-Time Police Officer, currently held by **RYAN FRANZ** meets all of the following Police and Fire membership requirements:

1. Said position requires a license by the Minnesota peace officer standards and training board under sections 626.84 to 626.863 and this employee is so licensed;
2. Said position's primary (over 50%) duty is to enforce the general criminal laws of the state;
3. Said position charges this employee with the prevention and detection of crime;
4. Said position gives this employee the full power of arrest, and
5. Said position is assigned to a designated police or sheriff's department.

BE IT FURTHER RESOLVED that this governing body hereby requests that the above-named employee be accepted as a member of the Public Employees Police and Fire Plan effective the date of this employee's initial Police and Fire salary deduction by the governmental subdivision.

\_\_\_\_\_  
Michael Lyonais, City Administrator

\_\_\_\_\_  
Patty Norgaard, Mayor

STATE OF MINNESOTA  
COUNTY OF CROW WING

I, Charlene Nelson, Clerk of the City of Crosslake, Minnesota, do hereby certify that this is a true and correct transcript of the resolution that was adopted at a meeting held on the 9th day of April, 2018; the original of which is on file in this office. I further certify that five members voted in favor of this resolution and that five members were present and voting.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_





# Crosslake Fire Department

Date: March 2018

B.9.

## Incidents

Description of Incident	Calls	YTD
<b>3 - Rescue &amp; Emergency Medical Services</b>		
311 - Medical Assist - Assist EMS Crew	18	58
300 - Rescue, EMS Incident		1
322 - Motor Vehicle Accident with Injuries		
324 - Motor Vehicle Accident with No Injuries		
340 - Search for Lost Person		
362 - Ice Rescue		
326 - Snowmobile Accident With Injuries		
<b>Total:</b>	<b>18</b>	<b>59</b>
<b>1 - Fire</b>		
111 - Building Fire		
111 - Building Fire (Mutual Aid)		
114 - Chimney Fire		
112/118/113 - Fire Other		
143 - Grass Fire/Wildland Fire		
131 - Automobile Fire		1
<b>Total:</b>	<b>0</b>	<b>1</b>
<b>4 - Hazardous Condition (No Fire)</b>		
411 - Gasoline or other Flammable Liquid Spill		
412 - Gas Leak (Natural Gas or LPG)		2
444 - Power Line Down/Trees on Road		
<b>Total Hazardous Condition:</b>	<b>0</b>	<b>2</b>
<b>5 - Service Call</b>		
571 - Cover Assignment, Standby		
561 - Unauthorized Burning		
<b>Total:</b>	<b>0</b>	<b>0</b>
<b>6 - Good Intent Call</b>		
611 - Dispatched and Cancelled en route		
600 - Good Intent Call		
609 - Smoke scare, Odor of smoke	1	1
<b>Total:</b>	<b>1</b>	<b>1</b>
<b>7 - False Alarm &amp; False Call</b>		
743 - Smoke Detector Activation - No Fire	1	1
746 - Carbon Monoxide Detector Activation - No CO		1
731 - Sprinkler Activation due to Malfunction		
<b>Total:</b>	<b>1</b>	<b>2</b>
<b>8 - Severe Weather &amp; Natural Disaster</b>		
814 - Lightning Strike (No Fire)		
<b>Total:</b>		
<b>Total Incidents:</b>	<b>20</b>	<b>65</b>

**NORTH AMBULANCE  
CROSSLAKE**

**MARCH 2018 RUN REPORT**

**TOTAL CALLOUTS: 67**

NIGHT: 26 DAY: 41

No Loads: 14  
Cancels: 16  
Fire Standbys: 01  
Police Standbys: 00  
Transported Patients: 36

CROSSLAKE: 40 (12 No Load, 06 Cancel)  
BREEZY POINT: 09 (01 No Load, 01 Cancel)  
IDEAL: 00  
MISSION: 00  
FIFTY LAKES: 01  
MANHATTAN BEACH: 00  
CENTER: 00  
TIMOTHY: 00

**MUTUAL AID TO:**

PINE RIVER: 12 (07 Cancel, 01 Fire Standby)  
BRAINERD: 05 (01 No Load, 02 Cancel)

BLS TRANSFERS: 00  
ALS TRANSFERS: 00

**ALS INTERCEPTS (ADVANCED LIFE SUPPORT):**

BRAINERD: 00  
PINE RIVER: 00  
AIRCARE: 00

# MONTHLY PLANNING & ZONING STATISTICS - CROSSLAKE

B. 11.

PERMITS	March-2018	Year-to-Date 2018	March-2017	Year-to-Date 2017
New Construction (Dwellings)	3	3	1	2
Septic - New	1	1	1	2
Septic Upgrades	1	2	0	0
Porch / Deck	2	4	3	4
Additions	1	2	1	3
Landscape Alterations	0	2	3	4
Access. Structures	3	3	1	2
Demo/Move	1	1	0	2
Signs	0	0	1	1
Fences	0	0	2	2
E911 Addresses Assigned	1	2	1	3
<b>Total Permits</b>	<b>13</b>	<b>20</b>	<b>14</b>	<b>25</b>

ENFORCEMENT / COMPLAINTS	Year-to-Date 2018	Year-to-Date Closed	Year-to-Date Open	Year-to-Date % Closed
Enforcement	0	1	0	100%

CUSTOMER SERVICE STATISTICS	March-2018	Year-to-Date 2018	March-2017	Year-to-Date 2017
Counter Visits	40	88	61	153
Phone Calls	66	174	92	264
Email	36	84	39	86
<b>Total</b>	<b>142</b>	<b>346</b>	<b>192</b>	<b>503</b>

Call For Service	1	4	4	6
Shoreland Rapid Assessment Completed (Buffer)	0	1	3	3
Stormwater Plans Submitted	3	4	4	4
Site Visits	4	10	35	51

COMPLIANCE SEPTIC STATISTICS	Year-To-Date Received 2018	Year-To-Date Failed 2018	Year-To-Date Received 2017	Year-To-Date Failed 2017
Septic Compliance Inspections	4	0	8	0
Passing Septic Compliance Percentage		100%		100.0%

PUBLIC HEARINGS	March-2018	Year-to-Date 2018	March-2017	Year-to-Date 2017
DRT	0	4	3	7
Variance	0	1	0	3
CUP/IUP	0	1	1	1
Land Use Map	0	0	0	0
Subdivisions (Metes & Bounds; Preliminary; Final)	1	1	0	0

Consolidations/Lot Line Adjustments	1	2	0	0
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B. 12.

STATED MINUTES

City of Crosslake  
Planning Commission/Board of Adjustment

February 23, 2018  
9:00 A.M.

Crosslake City Hall  
37028 County Road 66  
Crosslake, MN 56442

1. Present: Chair Aaron Herzog; Joel Knippel; Matt Kuker; Alternate Mark Lindner; Alternate Bill Schiltz, Mark Wessels and Council Member Dave Nevin
2. Absent: Mark LaFon
3. Staff: Paul Herkenhoff, Environmental Services Manager; Tom Espersen, Land Service Specialist and Celeste Torgerson, Customer Service Specialist II
4. 2018 Election of Officers - Motion by **Knippel**; supported by **Kuker** to elect **Herzog** as **Chair**; Motion by **Herzog**; supported by **Knippel** to elect **Kuker** as **Vice-Chair**. All members voting "Aye", Motion carried.
5. Adoption of 2018 Rules of Business – Motion by **Lindner**; supported by **Schiltz** to adopt the **2018 Rules of Business with the changes as presented in the packet; Item 9 from 5 to 3 minutes; Item 16 B 8 from Northland Press to legal newspaper(s); Item 17 deletion of the statement "as required in #16 above"**. All members voting "Aye", Motion carried.
6. 1-26-18 Minutes & Findings – Motion by **Schiltz**; supported by **Knippel** to approve the minutes & findings as written. All members voting "Aye", Motion carried.
7. Old Business
  - 7.1 None
8. New Business
  - 8.1 Moonlite Bay LLC – Variance for an increased structure height and lake setback (the reduction in parking space was withdrawn by the applicant)
9. Other Business
  - 9.1 Staff Report
10. Open Forum
11. Adjournment



**Moonlite Bay LLC  
120171202GB0009, 120171202GZ0009**

Richard Eide of Moonlite Bay LLC and Dan Miller of Miller Construction were present to represent applicant. Herkenhoff read the request into record and touched on the main points of the letters received. The parking issue was pulled from the variance as two signed agreements were submitted between Moonlite Bay and Dan Miller and Moonlite Bay and Larry Geschwill of Simonson Lumber to allow overflow parking in their lots, which met the necessary ordinance requirements. It was also noted there are 76 spots on the water for boat dockage, but those are regulated by DNR and not the city. The discussion was on the existing septic system, the stormwater plan and the parking agreements. The two options for the existing septic system would be to upgrade it so it is sized correctly for the building or to hook up to city sewer. Tom Espersen, Crow Wing County Land Service Specialist, questioned the capacity of the treatment plant. Dave Nevin stated the treatment plant is being upgraded and there is still another 30%. Eide stated they would like a recommendation made to city council to expand the sewer district so Moonlite Bay can hook into city sewer. There was discussion of runoff from the parking lot. Herkenhoff suggested speaking with the Soil & Water Conservation District about a stormwater plan. If the current drainfield was eliminated, part of it could be used to expand the retention area. There was concern over the parking area agreements. Herzog suggested that the agreements be reviewed by city attorney Brad Persons. Eide explained that parking is only an issue about 5 days a year when there are major events going on. To try and keep the customers of Moonlite Bay parking in the lot by Moonlite Bay, the employees will be asked on the busy days to park in the overflow parking. There were no public comments.

**February 23, 2018 Action:**

**Motion by Kuker; supported by Knippel to approve the Variance for:**

- **Lake setback of 51 feet where 75 feet is required to proposed structure**
- **Increase height of nonconforming structure from 0 feet to not exceed 25 feet**
- **Reduction in parking space by 27 where a total of 121 is required was WITHDRAWN**

**To:**

- **Construct a 2,362 square foot structure**
- **Reduce required parking by 27 spaces was WITHDRAWN**

**Per the findings of fact as discussed, the on-sites conducted on 2-22-18 and as shown on the certificate of survey received at the Planning & Zoning office dated 1-18-18 for property located at 37627 County Rd 66, Crosslake, MN 56442**

**Conditions:**

**Chapter 26 – Land Use; Sec. 26-227 Variance Decision - Variances must be substantially completed within two years of receiving approval – the approval of this variance will expire on 2-23-20.**

February 23, 2018 Planning Commission/Board Of Adjustment Meeting

1. **The septic system be monitored and that it be upgraded or replaced or an alternate plan to connect to the city sewer prior to construction or synchronize to be done at the same time as construction**
2. **Implement the stormwater management plan as reviewed by a Land Service Specialist and make sure it is working as it should be**

**Findings: See attached**

**All members voting “Aye”, Motion carried.**

**Other Business:**

1. Staff report
  - a. Monthly city council report
  - b. Development Review Team (DRT) had four February monthly meeting
  - c. One March public hearing application(s)
  - d. Senior Living Facility update
  - e. Crosslake workshop scheduled for March 28<sup>th</sup>
  - f. March Public hearing for comprehensive plan

**Open Forum:**

1. None

**Matters not on the Agenda:**

1. Letter of Recommendation and/or present in person to City Council to consider that Moonlite Bay LLC connect to city sewer.

**Motion by Lindner; supported by Knippel; to present a letter of recommendation that Moonlite Bay LLC connect to city sewer.**

**All members voting “Aye”, Motion carried.**

**Motion by Knippel; supported by Schlitz to adjourn at 10:31 A.M.**

**All members voting “Aye”, Motion carried.**

Respectfully yours,

*Celeste Torgerson*

Celeste Torgerson  
Customer Service Specialist II



Real People. Real Solutions.

B. 13.  
7656 Design Road  
Suite 200  
Baxter, MN 56425-8676

Ph: [218] 825-0684  
Fax: [218] 825-0685  
Bolton-Menk.com

## MEMORANDUM

**Date:** April 2, 2018

**To:** Ted Strand, Public Works Director  
Michael Lyonais, City Administrator/Treasurer  
Char Nelson, City Clerk

**From:** Michael P. Rardin, P.E., Senior Project Manager *MPR*

**Subject:** Wastewater Treatment Facility Improvements - Pay Request #7  
City of Crosslake, Minnesota  
Project No.: M25.113425

Attached is Pay Request #7, dated March 29<sup>th</sup>, from Eagle Construction Co., Inc. We have reviewed the pay request and recommend payment in the amount of \$76,188.38.

As of this payment request, by contract the City is retaining \$41,591.94 (5%) of the amount of work completed and equipment stored to date.

Please feel free to call me at 218-232-6536 with any questions.

# APPLICATION AND CERTIFICATE FOR PAYMENT

(Instructions on reverse side) PAGE 1 OF 2 PAGES

AIA DOCUMENT G702

PROJECT: CROSSLAKE WWTF IMPROVEMENTS  
 APPLICATION NO: 7  
 PERIOD TO: 03/29/18  
 PROJECT NOS.: M25.113425

TO OWNER: CITY OF CROSSLAKE, MN  
 37028 COUNTY ROAD 66  
 CROSSLAKE, MN 56442

FROM CONTRACTOR: EAGLE CONSTRUCTION CO., INC.  
 515 9TH AVENUE NW  
 LITTLE FALLS, MN 56345

CONTRACT DATE: 08/30/17

VIA: BOLTON & MENK  
 1960 PREMIER DRIVE  
 MANKATO, MN 56001

Distribution to:

OWNER
ARCHITECT
CONTRACTOR

## CONTRACTOR'S APPLICATION FOR PAYMENT


Application is made for payment, as shown below, in connection with the contract. Continuation sheet, AIA Document G703, is attached.

