

SPECIAL COUNCIL MEETING
PRESENTATION OF THE AUDIT OF THE 2019 FINANCIAL STATEMENTS
MONDAY, MAY 11, 2020
6:15 P.M. – CITY HALL

AGENDA AND ADDITIONS TO THE AGENDA
REGULAR COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, MAY 11, 2020
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 April 13, 2020
2. Special Council Meeting Minutes of April 30, 2020
3. City – Month End Revenue Report dated April 2020
4. City – Month End Expenditures Report dated April 2020
5. Police Report for Crosslake – April 2020
6. Police Report for Mission Township – April 2020
7. Fire Department Report – April 2020
8. North Memorial Ambulance Report – April 2020
9. Planning and Zoning Monthly Statistics
10. Planning and Zoning Commission Meeting Minutes of March 27, 2020
11. Waste Partners Recycling Report for March 2020
12. Resolution to Adopt for Renewal Existing Liquor License Establishments for 2020-2021
13. Bills for Approval
14. Additional Bills for Approval

C. MAYOR'S AND COUNCIL MEMBERS' REPORT

1. Cindy Myogeto of the Chamber – Re-Confirm City's Contribution to the Fireworks of \$15,000 Scheduled for July 4, 2020
2. Updates on New City Hall Project
 - a. Pay Application #8 from Hy-Tec Construction for City Hall Project in the Amount of \$351,346.18 (Council Action-Motion)
3. Memo dated May 6, 2020 from Mayor Nevin Re: Commission Appointments (Council Action-Motion)
4. Letter dated May 7, 2020 from Crosslake Food Shelf Requesting Addition Funds for Food Shelf (Council Action-Motion)
5. Email dated May 11, 2020 from Cindy Myogeto of the Chamber Re: How to Open Your Business (Council Discussion)

D. CITY ADMINISTRATOR'S REPORT

1. Letter date April 15, 2020 from the Initiative Foundation Re: COVID-19 Relief (Council Information)
2. Email Dated April 16, 2020 from Waste Partners Re: Recycling (Council Discussion)
3. Update on Re-Opening Plans (Council Discussion)
 - a. Email dated April 24, 2020 from Ryan Gruba Re: Opening of Playground
 - b. Email dated May 11, 2020 from Christine Rosinger Re: Playgrounds
4. Memo dated May 7, 2020 from City Administrator Re: Phone System for New City Hall/Police Facility (Council Action-Motion)

E. COMMISSION REPORTS

1. PARK AND RECREATION/LIBRARY COMMISSION

- a. Memo dated May 4, 2020 from TJ Graumann Re: Park Dedication – Schaefer Subdivision (Council Action-Motion)
- b. Update on Staffing at Community Center
- c. Update on Pickleball and Basketball Courts Projects

2. PUBLIC WORKS/CEMETERY/SEWER

- a. Pay Request #1 from R.L. Larson Excavating for Daggett Bay Road Sanitary Sewer Extension in the Amount of \$170,247.41 (Council Action-Motion)
- b. Update on Paving of Daggett Bay Road
- c. Email dated May 11, 2020 from Widseth Re: Crack Sealing Bids from KAMCO and Anderson Brothers (Council Action-Motion)
- d. Update on Perkins Road Regarding Debris Cleanup (Council Action-Motion)
- e. Update on Water Quality Project at Manhattan Point Blvd/CSAH 66
- f. Update on Yard Waste Debris at Public Works Facility
- g. Update on Cemetery Cleanup

F. CITY ATTORNEY REPORT

G. NEW BUSINESS

H. OLD BUSINESS

I. ADJOURN



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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of the City of Crosslake as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Material weakness

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

- Limited Segregation of Duties

The City Administrator/Treasurer has the primary responsibility for virtually all of the duties related to electronic deposits, journal entries, and capital assets. The City Clerk is responsible for calculating, recording, receiving, mailing, posting cash receipts, preparing bank deposits, initiating and recording electronic sewer billing, and reconciling the monthly billing activity for the City's sewer enterprise fund. As a result, many of those aspects of internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, not available in this staffing scenario. The design of the internal controls over financial reporting could affect the ability of the City to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. We recognize that it may not be economically feasible for the City to employ additional staff for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities, to call the situation to your attention. The City should continue to utilize Council oversight of the budgeting, cash reconciling, receipts and disbursements process to the maximum extent possible to mitigate the absence of segregation of duties.

Honorable Mayor and Members of the City Council
and Management of City of Crosslake
Page 2

* * *

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Brainerd, Minnesota
April 17, 2020

CITY OF CROSSLAKE, MINNESOTA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2019

**CITY OF CROSSLAKE, MINNESOTA
TABLE OF CONTENTS
DECEMBER 31, 2019**

INTRODUCTORY SECTION	
PRINCIPAL CITY OFFICIALS	1
FINANCIAL SECTION	
INDEPENDENT AUDITORS' REPORTS	2
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	13
STATEMENT OF ACTIVITIES	14
FUND FINANCIAL STATEMENTS	
BALANCE SHEET – GOVERNMENTAL FUNDS	16
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	17
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	18
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	19
STATEMENT OF NET POSITION – PROPRIETARY FUND	20
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUND	22
STATEMENT OF CASH FLOWS – PROPRIETARY FUND	23
NOTES TO FINANCIAL STATEMENTS	25

**CITY OF CROSSLAKE, MINNESOTA
TABLE OF CONTENTS (CONTINUED)
DECEMBER 31, 2019**

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE CITY'S OPEB LIABILITY AND RELATED RATIOS	57
SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	58
SCHEDULE OF CITY CONTRIBUTIONS	59
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND	60
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – TAX INCREMENT FINANCING FUND	62
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	63

SUPPLEMENTARY INFORMATION

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION – ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT	67
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES – ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT	68

OTHER REPORT SECTION

INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE	69
---	-----------

INTRODUCTORY SECTION

**CITY OF CROSSLAKE, MINNESOTA
PRINCIPAL CITY OFFICIALS
DECEMBER 31, 2019**

ELECTED OFFICIALS

Position	Term Expires	Name
Mayor	12/31/2020	David Nevin
Council Member	12/31/2022	John Andrews
Council Member	12/31/2022	Dave Schrupp
Council Member	12/31/2020	Gary Heacox
Council Member	12/31/2020	Aaron Herzog

APPOINTED OFFICIALS

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

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Crosslake (City), Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Honorable Mayor and
Members of the City Council
City of Crosslake

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the City's OPEB liability and related ratios, schedule of the City's proportionate share of the net pension liability, schedule of the City's contributions and budgetary comparison information on pages 4 through 12, 56 through 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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



CliftonLarsonAllen LLP

Brainerd, Minnesota
April 17, 2020

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

This section of the City of Crosslake's (City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended December 31, 2019. The Management's Discussion and Analysis (MD&A) is an element of the Required Supplementary Information as specified by U.S. Generally Accepted Accounting Principles (GAAP). Certain comparative information between the current year, 2019, and the prior year, 2018, is also presented in the MD&A.

FINANCIAL HIGHLIGHTS

- ◆ The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows at the close of the fiscal year by \$23,777,111 (net position).
- ◆ The City's total net position increased during the fiscal year by \$746,115.
- ◆ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$11,179,285, an increase of \$2,987,110 in comparison with the prior year. Of the total amount, \$8,299,300 is available for spending at the City's discretion (unassigned/assigned fund balance). However, \$2,361,569 of the General Fund balance has been assigned by the City Council for future capital outlay needs.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements (Continued)

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

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

The government-wide financial statements can be found on pages 13 through 15 of this report.

Fund Financial Statements

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 16 through 19.

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued)

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

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

The basic proprietary fund financial statements can be found on pages 20 through 24 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$23,777,111 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position (69%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-Type Activities		2019 Total
	2019	2018	2019	2018	
Current and Other Assets	\$ 11,719,523	\$ 8,384,809	\$ 513,211	\$ 667,913	\$ 12,232,734
Capital Assets	14,052,691	12,808,995	6,915,240	7,090,384	20,967,931
Total Assets	25,772,214	21,193,804	7,428,451	7,758,297	33,200,665
Deferred Outflows of Resources	441,210	615,173	2,343	5,462	443,553
Long-Term Liabilities Outstanding	6,296,083	2,819,980	1,712,434	2,004,414	8,008,517
Other Liabilities	867,430	475,162	323,125	421,237	1,190,555
Total Liabilities	7,163,513	3,295,142	2,035,559	2,425,651	9,199,072
Deferred Inflows of Resources	661,009	812,569	7,026	8,378	668,035
Net Position					
Net Investment in Capital Assets	10,834,688	10,885,128	5,462,344	5,228,954	16,297,032
Restricted	359,072	181,963	443,755	421,359	802,827
Unrestricted	7,195,142	6,634,175	(517,890)	(320,583)	6,677,252
Total Net Position	\$ 18,388,902	\$ 17,701,266	\$ 5,388,209	\$ 5,329,730	\$ 23,777,111

There was an increase of \$687,636 and an increase of \$58,479 in net position reported in connection with the City's governmental activities and business-type activities, respectively.

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Change in Net Position

The City's total net position increased by \$746,115. Key elements of this increase are as follows:

	Change in Net Position				
	Governmental Activities		Business-Type Activities		2019
	2019	2018	2019	2018	Total
REVENUES					
Program Revenues					
Charges for Services	\$ 540,171	\$ 520,666	\$ 299,855	\$ 282,670	\$ 840,026
Operating Grants and Contributions	189,409	153,608	-	-	189,409
Capital Grants and Contributions	55,220	159,586	6,500	194,333	61,720
General Revenues					
Property Taxes	3,614,435	3,359,825	340,747	338,347	3,955,182
Other Taxes	12,354	12,480	-	-	12,354
Intergovernmental	378	374	-	-	378
Unrestricted Investment Earnings (Loss)	191,609	137,378	433	1,161	192,042
Gain on Sale of Capital Assets	30,970	-	3,535	-	34,505
Miscellaneous	15,697	8,555	2,044	1,911	17,741
Total Revenues	4,650,243	4,352,472	653,114	818,422	5,303,357
EXPENSES					
General Government	1,172,852	1,178,388	-	-	1,172,852
Public Safety	1,193,703	1,102,831	-	-	1,193,703
Public Works	992,111	776,824	-	-	992,111
Culture and Recreation	482,233	445,933	-	-	482,233
Economic Development	11,325	11,392	-	-	11,325
Interest on Long-Term Debt	79,805	73,118	-	-	79,805
Sewer Utility	-	-	625,213	563,156	625,213
Total Expenses	3,932,029	3,588,486	625,213	563,156	4,557,242
CHANGE IN NET POSITION BEFORE TRANSFERS					
	718,214	763,986	27,901	255,266	746,115
Transfers	(30,578)	(1,500,000)	30,578	1,500,000	-
CHANGE IN NET POSITION	687,636	(736,014)	58,479	1,755,266	746,115
Net Position - Beginning of Year	17,701,266	18,437,280	5,329,730	3,574,464	23,030,996
NET POSITION - END OF YEAR	\$ 18,388,902	\$ 17,701,266	\$ 5,388,209	\$ 5,329,730	\$ 23,777,111

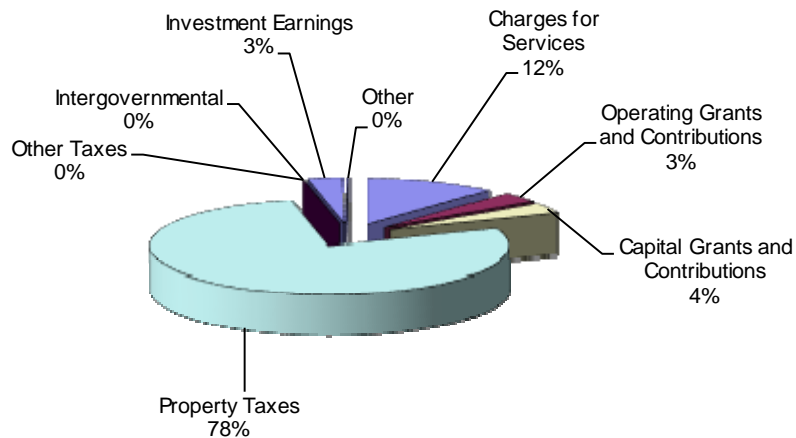
**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

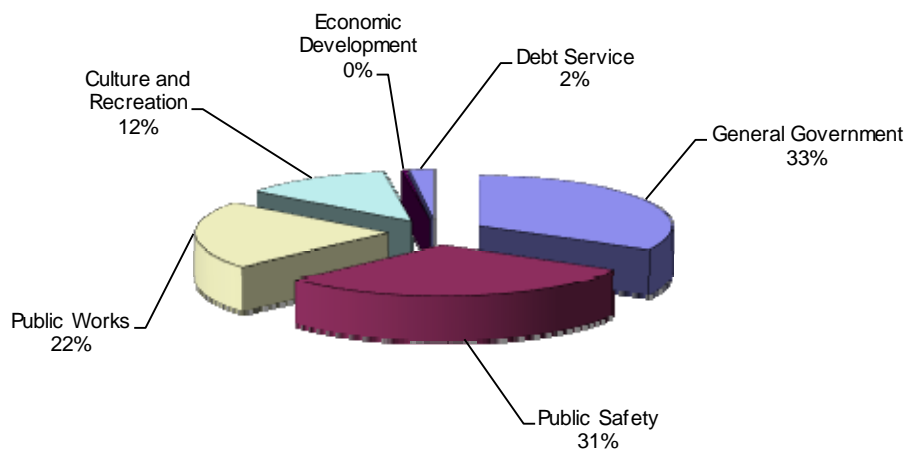
Change in Net Position (Continued)

Governmental Activities – Governmental activities increased the City's net position by \$687,636 in 2019 as compared to a decrease of \$736,014 in 2018. The key element of this increase is due to the General Fund internally funding a sewer project for \$1.5 million in 2018.

**Governmental Activities Revenues by Source
2019**



**Governmental Activities Expenditures by Type
2019**

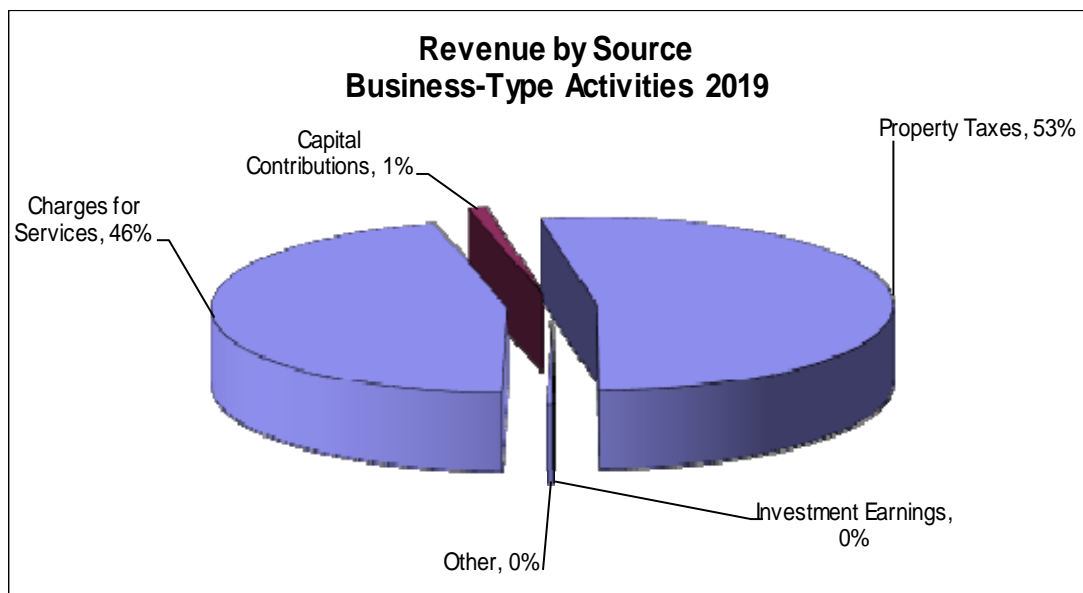
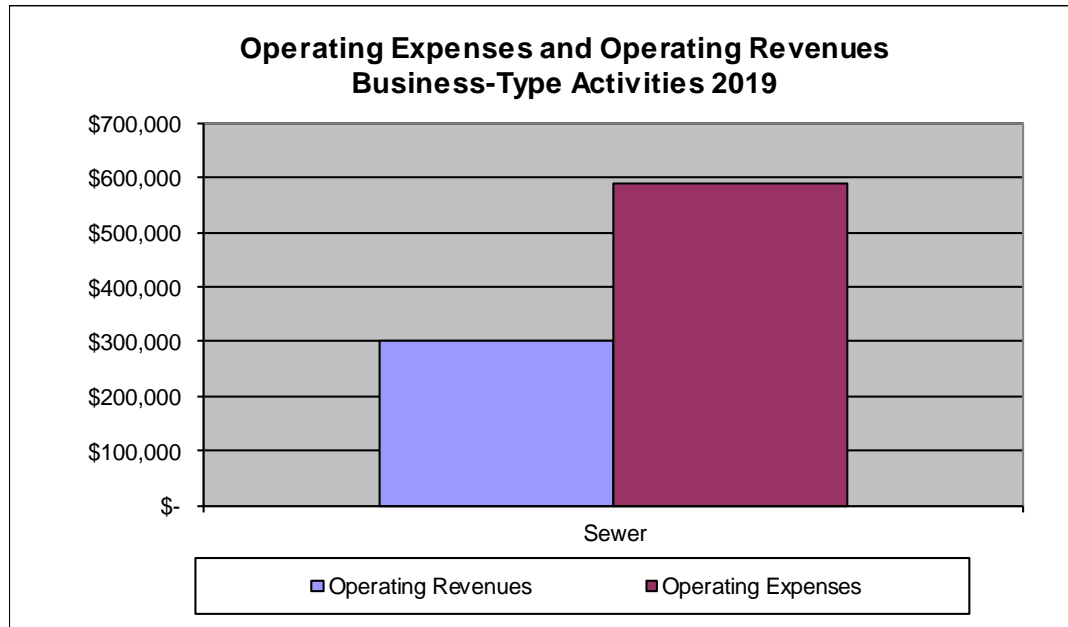


**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Change in Net Position (Continued)

Business-Type Activities – Business-type activities increased the City's net position by \$58,479 in 2019 as compared to the \$1,755,266 increase in 2018. The key element of this decrease is due to an interfund transfer from the General Fund of \$1,500,000 to help fund a sewer project in 2018.



**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned/assigned fund balances may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$11,179,285, an increase of \$2,987,110 in comparison with the prior year. Of this amount \$8,299,300 is unassigned/assigned, which is available for spending at the City's discretion. A portion of fund balance is restricted to indicate that it is not available for new spending because it has already been restricted by contractual or legal agreements with outside parties related to 2019 (\$2,844,227). In addition, a portion of unassigned/assigned fund balance has been assigned by the City Council for future years' capital outlay (\$2,361,569).

The General Fund is the primary operating fund of the City. At the end of the current year, unassigned/assigned fund balance of the General Fund was \$8,299,300. Total fund balance was \$10,807,120. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned/assigned fund balance and total fund balance to total fund expenditures. Unassigned/assigned fund balance and total fund balance represent 158% and 192% of total 2019 General Fund expenditures, respectively. The fund balance of the City's General Fund increased by \$2,807,055, during the current fiscal year.

Proprietary Fund – The City's proprietary fund provide the same type of information found in the business activities portion of the financial statements, but in more detail. During 2019, the City finalized improvements to its wastewater treatment plant. \$99,121 of sanitary sewer additions related to this project is reported in the Sewer Enterprise Fund as of December 31, 2019. The project consists of improvements include the construction of new flow equalization tank, computer and electrical systems, new filter backwash equipment, piping improvements, new generator, and the construction of a new well and storage tank to be used in the backwash system. The City used a combination of existing cash and new debt to finance the project. In addition, \$39,510 of construction in progress was reflected in capital assets related to primary feasibility work and engineering work on future wastewater sewer extensions along the CSAH 66 corridor.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no budget revisions during the year.

Revenues were over budget by \$330,349, or approximately 8% due in part to the following: \$36,405 increase in residential and commercial building permits, \$21,900 in additional park dedication fees due to increased building construction, \$131,109 of interest, and \$50,903 contributions and donations utilized to fund Police, Fire, Parks and Recreation and Library capital purchases.

Expenditures were over budget by \$767,635, or approximately 17% due to timing issues, budgeted Public Works projects of approximately \$460,480 and approximately \$90,000 of Parks and Recreation improvements were moved to 2020 – levy funds were received in 2019 for these projects and related amounts are included in the "General Fund – Fund Balance Assigned for Capital".

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

In addition, the City moved ahead late in 2019 with construction (unbudgeted project in 2019) of a new City Hall/Police Facility and a complete renovation of its Fire Hall, total project costs approximate \$5,000,000 of which \$1,575,918 fell into 2019, with the remainder budgeted in 2020. The project was funded in part with \$3,815,000 of new bonds issued in 2019, with the remainder funded with existing cash.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2019, amounts to \$20,967,779 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and other infrastructure.

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		2019
	2019	2018	2019	2018	Total
Land	\$ 1,012,971	\$ 1,012,971	\$ 8,713	\$ 8,713	\$ 1,021,684
Construction in Progress	1,760,225	15,312	39,510	-	1,799,735
Buildings	2,765,024	2,914,890	2,252,467	2,345,612	5,017,491
Improvements Other than Buildings	414,741	445,372	17,743	17,743	432,484
Machinery and Equipment	1,752,183	1,596,045	40,711	61,476	1,792,894
Infrastructure	6,347,547	6,824,405	4,556,096	4,656,840	10,903,643
Total	<u>\$ 14,052,691</u>	<u>\$ 12,808,995</u>	<u>\$ 6,915,240</u>	<u>\$ 7,090,384</u>	<u>\$ 20,967,931</u>

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

Long-Term Debt

Governmental Activities – At the end of the current fiscal year, the City's governmental activities had total debt outstanding of \$5,514,355. Of this amount, \$5,506,826 is debt for which the City is liable and which will be paid with taxes and special assessments. The outstanding principal on various equipment leases is \$7,529.

Governmental Activities Outstanding Long-Term Debt

	2019	2018
General Obligation Bonds	\$ 5,506,826	\$ 1,999,193
Capital Leases	7,529	4,451
Total	<u>\$ 5,514,355</u>	<u>\$ 2,003,644</u>

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

**CITY OF CROSSLAKE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt (Continued)

Governmental Activities (Continued) – The City's total governmental activities debt increased by \$3,510,711 (165%) during the current fiscal year. This was primarily due to new debt issued in the amount of \$3,815,000 offset with current year payments made on outstanding debt.

Business-Type Activities – At the end of the current fiscal year, the business-type activities had total long-term debt of \$1,912,783, consisting of general obligation and revenue bonds. This decrease of \$277,594 (12%) from 2018 reflects the payments made on bonds in the current year.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- ◆ The City of Crosslake continues to see modest construction growth in both residential and commercial sectors in comparison to prior years. The City's taxable market value increased 6.61% from \$1,227,696,933 to \$1,308,828,278 and the taxable tax capacity increased 7.12% from \$13,100,647 to \$14,034,062 for taxes payable in 2020. These increases in values along with an overall increase in the City's levy request from 2019 resulted in an increase of 0.527% in the City's tax rate from 30.157% to 30.684% for taxes payable in 2020.

These factors were taken into account by the City of Crosslake when preparing the 2020 budget. The City has reviewed and adjusted various fees for services and will continue to closely monitor expenses in order to proactively adjust to changes in the economy and/or further reductions in state aid.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government			Component Unit
	Governmental	Business-Type		Economic
	Activities	Activities	Total	Development
				Authority
ASSETS				
Cash and Investments	\$ 11,437,032	\$ -	\$ 11,437,032	\$ 15,001
Receivables				
Taxes	166,838	15,505	182,343	440
Accounts	9,867	27,008	36,875	-
Special Assessments	39,715	-	39,715	-
Connection Charges	-	6,976	6,976	-
Due from Other Governments	30,313	-	30,313	-
Prepayments	35,758	3,835	39,593	-
Restricted, Designated and Long-Term Assets				
Cash and Investments	-	459,887	459,887	-
Capital Assets				
Land and Construction In Progress	2,773,196	48,223	2,821,419	-
Other Capital Assets, Net of Depreciation	11,279,495	6,867,017	18,146,512	-
Total Assets	25,772,214	7,428,451	33,200,665	15,441
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related	379,268	2,177	381,445	-
OPEB Related	2,109	166	2,275	-
Loss on Refunding	59,833	-	59,833	-
Total Deferred Outflows	441,210	2,343	443,553	-
LIABILITIES				
Current Liabilities				
Accounts Payable	300,057	10,939	310,996	375
Accrued Liabilities	52,242	2,677	54,919	-
Accrued Interest Payable	35,038	16,132	51,170	-
Due to Other Governments	20,699	-	20,699	-
Other Postemployment Benefits	2,109	166	2,275	-
Unearned Revenue	12,311	-	12,311	-
Long-Term Liabilities				
Due within One Year	444,974	293,211	738,185	-
Due in More than One Year, Net of				
Unamortized Discount	5,226,530	1,660,542	6,887,072	-
Other Postemployment Benefits	321,633	25,354	346,987	-
Net Pension Liability	747,920	26,538	774,458	-
Total Liabilities	7,163,513	2,035,559	9,199,072	375
DEFERRED INFLOWS OF RESOURCES				
Pension Related	652,926	6,389	659,315	-
OPEB Related	8,083	637	8,720	-
Total Deferred Inflows	661,009	7,026	668,035	-
NET POSITION				
Net Investment in Capital Assets	10,834,688	5,462,344	16,297,032	-
Restricted for:				
Tax Increment Financing	8,759	-	8,759	-
Capital Outlay	76	-	76	-
Debt Service	350,237	443,755	793,992	-
Unrestricted	7,195,142	(517,890)	6,677,252	15,066
Total Net Position	\$ 18,388,902	\$ 5,388,209	\$ 23,777,111	\$ 15,066

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government	\$ 1,172,852	\$ 178,201	\$ 36,444	\$ 685
Public Safety	1,193,703	112,129	137,104	11,500
Public Works	992,111	146,884	-	26,900
Culture and Recreation	482,233	102,957	15,861	756
Economic Development	11,325	-	-	-
Interest on Long-Term Debt	79,805	-	-	15,379
Total Governmental Activities	3,932,029	540,171	189,409	55,220
Business-Type Activities				
Sewer	625,213	299,855	-	6,500
Total Business-Type Activities	625,213	299,855	-	6,500
Total Primary Government	<u>\$ 4,557,242</u>	<u>\$ 840,026</u>	<u>\$ 189,409</u>	<u>\$ 61,720</u>
Component Unit				
Economic Development Authority	<u>\$ 11,554</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>

General Revenues

Taxes

Property Taxes, Levied for General Purpose

Other Taxes

Intergovernmental Revenues

Unrestricted Investment Earnings

Gain on Sale of Capital Assets

Miscellaneous

Transfers

Total General Revenues

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

See accompanying Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Economic Development Authority
\$ (957,522)	\$ -	\$ (957,522)	\$ -
(932,970)	-	(932,970)	-
(818,327)	-	(818,327)	-
(362,659)	-	(362,659)	-
(11,325)	-	(11,325)	-
(64,426)	-	(64,426)	-
(3,147,229)	-	(3,147,229)	-
-	(318,858)	(318,858)	-
-	(318,858)	(318,858)	-
(3,147,229)	(318,858)	(3,466,087)	-
-	-	-	(11,534)
3,614,435	340,747	3,955,182	8,538
12,354	-	12,354	-
378	-	378	-
191,609	433	192,042	-
30,970	3,535	34,505	-
15,697	2,044	17,741	-
(30,578)	30,578	-	-
3,834,865	377,337	4,212,202	8,538
687,636	58,479	746,115	(2,996)
17,701,266	5,329,730	23,030,996	18,062
\$ 18,388,902	\$ 5,388,209	\$ 23,777,111	\$ 15,066

CITY OF CROSSLAKE, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	GENERAL FUND	TAX INCREMENT FINANCING FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and Investments	\$ 11,068,589	\$ 8,759	\$ 359,684	\$ 11,437,032
Receivables				
Taxes	155,760	-	11,078	166,838
Special Assessments	25,202	-	14,513	39,715
Accounts	9,867	-	-	9,867
Due from Other Governments	30,313	-	-	30,313
Prepayments	35,758	-	-	35,758
Total Assets	<u>\$ 11,325,489</u>	<u>\$ 8,759</u>	<u>\$ 385,275</u>	<u>\$ 11,719,523</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 300,057	\$ -	\$ -	\$ 300,057
Accrued Liabilities	54,201	-	-	54,201
Unearned Revenue	12,311	-	-	12,311
Due to Other Governments	20,699	-	-	20,699
Total Liabilities	387,268	-	-	387,268
Deferred Inflows of Resources				
Unavailable Revenue on Property Taxes	105,899	-	7,356	113,255
Unavailable Revenue on Special Assessments	25,202	-	14,513	39,715
Total Deferred Inflows of Resources	131,101	-	21,869	152,970
Fund Balances				
Nonspendable for:				
Prepayments	35,758	-	-	35,758
Restricted for:				
Debt Service	-	-	363,406	363,406
Tax Increment Financing	-	8,759	-	8,759
Capital Outlay	2,472,062	-	-	2,472,062
Assigned for:				
Capital Outlay	2,361,569	-	-	2,361,569
Unassigned:				
General Fund	5,937,731	-	-	5,937,731
Total Fund Balances	10,807,120	8,759	363,406	11,179,285
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,325,489</u>	<u>\$ 8,759</u>	<u>\$ 385,275</u>	<u>\$ 11,719,523</u>

See accompanying Notes to Financial Statements.

CITY OF CROSSLAKE, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS

\$ 11,179,285

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

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

Capital Assets, Not Being Depreciated	\$ 1,012,971	
Construction in Progress	1,760,225	
Capital Assets, Being Depreciated	22,878,015	
Accumulated Depreciation	<u>(11,598,520)</u>	14,052,691

Some of the City's property taxes and special assessments will be collected after year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are reported as unavailable revenue in the governmental funds. 152,970

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for general obligation bonds is included in the statement of net position. (35,038)

The loss on refunding is reported as a deferred outflow on the statement of net position and amortized over the life of the bonds. 59,833

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

Net Pension Liability	(747,920)	
Deferred Inflows of Resources - Pension Related	(652,926)	
Deferred Outflows of Resources - Pension Related	<u>379,268</u>	(1,021,578)

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

Other Postemployment Benefits Payable	(323,742)	
OPEB deferred outflows are reported only on the statement of net position.	2,109	
OPEB deferred inflows are reported only on the statement of net position.	<u>(8,083)</u>	(329,716)

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

Bonds Payable	(5,465,000)	
Unamortized Discounts/ Premiums	(41,826)	
Compensated Absences Payable	(155,190)	
Obligations Under Capital Leases	<u>(7,529)</u>	(5,669,545)

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 18,388,902

See accompanying Notes to Financial Statements.

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	GENERAL FUND	TAX INCREMENT FINANCING FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 3,305,396	\$ -	\$ 256,396	\$ 3,561,792
Tax Increments	-	12,354	-	12,354
Licenses and Permits	88,705	-	-	88,705
Intergovernmental	143,482	-	-	143,482
Charges for Services	422,471	-	-	422,471
Fines and Forfeits	27,497	-	-	27,497
Special Assessments	12,755	-	-	12,755
Interest	191,609	-	-	191,609
Contributions and Donations	60,153	-	-	60,153
Miscellaneous	39,940	-	2,563	42,503
Total Revenues	4,292,008	12,354	258,959	4,563,321
EXPENDITURES				
Current				
General Government	675,453	-	-	675,453
Public Safety	901,264	-	-	901,264
Public Works	558,176	-	-	558,176
Culture and Recreation	377,016	-	-	377,016
Economic Development	-	11,325	-	11,325
Miscellaneous	110,331	-	-	110,331
Capital Outlay	2,379,115	-	-	2,379,115
Debt Service				
Principal Retirement	193,594	-	142,000	335,594
Bond Issuance Costs	36,563	-	-	36,563
Interest and Fiscal Charges	20,227	-	22,781	43,008
Total Expenditures	5,251,739	11,325	164,781	5,427,845
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(959,731)	1,029	94,178	(864,524)
OTHER FINANCING SOURCES (USES)				
Issuance of GO Bonds	3,785,430	-	29,570	3,815,000
Capital Lease Proceeds	6,672	-	-	6,672
Bond Premium	29,570	-	-	29,570
Proceeds from Sale of Capital Assets	30,970	-	-	30,970
Transfers In	-	-	55,278	55,278
Transfers Out	(85,856)	-	-	(85,856)
Total Other Financing Sources (Uses)	3,766,786	-	84,848	3,851,634
NET CHANGE IN FUND BALANCES	2,807,055	1,029	179,026	2,987,110
Fund Balances - Beginning of Year	8,000,065	7,730	184,380	8,192,175
FUND BALANCES - END OF YEAR	<u>\$ 10,807,120</u>	<u>\$ 8,759</u>	<u>\$ 363,406</u>	<u>\$ 11,179,285</u>

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2019**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 2,987,110**

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

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

Capital Outlay	\$ 2,241,035	
Depreciation Expense	<u>(997,339)</u>	1,243,696

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

Other Financing Source - Capital Lease Proceeds	(6,672)	
Principal Payments of Capital Leases	3,594	(3,078)

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

Payment of Bond Principal	332,000	
Bond Proceeds	(3,815,000)	
Change in Accrued Interest Expense for General Obligation Bonds	(21,998)	
Bond Premium	(29,570)	
Amortization of Bond Discount/Premium	<u>4,937</u>	(3,529,631)

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

11,862

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

Change in Compensated Absences		(29,693)
Change in Other Postemployment Benefits		(28,638)
Amortization of Loss on Refunding Bonds		(19,944)

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

Unavailable Revenue - December 31, 2018	(97,018)	
Unavailable Revenue - December 31, 2019	<u>152,970</u>	<u>55,952</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 687,636**

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2019**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS

Receivables	
Accounts Receivable	\$ 27,008
Taxes	4,990
Connection Charges	3,258
Prepayments	3,835
	<hr/>
Total Current Assets	39,091

NONCURRENT ASSETS

Taxes Receivable	10,515
Restricted Assets	
Cash and Cash Equivalents	459,887
Connection Charges Receivable	3,718
Capital Assets	
Land	8,713
Building and Improvements	3,696,912
Machinery and Equipment	320,134
Sanitary Sewers	6,002,506
Construction-in-Progress	39,510
Subtotal Capital Assets	10,067,775
Less: Accumulated Depreciation	(3,152,535)
	<hr/>
Net Capital Assets	6,915,240
	<hr/>
Total Noncurrent Assets	7,389,360
	<hr/>
Total Assets	7,428,451

DEFERRED OUTFLOWS OF RESOURCES

Pension Related	2,177
OPEB Related	166
	<hr/>
Total Deferred Outflows of Resources	2,343
	<hr/>
Total Assets and Deferred Outflows of Resources	\$ 7,430,794
	<hr/> <hr/>

See accompanying Notes to Financial Statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

CURRENT LIABILITIES

Accounts Payable	\$ 10,939
Salaries and Wages Payable	2,266
Other Postemployment Benefits Payable	166
Customer Deposits	411
Accrued Compensated Absences	8,211
Total Current Liabilities	<u>21,993</u>

CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS

Accrued Interest Payable	16,132
Revenue Bonds Payable	285,000
Total Current Liabilities Payable from Restricted Assets	<u>301,132</u>

LONG-TERM LIABILITIES

Bonds Payable (Net of Unamortized Bond Discounts)	1,627,783
Net Pension Liability	26,538
Accrued Compensated Absences	32,759
Other Postemployment Benefits Payable	25,354
Total Long-Term Liabilities	<u>1,712,434</u>

DEFERRED INFLOWS OF RESOURCES

Pension Related	6,389
OPEB Related	637
Total Liabilities and Deferred Inflows of Resources	<u>7,026</u>

NET POSITION

Net Investment in Capital Assets	5,462,344
Restricted For:	
Debt Service	443,755
Unrestricted	(517,890)
Total Net Position	<u>5,388,209</u>
Total Net Position, Liabilities, and Deferred Inflows of Resources	<u>\$ 7,430,794</u>

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2019

OPERATING REVENUES	
Sales and Charges for Services	\$ 299,855
OPERATING EXPENSES	
Personal Services	123,720
Supplies	17,526
Repairs and Maintenance	39,826
Other Services and Charges	93,519
Depreciation	313,775
Total Operating Expenses	<u>588,366</u>
OPERATING INCOME (LOSS)	(288,511)
NONOPERATING REVENUES (EXPENSES)	
Property Taxes	340,747
Investment Earnings	433
Sewer Connection Fees	6,500
Gain on Sale of Capital Assets	3,535
Interest Expense	(36,847)
Miscellaneous Revenues	2,044
Total Nonoperating Revenues (Expenses)	<u>316,412</u>
INCOME BEFORE TRANSFERS	27,901
Transfers In	<u>30,578</u>
CHANGE IN NET POSITION	58,479
Net Position - Beginning of Year	<u>5,329,730</u>
NET POSITION - END OF YEAR	<u><u>\$ 5,388,209</u></u>

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Customers	\$ 301,623
Cash Paid to Employees for Services	(126,209)
Cash Paid to Suppliers for Goods and Services	<u>(147,933)</u>
Net Cash Provided by Operating Activities	27,481

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Miscellaneous Revenues (Expenses)	2,044
Transfers from (to) Other Funds	<u>30,578</u>
Net Cash Provided by Noncapital Financing Activities	32,622

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Acquisition and Construction of Capital Assets	(249,143)
Gain on Sale of Assets	3,535
Property Taxes Received	336,837
Collection of Connection Charges	9,599
Interest Paid	(40,947)
Principal Payments on Long-Term Debt	<u>(275,000)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	(215,119)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received	<u>433</u>
-------------------	------------

