

**REGULAR COUNCIL MEETING  
CITY OF CROSSLAKE  
MONDAY, OCTOBER 10, 2016  
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 September 12, 2016
2. City – Month End Revenue Report dated September 2016
3. City – Month End Expenditures Report dated September 2016
4. 9/30/16 Preliminary Budget to Actual Analysis
5. Pledged Collateral Statement dated September 30, 2016
6. Engagement Letter with Clifton Larson Allen for the Audit of 2016 Financial Statements
7. Contract with MMUA for Safety Management Program
8. Police Report for Crosslake – September 2016
9. Police Report for Mission Township – September 2016
10. Fire Department Report – September 2016
11. North Memorial Run Report – September 2016
12. EDA Meeting Minutes of September 7, 2016
13. Monthly Planning & Zoning Statistics
14. Planning and Zoning Commission Meeting Minutes of August 26, 2016
15. Public Works Commission Meeting Minutes of September 6, 2016
16. Crosslake Park/Library Commission Meeting Minutes of August 24, 2016
17. Crosslake Roll-Off Recycling Reports for August and September 2016
18. Waste Partners Recycling Report for August 2016
19. Resolution for the Appointment of Election Judges to Serve for the General Election to be Held November 8, 2016
20. Resolution Accepting Donations
21. Memo dated September 16, 2016 from Char Nelson Re: Repurchase Cemetery Lots
22. Bills for Approval

**C. 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.**

**D. MAYOR’S REPORT**

**E. CITY ADMINISTRATOR’S REPORT**

1. Set Date for Budget Workshop – *Suggested Date: October 19 10:00 A.M. to 11:30 A.M.*  
(Council Action-Motion)

## **F. COMMISSION REPORTS**

### **1. PLANNING AND ZONING**

- a. Dave Nevin and Aaron Herzog – Request to Change Residential Architectural Standards

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

- a. Recommendation from Public Works Commission to Approve Purchase of Easements for Dream Island Bridge Replacement Project (Council Action-Motion)
  1. Appraisal of Easement A, Nyholm, 37703 Dream Island Road
  2. Appraisal of Easement B, Schwarze, 37696 Dream Island Road
- b. Consensus of Public Works Commission to Have City Council Make Decision Re: Town Square Roads (Council Action-Motion)
  1. Letter dated June 15, 2016 from Jim Anderson Re: Maintenance of Roads in Town Square
- c. Memo dated October 3, 2016 from WSN Re: Review of 2016 Completed Items and 2017 Project Scope (Information)

### **3. PARK AND RECREATION/LIBRARY**

- a. Staff Report dated October 6, 2016 from Jon Henke (Council Information)

## **G. CITY ATTORNEY REPORT**

## **H. OLD BUSINESS**

## **I. NEW BUSINESS**

- J. 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.**

## **K. ADJOURN**

B. 1.

**REGULAR COUNCIL MEETING  
CITY OF CROSSLAKE  
MONDAY, SEPTEMBER 12, 2016  
7:00 P.M. – CITY HALL**

The Crosslake City Council met in the Council Chambers of City Hall on Monday, September 12, 2016. The following Council Members were present: Mayor Steve Roe, Gary Heacox, Mark Wessels, Brad Nelson and Dave Schrupp. Also present were City Administrator/Consultant Dan Vogt, Finance Director/Treasurer Mike Lyonais, City Clerk Char Nelson, Public Works Director Ted Strand, Park and Rec. Director Jon Henke, Police Chief Bob Hartman, Crow Wing County Land Service Supervisor Chris Pence, Land Services Specialist Jon Kolstad, City Attorney Brad Person, City Engineer Mark Hallan, Northland Press Reporter Kate Perkins, and Echo Publishing Reporter Theresa Bourke. There were approximately twenty-one people in the audience.

**A. CALL TO ORDER** – Mayor Roe called the Regular Council Meeting to order at 7:00 P.M. The Pledge of Allegiance was recited. MOTION 09R-01-16 WAS MADE BY GARY HEACOX AND SECONDED BY BRAD NELSON TO APPROVE THE ADDITIONS TO THE AGENDA. MOTION CARRIED WITH ALL AYES.

**B. CONSENT CALENDAR** – MOTION 09R-02-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO APPROVE THE FOLLOWING ITEMS LISTED ON THE CONSENT CALENDAR:

1. REGULAR COUNCIL MEETING MINUTES OF AUGUST 8, 2016
2. BUDGET WORKSHOP MINUTES OF AUGUST 22, 2016
3. BUDGET WORKSHOP MINUTES OF AUGUST 29, 2016
4. CITY – MONTH END REVENUE REPORT DATED AUGUST 2016
5. CITY – MONTH END EXPENDITURES REPORT DATED AUGUST 2016
6. 8/31/16 PRELIMINARY BUDGET TO ACTUAL ANALYSIS
7. PLEDGED COLLATERAL STATEMENT DATED AUGUST 31, 2016
8. LETTER DATED SEPTEMBER 8, 2016 FROM DAVID DROWN ASSOCIATES, INC. RE: MUNICIPAL BOND CONTINUING DISCLOSURE SERVICES
9. POLICE REPORT FOR CROSSLAKE – AUGUST 2016
10. POLICE REPORT FOR MISSION TOWNSHIP – AUGUST 2016
11. FIRE DEPARTMENT REPORT – AUGUST 2016
12. NORTH MEMORIAL RUN REPORT – AUGUST 2016
13. EDA MEETING MINUTES OF AUGUST 3, 2016
14. MONTHLY PLANNING & ZONING STATISTICS
15. PLANNING AND ZONING COMMISSION MEETING MINUTES OF JULY 22, 2016
16. PUBLIC WORKS COMMISSION MEETING MINUTES OF AUGUST 1, 2016
17. PRE-CONSTRUCTION CONFERENCE MINUTES OF SEPTEMBER 6, 2016
18. CROSSLAKE PARK/LIBRARY COMMISSION MEETING MINUTES OF JULY 27, 2016
19. WASTE PARTNERS RECYCLING REPORTS FOR JULY 2016
20. RESOLUTION NO. 16-20 ACCEPTING DONATIONS
21. BILLS FOR APPROVAL IN THE AMOUNT OF \$71,355.92
22. ADDITIONAL BILLS FOR APPROVAL IN THE AMOUNT OF \$22,288.43 AND
23. APPLICATION FOR GROUP TRANSIENT MERCHANT PERMIT FROM THE CHAMBER OF COMMERCE FOR CROSSLAKE DAYS.  
MOTION CARRIED WITH ALL AYES.

**C. PUBLIC FORUM – None.**

**D. MAYOR'S REPORT**

1. Mayor Roe reported that the Crow Wing County Highway Department will be resurfacing CSAH 16 in the summer of 2017.
2. MOTION 09R-03-16 WAS MADE BY GARY HEACOX AND SECONDED BY MARK WESSELS TO ACCEPT RESIGNATION FROM BILL FORSYTHE FROM THE EDA, TO APPOINT MR. FORSYTHE AS AN ALTERNATE, AND TO MOVE DEAN FITCH FROM ALTERNATE TO FULL TIME MEMBER WITH A TERM EXPIRING 1/31/2019. Mark Wessels reported that Mr. Forsythe recently had surgery and needed time to recover and get caught up on work before he could be an active member again. MOTION CARRIED WITH ALL AYES.
3. Included in the Council packets was a signed petition for a no wake zone for the channel to southern Cross Lake. Brad Nelson stated that the City has no jurisdiction over waterways and that this matter should be handled at the County. Mr. Nelson questioned what percentage of Whitefish Chain residents the petition represented. Several residents from the southern part of Cross Lake were in attendance and voiced their opinions about needing a no wake zone.

Jerome Jurek of 34054 Sunrise Island Road told Brad Nelson that he should not take part in this discussion because it was a conflict of interest since Mr. Nelson owns C&C Boatworks. Because of the heavy traffic of boats, Mr. Jurek stated that it is necessary to make this channel a no wake zone and that many residents agree.

Martin Sundquist, son of Joyce Lotze of 33986 Sunrise Island Road, reported that the channel is narrow and there has been damage to property from boats. Mr. Sundquist added that it is reasonable for the Council to support this request because traffic on the lake is at dangerous levels.

Mr. Wishman of 34006 Sunrise Island Road stated that his property is at the narrowest part of the channel and that he has had damage to his boat and dock and predicts that someone will be injured if nothing changes.

Gary Heltemes of 33569 Lake Street stated that he would like the boaters on the lake to drive slower.

Marilyn Schoneman of 33992 Sunrise Island Road stated that she helped write the petition and collected signatures. Although there are only 15 homes on the island, there are over 80 names on the petition. It is not only the people on the island that think this is a dangerous situation.

Dick Phillips of 12292 Perkins Road stated that this is a major public safety concern. Frank Ferguson of 34068 Sunrise Island Road stated that it should not be a big deal for boaters to slow down at the channel because someone is going to get hurt.

Steve Roe asked for advice from the City Administrator and City Attorney on how to handle the situation. Both told the Council that it is their decision whether or not to get involved since the City has no jurisdiction on waterways. Mark Wessels stated that he

was in favor of a no wake zone but that the County needs to make the decision and stated that he may attend the County Commission meeting to state his opinion. Gary Heacox stated that some boaters will not obey the law even if signs are installed and that there should be more enforcement from the County on the lakes. No action was taken by the Council.

Mayor Roe reported that the deer population is growing in the City and asked what could be done about that. Attorney Person stated that other cities have had the DNR assist in reducing herds by allowing a harvest within the city limits. Bob Perkins of 35335 County Road 37 stated that the City should contact the DNR for information on reducing the deer population. Chief Hartman stated that bow hunters must be at least 200 feet from an occupied dwelling.

4. Dean Fitch addressed the Council and gave a brief recap of the preparation and meetings that have taken place so far for the MN Design Team visit that will take place this weekend. The implementation of the visioning of the MDT is really the beginning of the project and could last several years. Mr. Fitch outlined the implementation process and invited the community to stay involved.

#### **E. CITY ADMINISTRATOR'S REPORT**

1. MOTION 09R-04-16 WAS MADE BY MARK WESSELS AND SECONDED BY BRAD NELSON TO ADOPT RESOLUTION NO. 16-21 APPROVING PRELIMINARY 2016 TAX LEVY COLLECTIBLE IN 2017 TOTALING \$3,516,321. Mike Lyonais noted that this represents a 5% increase over last year's levy. MOTION CARRIED WITH ALL AYES.
2. MOTION 09R-05-16 WAS MADE BY BRAD NELSON AND SECONDED BY GARY HEACOX TO SET THE DATE FOR THE PUBLIC INFORMATION MEETING FOR THE FINAL APPROVAL OF 2016 TAX LEVY COLLECTIBLE IN 2017 AND 2017 BUDGET ON DECEMBER 12, 2016 AT 6:00 P.M. MOTION CARRIED WITH ALL AYES.
3. MOTION 09R-06-16 WAS MADE BY GARY HEACOX AND SECONDED BY BRAD NELSON TO ACCEPT THE PROPOSAL FROM SPRINGSTED INC TO CONDUCT A CLASSIFICATION AND COMPENSATION STUDY AT A COST NOT TO EXCEED \$8,525. Dan Vogt noted that there were funds available in the 2016 budget to cover the cost. MOTION CARRIED WITH ALL AYES.
4. Mike Lyonais presented health insurance renewal rates with current carrier RTS/Blue Cross Blue Shield of MN. The overall policy increased by 8%. Single rate decreased while family rates increased. Employees with single coverage would see a monthly decrease of \$18 to their portion of the premium and employees with family coverage would see a monthly increase of \$41 to their portion of the premium. The national average of most insurance plans increased by 24%. MOTION 09R-07-16 WAS MADE BY MARK WESSELS AND SECONDED BY DAVE SCHRUPP TO APPROVE THE RENEWAL FOR HEALTH INSURANCE COVERAGE WITH RESOURCE TRAINING SOLUTIONS/BLUE CROSS BLUE SHIELD OF MN. Brad Nelson stated that he has been looking at health plan rates for his employees and an 8% increase is phenomenal and congratulated Mr. Lyonais for his efforts. Dan Vogt noted that there was no change in benefit level. MOTION CARRIED WITH ALL AYES.
5. MOTION WAS MADE BY BRAD NELSON AND SECONDED BY GARY HEACOX TO DISBAND THE CROSSLAKE COMMUNICATIONS ADVISORY BOARD. A discussion ensued whether or not the City should stay involved in the operations of

Crosslake Communications. Brad Nelson stated that the disbanding was a formality because the Advisory Board no longer exists. Some Council felt it was too soon to make this decision. Nelson and Heacox agreed to rescind their motion. MOTION 09R-08-16 WAS MADE BY MARK WESSELS AND SECONDED BY DAVE SCHRUPP TO TABLE THIS MATTER UNTIL THE NEXT MEETING. MOTION CARRIED WITH ALL AYES.

6. MOTION 09R-09-16 WAS MADE BY DAVE SCHRUPP AND SECONDED BY GARY HEACOX TO EXTEND LENGTH OF TIME TO COMPLETE CROSSLAKE COMMUNICATIONS CAPITAL CALCULATIONS FROM 45 DAYS TO 90 DAYS AS REQUESTED BY TRICO. MOTION CARRIED WITH ALL AYES.

## **F. COMMISSION REPORTS**

### **1. PLANNING AND ZONING**

- a. Jon Kolstad presented a preliminary and final plat of Highway 103 Storage First Addition for approval. Mr. Kolstad reported that this was re-platted because the original building was not built to match the plat. The owners want to correct the plat to match what is there. The original plat showed a building that is yet to be built. The owners would like to enlarge the size of the new structure. Mayor Roe asked about screening requirements. Jon Kolstad replied that the notes from 2006 when the original plat was approved said that the screening must "please staff". Mr. Kolstad stated that current screening requirements could be added to the permit. MOTION 09R-10-16 WAS MADE BY DAVE SCHRUPP AND SECONDED BY GARY HEACOX TO APPROVE THE PRELIMINARY AND FINAL PLAT OF HIGHWAY 103 STORAGE FIRST ADDITION WITH THE IMPLEMENTATION OF CURRENT SCREENING REQUIREMENTS. MOTION CARRIED WITH ALL AYES.
- b. Jon Kolstad presented a request from American National Bank of MN to amend the Official Land Use Map. The request is to change zoning from commercial to residential on parcel 120323100B00009. There is currently a home on the lot and in order for the buyers to obtain a VA loan, the property must be zoned residential. This parcel is adjacent to residential parcels. MOTION 09R-11-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO APPROVE THE AMENDMENT TO THE OFFICIAL LAND USE MAP, CHANGING THE ZONING ON PARCEL NO. 120323100B00009 FROM COMMERCIAL TO RESIDENTIAL. MOTION CARRIED WITH ALL AYES.

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

- a. MOTION 09R-12-16 WAS MADE BY DAVE SCHRUPP AND SECONDED BY MARK WESSELS TO APPROVE THE PROPOSAL FROM WSN FOR DESIGN, BIDDING, AND CONSTRUCTION PHASE SERVICES FOR THE 2017 CROSSLAKE STREET IMPROVEMENTS AT A COST OF \$191,500. Ted Strand noted that the Public Works Commission recommended approval of the proposal. The project includes a trail on Anchor Point Road. Mark Wessels noted that the proposed trail is adjacent to the roadway and suggested that an off road trail may be safer. The engineering fees are included in the road construction estimates. MOTION CARRIED WITH ALL AYES.

Ted Strand reported that Tri City will begin work on the 2016 Street Improvement projects on October 1<sup>st</sup>.

Ted Strand continues to work with Crow Wing Power on street lighting. A sample light is at the intersection of Swann Drive and County Road 66.

**3. PARK AND RECREATION/LIBRARY**

- a. Jon Henke gave an update on activities at the Community Center including: AAA driving classes, cross country meet and tennis tournament being held at the Community Center for Pequot Lakes School, the upcoming Crosslake Disc Golf Classic, soccer program, community center improvements, trail rides, and Halloween party. Mr. Henke reported that Donna Keiffer has been teaching aerobics classes at the community center for 19 years and the program continues to be popular. MOTION 09R-13-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO INCREASE PAY RATE FOR DONNA KEIFFER BY \$1.00 PER CLASS. MOTION CARRIED WITH ALL AYES.

Jon Henke gave an update on the Lake Access Use Permits that are being developed. Mr. Henke showed examples of the permit, application and signs. The Park Commission will continue working on the items so that they are ready for implementation by November 1<sup>st</sup>.

**G. CITY ATTORNEY REPORT** – None.

**H. OLD BUSINESS** – None.

**I. NEW BUSINESS** – None.

**J. PUBLIC FORUM** – None.

**K. ADJOURN** - MOTION 09R-14-16 WAS MADE BY STEVE ROE AND SECONDED BY BRAD NELSON TO ADJOURN THE MEETING AT 8:33 P.M. MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,

Charlene Nelson  
City Clerk  
City Clerk/Minutes/9-12-16

B. 2.

CITY OF CROSS LAKE

10/04/16 1:15 PM

Page 1

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
FUND 101 GENERAL FUND						
31000	General Property Taxes	\$2,843,909.00	\$597.60	\$1,585,194.50	\$1,258,714.50	55.74%
31055	Tax Incr 1-8 Crosswoods Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31101	County Payment Joint Facility	\$112,467.00	\$0.00	\$111,885.64	\$581.36	99.48%
31300	Emergency Services Levy	\$0.00	\$0.00	\$19.04	-\$19.04	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$34.71	-\$34.71	0.00%
31310	2012 Series A Levy	\$123,249.00	\$0.00	\$68,730.96	\$54,518.04	55.77%
31800	Other Taxes	\$1,500.00	\$0.00	\$4,158.13	-\$2,658.13	277.21%
31900	Penalties and Interest DelTax	\$1,000.00	\$0.00	\$1,700.18	-\$700.18	170.02%
32110	Alcoholic Beverages	\$16,000.00	\$0.00	\$15,900.00	\$100.00	99.38%
32111	Club Liquor License	\$500.00	\$0.00	\$500.00	\$0.00	100.00%
32112	Beer and Wine License	\$1,000.00	\$0.00	\$100.00	\$900.00	10.00%
32180	Other Licenses/Permits	\$200.00	\$100.00	\$250.00	-\$50.00	125.00%
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	\$1,563.31	\$436.69	78.17%
33417	Police State Aid	\$33,000.00	\$41,344.03	\$41,344.03	-\$8,344.03	125.28%
33418	Fire State Aid	\$28,000.00	\$0.00	\$24,810.00	\$3,190.00	88.61%
33419	Fire Training Reimbursement	\$0.00	\$1,900.00	\$9,200.00	-\$9,200.00	0.00%
33420	Insurance Premium Reimburse	\$0.00	\$0.00	\$1,980.00	-\$1,980.00	0.00%
33422	PERA State Aid	\$2,979.00	\$0.00	\$1,489.50	\$1,489.50	50.00%
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$106.99	-\$106.99	0.00%
33650	Recycling Grant	\$29,200.00	\$0.00	\$29,200.00	\$0.00	100.00%
34000	Charges for Services	\$200.00	\$10.00	\$39.95	\$160.05	19.98%
34010	Sale of Maps and Publications	\$30.00	\$10.00	\$90.00	-\$60.00	300.00%
34050	Candidate Filing Fees	\$20.00	\$0.00	\$10.00	\$10.00	50.00%
34103	Zoning Permits	\$28,000.00	\$7,100.00	\$41,625.00	-\$13,625.00	148.66%
34104	Plat Check Fee/Subdivision Fee	\$1,000.00	\$0.00	\$4,025.00	-\$3,025.00	402.50%
34105	Variances and CUPS/IUPS	\$8,800.00	\$1,000.00	\$6,000.00	\$2,800.00	68.18%
34106	Sign Permits	\$500.00	\$0.00	\$200.00	\$300.00	40.00%
34107	Assessment Search Fees	\$800.00	\$110.00	\$660.00	\$140.00	82.50%
34108	Zoning Misc/Penalties	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
34109	Zoning Reimb Eng/Legal/Survey	\$2,500.00	\$0.00	\$200.00	\$2,300.00	8.00%
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	\$4,000.00	\$1,750.00	\$7,450.00	-\$3,450.00	186.25%
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	\$75.00	\$75.00	\$125.00	37.50%
34202	Fire Protection and Calls	\$31,250.00	\$0.00	\$36,858.01	-\$5,608.01	117.95%
34206	Animal Control Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34207	House Burning Fee	\$1,500.00	\$0.00	\$3,000.00	-\$1,500.00	200.00%
34210	Police Contracts	\$48,000.00	\$12,000.00	\$40,000.00	\$8,000.00	83.33%
34211	Police Donations	\$0.00	\$0.00	\$8,872.00	-\$8,872.00	0.00%
34213	Police Receipts	\$5,000.00	\$0.00	\$1,069.72	\$3,930.28	21.39%
34214	Tac Team Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34215	Pass Thru Donations	\$0.00	\$0.00	\$69.12	-\$69.12	0.00%
34300	E911 Signs	\$1,000.00	\$200.00	\$1,325.00	-\$325.00	132.50%
34700	Park & Rec Donation	\$300.00	\$37.00	\$115.00	\$185.00	38.33%

CITY OF CROSS LAKE

10/04/16 1:15 PM

Page 2

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
34701	Halloween Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34711	Taxable Merchandise/Rentals	\$200.00	\$128.00	\$649.00	-\$449.00	324.50%
34740	Park Concessions	\$500.00	\$48.00	\$357.00	\$143.00	71.40%
34741	Gen Gov t Concessions	\$100.00	\$46.30	\$344.31	-\$244.31	344.31%
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	\$16.00	-\$16.00	0.00%
34750	CCC/Park User Fee	\$3,800.00	\$1,139.65	\$3,128.65	\$671.35	82.33%
34751	Shelter/Beer/Wine Fees	\$300.00	\$0.00	\$235.00	\$65.00	78.33%
34760	Library Cards	\$1,300.00	\$166.00	\$1,196.00	\$104.00	92.00%
34761	Library Donations	\$500.00	\$0.00	\$463.00	\$37.00	92.60%
34762	Library Copies	\$300.00	\$45.70	\$341.39	-\$41.39	113.80%
34763	Library Events	\$1,000.00	\$0.00	\$5,295.00	-\$4,295.00	529.50%
34764	Library Miscellaneous	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
34765	Summer Reading Program	\$300.00	\$0.00	\$170.00	\$130.00	56.67%
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	\$1,000.00	\$0.00	\$2,864.36	-\$1,864.36	286.44%
34769	PAL Foundation - Park	\$6,000.00	\$737.11	\$19,585.97	-\$13,585.97	326.43%
34770	Silver Sneakers	\$6,000.00	\$548.00	\$6,339.00	-\$339.00	105.65%
34790	Park Dedication Fees	\$1,000.00	\$0.00	\$15,000.00	-\$14,000.00	1500.00%
34800	Tennis Fees	\$1,100.00	\$0.00	\$3,067.00	-\$1,967.00	278.82%
34801	Recreational-Program	\$3,000.00	\$148.00	\$3,437.00	-\$437.00	114.57%
34802	Softball/Baseball Fees	\$1,300.00	\$0.00	\$385.00	\$915.00	29.62%
34803	Recreation-Misc. Receipts	\$1,200.00	\$1,464.00	\$1,537.70	-\$337.70	128.14%
34805	Aerobics Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34806	Weight Room Fees	\$30,000.00	\$2,477.00	\$24,513.50	\$5,486.50	81.71%
34807	Volleyball Fees	\$500.00	\$229.00	\$828.00	-\$328.00	165.60%
34808	Silver and Fit	\$10,000.00	\$1,422.00	\$11,198.00	-\$1,198.00	111.98%
34809	Soccer Fees	\$500.00	\$750.00	\$1,975.00	-\$1,475.00	395.00%
34910	Transit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34940	Cemetery Lots	\$3,000.00	\$3,250.00	\$3,850.00	-\$850.00	128.33%
34941	Cemetery Openings	\$3,500.00	\$300.00	\$3,900.00	-\$400.00	111.43%
34942	Cemetery Other	\$450.00	\$0.00	\$250.00	\$200.00	55.56%
34950	Public Works Revenue	\$1,500.00	\$0.00	\$307.50	\$1,192.50	20.50%
34952	County Joint Facility Payments	\$45,000.00	\$0.00	\$19,105.57	\$25,894.43	42.46%
34953	Recycling Revenues	\$50.00	\$891.80	\$1,389.56	-\$1,339.56	2779.12%
35100	Court Fines	\$10,000.00	\$1,578.07	\$6,715.09	\$3,284.91	67.15%
35103	Library Fines	\$600.00	\$140.50	\$400.50	\$199.50	66.75%
35105	Restitution Receipts	\$1,000.00	\$0.00	\$3,108.80	-\$2,108.80	310.88%
36200	Miscellaneous Revenues	\$500.00	\$139.05	\$1,864.80	-\$1,364.80	372.96%
36201	Misc Reimbursements	\$0.00	\$4,179.59	\$16,334.62	-\$16,334.62	0.00%
36202	LIBRARY GRANTS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	100.00%
36210	Interest Earnings	\$3,000.00	\$588.93	\$3,946.16	-\$946.16	131.54%
36230	Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36254	Sp Assess Prin-Sunrise Isl 11	\$3,062.00	\$0.00	\$1,224.68	\$1,837.32	40.00%
36255	Sp Assess Int-Sunrise Isl 11	\$812.00	\$0.00	\$417.91	\$394.09	51.47%
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	\$25,000.00	\$39.80	\$12,148.64	\$12,851.36	48.59%
39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$21,143.00	-\$21,143.00	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%

CITY OF CROSS LAKE

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
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%
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	\$3,502,028.00	\$86,690.13	\$2,253,883.50	\$1,248,144.50	64.36%
FUND 301	DEBT SERVICE FUND					
31000	General Property Taxes	\$0.00	\$0.00	\$39.27	-\$39.27	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	\$13.95	-\$13.95	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	-\$3.63	\$3.63	0.00%
31302	1999 Series B Levy	\$0.00	\$0.00	\$22.38	-\$22.38	0.00%
31303	2001 Series A Levy	\$0.00	\$0.00	\$10.25	-\$10.25	0.00%
31304	2002 Series A Levy	\$0.00	\$0.00	\$7.15	-\$7.15	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	\$33.17	-\$33.17	0.00%
31308	2006 Series B Levy	\$137,746.00	\$0.00	\$76,808.72	\$60,937.28	55.76%
31309	2006 Series C Levy	\$0.00	\$0.00	\$11.91	-\$11.91	0.00%
31310	2012 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31311	2015 GO Equip Certs 2015B	\$10,473.00	\$0.00	\$5,749.38	\$4,723.62	54.90%
31312	Not Used	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31900	Penalties and Interest DelTax	\$500.00	\$0.00	\$52.50	\$447.50	10.50%
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	\$209.72	-\$209.72	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	\$76.89	-\$76.89	0.00%
36125	Sp Assess Prin Cross Ave 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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%

CITY OF CROSS LAKE

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Page 4

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
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%
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%

CITY OF CROSS LAKE

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
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	\$500.00	\$0.00	\$0.00	\$500.00	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	\$2,530.00	\$0.00	\$1,405.50	\$1,124.50	55.55%
36245	Sp Assess Int - Duck Lane	\$140.00	\$0.00	\$77.30	\$62.70	55.21%
36246	Sp Assess Prin - Sunset Drive	\$2,989.00	\$0.00	\$1,494.35	\$1,494.65	49.99%
36247	Sp Assess Int - Sunset Drive	\$164.00	\$0.00	\$82.17	\$81.83	50.10%
36248	Sp Assess Prin - Maroda Drive	\$1,105.00	\$0.00	\$460.60	\$644.40	41.68%
36249	Sp Assess Int - Maroda Drive	\$61.00	\$0.00	\$25.32	\$35.68	41.51%
36250	Sp Assess Prin - Johnie/Rober	\$4,270.00	\$0.00	\$2,395.45	\$1,874.55	56.10%
36251	Sp Assess Int - Johnie/Robert	\$235.00	\$0.00	\$142.98	\$92.02	60.84%
36252	Sp Assess Prin - Brita/Pinevie	\$16,137.00	\$0.00	\$9,103.16	\$7,033.84	56.41%
36253	Sp Assess Int - Brita/Pineview	\$888.00	\$0.00	\$500.71	\$387.29	56.39%
36254	Sp Assess Prin-Sunrise Isl 11	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36255	Sp Assess Int-Sunrise Isl 11	\$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%
39900	02 Series A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 301 DEBT SERVICE FUND		\$177,738.00	\$0.00	\$98,719.20	\$79,018.80	55.54%

CITY OF CROSS LAKE

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
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	\$51.91	\$473.64	\$26.36	94.73%
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	\$51.91	\$473.64	\$26.36	94.73%
FUND 404 JOBZ						
31000	General Property Taxes	\$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%
34204	JOBZ Recipient Deposit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34208	JOBZ Annual Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 404 JOBZ		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$12,000.00	\$0.00	\$6,358.62	\$5,641.38	52.99%
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		\$12,000.00	\$0.00	\$6,358.62	\$5,641.38	52.99%
FUND 408 WEST SHORE DRIVE						
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%
39318	Proceeds--2004 ESC Refunding	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 408 WEST SHORE DRIVE		\$0.00	\$0.00	\$0.00	\$0.00	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%

CITY OF CROSS LAKE

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Page 7

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
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%
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	\$6,893.28	\$5,606.72	55.15%
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	\$7,075.00	\$13,989.00	-\$13,989.00	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	\$7,075.00	\$20,882.28	-\$8,382.28	167.06%
FUND 503	EDA (REVOLVING LOAN)					
34951	Rev Loan Principal Pymts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$1,300.00	\$124.03	\$1,130.34	\$169.66	86.95%
36211	Revolving Loan Interest	\$6,359.00	\$812.13	\$4,892.33	\$1,466.67	76.94%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503	EDA (REVOLVING LOAN)	\$7,659.00	\$936.16	\$6,022.67	\$1,636.33	78.64%
FUND 601	SEWER OPERATING FUND					
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34410	Unallocated Reserves	\$0.00	\$254.65	-\$403.24	\$403.24	0.00%
36104	Penalty & Interest	\$1,000.00	\$87.72	\$725.68	\$274.32	72.57%
36200	Miscellaneous Revenues	\$1,000.00	\$385.95	\$1,929.35	-\$929.35	192.94%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSS LAKE

Month-End Revenue

Current Period: SEPTEMBER 2016

SRC	SRC Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37200	User Fee	\$237,060.00	\$21,080.65	\$188,434.08	\$48,625.92	79.49%
37250	Sewer Connection Payments	\$0.00	\$0.00	\$3,900.00	-\$3,900.00	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%
FUND 601 SEWER OPERATING FUND		\$239,060.00	\$21,808.97	\$194,585.87	\$44,474.13	81.40%
FUND 614 TELEPHONE AND CABLE FUND						
36210	Interest Earnings	\$0.00	\$766.98	\$766.98	-\$766.98	0.00%
39105	Sales Proceeds - Crosslake Com	\$0.00	\$0.00	\$6,372,000.00	-\$6,372,000.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$1,108,495.13	-\$1,108,495.13	0.00%
FUND 614 TELEPHONE AND CABLE FUND		\$0.00	\$766.98	\$7,481,262.11	-\$7,481,262.11	0.00%
FUND 651 SEWER RESTRICTED SINKING FUND						
31306	2003 Disposal System Levy	\$221,000.00	\$0.00	\$123,339.66	\$97,660.34	55.81%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$1,500.00	\$0.00	\$10.95	\$1,489.05	0.73%
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	\$17.56	\$124.74	\$375.26	24.95%
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		\$223,000.00	\$17.56	\$123,475.35	\$99,524.65	55.37%
		\$4,174,485.00	\$117,346.71	\$10,185,663.24	-\$6,011,178.24	244.00%

B.3.