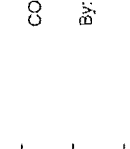
1 ORIGINAL CONTRACT SUM .....	\$2,227,000.00
2 Net change by Change Orders .....	\$0.00
3 CONTRACT SUM TO DATE .....	\$2,227,000.00
4 TOTAL COMPLETED & STORED TO DATE .....	\$831,838.80
5 RETAINAGE:	
a. 5% of Completed Work (Columns D + E on G703)	\$41,591.94
b. 5% of Stored Material (Column F on G703)	\$41,591.94
Total Retainage (Line 5a + 5b or Total in Column I of G703) .....	\$790,246.86
6 TOTAL EARNED LESS RETAINAGE .....	\$714,058.48
(Line 4 less Line 5 Total)	\$76,188.38
7 LESS PREVIOUS CERTIFICATES FOR PAYMENT .....	\$1,436,753.14
(Line 6 from prior Certificate)	
8 CURRENT PAYMENT DUE .....	
9 BALANCE TO FINISH, INCLUDING RETAINAGE .....	
(Line 3 less Line 6)	

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$	\$
Total approved this Month	\$	\$
TOTALS	\$	\$
NET CHANGES by Change Order	\$	\$

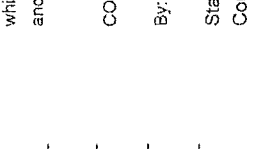
CONTRACT FOR: Labor and Materials

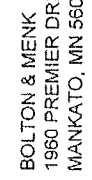
The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the contract Documents, that all amounts have been paid to the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:  Date: 03/29/18

By:  Date: 03/29/18

State of: Minnesota  
 County of: Morrison  
 Subscribed and sworn to before me this 29 day of March


Notary Public:   
 My Commission Expires January 31, 2022



## ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED ..... \$ 76,188.38  
 (Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT:  Date: 3/30/2018

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

# CONTINUATION SHEET

AIA DOCUMENT G703 (Instructions on reverse side)

PAGE 2 OF 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT.

containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar

Use Column I on Contracts where variable retainage for line items may apply

APPLICATION NO: 7

APPLICATION DATE: 3/29/2018

PERIOD TO: 3/29/2018

ARCHITECT'S PROJECT NO.: M25.113425

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H BALANCE TO FINISH (C-G)	I RETAINAGE (IF VARIABLE RATE) 5%	
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD						
1	PERMITS, BONDS, AND INSURANCE	63,000.00	63,000.00	0.00	0.00		63,000.00	0.00	3,150.00	
2	ADMINISTRATION & SITE SUPERVISION	27,250.00	16,024.20	1,688.30	1,688.30		17,712.50	9,537.50	885.63	
3	ALLOWANCES	75,000.00	12,413.30	0.00	0.00		12,413.30	62,586.70	620.67	
4	MOBILIZATION	7,500.00	7,500.00	0.00	0.00		7,500.00	0.00	375.00	
5	TEMPORARY UTILITIES/CONSTRUCTION	2,500.00	2,000.00	250.00	250.00		2,250.00	250.00	112.50	
6	REMOVALS	69,800.00	10,470.00	3,490.00	3,490.00		13,960.00	55,840.00	698.00	
7	EARTHWORK & SITE UTILITIES	194,900.00	146,175.00	0.00	0.00		146,175.00	48,725.00	7,308.75	
8	EROSION CONTROL & TURF RESTORATION	1,000.00	0.00	0.00	0.00		0.00	1,000.00	0.00	
9	CONCRETE	282,100.00	253,890.00	0.00	0.00		253,890.00	28,210.00	12,694.50	
10	MASONRY	500.00	0.00	0.00	0.00		0.00	500.00	0.00	
11	METALS	63,900.00	0.00	3,195.00	3,195.00		3,195.00	60,705.00	159.75	
12	CARPENTRY, INSULATION, & SEALANTS	5,000.00	0.00	0.00	0.00		0.00	5,000.00	0.00	
13	PAINTING	49,750.00	7,462.50	4,975.00	4,975.00		12,437.50	37,312.50	621.88	
14	HYDRAULIC GATES	26,250.00	21,000.00	0.00	0.00		21,000.00	5,250.00	1,050.00	
15	CENTRIFUGAL & SUBMERSIBLE PUMPS	48,250.00	18,817.50	0.00	0.00		18,817.50	29,432.50	940.88	
16	VORTEXT PUMP	20,000.00	0.00	0.00	0.00		0.00	20,000.00	0.00	
17	SCREEN, BLOWERS, AERATION, & MIXERS	222,000.00	71,040.00	31,080.00	31,080.00		102,120.00	119,880.00	5,106.00	
18	PORTABLE HOIST	7,000.00	0.00	0.00	0.00		0.00	7,000.00	0.00	
19	PROCESS PIPE & VALVES	165,800.00	59,688.00	0.00	0.00		59,688.00	106,112.00	2,984.40	
20	HVAC	7,500.00	0.00	0.00	0.00		0.00	7,500.00	0.00	
20	ELECTRICAL & CONTROLS	888,000.00	62,160.00	35,520.00	35,520.00		97,680.00	790,320.00	4,884.00	
		<b>2,227,000.00</b>	<b>751,640.50</b>	<b>80,198.30</b>		<b>0.00</b>	<b>831,838.80</b>	<b>1,395,161.20</b>	<b>37%</b>	<b>41,591.94</b>

AIA DOCUMENT G703 - CONTINUATION SHEET FOR G702 - 1992 EDITION - AIA® - 1992 - THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5282 - WARNING: Unlicensed photocopying violates U.S. copyright laws and will subject the violator to legal prosecution.

G703-1992

B. 14.

## Park/Library Commission Minutes

Wednesday, February 28<sup>th</sup>

2:00 P.M at the Crosslake Community Center

**Present:** Chair Mic Tchida, Jim Talbott, Don Christner, Sandy Melberg, Councilman Dave Nevin, Park/Library Director Jon Henke. **Guests:** Mike Schoenecker, Loren Spande, Dale Melberg and Kurt Porter

1. Approve January Minutes – Melberg/Christner – Motion passed Unanimously
2. Whitefish Senior Living, LLC –

Mike Schoenecker and Loren Spande were present to represent Whitefish Senior Living LLC. The Commission was updated with specifics about the project which includes 21 suites for memory care, 35 suites for assisted living and 30 units of independent living suites. The units will be rented on a month to month basis at market rate. The monthly rate will include all utilities. The facility will be located at Ostlund Ave and County Road #3. The entire facility will be equipped with sprinkled fire protection. The builder has many similar units located in Iowa and throughout MN. Closest other facility is in Wadena. The Commission was very supportive of the project. Director Henke started the discussion on Park Dedication. The applicants suggested that park dedication only be paid on 30 units because the other 56 units most likely will not have an impact on the park system. Jon agreed with the developers and suggested to the Commissioners that only 30 units be factored in the Park Dedication fee. The developers also requested the Commission to consider paying \$750 per unit instead of the required \$1,500 per unit. The commission felt that only collecting on 30 units was the right approach to take. They however did not agree with only collecting \$750 per unit. Their reasoning was that many park projects are in the planning stages currently. Last year the Council waived \$61,000 in Park Dedication for developments in the Town Square area. The Park Dedication fee has also never been lowered for any other developer and the group wanted to make sure that they followed the City Ordinance as it pertained to set Park Dedication Fees. After lengthy discussion Sandy Melberg made the following motion, her motion was seconded by Jim Talbott:

**Motion - The Crosslake Park/Library Commission recommends to the City Council that Park Dedication be collected on 30 of the 86 units that are planned for Whitefish Senior Living, LLC. The Commission also recommends that the City Council follow the Park Dedication Ordinance as it is written in charging \$1,500 per unit. Motion passed unanimously.**

3. Right of Way Vacation – 15369 Daggett Pine Road – Action/Motion

Kurt Porter, local attorney who is representing the Patton's who are the applicants for the ROW vacation briefed the Commission on the specifics of the application. After the property closing, the Patton's came to realize that a portion of the house they had just purchased is actually located on a dedicated road right of way. The applicant is asking the City to vacate 1953 sq. ft of property. Mr. Porter explained that he had suggested extending the property line in a triangular direction to have a cleaner lot line. Jon Henke mentioned that the City had a similar issue with a right of way about ten years ago on Manhattan Point Blvd. In that case the City vacated just

enough land to create a clear title for the property owner. Commissioner Tchida commented that he would not want to set a precedence for future R.O.W. vacations by granting almost 2,000 sq. ft. when only a few hundred feet are needed to make sure the structure is on the Patton's property. Mr. Henke stated that establishing the minimum set back might be another approach to take. The Commission also talked about fairness to other citizens in regards to giving away public property to create a larger lot. The larger lot could provide more sq. footage for the possible development of other structures on the site. Mr. Porter said there was no use for the portion of the ROW that is being asked to be vacated. Mr. Henke stated that it is hard to tell what the future holds for a parcel of land. He pointed out that the City had vacated land a few years before the sewer project got started and then had to purchase property back at a cost to the tax payers when the sewer was installed. Mr. Henke stated that one day the whole community could be sewerred and there would need to be locations for lift stations. The current ROW's throughout the City could provide the public property needed to establish those locations in the future. The Commission was all in agreement that it would be in the best interest of the City to vacate enough land to provide the Patton's clear title to their property. Sandy Melberg then made the following motion that was seconded by Jim Talbott.

**Motion: Melberg/Talbott**

**The Crosslake Park/Library Commission recommends vacating the minimum amount of land necessary to alleviate the Patton's title concerns.**

**Motion passed unanimously.**

4. **Dodgeball** – A local church group was interested in playing dodgeball during open gym time. The Commission felt that dodgeball was a little dangerous to be playing simultaneously when others are in the same space during open gym. The Commission suggested that the group reserve the space instead. The Commission suggested the current youth group rate of \$11/hour (note: if approved by the Council this rate will be going up to \$20 possibly as early as mid-March). The Commission wants to make sure that the sound panels are not damaged during play. Jon stated that staff will monitor this. Jon also suggested that if the sport is popular with the community the park department could look at starting a dodgeball league.

5. **Develop Sub Committee to help with Questionnaire for possible facility expansion.**

Mr. Henke explained that some local property owners have suggested the possibility of an indoor or possibly an outdoor hockey rink. There has also been visions of a pool being added to the Community Center. Jon wanted to make sure that the community had a say in future park developments. The questionnaire would provide the community a voice in regards to possible park improvements and also give the City Council some information to base future decisions on.

6. **Possible Land Acquisition – Holden Property**

Director Henke explained that the appraisal for the 9.1 acres next to the park owned by Cindy Holden came in at \$68,000. The Park Department is waiting to hear back from Miss Holden on how she would like to proceed with a possible purchase.

**Motion – Christner/Talbott**

**The Park/Library Commission recommends that the City Council continue to work with Miss Holden on the possible purchase of 9.1 acres adjacent to the park.**

**Motion passed unanimously.**

**7. Community Center Fee Schedule**

The fees for the gymnasium were reviewed by the Commission.

The Commission proposed raising the youth club fee to be equal to 50% of the private fee for gym rental. Currently the fee is \$11/Hour, with the increase the new fee would be \$20 per hour.

School district sports and charter school use would remain at two free events per week. The private rental rate for the gym was raised at the beginning of 2018. Previous to 2018 the fee was \$26 per hour; the Council moved the rate to \$40 per hour at the January 8<sup>th</sup> meeting. The Commission also recommended raising the Lake Association gym fee from \$16 per hour to \$20 per hour. Meeting room rates were suggested to remain the same.

**Motion – Christner/Talbott**

**The Park/Library Commission recommends that the City Council consider raising the Youth Club Gym Fee from \$11/hour to \$20/hour. The Commission also recommends the Lake Association Gym Fee be increased from \$16/hour to \$20/hour.**

**Motion passed unanimously.**

**8. Master Plan for Crosslake Parks**

The Park Department will look at including some funding in the 2019 budget for a new Master Plan for the park.

**9. Possible additions to the Park Ordinance –Trail Use**

Director Henke explained that the groomed ski trails are consistently being used for walking even though they are posted and a dedicated trail for walking has been developed. It is extremely dangerous for skiers on the hilly terrain of the Nordic Ridge Trail system to experience depressions left by walkers on the trail surface. A skier that has their ski tip get caught in a foot print has a good chance of having a dangerous fall if the skier is descending on a slope. Jon would recommend that Skijoring, Fat Tire Bikes and also walking be included in the Park Ordinance as prohibited activities during the ski season on groomed trails.

**Motion – Christner/Talbott**

**The Crosslake Parks/Library Commission recommends that the City Council consider an addition to the Crosslake Park Ordinance that prohibits the use of Fat Tire Bikes, Skijoring and walking on groomed ski trails in the winter.**

**Motion passed unanimously.**

**10. Open Forum- No Comments**

**11. Adjourn – Christner/Melberg – Motion passed unanimously.**



B.15.

MEMO TO: City Council  
FROM: Charlene Nelson  
City Clerk  
DATE: April 5, 2018  
SUBJECT: Fee Schedule Revisions

Attached please find a copy of the revised fee schedule for the Park Department. Park and Recreation is proposing to increase gym rental fees effective immediately. All other fees will remain the same.