**NET INCREASE (DECREASE) IN CASH
AND CASH EQUIVALENTS**

(154,583)

Cash and Cash Equivalents - Beginning of Year

614,470

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 459,887

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2019**

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

Operating Income (Loss)	\$ (288,511)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Depreciation	313,775
(Increase) Decrease in Assets:	
Accounts Receivable	1,768
Deferred Outflows of Resources - Pension	2,657
Prepayments	(838)
Increase (Decrease) in Liabilities:	
Accounts Payable	4,941
Accrued Liabilities	1,057
Accrued Compensated Absences	(2,366)
Deferred Inflows of Resources	(1,352)
Net Pension Liability	(2,485)
Other Postemployment Benefits Payable	(1,165)
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,481</u>

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

Restricted Assets	
Cash and Investments	\$ 459,887

See accompanying Notes to Financial Statements.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

Discretely Presented Component Unit

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

Related Organization

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements

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

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

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

C. Measurement Focus and Basis of Accounting

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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

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

The City reports the following major governmental funds:

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

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

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

The City reports the following major proprietary fund:

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

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

1. Cash and Investments (Including Cash Equivalents)

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

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Property Taxes

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

Property Tax Collection Calendar

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

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

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

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

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

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

3. Accounts Receivable

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

4. Special Assessments

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

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

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

5. Due from Other Governments

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

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

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

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

7. Deferred Outflows of Resources

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

CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Compensated Absences

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

9. Long-Term Obligations

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

10. Deferred Inflows of Resources

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

11. Pensions

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Fund Balance

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

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

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

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

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

B. Interfund Transfers

The General Fund transferred \$30,578 to the Sewer Fund to cover the cash deficit presented at year-end. The General Fund Transferred \$55,278 to the Debt Service Fund to fund the City's share of special assessments for the Dagget Bay Road project.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Deposits

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

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

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

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

The City's deposits in banks at December 31, 2019 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

2. Investments

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

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

Interest rate risk – Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. Investments are categorized to give an indication of the level of interest rate risk assumed at year-end. Investments as of December 31, 2019 are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>12 Months or Less</u>
Minnesota Municipal Money Market Fund Trust	\$ 6,551,400	\$ 6,551,400
Minnesota Municipal Term Series	1,399,489	1,399,489
Total	<u>\$ 7,950,889</u>	<u>\$ 7,950,889</u>

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

2. Investments (Continued)

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

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

The deposits and investments are presented in these financial statements:

Deposits	\$ 3,961,031
Investments	<u>7,950,889</u>
Total Cash and Investments	<u><u>\$ 11,911,920</u></u>
Cash and Investments - Governmental Funds	\$ 11,437,032
Cash and Investments - Proprietary Funds	459,887
Cash and Investments - Component Unit	<u>15,001</u>
Total Cash and Investments	<u><u>\$ 11,911,920</u></u>

CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

3. Restricted Cash and Investments

Restricted cash and investments are those restricted by loan covenants, contracts, or other external parties. At December 31, 2019, restricted cash and investments consisted of the following:

Restricted Assets - Cash and Investments	
Restricted for Debt Service Covenants - Sewer Fund	<u>\$ 459,887</u>

4. Capital Assets

Capital asset activity for the Primary Government for the year ended December 31, 2019, is as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets, Not Being Depreciated				
Land	\$ 1,012,971	\$ -	\$ -	\$ 1,012,971
Construction in Progress	15,312	1,744,913	-	1,760,225
Total Capital Assets, Not Being Depreciated:	<u>1,028,283</u>	<u>1,744,913</u>	<u>-</u>	<u>2,773,196</u>
Capital Assets, Being Depreciated				
Buildings	5,300,591	-	-	5,300,591
Improvements Other Than Buildings	1,102,233	26,967	(47,500)	1,081,700
Machinery and Equipment	4,182,492	469,155	(143,773)	4,507,874
Infrastructure	11,987,850	-	-	11,987,850
Total Capital Assets, Being Depreciated	<u>22,573,166</u>	<u>496,122</u>	<u>(191,273)</u>	<u>22,878,015</u>
Less Accumulated Depreciation for				
Buildings	(2,385,701)	(149,866)	-	(2,535,567)
Improvements Other Than Buildings	(656,861)	(57,598)	47,500	(666,959)
Machinery and Equipment	(2,586,447)	(313,017)	143,773	(2,755,691)
Infrastructure	(5,163,445)	(476,858)	-	(5,640,303)
Total Accumulated Depreciation	<u>(10,792,454)</u>	<u>(997,339)</u>	<u>191,273</u>	<u>(11,598,520)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,780,712</u>	<u>(501,217)</u>	<u>-</u>	<u>11,279,495</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,808,995</u>	<u>\$ 1,243,696</u>	<u>\$ -</u>	<u>\$ 14,052,691</u>

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

4. Capital Assets (Continued)

Capital asset activity for the Primary Government for the year ended December 31, 2019, is as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital Assets, Not Being Depreciated				
Land	\$ 8,713	\$ -	\$ -	\$ 8,713
Construction in Progress	-	39,510	-	39,510
Total Capital Assets, Not Being Depreciated	8,713	39,510	-	48,223
Capital Assets, Being Depreciated				
Buildings and Improvements	3,696,912	-	-	3,696,912
Machinery and Equipment	352,006	-	(31,872)	320,134
Sanitary Sewers	5,903,385	99,121	-	6,002,506
Total Capital Assets, Being Depreciated	9,952,303	99,121	(31,872)	10,019,552
Less Accumulated Depreciation For				
Buildings and Improvements	(1,333,557)	(93,145)	-	(1,426,702)
Machinery and Equipment	(290,530)	(20,765)	31,872	(279,423)
Sanitary Sewers	(1,246,545)	(199,865)	-	(1,446,410)
Total Accumulated Depreciation	(2,870,632)	(313,775)	31,872	(3,152,535)
Total Capital Assets, Being Depreciated, Net	7,081,671	(214,654)	-	6,867,017
Business-Type Activities Capital Assets, Net	\$ 7,090,384	\$ (175,144)	\$ -	\$ 6,915,240

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

Governmental Activities	
General Government	\$ 378,228
Public Safety	200,235
Public Works	303,960
Culture and Recreation	114,916
Total Depreciation Expense - Governmental Activities	<u>\$ 997,339</u>
Business-Type Activities	
Sewer	\$ 313,775
Total Depreciation Expense - Business-Type Activities	<u>\$ 313,775</u>

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities

5. Long-Term Debt

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

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

	<u>Range of Interest Rates</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
BONDED INDEBTEDNESS			
PRIMARY GOVERNMENT			
GENERAL OBLIGATION BONDS			
G.O. Refunding Bonds, Series 2012A	2.00-2.55%	\$ 4,310,000	\$ 1,790,000
G.O. Disposal System Bonds, Series 2017A	1.15-2.30%	1,015,000	925,000
G.O. Street Reconstruction Bonds, Series 2018A	2.75-3.25%	695,000	695,000
G.O. CIP Bonds, Series 2019A	2.00-2.125%	3,815,000	3,815,000
CERTIFICATES OF INDEBTEDNESS			
G.O. Equipment Certificate of Indebtedness, Series 2015B	2.00%	561,000	145,000
Total Primary Government General Obligation Bonds		<u>\$ 10,396,000</u>	<u>\$ 7,370,000</u>

CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

1. Long-Term Debt (Continued)

Summary of long-term debt transactions for the year ended December 31, 2019, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
PRIMARY GOVERNMENT					
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds	\$ 1,695,000	\$ 3,815,000	\$ (190,000)	\$ 5,320,000	\$ 270,000
Issuance Premiums	17,193	29,570	(4,937)	41,826	-
GO Equipment Certificates	287,000	-	(142,000)	145,000	145,000
Total Bonds Payable	1,999,193	3,844,570	(336,937)	5,506,826	415,000
Capital Leases Payable	4,451	6,672	(3,594)	7,529	2,680
Compensated Absences	127,381	185,896	(156,128)	157,149	27,294
Governmental Activity Long-Term Liabilities	<u>\$ 2,131,025</u>	<u>\$ 4,037,138</u>	<u>\$ (496,659)</u>	<u>\$ 5,671,504</u>	<u>\$ 444,974</u>
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	\$ 2,180,000	\$ -	\$ (275,000)	\$ 1,905,000	\$ 285,000
Issuance Premiums	10,377	-	(2,594)	7,783	-
Total Bonds Payable	2,190,377	-	(277,594)	1,912,783	285,000
Compensated Absences	43,336	38,723	(41,089)	40,970	8,211
Business-Type Activity Long-Term Liabilities	<u>\$ 2,233,713</u>	<u>\$ 38,723</u>	<u>\$ (318,683)</u>	<u>\$ 1,953,753</u>	<u>\$ 293,211</u>

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

1. Long-Term Debt (Continued)

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

General Obligation Bonds			General Obligation Bonds		
Governmental Activities			Business-Type Activities		
	Principal	Interest		Principal	Interest
2020	\$ 270,000	\$ 106,024	2020	\$ 285,000	\$ 36,330
2021	460,000	104,859	2021	290,000	31,215
2022	515,000	94,028	2022	295,000	25,651
2023	525,000	82,101	2023	300,000	19,533
2024	320,000	72,244	2024	305,000	12,794
2025-2029	1,520,000	250,019	2025-2029	430,000	19,263
2030-2034	1,405,000	104,156	2030-2034	-	-
2035	305,000	3,241	2035	-	-
Total	<u>\$ 5,320,000</u>	<u>\$ 816,672</u>	Total	<u>\$ 1,905,000</u>	<u>\$ 144,786</u>

General Obligation Equipment Certificates		
Governmental Activities		
	Principal	Interest
2020	\$ 145,000	\$ 2,900
Total	<u>\$ 145,000</u>	<u>\$ 2,900</u>

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

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

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

In 2018, the City issued \$695,000 in General Obligation Street Reconstruction Bonds, Series 2018A. The bonds were issued to finance 2018 street projects.

In 2019, the City issued \$3,815,000 in in General Obligation Capital Improvement Plan Bonds, Series 2019A. The bonds were issued to finance the new City Administration/Police Center and Fire Hall renovation projects.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

1. Long-Term Debt (Continued)

Capital Leases

The City has several outstanding capital leases for equipment. In 2014, the City entered into a lease agreement for a copier for the Parks and Library departments. In 2015, the City entered into a lease agreement for a copier for the Administration, Planning & Zoning, and Police departments. In 2019, the City entered into a lease agreement for a copier for the Library, Parks, and Community Center departments. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases, are as follows:

Equipment	\$ 32,209
Less: Accumulated Depreciation	(24,663)
Total	<u>\$ 7,546</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2019, were as follows:

<u>Year Ending December 31,</u>	
2020	\$ 2,807
2021	1,404
2022	1,404
2023	1,404
2024	819
Total Minimum Lease Payments	<u>7,838</u>
Less: Amount Representing Interest	(309)
Present Value of Minimum Lease Payments	<u>\$ 7,529</u>

2. Conduit Debt Obligations

The City issued conduit debt to provide financial assistance for the construction of a charter school building. The bonds are payable by Lakes Area Kids Enrichment Foundation, a Minnesota nonprofit corporation. Upon repayment of the facilities bonds, ownership of the facilities transfers to the nonprofit. None of these bonds constitutes a debt of the City; accordingly they have not been reported as liabilities in the accompanying financial statements. At December 31, 2019, \$6,057,612 of Educational Facilities Revenue Note existed.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

3. Risk Management

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

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

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

NOTE 4 DEFINED BENEFIT PENSION PLANS

A. Plan Description

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

1. General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

A. Plan Description (Continued)

2. Public Employees Police and Fire Plan

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

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. Police and Fire Benefits

Benefits for Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

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

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2019 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2019, were \$45,681. The City's contributions were equal to the required contributions as set by state statute.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions (Continued)

2. Police and Fire Fund Contributions

Police and Fire member's contribution rates increased from 10.8% of pay to 11.3% and employer rates increased from 16.2% to 16.95% on January 1, 2019. The City's contributions to the Police and Fire Fund for the year ended December 31, 2019, were \$59,857. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2019, the City reported a liability of \$442,302 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2019. The State of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$13,833. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the City's proportionate share was .008% which was a decrease of .0003% from its proportionate share measured as of June 30, 2018.

City's proportionate share of the net pension liability	\$442,302
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>13,833</u>
Total	<u>\$456,135</u>

For the year ended December 31, 2019, the City recognized pension expense of \$41,840 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional \$1,036 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Fund Pension Costs (Continued)

At December 31, 2019, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 12,258	\$ -
Changes of Assumptions	-	34,765
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	44,833
Changes in Proportion	-	26,882
City Contributions Made Subsequent to the Measurement Date	24,026	-
Total	<u>\$ 36,284</u>	<u>\$ 106,480</u>

The \$24,026 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2020	\$ (34,703)
2021	(46,710)
2022	(13,522)
2023	713

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. Police and Fire Fund Pension Costs

At December 31, 2019, the City reported a liability of \$332,156 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2019, the City's proportionate share was .0312% which was an increase of .014% from its proportionate share measured as of June 30, 2018. The City also recognized \$4,212 for the year ended December 31, 2019, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year until the plan is 90% funded or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. In addition, the state will pay \$4.5 million on October 1, 2018 and October 1, 2019 in direct state aid. Thereafter, by October 1 of each year, the state will pay \$9 million until full funding is reached or July 1, 2048, whichever is earlier.

For the year ended December 31, 2019, the City recognized pension expense of \$54,600 for its proportionate share of the Police and Fire Plan's pension expense.

At December 31, 2019, the City's proportionate share of Police and Fire Fund's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources is as follows:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 14,103	\$ 50,558
Changes of Assumptions	275,636	372,909
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	69,180
Changes in Proportion	24,153	60,189
City Contributions Made Subsequent to the Measurement Date	31,269	-
Total	<u>\$ 345,161</u>	<u>\$ 552,836</u>

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. Police and Fire Fund Pension Costs (Continued)

The \$31,269 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense Amount</u>
2020	\$ (32,340)
2021	(57,031)
2022	(144,078)
2023	(9,174)
2024	3,679

Total Pension Expense

The total pension expense for all plans recognized by the City for the year ended December 31, 2019, was \$97,476.

E. Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

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

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disability for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan and 1.0% per year for the Police and Fire Plan.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The most recent four-year experience study for Police and Fire Plan was completed in 2016. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2019:

General Employees Fund:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

Police and Fire Fund:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	36 %	5.1 %
International Stocks	17	5.3
Bonds	20	0.8
Alternative Assets	25	5.9
Cash	2	-
Totals	100 %	

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Discount Rate

The discount rate used to measure the total pension liability in 2019 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City Proportionate Share of the General Employees Fund Net Pension Liability:	\$ 727,121	\$ 442,302	\$ 207,128
City Proportionate Share of the Police and Fire Fund Net Pension Liability:	\$ 726,030	\$ 332,156	\$ 6

H. Pension Plan Fiduciary Net Position

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

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 5 DEFINED CONTRIBUTION PLAN

Crosslake Firemen's Relief Association

Plan Description

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

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of one percent (0.25%) of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2019 were:

State Aid flowed through City to Relief Association	\$ 40,025
Voluntary (Non-Required) Contribution from City	<u>36,754</u>
Total Contribution	<u><u>\$ 76,779</u></u>

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Plan Description

The City operates a single-employer retiree benefit plan (the Plan) that provides health and dental insurance to eligible employees and their spouse through the City's health insurance plan. There are 16 active participants, 2 retired participants, and zero inactive employees entitled to but not yet receiving benefits. Benefit and eligibility provisions are established through negotiations between the City and various unions representing City employees and are renegotiated each two-year bargaining period. The Plan does not issues a publicly available financial report.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

B. Funding Policy

The City does not have assets designated to pay for OPEB related costs. Contribution requirements are negotiated between the City and union representatives. The eligibility for, amount of, duration of, and City's contribution to the cost of the benefits provided varies by contract and date of retirement. The City is funding this liability on a pay-as-you-go basis. For fiscal year 2019, the City contributed \$7,831 to the plan.

C. Actuarial Methods and Assumptions

The City's OPEB liability was measured as of January 1, 2019 and the total OPEB liability was determined by an actuarial valuation as of January 1, 2018.

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Health Care Trend Rates	6.5% Decreasing to 5.00% Over 6 Years

Mortality Rates were based on the RP-2000 mortality tables with projected monthly improvements based on Scale AA, and other adjustments

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2017.

The discount rate used to measure the total OPEB liability was 3.8%. The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds.

Since the most recent GASB 45 valuation, the following changes have been made:

- The mortality table was updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- Retiree premiums were updated to current levels.
- The discount rate was changed from 4.00% to 3.30%.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

D. Changes in the OPEB Liability

	Total OPEB Liability
Balances at December 31, 2018	\$ 334,966
Changes for the Year:	
Service Cost	20,973
Interest	11,618
Assumption Changes	(10,464)
Benefit Payments	(7,831)
Net Change in Total OPEB Liability	14,296
Balances at December 31, 2019	\$ 349,262

The following presents the OPEB liability of the City, as well as what the City's OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.80%)	Discount Rate (3.80%)	1% Increase (4.80%)
Total OPEB Liability	\$ 374,221	\$ 349,262	\$ 325,497

The following presents the OPEB liability of the City as well as what the City's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.5% decreasing to 4.0% over five years) or 1% higher (7.5% decreasing to 6.0% over five years) than the current healthcare cost trend rates:

	1% Decrease (5.5% Decreasing to 4.0%)	Current Trend Rates (6.5% Decreasing to 5.0%)	1% Increase (7.5% Decreasing to 6.0%)
Medical Trend Rate			
Total OPEB Liability	\$ 311,229	\$ 349,262	\$ 393,035

For the year ended December 31, 2019, the City recognized OPEB expense of \$30,847. At December 31, 2019, the City reported deferred inflows of resources, and deferred outflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ 8,720
City Contributions Made Subsequent to the Measurement Date	2,275	-
Total	\$ 2,275	\$ 8,720

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

D. Changes in the OPEB Liability (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Future Recognition</u>
2020	\$ (1,744)
2021	(1,744)
2022	(1,744)
2023	(1,744)
2024	(1,744)

NOTE 7 OPERATING LEASE REVENUE

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

<u>Year Ending December 31,</u>	
2020	\$ 111,725
2021	112,229
2022	112,543
2023	112,636
Total	<u>\$ 449,133</u>

NOTE 8 TAX ABATEMENT DISCLOSURES

The City has one pay-as-you-go tax increment financing district with a local business for purposes of renewal and renovation within the City as authorized under Minnesota Statutes §469.174. The city is currently collecting tax increments that are paid through the property tax collection process. The district stops collection in 2024. The requirement for the business to receive the excess tax increments from the City is to perform improvements on the owned property. The increment taxes are based on the increase of the property value after the improvements are made. The agreements call for 90% of the property tax increments collected to be returned to the developers. For the year ended December 31, 2019, the City paid excess tax increment in the amount of \$11,325. No other commitments were made by the City as part of these agreements.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 9 SUBSEQUENT EVENT

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the Council is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CROSSLAKE, MINNESOTA
SCHEDULE OF CHANGES IN THE CITY'S OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED DECEMBER 31, 2019

	Measurement Date January 1, 2019	Measurement Date January 1, 2018
Total OPEB Liability		
Service Cost	\$ 20,973	\$ 22,123
Interest	11,618	11,086
Assumption Changes	(10,464)	-
Benefit Payments	(7,831)	(23,936)
Net Change in Total OPEB Liability	14,296	9,273
Total OPEB Liability - Beginning	334,966	325,693
Total OPEB Liability - Ending	<u><u>\$ 349,262</u></u>	<u><u>\$ 334,966</u></u>
 Covered-Employee Payroll	 \$ 875,605	 \$ 850,102
 District's Total OPEB Liability as a Percentage of Covered-Employee Payroll	 40%	 39%

NOTE 1: The City implemented GASB Statement no. 75 in 2018, and the above table will be expanded to 10 years of information as the information becomes available.

NOTE 2: No assets are accumulated in a trust

CITY OF CROSSLAKE, MINNESOTA
SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
YEAR ENDED DECEMBER 31, 2019

	Measurement Date June 30, 2019	Measurement Date June 30, 2018	Measurement Date June 30, 2017	Measurement Date June 30, 2016	Measurement Date June 30, 2015
PERA - General Employees Fund					
City's Proportion of the Net Pension Liability	0.0080%	0.0083%	0.0087%	0.0087%	0.0088%
City's Proportionate Share of the Net Pension Liability	\$ 442,302	\$ 460,450	\$ 555,402	\$ 706,397	\$ 456,062
State's Proportionate Share of the Net Pension Liability Associated with the City	13,833	15,152	6,796	9,212	-
Total City's Proportionate Share of the Net Pension Liability	\$ 456,135	\$ 475,602	\$ 562,198	\$ 715,609	\$ 456,062
City's Covered Payroll	\$ 561,811	\$ 555,286	\$ 561,436	\$ 538,587	\$ 519,617
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	78.73%	82.92%	98.93%	131.16%	87.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.23%	79.53%	75.90%	68.91%	78.20%
PERA - Police and Fire Fund					
City's Proportion of the Net Pension Liability	0.0312%	0.0298%	0.0340%	0.0350%	0.0340%
City's Proportionate Share of the Net Pension Liability	\$ 332,156	\$ 317,637	\$ 459,040	\$ 1,404,611	\$ 386,320
City's Covered Payroll	\$ 328,481	\$ 314,163	\$ 346,788	\$ 335,000	\$ 316,479
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	101.12%	101.11%	132.37%	419.29%	122.07%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.26%	88.84%	85.40%	63.88%	86.61%

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

**CITY OF CROSSLAKE, MINNESOTA
SCHEDULE OF CITY CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2019**

	2019	2018	2017	2016	2015	2014
PERA - General Employees Fund						
Contractually Required Contribution	\$ 45,681	\$ 40,833	\$ 42,198	\$ 40,199	\$ 39,992	\$ 36,869
Contributions in Relation to the Contractually Required Contribution	(45,681)	(40,833)	(42,198)	(40,199)	(39,992)	(36,869)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 609,080	\$ 544,440	\$ 562,634	\$ 535,987	\$ 533,227	\$ 508,528
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.25%
PERA - Police and Fire Fund						
Contractually Required Contribution	\$ 59,857	\$ 52,169	\$ 53,144	\$ 53,492	\$ 52,917	\$ 46,185
Contributions in Relation to the Contractually Required Contribution	(59,857)	(52,169)	(53,144)	(53,492)	(52,917)	(46,185)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 353,139	\$ 322,028	\$ 328,049	\$ 330,198	\$ 326,649	\$ 301,862
Contributions as a Percentage of Covered Payroll	16.95%	16.20%	16.20%	16.20%	16.20%	15.30%

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

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
REVENUES			
Taxes	\$ 3,346,184	\$ 3,305,396	\$ (40,788)
Licenses and Permits	52,300	88,705	36,405
Intergovernmental	101,881	143,482	41,601
Charges for Services	348,219	422,471	74,252
Fines and Forfeits	16,600	27,497	10,897
Special Assessments	14,675	12,755	(1,920)
Interest	60,500	191,609	131,109
Contributions and Donations	9,250	60,153	50,903
Miscellaneous	12,050	39,940	27,890
Total Revenues	3,961,659	4,292,008	330,349
EXPENDITURES			
Current			
General Government			
Mayor and Council	33,053	29,947	(3,106)
Administration	277,004	270,463	(6,541)
Elections	5,200	30	(5,170)
Audit and Legal	49,000	38,756	(10,244)
Planning and Zoning	232,378	221,955	(10,423)
Other General Government	132,875	114,302	(18,573)
Total General Government	729,510	675,453	(54,057)
Public Safety			
Police	682,777	668,521	(14,256)
Ambulance	15,000	13,665	(1,335)
Fire Protection	159,421	219,078	59,657
Total Public Safety	857,198	901,264	44,066
Public Works			
Engineering	25,000	26,939	1,939
Public Way Maintenance	537,146	531,237	(5,909)
Total Public Works	562,146	558,176	(3,970)
Culture and Recreation			
Library	78,312	16,283	(62,029)
Recreation	423,329	360,733	(62,596)
Total Culture and Recreation	501,641	377,016	(124,625)
Miscellaneous			
Recycling	35,980	32,540	(3,440)
Firemen's Relief Association	63,000	76,779	13,779
Cemetery	2,000	1,012	(988)
Total Miscellaneous	100,980	110,331	9,351
Debt Service			
Principal	192,849	193,594	745
Interest and Fiscal Charges	20,016	20,227	211
Bond Issue Costs	-	36,563	36,563
Total Debt Service	212,865	250,384	37,519
Capital Outlay			
Capital Improvements and Equipment	1,519,764	2,379,115	859,351
Total Expenditures	4,484,104	5,251,739	767,635

See accompanying Notes to Required Supplementary Information.

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (522,445)	\$ (959,731)	\$ (437,286)
OTHER FINANCING SOURCES (USES)			
Transfers Out	(103,965)	(85,856)	18,109
Issuance of GO Bonds	539,490	3,785,430	3,245,940
Capital Lease Proceeds	-	6,672	6,672
Bond Premium	-	29,570	29,570
Proceeds from Sale of Capital Assets	-	30,970	30,970
Total Other Financing Sources (Uses)	<u>435,525</u>	<u>3,766,786</u>	<u>3,331,261</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (86,920)</u></u>	<u>2,807,055</u>	<u><u>\$ 2,893,975</u></u>
Fund Balance - Beginning of Year		<u>8,000,065</u>	
FUND BALANCE - END OF YEAR		<u><u>\$ 10,807,120</u></u>	

See accompanying Notes to Required Supplementary Information.

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
TAX INCREMENT FINANCING FUND
YEAR ENDED DECEMBER 31, 2019

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
REVENUES			
Tax Increments	\$ 11,000	\$ 12,354	\$ 1,354
EXPENDITURES			
Economic Development Current	<u>11,500</u>	<u>11,325</u>	<u>(175)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (500)</u></u>	1,029	<u><u>\$ 1,529</u></u>
Fund Balance - Beginning of Year		<u>7,730</u>	
FUND BALANCE - END OF YEAR		<u><u>\$ 8,759</u></u>	

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2019**

NOTE 1 LEGAL COMPLIANCE - BUDGETS

A. Budgetary Information

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

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

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS

General Employees Fund

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the measurement period ended June 30:

2019

Changes in Actuarial Assumptions

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed post-retirement benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

CITY OF CROSSLAKE, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
YEAR ENDED DECEMBER 31, 2019

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Employees Fund (Continued)

2017

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Police and Fire Fund

2019

Changes in Actuarial Assumptions

- The morality projection scale was changed from MP-2017 to MP-2018.

**CITY OF CROSSLAKE, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)
Police and Fire Fund (Continued)

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019 and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019 and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The combined service annuity (CSA) load was 30.00% for vested and nonvested, deferred members. The CSA has been changed to 33.00% for vested members and 2.00% for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00% to 60.00%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.

CITY OF CROSSLAKE, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
YEAR ENDED DECEMBER 31, 2019

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund (Continued)

2017 (Continued)

Changes in Actuarial Assumptions (Continued)

- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed postretirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.
- The single discount rate was changed from 5.60% per annum to 7.50% per annum.

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2037 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

NOTE 3 CHANGES IN SIGNIFICANT OTHER POSTEMPLOYMENT BENEFIT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

2019

The following assumption changes have been made:

- The discount rate was changed from 3.30% to 3.80%.

2018

The following assumption changes have been made:

- The mortality table was updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The retirement and withdrawal tables for all employees were updated.
- The discount rate was changed from 4.00% to 3.30%.

SUPPLEMENTARY INFORMATION

CITY OF CROSSLAKE, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT
DECEMBER 31, 2019

	<u>Fund Level Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash and Cash Equivalents	\$ 15,001	\$ -	\$ 15,001
Taxes Receivable	<u>440</u>	<u>-</u>	<u>440</u>
Total Assets	<u><u>\$ 15,441</u></u>	<u>-</u>	<u>15,441</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION			
Liabilities			
Accounts Payable	\$ 375	-	375
Deferred Inflows of Resources			
Unavailable Revenue on Property Taxes	309	(309)	-
Fund Balance/Net Position			
Unassigned	<u>14,757</u>	<u>(14,757)</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 15,441</u></u>	<u>(15,066)</u>	
Net Position			
Unrestricted		<u>15,066</u>	<u>15,066</u>
Total Net Position of Component Unit (Page 14)		<u><u>\$ 15,066</u></u>	<u><u>\$ 15,066</u></u>

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

CITY OF CROSSLAKE, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES TO THE STATEMENT OF ACTIVITIES
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2019

	<u>Fund Level Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Expenditures/Expenses	\$ 11,554	\$ -	\$ 11,554
Program Revenues			
Operating Grants and Contributions	<u>20</u>	<u>-</u>	<u>20</u>
Net Program Revenue (Expense)	(11,534)	-	(11,534)
General Revenues			
Taxes	<u>8,447</u>	<u>91</u>	<u>8,538</u>
Change in Net Position (Page 16)	(3,087)	91	(2,996)
Fund Balances/Net Position			
Beginning of Year	<u>17,844</u>	<u>218</u>	<u>18,062</u>
End of Year	<u><u>\$ 14,757</u></u>	<u><u>\$ 309</u></u>	<u><u>\$ 15,066</u></u>

OTHER REPORT SECTION



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit and each major fund of the City of Crosslake (City), Minnesota as of December 31, 2019 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents and have issued our report thereon dated April 17, 2020.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Cities* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Brainerd, Minnesota
April 17, 2020

City of Crosslake, Minnesota

Audit Presentation

Year Ending December 31, 2019

©2018 CliftonLarsonAllen LLP

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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



Create Opportunities
We promise to know you and help you.

Agenda

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



Required Communications

- **Our Responsibility Under Generally Accepted Auditing Standards**
 - Primary responsibility is to provide our opinion on the fairness of presentation of the financial statements
 - Reviewed internal accounting controls
 - Risk based audit approach
 - Based on internal controls, determined scopes, and tests of transactions
- **Planned Scope and Timing of the Audit**
 - Communicated during the audit preliminary work and field work
- **Significant Accounting Policies**
 - Outlined in Note 1 to the financial statements
 - No new standards



Required Communications (Continued)

- **Management Judgments and Accounting Estimates – Reasonable/Supported**
 - Useful lives of capital assets
 - Allowance for doubtful accounts
 - Current vs. long-term compensated absences
 - Other Postemployment Benefits
 - Net Pension Liability, Deferred Inflows, and Outflows of Resources
- **Corrected and Uncorrected Misstatements**
 - None noted
- **Disclosures are Adequate, Clear, and Complete**



Required Communications (Continued)

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



Required Communications (Continued)

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



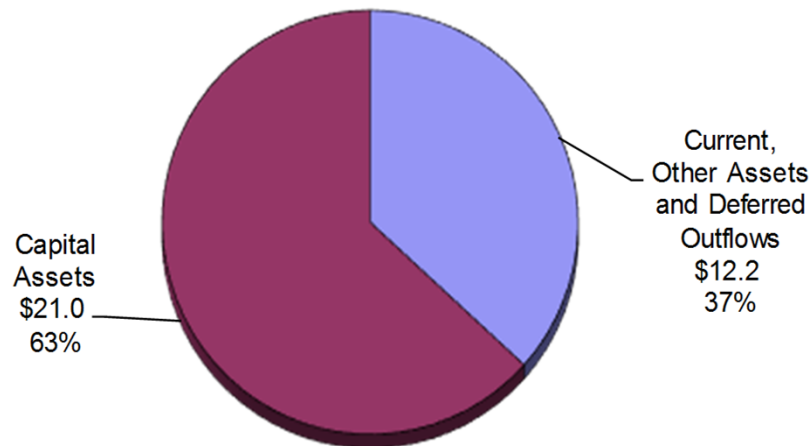
City's Audit Results

- **Unmodified Opinion on the Financial Statements**
 - On the basic financial statement
- **Compliance and Internal Control Over Financial Reporting**
 - One material weakness:
 - ◇ Segregation of duties
- **Minnesota Legal Compliance**
 - Seven areas
 - ◇ No findings

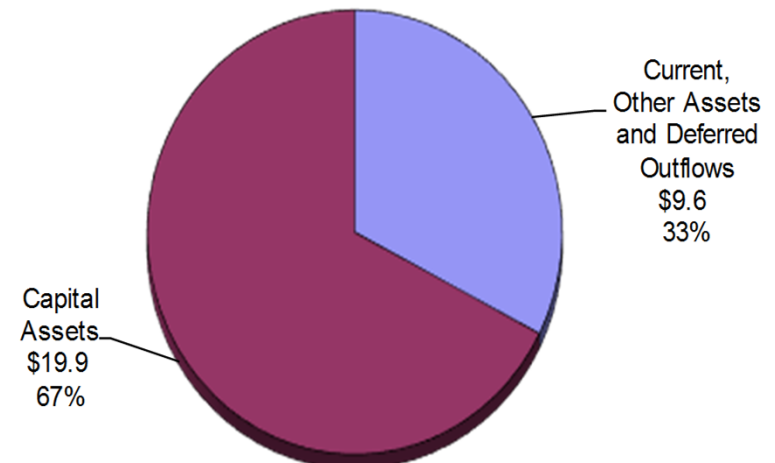


Financial Results

CITY OF CROSSLAKE
Total Assets and Deferred Outflows of
Resources - 2019
(In Millions)

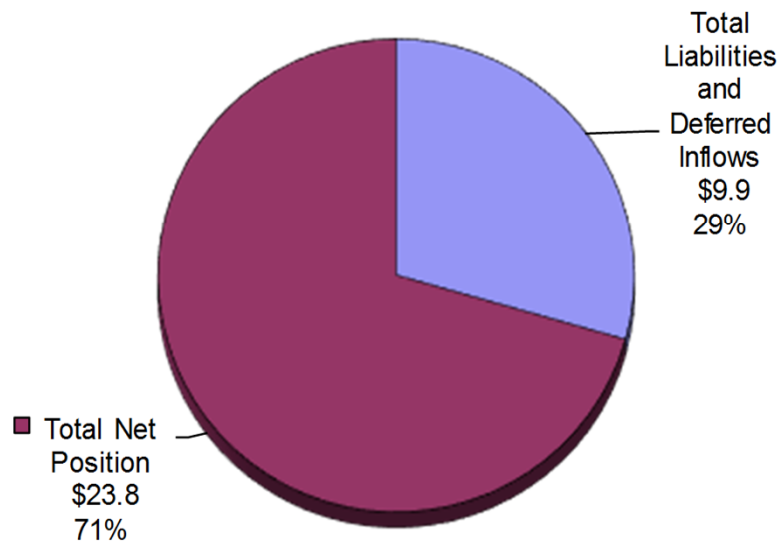


CITY OF CROSSLAKE
Total Assets and Deferred Outflows of
Resources - 2018
(In Millions)

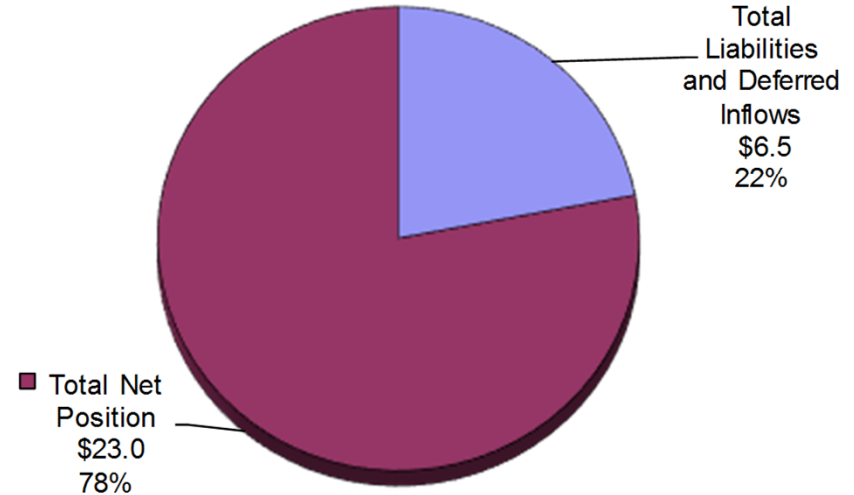


Financial Results (Continued)

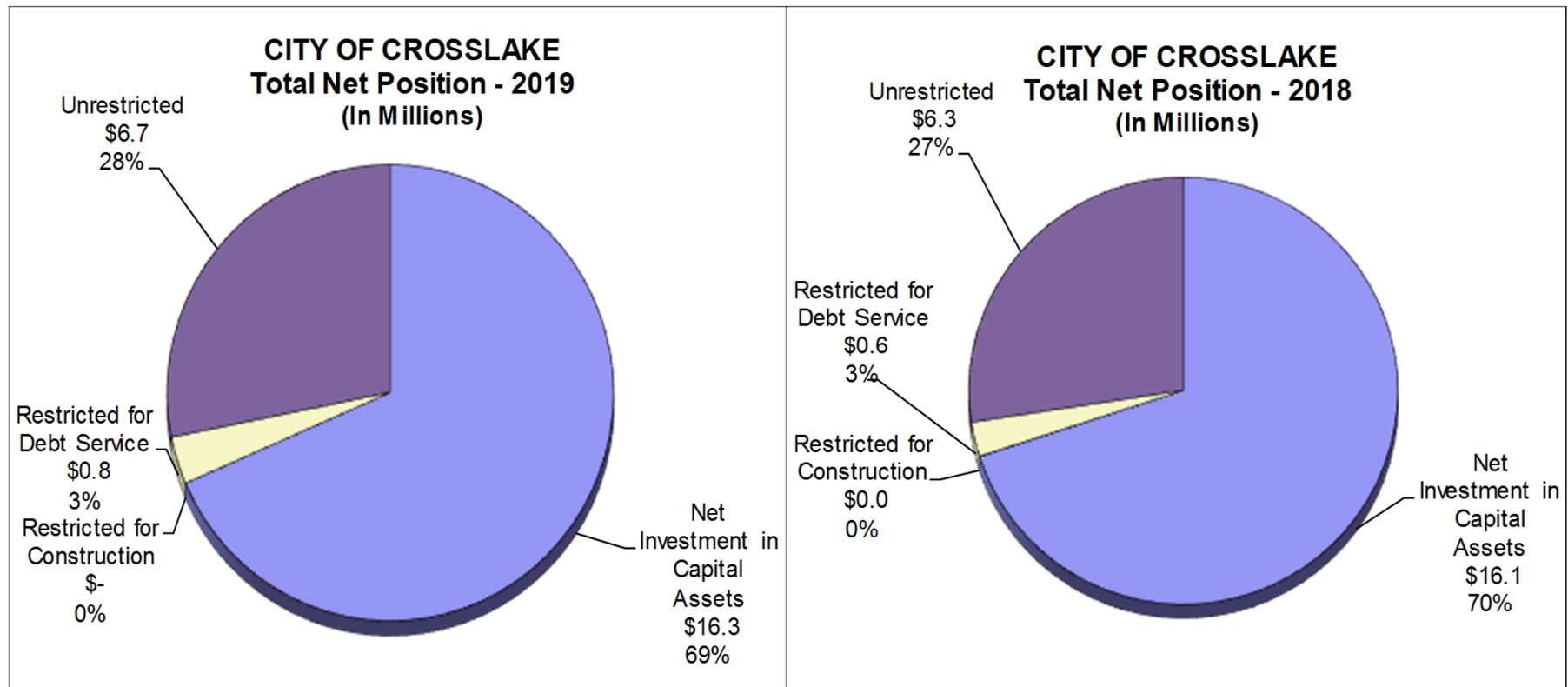
CITY OF CROSSLAKE
Total Liabilities and Net Position - 2019
(In Millions)