CITY OF CROSS LAKE  
Month End Expenditures  
Current Period: SEPTEMBER 2016

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
FUND 101 GENERAL FUND						
DEPT 41110 Council						
100	Wages and Salaries Dept Head	\$27,000.00	\$2,150.00	\$19,070.00	\$7,930.00	70.63%
122	FICA	\$2,066.00	\$164.50	\$1,483.56	\$582.44	71.81%
151	Workers Comp Insurance	\$78.00	\$0.00	\$0.00	\$78.00	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	\$24.84	\$1,475.16	1.66%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$150.00	\$0.00	\$69.00	\$81.00	46.00%
430	Miscellaneous	\$706.00	\$0.00	\$200.00	\$506.00	28.33%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41110 Council		\$33,000.00	\$2,314.50	\$20,847.40	\$12,152.60	63.17%
DEPT 41400 Administration						
100	Wages and Salaries Dept Head	\$83,636.00	\$6,494.76	\$60,329.90	\$23,306.10	72.13%
101	Assistant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102	Consultant	\$26,000.00	\$2,112.50	\$13,682.50	\$12,317.50	52.63%
105	Part-time	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
109	Secretary/Bookkeeper	\$59,212.00	\$4,622.86	\$42,864.45	\$16,347.55	72.39%
121	PERA	\$10,826.00	\$833.80	\$7,882.45	\$2,943.55	72.81%
122	FICA	\$11,043.00	\$802.43	\$7,493.66	\$3,549.34	67.86%
131	Employer Paid Health	\$27,926.00	\$2,327.20	\$20,944.80	\$6,981.20	75.00%
132	Employer Paid Disability	\$1,184.00	\$138.87	\$961.83	\$222.17	81.24%
133	Employer Paid Dental	\$2,233.00	\$186.00	\$1,625.64	\$607.36	72.80%
134	Employer Paid Life	\$134.00	\$11.20	\$100.80	\$33.20	75.22%
136	Deferred Compensation	\$1,300.00	\$100.00	\$950.00	\$350.00	73.08%
151	Workers Comp Insurance	\$1,496.00	\$0.00	\$1,123.00	\$373.00	75.07%
152	Health Savings Account Contrib	\$12,000.00	\$3,000.00	\$12,000.00	\$0.00	100.00%
200	Office Supplies	\$1,800.00	\$15.21	\$1,406.74	\$393.26	78.15%
208	Instruction Fees	\$2,000.00	\$0.00	\$617.55	\$1,382.45	30.88%
210	Operating Supplies	\$1,500.00	\$10.00	\$312.01	\$1,187.99	20.80%
220	Repair/Maint Supply - Equip	\$3,834.00	\$1,756.66	\$4,988.33	-\$1,154.33	130.11%
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$4,000.00	\$250.83	\$2,132.51	\$1,867.49	53.31%
322	Postage	\$1,000.00	\$0.00	\$350.34	\$649.66	35.03%
331	Travel Expenses	\$1,500.00	\$0.00	\$28.08	\$1,471.92	1.87%
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	\$0.00	\$433.50	\$566.50	43.35%
413	Office Equipment Rental/Repair	\$1,000.00	\$0.00	\$45.45	\$954.55	4.55%
430	Miscellaneous	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
433	Dues and Subscriptions	\$650.00	\$0.00	\$695.00	-\$45.00	106.92%
443	Sales Tax	\$100.00	\$0.00	\$23.43	\$76.57	23.43%
500	Capital Outlay	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
600	Principal	\$775.00	\$129.90	\$580.33	\$194.67	74.88%
610	Interest	\$89.00	\$14.10	\$67.67	\$21.33	76.03%
DEPT 41400 Administration		\$261,238.00	\$22,806.32	\$181,639.97	\$79,598.03	69.53%
DEPT 41410 Elections						
107	Services	\$4,200.00	\$0.00	\$1,587.50	\$2,612.50	37.80%
122	FICA	\$321.00	\$0.00	\$0.00	\$321.00	0.00%
210	Operating Supplies	\$100.00	\$0.00	\$137.17	-\$37.17	137.17%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
351	Legal Notices Publishing	\$100.00	\$0.00	\$70.12	\$29.88	70.12%
413	Office Equipment Rental/Repair	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$779.00	\$85.94	\$481.24	\$297.76	61.78%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41410 Elections		\$5,500.00	\$85.94	\$2,276.03	\$3,223.97	41.38%
DEPT 41600 Audit/Legal Services						
301	Auditing and Acct g Services	\$28,000.00	\$0.00	\$25,507.50	\$2,492.50	91.10%
304	Legal Fees (Civil)	\$10,000.00	\$375.00	\$4,220.00	\$5,780.00	42.20%
307	Legal Fees (Labor)	\$14,000.00	\$0.00	\$10,374.34	\$3,625.66	74.10%
DEPT 41600 Audit/Legal Services		\$52,000.00	\$375.00	\$40,101.84	\$11,898.16	77.12%
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	\$125.00	\$0.00	\$0.00	\$125.00	0.00%
200	Office Supplies	\$0.00	\$250.41	\$907.70	-\$907.70	0.00%
208	Instruction Fees	\$600.00	\$0.00	\$2,162.00	-\$1,562.00	360.33%
210	Operating Supplies	\$1,500.00	\$43.45	\$410.55	\$1,089.45	27.37%
212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Repair/Maint Supply - Equip	\$3,834.00	\$166.67	\$3,312.41	\$521.59	86.40%
221	Repair/Maint Vehicles	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
303	Engineering Fees	\$2,500.00	\$0.00	\$181.25	\$2,318.75	7.25%
304	Legal Fees (Civil)	\$5,000.00	\$180.00	\$3,670.03	\$1,329.97	73.40%
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	\$181.51	\$1,415.42	\$2,084.58	40.44%
322	Postage	\$500.00	\$0.00	\$336.68	\$163.32	67.34%
331	Travel Expenses	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
332	Travel Expense- P&Z Comm	\$1,500.00	\$0.00	\$1,855.00	-\$355.00	123.67%
340	Advertising	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
351	Legal Notices Publishing	\$2,000.00	\$416.50	\$1,122.00	\$878.00	56.10%
352	Filing Fees	\$1,500.00	\$138.00	\$552.00	\$948.00	36.80%
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	\$1,200.00	-\$1,200.00	0.00%
413	Office Equipment Rental/Repair	\$860.00	\$0.00	\$0.00	\$860.00	0.00%
430	Miscellaneous	\$500.00	\$0.00	\$4.94	\$495.06	0.99%
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	\$1.00	\$8.00	-\$8.00	0.00%
452	Refund	\$500.00	\$0.00	\$1,675.00	-\$1,175.00	335.00%
470	Consultant Fees	\$198,500.00	\$16,600.00	\$149,400.00	\$49,100.00	75.26%
500	Capital Outlay	\$3,000.00	\$0.00	\$1,911.28	\$1,088.72	63.71%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
600	Principal	\$775.00	\$129.90	\$580.33	\$194.67	74.88%
610	Interest	\$89.00	\$14.10	\$67.67	\$21.33	76.03%
DEPT 41910 Planning and Zoning		\$230,483.00	\$18,121.54	\$170,772.26	\$59,710.74	74.09%
DEPT 41940 General Government						
131	Employer Paid Health	\$18,108.00	\$1,509.00	\$24,952.75	-\$6,844.75	137.80%
133	Employer Paid Dental	\$391.00	\$43.75	\$656.25	-\$265.25	167.84%
151	Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
152	Health Savings Account Contrib	\$5,250.00	\$0.00	\$3,750.00	\$1,500.00	71.43%
210	Operating Supplies	\$2,500.00	\$354.52	\$2,110.56	\$389.44	84.42%
220	Repair/Maint Supply - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$374.55	\$3,740.58	\$259.42	93.51%
235	Signs	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
254	Concessions - Pop	\$300.00	\$0.00	\$224.99	\$75.01	75.00%
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	\$20.00	\$367.88	\$432.12	45.99%
335	Background Checks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
341	Newsletter Expenditures	\$13,000.00	\$0.00	\$0.00	\$13,000.00	0.00%
351	Legal Notices Publishing	\$250.00	\$0.00	\$131.75	\$118.25	52.70%
354	Ordinance Codification	\$15,000.00	\$0.00	\$1,915.20	\$13,084.80	12.77%
360	Insurance	\$26,500.00	\$0.00	\$20,858.00	\$5,642.00	78.71%
381	Electric Utilities	\$14,500.00	\$1,176.00	\$8,190.00	\$6,310.00	56.48%
383	Gas Utilities	\$4,500.00	\$29.49	\$1,455.44	\$3,044.56	32.34%
384	Refuse/Garbage Disposal	\$500.00	\$50.40	\$399.69	\$100.31	79.94%
385	Sewer Utility	\$600.00	\$45.00	\$315.00	\$285.00	52.50%
389	Generator Expense	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
405	Cleaning Services	\$9,600.00	\$707.50	\$6,367.50	\$3,232.50	66.33%
430	Miscellaneous	\$2,500.00	\$0.00	\$37.74	\$2,462.26	1.51%
433	Dues and Subscriptions	\$3,500.00	\$2,453.00	\$4,876.40	-\$1,376.40	139.33%
437	Brainerd Lakes Area Dev Corp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
438	Initiative Foundation	\$1,500.00	\$0.00	\$1,600.00	-\$100.00	106.67%
439	Emergency Mgmt Expense	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
440	Telephone Co Reimb Expense	\$25,000.00	\$39.80	\$15,059.56	\$9,940.44	60.24%
441	Enhanced 911	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
442	Safety Prog/Equipment	\$8,500.00	\$0.00	\$6,040.99	\$2,459.01	71.07%
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	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$0.00	\$0.00	\$70.10	-\$70.10	0.00%
456	Fireworks	\$14,000.00	\$0.00	\$14,000.00	\$0.00	100.00%
460	Fines/Fees Reimburse	\$6,000.00	\$0.00	\$2,146.09	\$3,853.91	35.77%
470	Consultant Fees	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
490	Donations to Civic Org s	\$3,700.00	\$0.00	\$2,100.00	\$1,600.00	56.76%
493	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$20,000.00	\$3,000.00	\$3,647.77	\$16,352.23	18.24%
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		\$208,849.00	\$9,803.01	\$125,014.24	\$83,834.76	59.86%
DEPT 42110 Police Administration						
100	Wages and Salaries Dept Head	\$77,334.00	\$5,939.00	\$55,390.55	\$21,943.45	71.63%
101	Assistant	\$64,813.00	\$4,977.94	\$48,193.80	\$16,619.20	74.36%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
103	Tech 1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
108	Tech 3	\$25,000.00	\$1,599.75	\$10,313.95	\$14,686.05	41.26%
110	Tech 4	\$56,269.00	\$4,247.33	\$38,653.82	\$17,615.18	68.69%
112	Tech 5	\$56,769.00	\$4,403.88	\$40,132.21	\$16,636.79	70.69%
113	Tech 6	\$58,749.00	\$4,234.58	\$42,825.25	\$15,923.75	72.90%
121	PERA	\$54,907.00	\$4,115.21	\$38,726.46	\$16,180.54	70.53%
122	FICA	\$4,915.00	\$340.10	\$3,186.97	\$1,728.03	64.84%
131	Employer Paid Health	\$63,096.00	\$5,258.00	\$47,319.00	\$15,777.00	75.00%
132	Employer Paid Disability	\$2,536.00	\$283.84	\$2,004.24	\$531.76	79.03%
133	Employer Paid Dental	\$4,884.00	\$407.00	\$3,558.22	\$1,325.78	72.85%
134	Employer Paid Life	\$336.00	\$28.00	\$252.00	\$84.00	75.00%
136	Deferred Compensation	\$1,300.00	\$100.00	\$950.00	\$350.00	73.08%
140	Unemployment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
151	Workers Comp Insurance	\$13,550.00	\$0.00	\$13,396.00	\$154.00	98.86%
152	Health Savings Account Contrib	\$27,000.00	\$5,250.00	\$27,000.00	\$0.00	100.00%
200	Office Supplies	\$300.00	\$3.58	\$520.55	-\$220.55	173.52%
208	Instruction Fees	\$3,500.00	\$159.80	\$1,161.91	\$2,338.09	33.20%
209	Physicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Operating Supplies	\$1,300.00	\$0.00	\$8.00	\$1,292.00	0.62%
212	Motor Fuels	\$18,000.00	\$966.94	\$5,292.20	\$12,707.80	29.40%
214	Auto Expense- 08 Ford	\$2,000.00	\$0.00	\$1,358.51	\$641.49	67.93%
216	Auto Expense- 09 Ford	\$1,000.00	\$0.00	\$729.11	\$270.89	72.91%
217	Auto Expense- 10 Ford	\$800.00	\$31.39	\$215.28	\$584.72	26.91%
218	Auto Expense- 11 Ford	\$1,200.00	\$0.00	\$380.02	\$819.98	31.67%
219	Auto Expense- 12 Dodge	\$1,500.00	\$78.29	\$1,644.45	-\$144.45	109.63%
220	Repair/Maint Supply - Equip	\$5,532.00	\$250.00	\$6,306.43	-\$774.43	114.00%
221	Repair/Maint Vehicles	\$0.00	\$31.39	\$72.89	-\$72.89	0.00%
258	Unif Bob/Ted/Gerald	\$700.00	\$0.00	\$455.65	\$244.35	65.09%
259	Unif Erik/Joe	\$700.00	\$37.54	\$451.15	\$248.85	64.45%
260	Unif Eric & Nate	\$700.00	\$0.00	\$48.00	\$652.00	6.86%
261	Unif Jake/Jon/Leigh	\$700.00	\$544.85	\$628.46	\$71.54	89.78%
264	Unif Bobby/Ron	\$700.00	\$0.00	\$471.49	\$228.51	67.36%
265	Unif & P/T Expense	\$0.00	\$0.00	\$100.00	-\$100.00	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	\$140.00	\$536.75	\$463.25	53.68%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$60.00	-\$60.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$2,800.00	\$252.13	\$2,039.07	\$760.93	72.82%
321	Communications-Cellular	\$5,400.00	\$446.65	\$3,313.05	\$2,086.95	61.35%
322	Postage	\$200.00	\$0.00	\$31.18	\$168.82	15.59%
331	Travel Expenses	\$1,700.00	\$0.00	\$1,003.05	\$696.95	59.00%
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	\$14,646.00	-\$646.00	104.61%
413	Office Equipment Rental/Repair	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
430	Miscellaneous	\$200.00	\$0.00	\$166.45	\$33.55	83.23%
433	Dues and Subscriptions	\$250.00	\$0.00	\$240.00	\$10.00	96.00%
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	\$10,200.00	\$0.00	\$0.00	\$10,200.00	0.00%
550	Capital Outlay - Vehicles	\$20,000.00	\$0.00	\$19,131.44	\$868.56	95.66%
600	Principal	\$128.00	\$21.65	\$96.72	\$31.28	75.56%
610	Interest	\$15.00	\$2.35	\$11.28	\$3.72	75.20%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
DEPT 42110	Police Administration	\$608,083.00	\$44,151.19	\$433,021.56	\$175,061.44	71.21%
DEPT 42280	Fire Administration					
100	Wages and Salaries Dept Head	\$6,000.00	\$500.00	\$4,000.00	\$2,000.00	66.67%
101	Assistant	\$1,200.00	\$100.00	\$800.00	\$400.00	66.67%
106	Training	\$2,100.00	\$75.00	\$600.00	\$1,500.00	28.57%
107	Services	\$45,500.00	\$0.00	\$0.00	\$45,500.00	0.00%
122	FICA	\$4,193.00	\$51.63	\$464.67	\$3,728.33	11.08%
151	Workers Comp Insurance	\$4,590.00	\$0.00	\$4,111.00	\$479.00	89.56%
200	Office Supplies	\$100.00	\$0.00	\$133.88	-\$33.88	133.88%
208	Instruction Fees	\$7,000.00	\$3,400.00	\$15,451.00	-\$8,451.00	220.73%
209	Physicals	\$500.00	\$0.00	\$2,363.00	-\$1,863.00	472.60%
210	Operating Supplies	\$3,000.00	\$0.00	\$3,099.82	-\$99.82	103.33%
212	Motor Fuels	\$500.00	\$57.96	\$517.70	-\$17.70	103.54%
213	Diesel Fuel	\$2,500.00	\$232.83	\$699.11	\$1,800.89	27.96%
220	Repair/Maint Supply - Equip	\$3,000.00	\$154.75	\$3,771.39	-\$771.39	125.71%
221	Repair/Maint Vehicles	\$9,000.00	\$80.41	\$5,225.75	\$3,774.25	58.06%
222	Tires	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$1,000.00	\$0.00	\$2,568.64	-\$1,568.64	256.86%
233	FIRE PREVENTION	\$2,000.00	\$2,501.25	\$3,134.17	-\$1,134.17	156.71%
240	Small Tools and Minor Equip	\$1,500.00	\$0.00	\$1,888.83	-\$388.83	125.92%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$1,200.00	\$226.24	\$2,312.99	-\$1,112.99	192.75%
322	Postage	\$25.00	\$0.00	\$0.49	\$24.51	1.96%
331	Travel Expenses	\$2,500.00	\$0.00	\$4,333.20	-\$1,833.20	173.33%
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	\$6,398.00	\$602.00	91.40%
430	Miscellaneous	\$150.00	\$175.48	\$185.48	-\$35.48	123.65%
433	Dues and Subscriptions	\$1,200.00	\$0.00	\$912.00	\$288.00	76.00%
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	\$2,306.29	-\$806.29	153.75%
491	FDRA City Contribution	\$21,000.00	\$0.00	\$0.00	\$21,000.00	0.00%
492	FDRA State Aid	\$28,000.00	\$0.00	\$0.00	\$28,000.00	0.00%
500	Capital Outlay	\$50,000.00	\$2,547.67	\$60,774.88	-\$10,774.88	121.55%
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	\$207,058.00	\$10,103.22	\$126,052.29	\$81,005.71	60.88%
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Tech 1	\$48,455.00	\$3,807.53	\$34,217.78	\$14,237.22	70.62%
104	Tech 2	\$52,109.00	\$3,357.76	\$34,406.72	\$17,702.28	66.03%
105	Part-time	\$0.00	\$0.00	\$2.17	-\$2.17	0.00%
108	Tech 3	\$54,060.00	\$3,338.17	\$33,092.75	\$20,967.25	61.21%
121	PERA	\$11,597.00	\$507.75	\$7,747.06	\$3,849.94	66.80%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
122	FICA	\$11,826.00	\$722.33	\$7,077.93	\$4,748.07	59.85%
131	Employer Paid Health	\$35,170.00	\$2,930.80	\$26,377.20	\$8,792.80	75.00%
132	Employer Paid Disability	\$1,030.00	\$224.63	\$829.50	\$200.50	80.53%
133	Employer Paid Dental	\$2,651.00	\$134.59	\$1,932.58	\$718.42	72.90%
134	Employer Paid Life	\$202.00	\$16.80	\$151.20	\$50.80	74.85%
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	\$16,238.00	\$0.00	\$13,386.00	\$2,852.00	82.44%
152	Health Savings Account Contrib	\$15,000.00	\$3,750.00	\$15,000.00	\$0.00	100.00%
200	Office Supplies	\$450.00	\$0.00	\$156.14	\$293.86	34.70%
208	Instruction Fees	\$1,000.00	\$0.00	\$1,004.62	-\$4.62	100.46%
210	Operating Supplies	\$1,200.00	\$4.93	\$1,146.88	\$53.12	95.57%
212	Motor Fuels	\$8,000.00	\$501.04	\$2,586.18	\$5,413.82	32.33%
213	Diesel Fuel	\$15,000.00	\$349.32	\$2,859.48	\$12,140.52	19.06%
215	Shop Supplies	\$2,750.00	\$233.70	\$1,801.28	\$948.72	65.50%
220	Repair/Maint Supply - Equip	\$18,000.00	\$2,535.83	\$17,212.80	\$787.20	95.63%
221	Repair/Maint Vehicles	\$15,000.00	\$1,939.33	\$10,915.14	\$4,084.86	72.77%
222	Tires	\$1,500.00	\$1,039.72	\$2,727.59	-\$1,227.59	181.84%
223	Bldg Repair Suppl/Maintenance	\$4,500.00	\$25.87	\$5,830.18	-\$1,330.18	129.56%
224	Street Maint Materials	\$20,000.00	\$2,635.88	\$8,860.52	\$11,139.48	44.30%
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	\$8,000.00	\$280.00	\$16,725.00	-\$8,725.00	209.06%
235	Signs	\$3,000.00	\$97.43	\$1,579.30	\$1,420.70	52.64%
240	Small Tools and Minor Equip	\$2,500.00	\$0.00	\$7,894.42	-\$5,394.42	315.78%
254	Concessions - Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259	Unif Erik/Joe	\$300.00	\$159.99	\$159.99	\$140.01	53.33%
260	Unif Eric & Nate	\$300.00	\$290.91	\$290.91	\$9.09	96.97%
261	Unif Jake/Jon/Leigh	\$300.00	\$0.00	\$159.99	\$140.01	53.33%
303	Engineering Fees	\$25,000.00	\$2,276.05	\$8,540.40	\$16,459.60	34.16%
304	Legal Fees (Civil)	\$1,000.00	\$0.00	\$1,095.00	-\$95.00	109.50%
314	Surveyor	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
316	Security Monitoring	\$200.00	\$0.00	\$141.00	\$59.00	70.50%
320	Communications	\$1,600.00	\$108.61	\$856.34	\$743.66	53.52%
322	Postage	\$50.00	\$0.00	\$23.52	\$26.48	47.04%
331	Travel Expenses	\$1,000.00	\$0.00	\$1,052.09	-\$52.09	105.21%
340	Advertising	\$100.00	\$0.00	\$121.90	-\$21.90	121.90%
351	Legal Notices Publishing	\$100.00	\$0.00	\$378.25	-\$278.25	378.25%
360	Insurance	\$27,000.00	\$0.00	\$12,962.00	\$14,038.00	48.01%
381	Electric Utilities	\$14,000.00	\$575.41	\$7,467.10	\$6,532.90	53.34%
383	Gas Utilities	\$6,000.00	\$62.08	\$1,442.59	\$4,557.41	24.04%
384	Refuse/Garbage Disposal	\$1,000.00	\$50.73	\$560.16	\$439.84	56.02%
385	Sewer Utility	\$400.00	\$21.15	\$383.40	\$16.60	95.85%
405	Cleaning Services	\$3,700.00	\$176.25	\$1,586.25	\$2,113.75	42.87%
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	\$216.00	\$21,635.66	-\$20,635.66	2163.57%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
442	Safety Prog/Equipment	\$1,000.00	\$172.24	\$504.20	\$495.80	50.42%
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	\$904.09	\$22,546.32	\$22,453.68	50.10%
500	Capital Outlay	\$95,000.00	\$9,238.95	\$183,657.72	-\$88,657.72	193.32%
550	Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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	\$340,000.00	\$0.00	\$0.00	\$340,000.00	0.00%
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)		\$991,088.00	\$42,685.87	\$521,085.21	\$470,002.79	52.58%
DEPT 43100 Cemetery						
210	Operating Supplies	\$940.00	\$0.00	\$489.17	\$450.83	52.04%
220	Repair/Maint Supply - Equip	\$250.00	\$12.98	\$45.94	\$204.06	18.38%
360	Insurance	\$60.00	\$0.00	\$67.00	-\$7.00	111.67%
381	Electric Utilities	\$350.00	\$14.32	\$137.10	\$212.90	39.17%
430	Miscellaneous	\$400.00	\$4,775.00	\$4,963.00	-\$4,563.00	1240.75%
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$1,000.00	\$0.00	\$704.00	\$296.00	70.40%
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	\$4,802.30	\$6,406.21	-\$3,406.21	213.54%
DEPT 45100 Park and Recreation (GENERAL)						
100	Wages and Salaries Dept Head	\$68,752.00	\$5,309.16	\$49,505.96	\$19,246.04	72.01%
101	Assistant	\$28,228.00	\$2,312.13	\$20,720.25	\$7,507.75	73.40%
103	Tech 1	\$38,349.00	\$2,171.01	\$3,504.02	\$34,844.98	9.14%
104	Tech 2	\$15,018.00	\$0.00	\$0.00	\$15,018.00	0.00%
105	Part-time	\$21,661.00	\$2,592.25	\$24,079.25	-\$2,418.25	111.16%
108	Tech 3	\$32,672.00	\$2,570.61	\$24,759.88	\$7,912.12	75.78%
121	PERA	\$15,351.00	\$927.23	\$7,458.40	\$7,892.60	48.59%
122	FICA	\$15,656.00	\$1,101.49	\$9,105.85	\$6,550.15	58.16%
131	Employer Paid Health	\$35,170.00	\$1,767.20	\$11,679.60	\$23,490.40	33.21%
132	Employer Paid Disability	\$1,507.00	\$96.06	\$1,018.14	\$488.86	67.56%
133	Employer Paid Dental	\$3,767.00	\$314.00	\$2,508.46	\$1,258.54	66.59%
134	Employer Paid Life	\$274.00	\$22.40	\$168.00	\$106.00	61.31%
136	Deferred Compensation	\$650.00	\$50.00	\$475.00	\$175.00	73.08%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$7,330.00	\$0.00	\$8,215.00	-\$885.00	112.07%
152	Health Savings Account Contrib	\$15,000.00	\$2,250.00	\$9,000.00	\$6,000.00	60.00%
200	Office Supplies	\$200.00	\$0.00	\$142.12	\$57.88	71.06%
208	Instruction Fees	\$500.00	\$0.00	\$197.00	\$303.00	39.40%
210	Operating Supplies	\$1,600.00	\$88.21	\$1,622.80	-\$22.80	101.43%
212	Motor Fuels	\$2,000.00	\$112.91	\$1,032.93	\$967.07	51.65%
213	Diesel Fuel	\$1,500.00	\$89.18	\$89.18	\$1,410.82	5.95%
220	Repair/Maint Supply - Equip	\$3,000.00	\$15.02	\$1,874.36	\$1,125.64	62.48%
221	Repair/Maint Vehicles	\$2,000.00	\$0.00	\$477.03	\$1,522.97	23.85%
223	Bldg Repair Suppl/Maintenance	\$10,000.00	\$3,155.08	\$12,028.19	-\$2,028.19	120.28%
231	Chemicals	\$3,000.00	\$45.99	\$1,530.79	\$1,469.21	51.03%
235	Signs	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
254	Concessions - Pop	\$300.00	\$141.74	\$312.48	-\$12.48	104.16%
255	Concessions - Food	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
258	Unif Bob/Ted/Gerald	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
261	Unif Jake/Jon/Leigh	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
264	Unif Bobby/Ron	\$225.00	\$0.00	\$195.60	\$29.40	86.93%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$250.00	\$510.00	\$2,070.00	-\$1,820.00	828.00%
308	Instructors Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
309	Tennis	\$1,600.00	\$146.30	\$146.30	\$1,453.70	9.14%
310	Program Supplies	\$1,000.00	\$215.00	\$304.97	\$695.03	30.50%
311	Softball/Baseball	\$1,000.00	\$0.00	\$1,187.80	-\$187.80	118.78%
312	Aerobic Instruction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
315	Warm House/Garage Exp	\$1,000.00	\$153.55	\$727.63	\$272.37	72.76%
316	Security Monitoring	\$700.00	\$20.00	\$367.88	\$332.12	52.55%
317	Soccer/Skating	\$1,500.00	\$674.00	\$674.00	\$826.00	44.93%
318	Garage (North)	\$3,000.00	\$82.00	\$628.00	\$2,372.00	20.93%
319	Donation Expenditures	\$0.00	\$0.00	\$123.00	-\$123.00	0.00%
320	Communications	\$3,500.00	\$367.15	\$2,745.79	\$754.21	78.45%
322	Postage	\$150.00	\$0.00	\$72.04	\$77.96	48.03%
323	Garage (East)	\$800.00	\$3.03	\$48.42	\$751.58	6.05%
324	Disc Golf Expenses	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
331	Travel Expenses	\$700.00	\$41.04	\$729.92	-\$29.92	104.27%
335	Background Checks	\$150.00	\$0.00	\$30.00	\$120.00	20.00%
340	Advertising	\$500.00	\$0.00	\$33.40	\$466.60	6.68%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$15,000.00	\$0.00	\$12,407.00	\$2,593.00	82.71%
381	Electric Utilities	\$13,000.00	\$1,762.95	\$12,028.63	\$971.37	92.53%
383	Gas Utilities	\$7,500.00	\$101.91	\$2,903.75	\$4,596.25	38.72%
384	Refuse/Garbage Disposal	\$800.00	\$71.13	\$568.52	\$231.48	71.07%
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	\$1,498.00	-\$698.00	187.25%
433	Dues and Subscriptions	\$500.00	\$0.00	\$442.00	\$58.00	88.40%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$127.50	\$1,372.50	8.50%
443	Sales Tax	\$3,200.00	\$230.00	\$1,847.00	\$1,353.00	57.72%
445	Sr Meals Expense	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
448	Weight Room Ins Reimbur	\$150.00	\$7.75	\$92.75	\$57.25	61.83%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$150.00	\$0.00	\$354.69	-\$204.69	236.46%
453	80 Acre Development Expense	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
457	Weight Room Expenses	\$500.00	\$0.00	\$1,099.00	-\$599.00	219.80%
459	PAL Foundation Expenditures	\$3,000.00	\$349.68	\$19,376.55	-\$16,376.55	645.89%
461	Silver Sneakers	\$5,000.00	\$506.00	\$4,807.00	\$193.00	96.14%
481	Park Master Plan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$34,500.00	\$12,652.50	\$20,520.00	\$13,980.00	59.48%
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%
557	Capital Outlay - Tennis Courts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$1,250.00	\$104.14	\$937.26	\$312.74	74.98%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 45100 Park and Recreation (GENERA		\$433,910.00	\$43,129.80	\$280,599.09	\$153,310.91	64.67%
DEPT 45500 Library						
101	Assistant	\$30,037.00	\$2,334.00	\$21,559.65	\$8,477.35	71.78%
121	PERA	\$2,253.00	\$175.05	\$1,641.09	\$611.91	72.84%
122	FICA	\$2,297.00	\$154.52	\$1,458.12	\$838.88	63.48%
131	Employer Paid Health	\$13,963.00	\$1,163.60	\$10,472.40	\$3,490.60	75.00%
132	Employer Paid Disability	\$246.00	\$34.57	\$199.93	\$46.07	81.27%
133	Employer Paid Dental	\$1,117.00	\$93.00	\$812.82	\$304.18	72.77%
134	Employer Paid Life	\$67.00	\$5.60	\$50.40	\$16.60	75.22%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
152	Health Savings Account Contrib	\$6,000.00	\$1,500.00	\$6,000.00	\$0.00	100.00%
201	Library Operating Supplies	\$2,000.00	\$300.93	\$1,024.45	\$975.55	51.22%
202	Library Subscriptions	\$500.00	\$0.00	\$354.22	\$145.78	70.84%
203	Library Books	\$500.00	\$1,785.06	\$5,592.86	-\$5,092.86	1118.57%
204	Children s Program Expense	\$150.00	\$0.00	\$23.47	\$126.53	15.65%
205	Library Luncheon Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
206	NY Times Best Seller Program	\$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	\$59.18	\$473.88	\$526.12	47.39%
322	Postage	\$50.00	\$0.00	\$0.96	\$49.04	1.92%
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	\$60.00	\$1,060.00	-\$60.00	106.00%
443	Sales Tax	\$0.00	\$368.00	\$381.00	-\$381.00	0.00%
452	Refund	\$50.00	\$0.00	\$16.00	\$34.00	32.00%
459	PAL Foundation Expenditures	\$250.00	\$0.00	\$2,924.26	-\$2,674.26	1169.70%
500	Capital Outlay	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
600	Principal	\$1,250.00	\$104.14	\$937.26	\$312.74	74.98%
DEPT 45500 Library		\$66,430.00	\$8,137.65	\$54,982.77	\$11,447.23	82.77%
DEPT 47014 2012 Series A						
600	Principal	\$180,000.00	\$0.00	\$180,000.00	\$0.00	100.00%
610	Interest	\$30,853.00	\$0.00	\$30,852.50	\$0.50	100.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$252.45	-\$252.45	0.00%
DEPT 47014 2012 Series A		\$210,853.00	\$0.00	\$211,104.95	-\$251.95	100.12%
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	\$21,897.00	\$10,443.00	67.71%
388	Recycling Expenses	\$100.00	\$50.00	\$236.00	-\$136.00	236.00%
430	Miscellaneous	\$2,340.00	\$262.00	\$2,358.00	-\$18.00	100.77%
DEPT 48000 Recycling		\$34,780.00	\$2,745.00	\$24,491.00	\$10,289.00	70.42%
FUND 101 GENERAL FUND		\$3,346,272.00	\$209,261.34	\$2,198,394.82	\$1,147,877.18	65.70%
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%
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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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					
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	\$155,000.00	\$0.00	\$155,000.00	\$0.00	100.00%
610	Interest	\$6,355.00	\$0.00	\$6,355.00	\$0.00	100.00%
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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
DEPT 47011	2006 Series B Improvement B	\$161,355.00	\$0.00	\$161,355.00	\$0.00	100.00%
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	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
621	Continung Disclosure Expene	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
DEPT 47013	Bond Disclosure	\$2,400.00	\$0.00	\$0.00	\$2,400.00	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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$11,220.00	\$0.00	\$5,610.00	\$5,610.00	50.00%
DEPT 47015	47015 Series 2015B	\$11,220.00	\$0.00	\$5,610.00	\$5,610.00	50.00%
FUND 301	DEBT SERVICE FUND	\$174,975.00	\$0.00	\$166,965.00	\$8,010.00	95.42%
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 Finanacing Uses					
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49300	Other Finanacing 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 404	JOBZ					
DEPT 46002	JOBZ - Crosstech Mfg					
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	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46002	JOBZ - Crosstech Mfg	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 404	JOBZ	\$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	\$63.75	\$586.25	9.81%
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%
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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
645	Tax Increment 8 - Crosswoods	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
646	TaxIncrement 9-C&J Dev	\$0.00	\$0.00	\$5,722.76	-\$5,722.76	0.00%
650	Administrative Costs	\$650.00	\$0.00	\$100.00	\$550.00	15.38%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46000 Tax Increment Financing		\$1,300.00	\$0.00	\$5,886.51	-\$4,586.51	452.81%
DEPT 46001 TIF 1-9 MidWest Asst Living						
646	TaxIncrement 9-C&J Dev	\$10,200.00	\$0.00	\$0.00	\$10,200.00	0.00%
DEPT 46001 TIF 1-9 MidWest Asst Living		\$10,200.00	\$0.00	\$0.00	\$10,200.00	0.00%
FUND 405 TAX INCREMENT FINANCE PROJEC		\$11,500.00	\$0.00	\$5,886.51	\$5,613.49	51.19%
FUND 408 WEST SHORE DRIVE						
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%
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 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 408 WEST SHORE DRIVE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 409 JOHNNIE/ROBERT STREET						
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 409 JOHNNIE/ROBERT STREET		\$0.00	\$0.00	\$0.00	\$0.00	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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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)					
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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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 Develop mt (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%
493	Pass Thru Donations	\$0.00	\$7,659.23	\$10,996.81	-\$10,996.81	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%
DEPT 46500	Economic Develop mt (GENER	\$0.00	\$7,659.23	\$10,996.81	-\$10,996.81	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	\$4,000.00	\$7,699.12	\$4,800.88	61.59%
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	\$4,000.00	\$7,699.12	\$4,800.88	61.59%
FUND 502	ECONOMIC DEVELOPMENT FUND	\$12,500.00	\$11,659.23	\$18,695.93	-\$6,195.93	149.57%
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	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
447	Loan Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46500	Economic Develop mt (GENER	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
FUND 503	EDA (REVOLVING LOAN)	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
FUND 601 SEWER OPERATING FUND						
DEPT 43200	Sewer					
100	Wages and Salaries Dept Head	\$73,681.00	\$5,712.90	\$53,281.70	\$20,399.30	72.31%
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	\$5,526.00	\$428.46	\$4,069.85	\$1,456.15	73.65%
122	FICA	\$5,635.00	\$413.02	\$3,877.99	\$1,757.01	68.82%
131	Employer Paid Health	\$13,963.00	\$1,163.60	\$10,472.40	\$3,490.60	75.00%
132	Employer Paid Disability	\$606.00	\$76.08	\$496.72	\$109.28	81.97%
133	Employer Paid Dental	\$1,117.00	\$93.00	\$812.82	\$304.18	72.77%
134	Employer Paid Life	\$67.00	\$5.60	\$50.40	\$16.60	75.22%
136	Deferred Compensation	\$650.00	\$50.00	\$475.00	\$175.00	73.08%
151	Workers Comp Insurance	\$4,279.00	\$0.00	\$3,232.00	\$1,047.00	75.53%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
152	Health Savings Account Contrib	\$6,000.00	\$1,500.00	\$6,000.00	\$0.00	100.00%
200	Office Supplies	\$250.00	\$140.76	\$603.80	-\$353.80	241.52%
208	Instruction Fees	\$2,000.00	\$290.00	\$1,880.00	\$120.00	94.00%
210	Operating Supplies	\$1,500.00	\$30.55	\$3,831.62	-\$2,331.62	255.44%
212	Motor Fuels	\$2,000.00	\$0.00	\$599.17	\$1,400.83	29.96%
213	Diesel Fuel	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
220	Repair/Maint Supply - Equip	\$7,000.00	\$241.61	\$17,022.99	-\$10,022.99	243.19%
221	Repair/Maint Vehicles	\$1,500.00	\$35.70	\$1,812.72	-\$312.72	120.85%
222	Tires	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$1,500.00	\$20.00	\$4,124.79	-\$2,624.79	274.99%
229	Oper/Maint - Lift Station	\$12,000.00	\$3,014.48	\$5,006.00	\$6,994.00	41.72%
230	Repair/Maint - Collection Syst	\$7,000.00	\$0.00	\$5,212.75	\$1,787.25	74.47%
231	Chemicals	\$10,000.00	\$1,462.15	\$13,946.97	-\$3,946.97	139.47%
258	Unif Bob/Ted/Gerald	\$300.00	\$0.00	\$89.90	\$210.10	29.97%
303	Engineering Fees	\$1,000.00	\$99.00	\$5,799.00	-\$4,799.00	579.90%
304	Legal Fees (Civil)	\$250.00	\$0.00	\$150.00	\$100.00	60.00%
320	Communications	\$600.00	\$47.76	\$382.55	\$217.45	63.76%
321	Communications-Cellular	\$1,400.00	\$123.56	\$1,096.32	\$303.68	78.31%
322	Postage	\$800.00	\$0.00	\$710.86	\$89.14	88.86%
331	Travel Expenses	\$2,000.00	\$111.86	\$1,947.56	\$52.44	97.38%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$200.00	\$0.00	\$127.50	\$72.50	63.75%
360	Insurance	\$7,500.00	\$0.00	\$8,299.00	-\$799.00	110.65%
381	Electric Utilities	\$26,000.00	\$2,620.88	\$18,162.61	\$7,837.39	69.86%
383	Gas Utilities	\$3,000.00	\$25.00	\$1,258.32	\$1,741.68	41.94%
384	Refuse/Garbage Disposal	\$0.00	\$437.80	\$437.80	-\$437.80	0.00%
406	Lab Testing	\$10,000.00	\$1,085.40	\$10,230.67	-\$230.67	102.31%
407	Sludge Disposal	\$12,000.00	\$7,250.00	\$14,210.00	-\$2,210.00	118.42%
420	Depreciation Expense	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
430	Miscellaneous	\$100.00	\$0.00	\$238.86	-\$138.86	238.86%
433	Dues and Subscriptions	\$300.00	\$191.00	\$464.00	-\$164.00	154.67%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$1,307.52	\$192.48	87.17%
443	Sales Tax	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
450	Permits	\$200.00	\$0.00	\$1,450.00	-\$1,250.00	725.00%
452	Refund	\$100.00	\$0.00	\$187.13	-\$87.13	187.13%
500	Capital Outlay	\$273,800.00	\$4,991.94	\$115,087.34	\$158,712.66	42.03%
553	Capital Outlay - Sewer Filters	\$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		\$699,024.00	\$31,662.11	\$318,446.63	\$380,577.37	45.56%
FUND 601 SEWER OPERATING FUND		\$699,024.00	\$31,662.11	\$318,446.63	\$380,577.37	45.56%
FUND 614 TELEPHONE AND CABLE FUND						
DEPT 49000 Miscellaneous (GENERAL)						
304	Legal Fees (Civil)	\$0.00	\$4,680.00	\$4,680.00	-\$4,680.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$247,440.00	-\$247,440.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$1,250.00	-\$1,250.00	0.00%
DEPT 49000 Miscellaneous (GENERAL)		\$0.00	\$4,680.00	\$253,370.00	-\$253,370.00	0.00%
FUND 614 TELEPHONE AND CABLE FUND		\$0.00	\$4,680.00	\$253,370.00	-\$253,370.00	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%

OBJ	OBJ Descr	2016 Budget	SEPTEMBER 2016 Amt	2016 YTD Amt	2016 YTD Balance	%YTD Budget
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	\$170,000.00	\$0.00	\$0.00	\$170,000.00	0.00%
610	Interest	\$30,597.00	\$0.00	\$19,510.80	\$11,086.20	63.77%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$750.00	\$0.00	\$242.55	\$507.45	32.34%
DEPT 47007 2003 Series A Disposal		\$201,347.00	\$0.00	\$19,753.35	\$181,593.65	9.81%
DEPT 47008 2003 Series B Sewer						
452	Refund	\$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%
DEPT 47008 2003 Series B Sewer		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FUN		\$201,347.00	\$0.00	\$19,753.35	\$181,593.65	9.81%
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%
		\$4,446,618.00	\$257,262.68	\$2,981,512.24	\$1,465,105.76	67.05%

B.4.