## PARK AND RECREATION – FEE SCHEDULE

- Deposits: \$50 for meeting rooms. \$100 for gymnasium.
- Flat Fee of \$11 for use of the kitchen.
- All groups utilizing the Community Center before or after regular hours will be charged \$20 an hour in addition to the regular costs of room or gym rental. Regular hours are Monday – Thursday 5am-9pm; Friday 5am-7pm; and Saturday-Sunday 8am-4pm.
- Civic Clubs and Community Clubs meeting room use that exceeds 6 hours a day will be charged an additional \$11.
- Set Up/Take Down Fee: This service will only be available if staffing permits. The minimum charge for set up of equipment will be \$10. Up to 6 banquet tables will be set up for this fee. A fee of \$3 per table will be charged for set up and take down of tables over the amount of six. The \$10 minimum fee for set up/take down does apply for card tables. Up to 25 chairs will be set up for free. Additional cost of chair set up/take down is \$1 per chair. Groups can avoid the set up/take down fees by setting up equipment themselves.

### TYPE OF ACTIVITY

### FEE

#### MEETING ROOM RENTALS

There is a flat rate of \$11/per hour for meeting room #3. Meeting rooms #1 and #2 can be rented together for a discount of \$5/per hour.

- |   |   |
|---|---|
| • City Activities   | No Cost   |
| • Youth Clubs   | No Cost   |
| • School District Youth Sports/Charter School   | No Cost - Up to 2<br>Events Per Week/2<br>Hours Per Event |
| • County, State, Federal  | \$11/Hour   |
| • Community Education   | \$1.50/Per Person   |
| • Civic Clubs   | \$11/Up to 6 Hours  |
| (Lions and Legion have one free event (2 day maximum) per year. After hour fees are charged if event takes place after or before regular hours) |   |
| • Community Clubs   | \$11/Up to 6 Hour<br>or \$33/ Per Day                     |
| • Lake Associations   | \$11/Per Hour   |
| • Private Groups and Other Businesses   | \$16/Per Hour   |

#### GYM RENTALS

- |  |   |
|--|---|
| • City Activities                            | No Cost   |
| • Youth Clubs                                | \$11 <del>\$11</del> \$20/Per Hour                        |
| • County, State, Federal                     | \$16/Hour   |
| • School District Youth Sport/Charter School | No Cost – Up to 2<br>Events Per Week/2<br>Hours Per Event |

- Charter School After School Sports Club \$100/8 Week Session
- Civic Clubs \$11/Per Hour
- Community Clubs \$11/Per Hour
- Lake Associations \$16 ~~\$20~~/Per Hour
- Private Groups and Other Businesses \$40/Per Hour

### MISCELLANEOUS RENTALS

- Disc Golf Set – 2 Hours \$5
- GPS – 4 Hours \$5
- GPS – All Day (8 Hours Max) \$10
- Piano Rental (Includes Delivery) \$200/2 Days
- Picnic Shelter \$27  
(Two \$50 deposits are required. Beer and wine permits are available with City approval at a cost of \$27)
- Tennis Racket \$3/2 Hours
- Snowshoe Rental (2 Hours) \$5/Pair
- Pickleball \$10/Hour Equip & Court
- Bocce Ball \$5/2 Hours
- Shuffleboard \$5/2 Hours

### MISCELLANEOUS SALES

- Disc Golf Disc (1 Disc) \$13
- Disc Golf Discs (Set of 3) \$32
- Tennis Balls \$4/Can
- Trail Maps \$1/Per Two- Sided Copy
- Shower \$3
- Water \$1/Bottle
- 3-Year Lake Access Use Permit \$20

### ACTIVITY FEES

- T-Ball – Per Season \$35
- Mustang Baseball – Per Season \$35
- Colt Baseball and Up – Per Season \$45
- SilverSneakers Class Punch Card \$28/8 Classes
- SilverSneakers Class Day Pass \$4
- Silver & Fit Class Punch Card \$2/20 Classes
- Zumba Day Pass \$10
- Zumba Punch Card \$80
- Pickleball Day Pass \$4
- Pickleball Yearly Pass \$30
- Basketball for Grades K-2 \$30
- Basketball for Grades 3-6 \$30
- Summer Basketball Camp \$30/6 Sessions
- Soccer for Grades K-1– Per Season \$30
- Soccer for Grades 2-3 – Per Season \$35
- Soccer for Grades 4-6 – Per Season \$40

B.16.

Crosslake Economic Development Authority  
Meeting Minutes  
8:30 A.M. – 9:55 A.M. March 1, 2018 Crosslake City Hall

Members present: Dean Fitch, Patty Norgaard, Roger Roy, Jim Funk (Alternate)  
Others present: Sheila Haverkamp, BLAEDC Executive Director, Tyler Glynn, BLAEDC Economic Development Officer, Dean Eggena. Crosslake property and business owner, Martha Steele, Mission Township resident

The regular monthly meeting of the Crosslake EDA was called to order at 8:30 A.M. by President Dean Fitch.

A motion was made by Roger Roy and seconded by Patty Norgaard to approve the minutes of the February 1, 2018 meeting. Motion carried with all ayes.

Dean Eggena owns 60 acres zoned light industrial/commercial that is a pine plantation with all high ground and no wetland. After meeting with the Crosslake EDA in August of 2017, he thought that now is the time to develop the property. With a change in the zoning ordinance of the lot size, the development became economically feasible. One of his ideas for development was for storage buildings as it was a good location with no residential areas nearby. A plat was developed previously and the plan for development would happen in stages with phase one along the current roadway. Discussion centered on access, septic systems and infrastructure needed to encourage the best type of development for the area. Dean Fitch suggested that this property be included in the BLAEDC information for Crosslake. Dean Eggena cited other possible uses for the land including a campground or home base/storage for recreational vehicles. He will work with the EDA and BLAEDC and hopes to keep the price point reasonable to provide interest in the marketing of this property.

Old Business:

GreenStep City Update

Patty Norgaard met with Melissa Birch, Clean Energy Resource Teams (CERTs) Central Coordinator. Two things are needed at this point—the resolution for becoming a GreenStep City to be presented to the city council on March 12<sup>th</sup> and to write a grant for a Minnesota GreenCorp Volunteer for eleven months to help coordinate the GreenStep City process. Specifics to be worked on should include water quality, the environment and housing. John Gunstad is being tapped to chair the project and be in charge of the volunteer. Research, resources and funding for projects are all a part of being a GreenStep City. Signs indicating Crosslake as a GreenStep City should be pursued.

Social Media Update

Dean Fitch touched base with Anje Smith, AJ Business Development. She currently has a large project and will not be available until September. This will allow more time for determining the direction of the EDA website and to include a social media project in the 2019 budget. Crosslake Communications should be utilized for support. Tyler Glynn stressed that it is important to understand the type of traffic attracted and using the analytics to reach out. A link to BLAEDC should be incorporated on the website.

New Business:

A copy of the updated comprehensive plan draft was distributed. It will be reviewed at the April meeting. The final copy will be published on the Crosslake website.

Sheila Haverkamp presented the 2018 BLAEDC/Crosslake Work Plan. She explained that economic development is not black and white. A work plan is developed annually to assist a community in determining their foundational aspects: Who can we interest? How do we help? How do we get new businesses? It ultimately includes investment opportunities, workforce components and infrastructure. It is important to be realistic in who can be attracted. BLAEDC measures its success on the number of goals attained. Their highest priority is to work with prospects. They support communities to make them successful in their goals and to be part of their strategic process. The five primary strategies for BLAEDC/Crosslake to achieve their objectives were presented:

1. Provide Technical Assistance and Expertise to Strategic Prospects Projects. Respond to Attraction Opportunities-BLAEDC Unified Fund Projects.
2. Support Workforce Development/Key Recruitment Program/other Initiatives as Appropriate.
3. Support Crosslake in Their Vision
4. Implement Business Retention and Expansion Efforts
5. Promote Awareness of BLAEDC, Crosslake EDA, economic development, and our region.

She noted that broadband is a huge attraction factor. It is important to know where Crosslake Communications is in their plan to connect everyone. Tyler Glynn will provide an update on the Unified Fund at the next meeting.

Announcements:

CHOW March 1, Crosslake Communication 11:30

St. Patrick's Day Parade March 17

Next Meeting April 5, 2018:

Comprehensive Plan Review

Strategic Planning

Talk with Kirk Schnikter

There being no further business or announcements, Dean Fitch adjourned the meeting at 10:00 A.M.

Martha Steele

Volunteer



B.17.

# Crosslake Roll-Off & Recycling Services

March 2018

	Mixed Paper	Aluminum	Tin	Glass	Plastic	Metal	Cardboard	Electro	Total lbs	2000#	Total Tons
January	7180	0	0	7060	2080	0	3160	0	19480	2000	9.74
February	0	0	0	0	1500	0	3000	0	4500	2000	2.25
March	8780	860	1020	6820	2040	42000	7240	0	68760	2000	34.38
April								0	0	2000	0
May								0	0	2000	0
June								0	0	2000	0
July								0	0	2000	0
August								0	0	2000	0
September								0	0	2000	0
October								0	0	2000	0
November								0	0	2000	0
December								0	0	2000	0

TOTAL IBS	15960	860	1020	13880	5620	42000	13400	0			
2000#	2000	2000	2000	2000	2000	2000	2000	2000			
TOTAL TONS	7.98	0.43	0.51	6.94	2.81	21	6.7	0			

Tires 0

# SCORE REPORT FORM

B.  
18.

Mo./Yr. **February 2018**

**CROSSLAKE REPORT**

Organization: Waste Partners, Inc.  
 PO Box 677 Pine River, MN 56474  
 Contact Person: Eric Loge Ph: (218) 824-8727 Fax: (218) 587-5122

Materials delivered to: Cass County - Pine River Transfer Station  
 Cardboard & Mixed Paper - LDI or Rock-Tenn  
 Metal - Crow Wing Recycling or Pine River Iron & Metal

	RESIDENTIAL	COMMERCIAL
<b>Total Paper : (includes)</b>	<b>4,276</b>	
Corrugated Cardboard	<b>1,814</b>	
Newspaper	-	
Mixed Paper (News, Mags, Mixed Mail, CDBD)	<b>2,462</b>	

**Metal: Appliances, misc...**  

**Commingled Materials: (includes)** **8,812**

			lbs
5%	Metals- Aluminum Cans		441
21%	Tin Cans		1850
61%	Glass-		5375
	Clear bottles		
	Green bottles		
	brown bottles		
10%	Plastic - #1 & #2 bottles		881
3%	Reject		264
100%			8812

<b>Total LBS.</b>	<b>13,088</b>	<b>0</b>
<b>Total Tons</b>	<b>6.54</b>	<b>0</b>

**OUT OF COUNTY Waste Disposal**

Final Destination: N/A

Disposal Site Permit # : \_\_\_\_\_

Tons Delivered: **NONE**

Total Number of  
Households  
Served this Month

**1039**

	Trash		Recycling		Paper	Commingle
	Accounts	Rate	Accounts	%		
BRD	2846	74%	2107	43%	8,616	30,841
BAX	1750	88%	1539	31%	6,294	22,527
B.P.	607	73%	441	9%	1,803	6,455
P.L.	270	77%	207	4%	847	3,030
C.L.	1039	58%	602	12%	2,462	8,812
C TWNSP	0	0%	0	0%	2,442	796
NIS	85	0%	0	0%	-	-
	<b>6597</b>	<b>74%</b>	<b>4896</b>	<b>100%</b>		

20,022      71,664

B. 19.

RESOLUTION NO. 18-\_\_\_\_\_  
CITY OF CROSSLAKE  
COUNTY OF CROW WING  
STATE OF MINNESOTA

RESOLUTION APPROVING LG214 PREMISES PERMIT APPLICATION FOR  
MERRIFIELD MARATHONS

On April 9, 2018, the Crosslake City Council approved LG214 Premises Permit Application from **Merrifield Marathons** to Conduct Pull Tabs activity at **Andy's Bar & Grill** located at **35453 County Road 3** in Crosslake, MN 56442.

Adopted by the Council this 9<sup>th</sup> day of April, 2018.

\_\_\_\_\_  
Patty Norgaard  
Mayor

\_\_\_\_\_  
Michael Lyonais  
City Administrator



MINNESOTA LAWFUL GAMBLING  
**LG214 Premises Permit Application**

**Annual Fee \$150 (NON-REFUNDABLE)**

**REQUIRED ATTACHMENTS TO LG214**

- |   |  |
|---|--|
| <p>1. If the premises is leased, attach a copy of your lease. Use <b>LG215 Lease for Lawful Gambling Activity</b>.</p> <p>2. \$150 annual premises permit fee, for each permit (non-refundable). Make check payable to "<b>State of Minnesota</b>."</p> | <p><b>Mail the application and required attachments to:</b><br/>                 Minnesota Gambling Control Board<br/>                 1711 West County Road B, Suite 300 South<br/>                 Roseville, MN 55113</p> <p><b>Questions?</b> Call 651-539-1900 and ask for Licensing.</p> |
|---|--|

**ORGANIZATION INFORMATION**

Organization Name: Merrifield Marathons License Number: 04720

Chief Executive Officer (CEO) Howard Miller Daytime Phone: 218-851-7661

Gambling Manager: Jill Herron Daytime Phone: 218-851-5219

**GAMBLING PREMISES INFORMATION**

Current name of site where gambling will be conducted: Andy's Bar and Grill

List any previous names for this location:  
 \_\_\_\_\_  
 \_\_\_\_\_

Street address where premises is located: 35453 County Road 3  
(Do not use a P.O. box number or mailing address.)

City: <b>OR</b> Township:	County:	Zip Code:
<u>Crosslake</u>	<u>Crow Wing</u>	<u>56442</u>

Does your organization own the building where the gambling will be conducted?