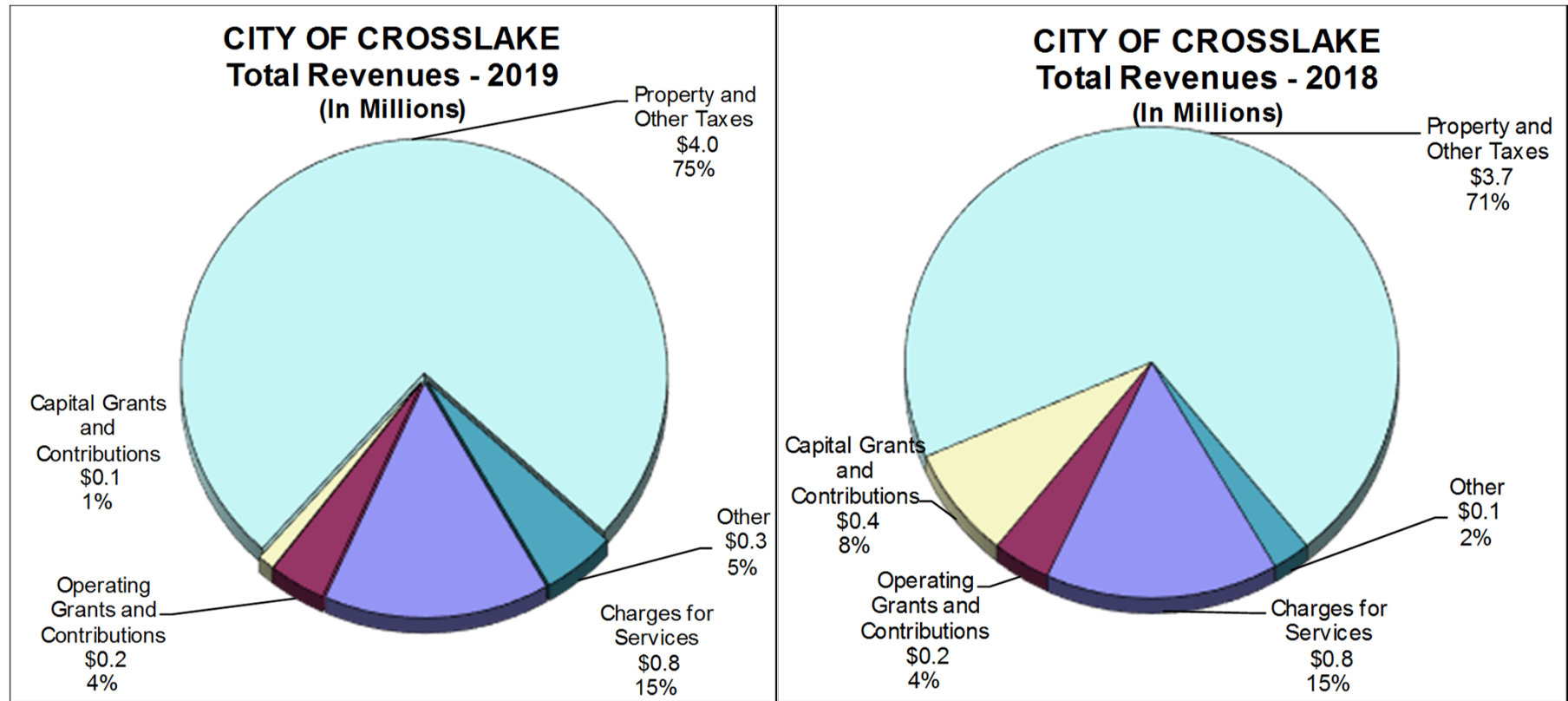
CITY OF CROSSLAKE
Total Liabilities and Net Position - 2018
(In Millions)



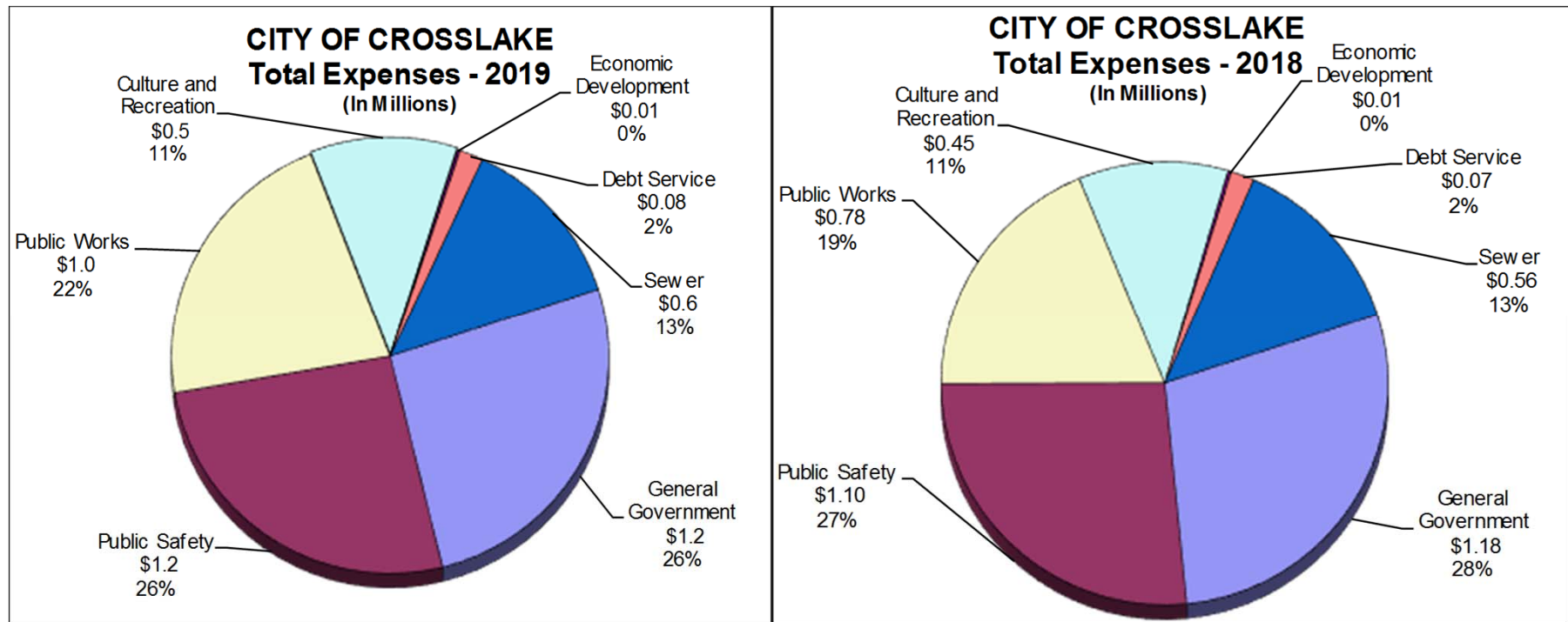
Financial Results (Continued)



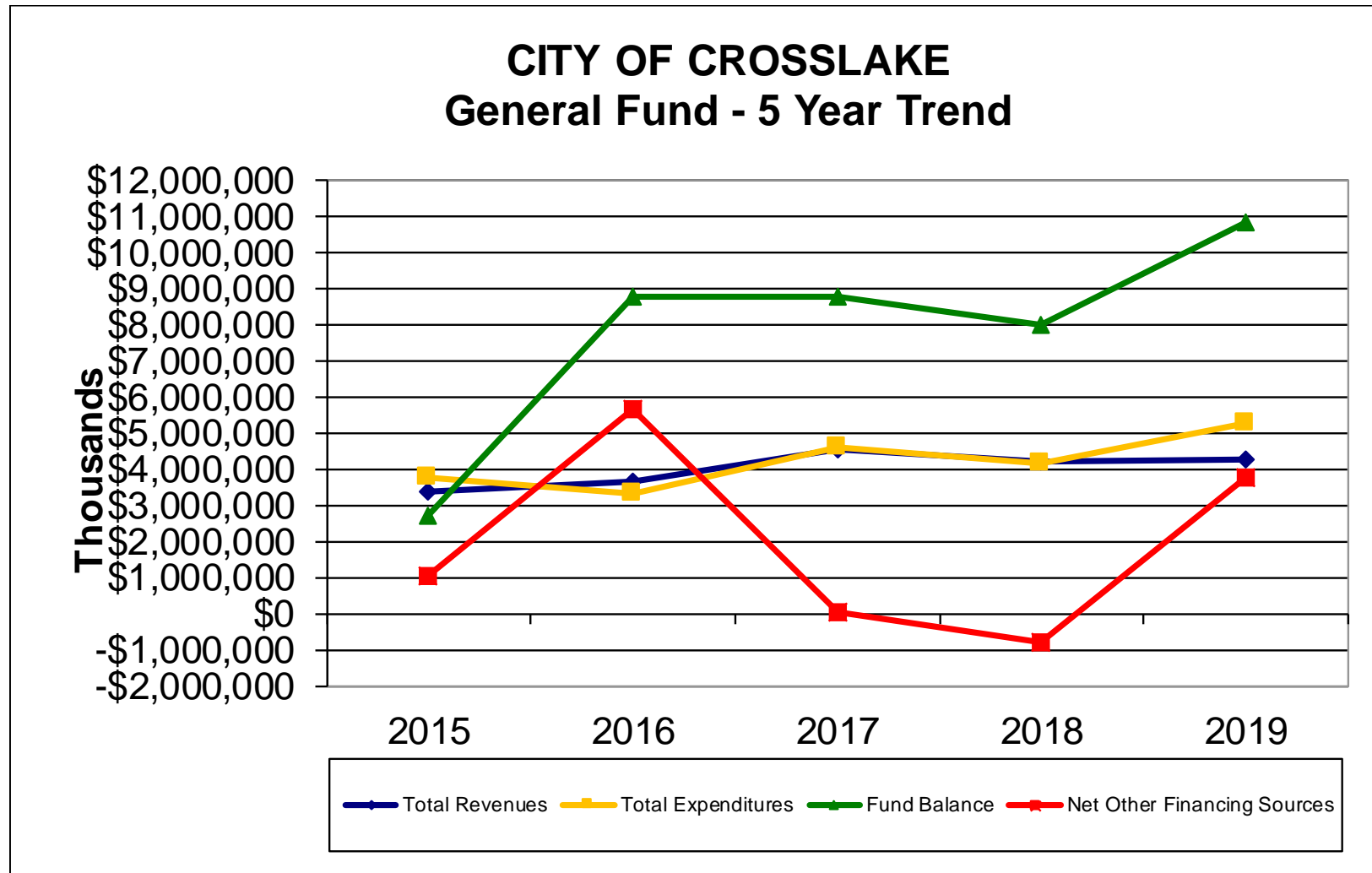
Financial Results (Continued)



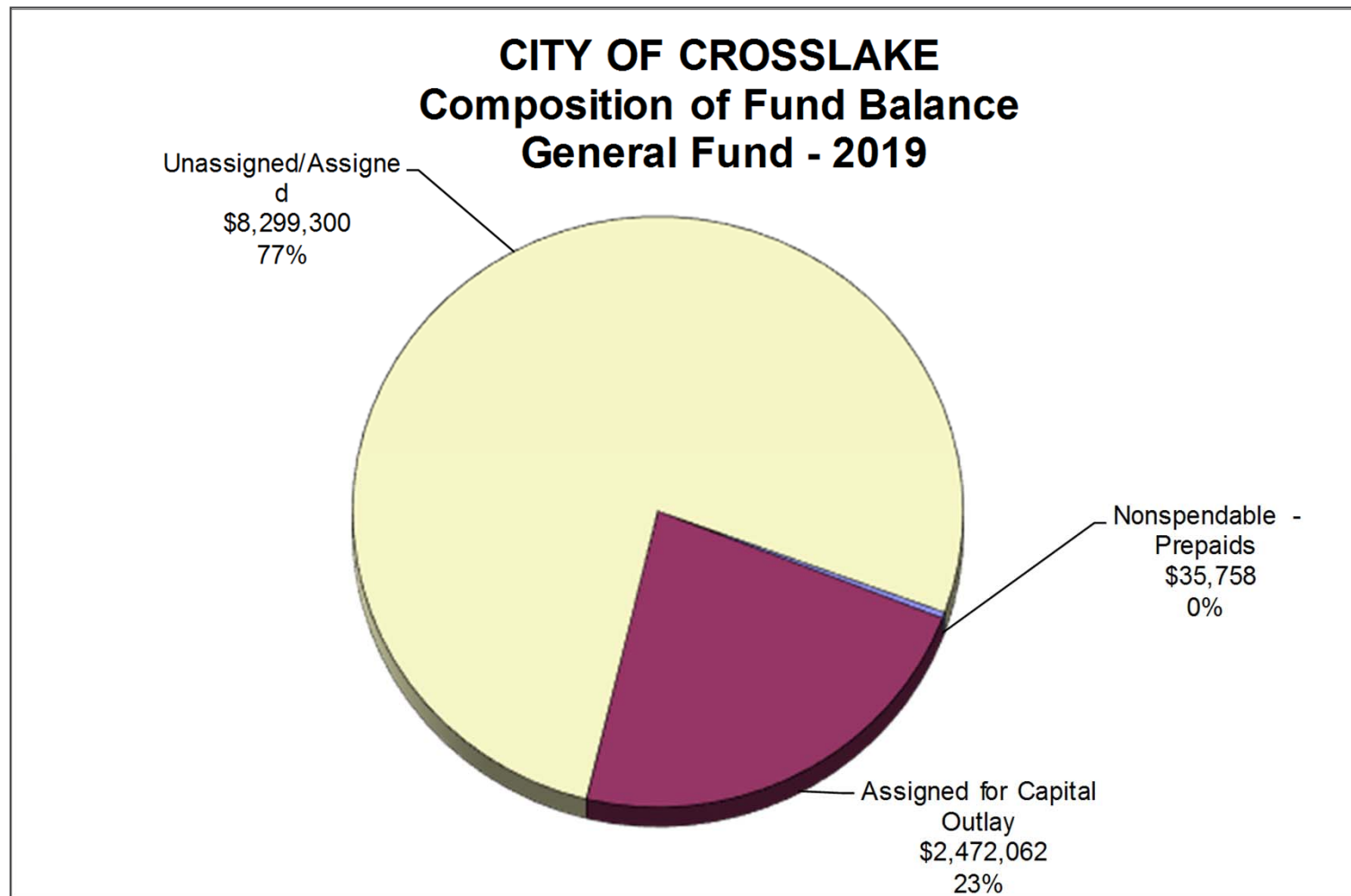
Financial Results (Continued)



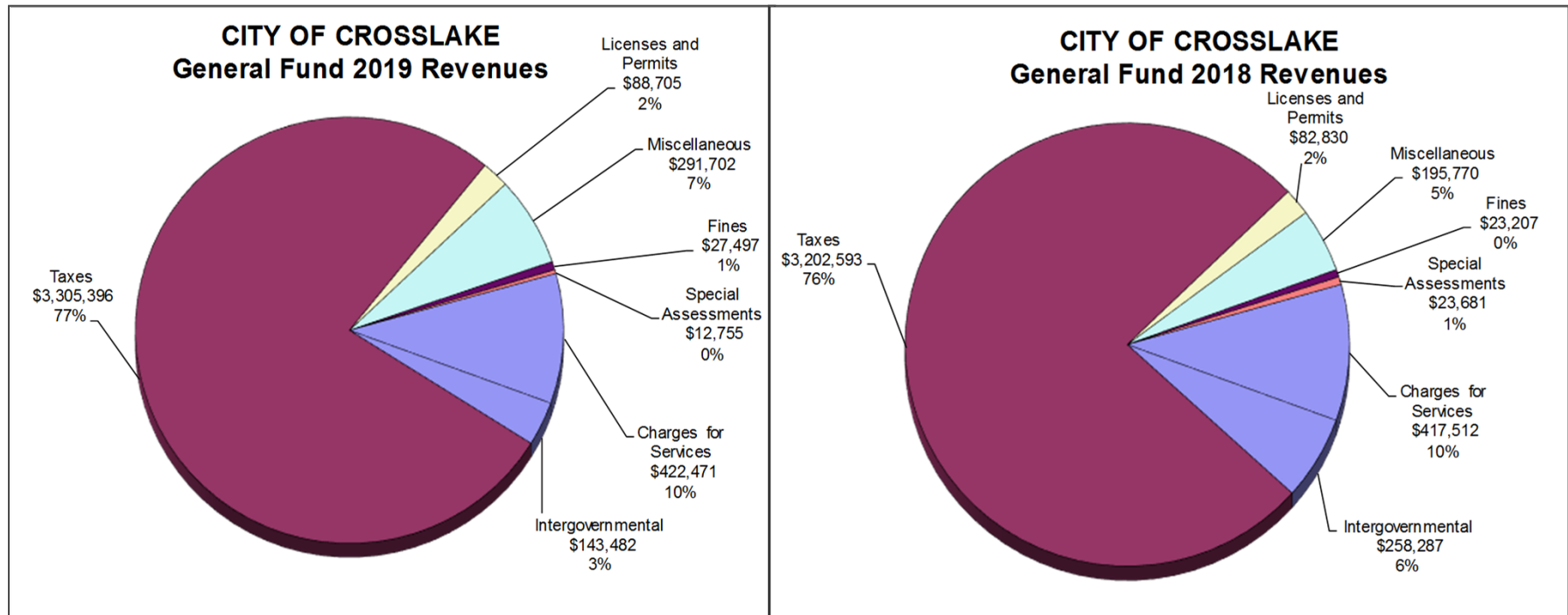
Financial Results (Continued)



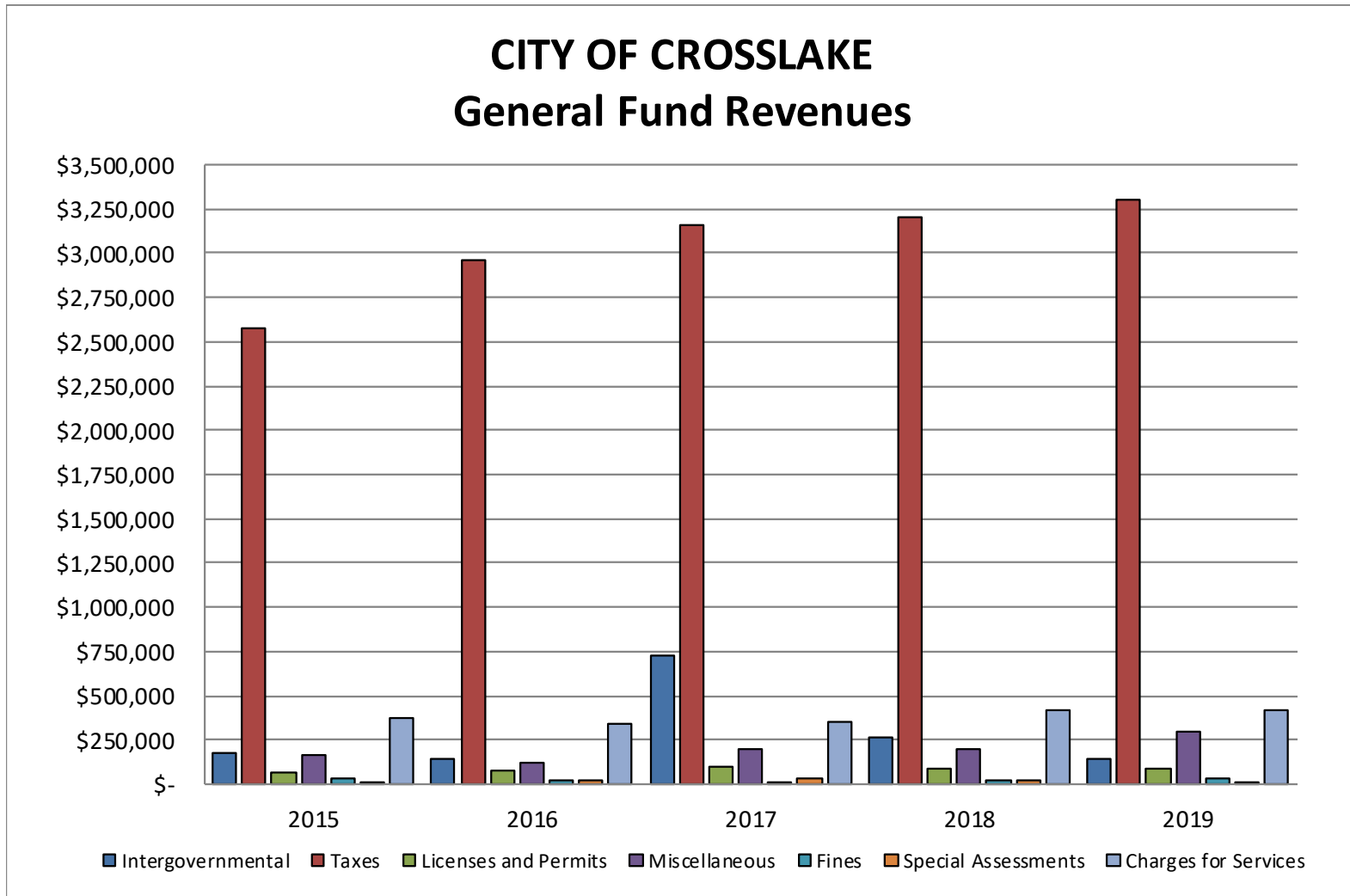
Financial Results (Continued)



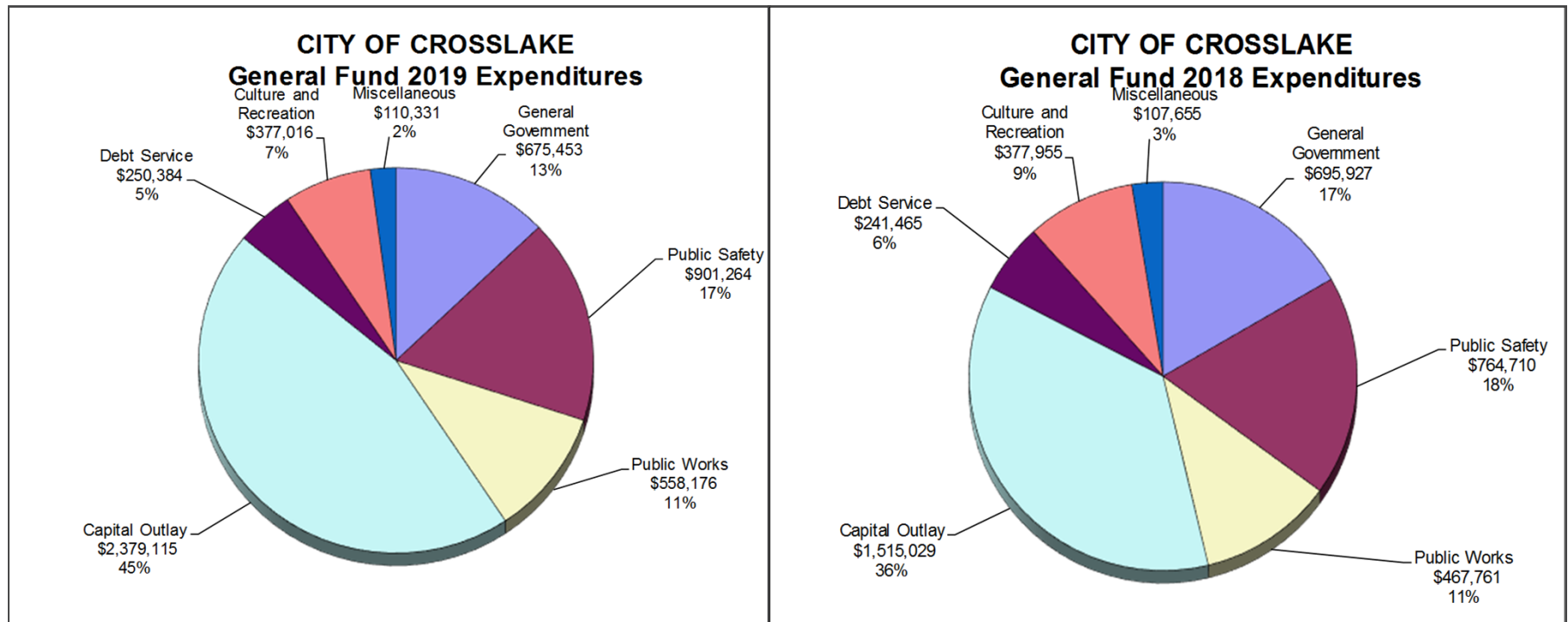
Financial Results (Continued)



Financial Results (Continued)

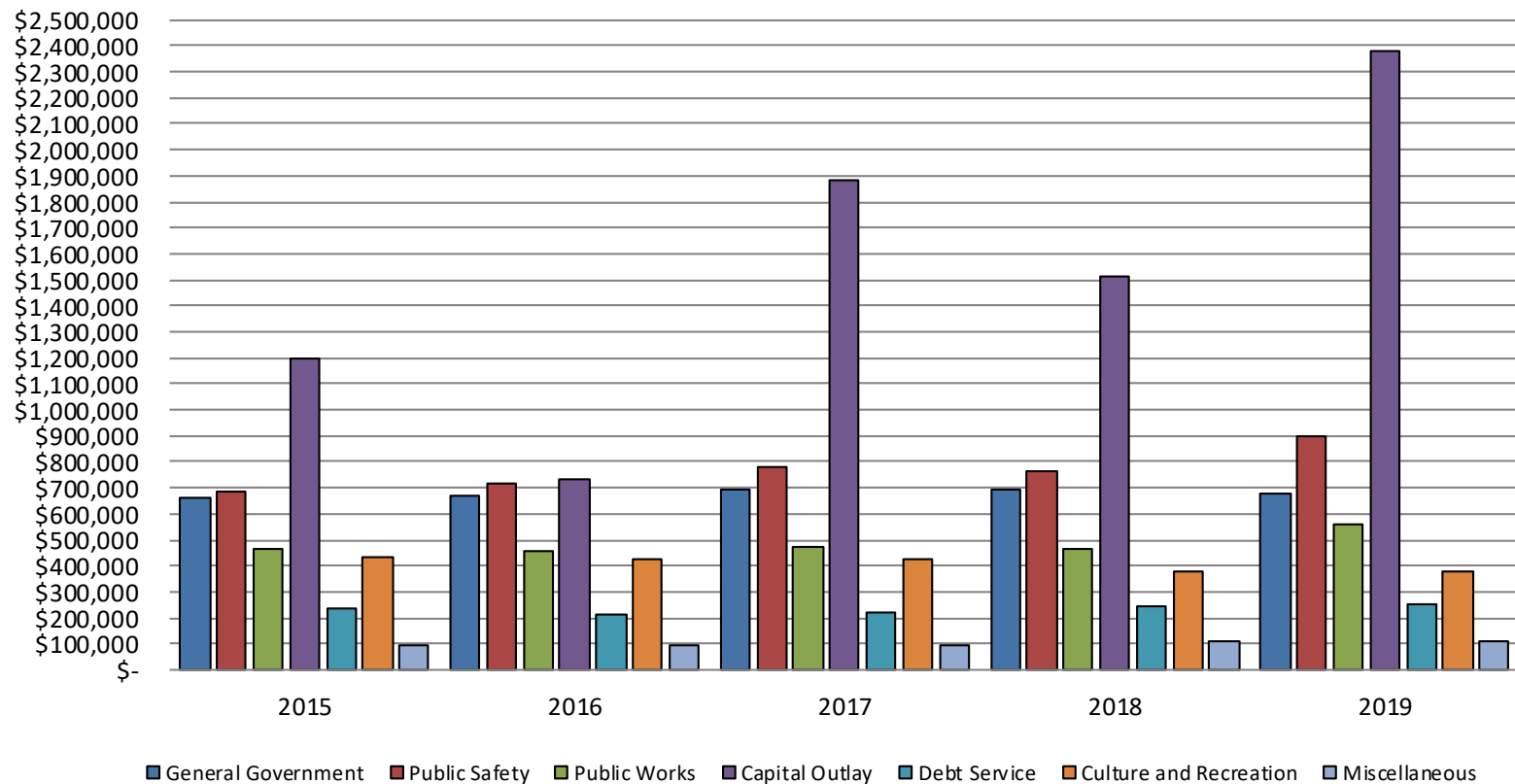


Financial Results (Continued)

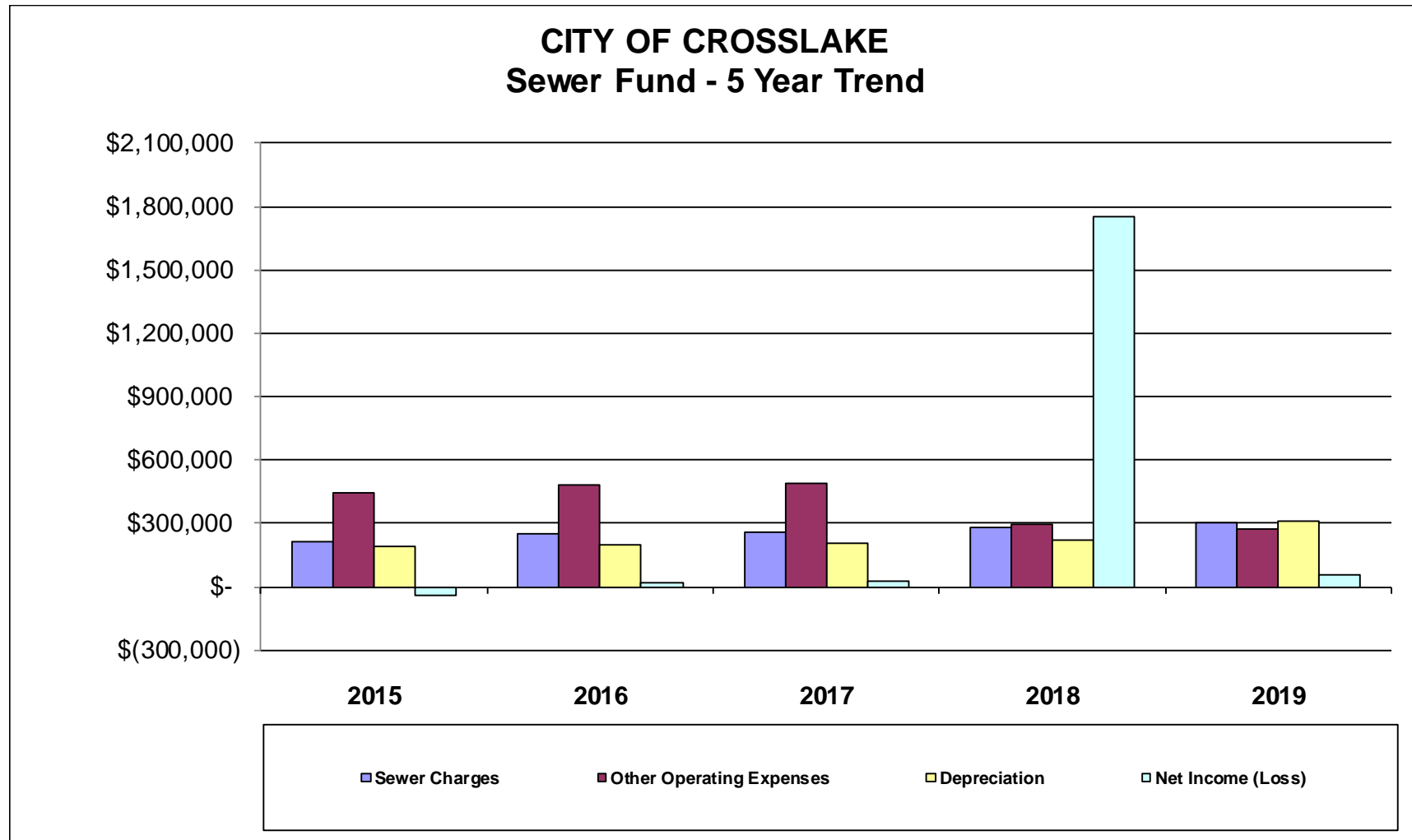


Financial Results (Continued)

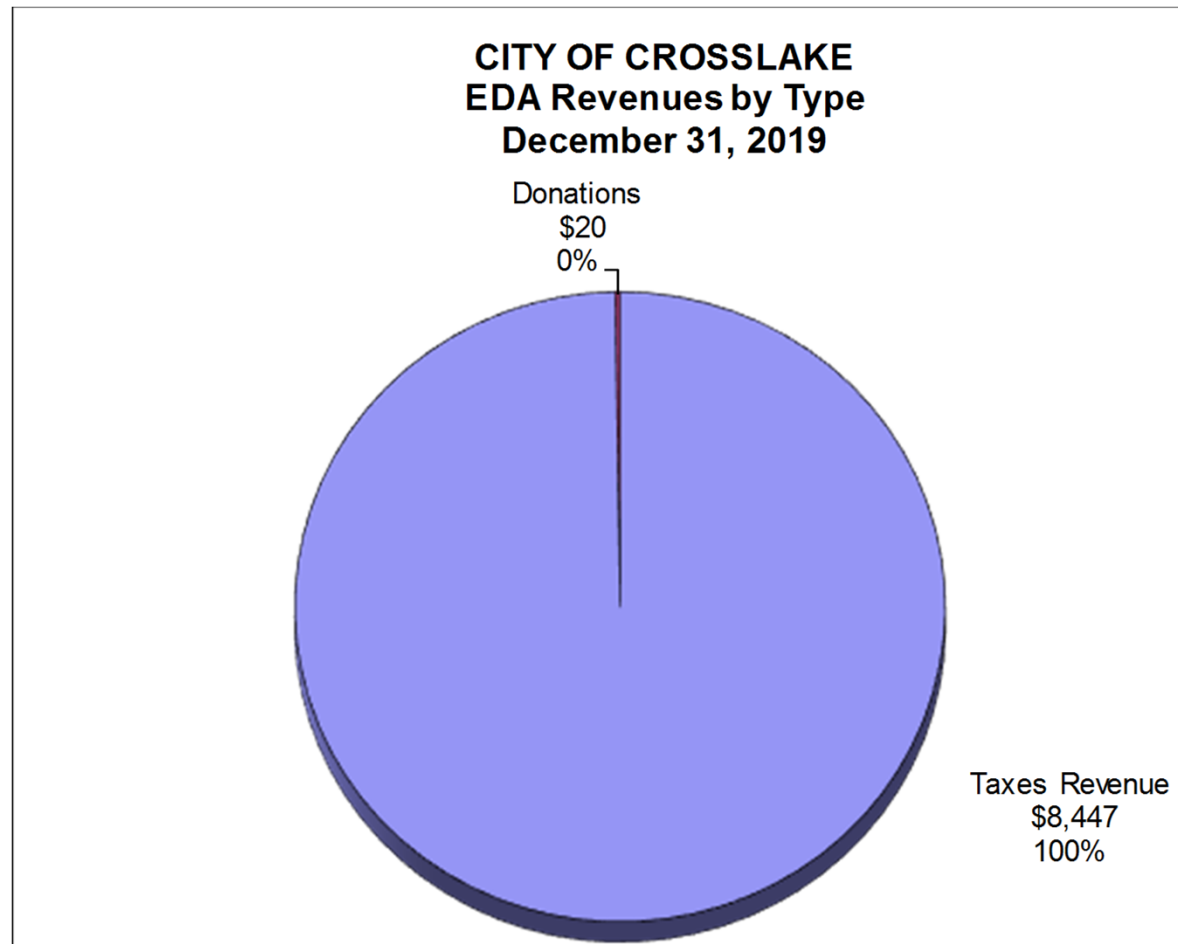
**CITY OF CROSSLAKE
General Fund 2019 Expenditures**



Financial Results (Continued)



Financial Results (Continued)

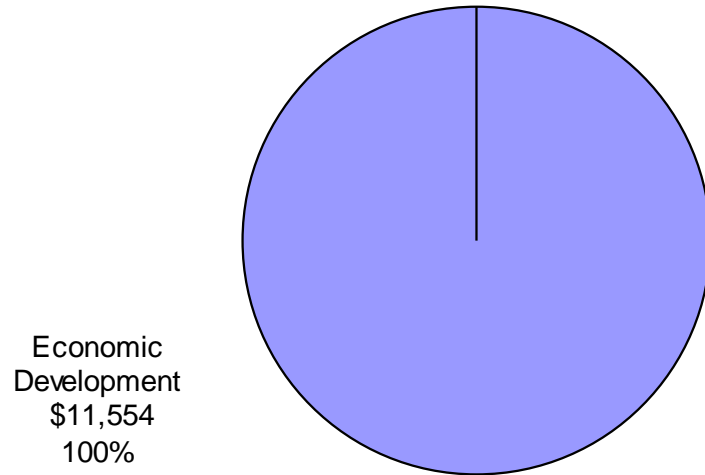


- Current year revenues
 - Taxes
 - Donations
- Fund Balance of \$15,066



Financial Results (Continued)