City of Crosslake

09/30/2016 Preliminary Budget to Actual Analysis (Remove Debt Service, Capital Outlay and Operating Transfers)

Description	2016 Budget	30-Sep	2016 YTD Amount	2016 YTD Balance	2016 %YTD Budget
<b>Total Expense (From Month End Report For September 30, 2016)</b>	<b>\$ 4,446,618</b>	<b>\$ 257,263</b>	<b>\$ 2,981,512</b>	<b>\$ 1,465,106</b>	<b>67.05%</b>
<b>Adjustments:</b>					
<u>Less: All DS Issues</u>					
(101-41400-600) Administration: Copier Lease	(864)	(144)	(648)	(216)	75.00%
(101-41910-600) Planning and Zoning: Copier Lease	(864)	(144)	(648)	(216)	75.00%
(101-42110-600) Police: Copier Lease	(143)	(24)	(108)	(35)	75.52%
(101-42280-600) Fire Administration - Principal	0	0	0	0	0.00%
(101-42280-600) Fire Administration - Interest	0	0	0	0	0.00%
(101-42280-620) Fire Administration - Fiscal Agent Fees	0	0	0	0	0.00%
(101-45100-600) Parks and Rec.: Copier Lease	(1,250)	(104)	(937)	(313)	74.98%
(101-45500-600) Library: Copier Lease	(1,250)	(104)	(937)	(313)	74.98%
(101-47014-600) 2012 Series A - Principal	(180,000)	0	(180,000)	0	100.00%
(101-47014-610) 2012 Series A - Interest	(30,853)	0	(30,853)	(1)	100.00%
(101-47014-620) 2012 Series A - Fiscal Agent Fees	0	0	(252)	252	0.0%
(101-47015-615) Series 2015B Equip. Cert. Issuance Costs	0	0	0	0	0.00%
(301-47011-600) 2006 Series B - Principal	(155,000)	0	(155,000)	0	100.00%
(301-47011-610) 2006 Series B - Interest	(6,355)	0	(6,355)	0	100.00%
(301-47014-600) 2012 Series A - Principal	0	0	0	0	0.00%
(301-47014-610) 2012 Series A - Interest	0	0	0	0	0.00%
(301-47014-621) Fiscal Agent Fees	(2,400)	0	0	(2,400)	0.00%
(301-47013-440/621) Fiscal Agent Fees	0	0	0	0	0.00%
(301-47015-610) 2015 Series B - Interest	(11,220)	0	(5,610)	(5,610)	50.00%
(651-47007-600) 2012 Series A Disposal - Prin.. ( Reported on B/S)	(170,000)	0	0	(170,000)	0.00%
(651-47007-610) 2012 Series A Disposal -Interest	(30,597)	0	(19,511)	(11,086)	63.77%
(651-47007-620) 2012 Series A Disposal - Fiscal Agent Fees	(750)	0	(243)	(507)	32.34%
<i>Total Debt Service</i>	<u>(591,546)</u>	<u>(520)</u>	<u>(401,102)</u>	<u>(190,444)</u>	<u>67.81%</u>
<u>Less - All Capital Outlay Accounts:</u>					
(101-41400-500) Administration	(3,000)	0	0	(3,000)	0.00%
(101-41910-500) Planning and Zoning	(3,000)	0	(1,911)	(1,089)	63.71%
(101-41940-500) General Government Capital Outlay	(20,000)	(3,000)	(3,648)	(16,352)	18.24%
(101-42110-500) Police Administration Capital Outlay	(10,200)	0	0	(10,200)	0.00%
(101-42110-550) Police Administration Capital Outlay - Vehicles	(20,000)	0	(19,131)	(869)	95.66%
(101-42280-500) Fire Administration - Capital Outlay	(50,000)	(2,548)	(60,775)	10,775	121.55%
(101-42280-550) Fire Administration - Capital Outlay - Vehicles	0	0	0	0	0.00%
(101-43000-500) Public Works - Capital Outlay	(485,000)	(9,239)	(183,658)	(301,342)	37.87%
(101-43100-500) Cemetery - Capital Outlay	(1,000)	(500)	(704)	(296)	70.40%
(101-45100-500) Parks and Recreation - Capital Outlay	(34,500)	(12,653) #	(20,520)	(13,980)	59.48%
(101-45500-500) Library	(3,000)	0	0	(3,000)	0.00%
(601-43200-500) Sewer - Capital Outlay	(273,800)	(4,992)	(115,087)	(158,713)	42.03%
<i>Total Capital Outlay</i>	<u>(903,500)</u>	<u>(32,931)</u>	<u>(405,434)</u>	<u>(498,066)</u>	<u>44.87%</u>
<u>Less: Other Items:</u>					
(Temporary Fund 614 - Telephone and Cable Fund)	0	(4,680)	(253,370)	253,370	0%
	0	0	0	0	0%
<i>Total Operating Transfers Between Funds</i>	<u>0</u>	<u>(4,680)</u>	<u>(253,370)</u>	<u>253,370</u>	<u>0%</u>
<u>Less: Depreciation/Amortization</u>					
(601) Depreciation	(200,000)	0	0	(200,000)	0.00%
<b>Adjusted Expenditures</b>	<b>\$ 2,751,572</b>	<b>\$ 219,131</b>	<b>\$ 1,921,606</b>	<b>\$ 829,966</b>	<b>69.84%</b>
<b>Linear Assumption (9 Month/12 Months) = 75.00%</b>					
	<b>75.00%</b>	<b>\$ 3,334,964</b>			<b>-5.16%</b>

City of Crosslake  
September 30, 2016

Depository	Percent of Total Bank Balance	Bank Balance	Less: Insurance FDIC/NCUA	Deposits Requiring Collateral	Amount of Collateral Required (110% of Deposits Requiring Collateral)	Market Value of Collateral Provided	Sufficient (Insufficient) Collateral Coverage	Collateral Description	Expiration Date
First National Bank	15.6%	\$ 313,671	\$ 250,000	\$ 63,671	\$ 70,038	\$ 200,000	\$ 129,962	Letter of Credit #2552-16	11/14/2016
BlackRidge Bank	38.6%	\$ 773,966	\$ 250,000	\$ 523,966	\$ 576,363	\$ 1,000,000	\$ 423,637	Letter of Credit 4072-161	12/31/2016
Frandsen Bank and Trust	45.8%	\$ 918,199	\$ 250,000	\$ 668,199	\$ 735,019	\$ 1,580,031	\$ 845,012	3132J4FG9 FHL/MC POOL G30866, 4.00	4/1/2034
<b>Totals</b>	<b>100.0%</b>	<b>\$ 2,005,836</b>		<b>\$ 1,255,836</b>	<b>\$ 1,381,420</b>	<b>\$ 2,780,031</b>	<b>\$ 1,398,611</b>		

B.5.



# CliftonLarsonAllen

CliftonLarsonAllen LLP  
PO Box 648, Brainerd, MN 56401-0648  
14275 Golf Course Drive, Suite 300  
Baxter, MN 56425-8674  
218-828-0100 | fax 218-828-9503  
CLAconnect.com

B. 6

September 19, 2016

City Council and Management  
City of Crosslake  
37028 Cty Rd 66  
Crosslake, MN 56442

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (CLA) will provide for City of Crosslake ("you," "your," or "the entity") for the year ended December 31, 2016.

Mary Reedy is responsible for the performance of the audit engagement.

## **Audit services**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Crosslake, as of and for the year ended December 31, 2016, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. Budgetary comparison schedules.
3. Other postemployment benefits.
4. Schedule of City's proportionate share of the net pension liability and schedule of City contributions.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Combining and reconciliation fund financial statements for the economic development authority component unit.

## **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of depreciation schedules.

### **Audit objective**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. We will perform procedures on the financial information of the Economic Development Authority we will request other auditors to perform procedures on the financial information of Crosslake Communications to enable us to express our opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We will make reference to Olsen, Thielen & Co. LTD's audit of Crosslake Communications in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic 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. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

#### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for 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. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud

could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations, and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. You are also responsible for providing us access to component information, those charged with governance of components, component management, and component auditors (including relevant audit documentation and communications).

Management is responsible for providing us with, or making arrangements to facilitate (1) unrestricted communication between us and the component auditor(s) to the extent permitted by law or regulation; (2) communications between the component auditor(s), those charged with governance of the component(s), and component management, including communications of significant deficiencies and material weaknesses in internal control; (3) communications between regulatory authorities and the component(s) related to financial reporting matters; (4) access to component information, those charged with governance of the component(s), component management, and the component auditor(s) (including relevant audit documentation requested by us); and (5) permission to perform work, or request a component auditor to perform work, on the financial information of the component(s).

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare the depreciation schedules for the entity for the year ended December 31, 2016. Management is responsible for determining the method and rate of depreciation and the salvage value of the assets.

### **Use of financial statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If we agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

**Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The workpapers supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of seven years.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to Minnesota Office of the State Auditor for their regulatory oversight purposes. We will notify you of any such request. Access to the requested workpapers will be provided to the regulators under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulators. The regulators may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

### **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between us. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### **Fees**

We estimate that our fees for these services will be \$25,000. You will also be billed for travel, other costs such as report production, word processing, postage, etc., and internal and administrative charges. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**Consent**

***Consent to use financial information***

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of City of Crosslake's information in these cost comparison, performance indicator, and/or benchmarking reports.

***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. If you have any questions, please let us know. Please sign, date, and return the copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and our respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



Mary Reedy, CPA, CGFM  
Principal  
218-825-2972  
Mary.reedy@CLAconnect.com

**Response:**

This letter correctly sets forth the understanding of the City of Crosslake.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



Minnesota Municipal Utilities Association

3025 Harbor Lane N | Suite 400  
Plymouth, MN 55447-5142  
Phone 763.551.1230 | Toll Free 800.422.0119 (MN)  
Fax 763.551.0459  
www.mmua.org

B.7.

Rec'd 8/11

July 14, 2016

MEMORANDUM

2015/16 F&S 10,200

2016/17 ✓ 10,500

↑ \$300 / 2.94%

To: Safety Management Participants  
From: Mike Willetts, Director of Job Training and Safety  
Subject: 2016-17 Safety Management Program Contract

It is time to renew your safety management program contract. If we held a regional group meeting earlier this year, please note that the budgets have not changed since then, unless to make specific corrections. For those where we did not hold a group meeting this year, please note that the budgets have been created with the goal of having minimal price increases while covering MMUA's costs in providing your service. The contract amendments will cover October 1, 2016 through September 30, 2017, to coincide with MMUA's fiscal year.

Two copies of your contract amendment are enclosed. Please sign both contracts keeping one for your records and mailing the other to the address shown below. Please do not send payment at this time. You will be billed October 1. Mail your signed contract to:

Larry Pederson, Director of Finance  
Minnesota Municipal Utilities Association  
3025 Harbor Lane North, Suite 400  
Plymouth, MN 55447-5142

If you have any concerns with the new contract, please contact me or Larry as follows:

Mike Willetts: phone 763-746-0705 or e-mail mwilletts@mmua.org  
Larry Pederson: phone 763-746-0704 or e-mail lpederson@mmua.org

Thank you for being part of MMUA's safety management groups. With this program and your support we have proven that working together as a group we can develop a safety program that is affordable and at the same time works.

Minnesota Municipal Utilities Association  
AMENDMENT TO SERVICES AGREEMENT  
**Safety Management Program**

Contract Date: July 14, 2016

Contract Number: 199-2017

The services agreement entered into between Minnesota Municipal Utilities Association (MMUA) and City of Crosslake (Crosslake), dated July 7, 2015, contract number 199-2016, is amended as follows:

**PART II, Section 1.**

1. DURATION: This Agreement shall remain in force from October 1, 2016 until September 30, 2017 (the "expiration date").

**PART III, Section 1.**

1. COMPENSATION: For the services covered by this Agreement, Crosslake shall pay MMUA an annual fee of ten thousand five hundred dollars and 00 cents (\$10,500.00) for the 2016-17 annual period. Such compensation shall be due and payable according to the selected payment terms below.

Payment terms for the fee agreed to above shall be based on one of the following options (select one):

- Annual Payment (\$10,500.00)
- Quarterly Payments (\$2,625.00 each)

For any term of less than twelve full calendar months, the fee shall be a portion of the annual fee, pro-rated based on the number of calendar months or partial calendar months in which the services were provided as a percentage of twelve (12).

The parties hereby accept the terms of the Agreement as modified.

City of Crosslake  
By \_\_\_\_\_  
Title \_\_\_\_\_  
Date \_\_\_\_\_  
Purchase Order # \_\_\_\_\_

Minnesota Municipal Utilities Association  
By  \_\_\_\_\_  
Title Executive Director  
Date July 14, 2016

**Minnesota Municipal Utilities Association  
Safety Management Program**

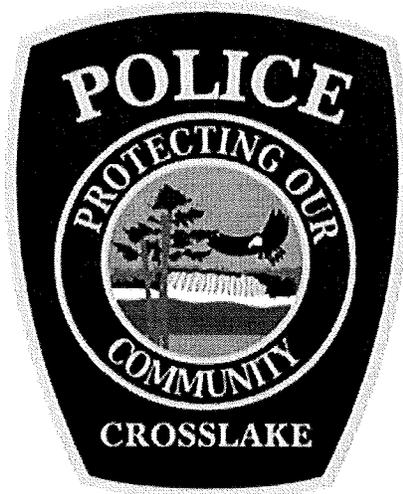
**West Metro Group Fee Calculation (Bruce Bousu)**

October 1, 2016 - September 30, 2017

City	Population	2016-17		2015-16 Annual Charge	Difference	Days per Month
		2016-17 Annual Charge	2016-17 Quarterly Charge			
Coon Rapids	63,480	\$34,500.00	\$8,625.00	\$33,900.00	\$600.00	4
Crosslake	2,090	\$10,500.00	\$2,625.00	\$10,200.00	\$300.00	1
Lanesboro	728	\$5,000.00	\$1,250.00	\$4,800.00	\$200.00	0.3
Mabel	717	\$5,750.00	\$1,437.50	\$5,550.00	\$200.00	0.5
Mahtomedi *	7,676	\$8,000.00	\$2,000.00	\$7,425.00	\$575.00	1
Mankato	39,309	\$39,900.00	\$9,975.00	\$39,900.00	\$0.00	4
RSG - Southeast		\$7,200.00	\$1,800.00	\$7,200.00	\$0.00	0.5
<b>Totals:</b>	<b>119,542</b>	<b>\$110,850.00</b>	<b>\$27,712.50</b>	<b>\$108,975.00</b>	<b>\$1,875.00</b>	<b>13.3</b>

Please notify Larry Pederson of changes to your city.  
Call 763-746-0704; fax 763-551-0459 or e-mail to lpederson@mmua.org.

B. 8.



# CROSSLAKE POLICE DEPARTMENT

MONTHLY REPORT

September

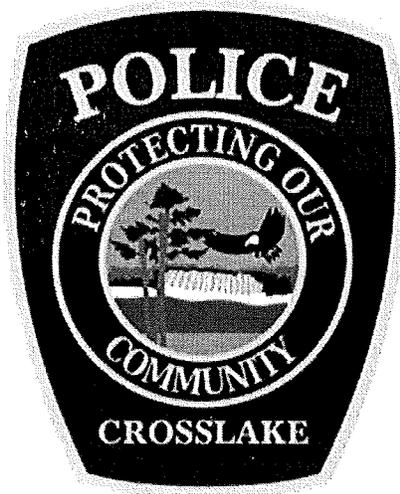
2016

**Crosslake Police Department  
Monthly Report  
September 2016**

Agency Assist	20
Alarm	22
Animal Complaint	4
Attempt To Locate	1
Civil Problem	1
Damage To Property	2
Disturbance	5
Driving Complaint	2
Ems	16
Fight	1
Fire	2
Fireworks	1
Found Property	1
Fraud	1
Garbage Dumping	1
Gun Permits	2
Harass Comm	1
Hazard In Road	2
Housewatch	2
Information	11
Licensing	1
Noise Complaint	1
OFP Violation	1
Other	1
Parking Complaint	5
Probation Violation	1
Property Damage Acc	4
Public Assist	4
Shooting Complaint	1
Suspicious Activity	2
Suspicious Vehicle	1

Theft	2
Traffic Citations	4
Traffic Warnings	35
Welfare Check	2
<b>Total</b>	<b>163</b>

B.9.



# CROSSLAKE POLICE DEPARTMENT

MISSION  
MONTHLY REPORT  
September  
2016

**Crosslake Police Department  
Mission Monthly Report  
September 2016**

Agency Assist	2
Alarm	1
Housewatch	2
Motorist Assist	1
Property Damage Acc	1
Public Assist	1
Theft	2
Traffic Citations	6
Traffic Warnings	30
<b>Total</b>	<b>46</b>

B.10.

# Crosslake Fire Department

# Calls

## Date: September 2016

Description of Incident	Calls	YTD
<b>3 - Rescue &amp; Emergency Medical Services</b>		
311 - Medical Assist - Assist EMS Crew	12	184
300 - Rescue, EMS Incident		1
322 - Motor Vehicle Accident with Injuries		6
324 - Motor Vehicle Accident with No Injuries		
340 - Search for Lost Person		
342 - Search for Lost Person in Water		1
362 - Ice Rescue		1
326 - Snowmobile Accident With Injuries		
<b>Total Medical:</b>	<b>12</b>	<b>193</b>
<b>1 - Fire</b>		
111 - Building Fire		5
111 - Building Fire (Mutual Aid)		1
114 - Chimney Fire		
143 - Grass Fire/Wildland Fire		9
131 - Automobile Fire / Boat Fire		2
<b>Total Fire:</b>	<b>0</b>	<b>17</b>
<b>4 - Hazardous Condition (No Fire)</b>		
412 - Gas Leak (Natural Gas or LPG)		3
424 - Carbon Monoxide Alarm		
444 - Power Line Down/Trees on Road		2
<b>Total Hazardous Condition:</b>	<b>0</b>	<b>5</b>
<b>5- Service Call</b>		
571 - Cover Assignment , Standby		5
<b>Total Service call:</b>	<b>0</b>	<b>5</b>
<b>6 - Good Intent Call</b>		
611 - Dispatched and Cancelled en route	1	7
609 - Smoke scare, Odor of smoke		5
<b>Total Good Intent:</b>	<b>1</b>	<b>12</b>
<b>7 - False Alarm &amp; False Call</b>		
743 - Smoke Detector Activation - No Fire	2	9
733 - Smoke Detector Activation due to Malfunction		
746 - Carbon Monoxide Detector Activation - No CO	1	3
731 - Sprinkler Activation due to Malfunction		
<b>Total False Alarms:</b>	<b>3</b>	<b>12</b>

<b>Total Incidents:</b>	<b>16</b>	<b>244</b>
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**NORTH AMBULANCE  
CROSSLAKE**

**SEPTEMBER 2016 RUN REPORT**

TOTAL CALLOUTS: 66  
NIGHT: 25 DAY: 41

No Loads: 11  
Cancels: 07  
Fire Standbys: 00  
Police Standbys: 00  
Transported Patients: 48

CROSSLAKE: 23 (5 No Load, 3 Cancel)  
BREEZY POINT: 16 (2 No Load, 2 Cancel)  
IDEAL: 01  
MISSION: 00  
FIFTY LAKES: 03  
MANHATTAN BEACH: 00  
CENTER: 00  
TIMOTHY: 00

MUTUAL AID TO:  
PINE RIVER: 15 (4 No Load, 2 Cancel)  
BRAINERD: 03

BLS TRANSFERS: 00  
ALS TRANSFERS: 05

ALS INTERCEPTS (ADVANCED LIFE SUPPORT):  
BRAINERD: 00  
PINE RIVER: 00  
AIRCARE: 00

B. 12.

Crosslake Economic Development Authority  
Meeting Minutes  
8:30 A.M. – 10 A.M. September 7, 2016 City Hall

The regular monthly meeting of the Crosslake EDA was call to order at 8:30 A.M. by President Patty Norgaard with the following members present, Patty Norgaard, Mark Wessels, Jo Smith and alternate Dean Fitch. Bill Forsythe and Steve Roe were absent. Others present were Martha Steele, BLAEDC EXEC and John Gunstad, BLAEDC.

A motion was made by Mark Wessels and seconded by Jo Smith to approve the minutes of the September 7th meeting with the following correction: Jo Smith was absent as previously recorded.

AYES: ALL.

A financial review indicated all revolving loan funds are current.

The EDA proposed a \$12,500 proposed budget for 2017 for council approval by September 15, 2017.

The budget to include:

- 1. BLAEDC annual contract                 \$7000
- 2. MDT initiative                             4500
- 3. Miscellaneous                             1000

A motion was made by Dean Fitch and seconded by Jo Smith to approve the \$12,500 2017 EDA budget.

AYES: ALL

Program:

John Gunstad gave a brief summary of BLAEDC activity. Sheila Haverkamp will be able to provide more information on the BLAEDC Unified Fund progress at our next meeting.

New Business:

Bill Forsythe resigned as a permanent member of EDA and asked to be moved to an alternate member due to health issues.

A motion was made by Mark Wessels and seconded by Jo Smith to accept the resignation of permanent member Bill Forsythe and move him to alternate position. A seconded motion was made by Mark Wessels and seconded by Patty Norgaard to move Dean Fitch from an alternate position to permanent member of Crosslake EDC. AYES: All

Dean Fitch will also serve as Crosslake EDA Treasurer.

Dean Fitch gave an update on the post MDT Implementation Plan. Further updates will be made at each EDA meeting.

Martha Steele BLAEDC EXEC volunteered to act as Secretary at future meetings.

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

Respectfully submitted.

Patty Norgaard

## MONTHLY PLANNING & ZONING STATISTICS - CROSSLAKE

PERMITS	September-2016	Year-to-Date 2016	September-2015	Year-to-Date 2015
New Construction (Dwellings)	2	24	3	20
Septic - New	1	17	1	5
Septic Upgrades	4	11	4	17
Porch / Deck	4	28	3	16
Additions	2	17	4	14
Landscape Alterations	5	44	3	46
Access. Structures	5	34	10	29
Demo/Move	0	1	0	1
Signs	0	4	0	3
Fences	1	4	1	5
E911 Addresses Assigned	2	16	2	9
<b>Total Permits</b>	<b>26</b>	<b>200</b>	<b>31</b>	<b>165</b>

ENFORCEMENT / COMPLAINTS	Year-to-Date 2016	Year-to-Date Closed	Year-to-Date Open	Year-to-Date % Closed
Enforcement	14	11	3	78.6%

\*4 carry-over complaints from 2015

CUSTOMER SERVICE STATISTICS	September-2016	Year-to-Date 2016	September-2015	Year-to-Date 2015
Counter Visits	87	733	135	870
Phone Calls	165	1223	153	1233
Email	48	438	55	442
<b>Total</b>	<b>300</b>	<b>2394</b>	<b>343</b>	<b>2545</b>

Call For Service	11	72	6	73
Shoreland Rapid Assessment Completed (Buffer)	2	26	4	17
Stormwater Plans Submitted	9	75	11	49
Site Visits	44	462	51	508

COMPLIANCE SEPTIC STATISTICS	Year-To-Date Received 2016	Year-To-Date Failed 2016	Year-To-Date Received 2015	Year-To-Date Failed 2015
Septic Compliance Inspections	119	2	108	3
Passing Septic Compliance Percentage		98.3%		97.2%

PUBLIC HEARINGS	September-2016	Year-to-Date 2016	September-2015	Year-to-Date 2015
DRT	3	27	4	22
Variance	1	11	1	9
CUP/IUP	0	1	0	1
Land Use Map Amendments	0	2	0	0
Subdivisions (Metes & Bounds; Preliminary; Final)	0	7	1	7
Consolidations/Lot Line Adjustments	0	5	4	10



STATED MINUTES

City of Crosslake  
Planning Commission/Board of Adjustment

August 26, 2016  
9:00 A.M.

Crosslake City Hall  
37028 County Road 66  
Crosslake, MN 56442

1. Present: Aaron Herzog, Chair; Dave Nevin, Vice-Chair; Joel Knippel; Mark LaFon; Matt Kuker and Council Member Gary Heacox
2. Absent: None
3. Staff: Jon Kolstad, Crosslake Land Services Specialist and Cheryl Stuckmayer, Technical/Administration Specialist
4. 7-22-16 Minutes & Findings – **Motion by Knippel; supported by LaFon to approve the minutes & findings as written. All members voting “Aye”, Motion carried.**
5. Old Business
  - 5.1 None
6. New Business
  - 6.1 American National Bank of MN – Land Use Map Amendment
  - 6.2 John Keil – Subdivision Preliminary Replat
  - 6.3 Jonathan Fragodt – Variance for bluff setback, accessory structure size and substantial completion extension
7. Adjournment

**American National Bank of MN  
120323100B00009**

Herzog announced the Land Use Map Amendment request. Kolstad read the Land Use Map Amendment request, history of the parcel, no comments and the surrounding parcel history, along with the district use and size for Commercial/Light Industrial versus the requested Rural Residential 5 into the record. A discussion pursued on what aspects to consider in the decision making process. Hidde of Stonemark Land Surveying, the representative for American National Bank of MN, the applicant, explained the parcel history, the applicants reason for a rezone and what she believes are the reason there are different zones in a community, along with what she observed at the August 25, 2016 on-site on the parcel and of the surrounding area. Nevin initiated a discussion concerning the uses in each of the districts and the possible repercussions of decreasing the Commercial/Light Industrial zone. Hidde asked if a CUP would be needed to do any further residential development on this parcel in the current Commercial/Light Industrial zone, since the ordinance now requires a CUP to build a residential structure in the Commercial/Light Industrial zone. The Commissioners asked Kolstad to do some additional research for the City Council meeting. Herzog opened the public hearing with no response, therefore the public hearing was closed. Herzog asked if any of the commissioners had additional questions. It was stated and clarified that the Commissioners are giving the City Council a recommendation with final motion coming from the City Council. Herzog requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

**August 26, 2016 Action:**

**Motion by Nevin; supported by Knippel to recommend to the Crosslake City Council the approval of the amendment of the Official Land Use Map from Commercial/Light Industrial to Rural Residential 5 involving approximately 9 acres located at 33249 Industrial Road, Crosslake, MN 56442 and to take into consideration the needs of the city for the Commercial/Light Industrial zone uses**

**Per the findings of fact as discussed and the on-site conducted on 8-25-16 and as shown on the certificate of survey received at the Planning & Zoning office dated 12-23-15 for property located at 33249 Industrial Road, Crosslake, MN 56442**

**Conditions:**

1. None

**Findings: See attached**

**Herzog, Knippel, Lafon, and Nevin voting "Aye" and Kuker voting "Opposed", four to one (4:1), Motion carried.**

August 26, 2016 Planning & Zoning Commission Meeting

**John Keil**  
**142640010070009 thru 142640010140009**  
**and**  
**142640010510009 thru 142640010580009**

Kolstad read the subdivision - preliminary replat request, history of the parcel, current ordinance vs ordinance at time of original plat, no comments and the surrounding parcel history into the record. Kolstad also specified the request will clear up the title work/legal description of current size structures/parcels and that this request does not change what has been built. Keil, the applicant's, request meets all current ordinance requirements and will amend the plat for the remaining new building/parcels. Hidde of Stonemark Land Surveying, representative had no comment. Herzog opened the public hearing with no response, therefore the public hearing was closed. Herzog asked if any of the commissioners had additional questions or concerns, but none were forthcoming, so he requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

**August 26, 2016 Action:**

**Motion by Knippel; supported by LaFon to recommend to the Crosslake City Council the approval of the preliminary replat of Highway 103 Storage First Addition of parcels 142640010070009 thru 142640010140009 & 142640010510009 thru 142640010580009 consisting of 16 tracts involving 7 acres**

**Per the findings of fact as discussed, the on-site conducted on 8-25-16 and as shown on the plats received at the Planning & Zoning dated 7-29-16 for property located at County Road 103, Section 32, Crosslake, MN 56442**

**Conditions:**

- 1. Work with staff to implement and expand on the submitted stormwater plan**
- 2. The applicant verify that a State Construction Stormwater NPDES permit is or is not required, because of greater than one acre disturbance on the site**

**Findings: See attached**

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

**August 26, 2016 Planning & Zoning Commission Meeting**

**Jonathan Fragodt  
141470040100009 & 141470040110009**

Kolstad read the variance request, submitted stormwater plan, septic/structure design, history of the parcel, no comments and the surrounding parcel history into the record. Herzog invited Fragodt's representative, Whirley of RemWhirl, to the podium. Kolstad indicated it was observed at the 8-25-16 Planning Commission/Board of Adjustment on-site that the parcel to the west and east are walkouts in the bluff impact zone. Nevin asked Whirley for clarification of the applicant's request for the proposed structure, landscaping/stormwater plan, time line and size of accessory structure versus the ordinance approved 1200 square foot accessory structure, with commissioners holding a discussion on it. Heacox stated that he was concern about allowing the variance of the accessory structure size. Whirley stated the request as submitted has taken into consideration the unity of the neighborhood as to the location of the dwellings and the accessory structures on surrounding parcels. Herzog detailed the history on Article 36 Accessory Structure Standards, specifically the 1200 square foot allowance, and Whirley requested to table the applicant's variance request on all parts pertaining to the accessory structure. The Commissioners tabled the requested accessory structure size and time extension. Herzog opened and closed the public hearing due to no response. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog requested Kolstad to initiate the findings of fact procedure, which would consist of the bluff setback for the deck and dwelling only, with the board members deliberating and responding to each question.

**August 26, 2016 Action:**

**Motion by Nevin; supported by Knippel to approve the variance for the below numbers 1. & 2.:**

- 1. Bluff setback of 10 feet where 30 feet is required to proposed deck**
- 2. Bluff setback of 15 feet where 30 feet is required to proposed dwelling**

**To construct:**

- 348 square foot deck where 272 square feet are within the bluff setback**
- 1492 square foot dwelling where 219 square feet are within the bluff setback**

**Per the findings of fact as discussed, the on-sites conducted on 8-25-16 and as shown on the certificate of survey received at the Planning & Zoning office dated 7-27-16 for property located at 12230 Manhattan Point Blvd, Crosslake, MN 56442**

**Conditions:**

- 1. Implement and work with staff on the submitted RemWhirl stormwater plan including temporary erosion control during construction**
- 2. Vegetate the lakeside structure removal area to restore the bluff**

**Findings: See attached**

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

August 26, 2016 Planning & Zoning Commission Meeting

**Motion by LaFon; supported by Kuker to table the items below, number 3. & 4, pertaining to the accessory structure:**

- 3. Accessory structure size of 1515 square feet where 1200 square feet is allowed**
- 4. Substantial completion of five years where 2 years is required for proposed accessory structure**

**To construct:**

- 1515 square foot accessory structure**

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

**Matters not on the Agenda:**

1. There were no matters not on the agenda

**Motion by Knippel; supported by Nevin to adjourn at 10:55 A.M.**

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

Respectfully yours,

*Cheryl Stuckmayer*

Cheryl Stuckmayer  
Technical/Administrative Specialist

## Public works minutes September 6, 2016

Next meeting: October 3, 2016, 4pm, City Hall

**1. Call to Order**

**2. Approval August minutes**

**3. Update on 2016/ 2017 improvement plans by Dave Reese WSN**

2016 Contractor Tri City Paving before meeting pre-con, start date October 1, South Landing easement, to move forward with paving and forget the turnaround for now, 2017 Tamarack Road repair, Motion to the council to move forward with 2107 Surveying

**4. Town Square road maintenance request**

Ongoing discussion try to get meeting with them will send letter

**5. Storm Debris Policy**

Will be working on example

**6. Waste Water Plant improvements**

Lift station F improvements to smooth out flow to plant, equipment is on order, install late October

**7. Street lights**

Update commission were we are at this time with lighting

**8. Adjourn**

B.16

## Crosslake Park/Library Commission Minutes 2:00 P.M. Wednesday, August 24, 2016

**Members Present:** Gary Nordstrom, Patti Norgaard, Mick Tchida, Margo Jordan, Councilman Mark Wessels, City Attorney, Brad Person and Park & Recreation/Library Director, Jon Henke

I. Meeting called to order at 2:10 pm

II. Approval of Minutes

**Motion to Approve Minutes from July 27, 2016 as written:** Norgaard/Nordstrom Favor: All

III. Update on ROW's

A) Signage—The proposed wording of the signs to be located at each ROW requiring a Launch Permit was presented and discussed. Jon will make the necessary changes to the wording and have a mock up of the sign designed and emailed to all commission members.