Yes  No **If no, attach LG215 Lease for Lawful Gambling Activity.**

A lease is not required if only a raffle will be conducted.

Is any other organization conducting gambling at this site?  Yes  No  Don't know

Note: Bar bingo can only be conducted at a site where another form of lawful gambling is being conducted by the applying organization or another permitted organization. Electronic games can only be conducted at a site where paper pull-tabs are played.

Has your organization previously conducted gambling at this site?  Yes  No  Don't know

**GAMBLING BANK ACCOUNT INFORMATION; MUST BE IN MINNESOTA**

Bank Name: BlackRidge Bank Bank Account Number: 720201

Bank Street Address: 14084 Baxter Drive City: Baxter State: **MN** Zip Code: 56425

**ALL TEMPORARY AND PERMANENT OFF-SITE STORAGE SPACES**

Address (Do not use a P.O. box number):	City:	State:	Zip Code:
<u>21135 County Road 3</u>	<u>Merrifield</u>	<b>MN</b>	<u>56465</u>
_____	_____	<b>MN</b>	_____
_____	_____	<b>MN</b>	_____

**ACKNOWLEDGMENT BY LOCAL UNIT OF GOVERNMENT: APPROVAL BY RESOLUTION**

<p><b>CITY APPROVAL for a gambling premises located within city limits</b></p> <p>City Name: _____</p> <p>Date Approved by City Council: _____</p> <p>Resolution Number: _____ (If none, attach meeting minutes.)</p> <p>Signature of City Personnel: _____</p> <p>Title: _____ Date Signed: _____</p> <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 20px 0;"> <p><b>Local unit of government must sign.</b></p> </div>	<p><b>COUNTY APPROVAL for a gambling premises located in a township</b></p> <p>County Name: _____</p> <p>Date Approved by County Board: _____</p> <p>Resolution Number: _____ (If none, attach meeting minutes.)</p> <p>Signature of County Personnel: _____</p> <p>Title: _____ Date Signed: _____</p> <p>TOWNSHIP NAME: _____</p> <p><b>Complete below only if required by the county.</b> On behalf of the township, I acknowledge that the organization is applying to conduct gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minnesota Statutes 349.213, Subd. 2.)</p> <p>Print Township Name: _____</p> <p>Signature of Township Officer: _____</p> <p>Title: _____ Date Signed: _____</p>
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**ACKNOWLEDGMENT AND OATH**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. I hereby consent that local law enforcement officers, the Board or its agents, and the commissioners of revenue or public safety and their agents may enter and inspect the premises.</li> <li>2. The Board and its agents, and the commissioners of revenue and public safety and their agents, are authorized to inspect the bank records of the gambling account whenever necessary to fulfill requirements of current gambling rules and law.</li> <li>3. I have read this application and all information submitted to the Board is true, accurate, and complete.</li> <li>4. All required information has been fully disclosed.</li> <li>5. I am the chief executive officer of the organization.</li> </ol> | <ol style="list-style-type: none"> <li>6. I assume full responsibility for the fair and lawful operation of all activities to be conducted.</li> <li>7. I will familiarize myself with the laws of Minnesota governing lawful gambling and rules of the Board and agree, if licensed, to abide by those laws and rules, including amendments to them.</li> <li>8. Any changes in application information will be submitted to the Board no later than ten days after the change has taken effect.</li> <li>9. I understand that failure to provide required information or providing false or misleading information may result in the denial or revocation of the license.</li> <li>10. I understand the fee is non-refundable regardless of license approval/denial.</li> </ol> |
|--|---|

Signature of Chief Executive Officer (designee may not sign) \_\_\_\_\_ Date 4/2/18

<p>Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process your organization's application. Your organization's name and address will be public</p>	<p>information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to: Board members, Board staff whose work requires access to the information;</p>	<p>Minnesota's Department of Public Safety, Attorney General, Commissioners of Administration, Minnesota Management &amp; Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.</p>
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B. 20.

BILLS FOR APPROVAL  
April 9, 2018

VENDORS	DEPT	AMOUNT
AAA Equipment, blades, fuel	PW	303.44
AAA Rental, mini kubota excavator	PW	250.83
AAA Equipment, xmark mower	PW	14,267.00
Ace Hardware, pvc pipe, hardware	PW	93.01
Ace Hardware, cement, cable ties	PW	16.08
Ace Hardware, propane	PW	84.99
Ace Hardware, gloves, batteries	Park	24.98
Ace Hardware, keys	Park	3.98
Ace Hardware, bulb	Park	18.99
Ace Hardware, polyshade	Park	11.49
Ace Hardware, tack hammer	PW	73.97
Ace Hardware, coat rack	Park	19.96
Ace Hardware, ladder	PW	229.99
Ace Hardware, plug	Park	4.59
Ace Hardware, propane	PW	84.99
Ace Hardware, propane, cleaners, filters	PW	187.22
Ace Hardware, hardware	Park	2.80
Ace Hardware, hardware	Park	0.25
Ace Hardware, router	PW	177.95
Ace Hardware, hose reel	PW	139.99
Ace Hardware, hoses, sweeper, hardware	PW	100.67
Ace Hardware, tie downs	PW	18.99
Ace Hardware, spray paint	PW	12.00
Ace Hardware, trash bags	PW	13.99
Ace Hardware, toggle switch	PW	6.99
Alex Air Apparatus, compressor testing	Fire	730.00
American Door Works, door repair	PW	782.15
American Door Works, remote	Gov't	112.50
Aspen Mills, uniforms	Fire	356.52
Aspen Mills, uniforms	Fire	145.85
AW Research, water testing	Sewer	356.40
Baker & Taylor, books	Library	121.80
Bills Gun Shop, shooting range	Police	27.00
Birchdale Fire & Security, recharge extinguishers	Fire	100.00
Birchdale Fire & Security, dvr repair	PW	95.00
Birchdale Fire & Security, 2nd quarter monitoring	PW	105.00
Blue Cross Blue Shield, health insurance	ALL	22,581.00
Bolton & Menk, wwtp improvements	Sewer	8,785.88
Bolton & Menk, moonlite bay study	Sewer	650.00
Breen & Person, legal fees	ALL	390.00
Char Nelson, reimburse for pop, hooks	Gov't	50.55
Chemsearch, cleaner	PW	139.00
City of Crosslake, sewer utilities	PW/Gov't	144.00
Clean Team, april cleaning	PW/Gov't	1,082.50
Clifton Larson Allen, 20107 audit	Gov't	21,245.00

Council #65, union dues	Gov't		385.00
Crosslake Communications, phone, fax, cable, internet	ALL		1,437.97
Crosslake Rolloff, recycling	Gov't		2,695.00
Crow Wing County, property tax	ALL		90.00
Crow Wing County Highway Dept, fuel, salt/sand	ALL		6,305.31
Crow Wing County Recorder, filing fees	PZ		92.00
Culligan, water and cooler rental	PW/Gov't		77.70
Dacotah Paper, janitorial supplies	Park		193.14
Deferred Comp	ALL		300.00
Delta Dental, dental insurance	ALL		1,563.70
Denise Thompson, zumba	Park		104.40
Emergency Medical Products, bags	Fire		5.30
Fastenal, safety cones	PW		506.94
Fastenal, drill set, battery pack	PW		345.69
Fire Instruction & Rescue, pumping scenarios	Fire	pd 3-20	600.00
Fire Instruction & Rescue, cpr/aed training	Gov't	pd 3-26	490.00
Fire Instruction & Rescue, first arriving engine company	Fire	pd 3-29	800.00
Fortis, disability	ALL		650.84
Granite Electronics, wireless mic	Fire		161.58
Guardian Pest Solutions, pest control	ALL		77.60
Gull Lake Glass, door closer	Park		198.00
Hawkins, chemicals	Sewer		829.93
Hildi, actuarial valuations	Admin		180.00
Holden Electric, check circuit to air compressor	Sewer		248.75
Holiday Station, fuel	PW		19.41
Jon Henke, reimburse petty cash	Park		5.07
Jon Henke, reimburse mileage	Park		19.62
Keepsrs, uniform	Police		81.99
Keepsrs, uniform	Police		104.98
League of MN Cities, mayors conference	Council		130.00
Marco, copier lease	Park		230.23
Mastercard, Active911, annual support	Fire		401.30
Mastercard, Amazon, first aid supplies	Park		103.78
Mastercard, Amazon, pickleball court maintenance manual	Park		29.95
Mastercard, Marriott, lodging	Fire	pd 3-20	842.22
Mastercard, Marriott, lodging	Sewer		320.52
Mastercard, Marriott, lodging and meals	Sewer		588.33
Mastercard, MN Society of CPAs, membership dues	Admin		300.00
Mastercard, NETA, training	Park	pd 3-20	138.00
Mastercard, Office Max, ink, receipts, paper	Park		170.42
Mastercard, Pier B Resort, lodging	Fire		262.22
Mastercard, Public Safety Center, fire decontamination wipes	Fire		100.25
Mastercard, travel expenses	Police		284.98
Med Compass, physicals	Fire		2,238.00
Menards, pumps, hardware	Sewer		1,134.65
Metro Sales, maintenance contract, copies	PZ/Admin		600.19
Mid-American Research Chemical, disinfectant	Park		142.88
MN Life, life insurance	ALL		462.00

MN Rural Water Assn, membership dues	Sewer		250.00
MPCA, water permit annual fees	Sewer		1,450.00
Municode, city code update	Gov't		2,230.62
Napa, lamp	PW		18.63
Nate Deshayes, reimburse for uniform expense	PW	pd 3-29	159.98
Nate Deshayes, reimburse travel expenses	Sewer		206.59
NCPERS-Life Insurance	ALL		96.00
Neil Luzar, reimburse mileage	Fire		127.53
NJPA, comp plan services	Gov't		2,350.00
North Country Plumbing and Heating, water heater	Gov't		2,571.00
Northland Press, meeting notice of 3/23	PZ		55.25
Northland Press, business cards	Admin		194.18
Northland Press, envelopes	Admin		210.31
Paperstorm, document shredding	Gov't		53.50
Planning and Zoning Commissioners, 1st quarter meetings	PZ		1,015.00
Premier Auto, oil change	Police		57.37
Premier Auto, oil change	Police		57.37
Reeds Market, water	Gov't		7.98
Seth Wannebo, mileage reimbursement	Sewer	pd 3-26	167.20
Simonson Lumber, lumber	PW		53.05
Simonson Lumber, lumber	PW		2.66
Simonson Lumber, lumber	Park		4.95
Teamsters, union dues	Police		194.00
The Office Shop, dvd's, envelopes, folders	Gov't		103.09
The Office Shop, office supplies	Admin		4.29
The Office Shop, pens, legal pads, steno books	PZ/Admin		33.75
US Autoforce, tires	Police		1,064.16
US Bank, copier lease	ALL	pd 3-26	156.00
Verizon, m2m charges	Police	pd 3-26	38.52
Verizon, cell phone charges	ALL		355.45
Verizon, ipad and air card charges	ALL		395.53
Waste Partners, trash removal	ALL		290.21
WSN, salt-sand building	PW		155.00
WSN, 2018 road projects	PW		11,859.10
WSN, dream island bridge	PW		1,737.50
Xcel Energy, gas utilities	ALL		1,840.04
Yellowstone Track Systems, roller	Park		3,100.00
Ziegler, clamps, hoses, valves, tank gp-cool	PW		436.40
<b>TOTAL</b>			134,301.34

C.2.

## City of Crosslake

---

**From:** Beth Hippert <beth.hippert@crowwingswcd.org>  
**Sent:** Wednesday, April 4, 2018 3:13 PM  
**To:** cityclerk@crosslake.net; mlyonais@crosslake.net  
**Subject:** April City Council Agenda

Dear Char,

The Crow Wing Soil and Water Conservation District respectfully request to be added the April 9, 2018 City Council agenda.

**Purpose:** To clarify liability for road repairs on Big Pine Lake Trail during the construction of the Pine River Fish Passage Project. The project is a series of five rock weirs that will replace the failing rock dam structure.

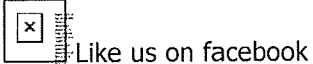
**Request:** City of Crosslake agrees that the Contractor awarded the contract will not be liable for impacts that occur during construction under the following conditions:

- Contractor will not exceed legal road limits
- Contractor will provide weight tickets

Thank you in advance for your consideration,

Beth

Beth Hippert, Technician  
Crow Wing SWCD  
322 Laurel St Suite 22  
Brainerd, MN 56401  
218-828-6197 (ext 4251)  
[beth.hippert@crowwingswcd.org](mailto:beth.hippert@crowwingswcd.org)



C.3.

**From:** Michael Stone <[crosswoods@crosslake.net](mailto:crosswoods@crosslake.net)>

**Subject:** Fwd: LAKE Foundation School Banner

**Date:** April 5, 2018 at 12:00:38 PM CDT

**To:** [charnelson@crosslake.net](mailto:charnelson@crosslake.net)

**Cc:** Patty Norgaard <[pattynorgaard@crosslake.net](mailto:pattynorgaard@crosslake.net)>, Mike O'Connell <[mike@lgkwpro.com](mailto:mike@lgkwpro.com)>,  
Crosslake Cabin Calendar <[Richard@moonlitebay.com](mailto:Richard@moonlitebay.com)>, Leah Heggerston

<[fishes@crosslake.net](mailto:fishes@crosslake.net)>, [jmax692@gmail.com](mailto:jmax692@gmail.com), Christine Davis <[christine1028@crosslake.net](mailto:christine1028@crosslake.net)>,  
John J Sesin <[johnsesin@crosslake.net](mailto:johnsesin@crosslake.net)>

Char,

We are proposing to have a temporary banner (8'x30') on the gym wall of the new school. If possible, I am seeking council approval for this request at the next council meeting. It is outside the norms for the sign ordinance, but so is the school itself as a non-profit public school. The banner would be to announce the opening of the new school, encourage enrollment and donations. Banners of this type are common on museums and other public buildings. We would like to have it displayed May 1 - Sept 30, 2018. I am attaching a possible design for the banner as well as banners of this nature on other buildings.