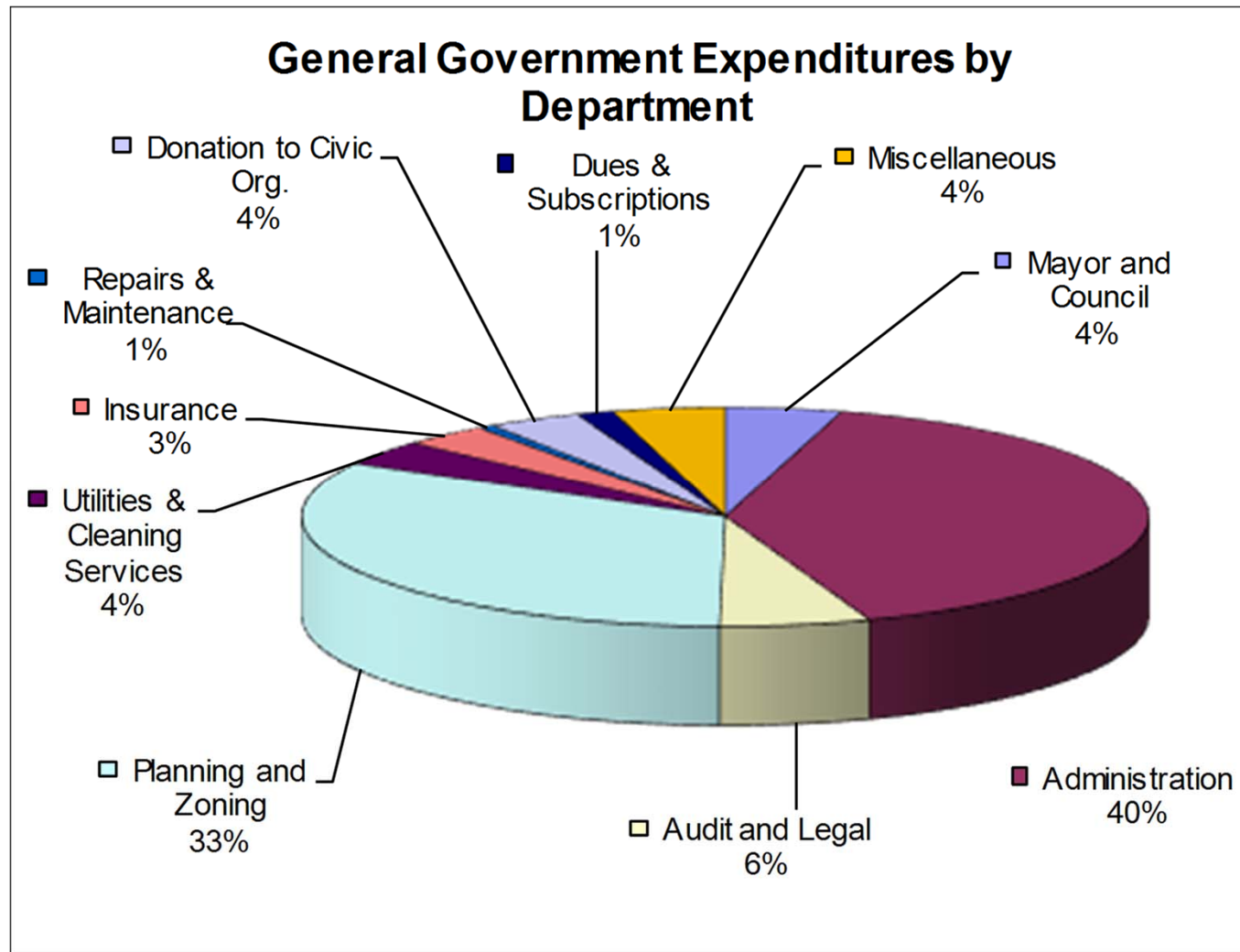
**CITY OF CROSSLAKE
EDA Expenditures by Type
December 31, 2019**



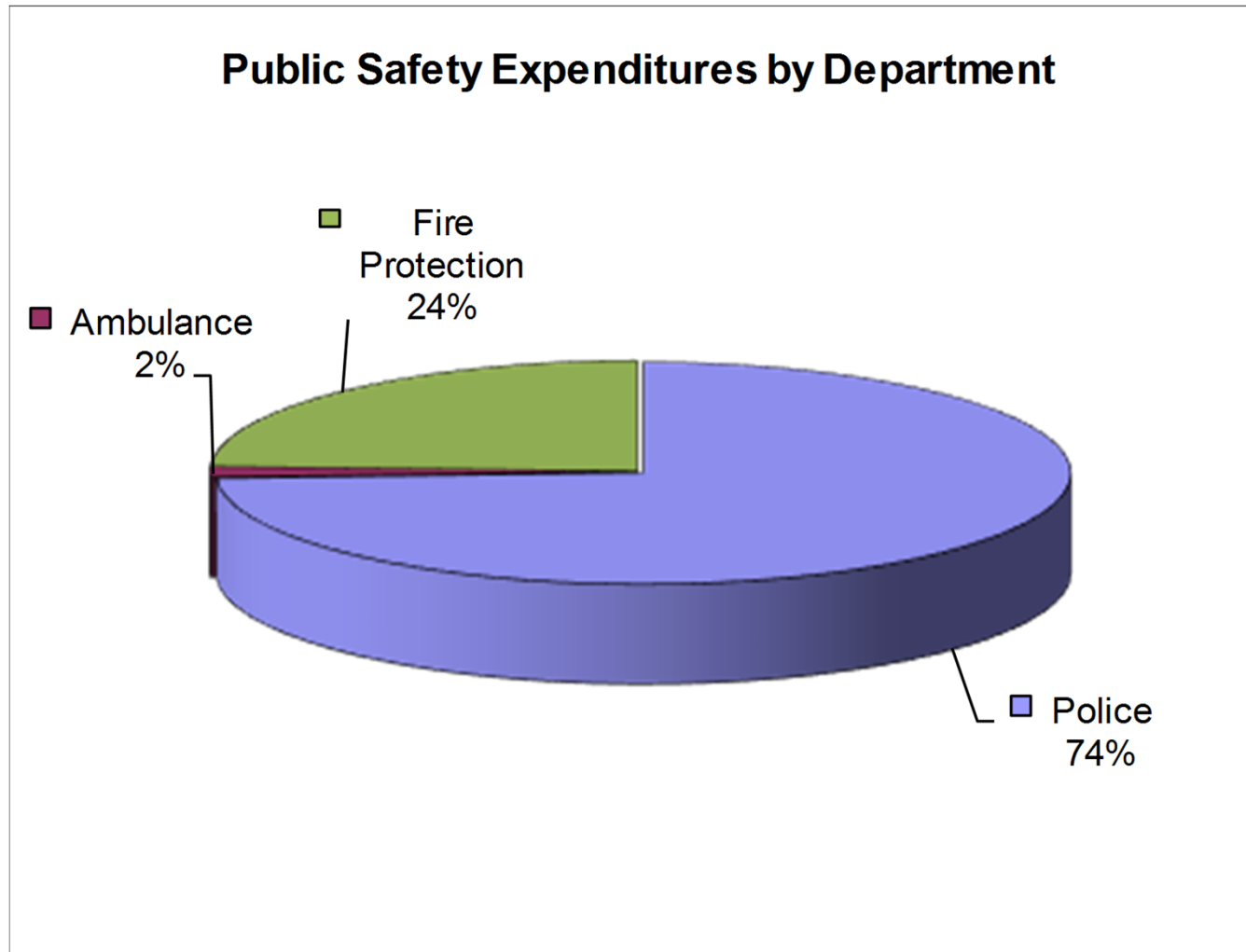
- Current year expenditures
 - Professional Services - \$9,163
 - Contribution to Primary Government - \$2,391
- Overall net loss of \$3,087



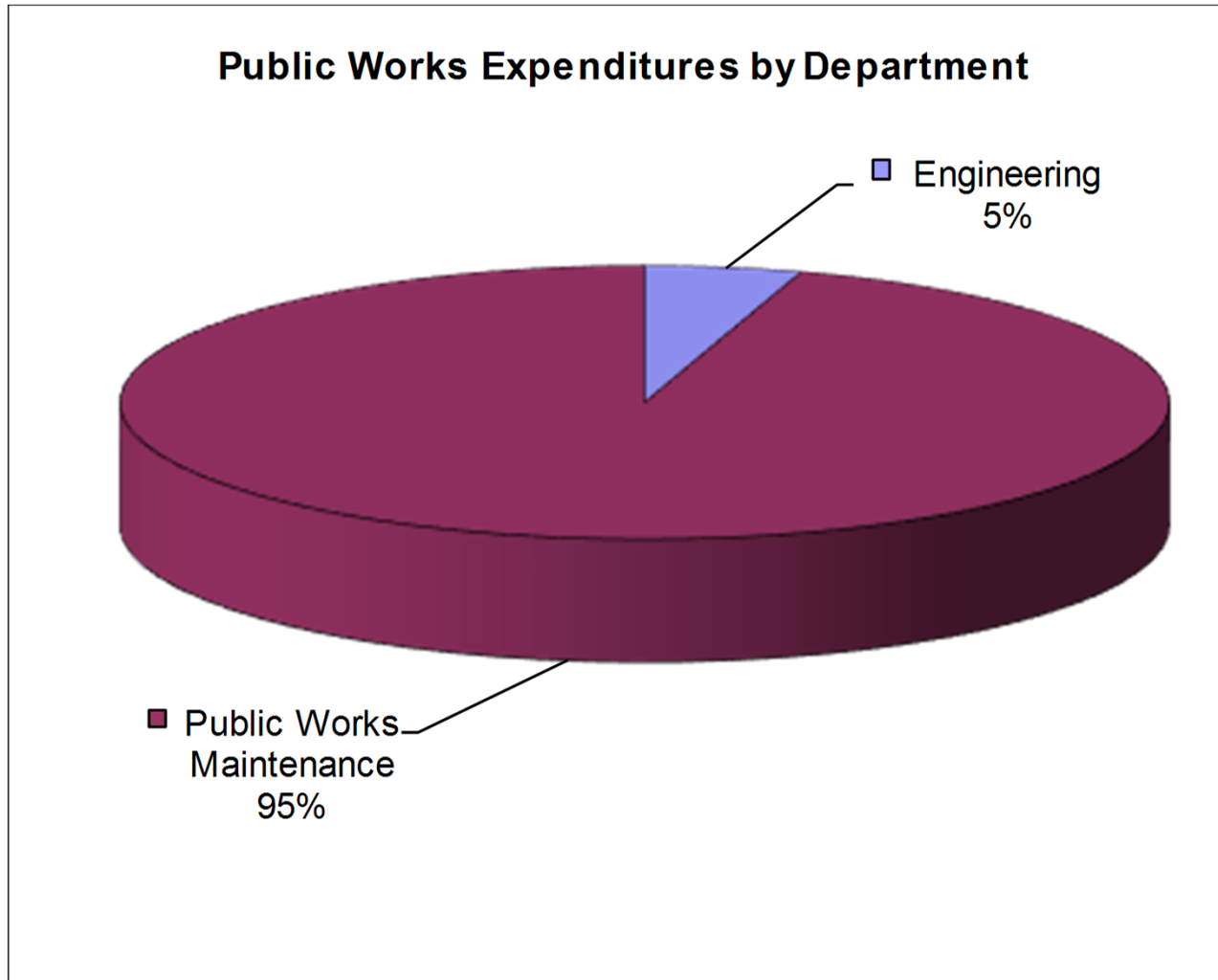
Financial Results (Continued)



Financial Results (Continued)

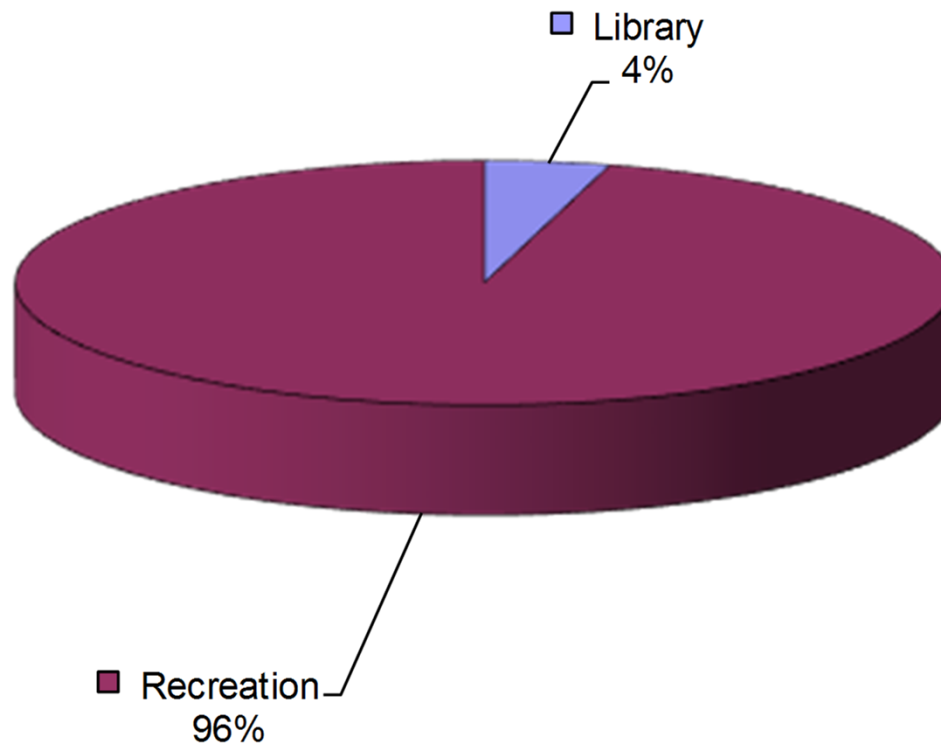


Financial Results (Continued)



Financial Results (Continued)

Culture & Recreation Expenditures by Department



Financial Results (Continued)

- Other Financial Highlights
 - Financial statements and the required State Auditor Reporting Form were both submitted to the applicable state agency before the deadline
 - ◇ Deadline is June 30, 2020
 - The General Fund had a positive change in Fund Balance of \$2,800,00, \$3,800,000 debt issuance
 - Sewer Fund had a positive change in net position of \$58,000



Key Issues/Summary

- Capital Outlay in the General Fund was approximately \$2,379,000 – City Hall and Perkins Bay road in CIP, fire truck purchased other miscellaneous items and projects
- Debt Service Fund increased \$179,000, collecting enough taxes to pay for principal and interest payments on debt
 - New debt issuance of \$3,815,000
- Financial stability
 - General Fund has approximately 12 months of expenditures in unassigned Fund Balance
 - General Fund assigned Fund Balance of approximately \$2,400,000
 - Debt Service Fund remains stable to meet principal and interest payments



Key Issues/Summary (Continued)

- Enterprise Net Position
 - Sewer Fund had negative cash flow from Operating Activities
 - ◇ Total restricted cash of \$459,887 – for debt service
 - ◇ Normal operating expenses of \$588,366, operating revenues \$299,855
 - ◇ Depreciation expense of \$313,775
 - The Sewer Fund decreased cash by \$155,000
 - ◇ \$249,000 Capital Assets
 - ◇ \$27,000 Cash flow from operating activities
 - ◇ \$275,000 Principal payments
 - Continue to monitor rates for the Sewer Fund and ensure that revenues are more than expenditures





CLAconnect.com

©2018 CliftonLarsonAllen LLP

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

Contact Information:

Mary Reedy, CPA, CGFM

Principal

320-203-5534

mary.reedy@CLAconnect.com



B. 1

**REGULAR COUNCIL MEETING
VIA TELECONFERENCE
CITY OF CROSSLAKE
MONDAY, APRIL 13, 2020
7:00 P.M. – CITY HALL**

The Crosslake City Council held the Regular Council Meeting via teleconference on Monday, April 13, 2020. The following Council Members participated: Mayor Dave Nevin, Gary Heacox, Aaron Herzog, John Andrew and Dave Schrupp. Also present via teleconference were City Administrator Mike Lyonais, City Clerk Char Nelson, Police Chief Erik Lee, Park Director TJ Graumann, Zoning Administrator Jon Kolstad, Public Works Director Ted Strand, City Engineer Dave Reese, City Attorney Brad Person, Northland Press Reporter Paul Boblett, and Echo Journal Reporter Nancy Vogt. There were approximately ten listeners on the call.

- A. CALL TO ORDER** – Mayor Nevin called the Regular Council Meeting to order at 7:12 P.M. The Mayor read a Determination Regarding Conducting Meetings by Telephone or Other Electronic Means due to the COVID-19 Pandemic.

MOTION 04R-01-20 WAS MADE BY JOHN ANDREWS AND SECONDED BY DAVE SCHRUPP TO APPROVE THE ADDITIONS TO THE AGENDA. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

- B. CONSENT CALENDAR** – MOTION 04R-02-20 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO APPROVE THE FOLLOWING ITEMS LISTED ON THE CONSENT CALENDAR:

1. Regular Council Meeting Minutes of March 9, 2020
2. Special Emergency Council Meeting Minutes of March 12, 2020
3. Special Emergency Council Meeting Minutes of March 13, 2020
4. Special Emergency Council Meeting Minutes of March 17, 2020
5. Special Council Meeting Minutes of March 24, 2020
6. City – Month End Revenue Report dated March 2020
7. City – Month End Expenditures Report dated March 2020
8. Police Report for Crosslake – February 2020
9. Police Report for Mission Township – February 2020
10. Police Report for Crosslake – March 2020
11. Police Report for Mission Township – March 2020
12. Fire Department Report – March 2020
13. North Memorial Ambulance Report – March 2020
14. Planning and Zoning Monthly Statistics
15. Planning and Zoning Commission Meeting Minutes of December 27, 2019
16. Planning and Zoning Commission Meeting Minutes of January 24, 2020
17. Community Center Updates dated March 31, 2020
18. Waste Partners Recycling Report for February 2020
19. Thank You Letter from Initiative Foundation
20. Bills for Approval in the Amount of \$122,929.86
21. Additional Bills for Approval in the Amount of \$16,138.78

ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

C. MAYOR'S REPORT

1. The Council reviewed a letter dated March 1, 2020 from the Crosslake Food Shelf requesting donations. Mayor Nevin suggested that the City donate \$5,000 to the food shelf because of the current situation that the world is in. Aaron Herzog stated that he would approve a donation of \$500. The other Council Members agreed with Herzog. Gary Heacox noted that \$5,000 is more than what the Lions donate to the food shelf. MOTION 04R-03-20 WAS MADE BY DAVE SCHRUPP AND SECONDED BY JOHN ANDREWS TO MAKE A \$500 DONATION TO THE CROSSLAKE FOOD SHELF. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.
2. The Mayor gave a brief update on the construction of the new city hall. The sewer has been extended to Brook Street and the exterior of the building is 95% complete. Mayor Nevin and Chief Lee offered to give tours of the building to interested parties.
 - a. Mike Lyonais reported that staff added a direct link on Minutes and Agendas Page of city website to City of Crosslake's YouTube Channel. This link will provide access to all Council Meeting videos in chronological order.
 - b. The Council reviewed a quote from Hy-Tec for Closed-Captioning hardware at a cost of \$7,995. Dave Schrupp stated that he did not see a need for the closed-captioning equipment because the link on the website takes viewers directly to YouTube and that YouTube has an option to turn closed-captioning on and off. MOTION 04R-04-20 WAS MADE BY DAVE SCHRUPP AND SECONDED BY AARON HERZOG TO NOT PURCHASE CLOSED-CAPTIONING EQUIPMENT. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.
 - c. Included in the packet for Council review was a quote for furniture options for the new building. Mike Lyonais explained that Hy-tec provided alternative furniture pieces for staff to consider. Mr. Lyonais added that this is just information and the Council does not need to make decision tonight. Dave Schrupp stated that the City needs to stay within the allotted budget for the project and that Mike Lyonais has done a good job of monitoring that.
3. MOTION 04R-05-20 WAS MADE BY JOHN ANDREWS AND SECONDED BY GARY HEACOX TO APPROVE PAY APPLICATION #7 FROM HY-TEC CONSTRUCTION IN THE AMOUNT OF \$277,905.85 FOR CITY HALL CONSTRUCTION PROJECT. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

D. CITY ADMINISTRATOR'S REPORT

1. The Council reviewed a memo from the City Clerk regarding liquor license renewals. Business owners that hold a liquor license are required to submit renewal application and fees to the City by May each year. Because restaurants and bars have been ordered by the Governor to be closed until further notice due to the COVID-19 pandemic, the establishments that serve alcohol on-site are generating no income from liquor sales. Crow Wing County and most cities throughout the State are offering some type of relief

such as postponing the due date of liquor license renewal payments. MOTION 04R-06-20 WAS MADE BY DAVE SCHRUPP AND SECONDED BY JOHN ANDREWS TO REQUIRE ALL LIQUOR LICENSE RENEWAL PAPERWORK BE TURNED IN BY MAY 5, 2020 FOR ACTION AT THE MAY 11, 2020 COUNCIL MEETING AND TO POSTPONE PAYMENT OF FEES UNTIL ESTABLISHMENTS ARE UP AND RUNNING AGAIN. The Council may consider prorating the fees depending on how long businesses are required to remain closed. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

2. Mike Lyonais reported that the City will begin accepting credit card payments for City services in City Hall and online. GovPayNet will facilitate those payments and has established fees of 2.65% for sewer utility payments, 4% for all other services and a minimum of \$1.00 per transaction. The fees are in addition to the cost of the service. The City will continue to accept checks or cash for all of its services as well. A discussion ensued as to whether the City or consumer should pay the credit card fees. MOTION 04R-07-20 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO PASS THE COST OF CREDIT CARD FEES ON TO THE CONSUMER. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.
3. Included in the packet for Council information was Final Tax Rate Report from the County and surrounding cities comparisons.
4. Mike Lyonais gave a brief update on the Local Sales Tax Option that the State is supposed to be considering for the City of Crosslake. Because the State Legislature has not been in session due to the COVID-19 pandemic, the City has no timeline for their consideration. If the City receives approval from the State to implement a local sales tax, the question must be put on the ballot at the general election. Aaron Herzog stated that time is running short on informing residents of the proposed tax and that he is uncomfortable to support it.
5. Included in the packet for Council information was an email dated April 8, 2020 from Crow Wing County announcing the proposed closure of Crosslake Rolloff as a recycling collection site effective May 31, 2020. Mike Lyonais reminded the Council that the County took over the recycling program for the entire county at the beginning of the year and used State funds to run the program. The County Board will consider the proposal at its meeting on May 19, 2020.

E. COMMISSION REPORTS

1. PUBLIC SAFETY

- a. Police Chief Erik Lee asked the Council to consider compensating Fire Chief Chip Lohmiller for the extensive amount of time he has put in on the COVID-19 pandemic preparations and precautionary measures. Chief Lohmiller has attended meetings with City, County and State agencies assisting in the development of protocols and policies. Chief Lohmiller continually devotes time to the pandemic as it is constantly

changing. Chief Lee suggested an hourly rate of \$30 for Chief Lohmiller's time acting as Emergency Services Manager. Mike Lyonais added that this is a short-term position for Chief Lohmiller and that the Council should consider developing a position to handle future health pandemics.

Dave Nevin noted that Chief Lohmiller has worked approximately 90 hours so far and asked how many more were expected. Chief Lohmiller replied that the majority of the hours he has worked so far have been for development of policies and protocols and that he shouldn't be working as many hours now but that it depends on the virus. The Council stated that they were glad to have Chip in this position. MOTION 04R-08-20 WAS MADE BY DAVE NEVIN AND SECONDED BY DAVE SCHRUPP TO APPROVE THE HOURLY WAGE OF \$30 FOR CHIP LOHMILLER FOR WORK PERFORMED REGARDING COVID-19 PANDEMIC. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

Chip Lohmiller gave an update on the pandemic in Crow Wing County and throughout the State. There have been 16 confirmed cases of COVID-19 in the county but that number could be much larger because not everyone is being tested. There are 145 hospital beds in Crow Wing County marked for the virus. Essentia in Brainerd reconfigured their hospital to add those extra beds. It is taking 4-5 days to receive test results because the tests from this County must be sent to Mayo Clinic.

Chip Lohmiller gave a brief update on the firehall building plans.

- b. MOTION 04R-09-20 WAS MADE BY GARY HEACOX AND SECONDED BY AARON HERZOG TO APPROVE THE PURCHASE OF A SERVER FROM WATCHGUARD AT A COST OF \$12,940 WHICH INCLUDES CLOUD STORAGE, SYSTEM SETUP, TESTING, TRAINING, AND 5-YEAR WARRANTY. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

2. PARK AND RECREATION/LIBRARY

- a. MOTION 04R-10-20 WAS MADE BY DAVE SCHRUPP AND SECONDED BY GARY HEACOX TO REMOVE JOSH RUNKSMEIER FROM PROBATIONARY STATUS AND TO MOVE HIM FROM STEP 5 TO STEP 6 ON THE AFSCME UNION CONTRACT EFFECTIVE APRIL 29, 2020, AS RECOMMENDED BY PARK DIRECTOR TJ GRAUMANN. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

3. PUBLIC WORKS/CEMETERY/SEWER

- a. MOTION 04R-11-20 WAS MADE BY JOHN ANDREWS AND SECONDED BY DAVE SCHRUPP APPROVE THE PURCHASE OF JOHN DEERE 4066R COMPACT UTILITY TRACTOR AT A COST OF \$39,958.75 WHICH INCLUDES THE TRADE-IN OF CITY'S 2012 CHALLENGER MT465B. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

- b. The Council reviewed a request from Pine Peaks Lodge for sewer utility bill payment relief because business has slowed down due to pandemic. Mike Lyonais stated that the Council could waive penalties for late payments until the economy picks back up. A lengthy discussion ensued regarding whether relief should be given for sewer bills, who should receive relief and for how long. Attorney Person told the Council that any relief given must be the same for all customers. MOTION 04R-12-20 WAS MADE BY DAVE NEVIN AND SECONDED BY AARON HERZOG TO WAIVE PENALTY FOR LATE SEWER BILL PAYMENTS UNTIL JUNE 15, 2020. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.
- c. Dave Reese gave a brief update on Perkins Road. Bids will be opened April 23. Clearing will be completed June 1. Substantial completion date is October 16, 2020. Because of the complexity of this project, individual party concerns, multiple alignment and drainage design revisions, and amendments to easements and final plat, the land surveying and engineering budgeted for the project has been exhausted, leaving no remaining budget for the construction phase. MOTION 04R-13-20 WAS MADE BY DAVE SCHRUPP AND SECONDED BY GARY HEACOX TO APPROVE INCREASE TO THE BUDGET TO ALLOW FOR CONSTRUCTION SURVEYING AND ENGINEERING SERVICES IN THE AMOUNT OF \$30,000. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

F. CITY ATTORNEY REPORT– None.

G. NEW BUSINESS – Dave Schrupp asked Mike Lyonais to refigure the budget with the many changes that were brought forth tonight.

Mike Lyonais reported that an email from Marcia was received during the meeting which asked that the additions to the agenda be stated before they are approved. The email was not received before that motion was made, but Mike Lyonais stated that the additions included revised minutes of the March 24, 2020 Council meeting, a memo from WSN dated April 13th regarding Perkins Road, and bills for approval.

Pam Graves of 14131 Sugarloaf Road submitted comments for the Council prior to the meeting regarding thanks to the residents that signed a petition to allow dock installers to put docks in during the shelter in place order and acknowledgement of Pine River Fish Passage which is gorgeous and functional.

H. OLD BUSINESS – None.

I. ADJOURN – MOTION 04R-14-20 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO ADJOURN THE MEETING AT 8:36 P.M. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,
Charlene Nelson
City Clerk
City Clerk/Minutes/4-13-20

B.
2.

CITY OF CROSSLAKE
SPECIAL MEETING
THURSDAY, APRIL 30, 2020
9:00 A.M. – CITY HALL

The Council for the City of Crosslake held a Special Meeting on Thursday, April 30, 2020 at City Hall. The following Council Members were present: Mayor Dave Nevin, John Andrews, Gary Heacox, and Aaron Herzog. Dave Schrupp was present via conference call. Also present were City Administrator Mike Lyonais, City Clerk Char Nelson, Public Works Director Ted Strand, Park Director TJ Graumann, and Fire Chief Chip Lohmiller. City Engineer Dave Reese and City Attorney Brad Person were present via conference call. There was one audience member on the conference call.

1. Mayor Nevin called the meeting to order at 9:00 A.M.
2. Mike Lyonais presented the bids received for the Perkins Road Project in comparison to what was budgeted and estimated. Two bids were received for the project: Borden Excavating Inc bid \$499,388.00 and Anderson Brothers Construction bid \$538,980.03. The engineering estimate was \$435,582.75. See attached for total cost comparisons and breakdown of project.

Mike Lyonais then presented an historic timeline of South Bay Park and Perkins Road along with plans that had been developed throughout the years for park use and access to the park. Ted Strand reported that the City once had restrooms and picnic tables there which were vandalized and never replaced. The Long Range Park Plan includes amenities for the park but has never moved passed the idea stages. Property owners eventually came to the City and offered to participate in the cost of improving the road which would allow the City to create better access to the park.

Gary Heacox asked if the City will have to maintain the new and the old road. Mr. Lyonais replied that the old road would be vacated. John Andrews asked the size of the park. Mr. Lyonais replied the park is approximately 30 acres. Aaron Herzog asked if there were plans to develop the park. TJ Graumann replied that there are plans which were made before he started in 2018. At this time there are no cost estimates and decisions have not been made. Dave Nevin stated that he is not in favor of proceeding with the road because of the cost and that the plans for the park should be developed before a road is built. Mr. Nevin suggested that the property owners pay more for assessments or that the trail be removed from the project. Mr. Nevin stated that he talked to Corrine at the Corps of Engineers and that she said no one has talked to her about the development of the park.

Mike Lyonais stated that there could be risk in delaying the project. Attorney Person stated that the City already paid \$150,000 in costs associated with the project, the property owners may not participate in the cost of the project if it is delayed, construction costs will not go down in the future, and many other agencies have put time into the project. Mike Lyonais noted that the other agencies include the Army Corps of Engineers, Minnesota DNR, Crow Wing County, U.S. Fish and Wildlife Service, U.S. Department of the Interior, MN Office of the State Archaeologist, MN State Historic Preservation Office, MN State Historical Society and private property owners.

Aaron Herzog stated that if the road is not completed now, it will not get done for many years and added that if the City proceeds with this project, the proposed park behind Andy's is dead. Dave Schrupp stated that it would not be a good idea to stop the project now. This has been a long term effort and the Council needs to look at the big picture. Failing septic in the area will be fixed because property owners will have more land and the road will be safer for pedestrians and bikers.

Dave Nevin asked how much the bike path portion of the project was. Dave Reese stated that the cost of the bike path is approximately \$150,000. John Andrews stated that he is in favor of the project as presented. Dave Schrupp stated that it would be foolish to remove the path from the project. Aaron Herzog stated that it would cost more to add the path later. Gary Heacox stated that there should be no argument about the path. MOTION 04SP1-01-20 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO AWARD THE BID FOR THE PERKINS ROAD PROJECT TO BORDEN EXCAVATING INC AT A COST OF \$499,388. ROLL CALL VOTE WAS TAKEN. AYES: SCHRUPP, HEACOX, HERZOG AND ANDREWS. NAY: NEVIN. MOTION CARRIED.

Attorney Person stated that once he receives a timeline from the engineer, he will notify the property owners and record all necessary documents.

3. Ted Strand gave a brief update on the 2020 road improvements. Bids for Wild Wind Ranch Road Project will be opened on May 13th. The City is working with the County to get sealcoating quotes. Mr. Strand is obtaining cracksealing quotes. Staff is currently sweeping streets. Dave Nevin asked what maintenance is being done on Big Pine Trail and noted that if the City does some work on it, the road may last another five years or so. Ted Strand stated that Big Pine Trail was not included in the cracksealing or sealcoating bids. Staff has fixed some holes on the road and swept it. Gary Heacox reminded the Mayor that the residents said the road was fine and needed no repairs. John Andrews stated that the residents did not want the City to do anything to the road this year.
4. Gary Heacox stated that he was contacted by a woman who wanted the Community Center to open. TJ Graumann stated that he heard Pequot Lakes and Nisswa opened their parks and is not sure why. Some people were using the facilities even when closed, so Pequot Lakes decided just to open. Mr. Graumann is concerned how to keep the equipment sanitized. Gary Heacox suggested that the Park put a notice in the paper as to what is open and not open. Mr. Graumann replied that he would add information to the website as well.

Chip Lohmiller gave a brief update on COVID-19 cases in the state and in Crow Wing County. Mr. Lohmiller stated that FEMA is offering a grant for cities to recoup some of the costs spent on the pandemic. WSN will assist in writing the grant. Motion 04SP1-02-20 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO CONTRACT WITH WSN AT A COST OF \$1200 TO ASSIST WITH WRITING A FEMA GRANT TO RECOUP COVID-19 EXPENSES. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.

