

KASSON CITY COUNCIL REGULAR MEETING AGENDA

Wednesday, January 23, 2019

6:00 PM

PLEDGE OF ALLIANCE

6:00 A. COUNCIL

1. Approve agenda - Make additions, deletions or corrections at this time.
2. Consent Agenda - All matters listed under Item 2, Consent Agenda, are considered to be routine and non-controversial by the City Council and will be enacted with one motion. There will not be separate discussion of these items unless a Council Member so requests, in which case the item will be removed from the Consent Agenda and will be considered separately.
 - a. Minutes from January 9, 2019
 - b. Claims processed after the January 9, 2019 regular meeting, as audited for payment
 - c. Resolution Accepting Donations for the Kasson Fire Department
 - d. Resolution Accepting Donations for the Park and Recreation Department
 - e. Acknowledge Committee Minutes:
 - i. Planning Commission December 10, 2018
 - ii. Library Board Minutes November 13, 2018
 - iii. Library Board Minutes December 11, 2018
 - f. Conferences:
 - i. Linda Rappe MCFOA Annual Conf Mar. 19-22 St. Cloud \$275 + Expenses
 - ii. Jeff Ulve MRWA Tech Conf Mar 3-5 St. Cloud \$240 + Expenses
 - iii. Dave Vosen WW Operators Conf Mar 27-29 Brooklyn Park \$390 + Expenses
 - iv. Dan Trapp WW Operators Conf Mar 27-29 Brooklyn Park \$390 + Expenses
 - g. Evaluations:
 1. Nancy Hackenmiller Lib Assistant inc to Grade 3 Step 4 at \$17.73ph eff 1-1-19
 - ii. Art Tiff Library Director Top of scale - no increase

B. VISITORS TO THE COUNCIL

C. PUBLIC FORUM

- May not be used to continue discussion on an agenda item that already had been held as a public hearing.
- This section is limited to 15 minutes and each speaker is limited to 4 minutes.
- Speakers not heard will be first to present at the next Council meeting.
- Speakers will only be recognized once.
- Matters under negotiation, litigation or related to personnel will not be discussed.
- Questions posed by a speaker will generally be responded to in writing.
- Speakers will be required to state their name and their address for the record.

D. PUBLIC HEARING

E. COMMITTEE REPORT

F. OLD BUSINESS

G. NEW BUSINESS

1. Attorney Contract

H. MAYOR'S REPORT

I. ADMINISTRATORS REPORT

1. Hindermann Property for Sale
2. Electric Utility Territory
3. Water Truck Sale
4. Phasing Tool Available
5. Liquor Store 70th Anniversary

J. ENGINEER'S REPORT

1. WHKS Fee Schedule
2. Storm Water Management
3. TH 57 Partnership Agreement
4. TH 57 – Upcoming Meetings
 - a. Citizens Advisory Meeting
 - b. Public Meeting – January 29th – 6PM at Library
 - c. Businesses and Homeowner Meeting - TBD
5. TH 57 HKG - Streetscaping scoping contract

K. PERSONNEL

1. Hire Part Time Police Officer

L. ATTORNEY

M. CORRESPONDENCE

1. PD December Stats
2. Zumbro Watershed Partnership
3. LMC Safety and Loss Control Workshops
4. Local Board of Appeal and Equalization and Open Book Calendar
5. Dodge County Solar
6. SEMLM Meeting – Byron
7. November Financials
8. December Financials
9. Cash and Investment Summaries

N. ADJOURN

Please go to www.cityofkasson.com for full video

**KASSON CITY COUNCIL REGULAR MEETING MINUTES
January 9, 2019**

Pursuant to due call and notice thereof, a regular City Council meeting was held at City Hall on the 9th day of January, 2019 at 6:00 P.M.

THE FOLLOWING MEMBERS WERE PRESENT: Burton, Eggler, Ferris, McKern and Zelinske

THE FOLLOWING MEMBERS WERE ABSENT: None

THE FOLLOWING WERE ALSO PRESENT: City Administrator Coleman, City Clerk Rappe, City Engineer Theobald, City Attorney Melanie Leth, Fire Chief Joe Fitch, Deputy Fire Chief Chris Seljan, Finance Director Zaworski, Tim O’Morro, Everett Paulson, Candy McKern, Jill Burton, Karen DuCharme, Alex Malm, Tom Ferris, Sophia Ferris, Dixie Anderson, Wong Nystrom, Chris Sapper and Chris Kopel

PLEDGE OF ALLIEGENCE

Swearing in of New Mayor and Council

APPROVE AGENDA

Consent claims a.2.b the total is updated

Motion to Approve the Amended Agenda made by Councilperson Eggler, second by Councilperson Ferris with All Voting Aye.