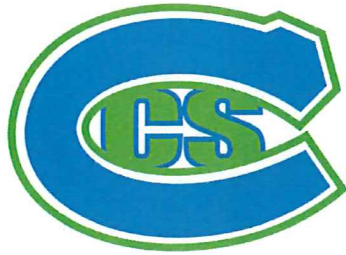
Thanks,

Michael Stone

LAKE Foundation board member



New School Facility



**Enroll today!**

[CrosslakeKids.org](http://CrosslakeKids.org)



**Your Help is needed!**



**Donate today!**

[BuildtheSchool.org](http://BuildtheSchool.org)

Crosslake  
Community School  
**Opening August 2018**







D.  
1.

RESOLUTION NO. \_\_\_\_  
CITY OF CROSSLAKE  
COUNTY OF CROW WING  
STATE OF MINNESOTA

A RESOLUTION AUTHORIZING THE CITY OF CROSSLAKE  
TO PARTICIPATE IN THE MINNESOTA GREENSTEP CITIES PROGRAM

NOW, THEREFORE, be it resolved that the City Council of the City of Crosslake does hereby authorize the City of Crosslake to participate in the Minnesota GreenStep Cities program that offers a free, voluntary continuous improvement framework. Passage of this participation resolution allows the City to be recognized as a Step One GreenStep City. Be it further resolved that the City:

1. Appoints *John Gunstad, Economic Development* to serve as the City's GreenStep coordinator for best practice documentation and implementation; and
2. Will facilitate the involvement of community members and other units of government as appropriate *Crosslakers Volunteer Group and Economic Development Authority* in the planning, promoting and/or implementing of GreenStep Cities best practices; and
3. Grants to the GreenStep program's buildings advisor review access to the City's B3 Benchmarking Database so as to facilitate analysis and cost-saving technical assistance to the City regarding its buildings' energy use; and
4. Will provide feedback once a year on how well the GreenStep program is serving the City and on City needs from the program; and
5. Will claim credit for having implemented and will work at its own pace toward implementing any 6 GreenStep best practices that will result in energy use reduction, economic savings, quality of life improvement, reduction in the City's greenhouse gas footprint, and recognition by the League of Minnesota Cities as a Step Two GreenStep City. An on-going summary of the City's implementation of best practices will be posted by the City on the Minnesota GreenStep Cities web site.

Passed this 9th day of April, 2018.

By: \_\_\_\_\_  
**Patty Norgaard, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Mike Lyonais, City Administrator**

F. 2.

**RESOLUTION NO. 18-\_\_\_\_\_**  
**RESOLUTION TO ACQUIRE TAX FORFEIT LAND**  
**CITY OF CROSSLAKE**  
**STATE OF MINNESOTA**

WHEREAS, the City of Crosslake (the "City") has been given notice by Crow Wing County that it can acquire tax forfeited lands as an adjacent land owner; and

WHEREAS, the tax parcel code as assigned by the County is 1418500090A0999; and

WHEREAS, the County would require payment of \$100 to acquire said parcel.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF CROSSLAKE, MINNESOTA:

1. The City finds a public purpose for holding title to said parcel for street right of way purposes.
2. The City hereby authorizes City Staff to pay \$100 and execute any necessary documents to complete this land purchase.

Adopted by the City Council this 9th day of April, 2018.

\_\_\_\_\_  
Patty Norgaard, Mayor

\_\_\_\_\_  
Michael R. Lyonais, City Administrator





These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

1418500090A0999







March 1, 2018

Ms. Char Nelson, Clerk  
City of Crosslake  
37028 County Rd 66  
Crosslake, MN 56442

Re: Classification to "Non-Conservation" and Future Sale of Tax Forfeited Lands

Dear Ms. Char Nelson:

In the near future, the Crow Wing County Board of Commissioners will classify the tax forfeited tracts, attached, as "Non-Conservation" which is required prior to sale pursuant to MS 282.01.

Before, however, Crow Wing County can proceed with its plans to offer these tracts for sale, the city or township wherein these tracts lie, "**must first approve the classification and intended sale**" by the County Board. The city or township "**is considered to have approved the classification and sale if the county board is not notified of the disapproval.....within 60 days of the date**" of this letter.

If you respond within 60 days and do not support the County Board's action, "**the County Board must follow the procedures in paragraphs (c) and (d) per MS Statute 282.01, with regard to the parcel, and must additionally cause to be published in a newspaper a notice of the date, time, location, and purpose of the required meeting.**"

Please review the list of tax forfeited tracts, attached, and inform this office of your approval or disapproval of the County Board's future action to classify said tracts to a "non-conservation" status with intentions to sell at a future public auction.

**Please include the zoning information for each tax forfeited tract along with any special assessments that are or will be attached to each tract.**

Maps have been enclosed to aid in your review.

If you have any questions concerning this process, please advise.

Sincerely,

Heather Becker  
Assessment Specialist

Enc.

Gary Griffin, Director  
Land Services Department  
322 Laurel Street, Suite 15  
Brainerd, MN 56401

**Our Vision:** Being Minnesota's favorite place.  
**Our Mission:** Serve well. Deliver value. Drive results.  
**Our Values:** Be responsible. Treat people right. Build a better future.

Office: (218) 824-1010  
Fax: (218) 824-1126  
[www.crowwing.us](http://www.crowwing.us)

Tract #	Description	Lot(s)	Block	Approx. Lot Size	Re Code(s):	Notes	Appraised Land Value	Remarks	Specials	Judge-ment Year	Forfeited	Zoning
City of Crosslake Township 137, Range 27												
	Dew Hills, Ltd	Undivided 1/5 Interest in Outlot A		1.84 Acres	1418500090A0AF0			Road	\$0.00	2011	9/19/2017	SD
	Dew Hills, Ltd	Undivided 1/5 Interest in Outlot B		0.84 Acres	1418500090B0AF0			on Dewdrop Lake	\$0.00	2011	9/19/2017	SD
	Old Log Headquarters (common element parcels 1420600090A0009 & 1421700090A0009	12	5	0.46 Acre	142170050120009				\$0.00	2013	9/19/2017	RR 5

Phone - 824-1299

Heather. Becker @ Crowding.us

F.3.

**RESOLUTION NO. 18-\_\_\_\_\_**  
**RESOLUTION TO ALLOW COUNTY TO RECLASSIFY**  
**PARCEL AS NON-CONSERVATION**  
**CITY OF CROSSLAKE**  
**STATE OF MINNESOTA**

WHEREAS, the City of Crosslake has been given notice by Crow Wing County that parcels 1418500090B0999 and 142170050120009 have been forfeited for non-payment of taxes on 9/19/2017; and

WHEREAS, parcel 1418500090B0999 is 0.84 acres in size and is a non-conforming lot; and

WHEREAS, parcel 142170050120009 is 0.46 acres in size and is part of a residential community; and

WHEREAS, MS 282.01 calls for the classification of said parcel as to Conservation or Non-Conservation.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF CROSSLAKE, MINNESOTA:

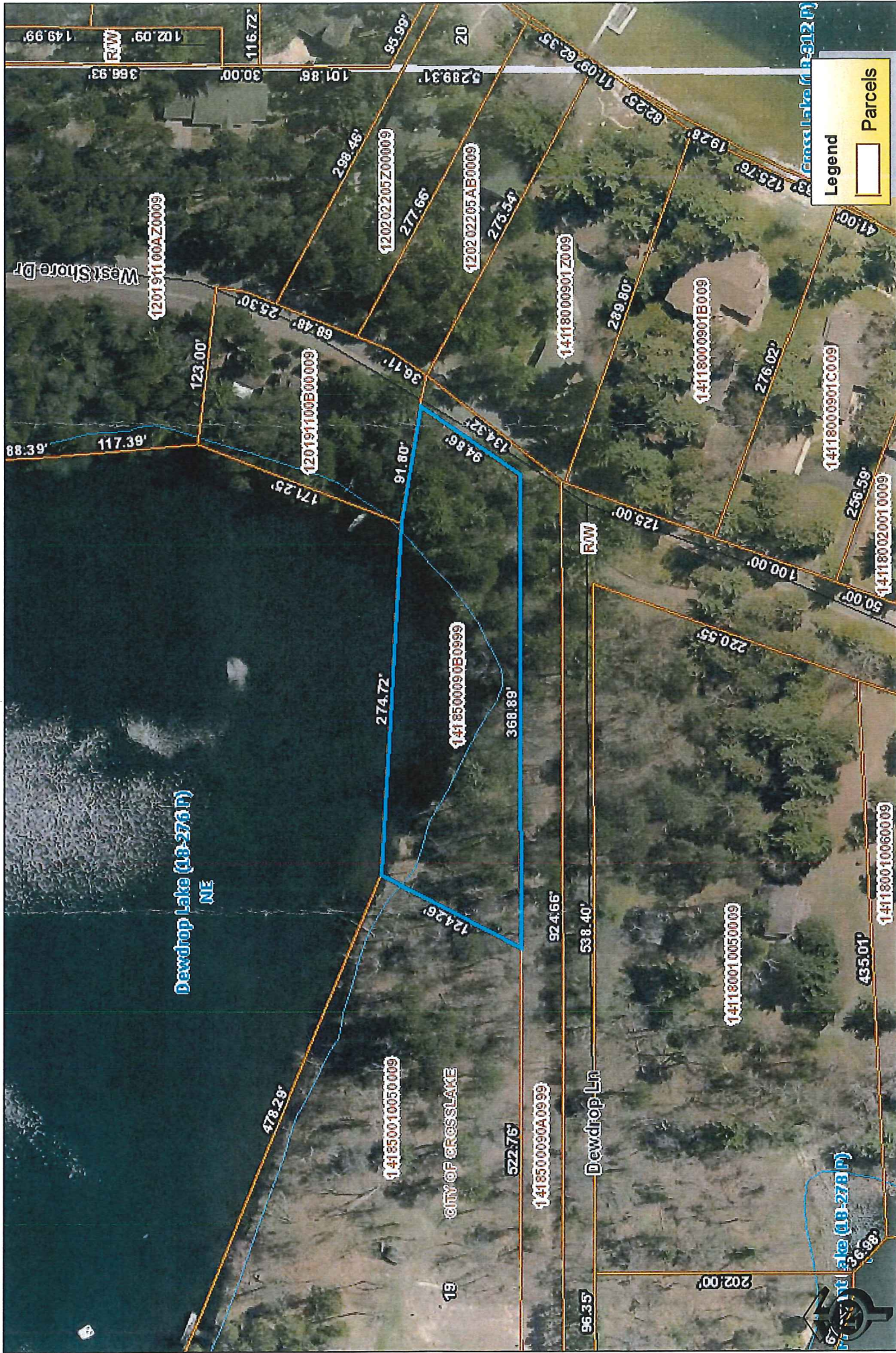
1. The Council approves the classification of parcels 1418500090B0999 and 142170050120009 as Non-Conservation and the intended sale.
2. The City requires parcel 1418500090B0999 to be sold only to adjacent land owner.

Adopted by the City Council this 9th day of April, 2018.

\_\_\_\_\_  
Patty Norgaard, Mayor

\_\_\_\_\_  
Michael R. Lyonais, City Administrator





These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.



1418500090B0999





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142170050120009

Date: 3/1/2018

Time: 3:42:04 PM





March 1, 2018

Ms. Char Nelson, Clerk  
City of Crosslake  
37028 County Rd 66  
Crosslake, MN 56442

Re: Classification to "Non-Conservation" and Future Sale of Tax Forfeited Lands

Dear Ms. Char Nelson:

In the near future, the Crow Wing County Board of Commissioners will classify the tax forfeited tracts, attached, as "Non-Conservation" which is required prior to sale pursuant to MS 282.01

Before, however, Crow Wing County can proceed with its plans to offer these tracts for sale, the city or township wherein these tracts lie, ***"must first approve the classification and intended sale"*** by the County Board. The city or township ***"is considered to have approved the classification and sale if the county board is not notified of the disapproval.....within 60 days of the date"*** of this letter.

If you respond within 60 days and do not support the County Board's action, ***"the County Board must follow the procedures in paragraphs (c) and (d) per MS Statute 282.01, with regard to the parcel, and must additionally cause to be published in a newspaper a notice of the date, time, location, and purpose of the required meeting."***

Please review the list of tax forfeited tracts, attached, and inform this office of your approval or disapproval of the County Board's future action to classify said tracts to a "non-conservation" status with intentions to sell at a future public auction.

**Please include the zoning information for each tax forfeited tract along with any special assessments that are or will be attached to each tract.**

Maps have been enclosed to aid in your review.

If you have any questions concerning this process, please advise.

Sincerely,

Heather Becker  
Assessment Specialist

Enc.

Gary Griffin, Director  
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Fax: (218) 824-1126  
[www.crowwing.us](http://www.crowwing.us)

Tract #	Description	Lot(s)	Block	Approx. Lot Size	Re Code(s):	Notes	Appraised Land Value	Remarks	Specials	Judge-ment Year	Forfeited	Zoning
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Phone - 824-1299

Heather. Becker @crowding.us

F. 4.

MEMO TO: City Council

FROM: City Clerk

DATE: April 3, 2018

SUBJECT: Ordinance Amendment related to the Vacation of City Right-of-Way

Current ordinance requires both the Public Works Director and the Park Director to review and comment on right-of-way vacation requests. Jon Henke has suggested that the Park Director only review vacation requests that lead to or abut public water.