B) Permits—Examples of permit application and launch permit stickers were presented for approval.

**Motion to approve using the yellow (rectangle) example Use Permit sticker presented by Councilman Wessels.** Tchida/Norgaard Favor: All

**Motion to approve the Lake Access Use Permit Application presented with the following correction to item #4 (regarding parking), to read as: "Parking is regulated at each site. No street parking within 200 ft. is allowed."** Nordstrom/Tchida Favor: All

IV. No Wake Zone Between South Bay Park and Sunrise Island

A request has been made for the Commission to support re-instating the No Wake Zone between South Bay Park and Sunrise Island. The County will be revisiting this issue in September. Discussion ensued.

**Motion to approve supporting a No Wake Zone in the channel between South Bay Park and Sunrise Island.** Norgaard/Nordstrom Favor: All

V. Open Forum

City Attorney Brad Person and Parks and Recreation Director Jon Henke updated the Commission on several City owned ROW's to the water issues the City has been facing. Discussion of these issues ensued.

The following recommendation was made: After consideration of possible expense to the City, this Commission recommends pursuing a legal challenge in the event the City gets sued.

VI. Motion to Adjourn

**Motion to Adjourn:** Jordan/Norgaard Favor: All

# Crosslake Roll-Off & Recycling Services

August 2016

	Mixed Paper	Aluminum	Tin	Glass	Plastic	Metal	Cardboard	Electro	Total lbs	2000#	Total Tons
January	0	890	0	7540	1540	0	5500	0	15470	2000	7.735
February	9960	0	0	0	2240	5960	3220	0	21380	2000	10.69
March	0	850	2140	6480	2240	28700	4340	0	44750	2000	22.375
April	11800	0	0	6760	2380	21440	8200	0	50580	2000	25.29
May	9060	820	1580	7580	3780	20300	10020	51	53191	2000	26.5955
June	10220	860	0	14140	4560	0	12080	0	41860	2000	20.93
July	16780	2200	2180	20180	5940	4900	14320	0	66500	2000	33.25
August	8960	1490	0	18860	5080	26940	11060	0	72390	2000	36.195
September								0	0	2000	0
October								0	0	2000	0
November								0	0	2000	0
December								0	0	2000	0

TOTAL IBS	66780	7110	5900	81540	27760	108240	68740	51			
2000#	2000	2000	2000	2000	2000	2000	2000	2000			
TOTAL TONS	33.39	3.555	2.95	40.77	13.88	54.12	34.37	0.026			

Tires 0

B. 17.

# Crosslake Roll-Off & Recycling Services

September 2016

	Mixed Paper	Aluminum	Tin	Glass	Plastic	Metal	Cardboard	Electro	Total lbs	2000#	Total Tons
January	0	890	0	7540	1540	0	5500	0	15470	2000	7.735
February	9960	0	0	0	2240	5960	3220	0	21380	2000	10.69
March	0	850	2140	6480	2240	28700	4340	0	44750	2000	22.375
April	11800	0	0	6760	2380	21440	8200	0	50580	2000	25.29
May	9060	820	1580	7580	3780	20300	10020	51	53191	2000	26.5955
June	10220	860	0	14140	4560	0	12080	0	41860	2000	20.93
July	16780	2200	2180	20180	5940	4900	14320	0	66500	2000	33.25
August	8960	1490	0	18860	5080	26940	11060	0	72390	2000	36.195
September	8980	0	2200	6420	4560	0	10160	0	32320	2000	16.16
October								0	0	2000	0
November								0	0	2000	0
December									0	2000	0

TOTAL IBS	75760	7110	8100	87960	32320	108240	78900	51			
2000#	2000	2000	2000	2000	2000	2000	2000	2000			
TOTAL TONS	37.88	3.555	4.05	43.98	16.16	54.12	39.45	0.026			

Tires 0



B.19.

RESOLUTION 16-\_\_\_\_\_

CITY OF CROSSLAKE  
COUNTY OF CROW WING  
STATE OF MINNESOTA

FOR THE APPOINTMENT  
OF ELECTION JUDGES TO SERVE FOR THE GENERAL ELECTION TO  
BE HELD NOVEMBER 8, 2016

WHEREAS, the City of Crosslake does hereby resolve to appoint election judges for the 2016 General Election to be held on the 8<sup>th</sup> day of November, 2016 in the City of Crosslake in Precinct 1 and Precinct 2.

AND WHEREAS, the City of Crosslake does hereby appoint persons to serve as election judges as on file in the Clerk's Office according to Minnesota State Statute 204B.19:

BE IT RESOLVED, that the City Council of the City of Crosslake, Minnesota go on record as appointing Election Judges as on file in the Clerk's office to handle the 2016 General Election. This approval was acted on at the Regular Council Meeting held on October 10, 2016.

COUNCIL VOTING AYE - \_\_\_\_\_

COUNCIL VOTING NAY - \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Charlene Nelson  
City Clerk

\_\_\_\_\_  
Steve Roe  
Mayor

B.20.

City of Crosslake

RESOLUTION 16-\_\_\_\_\_

RESOLUTION ACCEPTING DONATION(S)

WHEREAS, the City of Crosslake encourages public donations to help defray costs to the general public of providing services and improving the quality of life in Crosslake; and

WHEREAS, the City of Crosslake is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of citizens; and

WHEREAS, said Statute 465.03 requires that all gifts and donations of real or personal property be accepted only with the adoption of a resolution approved by two-thirds of the members of the City Council; and

WHEREAS, the following person/persons and/or entity/entities has/have donated real and/or personal property as follows:

<b>FROM</b>	<b>DONATION</b>	<b>INTENDED PURPOSE</b>
Joe and Shirley Doerfler	\$25.00	Orval Nelson Memorial to Fire Dept
Helen Fraser	\$50.00	Orval Nelson Memorial to Fire Dept
Anonymous	\$1,000.00	Police Department
PAL Foundation	\$154.00	Friday Bridge Room Rental
PAL Foundation	\$503.11	Whitefish Warrior Expenses
; and		

WHEREAS, the City of Crosslake will strive to use the donation as intended by the donor; and

WHEREAS, the City Council finds that it is appropriate to accept said donation(s) as offered.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Crosslake that the donation(s) as described above are accepted as allowed by law.

Passed this 12th day of September, 2016.

\_\_\_\_\_  
Steve Roe  
Mayor

ATTEST:

\_\_\_\_\_  
Charlene Nelson  
City Clerk  
(SEAL)

B.21.

MEMO TO: City Council

FROM: Char Nelson  
City Clerk

DATE: September 16, 2016

SUBJECT: REPURCHASE CEMETERY LOTS

Melvin and Charlotte Koshiol are requesting that the City buy back two cemetery lots, which they purchased on May 31, 2002 in the amount of \$150.00. The lots are located in Block 18, Lot 3, Sites E and F in Pinewood Cemetery Annex.

Attached please find a letter from the Koshiols and a copy of the original Cemetery Deed showing the purchase price of the lot.

If you are in agreement with the City buying back these lots, a Quit Claim Deed will be prepared and sent to Melvin and Charlotte Koshiol. Upon return of the signed Quit Claim Deed, a check will be issued in the amount of \$150.00.

Council approval to repurchase the lot is requested. (Council Action – Motion)

Attachments

To  
City of Crosslake, Minnesota

Sept 13, 2018

From

Melvin + Charlotte Koshio  
1796 Augusta Dr SW  
Fort Myers, Florida  
33907

WE would like to sell our Crosslake  
burial lots in Crosslake Mn. which we  
purchased from City of Crosslake, Mn.

Melvin Koshio

Melvin V. Koshio

Charlotte Koshio  
Charlotte R. Koshio

Mailed Original  
6-4-02

CEMETERY DEED

**Know all by These Presents :** That the Pinewood Annex Cemetery Association of the City of Crosslake in the County of Crow Wing and State of Minnesota, in consideration of the sum of One Hundred Fifty Dollars, to them in hand paid by Melvin & Charlotte Koshiol hereby grant, bargain, sell and convey unto the said Melvin & Charlotte Koshiol their heirs and assigns forever the following described piece of land as a place for the burial of the dead, to-wit:

Block No 18, Lot No 3, of the Cemetery situate on Site E and F, of Township 137, Range 27, Section 28 of the City of Crosslake in the County of Crow Wing and the State of Minnesota, according to the plat of said Cemetery on file in the Office of City Administrator of said City.

To have and to hold the same, subject to all the laws of this State, now or hereafter enacted for the management and regulation of Cemeteries, and also subject to all rules and by-laws of the said Pinewood Cemetery Association now or hereafter made, for the regulation of the affairs of the same or any part thereof.

If is hereby covenanted, that said hereby granted premises are free from all encumbrances, and that the title now conveyed is perfect, and that said Pinewood Cemetery Association of the City of Crosslake will warrant and defend the same to said grantee, his heirs and assigns forever.

In testimony whereof the said Pinewood Cemetery Association has caused these presents to be executed in its behalf by its Mayor and its City Administrator this 31st day of May, 2002.

Signed, Sealed and Delivered in Presence of

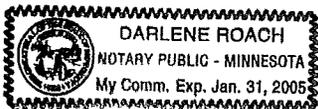
*[Handwritten signature]*  
.....  
*[Handwritten signature]*  
.....

*[Handwritten signature]*  
.....  
Darrell E. Swanson, Mayor  
*[Handwritten signature]*  
.....

Thomas N. Swenson, City Administrator

State of Minnesota,  
County of Crow Wing

On this 31st day of May, A.D. 2002, before me appeared Darrell Swanson and Thomas Swenson to me personally known, who, being by me duly sworn that they did say, that they are respectively the Mayor and the City Administrator of the City of Crosslake and they are the persons named in the foregoing instrument, and that the said instrument was signed and sealed on behalf of the said City of Crosslake by the authority of its City Council and said Mayor, Darrell E. Swanson and City Administrator, Thomas N. Swenson acknowledged the said instrument to be the free act and deed of the said City of Crosslake.



My Commission Expires.....

*[Handwritten signature]*  
.....

Darlene J. Roach  
Notary Public

B.22.

BILLS FOR APPROVAL  
October 10, 2016

VENDORS	DEPT	AMOUNT
Ace Hardware, filter, vacuum bags	PW	32.98
Ace Hardware, fans	Sewer	119.98
Ace Hardware, 4 cycle fuel	Fire	383.84
Ace Hardware, shipping	Sewer	15.47
Ace Hardware, fuel, correction tape	PW	61.95
Ace Hardware, paint	Park	33.48
Ace Hardware, garden sprayer	Park	14.99
Ace Hardware, paint brush	Park	9.98
Ace Hardware, hardware	PW	0.80
Ace Hardware, hardware	Park	10.49
Ace Hardware, hardware	PW	30.32
Ace Hardware, hardware	PW	4.39
Ace Hardware, hardware	PW	22.55
Ace Hardware, hardware	PW	74.43
Ace Hardware, hardware	PW	1.58
Ace Hardware, spray paint, outlet box	PW	19.54
Ace Hardware, wire	PW	18.99
Ace Hardware, hardware	PW	2.49
Ace Hardware, batteries	PW	4.98
Ace Hardware, drill bits	PW	66.97
Ace Hardware, extension cord	Police	16.99
Ace Hardware, paint, tape	Park	32.95
Ace Hardware, primer, roller, paint brushes	Park	29.81
Ace Hardware, cement, tape, conduit	Park	22.25
Ace Hardware, nozzle	Park	15.99
Ace Hardware, bulb recycling	Park	20.00
Ace Hardware, mounting putty, outlet box, pvc	Park	22.22
Ace Hardware, paint	Park	29.74
Ace Hardware, staples, conduit	Park	14.97
Ace Hardware, bait station	PW	35.97
Ace Hardware, tape, conduit	PW	18.63
Ace Hardware, worklight, connector	Fire	55.48
Ace Hardware, supplies	Sewer	2.49
Ace Hardware, straw bales	Fire	132.25
Ace Hardware, hose, flag bracket	Sewer	26.98
AW Research, water testing	Sewer	809.10
Baker & Taylor, books	Library	277.57
Batteries Plus, batteries, recycle bulbs	PW	56.96
Batteries Plus, bulbs, sockets	Sewer	248.50
Batteries Plus, batteries	Park	47.88
Birchdale Fire & Security, 4th quarter monitoring	PW	105.00
Blue Cross Blue Shield, health insurance	ALL	20,047.00
Breen & Person, legal fees	ALL	450.00
Brians Welding, fabricate hydraulic cover	PW	555.00
BSN Sports, ball cart	Park	215.00

Build All Lumber, insulation	Sewer		1,277.00
Build All Lumber, sewer project	Sewer		2,744.44
Chemsearch, cleaning supplies	PW		205.28
Chemsearch, cleaning supplies	PW		164.58
City of Breezy Point, ethanol gas	Police		125.00
City of Crosslake, sewer utilities	PW/Gov't		90.00
Clean Team, october cleaning	PW/Gov't		1,082.50
Council #65, union dues	Gov't		385.00
Crosslake Communications, phone, fax, cable, internet	ALL		1,301.20
Crosslake Rolloff, recycling	Gov't		2,695.00
Crow Wing County, law enforcement technology renewal	Police		5,865.00
Crow Wing County, trail permit	Park		25.00
Crow Wing County Highway Dept, fuel	ALL		5,130.33
CTC I.T., september i.t. labor	ALL		750.00
Culligan, water and cooler rental	PW/Gov't		47.61
Dacotah Paper, janitorial supplies	Park		110.85
Deferred Comp	ALL		300.00
Delta Dental, dental insurance	ALL		1,686.25
Essentia Health, random drug testing	PW		50.00
Finn Ice Inc, crackfilling	PW		51,187.50
Fire Instruction & Rescue, emr initial training	Fire	pd 10-3	1,050.00
Force America, valve plate, tie bolt kit	PW		160.94
Fortis, disability	ALL		610.32
Fyles, portable restrooms	Park		270.00
Great River Eye Clinic, eye exam after exposure	Sewer	pd 10-3	170.00
Guardian Pest Solution, pest control	ALL		77.60
Hawkins, chemicals	Sewer		1,457.47
Holiday Station, fuel	Park		6.03
Jake Maier, reimburse uniform cost	Police	pd 10-3	27.57
Jefferson Fire & Safety, turnout gear	Fire		2,304.94
Johnson, Killen & Seiler, labor attorney fees	Gov't		172.00
Keepsrs, squad rifle	Police		809.99
Keepsrs, uniform	Police		74.99
Lake Country Crafts & Cones, reimburse for community meal	MDT	pd 9-19	1,295.04
Lakes Area Rental, chain sharpening	Park		15.00
Lakes Area Rental, clean saw, new filter	Park		105.18
Marco, copier lease	Park	pd 10-3	223.30
Mastercard, Amazon.com, connector	Police	pd 8-23	32.12
Mastercard, Amazon.com, pest control	Park	pd 9-19	40.00
Mastercard, Best Buy, keyboard	Police		64.71
Mastercard, DVS, tax and license	Sewer		2,089.58
Mastercard, Intox.com, dry gas tank	Police		112.75
Mastercard, Oriental Trading, halloween party supplies	Park		281.46
Mastercard, Pizza Ranch, chiefs meeting	Police		9.12
Mastercard, Sprinkler Warehouse, remote receivers	PW		28.86
Mastercard, travel expenses	Sewer		491.39
Matthew Mejdrich, refund	Library		35.00
Medtox, drug testing	PW	pd 10-3	140.52
Menards, filters, lopper, wire	Park		60.41
Menards, premix fuel, hose, roof cable, transfer pump	PW		131.92

Menards, pumps	PW		499.98
Metro Sales, copier maintenance/usage	ALL		307.49
Mid-American Research, cleaning supplies	Park	pd 10-3	141.71
Midwest Machinery, grapple bucket	PW		1,875.00
Mike Lyonais, reimburse petty cash	ALL		64.07
Mike Schwieters, reimburse for office supplies	MDT	pd 9-19	124.53
Mikes Electric, hook up a/c	Gov't		695.00
MMUA, safety management program	Gov't		2,625.00
MMUA, supervision course	PW		585.00
MN Life, life insurance	ALL		485.20
MPCA, wastewater training	Sewer		300.00
MPCA, wastewater certification program	Sewer		55.00
MR Sign, e911 address sign	PW		25.77
Napa, spark plug	PW		9.16
Napa halogen capsule	Police		29.99
Napa, fuse, circuit	PW		8.01
Napa, solenoid	PW		16.49
Napa, fuse, light	PW		26.96
Napa, loom, wire, rings	PW		30.54
Napa, fuel line hose	Fire		1.32
Nate Deshayes, reimburse mileage and uniform	PW	pd 9-27	402.77
NCPERS-Life Insurance	ALL		96.00
Neofunds, refill postage meter	ALL	pd 10-3	700.15
North Memorial, live burn training stadby	Fire		346.50
Northland Press, community meeting advertisement	MDT	pd 9-19	369.20
Northland Press, community meeting advertisement	MDT		800.00
Planning and Zoning Commissioners, 3rd quarter meetings	PZ		805.00
Premier Auto, oil change, tire rotation	Police		51.39
Premier Auto, oil change	Police		56.59
Sadie Hoag, reimburse for meal	MDT	pd 9-27	20.62
Sandra Melberg, reimburse for meal supplies	MDT	pd 9-19	139.68
Simonson Lumber, lumber	Park		36.30
Simonson Lumber, cedar	Park		28.76
Squad Pro, remove flasher	Police		39.00
Squad Pro, install air card line	Police		108.87
Stinson Leonard Street, phone company legal fees	Phone		33,780.50
Teamsters, union dues	Police		201.00
The Office Shop, ink cartridges	Police		73.77
The Office Shop, batteries, calendar, ink cartridges	ALL		196.30
Towmaster, truck chassis	Sewer		23,348.00
Uniforms Unlimited, uniform	Police		71.97
Uniforms Unlimited, uniform	Police		36.97
US Bank, copier lease	ALL	pd 9-27	156.00
USA Bluebook, socket flange	Sewer		129.55
USA Bluebook, pvc duplex basket strainer	Sewer		6,429.35
USA Bluebook, electrode, buffer pouches	Sewer		220.38
USA Bluebook, basket strainer	Sewer		6,676.42
Verizon, air card, internet and ipad charges	ALL	pd 10-3	342.54
Verizon, cell phone charges	ALL		504.06
Waste Partners, trash removal	ALL		229.45
Whitefish Properties, breakfast	MDT	pd 9-19	633.51



F. l. a.

**Crosslake Planning & Zoning  
Ordinance Discussion**

Pence clarified that the publication notice was not correct and that this would be a discussion only. Herzog opened up the discussion on the accessory structure size, quantity per parcel and lot size. Miller stated that 2 acre lots are big enough to allow larger than a 1200 square foot structure and that architectural control with an architectural committee could be put in place. Miller also stated that a pole building structure with a kitchen and bedroom can be built without a square foot limit. Pence suggested the use of a conditional use permit. Whirley clarified that the discussion is about pole buildings versus size and aesthetics; construction type does not matter. Put an architectural guideline in place for accessory structures over 1200 square feet.

**September 23, 2016 Action:**

**Motion by Herzog; supported by Knippel to send Herzog and Nevin to the October City Council meeting to discuss residential architectural standards.**

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

**Discussion on lot splits and Minnesota State Statue created in 2009 were held between Planning Commissioners and staff.**

**Matters not on the Agenda:**

1. There were no matters not on the agenda

**Motion by Knippel; supported by LaFon to adjourn at 10:19 A.M.**

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

Respectfully yours,

*Cheryl Stuckmayer*

Cheryl Stuckmayer  
Technical/Administrative Specialist

F. 2. a. 1.

**APPRAISAL REPORT**

of

**Dream Island Bridge Replacement Project  
Easement A**

**Leonard W. & Karen Nyholm  
37703 Dream Island Road  
Crosslake, MN 56442**

**CROW WING COUNTY, MINNESOTA**

**As of  
August 29, 2016**

**For**

**CITY OF CROSSLAKE**

**Sec. 10 Twp. 137 Rng. 27  
Part of Gov. Lot 2**

**By**

**MALINDA JOHANNECK  
JOHANNECK APPRAISALS LLC  
12924 ACORN RIDGE LANE  
PO BOX 185  
MERRIFIELD MN 56465**

## TABLE OF CONTENTS

LETTER OF TRANSMITTAL	4
CONTINGENT & LIMITING CONDITIONS	7
VALUATION ASSIGNMENT	10
PURPOSE OF THE APPRAISAL	10
FUNCTION OF THE APPRAISAL	10
IDENTIFICATION OF THE PROPERTY	11
PROPERTY RIGHTS APPRAISED	12
SEVERANCE	12
EASEMENTS & ENCROACHMENTS	12
PROPERTY HISTORY	13
DATE OF VALUATION	12
ESTIMATED MARKETING TIME	13
SCOPE OF WORK	15
EXHIBITS	
Aerial View	17
Photographs of Subject	18-20

DESCRIPTIVE DATA	
Area Analysis	22
Neighborhood Analysis	27
Site Description	
Before	31
ZONING AND TAXES	32
HIGHEST AND BEST USE	33
VALUATION SECTION	
Appraisal Procedure	36
Cost Approach to Value	
Land Component	38
Direct Land Sales Comparison Approach to Value	38
RECONCILIATION & FINAL BEFOR ESTIMATE	47
Description of the property after	50
After Condition Analysis	51
APPRAISER CERTIFICATION	54
APPRAISER LICENSE AND QUALIFICATIONS	56-57

**JOHANNECK APPRAISALS LLC**  
**12924 ACORN RIDGE LANE**  
**MERRIFIELD, MN 56465**  
**PH. 218-765-4280**  
**EMAIL; malinda@johanneckappraisals.com**

September 26, 2016

Ms. Charlene Nelson  
City Clerk  
37028 County Road 66  
Crosslake, MN 56442

RE: Dream Island Bridge Replacement Project  
Temporary and Permanent Easements  
PID # 120101402B00009  
Leonard W. & Karen Nyholm

Dear Ms. Nelson:

I have personally examined the above referenced property for the purpose of estimating the value impact to the property as a result of the proposed permanent and temporary easement acquisition. The date of last examination of the property was August 29, 2016. The date to which this estimate applies, is also August 29, 2016.

In accordance with your request, I have written the attached appraisal report, and based upon the information contained in the report, I estimate that the total just compensation for the proposed taking property to be:

Just Compensation Calculation –

Value Estimate of Permanent Easement	\$	2,100 (rd)
Value Estimate of Temporary Easement	\$	500 (rd)
Value Estimate of Tree Damages	\$	800
Value Estimate of Prescriptive Easement	\$	-0-
Value Estimate of Fill Area to (OHWL)	\$	-0-
<b>Total Just Compensation Estimate</b>	<b>\$</b>	<b>3,400.00</b>

This Summary Appraisal Report is intended to comply with the reporting requirements set forth under Standards Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a Summary Appraisal Report. As such, it presents discussions of the data, reasoning and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Most of the supporting documentation concerning the data, reasoning, and analyses is included herein, with other resource information retained in the appraiser's file.

The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated within. The appraiser is not responsible for unauthorized or improper use of this report. I have made a complete inspection of the subject property and have fully identified the real estate in my written report.

This appraisal *does not* include personal property, fixtures, or intangible items that are not real property.

The fee owner of the subject parcel of land has the following year around address:

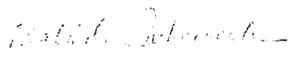
Leonard & Karen Nyholm  
1589 26<sup>th</sup> Ave NW  
New Brighton, MN 55112

I have no personal interest or bias with respect to the subject matter of this appraisal report or the parties involved. The appraisal is made subject to certain assumptions and limiting conditions which are listed in this report. It conforms to accepted professional and ethical standards of the real estate appraisal practice. The report has been written with the intent of meeting the reporting requirements of the Uniform Standards of Professional Practice, 2016 – 2017 Edition.

The undersigned certifies that she has personally inspected the property on August 29, 2016, the homeowner was contacted by mail to view with the appraiser and did not respond. I further certify that I have investigated information believed to be pertinent to the valuation of the property, and to the best of my knowledge and belief the statements and opinions expressed herein are correct and reasonable, subject to the limiting conditions set forth herein.

Should you have any questions regarding the attached appraisal report, please do not hesitate to contact me. It is a privilege to have been of service, and appreciation is expressed for this assignment.

Sincerely,



Malinda Johanneck  
Johanneck Appraisals, LLC  
Certified General Appraiser  
MN License # 20375797

## CONTINGENT AND LIMITING CONDITIONS

The value estimates and conclusions in the appraisal are subject to these assumptions and conditions:

1. The property has been appraised free and clear of all indebtedness, under responsible ownership and good management unless otherwise set forth in the appraisal.
2. Crow Wing County has caused a title search to have been made. The appraiser assumes that the title is good and marketable and therefore, will not render any opinions about the title.
3. The information that is contained in this report is not guaranteed, but has been gathered from reliable sources. The appraiser certifies that to the best of his/her knowledge and belief the statements, information, and materials contained in the appraisal are correct.
4. No responsibility is assumed for matters which are legal in nature. It is assumed (without survey) that the improvements, if any, are located within the legally described property. The furnished legal description is assumed to be correct. It is assumed that the utilization of the land is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
5. No analysis of soil conditions was required and none has been made. All value estimates in this report assume stable soil, and any necessary soil corrections are to be made at the owner's/seller's expense.
6. Estimates herein are based on the present status of the national business economy and the current purchasing power of the dollar. The forecasts, projections, or operating estimates contained herein are based upon current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes in future conditions.
7. A plot plan may have been provided in this report to assist the reader in visualizing the property. I have made no survey of the property and assume no responsibility for its accuracy. Surveys, plans and sketches may have been provided in this report. They may not be complete or drawn exactly to scale.
8. The market value herein assigned is based on conditions which were applicable as of the effective date of the appraisal and may vary at a later date.
9. The appraiser herein shall not be required to prepare for or appear in court or before any board or governmental body by reason of the completion of this assignment without pre-determined arrangements and agreements.
10. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event only with proper written qualification and only in its entirety. The appraiser understands that upon review and state certification the report becomes public record and will be available for open and free access by interested parties.

**Contingent and Limiting Conditions - Continued**

11. Information in the appraisal relating to comparable market data is more fully documented in the confidential file in the office of the appraiser. All studies and filed notes will be secured in my files for future reference.
12. Any distribution of the total valuation in this report between land and improvements applies only under the reported highest and best use of the property. The allocation of value for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.
13. It is assumed that all applicable zoning and use restrictions have been or can be complied with, unless nonconformity has been stated, defined, and considered in the appraisal report. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance has been stated, defined, and considered in the appraisal report. It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
14. This property is appraised in fee simple, assuming responsible ownership and management, unless otherwise indicated. This appraisal recognizes that available financing is a major consideration by typical purchasers of residential or income producing real estate in the market, and that the appraisal assumes availability of financing to responsible and sufficiently substantial purchasers of the property in amounts similar to those indicated or implied in this report.
15. I am assuming that the property has not been the site for dumping of hazardous substances nor is subject to radon gas. If the above condition exists, this could have a bearing on the market value of the property.
16. The appraiser has noted in the appraisal report any adverse conditions (such as, but not limited to, hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property (or learned of) during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions, but makes no guarantees or warranties, express or implied, regarding the condition of the property. (The appraiser will not be responsible for any engineering or testing that might be required to discover whether such conditions exist.) Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
17. The client agrees that the appraisal firm does not, by performing the services rendered, assume, abridge, abrogate, or undertake to discharge any duty of client to any other entity.
18. Any use of the appraisal report, by the client, is conditioned upon payment of all fees in accordance with the agreed terms.
19. In consideration for performing the services rendered at the fee charged, the appraisal firm expressly limits its liability to the amount of the fee. The appraisal firm expressly disclaims liability as an insurer or guarantor. Any persons seeking greater protection from loss or damage than is provided for herein should obtain appropriate insurance. The client shall indemnify and hold harmless the appraisal firm and its appraisers, against all claims by any third party or any judgment for loss or damage relating to the performance or non-performance of any services by the appraisal firm.

**Contingent and Limiting Conditions - Continued**

20. Unless specifically brought to the appraiser's attention, the appraiser will assume that there are no hidden or unexpected conditions of the asset to be appraised, that would adversely affect or enhance the value.
21. In the future, if the appraisal firm is compelled to produce documents or testify with regard to work performed, the client shall reimburse the appraiser for all costs and expenses incurred.
22. In the event of a dispute involving interpretation or application of this agreement, the parties agree that this agreement shall be governed under the laws of the state of Minnesota.
23. This appraisal report has been written for the intended use of the City of Crosslake and their client Widseth Smith Nolting, for the purpose of identifying value for just compensation. The depth of the discussion contained in the report is specific to the needs of this client and for the intended use only. The appraiser is not responsible for the unauthorized use of this report.

## VALUATION ASSIGNMENT

The City of Crosslake has requested an appraisal estimating the market value of the property.

## FUNCTION OF THE APPRAISAL

The function of this report is to assist the client, the City of Crosslake, in determining the value of the subject, to be used as a basis of negotiations involved with the total new permanent easement acquisition and temporary easement of the property and as an appraised value to be used for just compensation.

## PURPOSE OF THE APPRAISAL

The purpose of the appraisal is to estimate the market value of a fee simple interest in the subject property. Market value is defined as follows:

“ The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, and knowledgeably, and assuming the price is not affected by undue stimulus.

Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- a. buyer and seller are typically motivated;
- b. both parties are well informed or well advised, and both acting in what they consider their own best interest;
- c. a reasonable time is allowed for exposure in the open market;
- d. payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- e. the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.”

---

Vol. 55, No. 165, Federal Register, Friday, August 24, 1990, Section 34.42, Definitions.

## IDENTIFICATION OF THE PROPERTY

The subject site is an irregular shaped parcel that consists of approximately 0.57 acres and 85 front feet located on Little Pine Lake with a season cabin located at 37703 Dream Island Rd, Crosslake, MN. Site dimensions were determined by available public records of the Crow Wing County Assessor's office. The site is mostly open land from the road with some privacy trees and bushes bordering the property lines to the west. The topography is generally level ground with a slight slope to the lakeshore. The site is typical in size for the neighborhood. It provides a suitable setting for the cabin improvements and is consistent with market expectations in this price range.

There were no obvious adverse easements, encroachments, or conditions, observed by this appraiser that would have a negative impact on the subject's value.

The subject property has a private septic system and a private well, which is common to the area. No public systems are available. Private systems for water and sewer do not appear to have any negative effects on the value of this type of property. However, no test was made by this appraiser to determine the condition of these systems. This appraiser assumes that the water supply meets state health standards and the septic system is in working order. This appraiser makes no representation concerning the condition of either well or septic system.

Based on information provided by the Crow Wing County Assessor's office the subject is a one story season home with approximately 768 square feet with an attached shed that is approximately 12X20. The cabin was built in 1960's and appears to be in average condition.

### **Legal Description:**

THAT PART OF THE FOLL. DESC. TRACT LYING E OF A LINE DRAWN PARALLEL WITH & 69.3 FT E OF THE BNDRY LINE BETWEEN THESW1/4-NE1/4 & GOV. LOT 2 DESCR: BEG. AT AN IRON PIPE ON THE W LINE OF GOV. LOT 2 WHERE SAID LINE INTERSECTS THE SHORE OF LITTLE PINE LAKE SAID POINT BEING 919.5 FT N 1 DEG 04 MIN E OF THE POINT WHERE THE W LINE OF LOT 2 INTERSECTS THE SHORE OF DAGGET LAKE THEN S 1 DE G 04 MIN W 59.4 FT ALG SAID W LINE THEN S 59 DEG 02 MIN E 165.7 FT TO THE ROAD RIGHT-OF-WAY LINE THEN N 2 DEG 27 MIN E 200 FT ALG SAID RIGHT-OF-WAY LINE TO THE SHORE OF LITTLE PINE LAKE THEN S 69 DEG 44 MIN W 159.3 FT ALG THE SHORE OF SAID LAKE TO THE PLACE OF BEG. WITH EASEMENT OVER EXIST. ROAD SUBJECT TO FLOWAGE RIGHTS OF OF RECORD.

### **PROPERTY RIGHTS APPRAISED**

The property rights appraised herein are fee simple. Any liens or encumbrances which may exist have been disregarded, typical mortgage financing accepted.

### **TREE DAMAGE**

There is a birch clump of landscaped type trees located within the taking that will need to be removed and replaced. The remainder of trees bushes on the property appear to be of a natural landscape and were determined in the acreage reimbursement. A tree damage report and estimate will be provided further within this appraisal report.

### **EASEMENTS/ENCROACHMENTS**

The normal easements for electrical and telephone service were apparent.

### **DATE OF VALUATION**

The subject property was personally inspected on August 29, 2016. The date to which the evaluation applies is also August 29, 2016. The date of this appraisal report is September 9, 2016.

### **PROPERTY HISTORY**

U.S.P.A.P. Standards and Practices require a search of title transfers for three years prior to the effective date of the appraisal together with comments regarding the consideration associated with any transfers which may have occurred.

Fee title to the subject property is presently held in the name of Leonard & Karen Nyholm.

No other transfers affecting title were noted.

### **ESTIMATED MARKETING TIME**

The estimated marketing time is projected to be one to two years under the estimated Highest and Best Use, assuming proper market exposure by a competent real estate broker, and a sale meeting the terms of the Market Value definition used in this appraisal report.

## SCOPE OF THE REPORT

This appraisal report has not been limited in scope, and was based upon generally accepted appraisal practices. Within this valuation analysis I have completed the following functions and procedures. (Additional details of my research are included throughout the following pages of this report.)

- Made an inspection of the subject property;
- Familiarized myself with the neighborhood, and analyzed the surrounding property trends;
- Considered and reviewed the historical market, taking into account stability and/or changes;
- Researched comparable land sales and analyzed their applicability to the subject, as a means of estimating market value via the Cost Approach to Value;
- Researched market for improved sales as a basis for Direct Sales Comparison Approach to Value;

Sources utilized to obtain this information include information contained in my office files, as well as discussions with other real estate experts, including real estate brokers, buyers, sellers, land planners, government employees, and developers.

This is a complete summary appraisal report.

**EXHIBITS**

Aerial Photo from County



**Subject Property Photos**



**Easement area viewing northerly**





**Easement area viewing southerly**

**Lakeshore view**





**Views of the cabin improvement viewing southerly  
(Cabin not affected in Easement taking)**



**DESCRIPTIVE DATA**

## Regional Description

**Minnesota** is a state located in the Midwestern region of the United States of America. The twelfth-largest state by area in the U.S., it is the 21<sup>st</sup> most populous, with just over five million residents as of 2006. Minnesota was carved out of the eastern half of the Minnesota Territory and admitted to the Union as the 32<sup>nd</sup> state on May 11, 1858. The state is known as the "Land of 10,000 Lakes," and those lakes and the other waters for which the state is named, together with state and national forests and parks, offer residents and tourists a vigorous outdoor lifestyle. Logging and farming were mainstays of Minnesota's early economy. Industrial development and the rise of manufacturing caused the population to shift gradually from rural areas to cities during the early 1900s. Nevertheless, farming remained prevalent.