CONSENT AGENDA

Minutes from December 19, 2018

Claims processed after the December 19, 2018 regular meeting, as audited for payment in the amount of \$2,017,283.42

Write-Off Uncollectible Accounts

Resolution Authorizing Investment of Funds and Designation of Official Depositories for the City of Kasson

Resolution #1.1-19

***Resolution Authorizing Investment of Funds and Designation of Official Depositories for the City of
Kasson
(on file)***

Acknowledge Committee Minutes:

Park Board Minutes – Dec 2018 DRAFT

Motion to Approve the Consent Agenda made by Councilperson Zelinske, second by Councilperson Burton with All Voting Aye.

VISITORS TO THE COUNCIL

Karen DuCharme, SEMCCHRA – Ms. DuCharme is requesting a public hearing for the Small Cities Development Program Application. An application was submitted for 20 owner rehabs and 7 commercial rehab properties within the city limits. **Motion to Approve the Resolution Calling the**

Public Hearing made by Councilperson Egler, second by Councilperson Burton with All Voting Aye.

Resolution #1.2-19

***Resolution authorizing a Public Hearing on the 2019 City of Kasson Small Cities Development Program Application
(on file)***

Wong Nystrom, Enterprise – Mr. Nystrom addressed the final cash flow for the fleet program and the plan for vehicles for the 2019 year and for five years beyond.

Motion to Move Forward with the Fleet Program with Enterprise for 2019 Vehicles with No Maintenance Plan made by Councilperson Zelinske, second by Councilperson Burton with All Voting Aye.

Chris Kopel, CMPAS – Mr. Kopel presented options for the last piece of the City's electricity portfolio. There are 3 options for the last 10-15% of the portfolio and that will leave 10-15% on the market. Option 1 - Do nothing; Option 2 - Wind Purchases Power Agreement; Option 3 - Wind Shape Product. Information is being provided at this time; CMPAS is looking for feedback from the member utilities.

PUBLIC FORUM

PUBLIC HEARING

COMMITTEE REPORT

OLD BUSINESS

NEW BUSINESS

Agreement Between The City and Semcac, Inc. – Administrator Coleman stated this agreement raises how much we are willing to pay for energy savings appliances or systems for low income families for their home to \$15,000 of the CIP funds that are budgeted. Semcac will determine the qualifications of the families. Though not included in this version of the agreement, Semcac has requested that the funds be provided upfront. Mayor McKern and Council prefer to pay from receipts as submitted. **Motion to Approve the Agreement made by Councilperson Ferris, second by Councilperson Egler with All Voting Aye.**

Resolution for Premises Permit for Pull tabs at Events from Hayfield Commercial Club – The Hayfield Commercial Club would like to provide pull tabs at Event's by Saker. **Motion to Approve the Resolution made by Councilperson Burton, second by Councilperson Zelinske with All Voting Aye.**

Resolution #1.3-19

***Resolution Approving the Premises Permit for Hayfield Commercial Club Charitable Gambling at Events
(on file)***

Transportation Alliance Correspondence – Administrator Coleman stated that there is a membership fee and the City was a member last year. **Motion to Accept the Agreement made by Mayor McKern, second by Councilperson Burton with All Voting Aye.**

MAYOR'S REPORT

Council Appointment – The Mayor appointed Councilperson Burton and Zelinske to the Planning Commission, Councilperson Egler and Mayor McKern to EDA, Councilperson Ferris to Library Board

and Councilperson Egger to Park Board. Councilperson Burton as Acting Mayor, and Mayor McKern will be on the Personnel Committee

Boards and Commissions Appointments – Planning Commission – Aaron Thompson, Colin Tinsley and Tom Ferris, EDA – Janice Borgstrom-Durst, Park Board – Greg Kuball and Roger Franke, Library Board – Tarik Kamel and Lisa Carlson, Arena committee – Mayor McKern and Administrator Coleman. **Motion to Approve made by Egger, second by Councilperson Burton with All Voting Aye.**

Possible Committees and Appointments - Mayor McKern would like to put this on the planning session agenda.

Schedule March Planning Session – The Council agreed to hold the Planning Session on March 9, 2019 at the Public Works Building from 8AM to Noon.