5. None.
6. MOTION 04SP1-03-20 WAS MADE BY AARON HERZOG AND SECONDED BY GARY HEACOX TO APPROVE THE BILLS FOR PAYMENT IN THE AMOUNT OF \$87,046.28. ROLL CALL VOTE WAS TAKEN AND MOTION CARRIED WITH ALL AYES.
7. There being no further business, MOTION 04SP1-04-20 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO ADJOURN THE MEETING AT 9:55 A.M. MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,

Charlene Nelson
City Clerk

Perkins Road - Estimated Project Costs (Prepared by City Staff)			
Reference Period	August 2019	April 2020	
	Preliminary Assessment Based	Plan/Bidding Estimate	Post Bid Construction Estimate
Estimated Project Costs:			
Construction	355,400	435,583	499,388
Soft Costs	88,000	88,000	118,000
Property Purchased	50,000	50,000	50,000
Donated Property Received - not valued	-	-	-
Total Estimated Project Costs	493,400	573,583	667,388
Assessments:			
Assessed (5 Payers)	243,236	243,236	243,236
Donated Property Received - not valued	-	-	-
Total	243,236	243,236	243,236
Estimated % Assessed	49.30%	42.41%	36.45%
Dollar Value of Change	-	80,183	173,988
Final Construction Estimate is Made up of:			
Engineering changes			30,000
Project Estimate Changes since 8/19			9,366
Changes for Arlyon Road & Park Access with CORPS			70,817
Change between Post Bid Const. and Plan/Bidding Estimates			63,805
Dollar Value of Final Construction Estimates Changes			173,988
Total Estimated Project Costs Per Above			667,388
Less: Estimated Assessments			(243,236)
Local/City Share of Project			424,152
Estimated City Costs Incurred through 4/27/220			(152,169)
Remaining City Costs yet to incur:			271,983
Budgeted Funds			
Budgeted in 2017 (Unused balance already in Fund Balance)		34,000	
Project Budget 2018 - 2020		255,000	
City Project Spend to Date		(152,169)	
Remaining Budgeted Funds		136,831	(136,831)
Re-prioritize Current Year Budgeted Funds			
Joint Maintenance Remote Gate Upgrade Deleted as not necessary			(55,000)
Delay purchase of Public Works Truck until 2021			(51,000)
Delay in PW Director Retirement for Replacement Staff			(60,000)
Contingency Balance (Remaining) or Deficit			(30,848)

CITY OF CROSSLAKE

B.3
05/01/20 2:12 PM
Page 1

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
FUND 101 GENERAL FUND						
31000	General Property Taxes	\$3,465,861.00	\$0.00	\$0.00	\$3,465,861.00	0.00%
31055	Tax Incr 1-8 Crosswoods Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31101	County Payment Joint Facility	\$111,725.00	\$108,187.98	\$108,187.98	\$3,537.02	96.83%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31310	2012 Series A Levy	\$123,275.00	\$0.00	\$0.00	\$123,275.00	0.00%
31800	Other Taxes	\$1,500.00	\$1,150.72	\$1,150.72	\$349.28	76.71%
31900	Penalties and Interest DelTax	\$2,500.00	\$0.00	\$500.47	\$1,999.53	20.02%
32110	Alcoholic Beverages	\$13,500.00	\$0.00	\$0.00	\$13,500.00	0.00%
32111	Club Liquor License	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
32112	Beer and Wine License	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
32180	Other Licenses/Permits	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
33400	State Grants and Aids	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
33401	Local Government Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33403	Mobile Home Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33406	Taconite Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33416	Police Training Reimbursement	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
33417	Police State Aid	\$33,000.00	\$0.00	\$0.00	\$33,000.00	0.00%
33418	Fire State Aid	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00%
33419	Fire Training Reimbursement	\$5,000.00	\$0.00	\$2,750.00	\$2,250.00	55.00%
33420	Insurance Premium Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33422	PERA State Aid	\$2,979.00	\$0.00	\$0.00	\$2,979.00	0.00%
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33650	Recycling Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34000	Charges for Services	\$500.00	\$6.00	\$6.00	\$494.00	1.20%
34010	Sale of Maps and Publications	\$100.00	\$0.00	\$10.00	\$90.00	10.00%
34050	Candidate Filing Fees	\$20.00	\$0.00	\$0.00	\$20.00	0.00%
34103	Zoning Permits	\$30,000.00	\$6,150.00	\$9,150.00	\$20,850.00	30.50%
34104	Plat Check Fee/Subdivision Fee	\$1,500.00	\$250.00	\$250.00	\$1,250.00	16.67%
34105	Variances and CUPS/IUPS	\$9,000.00	\$2,000.00	\$3,000.00	\$6,000.00	33.33%
34106	Sign Permits	\$500.00	\$50.00	\$50.00	\$450.00	10.00%
34107	Assessment Search Fees	\$800.00	\$305.00	\$575.00	\$225.00	71.88%
34108	Zoning Misc/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34109	Zoning Reimb Eng/Legal/Survey	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34110	TIF/JOBZ Pre Application Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34111	Driveway Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34112	Septic Permits	\$5,000.00	\$1,500.00	\$1,750.00	\$3,250.00	35.00%
34113	Landscape License Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34114	Zoning Map/Ordinance Amendment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34201	Fire Department Donations	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
34202	Fire Protection and Calls	\$30,000.00	\$31,781.31	\$31,781.31	-\$1,781.31	105.94%
34206	Animal Control Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34207	House Burning Fee	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34210	Police Contracts	\$55,742.00	\$4,591.67	\$18,366.67	\$37,375.33	32.95%
34211	Police Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34213	Police Receipts	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
34214	Tac Team Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34215	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34300	E911 Signs	\$1,000.00	\$500.00	\$1,000.00	\$0.00	100.00%
34700	Park & Rec Donation	\$300.00	\$0.00	\$300.00	\$0.00	100.00%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 2

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
34701	Halloween Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34711	Taxable Merchandise/Rentals	\$200.00	\$0.00	\$185.00	\$15.00	92.50%
34740	Park Concessions	\$500.00	\$0.00	\$16.00	\$484.00	3.20%
34741	Gen Gov t Concessions	\$100.00	\$37.01	\$142.37	-\$42.37	142.37%
34742	Park Concessions - Food	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34743	Public Works Concessions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34744	Fire Department Concessions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34750	CCC/Park User Fee	\$4,000.00	\$34.00	\$1,145.00	\$2,855.00	28.63%
34751	Shelter/Beer/Wine Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
34760	Library Cards	\$500.00	\$0.00	\$116.00	\$384.00	23.20%
34761	Library Donations	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
34762	Library Copies	\$300.00	\$0.00	\$58.00	\$242.00	19.33%
34763	Library Events	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
34764	Library Miscellaneous	\$50.00	\$0.00	\$3.00	\$47.00	6.00%
34765	Summer Reading Program	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
34766	Library Luncheon	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34767	New York Times Best Seller Pro	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34768	PAL Foundation - Library	\$250.00	\$0.00	\$449.00	-\$199.00	179.60%
34769	PAL Foundation - Park	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
34770	Silver Sneakers	\$9,000.00	\$1,868.50	\$6,717.00	\$2,283.00	74.63%
34790	Park Dedication Fees	\$4,500.00	\$0.00	\$1,500.00	\$3,000.00	33.33%
34800	Tennis Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34801	Recreational-Program	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
34802	Softball/Baseball Fees	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
34803	Recreation-Misc. Receipts	\$1,000.00	\$0.00	\$58.00	\$942.00	5.80%
34805	Aerobics Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34806	Weight Room Fees	\$30,000.00	\$0.00	\$6,620.50	\$23,379.50	22.07%
34807	Volleyball Fees	\$750.00	\$0.00	\$200.00	\$550.00	26.67%
34808	Silver and Fit	\$13,000.00	\$48.00	\$978.00	\$12,022.00	7.52%
34809	Soccer Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34810	Pickle Ball	\$8,000.00	\$0.00	\$3,918.00	\$4,082.00	48.98%
34910	Transit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34940	Cemetery Lots	\$3,000.00	\$1,000.00	\$1,750.00	\$1,250.00	58.33%
34941	Cemetery Openings	\$3,500.00	\$650.00	\$1,650.00	\$1,850.00	47.14%
34942	Cemetery Other	\$450.00	\$0.00	\$50.00	\$400.00	11.11%
34950	Public Works Revenue	\$1,500.00	\$250.00	\$250.00	\$1,250.00	16.67%
34952	County Joint Facility Payments	\$45,000.00	\$8,140.21	\$8,140.21	\$36,859.79	18.09%
34953	Recycling Revenues	\$50.00	\$30.50	\$30.50	\$19.50	61.00%
35100	Court Fines	\$10,000.00	\$1,143.19	\$1,848.06	\$8,151.94	18.48%
35103	Library Fines	\$600.00	\$0.00	\$55.00	\$545.00	9.17%
35105	Restitution Receipts	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
36200	Miscellaneous Revenues	\$5,000.00	\$250.50	\$619.47	\$4,380.53	12.39%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36202	LIBRARY GRANTS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	100.00%
36210	Interest Earnings	\$60,500.00	\$9,378.15	\$52,997.77	\$7,502.23	87.60%
36230	Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36254	Sp Assess Prin-Bridges	\$6,909.00	\$0.00	\$0.00	\$6,909.00	0.00%
36255	Sp Assess Int-Bridges	\$1,063.00	\$0.00	\$0.00	\$1,063.00	0.00%
36256	Andys Parking Lot Principal	\$5,790.00	\$0.00	\$0.00	\$5,790.00	0.00%
36257	Andys Parking Lot Interest	\$913.00	\$0.00	\$0.00	\$913.00	0.00%
38050	Telephone Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
38051	Telephone True-Up	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
38052	Telephone Miscellaneous Rev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 3

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39204	Transfer Frm Needs Assess Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39230	Proceeds - 2006 Series B Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39300	Proceeds-Gen Long-term Debt	\$1,097,980.00	\$0.00	\$0.00	\$1,097,980.00	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		\$5,278,307.00	\$179,302.74	\$273,325.03	\$5,004,981.97	5.18%
FUND 301 DEBT SERVICE FUND						
31000	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31001		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31100	General Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31101	County Payment Joint Facility	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31200	Community Ctr Levy Refund 2002	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31301	1999 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31302	1999 Series B Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31303	2001 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31304	2002 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31306	2003 Disposal System Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31307	2004 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31308	2006 Series B Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31309	2006 Series C Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31310	2012 Series A Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31311	2015 GO Equip Certs 2015B	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31312	2017 GO Sewer Rev Imp Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31313	2018 ROADS-EST BOND LEVY	\$104,292.00	\$0.00	\$0.00	\$104,292.00	0.00%
31317	2019A City Hall/Police	\$270,483.00	\$0.00	\$0.00	\$270,483.00	0.00%
31900	Penalties and Interest DelTax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36105	Sp Assess Prin Ox Lake 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36106	Sp Assess Int Ox Lake 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36107	Sp Assess Prin Jason/Staley 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36108	Sp Assess Int Jason/Staley 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36109	Sp Assess Prin Lakeshore/Pk 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36110	Sp Assess Int Lakeshore/Pk 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36111	Sp Assess Prin Miller/Mary 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36112	Sp Assess Int Miller/Mary 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36113	Sp Assess Prin Sugar Loaf 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36114	Sp Assess Int Sugar Loaf 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36115	Sp Assess Prin Kimberly 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36116	Sp Assess Int Kimberly 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36117	Sp Assess Prin Shamrock 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36118	Sp Assess Int Shamrock 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36119	Sp Assess Prin Sleepy Val 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36120	Sp Assess Int Sleepy Val 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36121	Sp Assess Prin Tamarack 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36122	Sp Assess Int Tamarack 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36123	Sp Assess Prin Red Pine 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 4

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
36124	Sp Assess Int Red Pine 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36125	Sp Assess Prin Cross Ave 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36126	Sp Assess Int Cross Ave 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36127	Sp Assess Prin Wilderness 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36128	Sp Assess Int Wilderness 99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36129	Sp Assess Prin Kimberly/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36130	Sp Assess Int Kimberly/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36131	Sp Assess Prin Waterwood/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36132	Sp Assess Int Waterwood/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36133	Sp Assess Prin Shores Dr/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36134	Sp Assess Int Shores Dr/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36135	Sp Assess Prin Backdahl Rd/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36136	Sp Assess Int Backdahl Rd/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36137	Sp Assess Prin Daggett Lane/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36138	Sp Assess Int Daggett Lane/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36139	Sp Assess Prin Deer Rg/Ridg/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36140	Sp Assess Int Deer Rg/Ridg/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36141	Sp Assess Prin Log Ldg/Timb/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36142	Sp Assess Int Log Ldg/Timb/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36143	Sp Assess Prin Velvet Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36144	Sp Assess Int Velvet Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36145	Sp Assess Prin Rabbit Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36146	Sp Assess Int Rabbit Ln/00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36147	Sp Assess Prin PineBay/Wolf 00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36148	Sp Assess Int Pine Bay/Wolf 00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36149	Sp Assess Prin White Oak Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36150	Sp Assess Int White Oak Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36151	Sp Assess Prin Red Oak Cir/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36152	Sp Assess Int Red Oak Cir/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36153	Sp Assess Prin Summit Ave/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36154	Sp Assess Int Summit Ave/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36155	Sp Assess Prin Gale Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36156	Sp Assess Int Gale Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36157	Sp Assess Prin Rush Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36158	Sp Assess Int Rush Ln/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36159	Sp Assess Prin Gins/Twin/An/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36160	Sp Assess Int Gins/Twin/An/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36161	Sp Assess Prin Anchor Pt Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36162	Sp Assess Int Anchor Pt Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36163	Sp Assess Prin Ivy Ln/Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36164	Sp Assess Int Ivy Ln/Tr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36165	Sp Assess Prin 1st/2nd/2nd/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36166	Sp Assess Int 1st/2nd/2nd/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36167	Sp Assess Prin Anderson Ct/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36168	Sp Assess Int Anderson Ct/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36169	Sp Assess Prin Cool Haven/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36170	Sp Assess Int Cool Haven/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36171	Sp Assess Prin Pinedale/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36172	Sp Assess Int Pinedale/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36173	Sp Assess Prin Manhattan Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36174	Sp Assess Int Manhattan Dr/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36175	Sp Assess Prin Eagle St/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36176	Sp Assess Int Eagle St/01	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 5

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
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%
36182	Sp Assess Int Shafer Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36183	Sp Assess Prin Sandra Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36184	Sp Assess Int Sandra Rd/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36185	Sp Assess Prin Lake Tr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36186	Sp Assess Int Lake Tr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36187	Sp Assess Prin Happy Cove/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36188	Sp Assess Int Happy Cove/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36189	Sp Assess Prin Bay Shores/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36190	Sp Assess Int Bay Shores/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36191	Sp Assess Prin Woodland Dr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36192	Sp Assess Int Woodland Dr/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36193	Sp Assess Prin Pine Pt/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36194	Sp Assess Int Pine Pt/02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36195	Sp Assess Prin ABC Dr 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36196	SpAssess Int ABC Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36197	SpAssess Prin Wildwood/White B	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36198	SpAssess Int Wildwood/White B	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36199	SpAssess Prin Greer Lake Rd 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36235	SpAssess Int Greer Lake Rd 03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36236	SpAssess Prin East Shore 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36237	SpAssess Int East Shore 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36238	SpAssess Prin Margaret 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36239	SpAssess Int Margaret 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36240	SpAssess Prin Edgewater 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36241	SpAssess Int Edgewater 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36242	SpAssess Prin Gendreau 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36243	SpAssess Int Gendreau 2004	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36244	Sp Assess Prin - Duck Lane	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36245	Sp Assess Int - Duck Lane	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36246	Sp Assess Prin - Sunset Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36247	Sp Assess Int - Sunset Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36248	Sp Assess Prin - Maroda Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36249	Sp Assess Int - Maroda Drive	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36250	Sp Assess Prin - Johnie/Rober	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36251	Sp Assess Int - Johnie/Robert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36252	Sp Assess Prin - Brita/Pinevie	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36253	Sp Assess Int - Brita/Pineview	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36254	Sp Assess Prin-Bridges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36255	Sp Assess Int-Bridges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36258	Special Assessments - P - Othe	\$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%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 7

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31100	General Tax Levy	\$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%
31300	Emergency Services Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31305	2003 Joint Facility Levy	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31802	EDA Tax Receipts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34101	City Hall User Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34215	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34951	Rev Loan Principal Pymts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36212	Restricted Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220	Lease Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39319	Proceeds-2004 Impr Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 502 ECONOMIC DEVELOPMENT FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503 EDA (REVOLVING LOAN)						
34951	Rev Loan Principal Pymts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36211	Revolving Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503 EDA (REVOLVING LOAN)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND						
33423	Insurance Claim Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34410	Unallocated Reserves	\$0.00	-\$176.71	\$864.99	-\$864.99	0.00%
36104	Penalty & Interest	\$1,000.00	\$76.99	\$819.58	\$180.42	81.96%
36200	Miscellaneous Revenues	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37200	User Fee	\$280,000.00	\$24,007.00	\$98,228.35	\$181,771.65	35.08%
37250	Sewer Connection Payments	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00%
37500	Capital Contribution	\$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%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF CROSSLAKE

05/01/20 2:12 PM

Page 8

Month-End Revenue

Current Period: APRIL 2020

SRC	SRC Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	2020 % of Budget
39204	Transfer Frm Needs Assess Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39310	Proceeds-Gen Obligation Bond	\$1,300,000.00	\$0.00	\$0.00	\$1,300,000.00	0.00%
FUND 601	SEWER OPERATING FUND	\$1,594,000.00	\$23,907.28	\$99,912.92	\$1,494,087.08	6.27%
FUND 614	TELEPHONE AND CABLE FUND					
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%
39105	Sales Proceeds - Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 614	TELEPHONE AND CABLE FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651	SEWER RESTRICTED SINKING FUND					
31306	2003 Disposal System Levy	\$221,000.00	\$0.00	\$0.00	\$221,000.00	0.00%
31312	2017 GO Sewer Rev Imp Bonds	\$121,228.00	\$0.00	\$0.00	\$121,228.00	0.00%
33402	Homestead Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36104	Penalty & Interest	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210	Interest Earnings	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
37250	Sewer Connection Payments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39200	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651	SEWER RESTRICTED SINKING FU	\$344,228.00	\$0.00	\$0.00	\$344,228.00	0.00%
		\$7,602,310.00	\$203,210.02	\$373,237.95	\$7,229,072.05	4.91%

B. 4.

05/01/20 3:55 PM

Page 1

CITY OF CROSSLAKE
Month End Expenditures
 Current Period: APRIL 2020

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
FUND 101 GENERAL FUND						
DEPT 41110 Council						
100	Wages and Salaries Dept Head	\$27,000.00	\$2,250.00	\$9,000.00	\$18,000.00	33.33%
122	FICA	\$2,066.00	\$172.15	\$688.60	\$1,377.40	33.33%
151	Workers Comp Insurance	\$120.00	\$0.00	\$75.00	\$45.00	62.50%
208	Instruction Fees	\$1,500.00	\$0.00	\$25.00	\$1,475.00	1.67%
321	Communications-Cellular	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331	Travel Expenses	\$1,500.00	\$0.00	\$178.25	\$1,321.75	11.88%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
433	Dues and Subscriptions	\$706.00	\$0.00	\$0.00	\$706.00	0.00%
DEPT 41110 Council		\$33,042.00	\$2,422.15	\$9,966.85	\$23,075.15	30.16%
DEPT 41400 Administration						
100	Wages and Salaries Dept Head	\$101,515.00	\$11,712.66	\$35,167.98	\$66,347.02	34.64%
101	Assistant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102	Consultant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
105	Part-time	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
109	Secretary/Bookkeeper	\$75,173.00	\$8,697.13	\$26,137.39	\$49,035.61	34.77%
121	PERA	\$13,252.00	\$1,530.72	\$4,597.86	\$8,654.14	34.70%
122	FICA	\$13,517.00	\$1,400.28	\$4,135.95	\$9,381.05	30.60%
131	Employer Paid Health	\$42,188.00	\$3,516.00	\$14,064.00	\$28,124.00	33.34%
132	Employer Paid Disability	\$1,517.00	\$126.41	\$505.64	\$1,011.36	33.33%
133	Employer Paid Dental	\$2,064.00	\$172.00	\$688.00	\$1,376.00	33.33%
134	Employer Paid Life	\$134.00	\$10.40	\$41.60	\$92.40	31.04%
136	Deferred Compensation	\$1,300.00	\$150.00	\$450.00	\$850.00	34.62%
151	Workers Comp Insurance	\$1,670.00	\$0.00	\$1,058.00	\$612.00	63.35%
152	Health Savings Account Contrib	\$12,000.00	\$3,000.00	\$6,000.00	\$6,000.00	50.00%
200	Office Supplies	\$1,800.00	\$14.99	\$544.56	\$1,255.44	30.25%
208	Instruction Fees	\$2,000.00	\$299.00	\$299.00	\$1,701.00	14.95%
210	Operating Supplies	\$1,500.00	\$309.10	\$389.10	\$1,110.90	25.94%
220	Repair/Maint Supply - Equip	\$3,834.00	\$292.66	\$625.98	\$3,208.02	16.33%
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$4,000.00	\$290.76	\$802.13	\$3,197.87	20.05%
322	Postage	\$1,000.00	\$0.00	\$178.35	\$821.65	17.84%
331	Travel Expenses	\$1,500.00	\$0.00	\$178.25	\$1,321.75	11.88%
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	\$212.50	\$787.50	21.25%
413	Office Equipment Rental/Repair	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
430	Miscellaneous	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
433	Dues and Subscriptions	\$850.00	\$0.00	\$0.00	\$850.00	0.00%
443	Sales Tax	\$100.00	\$0.00	\$1.00	\$99.00	1.00%
500	Capital Outlay	\$10,559.00	\$0.00	\$0.00	\$10,559.00	0.00%
600	Principal	\$835.00	\$71.11	\$283.54	\$551.46	33.96%
610	Interest	\$29.00	\$0.89	\$4.46	\$24.54	15.38%
DEPT 41400 Administration		\$294,637.00	\$31,594.11	\$96,365.29	\$198,271.71	32.71%
DEPT 41410 Elections						
107	Services	\$4,500.00	\$0.00	\$1,050.00	\$3,450.00	23.33%
122	FICA	\$344.00	\$0.00	\$0.00	\$344.00	0.00%
210	Operating Supplies	\$75.00	\$0.00	\$0.00	\$75.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
351	Legal Notices Publishing	\$75.00	\$0.00	\$0.00	\$75.00	0.00%
413	Office Equipment Rental/Repair	\$75.00	\$0.00	\$0.00	\$75.00	0.00%
430	Miscellaneous	\$131.00	\$0.00	\$330.55	-\$199.55	252.33%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41410 Elections		\$5,200.00	\$0.00	\$1,380.55	\$3,819.45	26.55%
DEPT 41600 Audit/Legal Services						
301	Auditing and Acct g Services	\$32,000.00	\$21,000.00	\$21,550.00	\$10,450.00	67.34%
304	Legal Fees (Civil)	\$7,000.00	\$210.00	\$1,960.00	\$5,040.00	28.00%
307	Legal Fees (Labor)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
DEPT 41600 Audit/Legal Services		\$49,000.00	\$21,210.00	\$23,510.00	\$25,490.00	47.98%
DEPT 41910 Planning and Zoning						
100	Wages and Salaries Dept Head	\$60,488.00	\$6,991.14	\$21,003.42	\$39,484.58	34.72%
101	Assistant	\$60,230.00	\$6,301.20	\$18,682.77	\$41,547.23	31.02%
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	\$9,054.00	\$996.90	\$2,976.39	\$6,077.61	32.87%
122	FICA	\$9,235.00	\$908.12	\$2,640.80	\$6,594.20	28.60%
131	Employer Paid Health	\$42,188.00	\$3,516.00	\$14,064.00	\$28,124.00	33.34%
132	Employer Paid Disability	\$1,200.00	\$94.14	\$376.56	\$823.44	31.38%
133	Employer Paid Dental	\$2,064.00	\$86.00	\$344.00	\$1,720.00	16.67%
134	Employer Paid Life	\$134.00	\$10.40	\$41.60	\$92.40	31.04%
136	Deferred Compensation	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$0.00	\$0.00	\$621.00	-\$621.00	0.00%
152	Health Savings Account Contrib	\$12,000.00	\$1,663.07	\$4,841.48	\$7,158.52	40.35%
200	Office Supplies	\$700.00	\$0.00	\$107.18	\$592.82	15.31%
208	Instruction Fees	\$600.00	\$0.00	\$0.00	\$600.00	0.00%
210	Operating Supplies	\$1,500.00	\$269.10	\$154.53	\$1,345.47	10.30%
212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Repair/Maint Supply - Equip	\$3,934.00	\$292.67	\$626.01	\$3,307.99	15.91%
221	Repair/Maint Vehicles 306	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
262	Unif Tony/Jon	\$500.00	\$0.00	\$99.99	\$400.01	20.00%
264	Unif Bobby/Cheryl	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
303	Engineering Fees	\$2,500.00	\$170.00	\$170.00	\$2,330.00	6.80%
304	Legal Fees (Civil)	\$5,000.00	\$52.50	\$52.50	\$4,947.50	1.05%
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	\$190.97	\$553.08	\$2,946.92	15.80%
321	Communications-Cellular	\$0.00	\$38.23	\$114.69	-\$114.69	0.00%
322	Postage	\$500.00	\$0.00	\$178.35	\$321.65	35.67%
331	Travel Expenses	\$5,500.00	\$0.00	\$37.08	\$5,462.92	0.67%
332	Travel Expense- P&Z Comm	\$1,500.00	\$525.00	\$525.00	\$975.00	35.00%
340	Advertising	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
351	Legal Notices Publishing	\$2,000.00	\$57.38	\$816.01	\$1,183.99	40.80%
352	Filing Fees	\$1,500.00	\$46.00	\$138.00	\$1,362.00	9.20%
356	Mapping	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
387	Septic Inspections	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
413	Office Equipment Rental/Repair	\$860.00	\$0.00	\$0.00	\$860.00	0.00%
430	Miscellaneous	\$500.00	\$0.00	\$13.40	\$486.60	2.68%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
441	Emergency Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
443	Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
470	Consultant Fees	\$0.00	\$0.00	\$1,000.00	-\$1,000.00	0.00%
500	Capital Outlay	\$10,559.00	\$1,368.42	\$1,368.42	\$9,190.58	12.96%
600	Principal	\$835.00	\$71.11	\$283.54	\$551.46	33.96%
610	Interest	\$29.00	\$0.89	\$4.46	\$24.54	15.38%
DEPT 41910 Planning and Zoning		\$243,360.00	\$23,649.24	\$71,834.26	\$171,525.74	29.52%
DEPT 41940 General Government						
131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
133	Employer Paid Dental	\$125.00	\$0.00	-\$20.79	\$145.79	-16.63%
151	Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
152	Health Savings Account Contrib	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Operating Supplies	\$2,500.00	\$287.30	\$944.53	\$1,555.47	37.78%
220	Repair/Maint Supply - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$42.24	\$2,526.45	\$1,473.55	63.16%
235	Signs	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
254	Concessions - Pop	\$300.00	\$0.00	\$100.99	\$199.01	33.66%
302	Architects Fees	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
303	Engineering Fees	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
316	Security Monitoring	\$800.00	\$0.00	\$162.00	\$638.00	20.25%
335	Background Checks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
341	Newsletter Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$250.00	\$0.00	\$102.00	\$148.00	40.80%
354	Ordinance Codification	\$5,000.00	\$0.00	\$1,829.38	\$3,170.62	36.59%
360	Insurance	\$26,500.00	\$0.00	\$840.00	\$25,660.00	3.17%
381	Electric Utilities	\$14,500.00	\$2,465.00	\$6,770.00	\$7,730.00	46.69%
383	Gas Utilities	\$4,500.00	\$300.84	\$1,438.03	\$3,061.97	31.96%
384	Refuse/Garbage Disposal	\$500.00	\$56.75	\$172.59	\$327.41	34.52%
385	Sewer Utility	\$600.00	\$100.00	\$200.00	\$400.00	33.33%
389	Generator Expense	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
405	Cleaning Services	\$9,600.00	\$707.50	\$2,830.00	\$6,770.00	29.48%
430	Miscellaneous	\$2,500.00	\$25.00	\$1,181.65	\$1,318.35	47.27%
433	Dues and Subscriptions	\$3,500.00	\$385.00	\$385.00	\$3,115.00	11.00%
437	Brainerd Lakes Area Dev Corp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
438	Initiative Foundation	\$1,650.00	\$0.00	\$1,650.00	\$0.00	100.00%
439	Emergency Mgmt Expense	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
440	Telephone Co Reimb Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
441	Emergency Supplies	\$300.00	\$9,509.36	\$11,853.55	-\$11,553.55	3951.18%
442	Safety Prog/Equipment	\$10,500.00	\$0.00	\$0.00	\$10,500.00	0.00%
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	\$0.00	\$0.00	0.00%
456	Fireworks	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
460	Fines/Fees Reimburse	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
470	Consultant Fees	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
490	Donations to Civic Org s	\$5,000.00	\$500.00	\$750.00	\$4,250.00	15.00%
493	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 41940 General Government		\$184,175.00	\$14,378.99	\$33,715.38	\$150,459.62	18.31%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
DEPT 42110 Police Administration						
100	Wages and Salaries Dept Head	\$87,727.00	\$10,095.81	\$30,287.43	\$57,439.57	34.52%
101	Assistant	\$68,731.00	\$7,909.80	\$25,688.49	\$43,042.51	37.38%
103	Tech 1	\$56,240.00	\$6,237.15	\$17,330.79	\$38,909.21	30.82%
108	Tech 3	\$16,500.00	\$0.00	\$3,113.32	\$13,386.68	18.87%
110	Tech 4	\$54,790.00	\$6,191.14	\$7,177.38	\$47,612.62	13.10%
112	Tech 5	\$63,965.00	\$6,949.35	\$20,549.04	\$43,415.96	32.13%
113	Tech 6	\$63,336.00	\$6,885.73	\$14,361.07	\$48,974.93	22.67%
121	PERA	\$72,798.00	\$7,835.61	\$20,629.16	\$52,168.84	28.34%
122	FICA	\$5,964.00	\$599.47	\$1,514.07	\$4,449.93	25.39%
131	Employer Paid Health	\$113,912.00	\$8,615.10	\$27,867.15	\$86,044.85	24.46%
132	Employer Paid Disability	\$3,236.00	\$272.62	\$890.19	\$2,345.81	27.51%
133	Employer Paid Dental	\$4,926.00	\$410.48	\$1,325.75	\$3,600.25	26.91%
134	Employer Paid Life	\$403.00	\$31.60	\$99.20	\$303.80	24.62%
136	Deferred Compensation	\$1,300.00	\$150.00	\$450.00	\$850.00	34.62%
140	Unemployment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
151	Workers Comp Insurance	\$27,274.00	\$0.00	\$17,421.00	\$9,853.00	63.87%
152	Health Savings Account Contrib	\$21,000.00	\$9,000.00	\$15,000.00	\$6,000.00	71.43%
200	Office Supplies	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
208	Instruction Fees	\$5,000.00	\$272.24	\$1,332.24	\$3,667.76	26.64%
209	Physicals	\$0.00	\$425.00	\$425.00	-\$425.00	0.00%
210	Operating Supplies	\$1,800.00	\$68.42	\$1,366.48	\$433.52	75.92%
212	Motor Fuels	\$18,000.00	\$4,090.61	\$4,090.61	\$13,909.39	22.73%
214	Auto Expense- Squad 301	\$500.00	\$65.36	\$74.07	\$425.93	14.81%
216	Auto Expense- Squad 305	\$1,200.00	\$0.00	\$80.00	\$1,120.00	6.67%
217	Auto Expense- Squad 303	\$1,000.00	\$0.00	\$386.66	\$613.34	38.67%
218	Auto Expense- Squad 302	\$1,000.00	\$0.00	\$62.11	\$937.89	6.21%
219	Auto Expense- Squad 304	\$500.00	\$670.59	\$1,108.47	-\$608.47	221.69%
220	Repair/Maint Supply - Equip	\$15,000.00	\$250.00	\$1,211.20	\$13,788.80	8.07%
221	Repair/Maint Vehicles 306	\$2,000.00	\$0.00	\$86.60	\$1,913.40	4.33%
258	Unif FIRE/Ted/Corey/Adam	\$675.00	\$148.94	\$2,027.62	-\$1,352.62	300.39%
259	Unif Erik/Joe	\$675.00	\$136.93	\$548.55	\$126.45	81.27%
260	Unif Eric/Josh/Nate	\$675.00	\$0.00	\$0.00	\$675.00	0.00%
261	Unif Jake/TJ/Seth	\$675.00	\$0.00	\$21.58	\$653.42	3.20%
262	Unif Tony/Jon	\$675.00	\$96.97	\$96.97	\$578.03	14.37%
264	Unif Bobby/Cheryl	\$675.00	\$606.27	\$606.27	\$68.73	89.82%
265	Unif & P/T Expense	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
281	Tactical Team	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
282	Restitution Expenditures	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
283	Forfeiture Expenditures	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$2,800.00	\$280.32	\$824.08	\$1,975.92	29.43%
321	Communications-Cellular	\$5,400.00	\$411.81	\$1,235.43	\$4,164.57	22.88%
322	Postage	\$200.00	\$0.00	\$35.83	\$164.17	17.92%
331	Travel Expenses	\$2,500.00	\$0.00	\$38.34	\$2,461.66	1.53%
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	\$841.00	\$13,159.00	6.01%
413	Office Equipment Rental/Repair	\$400.00	\$0.00	\$4,475.00	-\$4,075.00	1118.75%
430	Miscellaneous	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
433	Dues and Subscriptions	\$250.00	\$0.00	\$284.21	-\$34.21	113.68%
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	\$6,000.00	\$0.00	\$6,000.00	\$0.00	100.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
500	Capital Outlay	\$32,600.00	\$0.00	\$13,058.40	\$19,541.60	40.06%
550	Capital Outlay - Vehicles	\$115,000.00	\$4,398.96	\$17,063.72	\$97,936.28	14.84%
600	Principal	\$139.00	\$11.85	\$47.26	\$91.74	34.00%
610	Interest	\$5.00	\$0.15	\$0.74	\$4.26	14.80%
DEPT 42110 Police Administration		\$895,146.00	\$83,118.28	\$261,132.48	\$634,013.52	29.17%
DEPT 42280 Fire Administration						
100	Wages and Salaries Dept Head	\$14,400.00	\$1,200.00	\$4,800.00	\$9,600.00	33.33%
101	Assistant	\$6,000.00	\$300.00	\$1,000.00	\$5,000.00	16.67%
106	Training	\$2,100.00	\$150.00	\$525.00	\$1,575.00	25.00%
107	Services	\$76,000.00	\$7,171.50	\$26,966.50	\$49,033.50	35.48%
122	FICA	\$7,535.00	\$674.87	\$2,546.87	\$4,988.13	33.80%
151	Workers Comp Insurance	\$6,657.00	\$0.00	\$4,123.00	\$2,534.00	61.93%
200	Office Supplies	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
208	Instruction Fees	\$8,500.00	\$300.00	\$7,143.00	\$1,357.00	84.04%
209	Physicals	\$3,500.00	\$3,095.00	\$3,095.00	\$405.00	88.43%
210	Operating Supplies	\$3,000.00	\$30.09	\$2,402.79	\$597.21	80.09%
212	Motor Fuels	\$500.00	\$130.82	\$138.36	\$361.64	27.67%
213	Diesel Fuel	\$2,500.00	\$156.64	\$156.64	\$2,343.36	6.27%
220	Repair/Maint Supply - Equip	\$3,000.00	\$650.26	\$3,361.54	-\$361.54	112.05%
221	Repair/Maint Vehicles 306	\$9,000.00	\$1,556.52	\$1,556.52	\$7,443.48	17.29%
222	Tires	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$2,500.00	\$677.25	\$894.76	\$1,605.24	35.79%
233	FIRE PREVENTION	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
240	Small Tools and Minor Equip	\$1,500.00	\$265.95	\$911.37	\$588.63	60.76%
258	Unif FIRE/Ted/Corey/Adam	\$1,000.00	\$198.50	\$1,193.89	-\$193.89	119.39%
266	Turnout Gear	\$0.00	\$0.00	\$14,191.20	-\$14,191.20	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$2,500.00	\$3.00	\$9.00	\$2,491.00	0.36%
321	Communications-Cellular	\$0.00	\$279.23	\$1,348.54	-\$1,348.54	0.00%
322	Postage	\$25.00	\$0.00	\$1.30	\$23.70	5.20%
331	Travel Expenses	\$6,000.00	\$868.84	\$4,366.64	\$1,633.36	72.78%
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	\$7,000.00	\$0.00	\$168.00	\$6,832.00	2.40%
381	Electric Utilities	\$14,500.00	\$0.00	\$0.00	\$14,500.00	0.00%
383	Gas Utilities	\$5,100.00	\$0.00	\$0.00	\$5,100.00	0.00%
430	Miscellaneous	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
433	Dues and Subscriptions	\$1,500.00	\$0.00	\$1,150.00	\$350.00	76.67%
443	Sales Tax	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
455	House Burn	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
491	FDRA City Contribution	\$25,000.00	\$0.00	\$1,113.00	\$23,887.00	4.45%
492	FDRA State Aid	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00%
500	Capital Outlay	\$42,000.00	\$1,335.67	\$26,157.84	\$15,842.16	62.28%
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		\$293,667.00	\$19,044.14	\$109,320.76	\$184,346.24	37.23%
DEPT 42500 Ambulance Services						
223	Bldg Repair Suppl/Maintenance	\$1,800.00	\$0.00	\$291.13	\$1,508.87	16.17%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
306	Ambulance Subsidy	\$13,200.00	\$1,100.00	\$3,300.00	\$9,900.00	25.00%
DEPT 42500	Ambulance Services	\$15,000.00	\$1,100.00	\$3,591.13	\$11,408.87	23.94%
DEPT 43000 Public Works (GENERAL)						
100	Wages and Salaries Dept Head	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Tech 1	\$62,748.00	\$6,591.26	\$19,991.83	\$42,756.17	31.86%
104	Tech 2	\$62,748.00	\$6,203.49	\$18,236.69	\$44,511.31	29.06%
105	Part-time	\$0.00	\$0.00	\$667.92	-\$667.92	0.00%
108	Tech 3	\$61,027.00	\$6,468.83	\$19,928.62	\$41,098.38	32.66%
121	PERA	\$13,989.00	\$1,444.77	\$4,411.90	\$9,577.10	31.54%
122	FICA	\$14,269.00	\$1,314.47	\$3,915.97	\$10,353.03	27.44%
131	Employer Paid Health	\$63,282.00	\$5,274.00	\$21,231.58	\$42,050.42	33.55%
132	Employer Paid Disability	\$1,243.00	\$103.56	\$414.24	\$828.76	33.33%
133	Employer Paid Dental	\$3,096.00	\$258.00	\$1,050.67	\$2,045.33	33.94%
134	Employer Paid Life	\$202.00	\$15.60	\$63.05	\$138.95	31.21%
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	\$21,978.00	\$0.00	\$14,255.00	\$7,723.00	64.86%
152	Health Savings Account Contrib	\$18,000.00	\$4,500.00	\$9,000.00	\$9,000.00	50.00%
200	Office Supplies	\$450.00	\$0.00	\$0.00	\$450.00	0.00%
208	Instruction Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
210	Operating Supplies	\$1,200.00	\$166.41	\$308.62	\$891.38	25.72%
212	Motor Fuels	\$8,000.00	\$2,630.55	\$2,630.55	\$5,369.45	32.88%
213	Diesel Fuel	\$15,000.00	\$4,521.19	\$4,568.23	\$10,431.77	30.45%
215	Shop Supplies	\$2,750.00	\$138.70	\$271.53	\$2,478.47	9.87%
220	Repair/Maint Supply - Equip	\$18,000.00	\$3,829.85	\$15,139.63	\$2,860.37	84.11%
221	Repair/Maint Vehicles 306	\$15,000.00	\$661.15	\$8,758.41	\$6,241.59	58.39%
222	Tires	\$1,500.00	\$0.00	\$4,183.26	-\$2,683.26	278.88%
223	Bldg Repair Suppl/Maintenance	\$4,500.00	\$56.44	\$916.26	\$3,583.74	20.36%
224	Street Maint Materials	\$30,000.00	\$5,165.04	\$16,346.27	\$13,653.73	54.49%
225	New Roads Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
226	Bridge Materials	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
228	Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
232	Striping	\$16,000.00	\$0.00	\$0.00	\$16,000.00	0.00%
235	Signs	\$3,000.00	\$64.59	-\$1,325.25	\$4,325.25	-44.18%
240	Small Tools and Minor Equip	\$2,500.00	\$391.58	\$2,315.82	\$184.18	92.63%
254	Concessions - Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259	Unif Erik/Joe	\$500.00	\$34.99	\$34.99	\$465.01	7.00%
260	Unif Eric/Josh/Nate	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
261	Unif Jake/TJ/Seth	\$500.00	\$179.95	\$179.95	\$320.05	35.99%
303	Engineering Fees	\$25,000.00	\$850.00	\$3,187.50	\$21,812.50	12.75%
304	Legal Fees (Civil)	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
314	Surveyor	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
316	Security Monitoring	\$200.00	\$0.00	\$49.35	\$150.65	24.68%
320	Communications	\$1,600.00	\$111.05	\$336.69	\$1,263.31	21.04%
322	Postage	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
331	Travel Expenses	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
340	Advertising	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
351	Legal Notices Publishing	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
360	Insurance	\$27,000.00	\$0.00	\$0.00	\$27,000.00	0.00%
381	Electric Utilities	\$14,000.00	\$836.95	\$3,000.67	\$10,999.33	21.43%
383	Gas Utilities	\$6,000.00	\$587.70	\$1,848.01	\$4,151.99	30.80%
384	Refuse/Garbage Disposal	\$1,000.00	\$71.61	\$217.75	\$782.25	21.78%
385	Sewer Utility	\$400.00	\$70.50	\$164.50	\$235.50	41.13%
405	Cleaning Services	\$3,700.00	\$470.00	\$1,175.00	\$2,525.00	31.76%
413	Office Equipment Rental/Repair	\$100.00	\$0.00	\$0.00	\$100.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
415	Equipment Rental	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
430	Miscellaneous	\$1,000.00	\$37.05	\$287.55	\$712.45	28.76%
433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
442	Safety Prog/Equipment	\$1,000.00	\$18.60	\$774.60	\$225.40	77.46%
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	\$2,128.21	\$7,815.65	\$37,184.35	17.37%
500	Capital Outlay	\$366,000.00	\$69,316.97	\$100,562.05	\$265,437.95	27.48%
550	Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
553	Capital Outlay - Other	\$0.00	\$16,792.25	\$39,775.75	-\$39,775.75	0.00%
581	Capital Outlay -Seal Coat	\$76,000.00	\$0.00	\$0.00	\$76,000.00	0.00%
582	Capital Outlay - Crackfill	\$59,000.00	\$0.00	\$0.00	\$59,000.00	0.00%
583	Capital Outlay - Overlays	\$341,000.00	\$0.00	\$0.00	\$341,000.00	0.00%
584	Capital Outlay - Road Const	\$924,280.00	\$0.00	\$0.00	\$924,280.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$2,365,712.00	\$141,305.31	\$326,690.81	\$2,039,021.19	13.81%
DEPT 43100 Cemetery						
210	Operating Supplies	\$940.00	\$82.46	\$82.46	\$857.54	8.77%
220	Repair/Maint Supply - Equip	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
360	Insurance	\$60.00	\$0.00	\$0.00	\$60.00	0.00%
381	Electric Utilities	\$350.00	\$0.00	\$0.35	\$349.65	0.10%
430	Miscellaneous	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43100 Cemetery		\$7,000.00	\$82.46	\$82.81	\$6,917.19	1.18%
DEPT 45100 Park and Recreation (GENERAL)						
100	Wages and Salaries Dept Head	\$63,904.00	\$7,384.20	\$22,182.60	\$41,721.40	34.71%
101	Assistant	\$28,461.00	\$5,723.85	\$17,201.55	\$11,259.45	60.44%
103	Tech 1	\$32,698.00	\$3,802.80	\$11,434.95	\$21,263.05	34.97%
104	Tech 2	\$23,512.00	\$0.00	\$0.00	\$23,512.00	0.00%
105	Part-time	\$27,040.00	\$3,910.00	\$12,335.00	\$14,705.00	45.62%
108	Tech 3	\$35,734.00	\$4,071.60	\$12,022.20	\$23,711.80	33.64%
121	PERA	\$15,851.00	\$1,674.18	\$5,037.11	\$10,813.89	31.78%
122	FICA	\$16,168.00	\$1,830.30	\$5,511.30	\$10,656.70	34.09%
131	Employer Paid Health	\$105,470.00	\$2,461.60	\$9,710.82	\$95,759.18	9.21%
132	Employer Paid Disability	\$1,749.00	\$127.45	\$509.80	\$1,239.20	29.15%
133	Employer Paid Dental	\$4,747.00	\$344.00	\$1,357.33	\$3,389.67	28.59%
134	Employer Paid Life	\$309.00	\$20.80	\$82.55	\$226.45	26.72%
136	Deferred Compensation	\$1,040.00	\$75.00	\$225.00	\$815.00	21.63%
140	Unemployment	\$5,000.00	\$128.92	\$128.92	\$4,871.08	2.58%
151	Workers Comp Insurance	\$9,813.00	\$0.00	\$7,452.00	\$2,361.00	75.94%
152	Health Savings Account Contrib	\$30,000.00	\$2,250.00	\$4,500.00	\$25,500.00	15.00%
200	Office Supplies	\$200.00	\$0.00	\$16.98	\$183.02	8.49%
208	Instruction Fees	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
210	Operating Supplies	\$3,200.00	\$189.25	\$1,089.26	\$2,110.74	34.04%
212	Motor Fuels	\$2,000.00	\$501.81	\$501.81	\$1,498.19	25.09%
213	Diesel Fuel	\$1,000.00	\$704.94	\$704.94	\$295.06	70.49%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
220	Repair/Maint Supply - Equip	\$3,000.00	\$307.01	\$4,103.73	-\$1,103.73	136.79%
221	Repair/Maint Vehicles 306	\$2,000.00	\$8.60	\$317.30	\$1,682.70	15.87%
223	Bldg Repair Suppl/Maintenance	\$15,000.00	\$852.47	\$12,632.07	\$2,367.93	84.21%
231	Chemicals	\$5,000.00	\$433.78	\$433.78	\$4,566.22	8.68%
235	Signs	\$400.00	\$0.00	\$151.00	\$249.00	37.75%
254	Concessions - Pop	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
255	Concessions - Food	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
258	Unif FIRE/Ted/Corey/Adam	\$500.00	\$0.00	\$220.82	\$279.18	44.16%
260	Unif Eric/Josh/Nate	\$0.00	\$89.98	\$154.96	-\$154.96	0.00%
261	Unif Jake/TJ/Seth	\$500.00	\$0.00	\$99.96	\$400.04	19.99%
264	Unif Bobby/Cheryl	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
303	Engineering Fees	\$4,400.00	\$170.00	\$170.00	\$4,230.00	3.86%
304	Legal Fees (Civil)	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
308	Instructors Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
309	Tennis	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%
310	Program Supplies	\$1,000.00	\$0.00	\$72.95	\$927.05	7.30%
311	Softball/Baseball	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
312	Aerobic Instruction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
315	Warm House/Garage Exp	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
316	Security Monitoring	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
317	Soccer/Skating	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
318	Garage (North)	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$3,500.00	\$418.22	\$1,264.08	\$2,235.92	36.12%
322	Postage	\$150.00	\$0.00	\$5.00	\$145.00	3.33%
323	Garage (East)	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
324	Disc Golf Expenses	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
331	Travel Expenses	\$1,000.00	\$88.58	\$147.73	\$852.27	14.77%
335	Background Checks	\$150.00	\$0.00	\$30.00	\$120.00	20.00%
340	Advertising	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
381	Electric Utilities	\$13,000.00	\$1,047.72	\$3,760.69	\$9,239.31	28.93%
383	Gas Utilities	\$6,500.00	\$1,035.47	\$3,577.65	\$2,922.35	55.04%
384	Refuse/Garbage Disposal	\$800.00	\$80.06	\$243.48	\$556.52	30.44%
403	Improvements Other Than Bldgs	\$3,800.00	\$2,656.51	\$2,656.51	\$1,143.49	69.91%
413	Office Equipment Rental/Repair	\$700.00	\$30.00	\$101.55	\$598.45	14.51%
415	Equipment Rental	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
430	Miscellaneous	\$800.00	\$316.66	\$498.21	\$301.79	62.28%
433	Dues and Subscriptions	\$500.00	\$0.00	\$137.33	\$362.67	27.47%
442	Safety Prog/Equipment	\$1,500.00	\$19.99	\$167.33	\$1,332.67	11.16%
443	Sales Tax	\$1,600.00	\$126.00	\$851.00	\$749.00	53.19%
445	Sr Meals Expense	\$400.00	\$0.00	\$30.97	\$369.03	7.74%
448	Weight Room Ins Reimbur	\$150.00	\$8.75	\$38.00	\$112.00	25.33%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$150.00	\$0.00	\$124.50	\$25.50	83.00%
453	80 Acre Development Expense	\$1,000.00	\$0.00	\$25.00	\$975.00	2.50%
457	Weight Room Expenses	\$2,000.00	\$113.06	\$450.93	\$1,549.07	22.55%
459	PAL Foundation Expenditures	\$3,000.00	\$98.40	\$3,488.50	-\$488.50	116.28%
461	Silver Sneakers	\$6,500.00	\$864.00	\$3,456.00	\$3,044.00	53.17%
481	Park Master Plan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$139,500.00	\$0.00	\$37,523.36	\$101,976.64	26.90%
551	Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
552	Capital Outlay-Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
553	Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
557	Capital Outlay - Tennis Courts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$520.00	\$64.83	\$258.68	\$261.32	49.75%
610	Interest	\$0.00	\$5.92	\$24.32	-\$24.32	0.00%
DEPT 45100 Park and Recreation (GENERA		\$660,116.00	\$44,036.71	\$189,221.51	\$470,894.49	28.66%
DEPT 45500 Library						
101	Assistant	\$18,924.00	\$0.00	\$0.00	\$18,924.00	0.00%
121	PERA	\$1,419.00	\$0.00	\$0.00	\$1,419.00	0.00%
122	FICA	\$1,448.00	\$0.00	\$0.00	\$1,448.00	0.00%
131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
132	Employer Paid Disability	\$140.00	\$0.00	\$0.00	\$140.00	0.00%
133	Employer Paid Dental	\$413.00	\$0.00	\$0.00	\$413.00	0.00%
134	Employer Paid Life	\$27.00	\$0.00	\$0.00	\$27.00	0.00%
135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
136	Deferred Compensation	\$260.00	\$0.00	\$0.00	\$260.00	0.00%
140	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Workers Comp Insurance	\$350.00	\$0.00	\$1,461.00	-\$1,111.00	417.43%
152	Health Savings Account Contrib	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
201	Library Operating Supplies	\$2,000.00	\$9.99	\$425.38	\$1,574.62	21.27%
202	Library Subscriptions	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
203	Library Books	\$5,000.00	\$58.28	\$1,221.86	\$3,778.14	24.44%
204	Children s Program Expense	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
205	Library Luncheon Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
206	Book Sale Expenses	\$0.00	\$137.70	\$137.70	-\$137.70	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	\$62.79	\$187.73	\$812.27	18.77%
322	Postage	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
335	Background Checks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
413	Office Equipment Rental/Repair	\$500.00	\$10.00	\$31.14	\$468.86	6.23%
430	Miscellaneous	\$1,000.00	\$395.97	\$519.64	\$480.36	51.96%
433	Dues and Subscriptions	\$0.00	\$0.00	\$1,595.26	-\$1,595.26	0.00%
443	Sales Tax	\$100.00	\$2.00	\$5.00	\$95.00	5.00%
452	Refund	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
459	PAL Foundation Expenditures	\$250.00	\$0.00	\$357.00	-\$107.00	142.80%
500	Capital Outlay	\$3,438.00	\$0.00	\$2,938.00	\$500.00	85.46%
600	Principal	\$520.00	\$42.38	\$169.10	\$350.90	32.52%
610	Interest	\$0.00	\$3.87	\$15.90	-\$15.90	0.00%
DEPT 45500 Library		\$37,539.00	\$722.98	\$9,064.71	\$28,474.29	24.15%
DEPT 47007 2003 Series A Disposal						
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure						
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47014 2012 Series A						
600	Principal	\$195,000.00	\$0.00	\$195,000.00	\$0.00	100.00%
610	Interest	\$15,804.00	\$0.00	\$8,876.25	\$6,927.75	56.16%
620	Fiscal Agent s Fees	\$300.00	\$0.00	\$252.00	\$48.00	84.00%
DEPT 47014 2012 Series A		\$211,104.00	\$0.00	\$204,128.25	\$6,975.75	96.70%
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%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
388	Recycling Expenses	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 48000 Recycling		\$500.00	\$0.00	\$0.00	\$500.00	0.00%
FUND 101 GENERAL FUND		\$5,295,198.00	\$382,664.37	\$1,340,004.79	\$3,955,193.21	25.31%
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	\$69,865.00	\$0.00	\$0.00	\$69,865.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47000 Emer Svcs Ctr Refunding 200		\$69,865.00	\$0.00	\$0.00	\$69,865.00	0.00%
DEPT 47001 Community Ctr Refunding 2002						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47001 Community Ctr Refunding 200		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47002 G.O. Improve-Wilderness						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47002 G.O. Improve-Wilderness		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47003 1999 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47003 1999 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47004 1999 Series B Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47004 1999 Series B Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47005 2001 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47005 2001 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47006 2002 Series A Improvement Bond						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47006 2002 Series A Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47011 2006 Series B Improvement B		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012 2006 Series C Equipment Cert		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47013 Bond Disclosure						
440	Telephone Co Reimb Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
621	Continung Disclosure Expene	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
DEPT 47013 Bond Disclosure		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
DEPT 47014 2012 Series A						
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100.00%
610	Interest	\$20,356.00	\$0.00	\$10,693.75	\$9,662.25	52.53%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$495.00	-\$495.00	0.00%
DEPT 47014 2012 Series A		\$95,356.00	\$0.00	\$86,188.75	\$9,167.25	90.39%
DEPT 47015 47015 Series 2015B						
600	Principal	\$145,000.00	\$0.00	\$0.00	\$145,000.00	0.00%
610	Interest	\$2,900.00	\$1,450.00	\$1,450.00	\$1,450.00	50.00%
620	Fiscal Agent s Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
DEPT 47015 47015 Series 2015B		\$148,200.00	\$1,450.00	\$1,450.00	\$146,750.00	0.98%
FUND 301 DEBT SERVICE FUND		\$315,921.00	\$1,450.00	\$87,638.75	\$228,282.25	27.74%
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						
551	Capital Outlay-Building	\$3,400,000.00	\$303,807.98	\$1,150,540.34	\$2,249,459.66	33.84%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47012	2006 Series C Equipment Cert	\$3,400,000.00	\$303,807.98	\$1,150,540.34	\$2,249,459.66	33.84%
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	\$3,400,000.00	\$303,807.98	\$1,150,540.34	\$2,249,459.66	33.84%
FUND 405	TAX INCREMENT FINANCE PROJECTS					
DEPT 46000	Tax Increment Financing					
351	Legal Notices Publishing	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
640	Tax Increment 1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
641	Tax Increment 2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
642	Tax Increment 3	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
643	Tax Increment 6	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
644	Tax Increment 7 - Stone #1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
645	Tax Increment 8 - Crosswoods	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
646	TaxIncrement 9-C&J Dev	\$10,200.00	\$0.00	\$0.00	\$10,200.00	0.00%
650	Administrative Costs	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46000	Tax Increment Financing	\$11,500.00	\$0.00	\$0.00	\$11,500.00	0.00%
DEPT 46001	TIF 1-9 MidWest Asst Living					
646	TaxIncrement 9-C&J Dev	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46001	TIF 1-9 MidWest Asst Living	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 405	TAX INCREMENT FINANCE PROJEC	\$11,500.00	\$0.00	\$0.00	\$11,500.00	0.00%
FUND 410	MARODA DRIVE					
DEPT 43000	Public Works (GENERAL)					
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000	Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 410	MARODA DRIVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 411	SUNSET DRIVE					
DEPT 43000	Public Works (GENERAL)					
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000	Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 411	SUNSET DRIVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 412	DUCK LANE					
DEPT 43000	Public Works (GENERAL)					
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000	Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 412	DUCK LANE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 413	FAWN LAKE ROAD					
DEPT 43000	Public Works (GENERAL)					
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000	Public Works (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 413	FAWN LAKE ROAD	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
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 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 432 SEWER PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 463 BRITA LN/PINE VIEW LN						
DEPT 43000 Public Works (GENERAL)						
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43000 Public Works (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 463 BRITA LN/PINE VIEW LN		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
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%
430	Miscellaneous	\$0.00	\$455.00	\$950.00	-\$950.00	0.00%
493	Pass Thru Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46500 Economic Develop mt (GENER		\$0.00	\$455.00	\$950.00	-\$950.00	0.00%
DEPT 47000 Emer Svcs Ctr Refunding 2004						
600	Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
616	Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47000 Emer Svcs Ctr Refunding 200		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47009 2003 Joint Facility						
430	Miscellaneous	\$18,570.00	\$0.00	\$0.00	\$18,570.00	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		\$18,570.00	\$0.00	\$0.00	\$18,570.00	0.00%
FUND 502 ECONOMIC DEVELOPMENT FUND		\$18,570.00	\$455.00	\$950.00	\$17,620.00	5.12%
FUND 503 EDA (REVOLVING LOAN)						
DEPT 46500 Economic Develop mt (GENERAL)						
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
447	Loan Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 46500 Economic Develop mt (GENER		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 503 EDA (REVOLVING LOAN)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND						
DEPT 43200 Sewer						
100	Wages and Salaries Dept Head	\$85,220.00	\$9,726.79	\$29,254.13	\$55,965.87	34.33%
101	Assistant	\$36,219.00	\$0.00	\$0.00	\$36,219.00	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	\$9,108.00	\$729.51	\$2,189.73	\$6,918.27	24.04%
122	FICA	\$9,290.00	\$686.52	\$2,021.06	\$7,268.94	21.76%
131	Employer Paid Health	\$31,641.00	\$1,758.00	\$7,032.00	\$24,609.00	22.22%
132	Employer Paid Disability	\$1,110.00	\$61.66	\$246.64	\$863.36	22.22%
133	Employer Paid Dental	\$1,651.00	\$86.00	\$344.00	\$1,307.00	20.84%
134	Employer Paid Life	\$101.00	\$5.20	\$20.80	\$80.20	20.59%
136	Deferred Compensation	\$975.00	\$75.00	\$225.00	\$750.00	23.08%
151	Workers Comp Insurance	\$5,085.00	\$0.00	\$4,678.00	\$407.00	92.00%
152	Health Savings Account Contrib	\$12,000.00	\$1,500.00	\$3,000.00	\$9,000.00	25.00%
200	Office Supplies	\$250.00	\$0.00	\$0.00	\$250.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
208	Instruction Fees	\$2,500.00	\$0.00	\$1,085.00	\$1,415.00	43.40%
210	Operating Supplies	\$3,500.00	\$66.84	\$200.53	\$3,299.47	5.73%
212	Motor Fuels	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
213	Diesel Fuel	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
220	Repair/Maint Supply - Equip	\$10,000.00	\$6,944.31	\$16,514.33	-\$6,514.33	165.14%
221	Repair/Maint Vehicles 306	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
222	Tires	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$0.00	\$564.68	\$3,435.32	14.12%
229	Oper/Maint - Lift Station	\$12,000.00	\$254.33	\$818.74	\$11,181.26	6.82%
230	Repair/Maint - Collection Syst	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
231	Chemicals	\$18,000.00	\$1,074.41	\$2,799.50	\$15,200.50	15.55%
258	Unif FIRE/Ted/Corey/Adam	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
303	Engineering Fees	\$1,000.00	\$77.00	\$1,247.00	-\$247.00	124.70%
304	Legal Fees (Civil)	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
320	Communications	\$4,556.00	\$164.96	\$490.03	\$4,065.97	10.76%
321	Communications-Cellular	\$1,600.00	\$89.60	\$268.80	\$1,331.20	16.80%
322	Postage	\$800.00	\$0.00	\$285.05	\$514.95	35.63%
331	Travel Expenses	\$2,500.00	\$0.00	\$868.78	\$1,631.22	34.75%
340	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
351	Legal Notices Publishing	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
360	Insurance	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00%
381	Electric Utilities	\$27,000.00	\$3,161.85	\$10,778.62	\$16,221.38	39.92%
383	Gas Utilities	\$3,000.00	\$461.03	\$1,190.75	\$1,809.25	39.69%
384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
406	Lab Testing	\$15,000.00	\$495.90	\$1,683.90	\$13,316.10	11.23%
407	Sludge Disposal	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
420	Depreciation Expense	\$225,000.00	\$0.00	\$0.00	\$225,000.00	0.00%
430	Miscellaneous	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
433	Dues and Subscriptions	\$300.00	\$0.00	\$332.00	-\$32.00	110.67%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
443	Sales Tax	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
450	Permits	\$2,000.00	\$0.00	\$1,590.00	\$410.00	79.50%
452	Refund	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
500	Capital Outlay	\$1,666,100.00	\$0.00	\$0.00	\$1,666,100.00	0.00%
553	Capital Outlay - Other	\$0.00	\$2,902.50	\$7,262.50	-\$7,262.50	0.00%
554	Capital Outlay - Ox Ditch Bldg	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
555	Capital Outlay - Sewer Biosol	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
556	Capital Outlay - Sewer Exten	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43200 Sewer		\$2,234,856.00	\$30,321.41	\$96,991.57	\$2,137,864.43	4.34%
DEPT 47007 2003 Series A Disposal						
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND		\$2,234,856.00	\$30,321.41	\$96,991.57	\$2,137,864.43	4.34%
FUND 614 TELEPHONE AND CABLE FUND						
DEPT 49000 Miscellaneous (GENERAL)						
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304	Legal Fees (Civil)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
630	Loss on Bond Defeasance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 49000 Miscellaneous (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