Nearly 60% of Minnesota's residents live in the Minneapolis-St. Paul metropolitan area known as the *Twin Cities*, the center of transportation, business, and industry, and home to an internationally known arts community. The remainder of the state, often referred to as Greater Minnesota or "Outstate Minnesota," consists of western prairies now given over to intensive agriculture; eastern deciduous forests, also heavily farmed and settled; and the less-populated northern boreal forest. While the state's residents are primarily white and of Western European ancestry, substantial influxes of African, Asian, and Latin American immigrants have joined the descendants of European immigrants and of the original Native American inhabitants.

The extremes of the climate contrast with the moderation of Minnesota's people. The state is known for its moderate-to-progressive politics and social policies, its civic involvement, and high voter turnout. It ranks among the healthiest states by a number of measures, and has one of the most highly educated and literate populations.

## Local Area Market Analysis

### GENERAL/HISTORICAL

Crow Wing County was established on May 23, 1857 and organized March 3, 1879. It is named for the Crow Wing River which gets its name from an island in the river that is shaped like the wing of a crow.

Twenty years or more before the county was outlined and named, a trading post was established on the east side of the Mississippi River opposite the mouth of the Crow Wing River. In 1837 there was again a station of the fur traders facing the northern mouth of the Crow Wing River. A few years later it became the center of Indian trading and had the general supply store for the area. By 1866 the village contained about 600 whites and Chippewa's.

The part of Crow Wing County west of the Mississippi was annexed from Cass County by an act of the Legislature on February 18, 1887, doubling its former area.

Our distinct patchwork of lakes, people and history is woven throughout our beautiful and equally welcoming cities. The infrastructure base of our community is located in the connected cities of Brainerd and Baxter, offering a regional airport and transportation options, varied health care and educational services, as well as dozens of regional and national businesses. Housing choices throughout the related counties also offer something for everyone and every budget.

The economy of the Crow Wing County area in Minnesota, both past and present, is largely based upon the natural resources found in the vicinity. It was originally centered around the lumbering industry, with tourism being the largest base of employment. Tourism now provides the primary economic base for the area, especially during the summer months. An increasing portion of the area's manufacturing employees are changing over to services oriented industries.

As one of the fastest growing regions in Minnesota, the Brainerd Lakes Area offers a great variety of commerce options. A vibrant local economy with unmatched recreational opportunities makes the region the perfect place to telecommute, expand a business or start a whole new venture.

The coldest month is January, with an average temperature of minus 1.5 degrees and July is the hottest month, with an average temperature of 74.0 degrees. The annual average precipitation is 23.0 inches. The average annual snowfall is 44 inches.

## POPULATION

The population of the area is growing. The census data is in the following tables.

Crow Wing County / State of Minnesota

People QuickFacts	Crow Wing County	Minnesota
Population, 2009 estimate	62,723	5,266,214
Population, percent change, April 1, 2000 to July 1, 2009	13.8%	7.0%
Population estimates base (April 1) 2000	55,099	4,919,492
Persons under 5 years old, percent, 2009	6.6%	6.9%
Persons under 18 years old, percent, 2009	22.7%	23.9%
Persons 65 years old and over, percent, 2009	18.7%	12.7%
Female persons, percent, 2009	50.7%	50.2%
White persons, percent, 2009 (a)	97.1%	88.6%
Black persons, percent, 2009 (a)	0.5%	4.7%
American Indian and Alaska Native persons, percent, 2009 (a)	0.9%	1.3%
Asian persons, percent, 2009 (a)	0.4%	3.8%
Native Hawaiian and Other Pacific Islander, percent, 2009 (a)	0.1%	0.1%
Persons reporting two or more races, percent, 2009	0.9%	1.6%
Persons of Hispanic or Latino origin, percent, 2009 (b)	1.0%	4.3%
White persons not Hispanic, percent, 2009	96.3%	84.8%
Living in same house in 1995 and 2000, pct 5 yrs old & over	55.7%	57.0%
Foreign born persons, percent, 2000	1.2%	5.3%
Language other than English spoken at home, pct age 5+, 2000	3.1%	8.5%
High school graduates, percent of persons age 25+, 2000	86.3%	87.9%
Bachelor's degree or higher, pct of persons age 25+, 2000	18.4%	27.4%
Persons with a disability, age 5+, 2000	9,408	679,236
Mean travel time to work (minutes), workers age 16+, 2000	20.5	21.9
Housing units, 2009	40,440	2,332,916
Homeownership rate, 2000	79.7%	74.6%
Housing units in multi-unit structures, percent, 2000	9.9%	22.3%
Median value of owner-occupied housing units, 2000	\$107,500	\$122,400
Households, 2000	22,250	1,895,127
Persons per household, 2000	2.43	2.52
Median household income, 2008	\$46,227	\$57,318
Per capita money income, 1999	\$19,174	\$23,198
Persons below poverty level, percent, 2008	11.4%	9.6%
Business QuickFacts	Crow Wing County	Minnesota
Private nonfarm establishments, 2008	2,127	148,845
Private nonfarm employment, 2008	25,991	2,517,356
Private nonfarm employment, percent change 2000-2008	20.2%	5.1%
Nonemployer establishments, 2008	5,004	376,397
Total number of firms, 2002	6,440	443,827
Black-owned firms, percent, 2002	F	1.8%
American Indian and Alaska Native owned firms, percent, 2002	F	0.6%
Asian-owned firms, percent, 2002	F	1.7%
Native Hawaiian and Other Pacific Islander owned firms, percent, 2002	F	S
Hispanic-owned firms, percent, 2002	F	0.9%
Women-owned firms, percent, 2002	16.5%	27.9%
Manufacturers shipments, 2002 (\$1000)	372,519	80,623,873
Wholesale trade sales, 2002 (\$1000)	216,717	108,388,816
Retail sales, 2002 (\$1000)	960,272	60,015,531
Retail sales per capita, 2002	\$16,745	\$11,943
Accommodation and foodservices sales, 2002 (\$1000)	120,776	7,959,590
Building permits, 2009	263	9,425
Federal spending, 2008	425,317	38,245,764
Geography QuickFacts	Crow Wing County	Minnesota
Land area, 2000 (square miles)	996.57	79,610.08
Persons per square mile, 2000	55.3	61.8
FIPS Code	35	27
Metropolitan or Micropolitan Statistical Area	Brainerd, MN Micro Area	

Crow Wing County

Census	Population	% Change
1960	32,134	4.10%
1970	34,826	8.40%
1980	41,722	19.80%
1990	44,249	6.10%
2000	55,099	24.50%
Est. 2009	62,723	13.80%

EMPLOYMENT

Crow Wing County			
# of Employees by Industry Type	2000	2005	2010
Total, All Industries (0000)	19,548	22,137	20,874
Natural Resources and Mining (1011)	30	25	75
Construction (1012)	1,340	1,759	1,115
Manufacturing (1013)	3,395	2,873	2,096
Trade, Transportation and Utilities (1021)	5,076	6,109	5,262
Information (1022)	783	702	602
Financial Activities (1023)	1,273	1,359	1,429
Professional and Business Services (1024)	1,484	1,533	1,779
Education and Health Services (1025)	2,958	3,998	4,829
Leisure and Hospitality (1026)	2,470	3,013	2,879
Other Services (1027)	740	764	806

The Minnesota Department of Jobs and Training, county annual average employment data, indicates the total manufacturing and non-manufacturing employment for 2008 is at 6,119. The total number of workers available in the labor force is 12,187. The annual average rate of unemployment is 7.4%

These data show a strong and diversified economic base for Crow Wing County and Crosslake, with a concomitant high probability that real estate in general, including commercial properties, should sustain a steady demand and hold value well vis-a-vis competitive properties in other parts of Greater Minnesota.

## INCOME/RETAIL SALES

The Crow Wing County and the Crosslake area is located in the tourist oriented area of the Brainerd Lakes Area. This proximity has a positive influence which extends throughout the area. Total retail sales in Crow Wing County were \$382,688,032 in 2000.

## TRANSPORTATION

The Brainerd Lake Area is serviced by Interstate 94 (located 65 miles to the south), U.S. Highway #10 (30 miles south), State Highways #18, #25, #371 and #210. These highways are provided with adequate maintenance and snow removal is good.

The Burlington Northern Railway, with once daily service, serves the area with rail transportation. Amtrak passenger service is provided in St. Cloud, 60 miles to the South.

Intercity bus service is provided by Brainerd & Crow Wing Public Transit and Charter-Reichert Bus.

The local airport provides passenger and charter service.

## EDUCATION/RECREATION

There are seven elementary schools, one junior and one senior high school and three private/parochial schools.

Central Lakes College is located in Brainerd, one mile east. The nearest university is in St. Cloud, 60 miles south.

Within a radius of 25 miles there are 464 lakes surrounded by pine and birch forests, several hundred resorts and many miles of navigable scenic Mississippi River headwater. Recreation opportunities range from rustic camping, canoeing and hunting to luxury resort lodging. The area boasts many golf courses.

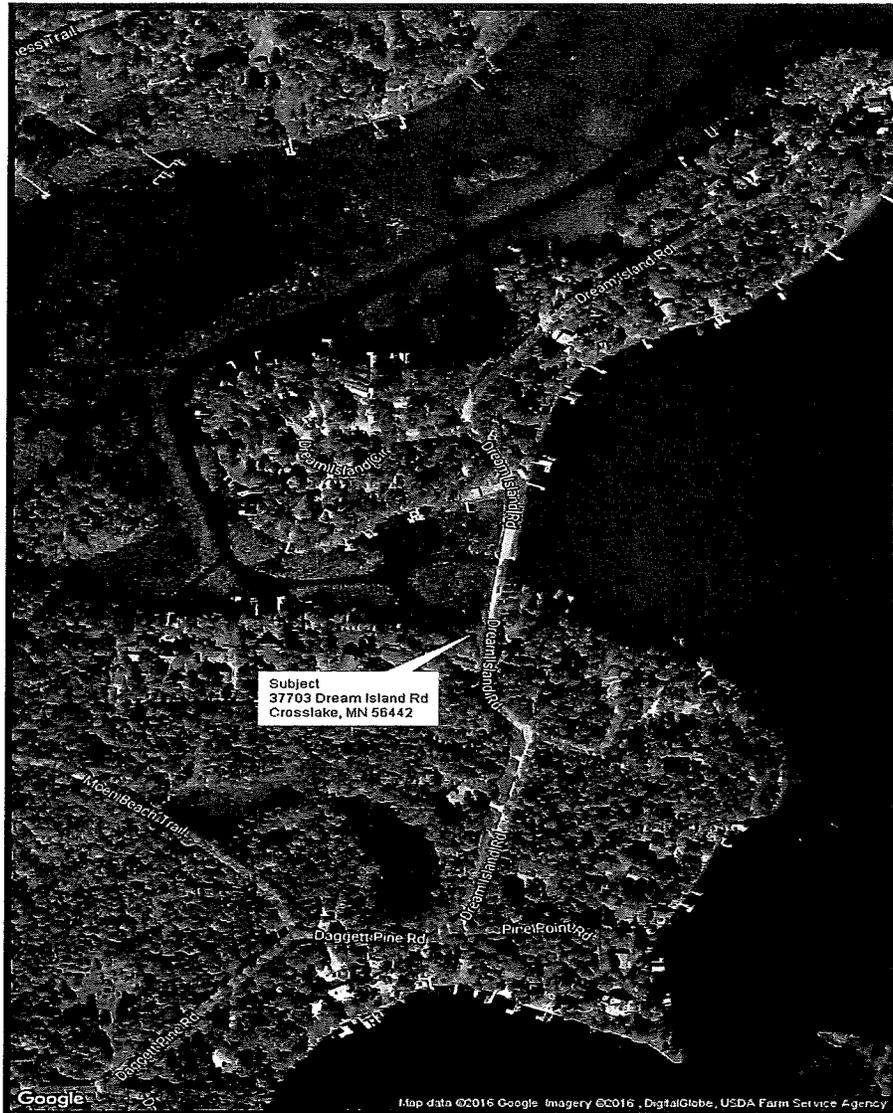
Special events range from the Governor's Fishing Opener to events at the Brainerd International Raceway. Area lakes host a variety of fishing tournaments, boating regattas in the summer and snowmobile races in the winter. The celebrated Winter Fest features more than 60 events.

Winter activities include ice fishing on the many frozen lakes. Downhill skiing is offered at Ski Gull. Cross-country ski trail areas and snowmobile trails are located throughout the area. A lighted snowmobile trail runs the entire length of Gull Lake and joins the maintained trails in Pillsbury State Forest.

The Crow Wing County area has enjoyed sound, steady and diversified economic growth and it is expected to experience the same in the future.

## Neighborhood Description

The subject property is located in Crow Wing County, in the City of Crosslake with a mailing address of Crosslake located on Dream Island Rd. Dream Island Road is a 2-lane Road running mostly north & south that links to Daggett Pine Road to the south connecting to County Road 66 the main thoroughfare in the City of Crosslake.



The subject is bounded by:

-There are a combination of seasonal/residential properties both on lake and off lake as well as recreational land & lakes surrounding the subject.

Located in the northeastern corner of Crow Wing County, Minnesota, the City of Crosslake Lakes is part of Minnesota's Central Lakes Region and home to a diversity of lakes, streams, wetlands and heavily forested areas. The City of Crosslake rural charm entices visitors and residents with great hunting, fishing, bird watching, wildlife watching, ATV trails, and other outdoor activities. The City of Crosslake is currently home to a variety of businesses that are highly valued by area residents for employment opportunities and the goods and services they provide.

Community Services

The medical needs of the neighborhood are met by Cuyuna Regional Medical Center in Crosby - St. Joseph Medical Center Hospital in Brainerd and St. Josephs - Crosslake Clinic in Crosslake.

Most all religious denominations are represented in the community and are within a short driving distance from residential areas.

The City of Crosslake provides fire protection and police protection.

Utilities

There is electricity on site.

Location Influences

Land uses surrounding the subject are primarily residential.

The district is not beset by any unusual problems. Current zoning regulations are strong enough to assure that the use of property in the neighborhood will not be detrimental to the subject.

Trend Analysis

Analysis of the population of the city of Crosslake and Crow Wing County indicates a steady and growing population.

Population Data

<b>People QuickFacts</b>	<b>Crosslake</b>	<b>Crow Wing County</b>	<b>Minnesota</b>
Population, 2009 estimate	2,128	62,723	5,266,214
Population, percent change, April 1, 2000 to July 1, 2009	12.40%	13.80%	7.00%
Population estimates base (April 1) 2000	1,935	55,099	4,919,492

### Summary

It is the appraisers' opinion that the subject location is favorable for continued residential use.

The positive growth rate in both population and households for the City of Crosslake and Crow Wing County areas should continue to develop demand for real property.

**Percent Built Up:** 95%  
**Stage of Development:** Stable

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Neighborhood Life Cycles

**Growth:** A period during which the neighborhood gains public favor and acceptance.  
**Stability:** A period of equilibrium without market gains or losses.  
**Decline:** A period of diminishing demand.  
**Revitalization:** A period of renewal, modernization and increasing demand.

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The neighborhood is in the Stability of the neighborhood life cycle.

**Property uses:** The property uses of the immediate area are residential and seasonal uses.

**Reputation of the Area:** The reputation of the area is good.

**Values/Rents Trends:** Real estate values and rents were declining in this area and now have stabilized.

**Accessibility:** The subject has good access.

**Support Facilities:** There is currently a well, septic, & electrical on the site.

## CONCLUSION

The positive growth rate in population and households for Crow Wing County and the City of Crosslake; these areas should continue to increase demand for real property.

A strong and diversified economy, coupled with good cultural and recreational facilities, offer a good quality of life and continued growth is projected well into the next decade.

## SITE DESCRIPTION

### Description of the site in the before condition:

The site is located on Dream Island Road in Crosslake and consists of one parcel which is mostly rectangular in shape and has a total of approximately 0.57 acres of land with 85 front feet of lakeshore on Little Pine Lake located on the Whitefish Chain of Lakes. Site dimensions were determined by available public records at the Crow Wing County assessor's office. The topography of the site is level ground slightly sloped to the lakeshore. It is mostly open with a few landscaped trees and bushes.

There is a seasonal dwelling with an attached shed that is approximately 12 X 20 in size.

There were no obvious adverse easements, encroachments, or conditions, observed by this appraiser that would have a negative impact on the subject's value.

### **Before Condition:**

Gross Area -	0.57 Acres 85 front feet of lakeshore (Little Pine Lake-WFC)
Shape -	Mostly rectangular
Terrain -	Mostly level with slopping to the lakeshore
Landscaping -	Mostly open with a few trees and bushes
Road Frontage -	Good access on Dream Island Road
Improvements -	Seasonal home and attached shed
Utilities -	Septic, Well, & Electrical

## ZONING AND TAXES

The subject property is presently zoned Shoreland district.

The site does meet or exceeds all minimum requirements for utilities.

The subject property is identified as parcel number 120101402B00009 by the City of Crosslake and the Crow Wing Assessor's office for purposes of real estate taxation. Real estate tax data (due and payable in 2016) for the subject property is summarized as follows:

Parcel #	Est. Mkt. Val.	RE Tax	Assessments
120101402B00009	\$ 114,900	\$ 985.00	\$15.00

The county assessor's market value estimate \$114,900 with \$90,400 being allocated to the land portion.

## Crosslake Zoning Map



## HIGHEST AND BEST USE

Highest and Best Use is defined as:

“The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible and that results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.”<sup>1</sup>

In order to determine the Highest and Best Use, the property must meet the following tests. These four tests are applied in their corresponding order, in other words the test of legally permissible must be met before the test of physically possible may be applied, and so forth.

- 1) Be legally permissible. What uses are permitted by zoning and deed restrictions on the site?
- 2) Be physically possible use. What possible uses of the site are physically possible?
- 3) Be financially feasible use. Which possible and permissible use will return a net return to the land?
- 4) Be maximally productive. Among the feasible uses, which use will produce the greatest net return or the highest present value?

The Highest and Best Use of the subject, as though vacant, is for seasonal/residential land. As improved the highest and best use is as seasonal/residential. These conclusions are predicated upon the following:

- a. ZONING – The subject property currently is zoned shoreland district.
- b. POSSIBLE – The physical characteristics of the site are conducive to development as an improved residential site. There are no unusual features that would require prohibitive engineering or site preparation. The existence of residential uses in the immediate area demonstrates that future building residential site is a possible use.

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<sup>1</sup> The Dictionary of Real Estate Appraisal, third Addition, Appraisal Institute, Chicago, IL 1993, page 171

**HIGHEST AND BEST USE (continued)**

- c. FEASIBLE – As the subject is located in a seasonal/residential neighborhood along Dream Island Road with good access it is reasonable to conclude that a seasonal/residential uses are clearly a feasible use.
- d. IMPROVEMENTS – There currently is a seasonal home with an attached shed on the site.
- e. VALUE – The proposed highest and best use conclusion, continued as a seasonal/residential improved lot, results in the greatest return to the overall property. (It is noted that the dwelling will not be affect in the future taking.)

**VALUATION SECTION**

## APPRAISAL PROCEDURE

### CONSIDERATION OF THE APPROACHES TO VALUE;

In this appraisal problem, all three of the conventionally known approaches to value will be considered. The three methods are the Cost Approach, the Direct Sales Comparison Approach and the Income Capitalization Approach. The approaches are defined as follows:

1) Cost Approach Defined:

"A set of procedures through which a value indication derived for the fee simple interest in a property by estimating the current cost to construct a reproduction of, or a replacement for, the existing structure; deducting accrued depreciation from the reproduction or replacement cost; and adding the estimated land value plus an entrepreneurial profit. Adjustments may then be made to the indicated fee simple value of the subject property to reflect the value of the property interest being appraised."

2) Direct Sales Comparison Approach Defined:

"A set of procedures in which a value indication is derived by comparing the property being appraised to similar properties that have been sold recently, applying appropriate units of comparison and making adjustments to the sale prices of the comparable sales based on the elements of comparison. The sales comparison approach may be used to value improved properties, vacant land, or land being considered as though vacant; it is the most common and preferred method of land valuation when comparable sales data is available."

3) Income Capitalization Approach Defined:

"A set of procedures through which an appraiser derives a value indication for an income-producing property by converting its anticipated benefits (cash flows and reversion) into property value. This conversion can be accomplished in two ways. One year's income expectancy can be capitalized at a market-derived capitalization rate or at a capitalization rate that reflects a specified income pattern, return on investment and change in value of the investment. Alternatively, the annual cash flows for the holding period, and the reversion can be discounted at a specified yield rate."

Once the appraisers have completed each of the three valuation techniques, the various value indications must be reconciled into an opinion of the estimated market value of the fee simple estate in the subject property. Generally, the appraiser will review each approach, noting the strengths and weaknesses of each, relying on the most applicable and reliable approach in concluding an opinion of final value estimate. On occasion the different approaches will be weighted and a pro rata share of each approach will contribute proportionately to the final value estimate.

### MARKET VALUATION ANALYSES UTILIZED IN THIS APPRISAL

The market value of the subject property will be estimated by utilizing the following appropriate methods or techniques:

#### *Sales Comparison Approach-Land*

The cost and income approaches are not completed in this appraisal. The improvements on the subject property will not be affected in the taking therefore this property is valued as vacant land. As such, there is inadequate data and or no relevance to completing an income or cost approach. This valuation analysis is described in detail on the following pages of this report. This valuation analysis, along with appraisal judgment, is the basis of forming an estimate of market value for this real estate.

The sales comparison Approach to value yields an indication of value derived from comparison of the subject property with similar properties recently sold. This approach is generally used to value the land as vacant, as well as to value the property as improved. Typically, properties will be compared on the basis of some unit of such as price per square foot, price per acre, price per front foot, or price per dwelling unit. When truly comparable market data is available, this approach provides a good solid indication of value.

The unit of measure most prevalently used for comparison purposes in this market is dollars per acre, dollars per site or dollars per front foot. For this report dollars per front foot will be used as it is the most commonly accepted and understood unit of comparison in the lakeshore market.

**It is noted that the improvements set back from the lakeshore and will not be affected with the future taking therefore vacant lakeshore lots were the best comparison.**

## Site Valuation

The land value estimate is documented by recent sales of comparable sites in the subject neighborhood and surrounding area.

In arriving at the market value of the subject site, we have relied entirely upon the sales and offerings of rural residential vacant land. Sales and/or offerings are considered to best reflect the thinking of the typical buyer in the marketplace. This approach, which is referred to as the Direct Sales Comparison Approach, is employed whenever dependable sales data is available for properties that are truly competitive with the subject property.

A comparison has been made on the basis of the subject property having a highest and best use if vacant as a rural seasonal/residential lot is concluded in the Highest and Best Use section. This is similar to that of the comparable properties. In establishing a basis for value, the major characteristics of a site that require analysis include:

1. Physical characteristics: size, shape, dimensions, topography, drainage, bearing capacity and permeability of the soil.
2. Zoning and other public controls: use restrictions, structural restrictions, setback requirements, height limitations, on-site parking requirements, safety requirements and fire code requirements.
3. Title limitations: liens, easements, special assessments and covenants.
4. Access (location): transit, highway, visual access, electricity, fire and police protection, availability, capacities, and costs.
5. Availability: price, financing terms.

Precise and specific factual information can be obtained concerning most of the above factors. Some require further analysis. It is in terms of this analysis that standards of what is appropriate, and acceptable, must be developed.

### Direct Sales Comparison Approach

The following land sales are considered to provide the best indication of value for the subject property. In providing comparable lakeshore land sales for our analysis, we have researched real estate transactions over the past twenty-four to thirty-six months for those which have occurred in, and around the subject neighborhood. A summary of the most comparable transactions considered to provide the best indication of value for the subject property, assumed to be vacant, is presented on the following pages. Seasonal/residential lakeshore land only sales were found to best represent the subject land value.

## Land Sale #1



Sale Date: 01/21/2016

Sale Price: \$183,000

16499 Pine Lure Drive  
Crosslake, MN 56442  
Parcel ID #: 120024200F00009

Utilities Available: Elect, Nat Gas  
Road Access: Good, Pine Lure Drive

Site Area: 0.67 Acres / 75 FF  
Zoning: Shoreland District  
Shape: Mostly Rectangular  
Frontage: Little Pine Lake (WFC)

Data Source: MLS & County Records  
Verified: Crow Wing County  
Insp. Date: September 9, 2016  
MLS# 4657591

Topography: Woods/level/slope to lake

Price/per FF: \$2,440

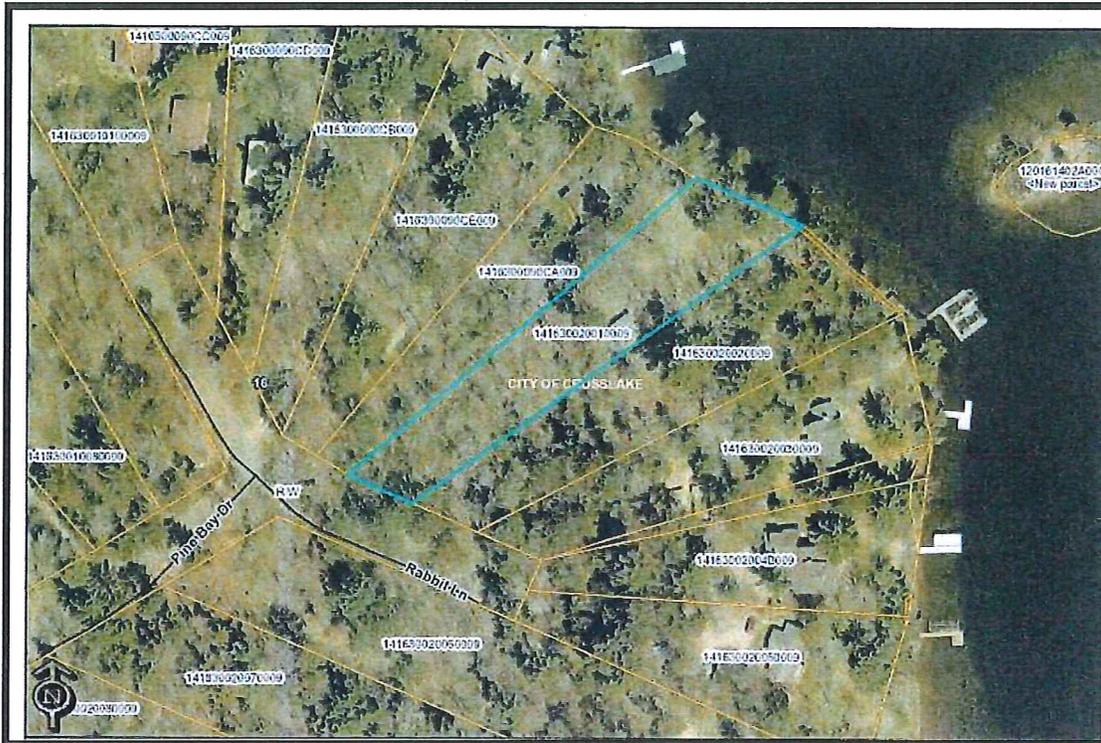
Sales Term: WD

**Remarks:**

This comparable is a recent sale from January 2016 that is located on the same lake as the subject property within a similar location off of Pine Lure Drive in Crosslake. The site is a wooded site and slopes towards the lake. The lakeshore is similar in size having 75 front feet however is slightly superior in lakeshore quality.

**Price Per FF: \$2,440**

## Land Sale #2



Sale Date:	10/15/2014	14414 Rabbit Lane Crosslake, MN 56442
Sale Price:	\$347,500	Parcel ID #: 141630020010009
		Utilities Available: Elect, Nat Gas Road Access: Good; Rabbit Lane
Site Area:	0.73 Acres / 97 FF	Data Source: County Records/MLS
Zoning:	Shoreland District	Verified: Crow Wing County
Shape:	Mostly Rectangular	Insp. Date: September 9, 2016
Frontage:	Daggett Lake (WFC)	
Building:	Yes/minimal building value <\$10,300	
Topography:	Woods/level/slope to lake	
Price/per FF:	\$3,476	Sales Term: WD
	-\$10,300 bldg = \$337,200/97FF	

**Remarks:**

This comparable is a sale from October 2014 and is located on Daggett Lake. The site had a small older garage in fair condition with a minimal value of \$10,300 based on the Crow Wing County Assessor. This building value has been subtracted to provide a total land value for the site. The site is wooded mostly level land. The lakeshore is slightly superior having less weeds & lily pads in the direct frontage. This property has a superior location in comparison to the subject.

**Price per FF: \$3,476**

### Land Sale #3



Sale Date: 07/01/2016

Sale Price: \$215,000

8466 County Road 16  
Pequot Lakes, MN  
Parcel ID #: 680214300B00009

Utilities Available: Elect, Nat Gas  
Road Access: Good; County Road 16

Site Area: 3.0 Acres/ 100 FF  
Zoning: Residential  
Shape: Irregular  
Frontage: Clamshell (WFC)

Data Source: MLS & County Records  
Verified: Crow Wing County  
Insp. Date: September 11, 2016

Topography: Leve/Slope

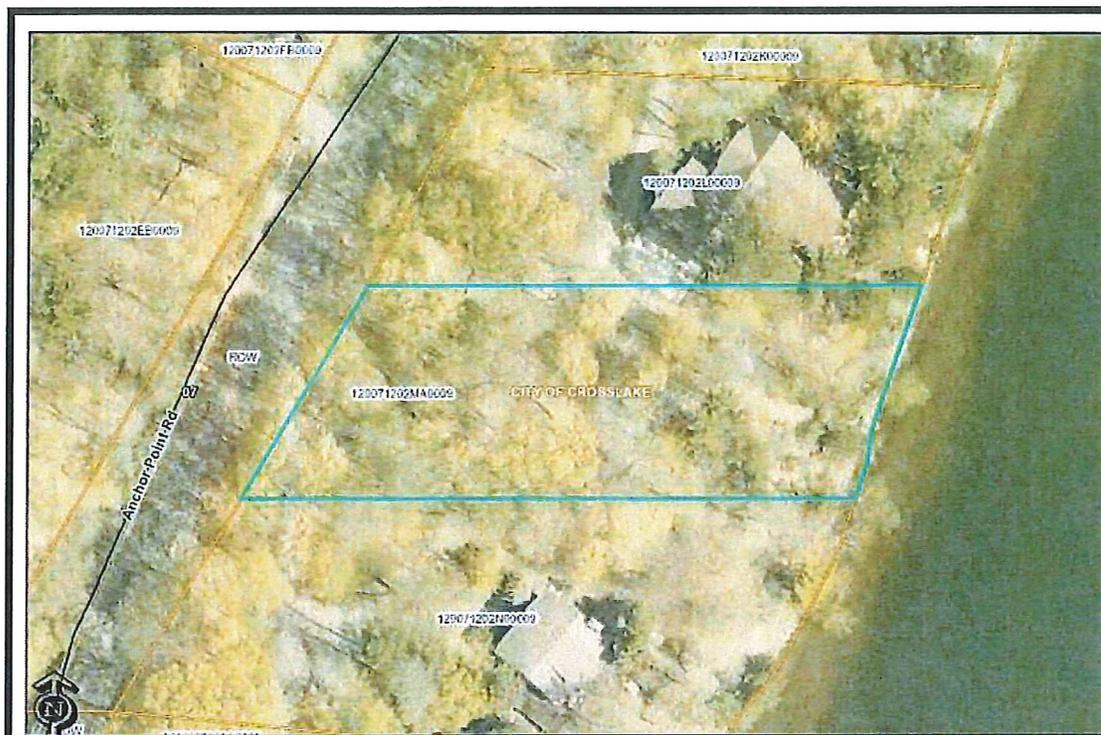
Price/FF: \$2,150

Sales Term: WD

**Comments:** This sale is a recent sale from July 2016 weeds with lily pad lake frontage.  
The site is larger being 3 acres however is long and narrow not making it superior in size.

**Sale Price per FF: \$2,150**

## Land Sale #4



Sale Date: 04/07/2016

Sale Price: \$315,000

12429 Anchor Point Rd  
Crosslake, MN 56442  
Parcel ID #: 120071202MA0009

Utilities Available: Elect, Nat Gas  
Road Access: Good; Anchor Point Rd

Site Area: 0.45 Acres / 100 FF  
Zoning: Residential  
Shape: Mostly Rectangular  
Frontage: Rush Lake (WFC)

Data Source: MLS & County Records  
Verified: Crow Wing County  
Insp. Date: September 11, 2016

Topography: Level, Wooded/Steep

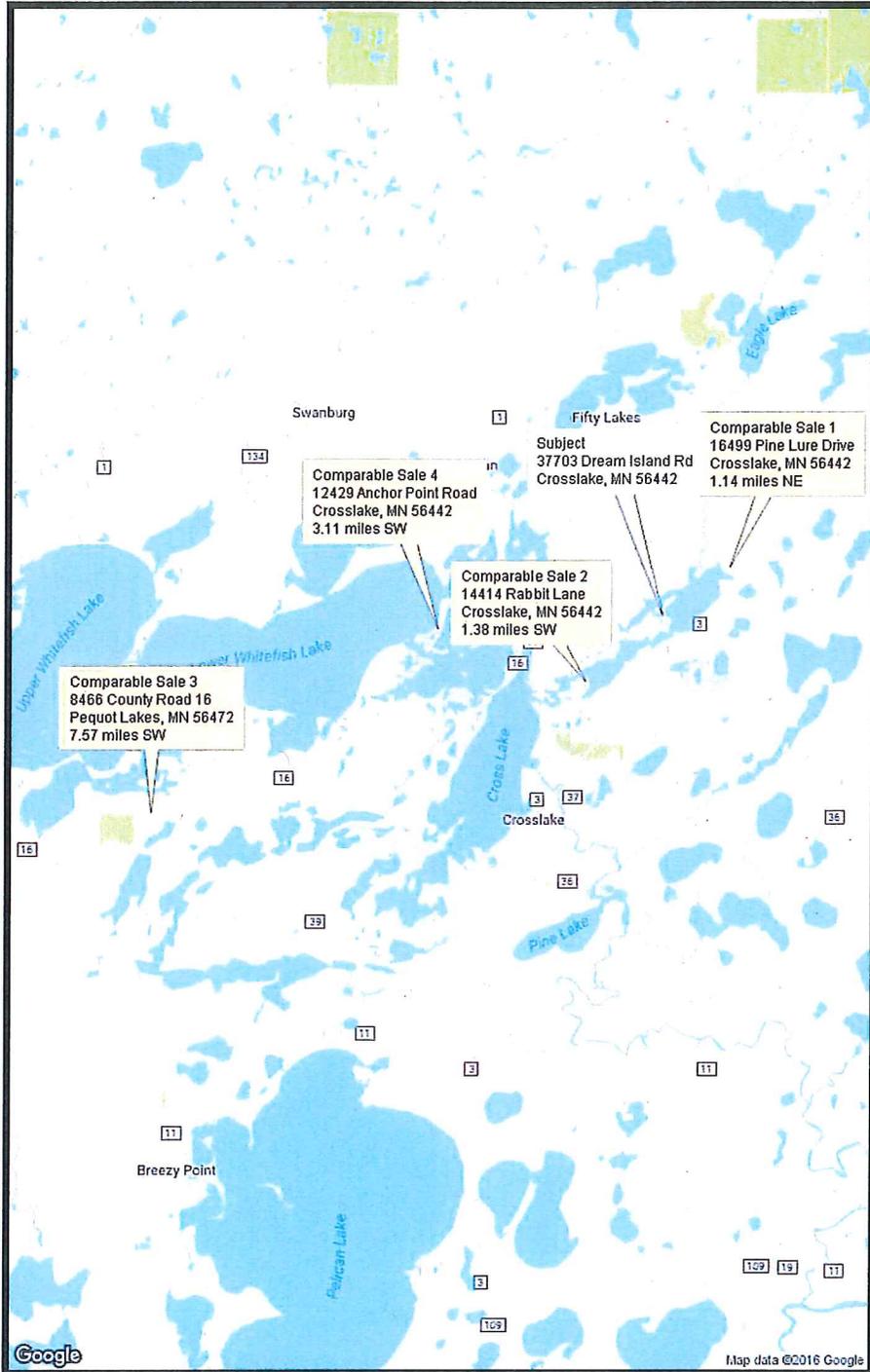
Price/FF: \$3,150

Sales Terms: WD

**Comments:** This sale is from April 2016. It is located within a superior location on Anchor Point Road on Rush Lake, it is a similar sized lot being 0.45 acres but has more lake frontage having 100 front feet. The site is wooded with a steep drop to the lake, the lake frontage is superior however access to the lakeshore is inferior to the subject.