ORDINANCE NO. \_\_\_\_\_  
AN ORDINANCE AMENDING CHAPTER 42 OF THE CITY CODE RELATING TO THE  
VACATION OF CITY RIGHT-OF-WAY  
FOR THE CITY OF CROSSLAKE  
COUNTY OF CROW WING  
STATE OF MINNESOTA

**Section 1. Purpose and Intent.** The purpose and intent of this ordinance is to amend the City Code so that the Park & Recreation/Library Director no longer needs to comment on City right-of-way vacation requests.

**Section 2. Amendment.** Chapter 42, Article V, Division 1 shall be amended as follows:

Sec. 42-88. - Regulating the vacation of city right-of-way or improvements within city right-of-way.

- (a) The procedure to pass a resolution to vacate city right-of-way shall be as set forth in M.S.A. § 412.851.
- (b) To start any petition to vacate, the petitioner must complete an application with the city planning and zoning department and submit the fee as set forth in the city fee schedule.
- (c) Before council acts on any such petition, the director of public works ~~and parks and recreation~~ shall submit a written comment or recommendation on said petition.
- (d) No private improvements or structures (mailboxes shall be exempted from this section) may be placed within city right-of-way without a license agreement with the city. All such license agreements shall not be approved by city council unless and until the same procedure for vacations as set forth above is completed.

**Section 3. Effective Date.** This ordinance shall become effective upon its passage and publication as provided by law.

**Section 4. Repeal.** This ordinance shall repeal all ordinances or sections of the City Code inconsistent herewith.

Passed and approved by \_\_\_/5ths vote of the City Council this 9<sup>th</sup> day of April, 2018.

\_\_\_\_\_  
Patty Norgaard, Mayor

\_\_\_\_\_  
Michael R. Lyonais, City Administrator



City of Crosslake  
Planning Commission/Board of Adjustment

G.I.A.

Summary of Record

**Wannebo Excavating** –Outlot A, Westwood Estates First Addition, Sec 19, City of Crosslake, 1425700090A0009 off of West Shore Drive, Crosslake, MN 56442

Request:

- To subdivide parcel 1425700090A0009 to create one parcel involving 5.5 acres

Chronology of events:

- December 13, 2017 –Development Review Team Meeting
- February 12, 2018 -Application submitted
- March 6 & 8, 2018 -Published in local newspapers
- March 12, 2018 -Notices sent out
- March 22, 2018 - Planning Commission/Board of Adjust on-site
- March 23, 2018 - Planning Commission/Board of Adjust meeting -Decision made to recommend approval for the subdivision of property
- April 9, 2018 -Crosslake City Council Meeting -Decision to approve the subdivision of parcel 1425700090A0009 involving 5.5 acres

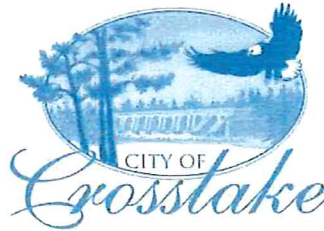
Packet Information:

- City Council Minutes
- Planning Commission/Board of Adjustment Minutes & Findings
- Meeting Decision
- Publication(s)
- Public Hearing Notice
- Staff Report
- Development Review Team Minutes
- Subdivision Application
- Certificate of Survey
- Wetland Delineation winter window
- Site Suitability winter window

Correspondence:

- There was no correspondence

City Hall: 218-692-2688  
Planning & Zoning: 218-692-2689  
Fax: 218-692-2687



37028 County Road 66  
Crosslake, Minnesota 56442  
[www.cityofcrosslake.org](http://www.cityofcrosslake.org)

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**CITY OF CROSSLAKE**

**PLANNING COMMISSION/BOARD OF ADJUSTMENT**

**March 23, 2018**

**9:00 A.M.**

Crosslake City Hall  
37028 County Road 66, Crosslake MN 56442  
(218) 692-2689

**PUBLIC HEARING NOTICE**

**Applicant:** Wannebo Excavating

**Authorized Agent:** Lucas Scharenbroich

**Site Location:** West Shore Dr, Crosslake, MN 56442, Outlot A, Westwood Estates 1<sup>st</sup> Addition

**Request:**

- Subdivision of property

**To:**

- To subdivide parcel #1425700090A0009 involving 5.5 acres into 2 tracts

**Notification:** Pursuant to Minnesota Statutes Chapter 462 and the City of Crosslake Zoning Ordinance, you are hereby notified of a public hearing before the City of Crosslake Planning Commission/Board of Adjustment. Property owners have been notified according to MN State Statute 462 and has been published in the Northland Press. Please share this notice with any of your neighbors who may not have been notified by mail.

**Information:** Copies of the application and all maps, diagrams or documents are available at Crosslake City Hall or by contacting the Crosslake Planning & Zoning staff at 218-692-2689. Please submit your comments in writing including your name and mailing address to Crosslake City Hall or ([crosslakepz@crosslake.net](mailto:crosslakepz@crosslake.net)).





## STAFF REPORT

Property Owner/Applicant: Wannebo Excavating

Parcel Number(s): 1425700090A0009

Application Submitted: February 12, 2018

Action Deadline: April 12, 2018

City 60 Day Extension Letter sent/ Deadline: N/A / N/A

Applicant Extension Received / Request: N/A / N/A

City Council Date: April 9, 2018

**Authorized Agent:** Lucas Scharenbroich

**Request:** To subdivide parcel #1425700090A0009 involving 5.5 acres into 2 tracts

**Current Zoning:** Shoreland District

**Adjacent Land Use/Zoning:**

North – Shoreland District, Rural Residential 5

South – Shoreland District

East – Shoreland District

West – Shoreland District

**Development Review Team Minutes held on 12-13-17:**

- Property is located off West Shore Drive, Crosslake, MN 56442
- Proposed to split the 5.5 Acre parcel into two parcels
- Access from West Shore Drive by an easement put together by Stonemark Surveying
- If your parcel is located within an organization that has restrictions, you would need to verify those restrictions and clarify that your request is approved by that organization
- Two septic site suitabilities will be required and applicant can sign a septic winter window form which allows them to proceed forward with their subdivision request
- Wetland Delineation is a requirement and the applicant can sign a wetland delineation winter window form which allows them to proceed forward with their subdivision request
- Planning Commission/Board of Adjustment will make a recommendation to the Crosslake City Council, with the Crosslake City Council approving or denying the application

Property owner was informed that before they could be placed on a public hearing agenda the following information is required:

1. A certificate of survey meeting the requirements outlined in Chapter 44 of the Code of Ordinances of the City of Crosslake
2. An authorized agent form completed, signed and dated, when appropriate
3. Wetland delineation or winter window agreement

4. Two septic site suitabilities or a winter window agreement
5. A complete Subdivisions application with all required paperwork
6. The public hearing fee of \$100.00 + \$75.00 per new lot
7. Upon recommendation from the Planning Commission/Board of Adjustment to the City Council and before the city council meeting a park dedication fee of \$1,500.00 or 10% of land per new lot or a combination thereof as outlined in Chapter 44, Sec. 44-402 is required for newly created lots

**Parcel History:**

- Westwood Estates 1<sup>st</sup> Addition plat established in 2005

**City Ordinance:**

Land subdivision must be accomplished in a manner that contributes to an attractive, orderly, stable and wholesome community environment with adequate public services and safe streets. All land subdivisions, including plats, shall fully comply with the regulations in this chapter and as may be addressed in other chapters of this Code. (Sec. 44.1)

**City Community Plan:**

Continue to guide residential growth in an orderly and compact manner so that new developments can be effectively served by public improvements and that the character and quality of the City's existing neighborhoods can be maintained and enhanced. Encourage well-designed residential subdivisions at urban densities in the planned growth areas of the City. Locate higher density residential developments in areas adjacent to moderate density developments and outside of the shoreland district.

**Agencies Notified and Responses Received:**

**County Highway:** N/A

**DNR:** No comments were received as of 3-13-18

**City Engineer:** N/A

**City Attorney:** N/A

**Lake Association:** N/A

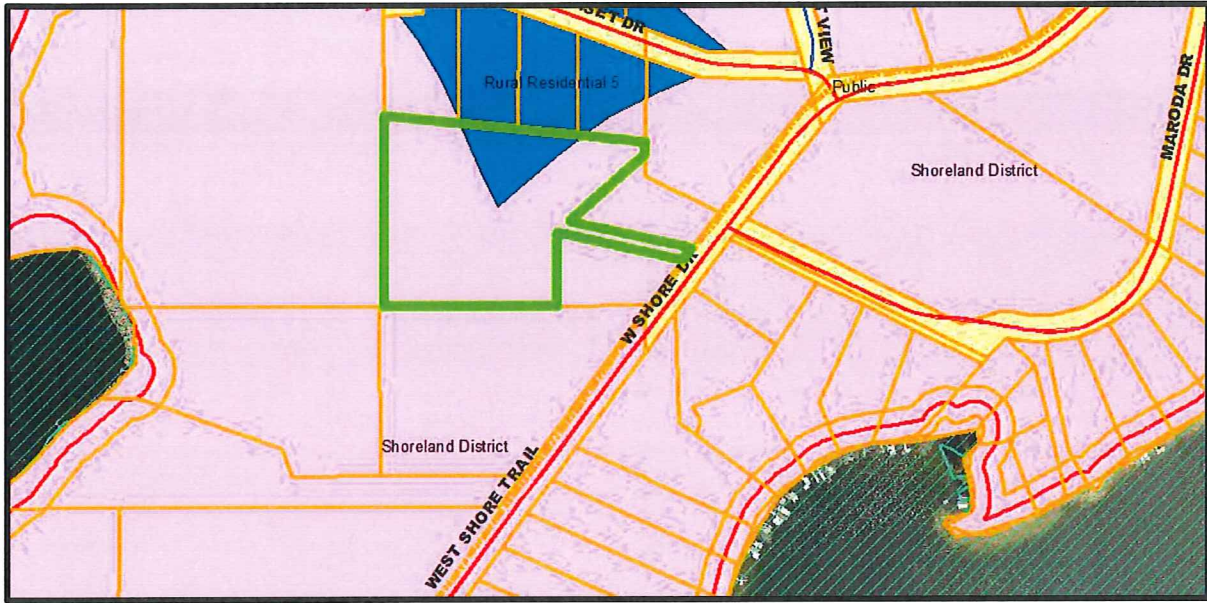
**Crosslake Public Works:** No comments were received as of 3-13-18

**Crosslake Park, Recreation & Library:** No comments were received as of 3-13-18

**Concerned Parties:** No comments were received as of 3-13-18

**POSSIBLE MOTION:**

To make a recommendation to the Crosslake City Council to approve/table/deny the metes & bounds subdivision of parcel #1425700090A0009 involving 5.5 acres into 2 tracts, located at Outlot A, Westwood Estates First Addition, Sec19, City of Crosslake









**Subdivisions Application**  
 Planning and Zoning Department  
 37028 County Rd 66, Crosslake, MN 56442  
 218.692.2689 (Phone) 218.692.2687 (Fax) [www.cityofcrosslake.org](http://www.cityofcrosslake.org)

Permit Number: **1810006S**

Receipt Number: 969864  
 Property Owner(s): Wannebo Excavating  
 Mailing Address: 12015 County Rd 1, Crosslake, MN  
 Site Address: West Shore Dr.  
 Phone Number: 218 543-4544  
 E-Mail Address: wannebo@tds.net

Subdivision Type
(Check applicable request)
<input checked="" type="checkbox"/> Metes and Bounds
<input type="checkbox"/> Residential Preliminary Plat
<input type="checkbox"/> Residential Final Plat
<input type="checkbox"/> Commercial Preliminary Plat
<input type="checkbox"/> Commercial Final Plat

Parcel Number(s): 1425700090A0009  
 Legal Description: Westwood Estates 1st Addition Outlot A  
 Sec 19 Twp 137 Rge 26 (27) / 28

Development
<u>1</u> Number of proposed lots
Number of proposed outlots

Land Involved: Width: \_\_\_\_\_ Length: \_\_\_\_\_ Acres: 5.5  
 Lake/River Name: N/A

Access
Public Road
<input checked="" type="checkbox"/> Easement
Easement recorded: <u>upon approval of</u> Yes _____ No <u>m+B</u>

Do you own land adjacent to this parcel(s)?  Yes \_\_\_\_\_ No  
 If yes, list Parcel Number(s) 142570010020009 142570010030009  
142570010010009  
 Authorized Agent: Lucas Scharenbroich  
 Agent Address: 35317 W. Shore Dr. Crosslake, MN 56442  
 Agent Phone Number: 218 839-7448

Septic
Compliance _____
SSTS Design _____
Site Suitability <u>WW 2/9/18</u>

Signature of Property Owner(s) \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Authorized Agent(s) [Signature] Date 12/13/17

- All applications must be accompanied by signed Certificate of Survey
- Residential Fee: Preliminary \$500 + \$100 per lot; Final \$500 + \$25 per lot Payable to "City of Crosslake"
- Commercial Fee: Preliminary \$750 + \$150 per lot; Final \$750 + \$50 per lot Payable to "City of Crosslake"
- Metes & Bounds: \$100 + \$75 per lot Payable to "City of Crosslake"
- Above Fees will require additional Park Dedication Fees of \$1,500 per unit/lot or 10% of buildable land as measured pre-plat for park purposes or a combination of both Payable to "City of Crosslake"
- No decisions were made on an applicant's request at the DRT meeting. Submittal of an application after DRT does not constitute approval. Approval or denial of application is determined at a public meeting by the City Council after a recommendation from the Planning Commission/Board of Adjustment per Minnesota Statute 462 and the City of Crosslake Land Use Ordinance.