OBJ	OBJ Descr	2020 Budget	APRIL 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget
FUND 614 TELEPHONE AND CABLE FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FUND						
DEPT 43200 Sewer						
220	Repair/Maint Supply - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 43200 Sewer		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal						
600	Principal	\$190,000.00	\$0.00	\$190,000.00	\$0.00	100.00%
610	Interest	\$20,305.00	\$0.00	\$11,102.50	\$9,202.50	54.68%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Fiscal Agent s Fees	\$750.00	\$0.00	\$243.00	\$507.00	32.40%
720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47007 2003 Series A Disposal		\$211,055.00	\$0.00	\$201,345.50	\$9,709.50	95.40%
DEPT 47008 2003 Series B Sewer						
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Principal	\$95,000.00	\$0.00	\$95,000.00	\$0.00	100.00%
610	Interest	\$16,025.00	\$0.00	\$8,297.50	\$7,727.50	51.78%
615	Issuance Costs (Other Financin	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 47008 2003 Series B Sewer		\$111,025.00	\$0.00	\$103,297.50	\$7,727.50	93.04%
FUND 651 SEWER RESTRICTED SINKING FUN		\$322,080.00	\$0.00	\$304,643.00	\$17,437.00	94.59%
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%
		11,598,125.00	\$718,698.76	\$2,980,768.45	\$8,617,356.55	25.70%

B.5.



CROSSLAKE POLICE DEPARTMENT

MONTHLY REPORT

April

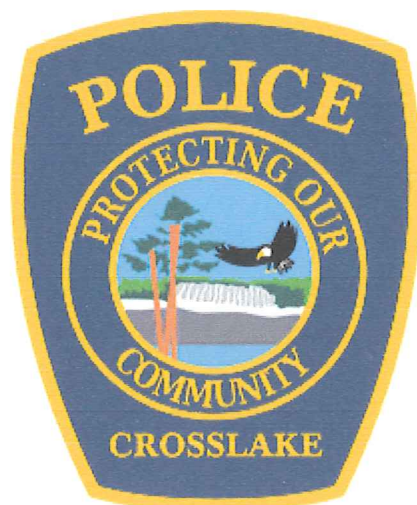
2020

**Crosslake Police Department
Monthly Report
April 2020**

911 Hangup	1
Abandoned Vehicle	1
Agency Assist	10
Alarm	10
Animal Complaint	7
ATV	1
Burning Complaint	7
Damage To Property	2
Disturbance	2
Driving Complaint	1
Drug Information	2
Ems	23
Found Property	2
Garbage Dumping	1
Gas Leak	3
Hazard In Road	2
Information	4
Noise Complaint	1
Open Door	1
Parking Complaint	1
Property Damage Acc	1
Public Assist	3
Scam/Con	2
Suspicious Activity	3
Suspicious Vehicle	6
Traffic Citations	5
Traffic Warnings	11
Trespass	1

Total 114

B.6.



CROSSLAKE POLICE DEPARTMENT

MISSION TOWNSHIP MONTHLY REPORT

April
2020

**Crosslake Police Department
Mission Township Monthly Report
April 2020**

Agency Assist	1
Alarm	1
Animal Complaint	1
Dangerous Dog	1
Domestic	1
Driving Complaint	1
Fire	1
Suspicious Vehicle	1
Traffic Citations	1
Traffic Warnings	6
Total	15



Crosslake Fire Department

Date: April 2020

B. 7.

Incidents

Description of Incident	Calls	YTD
3 - Rescue & Emergency Medical Services		
311 - Medical Assist - Assist EMS Crew	13	64
300 - Rescue, EMS Incident		2
322 - Motor Vehicle Accident with Injuries		3
324 - Motor Vehicle Accident with No Injuries		
326 - Snowmobile Accident With Injuries		
362 - Ice Rescue		
Total:	13	69
1 - Fire		
111 - Building Fire		
111 - Building Fire (Mutual Aid)	1	3
112/118/113/114 - Fire Other / Chimney Fire	1	1
143 - Grass Fire/Wildland Fire		
130/131/142 - Mobile Property/Automobile Fire/Off Road Vehicle		
Total:	2	4
4 - Hazardous Condition (No Fire)		
411 - Gasoline or other Flammable Liquid Spill	1	1
412 - Gas Leak (Natural Gas or LPG)	2	5
424 - Carbon Monoxide Incident		2
444 - Power Line Down/Trees on Road		
445 - Arcing, Shorted Electrical Equipment		1
Total:	3	9
5 - Service Call		
571 - Cover Assignment, Standby		
561 - Unauthorized Burning		
550 - Public Assist		2
551 - Agency Assist - Drone	2	7
Total:	2	9
6 - Good Intent Call		
611 - Dispatched and Cancelled en route	1	2
600 - Good Intent Call		
651 - Smoke scare, Odor of smoke		
661 - EMS Party Transport - Aircare - Traffic Control		3
Total:	1	5
7 - False Alarm & False Call		
743 - Smoke Detector Activation - No Fire	1	1
746 - Carbon Monoxide Detector Activation - No CO		
731 - Sprinkler Activation due to Malfunction		
Total:	1	1
8 - Severe Weather & Natural Disaster		
814 - Lightning Strike (No Fire)		
815 - Severe Weather Standby		
Total:	0	0
Total Incidents:	22	97

**NORTH AMBULANCE
CROSSLAKE**

APRIL 2020 RUN REPORT

TOTAL CALLOUTS: **52**

NIGHT: 20 DAY: 32

No Loads: 14
Cancels: 05
Fire Standbys: 02
Police Standbys: 00
Transported Patients: 32

CROSSLAKE: 28 (8 No Load, 2 Cancel)
BREEZY POINT: 01
IDEAL: 00
MISSION: 01 (1 Fire)
FIFTY LAKES: 07 (4 No Load, 1 Cancel)
MANHATTAN BEACH: 01
CENTER: 00
TIMOTHY: 00

MUTUAL AID TO:

PINE RIVER: 10 (2 No Load, 1 Fire)
BRAINERD: 04 (2 Cancel)

BLS TRANSFERS: 00
ALS TRANSFERS: 00

ALS INTERCEPTS (ADVANCED LIFE SUPPORT):

BRAINERD: 00
PINE RIVER: 00
AIRCARE: 00

B. 9.

MONTHLY PLANNING & ZONING STATISTICS - CROSSLAKE

PERMITS	April-2020	Year-to-Date 2020	April-2019	Year-to-Date 2019
New Construction (Dwellings)	4	4	3	6
Septic - New	5	5	3	3
Septic Upgrades	1	1	2	3
Porch / Deck	3	3	7	11
Additions	2	2	1	3
Landscape Alterations	3	5	2	5
Access. Structures	7	8	4	6
Demo/Move	2	2	2	8
Signs	1	1	1	2
Fences	0	0	0	0
E911 Addresses Assigned	5	8	4	5
Total Permits	33	39	29	52

ENFORCEMENT / COMPLAINTS	Year-to-Date 2020	Year-to-Date Closed	Year-to-Date Open	Year-to-Date % Closed
Enforcement	0	0	0	

CUSTOMER SERVICE STATISTICS	April-2020	Year-to-Date 2020	April-2019	Year-to-Date 2019
Counter Visits	0	83	66	170
Phone Calls	198	562	188	440
Email	218	359	73	164
Total	416	1004	327	774

Call For Service	3	3	7	8
Shoreland Rapid Assessment Completed (Buffer)	0	1	2	4
Stormwater Plans Submitted	3	4	9	13
Site Visits	26	37	61	70

COMPLIANCE SEPTIC STATISTICS	Year-To-Date Received 2020	Year-To-Date Failed 2020	Year-To-Date Received 2019	Year-To-Date Failed 2019
Septic Compliance Inspections	20	0	16	0
Passing Septic Compliance Percentage		100%		100%

PUBLIC HEARINGS	April-2020	Year-to-Date 2020	April-2019	Year-to-Date 2019
DRT	4	12	3	6
Variance	0	1	1	3
CUP/IUP	0	1	0	0
Land Use Map	0	0	0	0
Subdivisions (Metes & Bounds; Preliminary; Final)	0	0	0	0
Consolidations/Lot Line Adjustments	0	0	1	3



B.10.

STATED MINUTES
City of Crosslake
Planning Commission/Board of Adjustment
March 27, 2020
9:00 A.M.
Crosslake City Hall
37028 County Road 66
Crosslake, MN 56442

1. Present via Conference Call: Chair Mark Wessels; Vice-Chair Mark Lindner; Randy Dymoke; Bill Schiltz; Jerome Volz and Liaison Council Member Aaron Herzog
2. Absent: None
3. Staff: Jon Kolstad, Planning & Zoning Administrator and Cheryl Stuckmayer, Planner-Zoning Coordinator
4. 2020 Election of Officers - **Motion by Lindner; supported by Schiltz to elect Wessels as Chair; Motion by Schiltz; supported by Volz to elect Lindner as Vice-Chair. All members voting "Aye", Motion carried.**
5. Adoption of 2020 Rules of Business - **Motion by Dymoke; supported by Lindner to approve the 2020 Rules of Business as written. All members voting "Aye", Motion carried.**
6. Review and approve 12-27-2019 Minutes & Findings; 1-24-2020 Workshop Minutes— **Motion by Lindner; supported by Schiltz to approve the minutes & findings; Workshop Minutes as written. All members voting "Aye", Motion carried.**
7. Old Business-Variations are heard on their individual requests, past variations hold no precedents. Commissioners may table the request if needed and an applicant can withdraw their request. If the variance(s) is/are approved, all existing nonconformities will be eliminated and will hereafter be required to follow the variance decision. If a variance is denied the applicant can rebuild the nonconformity as is per the Crosslake Ordinance.
 - 7.1 None
8. New Business
 - 8.1 Jacob & Jobeth Sheldon – CUP for rental storage (In attendance by tell-a-conference)
 - 8.2 Sean & Hannah Bengtson – Variance for bluff setback (In attendance by tell-a-conference)
9. Other Business
 - 9.1 Staff report
10. Open 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 PC/BOA meeting. Speakers must state their name and address. Each speaker is given a three minute time limit.
11. Adjournment

Jacob J & Jobeth K Sheldon
14290562

Kolstad read the CUP request, project details, one comment received, impervious percentage, stormwater management plan submitted, septic site suitabilities, zoning district of Limited Commercial, structure size change from DRT meeting, history of the parcel and the surrounding parcel history into the record.

Kolstad read the Nault comment with Kolstad's accompanied response, in green, to that email into the record as follows:

This proposal has a number of issues in our opinion and they are as follow to name a few.

1.) No screening is identified on the west side of the property that requires a 20' setback because it is next to residential property, Screening is addressed in Sec 26-738 of our Land Use Ordinance (page 86). This is a requirement for the property owner to address prior to issuance of the Land Use permit to build (if the CUP is approved). Prior to building they will be required to submit a more detailed screen plan that provides a 6-ft tall visual barrier per the Ordinance

2.) One of the drainage ponds is in the middle of the driveway??? Stormwater management is required for this application. WE mandate in the ordinance that a 1-inch rain event draining off the Impervious surface of the lot be captured on the parcel for infiltration into the soil. A more realistic plan will need to be presented prior to approval of the Land Use permit to build if approved.

3.) Overhead drawing shows runoff on the roof in four different directions. How can this be with a gable roof as shown in the drawings. So drainage ponds are ineffective. We will require the property owner to explain this more thoroughly – I do not have an answer at this time.

4.) Why does the total height at the peak need to be approximately 27'? That is huge. Maximum building height in the Limited Commercial District is 30-feet at mid peak.

5.) Question 4 of "Finding of Facts" state that no adverse effect on property values. A huge building of this size can not be hidden by a fence or trees. The residential properties will need to look at this monster forever. This question was answered by the property owner to the best of his ability. It will be addressed by the PC/BOA and there is a real estate professional on the commission.

6.) Where is the turn around as mentioned on the drawing? That question will be asked of the property owner during the meeting.

Thanks for your attention to these issues,

Gary and Cathy Nault, Owners of residential and commercial property adjacent to said property.

Wessels stated the current zoning district has been in place for some time, but the screening definitely needs to be addressed. Kolstad remarked that the screening could be addressed as a condition.

Conditions to be placed on the CUP were discussed; setback, screening, stormwater, and neighboring parcel concerns. Wessels asked if the owner could respond to these possible discussed conditions.

Sheldon, the owner, residing at 35023 Sleepy Valley Rd, said that he currently has a dense tree line on the west side and plans to leave as much as possible, no outdoor storage is planned, and 30-40 boats are planned to be stored inside for winter storage. No public hearing was opened due to not having any public in attendance via conference call. An increase in the southeast setback was discussed, with the commissioners agreeing that the setback of 5 feet should increase to 10 feet to allow for proper stormwater retention. Kolstad explained that the driveway and turnaround would not need to be paved unless it was made a condition, because the ordinance did not call for that, but that it would still be considered impervious. Kolstad initiated the findings of fact procedure with the board members deliberating and responding to each question.

March 27, 2020 Planning Commission/Board Of Adjustment Meeting

March 27, 2020 Action:

Motion by Lindner; supported by Volz to approve the Conditional Use Permit for a commercial storage building/storage unit rental on Addi Lane, Sec 29, City of Crosslake

Per the findings of fact as discussed, the on-sites conducted individually and as shown on the plat received at the Planning & Zoning office dated 5-18-2015 for property located on Lot 2 Addi Lane, Crosslake, MN 56442

Conditions:

- 1. Work with the staff to improve, implement and maintain the submitted stormwater plan**
- 2. Limit hours of operation to be open from 8:00 A.M. to 8:00 P.M.**
- 3. No outside storage**
- 4. Surveyor to stake in building prior to construction (footing inspection)**
- 5. Southeast setback increase from 5 feet to 10 feet to allow for possible stormwater retention**
- 6. Do everything conceivable to maintain the existing tree line for the required screening on the residential west side, along with adding evergreen trees**
- 7. Lighting only on the Northeast side of the structure (main entrance overhead door area)**

Findings: See attached

All members voting "Aye", Motion carried.

Sean & Hannah Bengtson
14060877, 14060878

Kolstad read the variance request, location, project details, current shoreland zoning district, no comments received, impervious percentage, stormwater management plan submitted, 12-10-19 DRT meeting attended, septic compliance on file, history of the parcel and the surrounding parcel history into the record. Kolstad asked Bengtson of 12332 Manhattan Point Blvd if he had anything to add, with Bengtson replying that Kolstad had covered it. Wessels asked Kolstad to clarify the use of a water-oriented accessory structure (WOAS). Kolstad explained the uses that are allowed by the Land Use Ordinance and the definition of it, then stated that it cannot be used for living space. The submitted design with 4 lakeside windows was questioned with Bengtson commenting that his wife was not happy with the structure and he added 4 windows to mirror the dwelling's dining room exterior to make it more appealing. Bengtson also stated that there are too many steps to be carry items up and down, so the structure is planned to be used as storage. No public hearing was opened due to not having any public in attendance via conference call. Schiltz inquired on the height of the structure from the ground. Bengtson replied that it would be on pillars and at the lowest area it would be around 1' to 2', so that water can flow under the new structure without changing the current flow. The walkway/landing size was questioned and Kolstad said that a 32 square foot landing to get into and out of the structure along with a walkway (4' wide) is allowed by the Land Use Ordinance. Lindner wanted clarification that the roofline would allow the runoff to be on each side and not the runoff going to the lake which would help protect the lake water quality. This would be caught in the conditions of the variance. Kolstad initiated the findings of fact procedure with the board members deliberating and responding to each question.

March 27, 2020 Action:

Motion by Schiltz; supported by Volz to approve the variance for:

- Bluff setback of 0 feet where 30 feet is required to proposed water-oriented accessory structure To construct:
- 120 square foot water-oriented accessory structure

Per the findings of fact as discussed, the on-site conducted individually and as shown on the certificate of survey received at the Planning & Zoning office dated 2-5-2020 for property located at 12332 Manhattan Point Blvd, Sec 06, City of Crosslake

Conditions:

Chapter 26 – Land Use; Sec. 26-227 Variance Decision - Variances must be substantially completed within two years of receiving approval – the approval of this variance will expire on 3-27-2022

1. Construction to be completed on pillars to avoid erosion and to minimize the bluff disturbance
2. Roofline to have run off on both or one side and not towards the lake

Findings: See attached

All members voting “Aye”, Motion carried.

Other Business:

1. Staff report
 - a. Monthly city council report
 - b. Development Review Team (DRT) had three March monthly meetings
 - c. No April public hearing applications
 - d. April meeting will be for the Land Use Ordinance revisions/recommendation to city council
 - e. Land Use Ordinance revision request for public comment is currently open until April 16, 2020
 - f. Septic information; still waiting for the information from the Maintenance Business regarding the number of systems serviced in the city of Crosslake over the last three years
 - g. Due to the COVID-19 pandemic we will be working from home for the next two weeks per the Governor's two week "stay-at-home" order

Open Forum:

1. None

Matters not on the Agenda:

1. There were no matters not on the agenda

Wessels adjourned the meeting at 10:45 A.M.

All members voting "Aye", Motion carried.

Respectfully submitted,

Cheryl Stuckmayer

Cheryl Stuckmayer
Planner-Zoning Coordinator

SCORE REPORT FORM

Mo./Yr.

March

2020

CROSSLAKE REPORT

Organization:

Waste Partners, Inc.

PO Box 677 Pine River, MN 56474

Contact Person:

Eric Loge

Ph: (218) 824-8727

Fax: (218) 587-5122

Materials delivered to:

Cass County - Pine River Transfer Station

Cardboard & Mixed Paper - LDI or Rock-Tenn

Metal - Crow Wing Recycling or Pine River Iron & Metal

RESIDENTIAL

COMMERCIAL

Total Paper : (includes)

3,724

Corrugated Cardboard

1,757

Newspaper

-

Mixed Paper (News, Mags, Mixed Mail, CDBD)

1,967

Metal: Appliances, misc...

Commingled Materials: (includes)

16,743

%

lbs

5% Metals- Aluminum Cans

837

21% Tin Cans

3516

61% Glass-

10213

Clear bottles

Green bottles

brown bottles

10% Plastic - #1 & #2 bottles

1674

3% Rejects

502

100%

16743

Total LBS.