**Sale Price per FF: \$3,150**

# Comparable Land Sales Location Map



## Comparable Sales Grid Land Analysis

### Property Information

Descriptive	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Location/Address	37703 Dream Island Rd	16499 Pine Lure Dr.	14414 Rabbit Lane	8466 County Rd 16	12429 Anchor Point Rd
Sale Price	N/A	\$183,000	\$347,500	\$215,000	\$315,000
Property Rights Conveyed	Fee Simple	= WD	= WD	= WD	= WD
Condition of Sale	N/A	= Arms-Length	= Arms-Length	= Arms-Length	= Arms-Length
Special Adjustments (Buildings)	Not affected (as though vacant)	= None	- \$10,300 (older garage)	= None	= None
Adjusted Price	N/A	\$183,000	\$337,200	\$215,000	\$315,000
Market Conditions (Time)	N/A	= 1/21/2016	= 10/15/2014	= 7/01/2016	= 4/07/2016
Time Adjusted Price per FF		\$2,440	\$3,476	\$2,150	\$3,150

### PHYSICAL CHARACTERISTICS

Zoning	Shoreland District	= Shoreland Dist	= Shoreland Dist	= ShorelandDist	= Shoreland Dist
Access (Lake)	Little Pine Lake	= Little Pine Lake	- Daggett Lake -10%	= Clamshell	- Rush Lake -10%
Land Use	Seas/Res	= Seas/Res	= Seas/Res	= Seas/Res	= Seas/Res
Utilities	Available	= Available	= Available	= Available	= Available
Location	Crosslake	= Crosslake	= Crosslake	= Pequot Lakes	= Crosslake
Topography/Lakefrontage	Open/weeds	= Woods/Slope	- Level/Wds/ Superior lakefront -20%	= Level/Slope	- Level/Steep -10%
Lot Acreage / front footage	0.57 Ac/ 85FF	= 0.67 Ac/ 75 FF	- 0.73 Ac/ 97 FF	= 3.0 Ac/ 100 FF (utility =)	- 0.45/100 FF
Usability	Average	= Average	- Good -10%	= Average	- Good -10%

### Indicated Subject Values Per

Indicated Value per FF	Net adjustments:	\$2,440 0%	2,252 -40%	\$2,150 0%	\$2,296 -30%
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## CORRELATION

In my opinion Comparable Sales #1 is considered most similar with respect to the subject and provide the best indication of market value for the subject. The site has similarity in size, location and Little Pine lakeshore influence.

Comparable #1 as mentioned is the most heavily weighted comparable. It is located in an area that is in my opinion the most similar to the subject property. This sale sold for \$2,440 per front foot on Little Pine Lake.

Comparable #2 is located on Daggett Lake with both a superior location and lakeshore in comparison to the subject property. In my opinion after adjustments this sale sold for \$2,252 per front foot in comparison to the subject property.

Comparable # 3 is located on Clamshell Lake within a similar back water location as the subject property. This sale was superior in size however with the site being long and narrow it is inferior with function. Therefore making it somewhat equal after adjusting for size and utility. This sale sold for \$2,150 per front foot.

Comparable #4 is located within a superior location on Anchor Point Rd on Rush Lake. After adjustments with location and size it is my opinion the adjusted sale price is \$2,296 per front foot.

*In the pages to follow and adjustment analysis will indicate relevant factors regarding the comparable sales.*

### Adjustment Analysis

The Direct Sales Comparison Approach requires adjusting and analyzing comparables to derive a value estimate for the subject. The various sale prices are adjusted after identifying relevant adjustment factors and after quantifying the effect of a difference between the comparable and subject. Before any adjustment can be identified or quantified, a sale must be considered sufficiently comparable to the subject property. Even if the sale is considered sufficiently comparable, a determination must be made as to the adequacy of the data collected.

In the comparison of sales with a subject property, certain conclusions must be drawn as to the comparison to the subject. The difficulty in quantifying adjustments is a result of real estate being unique in nature, with no two properties being identical. Additionally, not all differences require an adjustment. This is true if the market does not pay a premium or lower the price for a difference between similar properties. It is however possible to utilize qualitative adjustments to provide an indication of value based on each sales similarities and difference. All differences between the sales and the subject property will be compared based on qualitative adjustments and illustrated in the comparison grid by the following indicators **Similar =, Inferior - , and Superior +**. The Appraiser typically will have to rely on reason and experience to decide which differences should be adjusted, as well as the magnitude of any adjustment.

### Discussion and Analysis

**Property Rights Conveyed:** All of the sales were for fee simple property rights. As such, no adjustment was indicated for any of the sales.

**Financing Terms:** A review of the available financing terms for each of the respective sales did not indicate financing terms that would affect the cash equivalency. As such, no adjustment for atypical financing terms was indicated.

**Condition of Sale:** This element of comparison takes into account the possible motivation on the part of the buyer or seller in a sales transaction. No adjustments were applied.

**Market Conditions:** All of the comparable sales occurred after October 2014 with the most recent occurring in July 2016. Given the nature of the market and the fact that the recent seasonal/residential lakeshore market has remains stable indicate the price levels of all the comparables are representative of today's price levels and required no adjustment.

**Location:** The subject property is located on Dream Island Road in Crosslake MN. The site has 0.57 Acres with 85 front feet on Little Pine Lake, part of the Whitefish chain of lakes. All of the Comparables are located on the Whitefish Chain of Lakes with similar acreage and lakeshore sites with the exception of comparables #2 & #4 which are superior having larger sites & lake frontage therefore requiring downward adjustments.

**Access/Lake Frontage:** The Subject has good access and visibility on Dream Island Road on Little Pine Lake; all of the comparables good access points on paved roads therefore no adjustments were required. However some of the comparables were within superior locations on the Whitefish Chain requiring downward adjustments.

**Zoning/Use:** All of the sites were considered to have similar zoning, as shoreland district land use as permitted use under the respective districts. This zoning ultimately results in the same development potential as the subject. As such no adjustment were required

**Parcel Size:** Generally, the market indicates an inverse relationship to size and unit price based on per acre, per front foot, or per square foot; the larger the parcel, the lesser the unit price. The unit of comparison applied to the comparables is as a “per front foot”. All comparables are somewhat similar in size, however comparable #2 & #4 are superior in size requiring a downward adjustment to be applied. Comparable #3 is larger in acreage size however inferior in utility being a long & narrow lot therefore an adjustment was not needed, however a downward lakeshore size adjustment was given.

**Weighted analysis: All comparables were considered with most weight given to comparable #1 with the property being close in proximity and being a similar lot on Little Pine Lake.**

### Conclusion

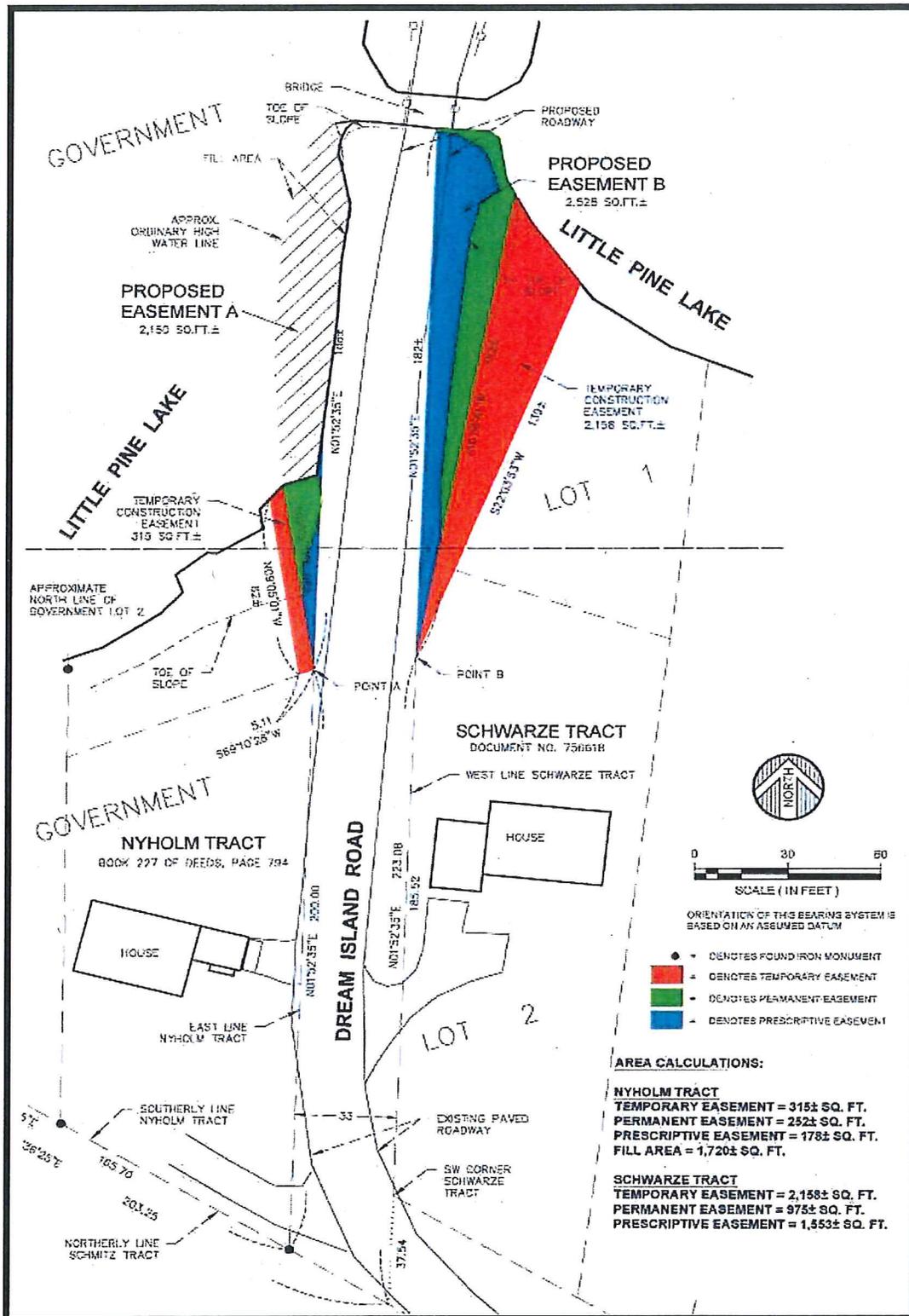
In an analysis of comparable land sales were used as comparisons for the subject site in order to gain market insight into what comparable sites have been selling for. When comparing seasonal/residential lakeshore sites there are can be many variables. The unit of comparison given was price per front foot. After adjustments the analysis indicates a range of value of from \$2,150 to \$2,440 per similar lakeshore sites. In the final value conclusion, a land value of \$2,440 per front foot for the site was concluded for the final opinion of value. A total lot value of \$207,400.

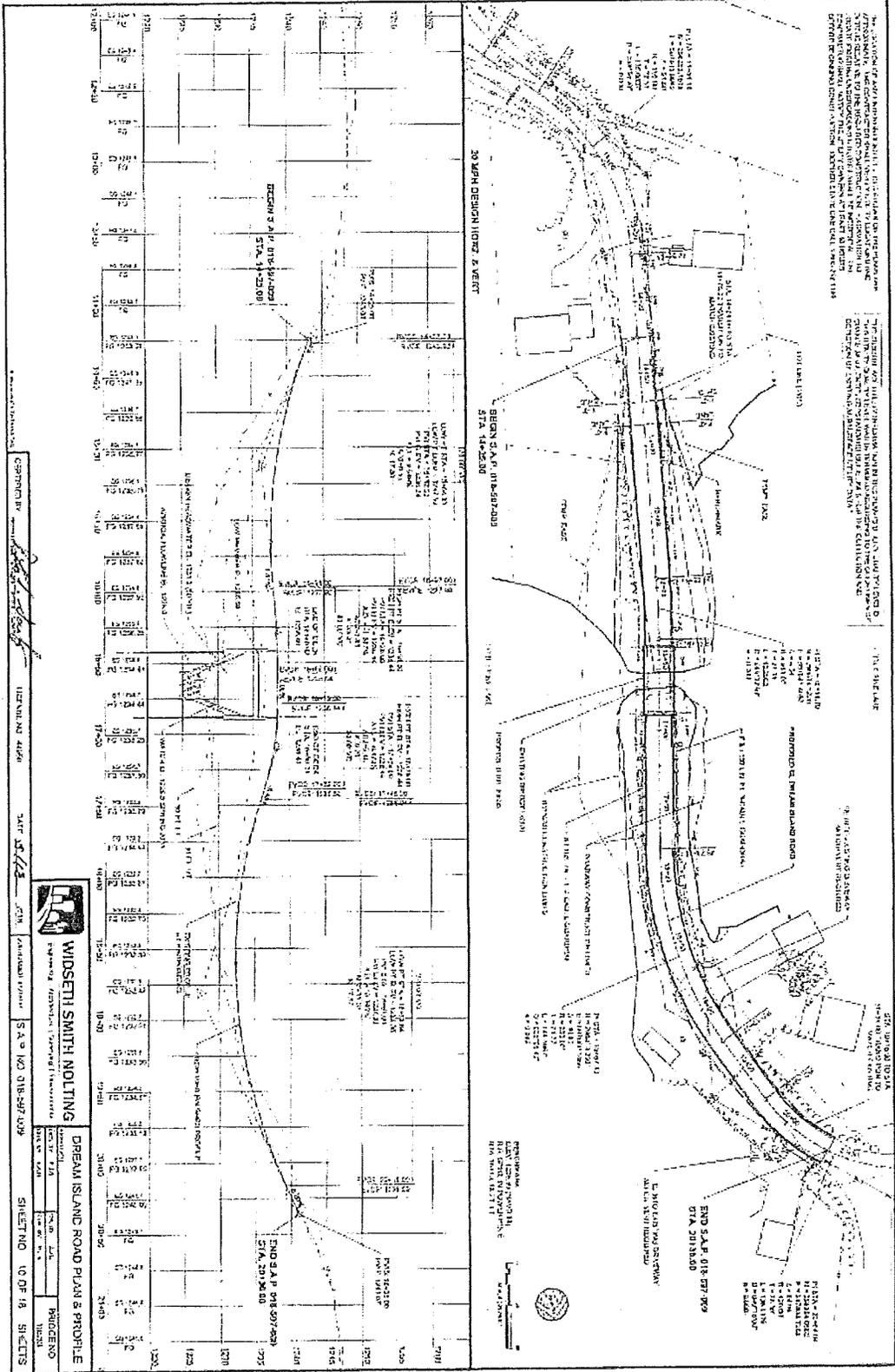
$$85 \text{ Front Lakeshore Feet} \times \$2,440 = \$207,400$$

$$\text{Subject Size Lot} = 0.57 \text{ Ac or } 24,829\text{sf}; \$207,400/24,829\text{sf} = \$8.35 \text{ psf}$$

**TOTAL LAND VALUE OPINION: \$207,400 or \$8.35 psf**

# Description of the Property Acquired





### Description of the site in the after condition:

The after condition that is affected is located on the western side of Dream Island Road along the eastern subject property line running northerly towards the Dream Island Bridge affecting some of the current lakeshore frontage and site size of the subject property. The proposed easement "A" encompasses an area along the road of a total of 2,150 square feet. This area has a combination of a temporary easement of 315 square feet, permanent easement of 252 square feet, prescriptive easement of 178 square feet and a fill area to the ordinary high water line of 1,720 square feet. The temporary easement area will terminate upon completion of the Dream Island Bridge improvement or by December 31, 2019, whichever is sooner. There is a small birch clump of trees that will be affected along the easement area. This discussion of the tree loss will be explained within tree damage area later within this appraisal report. None of the structures or improvements on the property will be affected in the after condition.

#### After Condition:

(Dimensions are based on information provided by Crow Wing County GIS department.)

Gross Area -	24,829 square feet (0.57 acres) - 2,150 square feet of proposed easement
Shape -	Mostly rectangular
Terrain -	Level / Slope to the Lakeshore
Landscaping -	Minimal/ large birch tree clump affected along roadside.
Road Frontage -	Good access on Dream Island Road
Improvements -	Seasonal/Residential dwelling (not affected)
Utilities -	Well & Electrical, Septic

## AFTER CONDITION ANALYSIS

The proposed taking will negatively impact the subject with a diminution in area of the site. The gross area in the before condition was 24,829 square feet. In the after condition the site will encompass 24,577 square feet after the new permanent easement is acquired, not including the additional areas of 178 square feet of an existing prescriptive easement and the 1,720 square feet of fill area within the lakeshore to the Ordinary High Water Line. *The prescriptive easement and fill areas to the ordinary high water line are NOT considered compensable.*

As mentioned there will be loss of a large birch tree clump near the side yard between the home and the lakeshore. The birch clump appears to be in fair condition. The remainder of the life left with the tree is unknown but it is assumed that it is nearing the end of the lifespan within the next 5 to 10 years.

### Highest and Best Use of the Subject Site After the Acquisition

The highest and best use of this parcel is similar to the Highest and Best Use of the property before the acquisition. The property can still support a seasonal/residential use as in the before condition. Based on my analysis of legal, physical, and financial possibilities for the subject site if vacant, it is my opinion that the highest and best use or maximally productive use of the subject land would be for seasonal/residential with lakeshore uses. The highest and best use after the acquisition is similar to the before condition.

### Market Valuation analysis utilized After the Acquisition

The impact resulting from the diminution area may be demonstrated through by taking the square footage of the reduced site and multiplying it the per square foot site value.

$$\begin{aligned} 24,829 \text{ sf} \times 8.3531 \text{ psf} &= \$207,400 \\ 24,577 \text{ sf} \times \$8.3531 \text{ psf} &= \$205,300 \end{aligned}$$

The value of the proposed fee acquisition may be calculated by simply subtracting the market value estimate in the after condition from the market value estimate in the before condition as follows:

Before Condition Value Estimate	\$ 207,400
After Condition Value Estimate	<u>- 205,300</u>
Value of the proposed permanent easement	\$ 2,100

Temporary Easement Loss

There will be temporary loss of a portion of the site due to construction easement. This area consists of a narrow strip of land encompassing a total of 315 square feet (sf) of the site for the temporary easement that will run until the completion of the Dream Island Bridge Improvement or by December 31, 2019, whichever is sooner. The appraiser has estimated a period of approximately three years.

To fully compensate some consideration must be given to the temporary (TE). It was concluded in the land sales comparison approach that value for unimproved rural vacant site similar to the subject site is \$8.35 per square foot. The temporary easements area will revert back to the property owner within approximately three years.

Assuming the easement area as a three year lease with rents at 8.0 percent of value the gross income over the period may be calculated as follows:

$$\begin{aligned} \$8.35 \text{ per SF @ } 8.0 \% &= \$0.67 \text{ per sf annually} \\ \$0.67 \times 3.0 \text{ years} &= \$2.01 \text{ gross income per site} \\ \$2.01 \times 315 \text{ sf (TE)} &= \$633.15 \text{ gross income} \end{aligned}$$

As the entire rental is paid up front some discount must also be considered. Currently the cost of borrowing runs from 5.0 to 7.0 percent. Discounting the gross income at 6.0 percent over the term of the easement results in the following:

$$\text{Temporary Easement} \quad \$633.15 \times .7473 \quad = \$473.15 \quad (\text{rd}) \$500.00$$

Tree Damages

There will be an impact of tree damage in which the current large birch clump of trees that will be jeopardized. As mentioned the large birch tree clump is at the end of its lifespan with an estimate of 5-10 years remaining life.

The value for the landscaping loss of trees is estimated by both the Michigan Shade Tree Evaluation Chart and local tree estimates provided to the appraiser. The appraiser has determined a tree value as follows: 1 – Birch Clump = \$800.00

$$\text{Replacement Tree Value} = \mathbf{\$800.00}$$

**RECONCILIATION AND FINAL CONCLUSION**  
**OF VALUE AFTER THE AQUITION**

Just Compensation Calculation –

Value Estimate of Permanent Easement	\$	2,100 (rd)
Value Estimate of Temporary Easement	\$	500 (rd)
Value Estimate of Tree Damages	\$	800
Value Estimate of Prescriptive Easement	\$	-0-
Value Estimate of Fill Area to (OHWL)	\$	-0-
<b>Total Just Compensation Estimate</b>	<b>\$</b>	<b>3,400.00</b>

## CERTIFICATION

I certify that to the best of my knowledge and belief:

1. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge that all statements and information in the appraisal report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, and unbiased professional analyses, opinions, and conclusion.
3. I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved with this assignment.
4. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisal.
5. I performed this appraisal in conformity with the Uniform Standards of Appraisal Practice that were approved and published by the Appraisal Standards Board of The Appraisal Foundation in 2016-2016. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate we developed is consistent with the marketing time noted in the letter of transmittal of this report, unless we have otherwise stated in the reconciliation section.
6. I have made a personal inspection of the property that is the subject of this report.
7. As of the date of this report, I have completed requirements under the continuing education program of the Minnesota Department of Commerce for licensing appraisers.
8. This appraisal assignment was not based on a requested minimum valuation or a specific valuation for approval of a loan. Appraisal fees are no way contingent upon values concluded by the appraisal firm.

9. The appraiser will not disclose the contents of this appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.
10. The appraiser has previously prepared appraisal reports of various types of improved and unimproved land. I have also prepared appraisal reports of strip takings for highway improvement. Therefore, I have the knowledge and experience to meet the competency provision of the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation.

My independent opinion of the total just compensation, based on market value, for the subject property as of the 29<sup>th</sup> day of August 2016 is \$ 3,400.00 The conclusions set forth in this appraisal report were reached without collaboration or direction as to value.

Respectfully submitted,



Malinda Johanneck  
Certified General Appraiser  
Minnesota License No. 20375797

# Qualifications of Appraiser

## QUALIFICATIONS OF MALINDA JOHANNECK

### Experience

Professional Real Estate Appraiser since 1993.  
Prepares both Residential and Commercial Appraisals for numerous Financial Institutions.  
Employed by Crow Wing County as an Appraiser and Sales Ratio Analyst 1994 to 2004.

### Memberships

Former President of the NAIFA (National Association of Independent Fee Appraisers)  
City of Brainerd Lakes Chamber Member  
City of Nisswa Chamber Member  
Certified Minnesota Assessor – CMA 1995-Current  
Greater Lakes Association of Realtors

### Education

Numerous courses in continuing education sponsored by the following professional organizations  
State of Minnesota - Department of Revenue  
Minnesota Chapter - International Association of Assessing Officers  
Minnesota Association of Assessing Officers  
University of Minnesota Extension

#### Courses Included

Residential Appraisal, Commercial Appraisal  
Industrial Appraisal, Investment Appraisal  
Assessment Administration  
Highest & Best Use/ Market Analysis

#### Professional License(s)

Licensed by the State of Minnesota Department of Commerce;  
Certified General Real Property Appraiser License 20375797 1

Licensed by the Minnesota Department of Revenue; Certified Minnesota Assessor Income  
Qualified, Assessor License Number 2471

## APPRAISER LICENSE

STATE OF MINNESOTA



MALINDA M JOHANNECK  
12924 ACORN RIDGE LN  
MERRIFIELD, MN 56485

Department of Commerce

The Undersigned COMMISSIONER OF COMMERCE for the State of Minnesota hereby certifies that

**MALINDA M JOHANNECK**

12924 ACORN RIDGE LN  
MERRIFIELD, MN 56485

has complied with the laws of the State of Minnesota and is hereby licensed to transact the business of

**Resident Appraiser : Certified General**

**License Number: 20375797**

unless this authority is suspended, revoked, or otherwise legally terminated. This license shall be in effect until August 31, 2016.

IN TESTIMONY WHEREOF, I have hereunto set my hand this August 02, 2016.

A handwritten signature in cursive script, appearing to read "Mike Portman".

COMMISSIONER OF COMMERCE

Minnesota Department of Commerce

Licensing Division

85 7th Place East, Suite 500

St. Paul, MN 55101-3165

Telephone: (651) 539-1595

Email: [licensing.commerce@state.mn.us](mailto:licensing.commerce@state.mn.us)

Website: [commerce.state.mn.us](http://commerce.state.mn.us)

**Notes:**

- **Individual Licensees Only - Continuing Education:** 15 hours is required in the first renewal period, which includes a 7 hour USPAP course. 30 hours is required for each subsequent renewal period, which includes a 7 hour USPAP course.
- **Appraisers:** You must hold a licensed Residential, Certified Residential, or Certified General qualification in order to perform appraisals for federally-related transactions. Trainees do not qualify. For further details, please visit our website at [commerce.state.mn.us](http://commerce.state.mn.us).

F.2-a-2.

**APPRAISAL REPORT**

of

**Dream Island Bridge Replacement Project  
Easement B**

**Jeffrey & Pamela Schwarze  
37696 Dream Island Rd  
Crosslake, MN 56442**

**CROW WING COUNTY, MINNESOTA**

As of  
**August 29, 2016**

For

**CITY OF CROSSLAKE**

**Sec. 10 Twp. 137 Rng. 27  
Part of Gov. Lot 2**

By

**MALINDA JOHANNECK  
JOHANNECK APPRAISALS LLC  
12924 ACORN RIDGE LANE  
PO BOX 185  
MERRIFIELD MN 56465**

## TABLE OF CONTENTS

LETTER OF TRANSMITTAL	4
CONTINGENT & LIMITING CONDITIONS	7
VALUATION ASSIGNMENT	10
PURPOSE OF THE APPRAISAL	10
FUNCTION OF THE APPRAISAL	10
IDENTIFICATION OF THE PROPERTY	11
PROPERTY RIGHTS APPRAISED	12
SEVERANCE	12
EASEMENTS & ENCROACHMENTS	12
PROPERTY HISTORY	13
DATE OF VALUATION	12
ESTIMATED MARKETING TIME	13
SCOPE OF WORK	15
EXHIBITS	
Aerial View	17
Photographs of Subject	18-20

DESCRIPTIVE DATA	
Area Analysis	22
Neighborhood Analysis	27
Site Description	
Before	31
ZONING AND TAXES	32
HIGHEST AND BEST USE	33
VALUATION SECTION	
Appraisal Procedure	36
Cost Approach to Value	
Land Component	38
Direct Land Sales Comparison Approach to Value	38
RECONCILIATION & FINAL BEFOR ESTIMATE	47
Description of the property after	50
After Condition Analysis	51
APPRAISER CERTIFICATION	54
APPRAISER LICENSE AND QUALIFICATIONS	56-57

**JOHANNECK APPRAISALS LLC**  
**12924 ACORN RIDGE LANE**  
**MERRIFIELD, MN 56465**  
**PH. 218-765-4280**  
**EMAIL; malinda@johanneckappraisals.com**

September 26, 2016

Ms. Charlene Nelson  
City Clerk  
37028 County Road 66  
Crosslake, MN 56442

RE: Dream Island Bridge Replacement Project  
Temporary and Permanent Easements  
PID # 120101402C00009  
Jeffrey & Pamela Schwarze

Dear Ms. Nelson:

I have personally examined the above referenced property for the purpose of estimating the value impact to the property as a result of the proposed permanent and temporary easement acquisition. The date of last examination of the property was August 29, 2016. The date to which this estimate applies, is also August 29, 2016.

In accordance with your request, I have written the attached appraisal report, and based upon the information contained in the report, I estimate that the total just compensation for the proposed taking property to be:

Just Compensation Calculation –

Value Estimate of Permanent Easement	\$ 10,000 (rd)
Value Estimate of Temporary Easement	\$ 3,900 (rd)
Value Estimate of Tree Damages	\$ 13,700
Value Estimate of Prescriptive Easement	\$ -0-
<b>Total Just Compensation Estimate</b>	<b>\$ 27,600 (rd)</b>

This Summary Appraisal Report is intended to comply with the reporting requirements set forth under Standards Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a Summary Appraisal Report. As such, it presents discussions of the data, reasoning and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Most of the supporting documentation concerning the data, reasoning, and analyses is included herein, with other resource information retained in the appraiser's file.

The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated within. The appraiser is not responsible for unauthorized or improper use of this report. I have made a complete inspection of the subject property and have fully identified the real estate in my written report.

This appraisal *does not* include personal property, fixtures, or intangible items that are not real property.

The fee owner of the subject parcel of land has the following year around address:

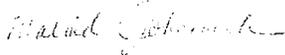
Jeffrey & Pamela Schwarze  
9744 Nature Ave  
Brownton, MN 55312

I have no personal interest or bias with respect to the subject matter of this appraisal report or the parties involved. The appraisal is made subject to certain assumptions and limiting conditions which are listed in this report. It conforms to accepted professional and ethical standards of the real estate appraisal practice. The report has been written with the intent of meeting the reporting requirements of the Uniform Standards of Professional Practice, 2016 – 2017 Edition.

The undersigned certifies that she has personally inspected the property on August 29, 2016, the homeowner was contacted to view with the appraiser and did not respond. I further certify that I have investigated information believed to be pertinent to the valuation of the property, and to the best of my knowledge and belief the statements and opinions expressed herein are correct and reasonable, subject to the limiting conditions set forth herein.

Should you have any questions regarding the attached appraisal report, please do not hesitate to contact me. It is a privilege to have been of service, and appreciation is expressed for this assignment.

Sincerely,



Malinda Johanneck  
Johanneck Appraisals, LLC  
Certified General Appraiser  
MN License # 20375797

## CONTINGENT AND LIMITING CONDITIONS

The value estimates and conclusions in the appraisal are subject to these assumptions and conditions:

1. The property has been appraised free and clear of all indebtedness, under responsible ownership and good management unless otherwise set forth in the appraisal.
2. Crow Wing County has caused a title search to have been made. The appraiser assumes that the title is good and marketable and therefore, will not render any opinions about the title.
3. The information that is contained in this report is not guaranteed, but has been gathered from reliable sources. The appraiser certifies that to the best of his/her knowledge and belief the statements, information, and materials contained in the appraisal are correct.
4. No responsibility is assumed for matters which are legal in nature. It is assumed (without survey) that the improvements, if any, are located within the legally described property. The furnished legal description is assumed to be correct. It is assumed that the utilization of the land is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
5. No analysis of soil conditions was required and none has been made. All value estimates in this report assume stable soil, and any necessary soil corrections are to be made at the owner's/seller's expense.
6. Estimates herein are based on the present status of the national business economy and the current purchasing power of the dollar. The forecasts, projections, or operating estimates contained herein are based upon current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes in future conditions.
7. A plot plan may have been provided in this report to assist the reader in visualizing the property. I have made no survey of the property and assume no responsibility for its accuracy. Surveys, plans and sketches may have been provided in this report. They may not be complete or drawn exactly to scale.
8. The market value herein assigned is based on conditions which were applicable as of the effective date of the appraisal and may vary at a later date.
9. The appraiser herein shall not be required to prepare for or appear in court or before any board or governmental body by reason of the completion of this assignment without pre-determined arrangements and agreements.
10. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event only with proper written qualification and only in its entirety. The appraiser understands that upon review and state certification the report becomes public record and will be available for open and free access by interested parties.

### **Contingent and Limiting Conditions - Continued**

11. Information in the appraisal relating to comparable market data is more fully documented in the confidential file in the office of the appraiser. All studies and filed notes will be secured in my files for future reference.
12. Any distribution of the total valuation in this report between land and improvements applies only under the reported highest and best use of the property. The allocation of value for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.
13. It is assumed that all applicable zoning and use restrictions have been or can be complied with, unless nonconformity has been stated, defined, and considered in the appraisal report. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance has been stated, defined, and considered in the appraisal report. It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
14. This property is appraised in fee simple, assuming responsible ownership and management, unless otherwise indicated. This appraisal recognizes that available financing is a major consideration by typical purchasers of residential or income producing real estate in the market, and that the appraisal assumes availability of financing to responsible and sufficiently substantial purchasers of the property in amounts similar to those indicated or implied in this report.
15. I am assuming that the property has not been the site for dumping of hazardous substances nor is subject to radon gas. If the above condition exists, this could have a bearing on the market value of the property.
16. The appraiser has noted in the appraisal report any adverse conditions (such as, but not limited to, hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property (or learned of) during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions, but makes no guarantees or warranties, express or implied, regarding the condition of the property. (The appraiser will not be responsible for any engineering or testing that might be required to discover whether such conditions exist.) Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
17. The client agrees that the appraisal firm does not, by performing the services rendered, assume, abridge, abrogate, or undertake to discharge any duty of client to any other entity.
18. Any use of the appraisal report, by the client, is conditioned upon payment of all fees in accordance with the agreed terms.
19. In consideration for performing the services rendered at the fee charged, the appraisal firm expressly limits its liability to the amount of the fee. The appraisal firm expressly disclaims liability as an insurer or guarantor. Any persons seeking greater protection from loss or damage than is provided for herein should obtain appropriate insurance. The client shall indemnify and hold harmless the appraisal firm and its appraisers, against all claims by any third party or any judgment for loss or damage relating to the performance or non-performance of any services by the appraisal firm.

**Contingent and Limiting Conditions - Continued**

20. Unless specifically brought to the appraiser's attention, the appraiser will assume that there are no hidden or unexpected conditions of the asset to be appraised, that would adversely affect or enhance the value.
21. In the future, if the appraisal firm is compelled to produce documents or testify with regard to work performed, the client shall reimburse the appraiser for all costs and expenses incurred.
22. In the event of a dispute involving interpretation or application of this agreement, the parties agree that this agreement shall be governed under the laws of the state of Minnesota.
23. This appraisal report has been written for the intended use of the City of Crosslake and their client Widseth Smith Nolting, for the purpose of identifying value for just compensation. The depth of the discussion contained in the report is specific to the needs of this client and for the intended use only. The appraiser is not responsible for the unauthorized use of this report.

## **VALUATION ASSIGNMENT**

The City of Crosslake has requested an appraisal estimating the market value of the property.

## **FUNCTION OF THE APPRAISAL**

The function of this report is to assist the client, the City of Crosslake, in determining the value of the subject, to be used as a basis of negotiations involved with the total new permanent easement acquisition and temporary easement of the property and as an appraised value to be used for just compensation.