For Office Use:  
 Application accepted by CS Date 2-12-18 Land Use District SO Lake Class GD Park, Rec, Lib \_\_\_\_\_



City of Crosslake Planning Commission/Board of Adjustment

Findings of Fact

Supporting/Denying a Metes and Bounds Subdivision

*Findings should be made in either recommending for or against a metes and bounds subdivision, and should reference Chapter 44 of the City Ordinance. The following questions are to be considered, but are not limited to:*

1. Does the proposed metes and bounds subdivision conform to the City's Comprehensive Plan?  
Yes          No

2. Is the proposed metes and bounds subdivision consistent with the existing City Ordinance?  
Specify the applicable sections of the ordinance.  
Yes          No

3. Are there any other standards, rules or requirements that this metes and bounds subdivision must meet?  
Yes          No          Specify other required standards.

4. Is the proposed metes and bounds subdivision compatible with the present land uses in the area of the proposal?

Yes            No            Zoning District

5. Does the proposed metes and bounds subdivision conform to all applicable performance standards in Article 4 of the Subdivision Ordinance?

Yes            No

6. Other issues pertinent to this matter.

March 23, 2018

Findings of Fact

Supporting/Denying a Metes and Bounds Subdivision

*Findings should be made in either recommending for or against a metes and bounds subdivision, and should reference Chapter 44 of the City Ordinance. The following questions are to be considered, but are not limited to:*

1. Does the proposed metes and bounds subdivision conform to the City's Comprehensive Plan?

Yes  No

Why?

- **Continue to guide residential growth in an orderly and compact manner so that new developments can be effectively served by public improvements and that the character and quality of the City's existing neighborhoods can be maintained and enhanced. Encourage well-designed residential subdivisions at urban densities in the planned growth areas of the City. Locate higher density residential developments in areas adjacent to moderate density developments and outside of the shoreland district.**

2. Is the proposed metes and bounds subdivision consistent with the existing City Ordinance?

Specify the applicable sections of the ordinance.

Yes  No

Why?

- **Land subdivision must be accomplished in a manner that contributes to an attractive, orderly stable and wholesome community environment with adequate public services and safe streets. All land subdivisions, including plats, shall fully comply with the regulations in this chapter and as may be addressed in other chapters of this Code. (Sec. 44.1)**
- **The current land use classification is non-riparian Shoreland and the proposed subdivision meets and exceeds the minimum requirements for lot width and lot area**
- **There is adequate ingress/egress onto West Shore Drive by means of an easement**

3. Are there any other standards, rules or requirements that this metes and bounds subdivision must meet?

Yes  No

Specify other required standards.

Why?

- **The proposed lots have adequate area for a septic system**
- **There is adequate ingress/egress onto West Shore Drive by means of an easement to be recorded in the Crow Wing County Recorder's office**



4. Is the proposed metes and bounds subdivision compatible with the present land uses in the area of the proposal?

Yes  No  Zoning District **Shoreland**

Why?

- **It is consistent with the surrounding zoning and uses in the area**
- **As observed at the Planning Commission/Board of Adjustment on-site on March 22, 2018 the proposed tract size are consistent with the neighborhood**

5. Does the proposed metes and bounds subdivision conform to all applicable performance standards in Article 4 of the Subdivision Ordinance?

Yes  No

Why?

- **The proposed lot meets and exceeds the minimum lot size requirements for a non-riparian Shoreland District lot**
- **There is adequate ingress/egress onto West Shore Drive by means of an easement**
- **The proposed lots have adequate area for a septic system**

6. Other issues pertinent to this matter.

- **Satisfy the subdivisions application park dedication fee requirements before presenting to the city council for approval**
- **Satisfy the applicant's signed winter wetland and septic site suitability agreements**
- **Record the proposed easement at the Crow Wing County Land Services building**
- **Record the Crosslake City Council approved metes and bounds subdivision at the Crow Wing County Land Services building within 90 days of approval**

**Decision: Motion by Knippel; supported by Wessels to approve a recommendation to the city council to:**

1. **Subdivide parcel 1425700090A0009 involving 5.5 acres into 2 tracts**

**Per the findings of fact as discussed, the on-sites conducted on 3-22-18 and as shown on the certificate of survey received at the Planning & Zoning office dated 1-18-18 for property located off of West Shore Drive, Crosslake, MN 56442**

**Conditions:**

1. **Park dedication fee submitted to Planning & Zoning office prior to City Council meeting on April 9, 2018**
2. **Record the ingress/egress easement at the Crow Wing County Land Services recorder's office**

**All members voting "Aye", Motion carried.**

Date: 4-27-18

Signature: \_\_\_\_\_

Chairman

**Wannebo Excavating  
1425700090A0009**

Herzog announced the metes and bounds subdivision application and invited Scharenbroich, the representative to the podium. Stuckmayer read the request, project details, no comments received, easement access, all ordinance requirements met, history of the parcel and the surrounding parcel history into the record. Discussion on the details of the ordinance, the use, and the clarification that the submitted application meets and exceeds all of the ordinance requirements. It was stated that this is a recommendation to the city council. Herzog opened the public hearing with no response, therefore the public hearing was closed. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog requested Stuckmayer to initiate the findings of fact procedure with the board members deliberating and responding to each question.

**March 23, 2018 Action:**

**Motion by Knippel; supported by Wessels to approve a recommendation to the city council to:**

- 1. Subdivide parcel 1425700090A0009 involving 5.5 acres into 2 tracts**

**Per the findings of fact as discussed, the on-sites conducted on 3-22-18 and as shown on the certificate of survey received at the Planning & Zoning office dated 1-18-18 for property located off of West Shore Drive, Crosslake, MN 56442**

**Conditions:**

- 1. Park dedication fee submitted to Planning & Zoning office prior to City Council meeting on April 9, 2018**
- 2. Record the ingress/egress easement at the Crow Wing County Land Services recorder's office**

**Findings: See attached**

**All members voting "Aye", Motion carried.**

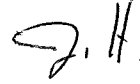
**Staff Report**

**Crosslake Parks, Recreation and Library**

**Date: April 3, 2018**

**To: Crosslake City Council**

**From: Jon Henke, Director of Parks, Recreation and Library**



**Subject: Park Dedication – Wannebo Subdivision**

The Crosslake Park/Library Commission met March 28<sup>th</sup> 2018 and made the following motion in regards to the collection of Park Dedication Fees for the Wannebo Subdivision.

**The Crosslake Park Commission recommends to the City Council that cash in lieu of land be collected for the Wannebo subdivision. Motion made by Andrews, Seconded by Melberg. Motion passed unanimously.**

The Park Department also recommends the collection of cash in lieu of land for the Wannebo Subdivision.

G. I. b. I.

**Staff Report**

**Crosslake Parks, Recreation and Library**

**Date: April 3, 2018**

**To: Crosslake City Council**

**From: Jon Henke, Director of Parks, Recreation and Library** JH.

**Subject: Park Dedication – Whitefish Senior Living, LLC.**

The Crosslake Park/Library Commission met February 28<sup>th</sup> and made the following motion in regards to the collection of Park Dedication Fees for the Whitefish Senior Living LLC. project.

**Motion - The Crosslake Park/Library Commission recommends to the City Council that Park Dedication be collected on 30 of the 86 units that are planned for Whitefish Senior Living, LLC. The Commission also recommends that the City Council follow the Park Dedication Ordinance as it is written in charging \$1,500 per unit.**

**Motion by Melberg, Seconded by Talbott - Motion passed unanimously.**

The Crosslake Park Department also recommends cash in lieu of land for the Whitefish Senior Living Development with the understanding that the developer be charged \$1,500 per unit for the number of independent units that are developed. Thirty-three independent units were discussed at the DRT meeting with City Staff on February 13, 2018. During the Park Commission meeting on February 28, 2018 thirty independent living units were presented as part of the eighty-six-unit development. The rationale on only charging for the independent living units has to do with future impact on the park system. The assisted living and memory care units are not expected to have an impact on the park system where as the independent living units will have an impact on the park system.

G.2.a.

## Staff Report

### Crosslake Parks, Recreation and Library

**Date:** April 4, 2018

**To:** Crosslake City Council

**From:** Jon Henke, Director

**1. Dodgeball**

The Community Center has added a new program on Monday night. Come check out Dodgeball. First session Monday, April 9<sup>th</sup> 6-7:30. Cost is \$11 for the six-week session or \$3.00 for a day pass.

**2. Zumba**

Zumba has a new night and time. The class will now be held Thursdays from 6:30-7:30. Cost for the eight week session is \$64.00. Day passes are available for \$10. The instructor requires at least six participants to sign up for the 8-week session in order for the class to be held.

**3. AAA Senior Driving**

A four-hour refresher course for 55 alive will be offered on April 26<sup>th</sup> at the Community Center from 9-1.

**4. Legacy Amendment Presentation**

Mark your calendars for Thursday April 19 for a fabulous presentation at the Crosslake Community Center. A program called "Legends of the Wilderness" will take place from 1:30-2:30. Admission is free. The event is made possible by the MN Legacy Amendment and the Kitchigami Regional Library System.

**5. Crosslake Library Book Sale**

The first book sale of the year took place April 6<sup>th</sup> and 7<sup>th</sup>. The next book sale will take place May 4<sup>th</sup> and 5<sup>th</sup>. Sales will continue on the first Friday and Saturday of the month through September.



**BOLTON  
& MENK**

Real People. Real Solutions.

G.3.a. 7656 Design Road  
Suite 200  
Baxter, MN 56425-8676

Ph: (218) 825-0684  
Fax: (218) 825-0685  
Bolton-Menk.com

## Crosslake WWTF Improvement Project

**Date:** April 4, 2018  
**To:** City Council  
**From:** Mike Rardin, PE *MR*  
**Cc:** Ted Strand - Public Works Director  
**Subject:** Monthly Project Update

---

### Project Description

The Project can generally be described as follows:

1. Pretreatment improvements including replacing the existing mechanical fine screen, addition of a self-priming grit pump, adding a new blower for the aerated grit removal system, and adding a new handrail and grating system.
2. Construct a new 82,000 gallon equalization basin.
3. Construct a new rapid mix manhole with ferric chloride addition.
4. Construct a new control structure to feed the final clarifiers.
5. Construct a new effluent metering manhole.
6. Miscellaneous electric actuator valve replacements.
7. Re-routing the existing WAS line into the biosolids storage tanks.
8. Furnish and install new blowers for the existing aerated biosolids storage tank
9. Furnish and install a new backwash blower
10. Construct a 30,000 gallon backwash supply water storage tank.

### Work Progress - Fifth Project Update

On September 15, 2017 the City of Crosslake awarded the 2017 Waste Water Treatment Plant Improvement Project to Eagle Construction Company, Inc. of Little Falls, MN for the amount of \$2,227,000.00. The contractor began to mobilize equipment and materials to the site on October 5 in order to prepare for the construction of the treatment plant improvements.

October thru February - the contractor completed the concrete work for the EQ Basin and Water Storage Tanks and installed some process piping and several blowers. Specific progress to date follows:

1. Construct a new 82,000 gallon equalization basin - complete except for final pumps and controls
2. Furnish and install new blowers for the existing aerated biosolids storage tank - in progress
3. Furnish and install a new backwash blower - in progress
4. Construct a 30,000 gallon backwash supply water storage tank - complete except for final pumps and controls

March - during March the contractor sand blasted the interior of the EQ Basin and then coated it with a black epoxy. This is done to protect the reinforced concrete from the harsh environments of the waste water treatment process. During the rest of the month the contractor continued installing valves and process pipe as it was delivered onsite. Multiple blowers were also set in place alongside the EQ Basin and sludge storage tank. These blowers supply oxygen, aid in flocculation, and keep bacteria suspended in the waste water process.

During early March the contractor pushed to get the EQ Basin operational in time for the community's St. Patrick Day celebration. Temporary pumps were installed in the Basin by city forces in order to operate the tank during that time. Permanent pumps will be installed by the contractor when they arrive later this spring. No concerns were noted during EQ Basin operations.



Contract changes are summarized in the “Costs” section below.

**Project Schedule**

The contractor’s proposed schedule (**attached - Project Schedule - 02.02.18**), has not changed the past several months and overall construction still is estimated to take about forty (40) weeks - with a projected substantial completion date of August 31, 2018. Based on the contractor’s proposed schedule, the following is a brief summary of future construction activities:

**April** - Filter Room valve replacements, Pre-Treatment Building piping modifications, Mechanical Fine Screen installation, blower and air piping, 6" water main from Water Storage Tank to loadout, and water main from Water Storage Tank to clarifier, and 4" water main from well to Water Storage Tank.

**May** - Water Storage Tank pump installation and control structure concrete and piping.

**June** - Rapid Mix Manhole and piping construction, Meter Manhole and piping construction, and Sludge Storage Tank piping and modifications.

**July** - blower and air piping, Sludge Storage Tank piping and modifications.

**August** - Site Grading/ Fencing/ Restoration and punchlist items.

Scheduling of the SCADA and control system and associated electrical work still remains undetermined due to equipment procurement difficulties. Equipment has been designed and ordered, but there is a 10 to 20 week window for delivery due to nationwide demand for this type of equipment. This equipment is expected to be delivered from late April to early June.

The contractor generally appears to be on the schedule they proposed for this project. No schedule concerns are noted at this time.