20,467

0

Total Tons

10.23

0

OUT OF COUNTY Waste Disposal

Final Destination:

N/A

Disposal Site Permit # :

Tons Delivered:

NONE

Total Number of

Households

Served this Month

1053

	Trash		Recycling		13,467	114,640
	Accounts	Rate	Accounts	%	Paper	Commingle
BRD	2917	70%	2047	36%	4,886	41,593
BAX	1867	95%	1771	31%	4,227	35,985
B.P.	663	98%	650	12%	1,551	13,207
P.L.	495	67%	331	6%	790	6,726
C.L.	1053	78%	824	15%	1,967	16,743
	0	0%	0	0%		
NIS	85	22%	19	0%	45	386
	7080	80%	5642	100%		

13,467

114,640

B. 12.

RESOLUTION 20-_____
TO ADOPT FOR RENEWAL EXISTING LIQUOR LICENSE
ESTABLISHMENTS FOR 2020-2021

WHEREAS, the City of Crosslake does hereby resolve to adopt the Liquor License Renewals of establishments licensed in 2019-2020 for the licensing year 2020-2021:

ON SALE (INTOXICATING) - \$1500

Andy's
Crosswoods Golf Course
Maucieri's
Moonlite Bay
Riverside Inn
The Bourbon Room
The Cedar Chest
The Wharf
Zorbaz

SUNDAY (INTOXICATING) - \$200

14 Lakes Craft Brewery
Andy's
Crosswoods Golf Course
Maucieri's
Moonlite Bay
Riverside Inn
The Bourbon Room
The Cedar Chest
The Wharf
Zorbaz

OFF-SALE (INTOXICATING) - \$100

Andy's
Barstock Liquors
Maucieri's
Moonlite Bay
Moonlite Square
Riverside Inn

CLUB

American Legion Sunday \$200
American Legion On-Sale \$300

TAPROOM/BREWER OFF SALE

14 Lakes Craft Brewery Taproom \$500
14 Lakes Craft Brewery Brewer \$200

ON-SALE (NON-INTOX) \$75

Rafferty's

WINE \$100

Rafferty's

BE IT RESOLVED, that the City Council for the City of Crosslake, Minnesota go on record as renewing the above establishments for liquor/wine/beer licensing for the period of July 1, 2020 – June 30, 2021, at a Regular Council Meeting on the 11th day of May, 2020, after all licensing requirements are met both under local Ordinance and under MN State Statutes Chapter 340A, and approval is granted by the Minnesota Department of Public Safety Alcohol and Gambling Enforcement Division.

COUNCIL IN FAVOR – ____

COUNCIL AGAINST - ____

Michael R. Lyonais
City Administrator

David Nevin
Mayor

B13.

BILLS FOR APPROVAL
May 11, 2020

VENDORS	DEPT		AMOUNT
Ace Hardware, hardware	PW		8.98
Ace Hardware, sump pump, hose	Sewer		159.98
Ace Hardware, filters, gloves, hardware	PW		33.59
Ace Hardware, sign, hardware	PW		44.05
Ace Hardware, drill/impact kit	PW		226.94
Ace Hardware, jetter parts	Sewer		21.98
Ace Hardware, lighter	PW		7.98
Ace Hardware, pre-mix fuel	PW		79.96
Ace Hardware, paint	Police		3.76
Ace Hardware, fish food	Park		11.18
Ace Hardware, tape measure, sawzall blades	PW		59.46
Ace Hardware, weed torch kit	PW		69.99
Ace Hardware, wooden lath, twine dispenser	Park		68.77
Ace Hardware, touchless dispenser, pump	PW		30.24
Ace Hardware, drill kit	PW		199.99
Ace Hardware, pliers, screwdriver	PW		40.56
Ace Hardware, trowl	Sewer		13.99
Ace Hardware, toilet paper	Sewer		23.98
Ace Hardware, fans	Sewer		53.98
Ace Hardware, spray paint	Park		11.98
Ace Hardware, mulch, torch kit	Park		93.93
Ace Hardware, sawzall parts, lettering	PW		51.59
Ace Hardware, screws	Park		34.99
AT&T, cell phone charges	ALL		818.56
AW Research, water testing	Sewer		565.20
Blue Cross, health insurance	ALL		31,206.00
Breen & Person, legal fees	ALL		1,067.50
Clean Team, may cleaning	PW/Gov't		1,707.50
Clifton Larson Allen, audit services	Gov't		3,911.25
Council #65, union dues	Gov't		228.00
Crow Wing Power, electric services	ALL		561.00
CTC I.T., april 2020 i.t. labor	ALL		900.00
Culligan, water and cooler rental	PW/Gov't		36.00
Delage Landen Financial Services, copier lease	Park		117.00
Delta Dental, dental insurance	Gov't		1,695.60
Elevate Learning, safety program	Gov't		90.00
Fortis, disability insurance	ALL		785.84
Galls, uniform	Police		85.35
Holden Electric, remove pole and strap conduits	PW		1,250.00
Holiday Station, masks	Gov't		45.03
Jefferson Fire and Safety, task force equipment	Fire		4,747.60
Lakes Area Rental, oil	Park		14.70
League of MN Insurance, property insurance	Gov't	pd 5-5	97,118.00
Mastercard, Amazon, surface pro dock	Police		83.99
Mastercard, Amazon, mouse	Police		62.99

Mastercard, Amazon, hand washing stations	Park		29.10
Mastercard, Amazon, hand washing stations	Park		79.98
Mastercard, Amazon, hand sanitizer	Park		14.99
Mastercard, Costco, mouse	Admin		37.56
Mastercard, Costco, printer and ink	PZ		192.18
Mastercard, Etsy, masks	Fire		549.00
Mastercard, Fleet Farm, uniform	Sewer		82.97
Mastercard, Pocho & Leftys, hand sanitizer	Gov't		339.32
Mastercard, The Firefighting Depot, masks	Fire		226.71
Mid-Minnesota Drug Testing, annual consortium fee, drug test	Gov't		150.00
Mike Lyoanis, reimburse petty cash	ALL		44.87
Mills, suspension diagnosis	Police		34.14
Moonlite Square, fuel	Fire		9.50
MN Life, life insurance	ALL		298.20
MN NCPERS, life insurance	ALL		112.00
Napa, air filter	PW		19.05
Napa, drain pan	PW		6.31
Napa, inverter	PW		332.39
Nate Deshayes, uniform reimbursement	PW		214.93
Premier Auto, mount and balance tires	Police		80.00
Premier Auto, diagnosis brake issue	Police		47.50
Premier Auto, tire repair	Police		15.00
Premier Auto, brake, rotors	Police		558.09
Teamsters, union dues	Police		216.00
TJ Graumann, mileage reimbursement	Park		20.13
Tony Marks, reimburse for uniform	Police	pd 5-5	75.52
US Bank, copier lease	ALL		156.00
Waste Partners, trash removal	ALL		286.22
TOTAL			152,676.62

B.14

ADDITIONAL BILLS FOR APPROVAL
May 11, 2020

VENDORS	DEPT		AMOUNT
Abra Landscaping, mulch	Park		510.00
Aspen Mills, uniform	Fire		70.85
Birchdale Fire & Security, quarterly monitoring	PW		105.00
Crosslake Relief Assn, reimburse for thermometers	Gov't		198.00
Cuyuna Range Fire Chiefs Assn, membership dues	Fire		300.00
Dell, computer	Police		1,129.81
Forum Communications, advertisement for bids (all)	PW		616.25
Galls, uniform	Police		33.99
Jefferson Fire & Safety, task force equipment	Fire		1,887.60
Jon Kolstad, mileage reimbursement	PZ		90.44
MCSI, copier maintenance	Park		40.00
Menards, janitorial supplies	PW		62.47
MR Sign, address number	PW		36.02
Napa, permatex	Park		4.99
North Memorial, monthly subsidy	Ambulance		1,100.00
Northland Press, advertisement for bids	PW		510.00
Premier Auto, replace thermostat	PW		313.99
The Office Shop, labels	PZ/Admin		86.18
TJ Graumann, mileage reimbursement	Park		13.23
TOTAL			7,108.82

HYTEC CONSTRUCTION

11360 Business 371, PO Box 621
Brainerd, MN 56401

(218) 829-8529 (218) 829-5383 FAX

Sold To:

Crosslake, City of
37028 Cty Road 66

Crosslake, MN

Invoice Number : 11201
Invoice Date : 04/30/2020
Customer Number : CROS03
Job Number : 19182
Due Date : 05/30/2020

Job:

CrosslakeCity Hall Cons
36939 Brook Street
Crosslake, MN

ALL INVOICES ARE DUE PER THE CONTRACT OR NET 30 DAYS. FINANCE CHARGES OF 18.0%/YR WILL BE
ASSESSED ON ALL LATE INVOICE

Date	Description	Amount
04/30/2020	Pay Application #8	351,346.18
	GROSS BILLINGS :	351,346.18
	NET BILLINGS :	351,346.18
	101-47012-551	

Thank You

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF ???

PAGES

TO OWNER: City of Crosslake
37028 County Road 66
Crosslake, MN 56442

PROJECT: Crosslake City Hall
Crosslake, MN

APPLICATION NO: EIGHT

Distribution to:

<input checked="" type="checkbox"/>	OWNER
<input type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	CONTRACTOR

FROM CONTRACTOR:
Hy-Tec Construction of Brainerd, Inc
PO Box 621, 11360 Business 371
Brainerd, MN 56401

VIA ARCHITECT: Widseth Smith Nolting
7804 Industrial Park Road
Baxter, MN 56425

PERIOD TO: April 30, 2020

PROJECT NO:

CONTRACT FOR: General Construction Work

CONTRACT DATE: August 26, 2019

CONTRACTOR'S APPLICATION FOR PAYMENT

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

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

1. ORIGINAL CONTRACT SUM \$ 2,949,515.59
2. Net change by Change Orders \$ 65,690.94
3. CONTRACT SUM TO DATE (Line 1 ± 2) \$ 3,015,206.53
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) \$ 2,624,231.82

5. RETAINAGE:

- a. 0 % of Completed Work \$ 0.00
(Column D + E on G703)
- b. % of Stored Material \$
(Column F on G703)

Total Retainage (Lines 5a + 5b or

6. TOTAL EARNED LESS RETAINAGE \$ 0.00
(Line 4 Less Line 5 Total)
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate) \$ 2,272,885.64
8. CURRENT PAYMENT DUE \$ 351,346.18
9. BALANCE TO FINISH, INCLUDING RETAINAGE \$ 390,974.71
(Line 3 less Line 6)

CONTRACTOR: Hy-Tec Construction of Brainerd, Inc

By: _____ Date: April 30, 2020

State of: Minnesota
County of: Crow Wing
Subscribed and sworn to before me this 30th day of April, 2020
Notary Public: _____
My Commission Expires: 01/31/2025

By: _____

County of: Crow Wing



BRENDA BRAY
Notary Public-Minnesota
My Commission Expires Jan 31, 2025

ARCHITECT'S CERTIFICATE FOR PAYMENT

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

AMOUNT CERTIFIED\$

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

Widseth Smith Nolting

By: _____

Date: _____

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

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month	\$65,690.94	
TOTALS	\$65,690.94	\$0.00
NET CHANGES by Change Order	\$65,690.94	

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 OF X PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

APPLICATION NO: EIGHT

Contractor's signed certification is attached.

APPLICATION DATE: 04/28/2020

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 04/30/2020

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

ARCHITECT'S PROJECT NO: Crosslake City Hall Const.

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
	Earthwork	\$346,083.27	\$207,649.95	\$69,216.67	\$0.00	\$276,866.62	80.00%	\$69,216.65	
	Exterior Concrete	\$35,479.00	\$0.00	\$1,773.95	\$0.00	\$1,773.95	5.00%	\$33,705.05	
	Structural Concrete	\$146,409.93	\$124,448.44	\$21,961.49	\$0.00	\$146,409.93	100.00%	\$0.00	
	Precast	\$111,044.87	\$111,044.87	\$0.00	\$0.00	\$111,044.87	100.00%	\$0.00	
	Masonry	\$278,876.49	\$264,932.67	(\$0.00)	\$0.00	\$264,932.67	95.00%	\$13,943.82	
	Steel	\$6,111.98	\$6,111.98	\$0.00	\$0.00	\$6,111.98	100.00%	\$0.00	
	Rough Framing	\$220,710.99	\$220,710.99	\$0.00	\$0.00	\$220,710.99	100.00%	\$0.00	
	Finish Carpentry	\$54,145.15	\$11,911.93	\$23,282.42	\$0.00	\$35,194.35	65.00%	\$18,950.80	
	Thermal & Moisture	\$356,012.96	\$338,212.31	\$17,800.65	\$0.00	\$356,012.96	100.00%	\$0.00	
	Openings	\$191,883.95	\$161,182.52	\$11,513.04	\$0.00	\$172,695.56	90.00%	\$19,188.40	
	Drywall	\$84,046.88	\$79,844.54	\$4,202.34	\$0.00	\$84,046.88	100.00%	\$0.00	
	Finishes	\$164,168.66	\$52,533.97	\$42,683.85	\$0.00	\$95,217.82	58.00%	\$68,950.84	
	Specialties	\$14,601.48	\$2,920.30	\$6,570.66	\$0.00	\$9,490.96	65.00%	\$5,110.52	
	Furnishings	\$94,305.31	\$0.00	\$18,861.06	\$0.00	\$18,861.06	20.00%	\$75,444.25	
	Appliances	\$2,229.33	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,229.33	
	Conveying	\$128,166.63	\$64,083.32	\$38,449.98	\$0.00	\$102,533.30	80.00%	\$25,633.33	
	Fire Sprinkler	\$108,040.41	\$95,075.56	\$7,562.83	\$0.00	\$102,638.39	95.00%	\$5,402.02	
	HVAC	\$159,353.29	\$127,482.63	\$23,903.00	\$0.00	\$151,385.63	95.00%	\$7,967.66	
	Plumbing	\$109,446.01	\$98,501.41	\$5,472.30	\$0.00	\$103,973.71	95.00%	\$5,472.30	
	Electrical	\$338,399.00	\$270,719.20	\$33,839.90	\$0.00	\$304,559.10	90.00%	\$33,839.90	
	CO#1 - Low Voltage Requests	\$59,198.41	\$35,519.05	\$17,759.52	\$0.00	\$53,278.57	90.00%	\$5,919.84	
	CO#2 - Flammable Waste Interceptor	\$6,492.53	\$0.00	\$6,492.53	\$0.00	\$6,492.53	100.00%	\$0.00	
	PAGE TOTALS	\$3,015,206.53	\$2,272,885.64	\$351,346.18	\$0.00	\$2,624,231.82	87.03%	\$390,974.71	\$0.00

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

C.3.

MEMO TO: City Council
FROM: Mayor Nevin
DATE: May 6, 2020
SUBJECT: Commission Appointments

I hereby recommend the following appointments:

Planning and Zoning

Jerome Volz – appointment to 1st 3-year term ending 1/31/2024 (just completed
Aaron Herzog's term)
Kristin Graham – appointment as alternate

Park and Recreation/Library

Kristin Graham – appointment to 1st 3-year term ending 1/31/2024
Sandy Melberg – appointment to 2nd 3-year term ending 1/31/2024

Public Works

Marcia Volz – appointment to 1st 3-year term ending 1/31/2024 (currently an
alternate)
Dale Melberg – appointment to 2nd 3-year term ending 1/31/2024

Economic Development Authority

Dave Schrupp – re-appointment to Council's 6-year term ending 1/31/2024

THANK YOU TO TIM BERG WHO COMPLETED HIS 2ND TERM ON PUBLIC
WORKS COMMISSION!!



CITY OF CROSSLAKE
APPLICATION FOR APPOINTMENT TO CITY BOARD OR COMMISSION

PERSONAL INFORMATION

Name: Last Graham First Kristin

Address: _____

Phone: (H) _____ (Cell) _____

Occupation: Retired Housing Professional Employer: _____

Email Address: _____

Are you a Crosslake resident or property owner? ☒ Yes ☐ No If yes, ☐ Seasonal ☒ Permanent

If yes, how long have you been a Crosslake resident or property owner? 25 years

☐ Please check this box if you are currently on a board or commission and wish to be considered for reappointment. Please note below the current board or commission you are currently serving. You are not required to complete the remainder of the application.

Please rank in order which of the following boards and commissions you are interested in serving on:

- 1 Planning and Zoning Commission (Crosslake residency or property ownership required)
- 2 Economic Development Authority (Crosslake residency or property ownership required)
- 4 Public Works/Cemetery/Sewer Commission (Crosslake residency or property ownership required)
- 3 Parks and Recreation/Library Commission (Crosslake residency or property ownership not required)
- 5 Crosslake Communications Advisory Board (Must own property within service area)

Why are you interested in being appointed to a City advisory board or commission?

I have been educated in the field of Housing and Community Development with prior experience as a Planning Commissioner for the City of Crystal. I am very interested in the City of Crosslake and am would like to be more involved.

What strengths and abilities would you bring to the board or commission? Please include any education and experience that would assist you in serving on a board or commission.

BS in Housing from U of M. Experience as a real estate developer, Planning Commissioner, Economic Developer for City of Brooklyn Park as Staff Property Manager, and many opportunities to assist with planning.

What are the most important issues facing our community over the next several years? What do you think the role of your board or commission should be in addressing those issues?

We need more affordable housing. Not work force, affordable to a single parent who works at ACE, or Reeds. It is a hard thing to develop because of community and funding.

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS

Conflicts of Interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

Kirstin Graham
Signature

Date

4/29/2020

Note: The selection process will vary according to the number of applications and vacancies, and may not include interviews with all applicants.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY BOARD OR COMMISSION!

Please return application to:
City of Crosslake
37028 County Road 66
Crosslake, MN 56442
218-692-2688 Phone
218-692-2687 Fax

DATA PRACTICES ADVISORY

We are required to provide the following information to you. Under Minnesota law, some of the information requested above is public information, which must be provided to anyone who requests it. Some of it is classified as private information, which is not generally available to the public. However, all of the information will be used by the City Council in determining whether you should be appointed to a Board or Commission. Therefore, the information will be provided to the City Council in a public forum and will be reviewed in public. It will therefore be part of the public record, which will be available to anyone. Failure to provide the requested information may result in your not being considered for appointment. If you have concerns about providing any of the requested information, please contact City Hall at 218-692-2688.

*Please include my application
in the next round of opportunities*

C.4.

May 7, 2020

Crosslake City Hall
Crosslake, MN 56442

Mayor Nevin and Council Members:

We are requesting additional funds from the City of Crosslake for the Crosslake Food Shelf. Any additional monetary donation would be greatly appreciated.

In this time of uncertainty, our need is much greater than anticipated and our number one priority is to keep our shelves stocked so we can feed the hungry in the area. Our intake of clients has drastically increased and we are not sure how long this increase will last and when people will be going back to work.

Our food shelf will assist our clients in any way possible, but our main concern is keeping food on the table for our families in the area.

Your donation can be sent to Crosslake Food Shelf, PO Box 253, Crosslake, MN 56442. If you have any questions or concerns, please contact me at home 218-692-1004 or cell 218-838-7037.

Thank you for your consideration.

Sincerely,



Doris Mezzenga
Director
Crosslake Food Shelf

C.5.

From: Cindy Myogeto <cindy@crosslake.com>

Date: May 11, 2020 at 2:30:56 PM CDT

To: Dave Nevin <mayornevin@crosslake.net>, John Andrews <councilandrews@crosslake.net>, Gary Heacox <councilheacox@crosslake.net>, "councilschrupp@crosslake.net" <councilschrupp@crosslake.net>, Aaron Herzog <councilherzog@crosslake.net>

Cc: Char Nelson <charnelson@crosslake.net>, Mike Lyonais <mlyonais@crosslake.net>

Subject: How to Reopen Your Business.

Mayor Nevin, Council and staff,

Last Tuesday I shared with you information from MN DEED requiring customer facing business have a preparedness plan in place as a requirement of the Governor's condition to reopen businesses. Our local Chambers have partnered with Crow Wing County to assist businesses in creating this plan. The following message is being promoted regionally and I hope the City of Crosslake will endorse our Lake Country Cares Campaign to get businesses on-board in an effort to let consumers and visitors know that Crosslake will be a safe community to visit in the coming months. I'm hopeful that the Lake Country Cares website will be live by Friday, May 15th
Please feel free to call me with any questions!

CINDY MYOGETO

Crosslake Chamber Director

E: Cindy@Crosslake.com

C: (218) 251-6323

D: (218) 692-4027

35620 County Road 3, Crosslake, MN 56442

Crosslake.com | BrainerdLakesChamber.com





A **SAFETY PLAN** WILL BE REQUIRED TO

REOPEN **YOUR** BUSINESS



Chamber Members and Friends,

After last week's announcement that most customer-facing businesses must remain closed until May 18th, there are a few things that have become clear.

- **Safety will be a primary concern of customers and visitors.** Whenever we're allowed to reopen, we can't expect our customers to automatically return. Some will, but many will be wary. Local residents and tourists will want to know what we're doing to protect them.
- **Safety will be a competitive advantage (or disadvantage) for businesses.** Businesses that clearly communicate their safety measures and convey a sense of caring will have an edge over others. In the Lakes Area, we can all stand out by working together as part of a large-scale effort.
- **The State of Minnesota will require businesses to create a safety plan before they can reopen.** For certain businesses to reopen in the past two weeks, the state has required a "COVID-19 Preparedness Plan." It must be posted, follow a template, and cover items unique to your business.



- **Lake Country Cares.** This new campaign will unite our community, customers and visitors and show them we're ready to reopen safely. Area chambers are encouraging all businesses to create their safety plans ASAP. They will be posted on a new website with downloadable posters, graphics and business information. As a courtesy, the Crow Wing County Health Department has volunteered to help review the plans to ensure they meet state guidelines.

1.

Create your safety plan now.

Review the state [guidelines](#), [template](#) and [checklist](#). Check with your industry association for best practices.

2.

Send us your plan ASAP.

[Upload it through this link](#). Let us know whether you'd like Crow Wing County Health Department staff to review your plan.

3.

Participate in the Lake Country Cares campaign.

Help send a message that our businesses are safe, caring and ready to reopen. More details coming soon!

[Review the Guidelines](#)

[Submit Your Plan](#)



How are Lakes Area businesses planning to reopen? Missy Norring from Belle Cheveux Salon in Nisswa worked with county staff to create her safety plan, which will be shared with employees and customers. You can view it here.



[View Example Plan](#)

Sincerely,

|

|

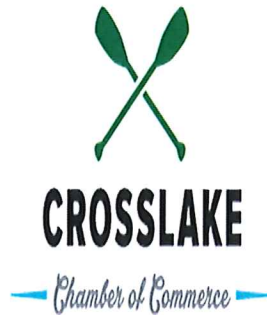
Matt Kilian
Brainerd Lakes Chamber



BRAINERD LAKES



Cindy Myogeto,
Crosslake Chamber



Brielle Bredsten
Cuyuna Lakes Chamber



Amanda McGregor
Nisswa Chamber

Katie Wassermann
Pequot Lakes Chamber



PEQUOT LAKES

Chamber of Commerce



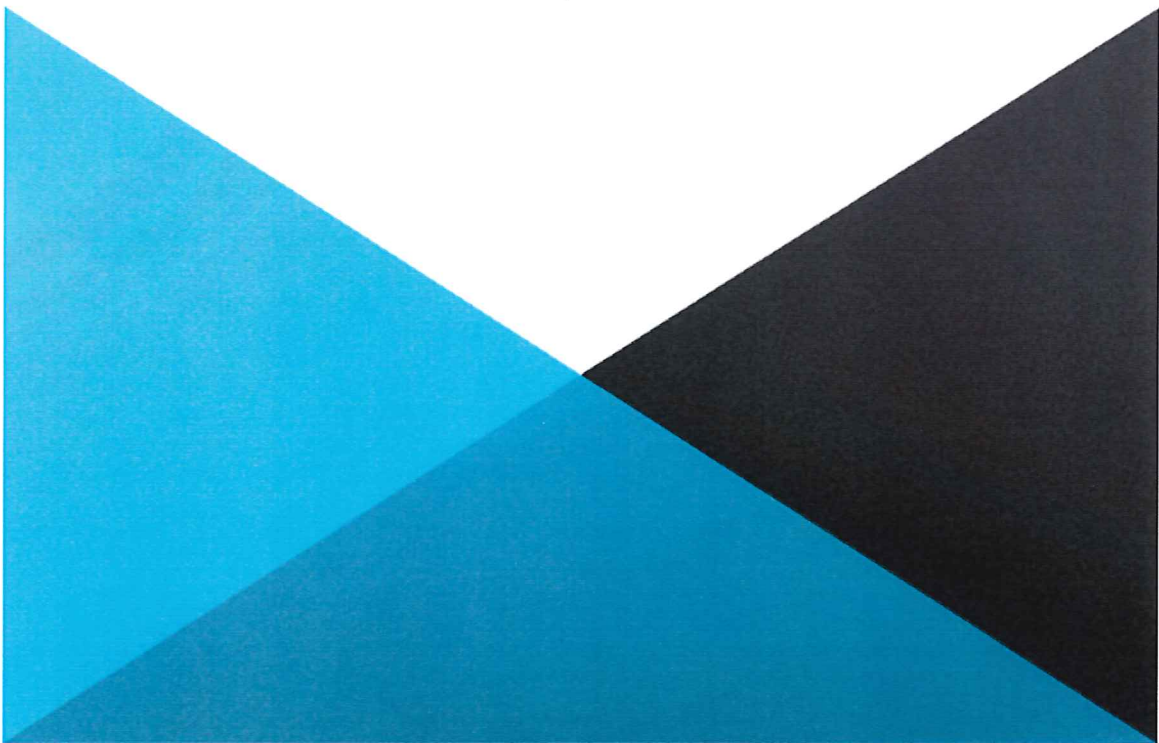
Share



Tweet



Share



Brainerd Lakes Chamber | 224 West Washington St., Brainerd, MN 56401

[Unsubscribe cindy@crosslake.com](mailto:cindy@crosslake.com)

[Update Profile](#) | [About Constant Contact](#)

Sent by matt@brainerdlakeschamber.com in collaboration with



[Try email marketing for free today!](#)

Office of Governor Tim Walz & Lt. Governor Peggy Flanagan
130 State Capital
75 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155

RE: Emergency Executive Order 20-48
(Stay at Home order and closure of businesses)

Honorable Governor Tim Walz and Lt. Governor Peggy Flanagan,

As the Mayor of the City of Crosslake, I recognize the seriousness of the COVID-19 pandemic and efforts made by Federal, State, County and local governments to protect the public's health and to slow the rate of transmission of COVID-19.

However, the closure and/or limited operation of businesses in our community including bars, restaurants, fitness facilities, salons, small retail business and other countless individuals has taken its toll and seriously affected the economic future of our community which is coming up on a 14-week window for tourism; our number one industry.

The temporary closure of these small businesses, job furloughs and terminations ushers in real-life consequences for Crosslake and all cities in the State of Minnesota. We feel all businesses should be considered "essential" and allowed to re-open. They can comply with MDH and CDC general guidance for mitigation strategies in the same manner if not more effectively than that the BIG BOX stores that have been allowed to remain open. These small businesses must surely contribute less risk to the community than the BIG BOX stores.

On behalf of the City Council and myself, we strongly encourage you to allow our small businesses to reopen on May 18, 2020.

Sincerely,

Dave Nevin
Mayor



COVID-19 RELIEF

The Initiative Foundation is guided by its Board of Trustees and is supported and advised by a host of regional partners and committee members:

BOARD OF TRUSTEES

Brett Anderson

Sentry Bank

Rick Bauerly

Granite Equity Partners

Jessica Bitz

Falcon National Bank

Charles Black Lance

Central Lakes College

Santo Cruz

CentraCare Health

Kim Ellingson

Bremer Bank

Terri Hoggarth

Edward Jones, Little Falls

David Monroy

Monroy Law Office, PLLC

Joe Nayquonabe Jr.

Mille Lacs Corporate Ventures

Julie Nelson

Mayer, Porter & Nelson, LTD

Tim Nelson

Chief Deputy Isanti County Atty.

Steve Shurts

East Central Energy

Traci Tapani

Wyoming Machine

Robbyn Wacker

St. Cloud State University

Kristi Westbrook

Consolidated Telecommunications Company

April 15, 2020

Michael Lyonais, City Administrator

City of Crosslake

37028 County Road 66

Crosslake, MN 56442-2528

Dear Mayor Nevin, City Council and Mr. Lyonais,

The COVID-19 pandemic has upended lives everywhere, in some cases with tragic consequences. As a result, we are called once again to adapt our work. And we have -- in very short order.

Small businesses, child care providers, nonprofits and countless individuals have all been affected by the drastic economic slowdown and by the shelter-in-place order that blankets our region and our state. The spike in business closures, layoffs, job furloughs and terminations ushers in real-life consequences and strains social support systems.

We realize that as a community leader, people look to you for solutions during this crisis. We know you are facing many significant challenges, and we want to make you aware of the Initiative Foundation's relief efforts as an additional resource. Here are some ways the Initiative Foundation is serving the region during this emergency, thanks to the generosity of our donors:

- **Relief Loans:** Through deferments of loan payments for existing borrowers, and by serving as a lender under the state's emergency small business loan program, the Foundation is providing critical financial relief to businesses across Central Minnesota as they weather this crisis.
- **Child Care Grants:** With rapid-fire speed, and at the request of Minnesota Gov. Tim Walz, the Foundation deployed 110 grants worth over \$150,000 the week of March 30 to in-home and center-based providers who care for the children of essential workers. The grants serve as a bridge while the state ramps up its program to help child care providers stay in business.
- **Helping Hands:** Through emergency relief grants worth more than \$100,000, the Initiative Foundation and its hosted Partner Funds are helping to ensure that nonprofits can reliably deliver crucial services, including food support, during this time of dire need.

Please visit ifound.org/relief for updated information, and please do not hesitate to contact us directly if we can be of assistance to you.

With gratitude,

Matt Varilek, President

The Initiative Foundation is a 501c(3) nonprofit organization. All contributions to the Foundation are tax-deductible to the extent allowed by law. The Foundation owns and manages all financial contributions for the benefit of communities served in the 14-county region of Central Minnesota.

Initiative Foundation | 405 First St. SE | Little Falls, MN 56345 | (877) 632-9255 | info@ifound.org

On Apr 16, 2020, at 16:43, Eric Loge <ericloge@wastepartnersinc.com> wrote:

Hi Jon,

Weird times we are in for sure. Hope all is well with you.

There are some issues concerning recycling for the City of Crosslake I would like to start a discussion with you on. Crow Wing County is needing to make some big changes in order to keep control of costs regarding recycling programs. One thing they have done is eliminated subsidizing curbside programs (which they never did in Crosslake) since all the communities we provide curbside recycling in have an ordinance requiring it or you can't get a license. Except Crosslake. You are also going to lose the recycling drop location at Crosslake Roll-Off at the end of this month or next since they were not able to come to terms with the County on charges.

What this change means for the City is the potential loss of all its recycling options if the it doesn't get pro-active and require haulers to provide this service in order to do business in the city. The reasons for this are costs/market driven.

- The State of Minnesota made it illegal for haulers to charge more to it's customers that recycle than those who do not.
- Therefore, if we can't charge for it separately, the cost of providing recycling must be included in the overall monthly cost of the trash service.
- The actual cost of curbside recycling services are around \$10 per month due to many changes in the past couple years.
- Thus, a competitor could begin offering trash service for \$10 per month less if he didn't provide recycling services.
- For that savings, too many people would change service companies.
- Which means those providing recycling now would quit doing so to be competitive.
- Then your community has no recycling options.

The City of Pequot Lakes just added this ordinance in 2014 to ensure their recycling programs would continue. I attached their ordinance above. This is a fairly straight-forward and commonly used control mechanism for municipalities. It also provides an additional revenue source. I actually would suggest a fairly high licensing fee (\$1000 per year or more) to discourage too many companies from only collecting a small number of customers while still adding wear and tear to City streets. A higher licensing cost kind of self-regulates how many haulers you will get just coming in because there is no downside.

I have examples of the license applications we fill out as well so you can see how much goes into these things if you like. Just give me a call sometime and we can talk about this. I have also cc'd Ryan Simonson with the County Land Department on this correspondence in case you wish to verify any of this with him. Thanks.

Eric T. Loge

Eric Loge - President
Waste Partners, Inc.
2928 State 371 SW

Eric's email: ericloge@wastepartnersinc.com
Website: www.wastepartnersinc.com
Cust Svc: info@wastepartnersinc.com

Pequot's fee is
\$100/yr

ORDINANCE NO. 14-01

**AN ORDINANCE AMENDING CHAPTER 9 – LICENSE AND BUSINESS
REGUALTIONS OF CITY CODE RELATING TO SOLID WASTE AND
RECYCLABLES**

THE CITY COUNCIL OF THE CITY OF PEQUOT LAKES DOES ORDAIN THAT:

SECTION 1. Pequot Lakes City Code, Chapter 9 – License and Business Regulations, is
hereby amended to add a new Article 9 to read as follows:

**ARTICLE 9. RULES, REGULATIONS AND LICENSING RELATING TO SOLID
WASTE AND RECYCLABLE MATERIALS COLLECTION AND DISPOSAL**

Section 9-9.1. DEFINITIONS

The following terms, as used in this Section, shall have the meanings stated:

1. *Collection* is the aggregation of mixed municipal solid waste, yard waste and/or separate waste streams from the place at which it is generated and includes all activities up to the time the mixed municipal solid waste, yard waste and/or separate waste stream is delivered to a waste facility.
2. *Compostable materials* include but are not limited to kitchen wastes, food wastes, paper wastes, and other clean organic wastes, but not including yard waste.
3. *Garbage* is discarded material resulting from the handling, processing, storage, preparation, serving and consumption of food.
4. *Mixed municipal solid waste* shall mean garbage, refuse and other solid waste from residential, commercial, industrial, and community activities which is generated and collected in aggregate, but does not include recyclable materials, auto hulks, street sweepings, ash, construction debris, mining waste, sludge, tires, lead acid batteries, used oil, infectious waste and other materials collected, processed and disposed of as separate waste streams.
5. *Recyclable materials* shall mean materials that are separated from mixed municipal solid waste for the purpose of recycling, including, but not limited to, paper, glass bottles, metal, plastic containers, and other materials.
6. *Recycling* is the process of collecting and preparing recyclable materials and reusing them in their original form or using them in manufacturing processes that do not cause the destruction of recyclable materials in a manner that precludes further use.
7. *Refuse* is putrescible and nonputrescible solid waste, except body wastes, and includes garbage and rubbish.

8. *Separate waste streams* are materials that are collected, processed or disposed of separately from mixed municipal solid waste, including, but not limited to, compostable materials, auto hulks, street sweepings, ash, earthen fill, boulders, rocks and other material normally handled in construction operations, mining waste, tree and agricultural wastes, yard waste, tires, lead acid batteries, used motor oil and major appliances.

9. *Yard waste* shall mean lawn cuttings, leaves, weeds, garden wastes and soft bodied plants.

Section 9-9.2. LICENSE REQUIRED

1. Haulers License Required. No person shall engage in the business of mixed municipal solid waste, garbage, refuse, compostable materials or recyclable materials collection or conveyance in the City of Pequot Lakes unless such person shall first secure from the City, annually, a haulers license to do so and pay the license fee pursuant to the provisions contained in this article. The license is non-transferable, unless approved by the City Council.

2. Application for Haulers License. An applicant for a haulers license shall make application to the City Clerk on a form prepared by the City Clerk and in accordance with those procedures prescribed by the City Clerk. All applications shall be complete or shall be rejected. An applicant denied a license by the City Clerk may have the decision reviewed by the City Council. The applicant shall request review by the City Council in writing within ten days after denial of the license.

The application shall accurately state at a minimum:

- A. The name, telephone number and current address of the applicant;
- B. A description of each motor vehicle to be used for hauling, including the license number thereof; and
- C. Such other information as the City Clerk may require or as required by this article.
- D. A copy of the current D.O.T. inspection report.

3. Insurance. No license shall be issued until the applicant files with the City Clerk a valid certificate of insurance protecting the licensee from claims for damages and bodily injuries, including accidental death, as well as for claims for property damage which may arise from operations involving all phases of mixed municipal solid waste or disposal operations, as herein defined and evidencing the following minimum insurance coverages:

- A. Commercial general liability insurance coverage in an amount of not less than \$1,000,000.00 for injury to any one or more persons or property damage resulting from any one accident;
- B. Automobile liability coverage with a combined single limit of \$1,000,000.00 covering all owned, hired and non-owned vehicles; and
- C. Statutory workers' compensation insurance.

All obligations and costs regarding required insurance shall be the responsibility of the applicant. Such insurance shall be kept in force during the term of the license. Any license issued under this Section shall automatically be revoked upon notice of termination or cancellation of such insurance.

4. Fee; Term. The annual license fee shall be duly set by the City Council by resolution. Such license shall expire December 31 of each year. The license fee will not be prorated. The license fee shall be paid at the time of application for such license. The licensee shall not be entitled to refund of any license fee upon suspension, revocation or voluntarily ceasing to carry on the license activity.

5. Indemnification. The licensed hauler shall hold the City harmless from all damages and claims of damages that may arise by reason of any negligence of the licensed hauler or the licensee's agents or employees while engaged in the performance of the work and services covered by the license and shall indemnify the City against all claims, liens, expenses and claims for liens for work, tools, machinery, materials or insurance premiums or equipment or supplies and against all loss by reason of failure of the licensee in any respect to fully perform all obligations outlined in the license, or by law, regulation, ordinance or contract regarding solid waste collection.