Mayor McKern announced that today is National Law Enforcement Appreciation Day
Tomorrow the EDA will host the first Kasson Connections at Daniels at 7:30AM
Kasson Fire Department Pancake Breakfast is January 26 at Prairie Meadows
Kasson Festival in the Park Breakfast is this Saturday, January 12 at the Legion from 7AM-11AM

ADMINISTRATORS REPORT

Council Pay Policy – Administrator Coleman stated that this is informational for the Council since there are new Councilmembers. And to remind them to keep track of meetings or events that they are attending as an official designee of the Council.

Dodge County Comprehensive Plan - A caveat in their housing section is a housing study that we participated in financially. They are having a public comment January 30, 2019. The full plan is on the County website.

ENGINEER'S REPORT

PERSONNEL

ATTORNEY

Closed Session – Attorney Updates on Litigations – Meeting closed at 7:08PM for updates from the Attorney. Meeting Re-opened at 7:34PM. The Attorney updated the Council on current items of litigation.

CORRESPONDENCE - Correspondence was reviewed

ADJOURN 7:34PM

Motion to Adjourn made by Councilperson Egger, second by Councilperson Zelinske with all voting Aye to Adjourn.

ATTEST:

Linda Rappe, City Clerk

Chris McKern, Mayor

SIGNATURE PAGE

THE ATTACHED LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

THIS INCLUDES WARRANT NUMBERS:

#1 & #2

GRAND TOTAL SUBMITTED FOR PAYMENT \$ 530,419.56

DATE APPROVED: 01-23-19

#1 \$90,055.98

#2 440,373.79

\$530,429.77

- 10.21

530,419.56

Fund 604 - Void Check

01/18/19
15:10:27

CITY OF KASSON
Claim Approval List
For the Accounting Period: 1/19
For Pay Date: 01/18/19

Page: 1 of 5
Report ID: AP100V

#1

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
*** Claim from another period (12/18) ****								
30626	E	34 CITY OF KASSON	51,713.41					
	12/26/18	CITY UTILITIES-C H	309.58			101 194 4194	380	1010
	12/26/18	CITY UTILITIES-C H BI-DIRECT	4.93			101 194 4194	380	1010
	12/26/18	CITY UTILITIES-P D	338.89			101 210 4210	380	1010
	12/26/18	CITY UTILITIES-STR LTS (LED)	434.15			101 316 4316	380	1010
	12/26/18	CITY UTILITIES-STR LTS	3.49			101 310 4310	380	1010
	12/26/18	CITY UTILITIES-F D	328.00			101 220 4220	380	1010
	12/26/18	CITY UTILITIES-MAIN STR LTS	877.81			101 316 4316	380	1010
	12/26/18	CITY UTILITIES-MANT AV STR LTS	261.08			101 316 4316	380	1010
	12/26/18	CITY UTILITIES-STREET LTS	4,401.71			101 316 4316	380	1010
	12/26/18	CITY UTILITIES-K.A.C.-HIGH FLO	78.01			101 514 4514	380	1010
	12/26/18	CITY UTILITIES-K.A.C.-LOW FLOW	49.01			101 514 4514	380	1010
	12/26/18	CITY UTILITIES-K.A.C.-BI DIREC	413.66			101 514 4514	380	1010
	12/26/18	CITY UTILITIES-K.A.C.-REC'D VA	61.60			101 514 4514	380	1010
	12/26/18	CITY UTILITIES-N2 BALL PARK LT	51.50			101 517 4517	380	1010
	12/26/18	CITY UTILITIES-NO. PARK #3	76.50			101 517 4517	380	1010
	12/26/18	CITY UTILITIES-NO. PARK MAINT	174.68			101 522 4522	380	1010
	12/26/18	CITY UTILITIES-E SHELTER-VETS	54.44			101 522 4522	380	1010
	12/26/18	CITY UTILITIES-NO. PARK CONCES	22.66			101 517 4517	380	1010
	12/26/18	CITY UTILITIES-VETS PARK ATHL	22.66			101 517 4517	380	1010
	12/26/18	CITY UTILITIES-NE YOUTH BALLFI	22.77			101 517 4517	380	1010
	12/26/18	CITY UTILITIES-W SHELTER-VETS	27.15			101 522 4522	380	1010
	12/26/18	CITY UTILITIES-NO. PARK #1	73.18			101 310 4310	380	1010
	12/26/18	CITY UTILITIES-WELL #4	1,080.91			601 941 4941	380	1010
	12/26/18	CITY UTILITIES-WELL #2	220.04			601 941 4941	380	1010
	12/26/18	CITY UTILITIES-WELL #3	75.89			601 941 4941	380	1010
	12/26/18	CITY UTILITIES-WELL #5	2,032.08			601 941 4941	380	1010
	12/26/18	CITY UTILITIES-8 AV WATER TOWE	322.76			601 941 4941	380	1010
	12/26/18	CITY UTILITIES-LITTLES LIFT ST	84.83			602 948 4948	380	1010
	12/26/18	CITY UTILITIES-L.S.	749.99			609 979 4979	380	1010
	12/26/18	CITY UTILITIES-NO. PARK #4	23.23			101 522 4522	380	1010
	12/26/18	CITY UTILITIES-WWTP-WA/SE	24,234.10			602 947 4947	380	1010
	12/26/18	CITY UTILITIES-WWTP-ELECTRIC	6,550.27			602 947 4947	381	1010
	12/26/18	CITY UTILITIES-WWTP-BASEMENT	98.91			602 947 4947	380	1010
	12/26/18	CITY UTILITIES-WWTP-GARAGE	17.01			602 947 4947	380	1010
	12/26/18	CITY UTILITIES-NO. PARK #2	27.38			101 522 4522	380	1010