## **PURPOSE OF THE APPRAISAL**

The purpose of the appraisal is to estimate the market value of a fee simple interest in the subject property. Market value is defined as follows:

“ The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, and knowledgeably, and assuming the price is not affected by undue stimulus.

Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- a. buyer and seller are typically motivated;
- b. both parties are well informed or well advised, and both acting in what they consider their own best interest;
- c. a reasonable time is allowed for exposure in the open market;
- d. payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- e. the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.”

---

Vol. 55, No. 165, Federal Register, Friday, August 24, 1990, Section 34.42, Definitions.

## **IDENTIFICATION OF THE PROPERTY**

The subject site is a mostly rectangular shaped parcel that consists of approximately 0.68 acres and 115 front feet located on Little Pine Lake with a season cabin located at 37696 Dream Island Rd, Crosslake, MN. Site dimensions were determined by available public records of the Crow Wing County Assessor's office. The site is nicely wooded buffered from the road with privacy trees bordering the property line. The topography is generally level ground with a slight slope to the lakeshore. The site is typical in size for the neighborhood. It provides a suitable setting for the cabin improvements and is consistent with market expectations in this price range.

There were no obvious adverse easements, encroachments, or conditions, observed by this appraiser that would have a negative impact on the subject's value.

The subject property has a private septic system and a private well, which is common to the area. No public systems are available. Private systems for water and sewer do not appear to have any negative effects on the value of this type of property. However, no test was made by this appraiser to determine the condition of these systems. This appraiser assumes that the water supply meets state health standards and the septic system is in working order. This appraiser makes no representation concerning the condition of either well or septic system.

Based on information provided by the Crow Wing County Assessor's office the subject is a one story season home with approximately 870 square feet with an attached garage that is approximately 16 X 24. The cabin was built in 1980's with recent updates and appears to be in good condition.

**Legal Description:**

PART OF GOV. LOT 2 DESCR. AS FOLL: BEG. AT AN IRON PIPE ON THE W LINE OF SAID GOV. LOT 2 WHERE SAID LINE INTERSECTS THE SHORE OF LITTLE PINE LAKE SAID POINT BEING 919.5 FT N 1 DEG 04 MIN E OF THE POINT WHERE THE SAID W LINE OF GOV. LOT 2 INTERSECTS THE SHORE OF DAGGETT LAKE THENCE S 1 DEG 04 MIN W 59.4 FT ALG THE W LINE THENCE S 59 DEG 02 MIN E 203.2 FT THENCE N 2 DEG 27 MIN E 37.5 FT TO THE ROAD RIGHT-OF-WAY LINE & THE PLACE OF BEG. THENCE N 2 DEG 27 MIN E 219.8 FT ALG THE RIGHT-OF-WAY LINE TO THE SHORE OF LITTLE PINE LAKE THENCE S 70 DEG 37 MIN E 85 FT ALG THE SHORE OF SAID LAKE THENCE S 7 DEG 34 MIN W 229 FT TO THE ROAD RIGHT-OF-WAY LINE THENCE N 59 DEG 02 MIN W 69.2 FT ALG THE SAID RIGHT- OF-WAY TO THE PLACE OF BEG.

**PROPERTY RIGHTS APPRAISED**

The property rights appraised herein are fee simple. Any liens or encumbrances which may exist have been disregarded, typical mortgage financing accepted.

**TREE DAMAGE**

There is currently a number of large trees creating a buffer from the road which will be jeopardized. A tree damage report with estimates will be provided further within this appraisal report.

**EASEMENTS/ENCROACHMENTS**

The normal easements for electrical and telephone service were apparent.

**DATE OF VALUATION**

The subject property was personally inspected on August 29, 2016. The date to which the evaluation applies is also August 29, 2016. The date of this appraisal report is September 9, 2016.

### **PROPERTY HISTORY**

U.S.P.A.P. Standards and Practices require a search of title transfers for three years prior to the effective date of the appraisal together with comments regarding the consideration associated with any transfers which may have occurred.

Fee title to the subject property is presently held in the name of Jeffrey & Pamela Schwarze.

No other transfers affecting title were noted since 2008.

### **ESTIMATED MARKETING TIME**

The estimated marketing time is projected to be one to two years under the estimated Highest and Best Use, assuming proper market exposure by a competent real estate broker, and a sale meeting the terms of the Market Value definition used in this appraisal report.

## **SCOPE OF THE REPORT**

This appraisal report has not been limited in scope, and was based upon generally accepted appraisal practices. Within this valuation analysis I have completed the following functions and procedures. (Additional details of my research are included throughout the following pages of this report.)

- Made an inspection of the subject property;
- Familiarized myself with the neighborhood, and analyzed the surrounding property trends;
- Considered and reviewed the historical market, taking into account stability and/or changes;
- Researched comparable land sales and analyzed their applicability to the subject, as a means of estimating market value via the Cost Approach to Value;
- Researched market for improved sales as a basis for Direct Sales Comparison Approach to Value;

Sources utilized to obtain this information include information contained in my office files, as well as discussions with other real estate experts, including real estate brokers, buyers, sellers, land planners, government employees, and developers.

This is a complete summary appraisal report.

**EXHIBITS**

Aerial Photo from County



**Subject Property Photos**



**Easement area viewing northerly**

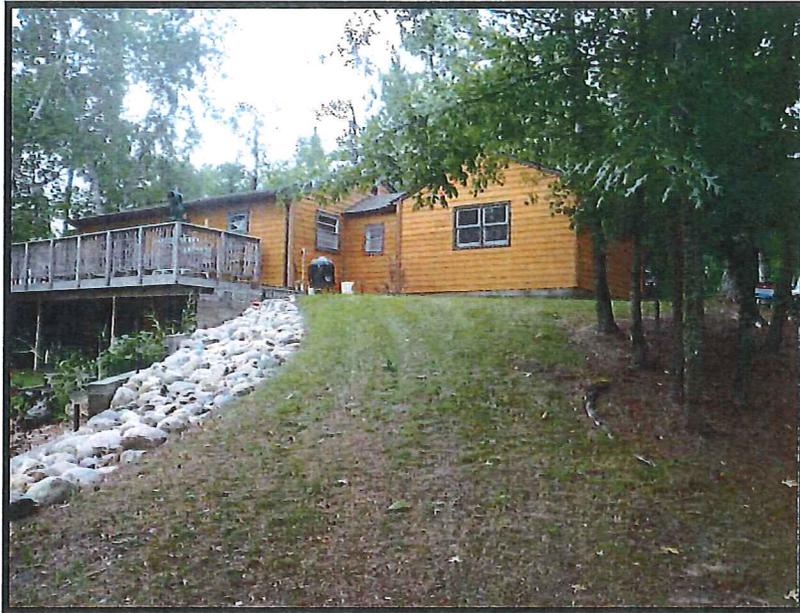




**Easement area viewing southerly (above photo)**

**Lakeshore view (below photo)**





**Views of the cabin improvement viewing southerly  
(Cabin not affected in Easement taking)**



**View of tree buffer from road**

**DESCRIPTIVE DATA**

## Regional Description

**Minnesota** is a state located in the Midwestern region of the United States of America. The twelfth-largest state by area in the U.S., it is the 21<sup>st</sup> most populous, with just over five million residents as of 2006. Minnesota was carved out of the eastern half of the Minnesota Territory and admitted to the Union as the 32<sup>nd</sup> state on May 11, 1858. The state is known as the "Land of 10,000 Lakes," and those lakes and the other waters for which the state is named, together with state and national forests and parks, offer residents and tourists a vigorous outdoor lifestyle. Logging and farming were mainstays of Minnesota's early economy. Industrial development and the rise of manufacturing caused the population to shift gradually from rural areas to cities during the early 1900s. Nevertheless, farming remained prevalent.

Nearly 60% of Minnesota's residents live in the Minneapolis-St. Paul metropolitan area known as the *Twin Cities*, the center of transportation, business, and industry, and home to an internationally known arts community. The remainder of the state, often referred to as Greater Minnesota or "Outstate Minnesota," consists of western prairies now given over to intensive agriculture; eastern deciduous forests, also heavily farmed and settled; and the less-populated northern boreal forest. While the state's residents are primarily white and of Western European ancestry, substantial influxes of African, Asian, and Latin American immigrants have joined the descendants of European immigrants and of the original Native American inhabitants.

The extremes of the climate contrast with the moderation of Minnesota's people. The state is known for its moderate-to-progressive politics and social policies, its civic involvement, and high voter turnout. It ranks among the healthiest states by a number of measures, and has one of the most highly educated and literate populations.

## Local Area Market Analysis

### GENERAL/HISTORICAL

Crow Wing County was established on May 23, 1857 and organized March 3, 1879. It is named for the Crow Wing River which gets its name from an island in the river that is shaped like the wing of a crow.

Twenty years or more before the county was outlined and named, a trading post was established on the east side of the Mississippi River opposite the mouth of the Crow Wing River. In 1837 there was again a station of the fur traders facing the northern mouth of the Crow Wing River. A few years later it became the center of Indian trading and had the general supply store for the area. By 1866 the village contained about 600 whites and Chippewa's.

The part of Crow Wing County west of the Mississippi was annexed from Cass County by an act of the Legislature on February 18, 1887, doubling its former area.

Our distinct patchwork of lakes, people and history is woven throughout our beautiful and equally welcoming cities. The infrastructure base of our community is located in the connected cities of Brainerd and Baxter, offering a regional airport and transportation options, varied health care and educational services, as well as dozens of regional and national businesses. Housing choices throughout the related counties also offer something for everyone and every budget.

The economy of the Crow Wing County area in Minnesota, both past and present, is largely based upon the natural resources found in the vicinity. It was originally centered around the lumbering industry, with tourism being the largest base of employment. Tourism now provides the primary economic base for the area, especially during the summer months. An increasing portion of the area's manufacturing employees are changing over to services oriented industries.

As one of the fastest growing regions in Minnesota, the Brainerd Lakes Area offers a great variety of commerce options. A vibrant local economy with unmatched recreational opportunities makes the region the perfect place to telecommute, expand a business or start a whole new venture.

The coldest month is January, with an average temperature of minus 1.5 degrees and July is the hottest month, with an average temperature of 74.0 degrees. The annual average precipitation is 23.0 inches. The average annual snowfall is 44 inches.

## POPULATION

The population of the area is growing. The census data is in the following tables.

Crow Wing County / State of Minnesota

People QuickFacts	Crow Wing County	Minnesota
Population, 2009 estimate	62,723	5,266,214
Population, percent change, April 1, 2000 to July 1, 2009	13.8%	7.0%
Population estimates base (April 1) 2000	55,099	4,919,492
Persons under 5 years old, percent, 2009	6.6%	6.9%
Persons under 18 years old, percent, 2009	22.7%	23.9%
Persons 65 years old and over, percent, 2009	18.7%	12.7%
Female persons, percent, 2009	50.7%	50.2%
White persons, percent, 2009 (a)	97.1%	88.6%
Black persons, percent, 2009 (a)	0.5%	4.7%
American Indian and Alaska Native persons, percent, 2009 (a)	0.9%	1.3%
Asian persons, percent, 2009 (a)	0.4%	3.8%
Native Hawaiian and Other Pacific Islander, percent, 2009 (a)	0.1%	0.1%
Persons reporting two or more races, percent, 2009	0.9%	1.6%
Persons of Hispanic or Latino origin, percent, 2009 (b)	1.0%	4.3%
White persons not Hispanic, percent, 2009	96.3%	84.8%
Living in same house in 1995 and 2000, pct 5 yrs old & over	55.7%	57.0%
Foreign born persons, percent, 2000	1.2%	5.3%
Language other than English spoken at home, pct age 5+, 2000	3.1%	8.5%
High school graduates, percent of persons age 25+, 2000	86.3%	87.9%
Bachelor's degree or higher, pct of persons age 25+, 2000	18.4%	27.4%
Persons with a disability, age 5+, 2000	9,408	679,236
Mean travel time to work (minutes), workers age 16+, 2000	20.5	21.9
Housing units, 2009	40,440	2,332,916
Homeownership rate, 2000	79.7%	74.6%
Housing units in multi-unit structures, percent, 2000	9.9%	22.3%
Median value of owner-occupied housing units, 2000	\$107,500	\$122,400
Households, 2000	22,250	1,895,127
Persons per household, 2000	2.43	2.52
Median household income, 2008	\$46,227	\$57,318
Per capita money income, 1999	\$19,174	\$23,198
Persons below poverty level, percent, 2008	11.4%	9.6%
Business QuickFacts	Crow Wing County	Minnesota
Private nonfarm establishments, 2008	2,127	148,845
Private nonfarm employment, 2008	25,991	2,517,356
Private nonfarm employment, percent change 2000-2008	20.2%	5.1%
Nonemployer establishments, 2008	5,004	376,397
Total number of firms, 2002	6,440	443,827
Black-owned firms, percent, 2002	F	1.8%
American Indian and Alaska Native owned firms, percent, 2002	F	0.6%
Asian-owned firms, percent, 2002	F	1.7%
Native Hawaiian and Other Pacific Islander owned firms, percent, 2002	F	S
Hispanic-owned firms, percent, 2002	F	0.9%
Women-owned firms, percent, 2002	16.5%	27.9%
Manufacturers shipments, 2002 (\$1000)	372,519	80,623,873
Wholesale trade sales, 2002 (\$1000)	216,717	108,388,816
Retail sales, 2002 (\$1000)	960,272	60,015,531
Retail sales per capita, 2002	\$16,745	\$11,943
Accommodation and foodservices sales, 2002 (\$1000)	120,776	7,959,590
Building permits, 2009	263	9,425
Federal spending, 2008	425,317	38,245,764
Geography QuickFacts	Crow Wing County	Minnesota
Land area, 2000 (square miles)	996.57	79,610.08
Persons per square mile, 2000	55.3	61.8
FIPS Code	35	27
Metropolitan or Micropolitan Statistical Area	Brainerd, MN Micro Area	

Crow Wing County

Census	Population	% Change
1960	32,134	4.10%
1970	34,826	8.40%
1980	41,722	19.80%
1990	44,249	6.10%
2000	55,099	24.50%
<b>Est. 2009</b>	<b>62,723</b>	<b>13.80%</b>

EMPLOYMENT

Crow Wing County			
# of Employees by Industry Type	2000	2005	2010
Total, All Industries (0000)	19,548	22,137	20,874
Natural Resources and Mining (1011)	30	25	75
Construction (1012)	1,340	1,759	1,115
Manufacturing (1013)	3,395	2,873	2,096
Trade, Transportation and Utilities (1021)	5,076	6,109	5,262
Information (1022)	783	702	602
Financial Activities (1023)	1,273	1,359	1,429
Professional and Business Services (1024)	1,484	1,533	1,779
Education and Health Services (1025)	2,958	3,998	4,829
Leisure and Hospitality (1026)	2,470	3,013	2,879
Other Services (1027)	740	764	806

The Minnesota Department of Jobs and Training, county annual average employment data, indicates the total manufacturing and non-manufacturing employment for 2008 is at 6,119. The total number of workers available in the labor force is 12,187. The annual average rate of unemployment is 7.4%

These data show a strong and diversified economic base for Crow Wing County and Crosslake, with a concomitant high probability that real estate in general, including commercial properties, should sustain a steady demand and hold value well vis-a-vis competitive properties in other parts of Greater Minnesota.

## INCOME/RETAIL SALES

The Crow Wing County and the Crosslake area is located in the tourist oriented area of the Brainerd Lakes Area. This proximity has a positive influence which extends throughout the area. Total retail sales in Crow Wing County were \$382,688,032 in 2000.

## TRANSPORTATION

The Brainerd Lake Area is serviced by Interstate 94 (located 65 miles to the south), U.S. Highway #10 (30 miles south), State Highways #18, #25, #371 and #210. These highways are provided with adequate maintenance and snow removal is good.

The Burlington Northern Railway, with once daily service, serves the area with rail transportation. Amtrak passenger service is provided in St. Cloud, 60 miles to the South.

Intercity bus service is provided by Brainerd & Crow Wing Public Transit and Charter-Reichert Bus.

The local airport provides passenger and charter service.

## EDUCATION/RECREATION

There are seven elementary schools, one junior and one senior high school and three private/parochial schools.

Central Lakes College is located in Brainerd, one mile east. The nearest university is in St. Cloud, 60 miles south.

Within a radius of 25 miles there are 464 lakes surrounded by pine and birch forests, several hundred resorts and many miles of navigable scenic Mississippi River headwater. Recreation opportunities range from rustic camping, canoeing and hunting to luxury resort lodging. The area boasts many golf courses.

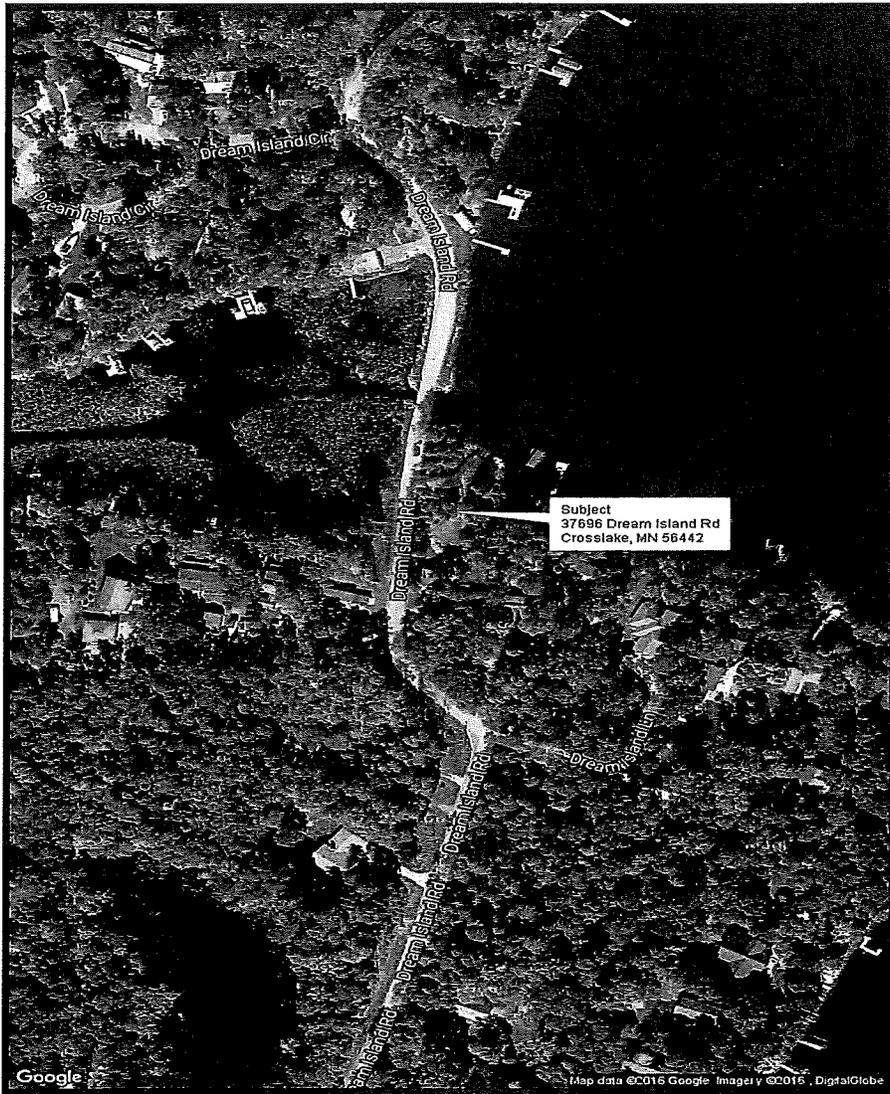
Special events range from the Governor's Fishing Opener to events at the Brainerd International Raceway. Area lakes host a variety of fishing tournaments, boating regattas in the summer and snowmobile races in the winter. The celebrated Winter Fest features more than 60 events.

Winter activities include ice fishing on the many frozen lakes. Downhill skiing is offered at Ski Gull. Cross-country ski trail areas and snowmobile trails are located throughout the area. A lighted snowmobile trail runs the entire length of Gull Lake and joins the maintained trails in Pillsbury State Forest.

The Crow Wing County area has enjoyed sound, steady and diversified economic growth and it is expected to experience the same in the future.

### Neighborhood Description

The subject property is located in Crow Wing County, in the City of Crosslake with a mailing address of Crosslake located on Dream Island Rd. Dream Island Road is a 2-lane Road running mostly north & south that links to Daggett Pine Road to the south connecting to County Road 66 the main thoroughfare in the City of Crosslake.



The subject is bounded by:

-There are a combination of seasonal/residential properties both on lake and off lake as well as vacant land and recreational lakes surrounding the subject.

Located in the northeastern corner of Crow Wing County, Minnesota, the City of Crosslake Lakes is part of Minnesota's Central Lakes Region and home to a diversity of lakes, streams, wetlands and heavily forested areas. The City of Crosslake rural charm entices visitors and residents with great hunting, fishing, bird watching, wildlife watching, ATV trails, and other outdoor activities. The City of Crosslake is currently home to a variety of businesses that are highly valued by area residents for employment opportunities and the goods and services they provide.

Community Services

The medical needs of the neighborhood are met by Cuyuna Regional Medical Center in Crosby - St. Joseph Medical Center Hospital in Brainerd and St. Josephs - Crosslake Clinic in Crosslake.

Most all religious denominations are represented in the community and are within a short driving distance from residential areas.

The City of Crosslake provides fire protection and police protection.

Utilities

There is electricity on site.

Location Influences

Land uses surrounding the subject are primarily residential.

The district is not beset by any unusual problems. Current zoning regulations are strong enough to assure that the use of property in the neighborhood will not be detrimental to the subject.

Trend Analysis

Analysis of the population of the city of Crosslake and Crow Wing County indicates a steady and growing population.

Population Data

<b>People QuickFacts</b>	<b>Crosslake</b>	<b>Crow Wing County</b>	<b>Minnesota</b>
Population, 2009 estimate	2,128	62,723	5,266,214
Population, percent change, April 1, 2000 to July 1, 2009	12.40%	13.80%	7.00%
Population estimates base (April 1) 2000	1,935	55,099	4,919,492

### Summary

It is the appraisers' opinion that the subject location is favorable for continued residential use.

The positive growth rate in both population and households for the City of Crosslake and Crow Wing County areas should continue to develop demand for real property.

**Percent Built Up:** 95%  
**Stage of Development:** Stable

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Neighborhood Life Cycles

**Growth:** A period during which the neighborhood gains public favor and acceptance.  
**Stability:** A period of equilibrium without market gains or losses.  
**Decline:** A period of diminishing demand.  
**Revitalization:** A period of renewal, modernization and increasing demand.

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The neighborhood is in the Stability of the neighborhood life cycle.

**Property uses:** The property uses of the immediate area are residential and seasonal uses.

**Reputation of the Area:** The reputation of the area is good.

**Values/Rents Trends:** Real estate values and rents were declining in this area and now have stabilized.

**Accessibility:** The subject has good access.

**Support Facilities:** There is currently a well, septic, & electrical on the site.

## CONCLUSION

The positive growth rate in population and households for Crow Wing County and the City of Crosslake; these areas should continue to increase demand for real property.

A strong and diversified economy, coupled with good cultural and recreational facilities, offer a good quality of life and continued growth is projected well into the next decade.

## SITE DESCRIPTION

### Description of the site in the before condition:

The site is located on Dream Island Road in Crosslake and consists of one parcel which is mostly rectangular in shape and has a total of approximately 0.68 acres of land with 115 front feet of lakeshore on Little Pine Lake located on the Whitefish Chain of Lakes. Site dimensions were determined by available public records at the Crow Wing County assessor's office. The topography of the site is level ground slightly sloped to the lakeshore. It is mostly wooded with a nice tree buffer with large trees between the site and road. There is a seasonal/residential dwelling with an attached garage.

There were no obvious adverse easements, encroachments, or conditions, observed by this appraiser that would have a negative impact on the subject's value.

### **Before Condition:**

Gross Area -	0.68 Acres 115 front feet of lakeshore (Little Pine Lake-WFC)
Shape -	Mostly rectangular
Terrain -	Mostly level with slopping to the lakeshore
Landscaping -	Open from the dwelling to the lake with nicely wooded area buffering the site and the Dream Island Rd.
Road Frontage -	Good access on Dream Island Road
Improvements -	Seasonal/residential home and attached garage
Utilities -	Septic, Well, & Electrical

**ZONING AND TAXES**

The subject property is presently zoned Shoreland district.

The site does meet or exceeds all minimum requirements for utilities.

The subject property is identified as parcel number 120101402C00009 by the City of Crosslake and the Crow Wing Assessor's office for purposes of real estate taxation. Real estate tax data (due and payable in 2016) for the subject property is summarized as follows:

Parcel #	Est. Mkt. Val.	RE Tax	Assessments
120101402C00009	\$ 328,300	\$ 2,927.00	\$15.00

The county assessor's market value estimate \$328,300 with \$267,800 being allocated to the land portion.

**Crosslake Zoning Map**



## HIGHEST AND BEST USE

Highest and Best Use is defined as:

“The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible and that results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.”<sup>1</sup>

In order to determine the Highest and Best Use, the property must meet the following tests. These four tests are applied in their corresponding order, in other words the test of legally permissible must be met before the test of physically possible may be applied, and so forth.

- 1) Be legally permissible. What uses are permitted by zoning and deed restrictions on the site?
- 2) Be physically possible use. What possible uses of the site are physically possible?
- 3) Be financially feasible use. Which possible and permissible use will return a net return to the land?
- 4) Be maximally productive. Among the feasible uses, which use will produce the greatest net return or the highest present value?

The Highest and Best Use of the subject, as though vacant, is for seasonal/residential land. As improved the highest and best use is as seasonal/residential. These conclusions are predicated upon the following:

- a. ZONING – The subject property currently is zoned shoreland district.
- b. POSSIBLE – The physical characteristics of the site are conducive to development as an improved residential site. There are no unusual features that would require prohibitive engineering or site preparation. The existence of residential uses in the immediate area demonstrates that future building residential site is a possible use.

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<sup>1</sup> The Dictionary of Real Estate Appraisal, third Addition, Appraisal Institute, Chicago, IL 1993, page 171

**HIGHEST AND BEST USE (continued)**

- c. FEASIBLE – As the subject is located in a seasonal/residential neighborhood along Dream Island Road with good access it is reasonable to conclude that a seasonal/residential uses are clearly a feasible use.
- d. IMPROVEMENTS – There currently is a seasonal dwelling with an attached garage on the site.
- e. VALUE – The proposed highest and best use conclusion, continued as a seasonal/residential improved lot, results in the greatest return to the overall property. (It is noted that the dwelling will not be affect in the future taking.)

**VALUATION SECTION**

## APPRAISAL PROCEDURE

### CONSIDERATION OF THE APPROACHES TO VALUE;

In this appraisal problem, all three of the conventionally known approaches to value will be considered. The three methods are the Cost Approach, the Direct Sales Comparison Approach and the Income Capitalization Approach. The approaches are defined as follows:

1) Cost Approach Defined:

"A set of procedures through which a value indication derived for the fee simple interest in a property by estimating the current cost to construct a reproduction of, or a replacement for, the existing structure; deducting accrued depreciation from the reproduction or replacement cost; and adding the estimated land value plus an entrepreneurial profit. Adjustments may then be made to the indicated fee simple value of the subject property to reflect the value of the property interest being appraised."

2) Direct Sales Comparison Approach Defined:

"A set of procedures in which a value indication is derived by comparing the property being appraised to similar properties that have been sold recently, applying appropriate units of comparison and making adjustments to the sale prices of the comparable sales based on the elements of comparison. The sales comparison approach may be used to value improved properties, vacant land, or land being considered as though vacant; it is the most common and preferred method of land valuation when comparable sales data is available."

3) Income Capitalization Approach Defined:

"A set of procedures through which an appraiser derives a value indication for an income-producing property by converting its anticipated benefits (cash flows and reversion) into property value. This conversion can be accomplished in two ways. One year's income expectancy can be capitalized at a market-derived capitalization rate or at a capitalization rate that reflects a specified income pattern, return on investment and change in value of the investment. Alternatively, the annual cash flows for the holding period, and the reversion can be discounted at a specified yield rate."

Once the appraisers have completed each of the three valuation techniques, the various value indications must be reconciled into an opinion of the estimated market value of the fee simple estate in the subject property. Generally, the appraiser will review each approach, noting the strengths and weaknesses of each, relying on the most applicable and reliable approach in concluding an opinion of final value estimate. On occasion the different approaches will be weighted and a pro rata share of each approach will contribute proportionately to the final value estimate.

### **MARKET VALUATION ANALYSES UTILIZED IN THIS APPRISAL**

The market value of the subject property will be estimated by utilizing the following appropriate methods or techniques:

#### *Sales Comparison Approach-Land*

The cost and income approaches are not completed in this appraisal. The improvements on the subject property will not be affected in the taking therefore this property is valued as vacant land. As such, there is inadequate data and or no relevance to completing an income or cost approach. This valuation analysis is described in detail on the following pages of this report. This valuation analysis, along with appraisal judgment, is the basis of forming an estimate of market value for this real estate.

The sales comparison Approach to value yields an indication of value derived from comparison of the subject property with similar properties recently sold. This approach is generally used to value the land as vacant, as well as to value the property as improved. Typically, properties will be compared on the basis of some unit of such as price per square foot, price per acre, price per front foot, or price per dwelling unit. When truly comparable market data is available, this approach provides a good solid indication of value.

The unit of measure most prevalently used for comparison purposes in this market is dollars per acre, dollars per site or dollars per front foot. For this report dollars per front foot will be used as it is the most commonly accepted and understood unit of comparison in the lakeshore market.

**It is noted that the improvements set back from the lakeshore and will not be affected with the future taking therefore vacant lakeshore lots were the best comparison.**

## Site Valuation

The land value estimate is documented by recent sales of comparable sites in the subject neighborhood and surrounding area.

In arriving at the market value of the subject site, we have relied entirely upon the sales and offerings of seasonal/residential vacant lakeshore land. Sales and/or offerings are considered to best reflect the thinking of the typical buyer in the marketplace. This approach, which is referred to as the Direct Sales Comparison Approach, is employed whenever dependable sales data is available for properties that are truly competitive with the subject property.

A comparison has been made on the basis of the subject property having a highest and best use if vacant as a seasonal/residential lakeshore lot is concluded in the Highest and Best Use section. This is similar to that of the comparable properties. In establishing a basis for value, the major characteristics of a site that require analysis include:

1. Physical characteristics: size, shape, dimensions, topography, drainage, bearing capacity and permeability of the soil.
2. Zoning and other public controls: use restrictions, structural restrictions, setback requirements, height limitations, on-site parking requirements, safety requirements and fire code requirements.
3. Title limitations: liens, easements, special assessments and covenants.
4. Access (location): transit, highway, visual access, electricity, fire and police protection, availability, capacities, and costs.
5. Availability: price, financing terms.

Precise and specific factual information can be obtained concerning most of the above factors. Some require further analysis. It is in terms of this analysis that standards of what is appropriate, and acceptable, must be developed.

### Direct Sales Comparison Approach

The following land sales are considered to provide the best indication of value for the subject property. In providing comparable lakeshore land sales for our analysis, we have researched real estate transactions over the past twenty-four to thirty-six months for those which have occurred in, and around the subject neighborhood. A summary of the most comparable transactions considered to provide the best indication of value for the subject property, assumed to be vacant, is presented on the following pages. Rural seasonal/residential land only sales were found to best represent the subject land value.

## Land Sale #1



Sale Date: 01/21/2016

Sale Price: \$183,000

16499 Pine Lure Drive  
 Crosslake, MN 56442  
 Parcel ID #: 120024200F00009

Utilities Available: Elect, Nat Gas  
 Road Access: Good, Pine Lure Drive

Site Area: 0.67 Acres / 75 FF  
 Zoning: Shoreland District  
 Shape: Mostly Rectangular  
 Frontage: Little Pine Lake (WFC)

Data Source: MLS & County Records  
 Verified: Crow Wing County  
 Insp. Date: September 9, 2016  
 MLS# 4657591

Topography: Woods/level/slope to lake

Price/per FF: \$2,440

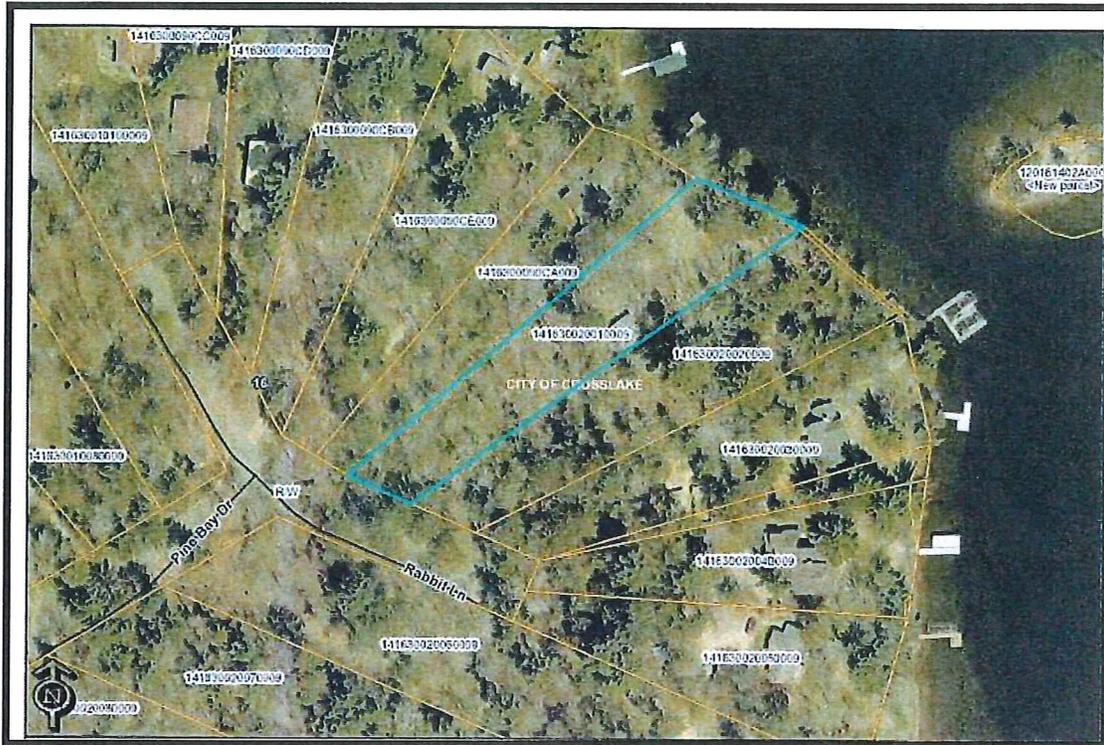
Sales Term: WD

**Remarks:**

This comparable is a recent sale from January 2016 that is located on the same lake as the subject property within a similar location off of Pine Lure Drive in Crosslake. The site is a wooded site and slopes towards the lake. The lakeshore is slightly inferior in the size having 75 front feet however is slightly superior in lakeshore quality.