**Completion Dates**

The contract calls for substantial completion (defined as operation of all new structures and equipment with the ability to treat wastewater as intended) by August 31, 2018.

**Costs**

Construction costs to date for the waste water portions of the project have increased approximately \$12,413.30 due to the following:

Item	Cost
1 - Field Order #1 - Add Rebar: Water Storage Tank Base Slab	\$ 424.00
2 - Field Order #2:	
A - RAS Piping Relocation to EQ Basin	\$ 11,923.13
B - Remove and Replace Three (3) Four Inch Plug Valves	\$ 2,464.93
C - Relocate 6" Oxidation Ditch Drain Line	\$ (4,221.27)
3 - Field Order #3 - Pipe Insulation (EQ Basin to Oxidation Ditch)	\$ 1,822.51
4 - Relocate 6" RW Piping to South Oxidation Ditch	TBD
5 - Pipe Insulation (extra as needed)	TBD

The following information is provided for the items identified above:

1. During construction review of the Water Storage Tank plans, additional rebars were needed for the base slab - cost determined to be \$424.00.
- 2.A Staff found the existing 6” RW piping to be improperly installed and full of solids. As a result, it was decided the existing RAS piping should be relocated / extended to the EQ Basin to avoid future use of this piping - cost estimated at \$11,923.13.
- 2.B RAS pump inlet isolation valves (3) have been identified by staff as failing. These can be replaced as a part of the project - cost determined to be \$2,464.93.

2.C The oxidation ditch drains are being relocated to a location which avoids a building conflict - contractor has offered a credit (deduct) of \$4,221.27 for this change.

3. EQ Basin and Oxidation Ditch pipe connections will result in less than 7-ft of bury depth. To prevent freezing, 4-inch thick insulation 4-ft wide is to be placed over these pipes where there is less than 7-ft of cover.

4. The new 12” EQ basin pipe appears to conflict with the existing 6” RW pipe to the south oxidation ditch. No records from the original construction plan were found during design or by City staff that show the RW pipe elevation. The 6” RW pipe will be raised / reinstalled when it is encountered - cost to be determined at that time.

5. Some existing tank and pipe connections will result in less than 7-ft of bury depth. To prevent freezing, 4-inch thick insulation 4-ft wide is to be placed over pipe locations with less than 7-ft of cover - costs to be determined where situation encountered.

Field Orders #1 thru #3 changes have been reviewed by staff and City Council and found to be acceptable. These changes have been authorized by BMI and have been incorporated into pay requests as appropriate. Piping changes and additional insulation costs, listed in the table above, remain to be determined.

A construction allowance of \$75,000 to pay for possible contract changes was incorporated into the construction contract for this project. So far, \$12,413.30 has been charged towards that allowance.

Well construction has been completed and final costs are \$67,940, which is \$455 less than contracted for.

Engineering services for the project have been continuing as agreed to according to the existing “Not to Exceed” contract. No cost changes are anticipated at this time.

Total project costs to date and estimated final costs can be summarized as follows:

<b>Total Estimated Project Cost</b>	<b>Original Cost</b>	<b>Changes</b>	<b>Costs to Date</b>	<b>Estimated Final Costs</b>
WWTF Construction	\$ 2,152,000	\$ 12,413	\$831,839	\$ 2,164,413
Well Construction	\$ 68,395	\$ (455.00)	\$ 67,940	\$ 67,940
Engineering	\$ 198,400	\$ (514.00)	\$ 185,553	\$ 197,886
<b>Totals</b>	<b>\$ 2,418,795</b>	<b>\$ 11,444</b>	<b>\$1,085,332</b>	<b>\$ 2,430,239</b>
<b>Other City Costs (pre 2018)</b>			<b>\$188,016</b>	<b>\$2,618,255</b>

Please see project cost summary (**attached - Project Cost Summary - 04.04.18**) for project cost details.

**Attachments**

1. Project Schedule - 02.02.18
2. Project Cost Summary - 04.04.18





**City of Crosslake**  
**Waste Water Treatment Facility Project**  
 BMI Project # - M25.113425

**Project Cost Summary**  
 April 4, 2018

Item	Contract Amounts	Changes	Estimated Final Amounts
<b>Eagle - Construction Costs</b>			
Construction	\$ 2,152,000.00		\$ 2,152,000.00
Allowance	\$ 75,000.00		
<b>Contract Changes</b>			
1 - Field Order #1 - Add Rebar: Water Storage Tank Base Slab		\$ 424.00	\$ 424.00
2 - Field Order #2:			
BMI Proposal Request #1 - RAS Piping Relocation to EQ Basin		\$ 11,923.13	\$ 11,923.13
BMI Proposal Request #2 - Remove and Replace Three (3) Four Inch Plug Valves		\$ 2,464.93	\$ 2,464.93
Eagle Proposal Request #1 - Relocate 6" Oxidation Ditch Drain Line		\$ (4,221.27)	\$ (4,221.27)
3 - Field Order #3 - Pipe Insulation (Eq Basin to Oxidation Ditch)		\$ 1,822.51	\$ 1,822.51
4 - Relocate 6" RW Piping to South Oxidation Ditch		TBD	TBD
5 - Pipe Insulation (additional - as needed)		TBD	TBD
<b>Totals</b>	<b>\$ 2,227,000.00</b>	<b>\$ 12,413.30</b>	<b>\$ 2,164,413.30</b>
<b>Pay Request # / Date</b>	<b>#7 - 03/29/18</b>		
Eagle - Work Completed to Date	\$ 831,838.80		
Eagle - Paid to Date	\$ 714,058.48		
Eagle - Retainage	\$ 41,591.94		
Eagle - Pay Request	\$ 76,188.38		

Item	Contract Amounts	Changes	Final Amounts
<b>Blue Water Wells - Construction Costs</b>			
Construction	\$ 68,395.00	\$ -	\$ 68,395.00
<b>Contract Changes</b>			
1 - Test Pump		\$ (2,000.00)	\$ (2,000.00)
2 - Water Analysis		\$ (1,750.00)	\$ (1,750.00)
3 - Casing		\$ (1,080.00)	\$ (1,080.00)
4 - Open Hole		\$ (1,125.00)	\$ (1,125.00)
5 - Increase Pump and Casing Sizes (to 500 gpm capacity)		\$ 5,500.00	\$ 5,500.00
<b>Totals</b>	<b>\$ 68,395.00</b>	<b>\$ (455.00)</b>	<b>\$ 67,940.00</b>
<b>Pay Request # / Date</b>	<b>#1 (Final) - 9/18/17</b>		<b>\$ 67,940.00</b>

Item	Contract Amount	Changes	Cost to Date	Estimated Final Amounts
<b>BMI - Design and Construction Services Costs</b>				
Task 1 - Site Work Design	\$ 8,400.00	\$ (9.00)	\$ 8,391.00	\$ 8,391.00
Task 2 - Waste Water Facility Design	\$ 82,000.00	\$ -	\$ 82,000.00	\$ 82,000.00
Task 3 - Bidding Services	\$ 8,000.00	\$ (505.00)	\$ 7,495.00	\$ 7,495.00
Task 4 - Water Supply Well and Storage Tank Design (Alternate)	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 30,000.00
Task 5 - Construction Services	\$ 70,000.00	\$ -	\$ 57,666.73	\$ 70,000.00
<b>Totals</b>	<b>\$ 198,400.00</b>	<b>\$ (514.00)</b>	<b>\$ 185,552.73</b>	<b>\$ 197,886.00</b>

Total Estimated Project Cost	Original Cost	Changes	Costs to Date	Estimated Final Amounts
WWTF Construction	\$ 2,152,000.00	\$ 12,413.30	\$ 831,838.80	\$ 2,164,413.30
Well Construction	\$ 68,395.00	\$ (455.00)	\$ 67,940.00	\$ 67,940.00
Engineering	\$ 198,400.00	\$ (514.00)	\$ 185,552.73	\$ 197,886.00
<b>Totals</b>	<b>\$ 2,418,795.00</b>	<b>\$ 11,444.30</b>	<b>\$ 1,085,331.53</b>	<b>\$ 2,430,239.30</b>

Other Related City Costs:			Costs to Date	Estimated Final Amounts
City costs prior to 2016 - WIP at 12/31/2016			\$ 142,416.61	\$ 142,416.61
Other 2017 City Costs - USA Bluebook, Fiber Upgrades, Elite Fence and Deck, Etc			\$ 45,599.90	\$ 45,599.90
<b>Totals</b>			<b>\$ 188,016.51</b>	<b>\$ 188,016.51</b>

**TOTAL CITY COSTS \$ 1,273,348.04 \$ 2,618,255.81**

# CROSSLAKE PUBLIC WORKS

G.3.b.

## CITY OF CROSSLAKE

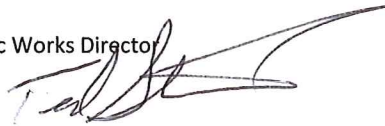
To: CITY COUNCIL  
From: TED STRAND  
Date: 4/7/2018  
Re: Sewer connection

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I need clarification on the hook up to the sewer system from the last Council meeting in regards to engineer involvement in the process.

Ted Strand Public Works Director





Property owner Aaron Patton told the Council that he is not trying to take as much land as he can and that he was shocked to learn that the house encroached into the right of way. MOTION 03R-04-18 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE ROAD VACATION AS PRESENTED BY THE PATTONS. MOTION FAILED WITH NEVIN AND HEACOX IN FAVOR AND NORGAARD AND SCHRUPP OPPOSED. The Council suggested that the Planning and Zoning Commission review the matter. P&Z Chairman Aaron Herzog stated that the Commission would be willing to make a recommendation to the Council. Jon Kolstad suggested that another fee of \$500 be waived for the property owner to resubmit the application. MOTION 03R-05-18 WAS MADE BY DAVE NEVIN AND SECONDED BY PATTY NORGAARD TO WAIVE THE \$500 FEE FOR REAPPLICATION TO THE PLANNING AND ZONING COMMISSION. MOTION CARRIED WITH ALL AYES.

## G. COMMISSION REPORTS

### 1. PUBLIC WORKS/CEMETERY/SEWER

- a. MOTION 03R-06-18 WAS MADE BY DAVE NEVIN AND SECONDED BY DAVE SCHRUPP TO ACCEPT THE LOW BID FOR 2018 STREET IMPROVEMENT PROJECT FROM ANDERSON BROTHERS CONSTRUCTION IN THE AMOUNT OF \$889,577.89. MOTION CARRIED WITH ALL AYES.
- b. MOTION 03R-07-18 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE SUPPLEMENTAL AGREEMENT FOR ADDITIONAL STUDY OF STORM SEWER TREATMENT OPTIONS AND THAT THE COST OF \$3,550 FOR THE WSN FEASIBILITY STUDY FOR CROW WING COUNTY AND CITY OF CROSSLAKE STORM WATER RETENTION SYSTEM BE SPLIT 50/50. Crow Wing County has already approved and signed the agreement. MOTION CARRIED WITH ALL AYES.
- c. The City received a request from Moonlite Bay Restaurant and the property owner at 37133 County Road 66 to hookup to the City sewer system. Both properties are outside the sewer district. Dave Schrupp reported that any expansion to the north of City Hall would be coordinated with the County's plans to completely remove and replace the road surface on County Road 66. The soonest this might happen is 2026. All costs to install the systems would be paid by the user. Bolton & Menk has determined that the current plant could handle the additional flow from these potential hookups and that the MPCA would need to approve the extension. MOTION 03R-08-18 WAS MADE BY DAVE SCHRUPP AND SECONDED BY DAVE NEVIN TO ALLOW MOONLITE BAY RESTAURANT TO CONNECT TO THE CITY SEWER SYSTEM AND FOR MOONLITE BAY RESTAURANT TO PAY ALL FEES ASSOCIATED WITH THE CONNECTION. Planning and Zoning Commission Chairman Aaron Herzog stated that the Commission supports this decision. MOTION CARRIED WITH ALL AYES.

MOTION 03R-09-18 WAS MADE BY DAVE SCHRUPP AND SECONDED BY PATTY NORGAARD TO ALLOW LEE AND JAN FISCHER OF 37133 COUNTY ROAD 66 TO CONNECT TO THE CITY SEWER SYSTEM AND FOR THE LEES

TO PAY ALL FEES ASSOCIATED WITH THE CONNECTION. MOTION CARRIED 3-0 WITH DAVE NEVIN ABSTAINING.

- d. Mike Rardin of Bolton & Menk gave a brief update on the wastewater improvement project. Completion is scheduled for the end of August 2018.

**H. PUBLIC FORUM** – Dick Elmquist of 13543 Loveland Harbor had several concerns regarding the proposed extension of sewer services to Moonlite Bay and private property owner. Mr. Elmquist questioned whether Moonlite Square should hookup. Mr. Elmquist thought that the option to hookup should be allowed for other property owners along the stretch of County Road 66 from City Hall to Moonlite Bay and that the City should consider using big pipe to accommodate many users.

Sandy Melberg of 12644 Anchor Point Road stated that she is a member of the Park and Recreation/Library Commission and that the commission members agreed that the City should not vacate more land than is necessary for any right of way vacation request.

Dave Schrupp suggested that the Council bring sewer extension plans back to the table to study future needs. These have not been looked at in many years.

**I. CITY ATTORNEY REPORT** – None.

**J. OLD BUSINESS** – None.

**K. NEW BUSINESS** – None.

**L. ADJOURN** - The Mayor adjourned the meeting at 8:11 P.M.

Respectfully submitted by,

Charlene Nelson  
City Clerk  
City Clerk/Minutes/3-12-18