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15:10:27

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
		12/26/18 CITY UTILITIES-OLD WATER TOWER	54.32			101 526 4526	430	1010
		12/26/18 CITY UTILITIES-D C AMBULANCE S	142.88			101 417 4417	380	1010
		12/26/18 CITY UTILITIES-P.W.B. 1/2	522.15			101 310 4310	380	1010
		12/26/18 CITY UTILITIES-P.W.B. 1/2	522.15			604 957 4957	380	1010
		12/26/18 SALES TAX	31.44			604 957 4957	380	1010
		12/26/18 SALES TAX	-31.44			604	2025	1010
		12/26/18 CITY UTILITIES-SOLAR BILLBOARD	35.83			604 956 4956	381	1010
		12/26/18 CITY UTILITIES-D C ICE ARENA	5,224.79			606 516 4516	380	1010
		12/26/18 CITY UTILITIES-ELECTRONIC SIGN	29.17			101 111 4111	430	1010
		12/26/18 CITY UTILITIES-PARK & RIDE LOT	72.51			101 316 4316	380	1010
		12/26/18 CITY UTILITIES-16 ST-E OF BRID	121.50			101 316 4316	380	1010
		12/26/18 CITY UTILITIES-16 ST-CENTER	202.09			101 316 4316	380	1010
		12/26/18 CITY UTILITIES-16 ST-W OF BRID	91.36			101 316 4316	380	1010
		12/26/18 CITY UTILITIES-LIBRARY	994.13			211 550 4550	380	1010
		12/26/18 CITY UTILITIES-102 15 ST NE-B	73.01			101	1151	1010
		12/26/18 CITY UTILITIES-LIONS PARK SHEL	22.66			101 522 4522	380	1010
		Total for Vendor:	51,713.41					
		*** Claim from another period (12/18) ****						
30627	E	5691 FURTHER-FSA	389.32					
		38881020 01/01/19 2018 FLEX REIMBURSEMENT	389.32			101	2177	1010
		Total for Vendor:	389.32					
		*** Claim from another period (12/18) ****						
30629	E	108 MN DEPARTMENT OF REVENUE	1,027.00					
		01/08/19 4TH QTR '18 ARENA SALES TAX	1,027.00			606	2025	1010
		*** Claim from another period (12/18) ****						
30630	E	108 MN DEPARTMENT OF REVENUE	21,619.00					
		01/08/19 DEC.-UTILITIES SALES TAX	3,697.00			601	2025	1010
		01/08/19 DEC.-UTILITIES SALES TAX	16,817.00			604	2025	1010
		01/08/19 DEC.-SALES TAX PAYABLE	15.00			101	2025	1010
		01/08/19 DEC.-SALES TAX PAYABLE	10.00			211	2025	1010
		01/08/19 DEC.-USE TAX PAYABLE	1,060.00			604	2025	1010
		01/08/19 DEC.-USE TAX PAYABLE	20.00			609	2025	1010
		Total for Vendor:	22,646.00					