**Price Per FF: \$2,440**

## Land Sale #2



Sale Date:	10/15/2014	14414 Rabbit Lane
		Crosslake, MN 56442
Sale Price:	\$347,500	Parcel ID #: 141630020010009
		Utilities Available: Elect, Nat Gas
		Road Access: Good; Rabbit Lane
Site Area:	0.73 Acres / 97 FF	Data Source: County Records/MLS
Zoning:	Shoreland District	Verified: Crow Wing County
Shape:	Mostly Rectangular	Insp. Date: September 9, 2016
Frontage:	Daggett Lake (WFC)	
Building:	Yes/minimal building value <\$10,300	
Topography:	Woods/level/slope to lake	
Price/per FF:	\$3,476	Sales Term: WD
	-\$10,300 bldg = \$337,200/97FF	

**Remarks:**

This comparable is a sale from October 2014 and is located on Daggett Lake. The site had a small older garage in fair condition with a minimal value of \$10,300 based on the Crow Wing County Assessor. This building value has been subtracted to provide a total land value for the site. The site is wooded mostly level land. The lakeshore is slightly superior having less weeds & lily pads in the direct frontage. This property has a superior location in comparison to the subject.

**Price per FF: \$3,476**

### Land Sale #3



Sale Date: 07/01/2016

Sale Price: \$215,000

8466 County Road 16  
Pequot Lakes, MN  
Parcel ID #: 680214300B00009

Utilities Available: Elect, Nat Gas  
Road Access: Good; County Road 16

Site Area: 3.0 Acres/ 100 FF  
Zoning: Residential  
Shape: Irregular  
Frontage: Clamshell (WFC)

Data Source: MLS & County Records  
Verified: Crow Wing County  
Insp. Date: September 11, 2016

Topography: Leve/Slope

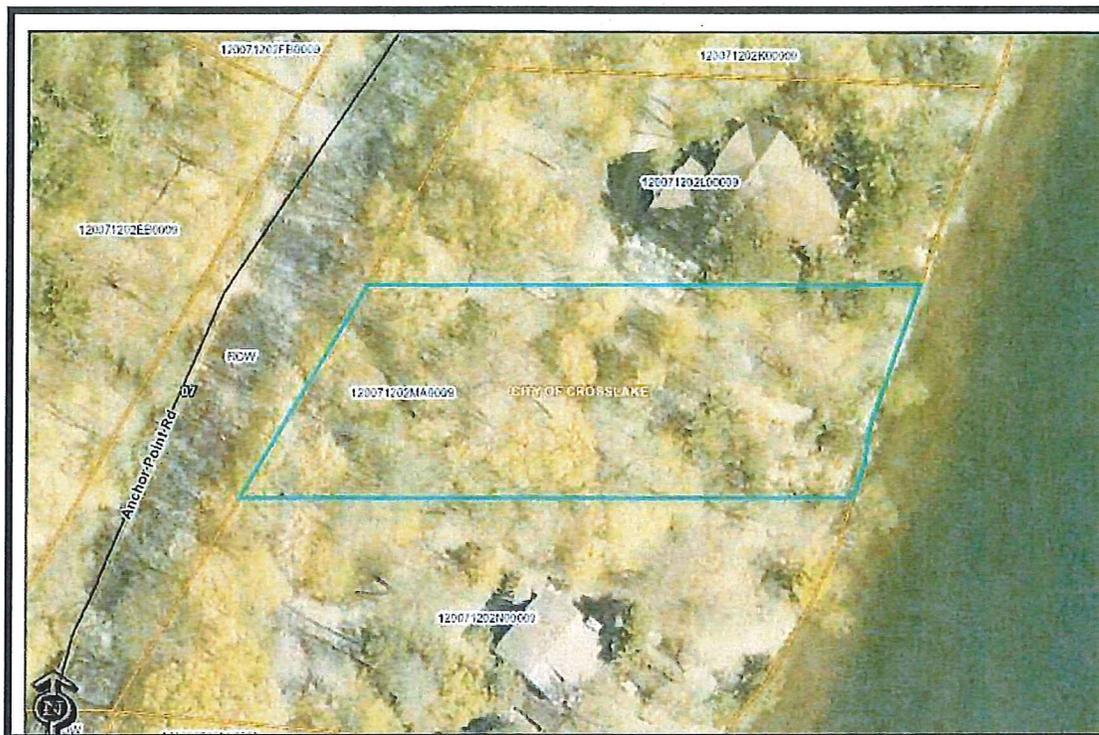
Price/FF: \$2,150

Sales Term: WD

**Comments:** This sale is a recent sale from July 2016 weeds with lily pad lake frontage. The site is larger being 3 acres however is long and narrow not making it superior in size overall utility.

**Sale Price per FF: \$2,150**

## Land Sale #4



Sale Date: 04/07/2016

Sale Price: \$315,000

12429 Anchor Point Rd  
Crosslake, MN 56442  
Parcel ID #: 120071202MA0009

Utilities Available: Elect, Nat Gas  
Road Access: Good; Anchor Point Rd

Site Area: 0.45 Acres / 100 FF  
Zoning: Residential  
Shape: Mostly Rectangular  
Frontage: Rush Lake (WFC)

Data Source: MLS & County Records  
Verified: Crow Wing County  
Insp. Date: September 11, 2016

Topography: Level, Wooded/Steep

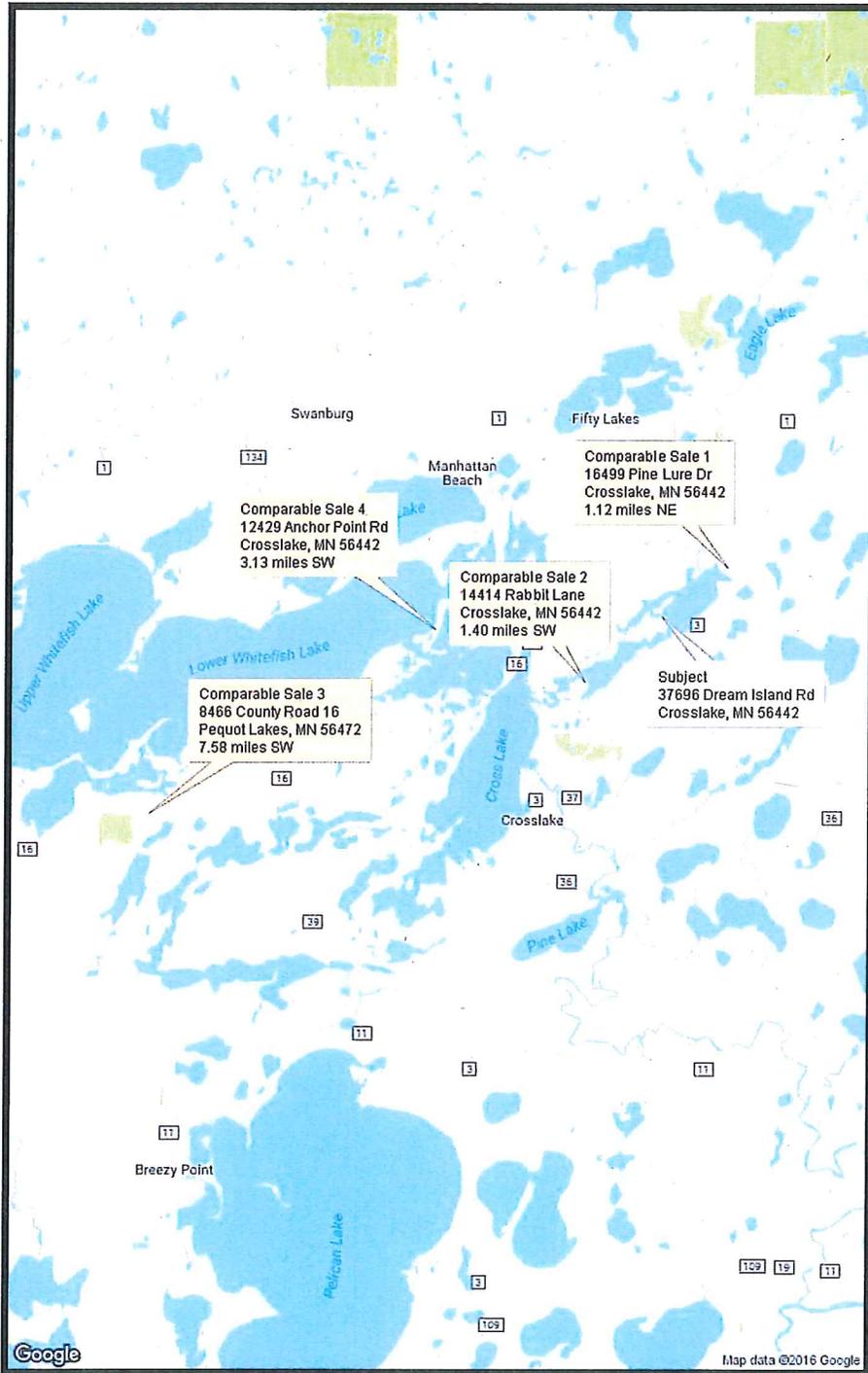
Price/FF: \$3,150

Sales Terms: WD

**Comments:** This sale is from April 2016. It is located within a superior location on Anchor Point Road on Rush Lake, it is a similar sized lot being 0.45 acres and has 100 front feet. The site is wooded with a steep drop to the lake, the lake frontage is superior however access to the lakeshore is inferior to the subject.

**Sale Price per FF: \$3,150**

# Comparable Land Sales Location Map



## Comparable Sales Grid Land Analysis

### Property Information

Descriptive	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Location/Address	37696 Dream Island Rd	16499 Pine Lure Dr.	14414 Rabbit Lane	8466 County Rd 16	12429 Anchor Point Rd
Sale Price	N/A	\$183,000	\$347,500	\$215,000	\$315,000
Property Rights Conveyed	Fee Simple	= WD	= WD	= WD	= WD
Condition of Sale	N/A	= Arms-Length	= Arms-Length	= Arms-Length	= Arms-Length
Special Adjustments (Buildings)	Not affected (as though vacant)	= None	= -\$10,300 (older garage)	= None	= None
Adjusted Price	N/A	\$183,000	\$337,200	\$215,000	\$315,000
Market Conditions (Time)	N/A	= 1/21/2016	= 10/15/2014	= 7/01/2016	= 4/07/2016
Time Adjusted Price per FF		\$2,440	\$3,476	\$2,150	\$3,150

### PHYSICAL CHARACTERISTICS

Zoning	Shoreland District	= Shoreland Dist	= Shoreland Dist	= ShorelandDist	= Shoreland Dist
Access (Lake)	Little Pine Lake	= Little Pine Lake	= Daggett Lake -10%	= Clamshell	= Rush Lake -10%
Land Use	Seas/Res	= Seas/Res	= Seas/Res	= Seas/Res	= Seas/Res
Utilities	Available	= Available	= Available	= Available	= Available
Location	Crosslake	= Crosslake	= Crosslake	= Pequot Lakes	= Crosslake
Topography/Lakefrontage	wooded/weeds	= Woods/Slope	= Level/Wds/ Superior lakefront -20%	= Level/Slope	= Level/Steep -10%
Lot Acreage / front footage	0.68 Ac/115FF	+5% 0.67 Ac/ 75 FF	= 0.73 Ac/ 97 FF	= 3.0 Ac/ 100 FF (utility =)	= 0.45/100 FF
Usability	Average	= Average	= Average	= Average	= Average

### Indicated Subject Values Per

Indicated Value per FF	Net adjustments:	\$2,562 +5%	2,202 -30%	\$2,150 0%	\$2,552 -20%
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## CORRELATION

In my opinion Comparable Sales #1 is considered most similar with respect to the subject and provide the best indication of market value for the subject. The site has similarity in size, location and Little Pine lakeshore influence.

Comparable #1 as mentioned is the most heavily weighted comparable. It is located in an area that is in my opinion the most similar to the subject property. This sale sold for \$2,440 per front foot, however after an adjustment for lakeshore frontage footage the adjusted sale price is \$2,562 per front foot.

Comparable #2 is located on Daggett Lake with both a superior location and lakeshore in comparison to the subject property. In my opinion after adjustments this sale sold for \$2,202 per front foot in comparison to the subject property.

Comparable #3 is located on Clamshell Lake within a similar back water location as the subject property. This sale was superior in size however with the site being long and narrow it is inferior with function. Therefore making it somewhat equal after adjusting for size and utility. This sale sold for \$2,150 per front foot.

Comparable #4 is located within a superior location on Anchor Point Rd on Rush Lake. After adjustments with location it is my opinion the adjusted sale price is \$2,552 per front foot.

*In the pages to follow and adjustment analysis will indicate relevant factors regarding the comparable sales.*

### Adjustment Analysis

The Direct Sales Comparison Approach requires adjusting and analyzing comparables to derive a value estimate for the subject. The various sale prices are adjusted after identifying relevant adjustment factors and after quantifying the effect of a difference between the comparable and subject. Before any adjustment can be identified or quantified, a sale must be considered sufficiently comparable to the subject property. Even if the sale is considered sufficiently comparable, a determination must be made as to the adequacy of the data collected.

In the comparison of sales with a subject property, certain conclusions must be drawn as to the comparison to the subject. The difficulty in quantifying adjustments is a result of real estate being unique in nature, with no two properties being identical. Additionally, not all differences require an adjustment. This is true if the market does not pay a premium or lower the price for a difference between similar properties. It is however possible to utilize qualitative adjustments to provide an indication of value based on each sales similarities and difference. All differences between the sales and the subject property will be compared based on qualitative adjustments and illustrated in the comparison grid by the following indicators **Similar =**, **Inferior -**, and **Superior +**. The Appraiser typically will have to rely on reason and experience to decide which differences should be adjusted, as well as the magnitude of any adjustment.

### Discussion and Analysis

**Property Rights Conveyed:** All of the sales were for fee simple property rights. As such, no adjustment was indicated for any of the sales.

**Financing Terms:** A review of the available financing terms for each of the respective sales did not indicate financing terms that would affect the cash equivalency. As such, no adjustment for atypical financing terms was indicated.

**Condition of Sale:** This element of comparison takes into account the possible motivation on the part of the buyer or seller in a sales transaction. No adjustments were applied.

**Market Conditions:** All of the comparable sales occurred after October 2014 with the most recent occurring in July 2016. Given the nature of the market and the fact that the recent seasonal/residential lakeshore market has remains stable indicate the price levels of all the comparables are representative of today's price levels and required no adjustment.

**Location:** The subject property is located on Dream Island Road in Crosslake MN. The site has 0.68 Acres with 115 front feet on Little Pine Lake, part of the Whitefish chain of lakes. All of the Comparables are located on the Whitefish Chain of Lakes with similar acreage and lakeshore sites with the exception of comparables #1 being inferior in lake shore frontage requiring an upward adjustment.

**Access/Lake Frontage:** The Subject has good access and visibility on Dream Island Road on Little Pine Lake; all of the comparables good access points on paved roads therefore no adjustments were required. However some of the comparables were within superior locations on the Whitefish Chain requiring downward adjustments.

**Zoning/Use:** All of the sites were considered to have similar zoning, as shoreland district land use as permitted use under the respective districts. This zoning ultimately results in the same development potential as the subject. As such no adjustment were required

**Parcel Size:** Generally, the market indicates an inverse relationship to size and unit price based on per acre, per front foot, or per square foot; *the larger the parcel, the lesser the unit price.* The unit of comparison applied to the comparables is as a “per front foot”. All comparables are somewhat similar in size, however comparable #1 is inferior in size requiring an upward adjustment to be applied. Comparable #3 is larger in acreage size however inferior in utility being a long & narrow lot therefore an adjustment was not needed.

**Weighted analysis:** All comparables were considered with most weight given to comparable #1 with the property being close in proximity and being a similar lot on Little Pine Lake.

### Conclusion

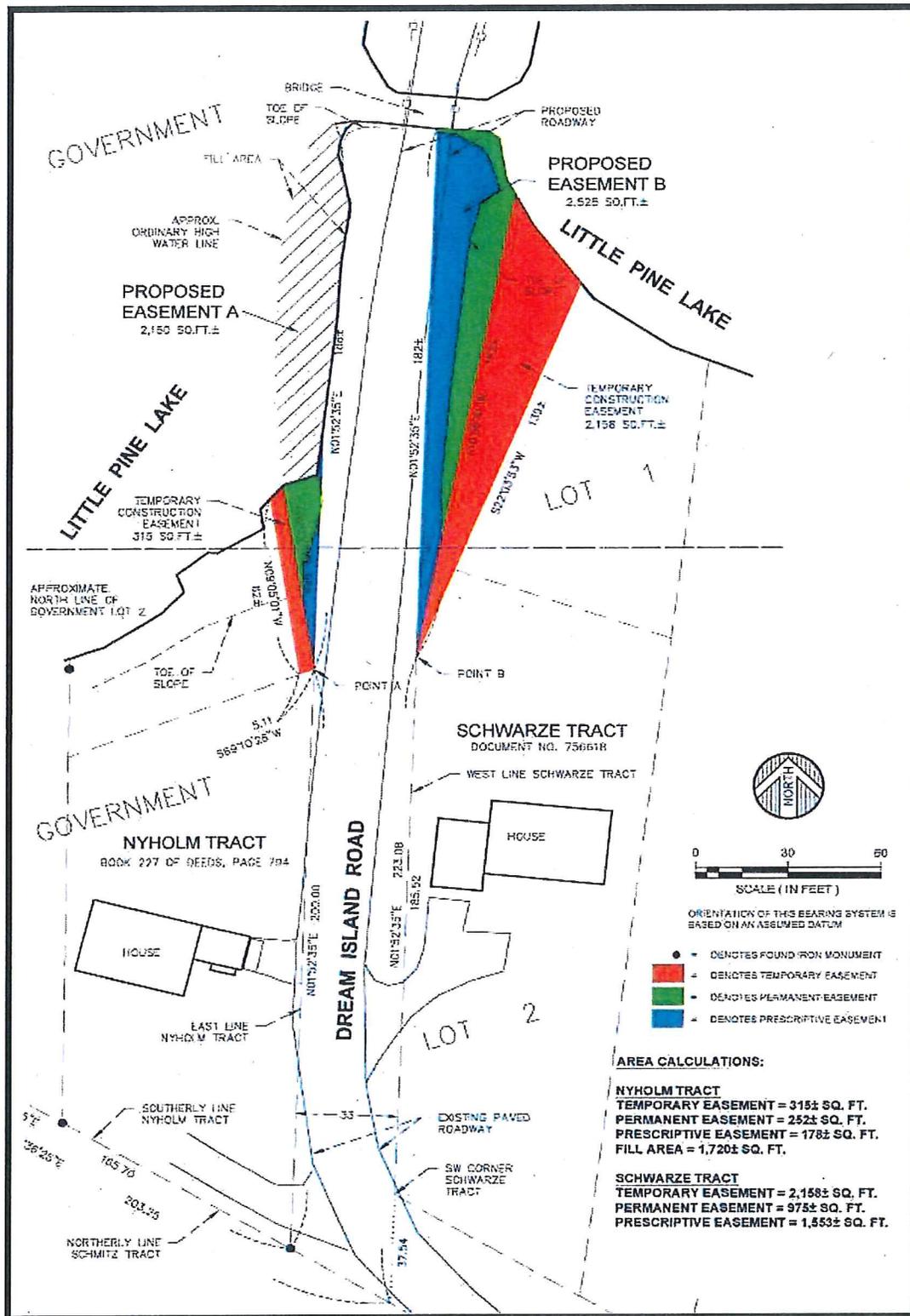
In an analysis of comparable land sales were used as comparisons for the subject site in order to gain market insight into what comparable sites have been selling for. When comparing seasonal/residential lakeshore sites there are can be many variables. The unit of comparison given was price per front foot. After adjustments the analysis indicates a range of value of from \$2,150 to \$2,562 per similar lakeshore sites. In the final value conclusion, a land value of \$2,562 per front foot for the site was concluded for the final opinion of value. A total lot value of \$294,630.

$$115 \text{ Front Lakeshore Feet} \times \$2,562 = \$294,630$$

$$\text{Subject Size Lot} = 0.68 \text{ Ac or } 29,621\text{sf}; \$294,630/29,621\text{sf} = \$9.95 \text{ psf}$$

**TOTAL LAND VALUE OPINION: \$294,630 or \$9.95 psf**

# Description of the Property Acquired





### **Description of the site in the after condition:**

The after condition that is affected is located on the eastern side of Dream Island Road along the western subject property line running northerly towards the Dream Island Bridge affecting some of the current lakeshore frontage and tree buffer areas as well as the overall site size of the subject property. The proposed easement "B" encompasses an area along the road of a total of 2,528 square feet. This area has a combination of a temporary easement of 2,158 square feet, permanent easement of 975 square feet, and a prescriptive easement of 1,553 square feet. The temporary easement shall terminate upon completion of the Dream Island Bridge Improvement or by December 31, 2019, whichever is sooner. In addition there will be a loss of large yard trees that currently buffers the road to the site. Some of the trees include a combination of large pine trees and large maple and oaks. Many being over 12 foot in diameter and over 50 feet tall. This discussion of the tree loss will be explained within tree damage area later within this appraisal report. None of the structures or improvements on the property will be affected in the after condition.

#### **After Condition:**

(Dimensions are based on information provided by Crow Wing County GIS department.)

Gross Area -	29,621 square feet (0.68 acres) - 2,528 square feet of proposed easement
Shape -	Mostly rectangular
Terrain -	Level / Slope to the Lakeshore
Landscaping -	Large yard trees privacy buffer along roadside.
Road Frontage -	Good access on Dream Island Road
Improvements -	Seasonal/Residential dwelling (not affected)
Utilities -	Well & Electrical, Septic

**AFTER CONDITION ANALYSIS**

The proposed taking will negatively impact the subject with a diminution in area of the site. The gross area in the before condition was 29,621 square feet. In the after condition the site will encompass 28,646 square feet after the new permanent easement is acquired, not including the prescriptive easement of 1,553 square feet that was initially in place in the before condition. *The prescriptive easement is NOT considered compensable.*

In addition there will be a large impact area of a loss of trees that currently are a privacy buffer from the road. Some of the trees are over 12 feet in diameter and over 50 feet tall. There are a combination of large pines, maple trees, with willow trees and bushes by the lakeshore.

**Highest and Best Use of the Subject Site After the Acquisition**

The highest and best use of this parcel is similar to the Highest and Best Use of the property before the acquisition. The property can still support a seasonal/residential use as in the before condition. Based on my analysis of legal, physical, and financial possibilities for the subject site if vacant, it is my opinion that the highest and best use or maximally productive use of the subject land would be for seasonal/residential with lakeshore uses. The highest and best use after the acquisition is similar to the before condition.

**Market Valuation analysis utilized After the Acquisition**

The impact resulting from the diminution area may be demonstrated through taking the square footage of the reduced site and multiplying it the per square foot site value.

$$\begin{aligned} 29,621\text{sf} \times 9.9467 \text{ psf} &= \$295,000 \text{ (rd)} \\ 28,646 \text{ sf} \times 9.9467 \text{ psf} &= \$285,000 \text{ (rd)} \end{aligned}$$

The value of the proposed fee acquisition may be calculated by simply subtracting the market value estimate in the after condition from the market value estimate in the before condition as follows:

Before Condition Value Estimate	\$ 295,000
After Condition Value Estimate	<u>- 285,000</u>
Value of the proposed permanent easement	\$ 10,000

Temporary Easement Loss

There will be temporary loss of a portion of the site due to construction easement. This area consists of a narrow strip of land encompassing a total of 2,158 square feet (sf) of the site for the temporary easement that will run until the completion of the Dream Island Bridge Improvement or by December 31, 2019, whichever is sooner. The appraiser has estimated a period of approximately three years.

To fully compensate some consideration must be given to the temporary (TE). It was concluded in the land sales comparison approach that value for unimproved rural vacant site similar to the subject site is \$9.95 per square foot. The temporary easements area will revert back to the property owner within approximately three years.

Assuming the easement area as a three year lease with rents at 8.0 percent of value the gross income over the period may be calculated as follows:

\$9.95 per SF @ 8.0 % = \$0.80 per sf annually  
\$0.80 X 3.0 years = \$2.40 gross income per site  
\$2.40 X 2,158 sf (TE) = \$5,180 gross income

As the entire rental is paid up front some discount must also be considered. Currently the cost of borrowing runs from 5.0 to 7.0 percent. Discounting the gross income at 6.0 percent over the term of the easement results in the following:

Temporary Easement            \$5,180 x .7473            = \$3,871 (rd) \$3,900.00

Tree Damages

There will be an impact of tree damage in which the current landscaping/privacy & loss of tree/road buffer that will be jeopardized. Some of the trees include a large oaks and maples and large pine trees over 50' tall.

The value for the landscaping loss of trees is estimated by both the Michigan Shade Tree Evaluation Chart and local tree estimates provided to the appraiser. The appraiser has determined a tree value as follows:

**Tree species value conclusion:**

7- Pine = \$900.00 X = \$6,300

8-Maple and Oak (combination) = \$900 X 8 = \$7,200

2-Willows \$100 X 2 = \$200

Approximately 17 buffer trees will be affected in the taking. Based on information provided to the appraiser from a local tree estimator & Arborist, the replacement value of the variety to be replanted is listed above. The largest evergreen replacement tree available to be planted would be approximately 14 feet tall with about 8" diameter. In order for the trees to have proper growth and maintain a healthy life the trees should be planted at a minimum of 15 feet apart. In addition there will be an area of native natural brush & trees that will be removed for the taking. This native tree growth area has been considered in the price per acre of land. The appraiser compared other wooded lots to determine a price per acre.

It is the appraiser's conclusion that the overall diminished value is based on the entire 22 tree replacement value.

Replacement Tree Value = **\$13,700**

**RECONCILIATION AND FINAL CONCLUSION**  
**OF VALUE AFTER THE AQUISION**

Just Compensation Calculation –

Value Estimate of Permanent Easement	\$ 10,000 (rd)
Value Estimate of Temporary Easement	\$ 3,900 (rd)
Value Estimate of Tree Damages	\$ 13,700
Value Estimate of Prescriptive Easement	\$ -0-
<b>Total Just Compensation Estimate</b>	<b>\$ 27,600 (rd)</b>

## CERTIFICATION

I certify that to the best of my knowledge and belief:

1. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge that all statements and information in the appraisal report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, and unbiased professional analyses, opinions, and conclusion.
3. I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved with this assignment.
4. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisal.
5. I performed this appraisal in conformity with the Uniform Standards of Appraisal Practice that were approved and published by the Appraisal Standards Board of The Appraisal Foundation in 2016-2016. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate we developed is consistent with the marketing time noted in the letter of transmittal of this report, unless we have otherwise stated in the reconciliation section.
6. I have made a personal inspection of the property that is the subject of this report.
7. As of the date of this report, I have completed requirements under the continuing education program of the Minnesota Department of Commerce for licensing appraisers.
8. This appraisal assignment was not based on a requested minimum valuation or a specific valuation for approval of a loan. Appraisal fees are no way contingent upon values concluded by the appraisal firm.

9. The appraiser will not disclose the contents of this appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.
10. The appraiser has previously prepared appraisal reports of various types of improved and unimproved land. I have also prepared appraisal reports of strip takings for highway improvement. Therefore, I have the knowledge and experience to meet the competency provision of the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation.

My independent opinion of the total just compensation, based on market value, for the subject property as of the 29<sup>th</sup> day of August 2016 is \$ 27,600.00 The conclusions set forth in this appraisal report were reached without collaboration or direction as to value.

Respectfully submitted,



Malinda Johanneck  
Certified General Appraiser  
Minnesota License No. 20375797

# Qualifications of Appraiser

## QUALIFICATIONS OF MALINDA JOHANNECK

### Experience

Professional Real Estate Appraiser since 1993.  
Prepares both Residential and Commercial Appraisals for numerous Financial Institutions.  
Employed by Crow Wing County as an Appraiser and Sales Ratio Analyst 1994 to 2004.

### Memberships

Former President of the NAIFA (National Association of Independent Fee Appraisers)  
City of Brainerd Lakes Chamber Member  
City of Nisswa Chamber Member  
Certified Minnesota Assessor – CMA 1995-Current  
Greater Lakes Association of Realtors

### Education

Numerous courses in continuing education sponsored by the following professional organizations  
State of Minnesota - Department of Revenue  
Minnesota Chapter - International Association of Assessing Officers  
Minnesota Association of Assessing Officers  
University of Minnesota Extension

### Courses Included

Residential Appraisal, Commercial Appraisal  
Industrial Appraisal, Investment Appraisal  
Assessment Administration  
Highest & Best Use/ Market Analysis

### Professional License(s)

Licensed by the State of Minnesota Department of Commerce;  
Certified General Real Property Appraiser License 20375797 1

Licensed by the Minnesota Department of Revenue; Certified Minnesota Assessor Income  
Qualified, Assessor License Number 2471

## APPRAISER LICENSE

STATE OF MINNESOTA



MALINDA M JOHANNECK  
12924 ACORN RIDGE LN  
MERRIFIELD, MN 56465

Department of Commerce

The Undersigned COMMISSIONER OF COMMERCE for the State of Minnesota hereby certifies that  
**MALINDA M JOHANNECK**

12924 ACORN RIDGE LN  
MERRIFIELD, MN 56465

has complied with the laws of the State of Minnesota and is hereby licensed to transact the business of

**Resident Appraiser : Certified General**

**License Number: 20375797**

unless this authority is suspended, revoked, or otherwise legally terminated. This license shall be in effect until August 31, 2016.

IN TESTIMONY WHEREOF, I have hereunto set my hand this August 02, 2016.

A handwritten signature in cursive script that reads "Nick Gottman".

COMMISSIONER OF COMMERCE

Minnesota Department of Commerce

Licensing Division

85 7th Place East, Suite 500

St. Paul, MN 55101-3165

Telephone: (651) 539-1599

Email: [licensing.commerce@state.mn.us](mailto:licensing.commerce@state.mn.us)

Website: [commerce.state.mn.us](http://commerce.state.mn.us)

**Notes:**

- **Individual Licensees Only - Continuing Education:** 15 hours is required in the first renewal period, which includes a 7 hour USPAP course. 30 hours is required for each subsequent renewal period, which includes a 7 hour USPAP course.
- **Appraisers:** You must hold a licensed Residential, Certified Residential, or Certified General qualification in order to perform appraisals for federally-related transactions. Trainees do not qualify. For further details, please visit our website at [commerce.state.mn.us](http://commerce.state.mn.us).

F. Z. B. I.

June 15, 2016

**Mr. Dan Vogt, City Administer**

**City of Crosslake**

**37028 Co. Road 66**

**Crosslake, Minnesota 56442**

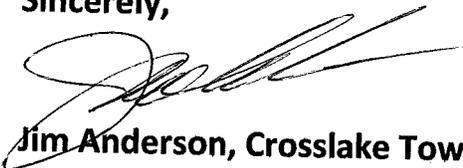
**Dear Mr. Vogt:**

**Crosslake Town Square merchants have maintained the streets in Town Square since the Project has been built. We felt that during those years when we were developing the project we could take care of the streets. We are requesting at this time to have the City take over the maintenance of the streets. We believe the City has now acquired the right equipment to make it easier to do this.**

**As you know the City already has utility easements over many of these streets. We have also installed a well for the fire department to use in case of fire so the water didn't need to be hauled to the site.**

**Please feel free to request any further information needed to make your decision. We are available for a site visit as well as to look at the streets.**

**Sincerely,**



**Jim Anderson, Crosslake Town Square Representative**

**CC Ted Strand, City of Crosslake**

F.2.c.



# MEMO

**Date:** October 3, 2016  
**To:** Ted Strand  
**From:** Mark Hallan  
**Cc:** Dave Reese  
**Project Name:** Wastewater Treatment Facility Capital Improvements  
**Project No.:** 0107B0149.000  
**Subject:** Review of 2016 Completed Items and 2017 Project Scope

Brainerd/Baxter  
 7804 Industrial Park Road  
 PO Box 2720  
 Baxter, MN 56425-2720

218.829.5117  
 218.829.2517  
 Brainerd@wsn.us.com  
 WidsethSmithNolting.com

The April Wastewater Treatment Facility Capital Improvements Study outlined various improvements or modifications at the wastewater plant. The list of 21 items established in the study was the result of meetings and discussion with City staff. The study has allowed the City of Crosslake to prioritize items, start work on some of the items, modify some of the items and look back at past bio solids report. City of Crosslake staff has proceeded with the following report items with the work being completed in 2016 or early 2017.

- Control Building Addition
- Final Clarifier Building Ceiling Metal Panel Installation
- Magnetic Flow Meter Replacements
- Lift Station F Pump/Controls for Flow Rate/Flow Equalization Improvements

As noted, City staff has reviewed and updated specific items in the study and the following list was identified as work to be completed as part of single larger 2017 construction project at the plant.

1. Removal and installation of a new aeration blower in the preliminary treatment building.
2. Modifications or replacement of the preliminary treatment fine screen.
3. Replacement of wet well pumps and level sensor, new VFD's and controller for varying return rate to head of plant.
4. Return activated sludge and waste activated sludge (RAS/WAS) pumps and associated piping/valving. Pump sizing to allow pumping rates down to 20 gpm using existing VFD's.
5. Scum pit modifications.
6. Bio solids aeration tank piping and diffuser modifications and coordination with reed beds.
7. Phase I reed bed construction from the January 2010 bio solids report. This would include expansion on the exterior side of the current plant wet well to increase holding capacity for reed bed drain piping.
8. Final filter backwash automation with additional effluent storage added to exterior of building. Storage may or may not be coordinated with a new well, high rate fill pump and associated piping system for filling of fire department tank trucks.

Use of Omni-Site system (Guard Dog) to monitor and report lift station control panel information will also be looked at in 2017. Likely will not be part of the construction project but implemented directly with providers of the system.

Estimated construction cost for the above 8 items is a range of \$850,000 to \$1,050,000. Until specific coordination needs are defined for fire department truck fill and Phase I reed beds are more precise, cost estimate cannot be prepared. WSN will be preparing an engineering services agreement for design and bidding for the proposed 2017 wastewater improvements project and will forward to the City for consideration at the October 10<sup>th</sup> council meeting.

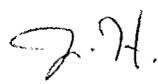
F.3.a.

**Staff Report - Crosslake Parks, Recreation & Library**

**Date:** October 6, 2016

**To:** Crosslake City Council

**From:** Jon Henke, Director of Parks, Recreation & Library



**1. AAA**

The next AAA senior driving refresher courses will be held on November 3 from 9-1. Call AAA to register at 888-234-1294.

**2. Annual Halloween Party**

The Community Center will host our annual Halloween Party on Saturday October 29th from noon-2 p.m. This event is geared towards children up to 10 years of age. The party would not be possible without the help from our local Lions Club and also the volunteers that donate their time to man all the fun games.

**3. Learn how to play Pickleball**

Join us at the Community Center on Thursday, October 20th from 7-8:45 p.m for a free lesson on how to play Pickleball. Try something new and stay active this winter. Pickleball is played four days a week at the Community Center during the winter months.

**4. Candidate Forum**

On October 25th the Community Center and the League of Women Voter's will host a Candidate Forum at the Community Center from 7-9 p.m. Learn more about your local candidates running for office.

**5. Fall Basketball**

If you have a child in 3rd-6th grade and they would like to play basketball we have registrations available at the Community Center. Registration deadline is Thursday October 20th at noon.