Section 9-9.3. COLLECTION AND TRANSPORTATION OF RECYCLABLES

- 1. All haulers licensed to do business in the City of Pequot Lakes must offer collection of recyclable materials to residential dwelling units.
- 2. Collection of recyclable materials shall be made at least twice per month.
- 3. The recyclable materials collection shall be from a location at or near the customer's mixed municipal solid waste, garbage and/or refuse collection site or other location mutually agreeable to the hauler and the customer.
- 4. Nothing herein shall be construed to prevent a licensee from offering curbside collection for other recyclable materials, in addition to those defined in this article.
- 5. The licensed hauler shall be deemed the owner of the recyclable materials upon collection and may market and sell the same.

6. The appropriation of SCORE funding, if any, shall be paid on a quarterly basis to licensed haulers pursuant to such laws, regulations or contractual agreements pertaining to such SCORE funding. Payment of the SCORE funds shall be based on the weight of the recyclable materials collected. There is no guarantee of or obligation by the City to apply for or use SCORE funding for this or any other program and such SCORE funding will be used only to the extent it is available to the City.

7. All licensed haulers are required to provide SCORE reports to the City, at least on a quarterly basis, showing the number of residential dwelling units served and the weight of recycling materials collected.

8. The licensed hauler shall not impose a greater charge on residential customers who recycle than those who do not recycle.

Section 9-9.4. SERVICE REQUIREMENTS FOR LICENSED HAULERS

1. Frequency of service. Licensed haulers must offer collection service at least once per week with the exception of recyclable materials collection which shall be offered at least twice monthly.

2. Compliance with law. The licensed hauler shall comply with all state, county, local laws and regulations.

Section 9-9.5. TRANSPORTATION OF WASTE AND RECYCLABLE MATERIALS

1. A licensed hauler shall transport mixed municipal solid waste, recyclable materials, compostable materials, yard waste, garbage and refuse in the City only in a covered vehicle having a watertight body which prevents scattering, dripping or removal of the contents from the vehicle during collection and transportation of the same to a disposal facility. The body of each such vehicle shall be designed for complete emptying at the disposal site.

2. Each such vehicle shall be maintained in a reasonably clean condition. The city council may revoke or suspend the license of the hauler for failure to comply with this subsection. Permitting mixed municipal solid waste, recyclable materials, compostable materials, yard waste, garbage or refuse to scatter, drip, fall, spill, blow or otherwise be removed from the licensee's vehicle during transportation of its contents is prohibited and is declared a public nuisance.

Section 9-9.6. REQUIRED COLLECTION AND DISPOSAL

1. The owner and/or occupant of any premises, business establishment or industry in the City shall be responsible for the sanitary storage of all mixed municipal solid waste, garbage, refuse and/or separate waste streams accumulated or stored at that premises, business establishment or industry.

2. No commercial or industrial mixed municipal solid waste, garbage, refuse and/or separate waste streams shall be collected or disposed of except by a duly licensed hauler.

Section 9-9.7. SOLID WASTE STORAGE

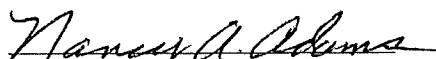
1. The owner, occupant and/or the person in control of any residential property, business establishment or industry, shall be responsible for the satisfactory storage of all mixed municipal solid waste and separate waste streams accumulated at the premises, business establishment or industry.
2. Mixed municipal solid waste shall be stored in durable, rust-resistant, non-absorbent, watertight, rodent-proof and easily cleanable containers, with close-fitting, fly-tight covers and/or disposable plastic bags with tightly sealed openings.
3. All containers for the storage of mixed municipal solid waste shall be maintained in a manner as to prevent the creation of a nuisance or menace to public health. Containers that are broken or otherwise fail to meet requirements of this chapter shall be replaced with acceptable containers.

Section 9-9.8. ENFORCEMENT

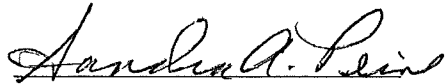
1. Revocation or suspension of license. The city council may suspend or revoke any license when the licensed hauler neglects or fails to comply with the provisions of applicable law, regulations or ordinances.
2. Inspection. Inspection may be made of any premises, facilities or equipment in connection with the storage, collection, transportation, treatment, handling, utilization, processing and final disposal of mixed municipal solid waste and/or separate waste streams at any reasonable time upon showing proper identification. Inspection may be made by authorized personnel from the department of public works, Crow Wing County, the state pollution control agency, as appropriate, or any peace officer.
3. Violations. Whenever it is found that a violation of the provisions of this article exists, the department of public works, police department and/or the city clerk may take action to correct the conditions by serving a written order or notice upon the person responsible therefor directing him to discontinue the illegal action or correct the condition which is in violation of the provisions and regulations of this chapter. Any violation of this chapter is a misdemeanor, unless otherwise specified. The penalty provided herein may be imposed in addition to suspension or revocation of the license.

SECTION 2. This ordinance shall take effect following its passage and publication.

Passed by the City Council of the City of Pequot Lakes, Minnesota, this 6th day of May, 2014.


Nancy A. Adams, Mayor

ATTEST:


Sandra A. Peine, City Clerk

First Reading: May 6, 2014

Publication: Summary Publication – 5/15/2014

VOTE: ADAMS: Aye
 AKERSON: Aye
 GARDNER: Abstained
 PEDERSON: Absent
 SJOBLAD: Aye

D.3.a.

From: Ryan Gruba [mailto:ryangruba@gmail.com]
Sent: Friday, April 24, 2020 2:41 PM
To: mlyonais@crosslake.net
Subject: Please review this in advance for May 11th City Council meeting

Crosslake City Council

I am writing this in hopes you will reopen playgrounds in Crosslake. I am basing this request off of a couple different factors.

First, the MN Dept of Health's Guidelines, which you can not only see below, but you can also see the website it was found at (in this screen shot). I think it would be reasonable to open playgrounds and replace the current closed signs and tape with signage that warn people that these have not and will not been sanitized. It is reasonable to rely on people to use their own discretion for hand washing and social distancing, which can be detailed on such sign as well.



Second, recent studies have been showing that outside is the best place for people to be as they can effectively not be in close proximity with others. I understand being in restaurants and other small businesses can help a virus spread but that should not fall into the same category as a playground. In normal conditions for this time of year (Sun/UV light and heat) the virus even on surfaces has a reduced half life which can negatively effect its spread. See below links supporting this claim.

<https://www.newsweek.com/sunlight-kills-coronavirus-scientist-1500012>

<https://www.aljazeera.com/news/2020/04/sunlight-humidity-kill-coronavirus-fastest-scientists-200424065853466.html>

<https://www.washingtonpost.com/weather/2020/04/23/lab-study-coronavirus-summer-weather/>

Third, Nisswa has decided to open their playground as of Monday. I do not think it would be unreasonable to follow suit. I have been going to the Crosslake Community Center playground for years, even more often since I have had children (6 & 4 years old currently), rarely have I

seen more than one other group/family there at the same. And I believe opening at the same time or after wouldn't create a flow of people coming to Crosslake playgrounds.
https://www.cityofniswawa.com/departments/parks_recreation/index.php

Please do not hesitate to contact me if needed.
Look forward to your consideration and the playground opening.

--

Ryan Gruba
cell: (952) 201-5646
ryangruba@gmail.com

D. 3. b.

Mike Lyonais

From: ChristineRosinger <christinerosinger@protonmail.com>
Sent: Monday, May 11, 2020 9:32 AM
To: mlyonais@crosslake.net
Subject: Playgrounds, etc

Can you please explain at tonight's council meeting the reasons the playgrounds, and tennis courts remained closed? Also, the library? Kids need to be outside in the fresh air. Also, please list the scientific reasons for your decisions based on the facts. Recommendations are not a true reason for closing everything. It can be a collective decision. At least open it up and give people the choice whether they wish to go and play or not. Let people make their own decisions regarding their behavior. This is beginning to feel like China where you are not free to do anything. There is usually no more than 10 people ever in the library anyway. And one needs to stand next to a person longer than 15 minutes to an infected person or one that carries the antibodies. No one stands next to someone that long in the library anyway. The models that were predicted in the beginning of this "lockdown" have not happened anyway. The governor keeps changing the goal posts and this has to stop. Let the city make it's own decisions such as Lakefield, MN. What will the actions be if someone does bring their children to the playground or someone goes to play tennis? Are you going to arrest them? Is not the Community Center and the grounds a public place for the public to enjoy? If the trails are open, the playground and tennis courts should be open. No one is in close contact on a tennis court. You never stand in one place for longer than a minute or so.

START ALLOWING PEOPLE TO MAKE THEIR OWN CHOICES AS TO THEIR BEHAVIOR.

The gym is another place you could open. That was one of the cleanest places around anyway. People were always wiping down their equipment after using it before, so it should be no different now. Never were there more than 4 people in the gym when ever I was in there. And no one was right next to each other.

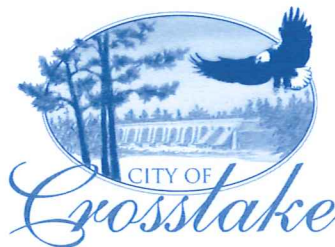
Stop this draconian behavior and free the people to go about their business if they wish to.

Thank you

Chris Rosinger

citizen of Crosslake since 2005.

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



D.4.
37028 County Road 66
Crosslake, Minnesota 56442
www.cityofcrosslake.org

To: City Council
From: City Administrator/Treasurer *WKA*
Date: May 7, 2020
Re: Phone System for New City Hall/Police Facility

The Sourcewell/Gordian contract for construction of the new City Hall/Police Facility does not include the phone system. Please refer to the estimate from Crosslake Communications for the acquisition and installation for the phone system in the amount of \$5,085.22.

In speaking with representative from Crosslake Communications it takes up to 1 week to receive the necessary equipment and once the secure computer room is made available, they would install the system – likely the last week of May 2020.

Recommendation -

Accept the attached quote from Crosslake Communications for the new phone system as presented.

Council Motion/Action -

Accept the attached quote from Crosslake Communications for the new phone system.



35910 Co Rd 66
Crosslake, MN 56442
Phone: (218) 692-2777
Fax: (218) 692-2410

PROJECT ESTIMATE

Date: 05/06/20

Project Customer and Address:

City of Crosslake
Mike Lyonais

Installation and Equipment

Quantity	Description	Unit price	Amount	Notes
20	Polycom VVX 450	\$ 153.00	\$ 3,060.00	
1	Polycom SoundStation IP 5000	\$ 459.99	\$ 459.99	
1	Polycom VVX Color Expansion Module	\$ 199.99	\$ 199.99	
	Shipping		\$ 115.24	
	Installation		\$ 700.00	
	POE Switch		\$ 150.00	
	12HR Battery Backup (Optional)		\$ 400.00	
Subtotal			\$ 5,085.22	

This is a Project Cost Estimate. Please sign and date this form to confirm your acceptance of the cost and scope.

Thank you for your business!

Tax

Project Total \$ 5,085.22

Sign Here: _____

Date: _____

Polycom VVX 450



Polycom VVX Color
Expansion Module



Polycom SoundStation IP 5000





Krystin Peterson
Customer Sales Consultant
(218) 763-8118
krystin@emilytel.com



VVX 450 Business Media Phone

Our Hosted Voice Service is packed with many advanced features that will enhance your day-to-day business activities and make your life easier. This guide is designed to help you use some of the most popular features with your new VVX450 phone—right out of the box.

Soft Keys

The soft keys located underneath the phone screen perform the functions that appear directly above them on the display. Their functions are context sensitive, which means the function of the soft keys changes depending upon your current activity. For example, if you are conferencing, the soft keys display functions related to the conference function.

Line Keys

With the VVX 450, you have the ability to access up to twelve physical lines and up to 36 additional virtual keys. The line keys, located to the left and right of the phone screen, indicate the status of your lines and associated activity. The icon informs you when a line is idle, ringing, in use, on hold or disconnected altogether. Use the left and right navigation buttons to change virtual pages of line keys. (NOTE: the virtual pages don't appear if an Expansion Module is attached.)

Navigation Keys

The Navigation keys allow you to scroll through the options and lists on the display keys by pressing left, right, up or down. To select an item, press the Select button (the button in the center of the navigation keys).

Answer a Call

To answer a call, simply pick up the handset or press the Answer soft key, Speakerphone key or Headset key.

Place a Call

To place a call, simply pick up the handset or press the New Call soft key, Speakerphone key or Headset key. Then dial the number.

Feature Codes

- *72 Call Forwarding Always Activation
- *73 Call Forwarding Always Deactivation
- *90 Call Forwarding Busy Activation
- *91 Call Forwarding Busy Deactivation
- *92 Call Forwarding No Answer Activation
- *93 Call Forwarding No Answer Deactivation
- *44 Call Recording (if enabled)
- *67 Calling Line ID Delivery Blocking per Call
- *65 Calling Line ID Delivery per Call
- *68 Call Park
- *88 Call Park Retrieve
- *98 Call Pickup
- *11 Call Retrieve
- *69 Call Return
- *70 Cancel Call Waiting
- *99 Clear Voice Message Waiting Indicator
- *55 Direct Voicemail Transfer
- *78 Do Not Disturb Activation
- *79 Do Not Disturb Deactivation
- *62 Voice Portal Access
- *66 Last Number Redial

Note: Some of these codes may not be available to all users. See your group admin to add features.



Krystin Peterson
Customer Sales Consultant
(218) 763-8118
krystin@emilytel.com



Additional Features

Set up Voicemail

- Either press the Messages key or Initiate a call.
- If calling, dial *62 or your extension.
- At the prompt, enter in a unique passcode, then press #.
- Re-enter your passcode, then press #.
- Follow instructions to record your name.
- Follow prompts to:
 - Access voice mailbox
 - Access greetings menu
 - Change passcode
 - Exit voice portal

Retrieve Voicemail Messages

A blinking red "message waiting" indicator light notifies you when you have a new voicemail message.

- To check your voicemail, press the Messages key or initiate a call and dial *62 or your extension.
- Enter your voicemail passcode if prompted, then press #. (If you forgot your passcode, please contact your system administrator.)
- Follow the audio prompts.

Hold and Resume a Call

- To hold, press the Hold soft key.
- To resume, press the Resume soft key.

Access Call Lists

- Call History can be accessed using the Navigation keys.
- To see Recent calls including placed, received or missed calls (denoted by icon), press the down arrow key or press the Dir soft key and choose Recent Calls.
- To dial a number, scroll to the desired number, then press the Dial soft key or the Select button.

Do Not Disturb

- To enable Do Not Disturb, press the DND soft key.
- To disable, press the DND soft key again.

Make a Three-way Call

After the first call is connected: 1. Press the More soft key, then the Confnc soft key. The active call will be placed on hold. 2. Dial the new party. 3. When the call connects, press the Confnc soft key again to join the calls.

Transfer a Call

- After the first call is connected:
- Press the Transfer hard key or soft key. (The active call will be placed on hold.)
- To transfer the call unannounced, press the Blind soft key.
- To speak to the transfer-to party first, Dial the number or extension and press Send.
- When the party answers, announce transfer. Then press Transfer again to complete. If a Blind transfer, the call will transfer automatically.

Transfer a Call Directly to another User's Voicemail

- During the transfer process, Dial *55 instead of the extension
- Dial the extension, followed by #.
- A confirmation will announce the transfer is complete.

Call Forwarding

- Press the Forward soft key or the Home key.
- If using Home, press the down arrow on the Navigation keys until the Forward Menu option is selected. Press the Select navigation button.
- Use the up and down arrows on the Navigation keys to select your option.
- Call Forwarding Always
- Call Forwarding No Answer
- Call Forwarding Busy
- Enter destination number and press Enable soft key.
- To disable, follow the same steps and press Disable soft key.

Shortcuts

Pick up handset and dial:

*72 = Call Forwarding Always

*90 = Call Forwarding Busy

*92 = Call Forwarding No Answer

Enter destination number, then press #.

To deactivate, dial:

*73 = Call Forwarding Always

*91 = Call Forwarding Busy

*93 = Call Forwarding No Answer

E. l. a.

MEMO TO: Crosslake City Council
FROM: TJ Graumann – Director of Parks, Recreation and Library
DATE: May 4, 2020
SUBJECT: Park Dedication – Schaefer Subdivision

The Crosslake Park/Library Commission met *September 25, 2019* and made the following motion in regards to the collection of Park Dedication Fees.

The Crosslake Park Commission recommends to the City Council that \$1,500.00 in lieu of land be collected for the Zinda Shaefer Subdivision. Motion made by Schrupp, Seconded by Christner. Motion passed unanimously.

- .
- .
- .
- .

On April 14, 2020 Zinda Shaefer submitted a revised Subdivision Application to subdivide land into three lots rather than two. Since the Parks/Library recommended to City Council that cash in lieu of land be collected back on September 25, 2019 – staff is recommending we collect \$3,000.00 in lieu of land.

Staff recommends to City Council that \$3,000.00 in lieu of land be collected for the Zinda Shaefer Subdivision.

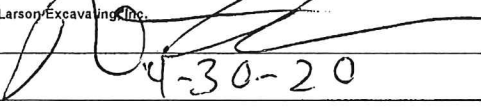
E.2.a.


PARTIAL PAYMENT ESTIMATE NUMBER 1									
Name of Contractor: R.L. Larson Excavating, Inc. 2255 - 12th Street SE St. Cloud, MN 56304-9705									
Name of Owner: City of Crosslake									
Date of Completion: Original: June 19, 2020 Substantial Completion Revised: July 3, 2020 Final				Amount of Contract: Original: \$255,402.35 Revised:		Dates of Estimate: From: Start To: April 30, 2020			
Description of Project: Daggett Bay Road Sanitary Sewer Extension WSN No. 2019-10094 (0107B0162)									
ITEM NO.	ITEM DESCRIPTION	CONTRACT ITEMS			THIS PERIOD		TOTAL TO DATE		
		QTY.	UNIT	UNIT PRICE	AMOUNT	QTY.	AMOUNT	QTY.	AMOUNT
1	MOBILIZATION	1	LUMP SUM	\$15,000.00	\$15,000.00	1	\$15,000.00	1	\$15,000.00
2	CLEARING	0.1	ACRE	\$10,000.00	\$1,000.00	0.1	\$1,000.00	0.1	\$1,000.00
3	GRUBBING	0.1	ACRE	\$10,000.00	\$1,000.00	0.1	\$1,000.00	0.1	\$1,000.00
4	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	126	LIN FT	\$6.00	\$756.00		\$0.00		\$0.00
5	SAWING CONCRETE PAVEMENT (FULL DEPTH)	52	LIN FT	\$6.00	\$312.00	35	\$210.00	35	\$210.00
6	REMOVE CULVERT	86	LIN FT	\$15.00	\$1,290.00	122	\$1,830.00	122	\$1,830.00
7	REMOVE CONCRETE PAVEMENT (FULL DEPTH)	85	SQ YD	\$15.00	\$1,275.00	65	\$975.00	65	\$975.00
8	REMOVE BITUMINOUS PAVEMENT	2522	SQ YD	\$5.00	\$12,610.00	2522	\$12,610.00	2522	\$12,610.00
9	COMMON EXCAVATION	488	CU YD	\$50.00	\$24,400.00	488	\$24,400.00	488	\$24,400.00
10	DEWATERING	1	LUMP SUM	\$43,000.00	\$43,000.00	1	\$43,000.00	1	\$43,000.00
11	COMMON LABORERS	10	HOUR	\$125.00	\$1,250.00		\$0.00		\$0.00
12	STREET SWEEPER (WITH PICKUP BROOM)	10	HOUR	\$125.00	\$1,250.00		\$0.00		\$0.00
13	AGGREGATE BASE (CV) CLASS 5 (P)	840	TON	\$16.50	\$13,860.00	535	\$8,827.50	535	\$8,827.50
14	TYPE SPWEB240C WEARING COURSE MIXTURE	487	TON	\$87.25	\$42,480.75		\$0.00		\$0.00
15	8" C.S. PIPE APRON	2	EACH	\$260.00	\$520.00	2	\$520.00	2	\$520.00
16	8" C.S. PIPE CULVERT	24	LIN FT	\$20.00	\$480.00	24	\$480.00	24	\$480.00
17	12" C.S. PIPE APRON	4	EACH	\$335.00	\$1,340.00	4	\$1,340.00	4	\$1,340.00
18	12" C.S. PIPE CULVERT	92	LIN FT	\$22.00	\$2,024.00	92	\$2,024.00	92	\$2,024.00
19	CONNECT TO EXISTING SANITARY SEWER	1	EACH	\$1,135.00	\$1,135.00	1	\$1,135.00	1	\$1,135.00
20	CONNECT TO EXISTING SANITARY SEWER SERVICE	1	EACH	\$280.00	\$280.00	1	\$280.00	1	\$280.00
21	8" PVC SEWER PIPE (SDR 26)	982	LIN FT	\$38.00	\$37,316.00	1021	\$38,798.00	1021	\$38,798.00
22	8" X 4" PVC WYE	8	EACH	\$1,225.00	\$9,800.00	7	\$8,575.00	7	\$8,575.00
23	4" POLYSTYRENE INSULATION	20	SQ YD	\$40.00	\$800.00	22	\$880.00	22	\$880.00
24	CASTING ASSEMBLY	3	EACH	\$500.00	\$1,500.00		\$0.00		\$0.00
25	MANHOLE EXCESS DEPTH	9.88	LIN FT	\$215.00	\$2,124.20	3.26	\$700.90	3.26	\$700.90
26	4" PVC SERVICE PIPE (SCH 40)	304	LIN FT	\$8.00	\$2,432.00	175	\$1,400.00	175	\$1,400.00
27	SANITARY SEWER MANHOLE, MnDOT DESIGN 4007C	3	EACH	\$3,035.00	\$9,105.00	3	\$9,105.00	3	\$9,105.00
28	CONCRETE CURB & GUTTER DESIGN B624	30	LIN FT	\$50.00	\$1,500.00		\$0.00		\$0.00
29	TRAFFIC CONTROL	1	LUMP SUM	\$2,500.00	\$2,500.00	1	\$2,500.00	1	\$2,500.00
30	EROSION CONTROL SUPERVISOR	1	LUMP SUM	\$1,500.00	\$1,500.00	1	\$1,500.00	1	\$1,500.00
31	STABILIZED CONSTRUCTION EXIT	3	LUMP SUM	\$500.00	\$1,500.00	1	\$500.00	1	\$500.00
32	SILT FENCE; TYPE MS	2475	LIN FT	\$2.10	\$5,197.50	294	\$617.40	294	\$617.40
33	SCREENED TOPSOIL BORROW (LV)	179	CU YD	\$50.00	\$8,950.00		\$0.00		\$0.00
34	FERTILIZER TYPE 3	88	POUND	\$1.05	\$92.40		\$0.00		\$0.00
35	EROSION CONTROL BLANKETS CATEGORY 3N	278	SQ YD	\$3.15	\$875.70		\$0.00		\$0.00
36	SEEDING	0.44	ACRE	\$2,050.00	\$902.00		\$0.00		\$0.00
37	SEED MIXTURE 22-121	88	POUND	\$8.40	\$739.20		\$0.00		\$0.00
38	SEED MIXTURE 25-151	88	POUND	\$5.25	\$462.00		\$0.00		\$0.00
39	HYDRAULIC TYPE BONDED FIBER MATRIX	2024	POUND	\$1.40	\$2,833.60		\$0.00		\$0.00
PROJECT TOTAL					\$255,402.35	\$179,207.80	\$179,207.80		
					THIS PERIOD	TOTAL TO DATE			
AMOUNT EARNED					\$179,207.80	\$179,207.80		\$179,207.80	
AMOUNT RETAINED (5% of Contract)					\$8,960.39			\$8,960.39	
PREVIOUS PAYMENTS								\$0.00	
AMOUNT DUE					\$170,247.41			\$170,247.41	

Estimated Percentage of Job Completed: 70.2%
Is Contractor's Const. Progress on Schedule: Yes

CONTRACTOR'S CERTIFICATION:
The undersigned Contractor certifies that to the best of their knowledge, information and belief the work covered by this payment estimate has been completed in accordance with the contract documents, that all amounts have been paid by the Contractor for work for which previous payment estimates were issued and payments received from the Owner, and that current payment shown herein is now due.

ENGINEER'S CERTIFICATION:
The undersigned certifies that the work has been carefully observed and to the best of their knowledge and belief, the quantities shown in this estimate are correct and the work has been performed in accordance with the contract documents.

R.L. Larson Excavating, Inc.
BY: 
Date: 4-30-20

ENGINEER: WIDSETH SMITH NOLTING
BY: 
David S. Reese, P.E.
Date: 4-30-20

APPROVED BY OWNER:
City of Crosslake

BY: _____
Charlene Nelson, City Clerk

Date: _____

E2C

City of Crosslake

From: Dave Reese <Dave.Reese@widseth.com>
Sent: Monday, May 11, 2020 7:19 AM
To: publicwk@crosslake.net
Cc: Charlene Nelson (cityclerk@crosslake.net); Mike Lyonais (mlyonais@crosslake.net)
Subject: Crack Sealing Bids for City Council Meeting
Attachments: Crosslake Crackseal 2020 (219 KB); KAMCO Inc Crack Sealing Bid (1.16 MB)

Ted,
Attached are the two crack sealing bids received by 5PM on Friday for consideration of the City Council.

- Kamco – \$79,500.00
- Anderson Brothers - \$89,958.61

I requested a bid from Astech Corp several weeks ago for routing and sealing Manhattan Point Boulevard, Shadywood Street and Summit Avenue as this would facilitate scheduling and coordination with the chip sealing they will be doing on those streets. I reminded Astech of the request for bid last week; If that bid is received prior to the Council meeting today, I will forward it and recommend deleting the route and seal from Kamco's bid (assuming they will be chosen to do the crack sealing based on their low bid).

- Dave

Dave Reese, PE
Civil Engineer, VP
218-316-3629
7804 Industrial Park Road
Baxter, MN 56425-2720

WIDSETH

Please Note: Widseth Smith Nolting & Assoc., Inc. is doing business as (dba) **WIDSETH**.
As a result, my email address has changed to **Dave.Reese@widseth.com**
Please update your records accordingly (phone number and address remain the same).

Widseth.com
File Transfer | [Click here to transfer large files](#)

WIDSETH was recognized by Prairie Business Magazine as one of the 50 Best Places to Work in 2019!

KAMCO Inc.

23524 735th Ave
Dassel, MN 55325
612-508-3904

Quote

Date	Quote #
5/8/2020	201692

Name / Address
City of Crosslake 37028 County Road 66 Crosslake, MN 56442

Rep	Project

Description	Qty	Total
A. Blow and Seal method (Map Highlighted- Green)		71,550.00
B. Rout and Seal Method (Map Highlighted- Pink)		7,950.00
Estimated schedule Third week in July start		
Thank you Ken Tormanen 612-508-3904		Total \$79,500.00

FORM C-452 – RESPONSIBLE CONTRACTOR

NAME OF BIDDER/CONTRACTOR: Ken Tormann / KAmco Inc

Minnesota Statute Section **16C.285** requires Contractors to meet minimum criteria to be eligible to be awarded a construction contract as the lowest responsible bidder or best value contractor for projects estimated to exceed \$50,000. This statute also requires subcontractors to meet minimum criteria to be eligible for subcontract work on the project.

The term 'Bidder or Contractor' as used in this Form (C-452) means a contractor as defined in Minnesota Statutes, section 16C.285, subdivision 3.

Minimum Criteria: Bidder/Contractor shall indicate they have read and verified they are in compliance with the following statements:

Is in compliance with workers' compensation and unemployment insurance requirements Pursuant to the State of Minnesota and as required in the contract documents.

Is registered with the Department of Revenue and Department of Employment and Economic Development as we have employees.

Has a valid federal tax identification number or a valid Social Security number if an individual.

Has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative, or is not a foreign corporation or cooperative.

Is in compliance with and, during the three-year period before submitting the verification, has not violated certain labor and wage laws.

Is in compliance with Minnesota Statutes, Chapter 326B, and has not more than twice during the three-year period before submitting the verification, violated Chapter 326B.

Has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under Minnesota Statutes, Section 363A.36 (related to affirmative action plans for the employment of minority persons, women, and qualified disabled individuals) revoked or suspended.

Has not received a final determination assessing a monetary sanction from the Departments of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting this verification.

Is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions.

Has verified that all subcontractors that Bidder/Contractor intends to use to perform work on this project have verified to the Bidder/Contractor through a signed statement under oath by an owner or officer that they (subcontractors) meet the minimum criteria listed above.

We understand that any Bidder/Contractor that does not meet the minimum criteria in Minnesota Statutes, Section 16C.285, subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded the construction contract for the project.

Contractor shall submit to Owner, upon request, copies of the signed verifications of compliance from all subcontractors of any tier pursuant to Minnesota Statutes, Section 16C.285, subdivision 3, clause 7.

It is understood that a false statement under oath verifying compliance with any of the minimum criteria shall render the Bidder/Contractor or Subcontractor that makes the false statement ineligible to be awarded a construction contract on the project and may result in termination of a contract.

The undersigned owner or officer, being first duly sworn on oath, swears the Bidder/Contractor is in compliance with this document, including completion of first-tier subcontractors list on page C-452-3, and verifies that Bidder/Contractor is a Responsible Contractor as defined by Minnesota Statute Section 16C.285, subdivision 3.

NAME OF BIDDER/CONTRACTOR: Ken Toomanen / K Amco Inc.

Authorized Signature: [Signature]

Date: 5-8-20

Printed name: Ken Toomanen

Title: President

FIRST-TIER SUBCONTRACTORS LIST

Minnesota Statutes, section 16C.285, subdivision 5 requires the Bidder/Contractor to include a list of all first-tier subcontractors that the Bidder/Contractor intends to retain for work on the project.

<u>FIRST-TIER SUBCONTRACTOR NAME</u>	<u>SUBCONTRACTOR HOME OFFICE LOCATION</u>
1. <u>None</u>	<u>None</u>
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____



Anderson Brothers Construction Company
11325 State Highway 210
Brainerd, MN 56401
218-829-1768
218-829-7607 Fax

To:	City Of Crosslake	Contact:	Dave Reese
Address:	37028 County Rd 66 Crosslake, MN 56442	Phone:	
		Fax:	
Project Name:	Crackseal 2020	Bid Number:	
Project Location:	See Notes	Bid Date:	5/8/2020
Item Description			

Route & Seal

Route & Seal
Mobilization

Total Price for above Route & Seal Items: \$6,586.49

Blow & Seal

Crackseal
Mobilization

Total Price for above Blow & Seal Items: \$83,372.12

Notes:

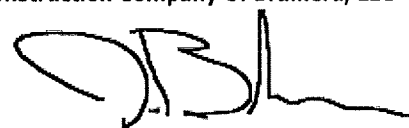
- Project time-line is mid to late summer, 2020.
- All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.
- **Route & Seal**
- Roads map provided by Dave Reese, Widseth.
- Transverse Cracks will be mechanically routed to 3/4" x 3/4". Cracks are to be blown out with an air compressor at approximately 100 psi to ensure that cracks are free of debris and moisture before sealant is applied. Cracks are then sealed with an approximate 3" band (3/4" to 1" on each side of crack). When using this method the sealed crack will show an approximate dip of 1/4" lower than the surrounding asphalt.
- Longitudinal Cracks will be blown out with an air compressor at approximately 100 psi to ensure that cracks are free of debris and moisture before sealant is applied. Cracks are sealed with an approximate 3" band.
- **Blow & Seal**
- Roads map provided by Dave Reese, Widseth.
- Existing sealant will be touched up as needed. New Cracks will be blown out with an air compressor at approximately 100 psi to ensure that cracks are free of debris and moisture before sealant is applied. Cracks are sealed with an approximate 3" band.
- Cracks are to be sealed, not filled.
- Alligatored or checked cracking to be omitted.
- Cracks wider than one inch to be omitted.
- Work found under or near unattended vehicles or obstructions to be omitted.
- **Additional Notes**
- Crack Sealant (MN) is a petroleum based pavement crack and joint sealant which meets MN DOT 3723 and AASHTO M173. It is composed of a mix of virgin synthetic rubber, asphalt, plasticizers and tackifiers. The material does not contain ground rubber scrap.
- Rubberized sealant is a wear product. Climate change and traffic patterns dictate performance. There is no warranty as to sealant life span.
- This proposal may be withdrawn by us if not accepted within 60 days.



Anderson Brothers Construction Company
11325 State Highway 210
Brainerd, MN 56401
218-829-1768
218-829-7607 Fax

To: City Of Crosslake	Contact: Dave Reese
Address: 37028 County Rd 66 Crosslake, MN 56442	Phone:
	Fax:
Project Name: Crackseal 2020	Bid Number:
Project Location: See Notes	Bid Date: 5/8/2020

This Page Left Blank

ACCEPTED: The above prices, specifications and conditions are satisfactory and hereby accepted. Buyer: _____ Signature: _____ Date of Acceptance: _____	CONFIRMED: Anderson Brothers Construction Company Of Brainerd, LLC  Authorized Signature: Estimator: Jerry Beckmann jbeckmann@andersonbrothers.com
---	---

FORM C-452 – RESPONSIBLE CONTRACTOR

NAME OF BIDDER/CONTRACTOR: ANDERSON BROTHERS CONSTRUCTION

Minnesota Statute Section **16C.285** requires Contractors to meet minimum criteria to be eligible to be awarded a construction contract as the lowest responsible bidder or best value contractor for projects estimated to exceed \$50,000. This statute also requires subcontractors to meet minimum criteria to be eligible for subcontract work on the project.

The term 'Bidder or Contractor' as used in this Form (C-452) means a contractor as defined in Minnesota Statutes, section 16C.285, subdivision 3.

Minimum Criteria: Bidder/Contractor shall indicate they have read and verified they are in compliance with the following statements:

Is in compliance with workers' compensation and unemployment insurance requirements Pursuant to the State of Minnesota and as required in the contract documents.

Is registered with the Department of Revenue and Department of Employment and Economic Development as we have employees.

Has a valid federal tax identification number or a valid Social Security number if an individual.

Has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative, or is not a foreign corporation or cooperative.

Is in compliance with and, during the three-year period before submitting the verification, has not violated certain labor and wage laws.

Is in compliance with Minnesota Statutes, Chapter 326B, and has not more than twice during the three-year period before submitting the verification, violated Chapter 326B.

Has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under Minnesota Statutes, Section 363A.36 (related to affirmative action plans for the employment of minority persons, women, and qualified disabled individuals) revoked or suspended.

Has not received a final determination assessing a monetary sanction from the Departments of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting this verification.

Is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions.

Has verified that all subcontractors that Bidder/Contractor intends to use to perform work on this project have verified to the Bidder/Contractor through a signed statement under oath by an owner or officer that they (subcontractors) meet the minimum criteria listed above.

We understand that any Bidder/Contractor that does not meet the minimum criteria in Minnesota Statutes, Section 16C.285, subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded the construction contract for the project.

Contractor shall submit to Owner, upon request, copies of the signed verifications of compliance from all subcontractors of any tier pursuant to Minnesota Statutes, Section 16C.285, subdivision 3, clause 7.

It is understood that a false statement under oath verifying compliance with any of the minimum criteria shall render the Bidder/Contractor or Subcontractor that makes the false statement ineligible to be awarded a construction contract on the project and may result in termination of a contract.

The undersigned owner or officer, being first duly sworn on oath, swears the Bidder/Contractor is in compliance with this document, including completion of first-tier subcontractors list on page C-452-3, and verifies that Bidder/Contractor is a Responsible Contractor as defined by Minnesota Statute Section 16C.285, subdivision 3.

NAME OF BIDDER/CONTRACTOR: ANDERSON BROTHERS CONSTRUCTION

Authorized Signature: [Signature] Date: 5-8-2020

Printed name: JERRY BECKMAN

Title: PROJECT MANAGER

FIRST-TIER SUBCONTRACTORS LIST

Minnesota Statutes, section 16C.285, subdivision 5 requires the Bidder/Contractor to include a list of all first-tier subcontractors that the Bidder/Contractor intends to retain for work on the project.

<u>FIRST-TIER SUBCONTRACTOR NAME</u>	<u>SUBCONTRACTOR HOME OFFICE LOCATION</u>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

City of Crosslake

From: Dave Reese <Dave.Reese@widseth.com>
Sent: Monday, May 11, 2020 6:35 PM
To: Charlene Nelson (cityclerk@crosslake.net); publicwk@crosslake.net; Mike Lyonais (mlyonais@crosslake.net)
Subject: Astech Bid for Route and Seal

Astech sent me an email at 5:30PM today with a quote of \$4,884.00 to complete the route and seal of cracks on Manhattan Point Blvd, Shadywood Street and Summit Avenue prior to seal coating. These are the streets that they will be seal coating on the Crow Wing County contract. We recommend the City accept their quote for route and seal.

The bid from Kamco to route and seal the same roads was \$7,950.00. We recommend the City approve their low bid for the standard crack sealing and not for the route and seal on the above streets.

Dave Reese, PE

Civil Engineer, VP
218-316-3629
7804 Industrial Park Road.
Baxter, MN 56425-2720

WIDSETH

Please Note: Widseth Smith Nolting & Assoc., Inc. is doing business as (dba) **WIDSETH**.
As a result, my email address has changed to **Dave.Reese@widseth.com**
Please update your records accordingly (phone number and address remain the same).

Widseth.com

File Transfer | [Click here to transfer large files](#)

WIDSETH was recognized by Prairie Business Magazine as one of the 50 Best Places to Work in 2019!

E. 2. Q.















City of Crosslake

From: Crosslake Minnesota via Crosslake Minnesota <cityclerk@crosslake.net>
Sent: Monday, May 11, 2020 7:30 PM
To: cityclerk@crosslake.net
Subject: Form submission from: Contact Us

Submitted on Monday, May 11, 2020 - 7:30pm Submitted by anonymous user: 69.174.234.28 Submitted values are:

First Name: Pat

Last Name: Netko

Email: lccrafts@crosslake.net

Question/Comment:

I am listening in to the council meeting. The sound is HORRIBLE! This needs to be on ZOOM. I attend Zoom meetings regularly for church, chamber, etc. It works great and is very easy. The way you are doing this is not serving the public who wants to know what is going on.

The results of this submission may be viewed at:

<https://www.cityofcrosslake.org/node/7/submission/181>