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CITY OF KASSON
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
			*** Claim from another period (12/18) ****					
30628	E	320 MN DEPT OF LABOR & INDUSTRY	483.25					
		12/31/18 4TH QTR '18 BLDG SURCHARGE	483.25			101 2080		1010
		Total for Vendor:	483.25					
			*** Claim from another period (12/18) ****					
30631	E	973 MN DEPT OF REVENUE	14,824.00					
		01/08/19 LIQUOR STORE SALES TAX-DEC	14,824.00			609 2025		1010
		Total for Vendor:	14,824.00					
		# of Claims	6	Total:	90,055.98			
		Total Electronic Claims			90,055.98			
		Total Non-Electronic Claims						

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15:10:28

CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 1/19

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Report ID: AP100A

CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED See signature page Council Member
_____ Council Member

01/18/19
14:54:16

CITY OF KASSON
Claim Approval List
For the Accounting Period: 1/19
For Pay Date: 01/24/19

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#2

For Pay Date = 01/24/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
30554	2160	ABM EQUIPMENT & SUPPLY LLC	114.96					
	0158493-IN	01/08/19 Fibreglo-LED	114.96			604 957 4957	220	1010
		Total for Vendor:	114.96					
		*** Claim from another period (12/18) ****						
30526	3194	AMERICAN LEGAL PUBLISHING	1,316.00					
	0125729	12/10/18 2018 Supp pages	1,316.00			101 113 4113	430	1010
		Total for Vendor:	1,316.00					
30617	3063	ANDERSON, KRIS	219.99					
	01/16/19	SAFETY BOOT REIMBURSEMENT	219.99			101 920 4920	433	1010
		Total for Vendor:	219.99					
		*** Claim from another period (12/18) ****						
30614	2373	ARROW BUILDING CENTER	2,090.66					
	4572652	12/05/18 SUPPLIES FOR K-9 TRAINERS	8.83			101 210 4210	210	1010
	4584816	12/28/18 SUPPLIES FOR K-9 TRAINERS	2,081.83			101 210 4210	210	1010
		Total for Vendor:	2,090.66					
30598	5049	ARTISAN BEER COMPANY	244.40					
	3317316	01/08/19 BEER	244.40			609 975 4975	252	1010
		Total for Vendor:	244.40					
30596	7	B & B TRANSFORMER INC	6,941.53					
	24953	01/04/19 1 PAD MT TRANSFORMER	6,941.53			604 957 4957	270	1010
		Total for Vendor:	6,941.53					
		*** Claim from another period (12/18) ****						
30518	203	BAKER & TAYLOR INC	149.43					
	2034234206	12/26/18 Books	71.05			211 550 4550	218	1010
	2034236728	12/26/18 Books	32.42			211 550 4550	218	1010
	2034238070	12/27/18 Books	45.96			211 550 4550	218	1010
30519	203	BAKER & TAYLOR INC	44.94					
	2034246181	01/02/19 Books	7.96			211 550 4550	218	1010
	2034259949	01/07/19 Books	36.98			211 550 4550	218	1010
		Total for Vendor:	194.37					

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*** Claim from another period (12/18) ****								
30527		2683 BECHER'S NAPA AUTO PARTS	446.48					
	328735	12/05/18 Hydr hose/hose fittings	36.04			602 947 4947	240	1010
	328742	12/05/18 Lamp	48.24			602 947 4947	220	1010
	328794	12/05/18 1 gal (cool)	17.38			101 220 4220	220	1010
	328822	12/06/18 1 gal RTU Antif	8.39			101 522 4522	220	1010
	329232	12/11/18 Headlight bulb	19.38			604 957 4957	220	1010
	329232	12/11/18 S.T.	1.33			604 957 4957	220	1010
	329232	12/11/18 S.T.	-1.33			604 2025		1010
	266262	12/14/18 Coupling	0.20			604 957 4957	220	1010
	266262	12/14/18 Coupling-ST	0.01			604 957 4957	220	1010
	266262	12/14/18 Coupling-ST	-0.01			604 2025		1010
	266263	12/14/18 Connectr	0.57			604 957 4957	220	1010
	266263	12/14/18 Connectr-ST	0.04			604 957 4957	220	1010
	266263	12/14/18 Connectr-ST	-0.04			604 2025		1010
	329580	12/14/18 Lift Support Univ	71.98			601 943 4943	220	1010
	329829	12/17/18 Lift Support Marine	35.99			601 943 4943	220	1010
	329829	12/17/18 Lift Support Marine	35.99			602 947 4947	220	1010
	330214	12/21/18 Flexzilla/Coil 1 4MNpt	55.79			101 522 4522	220	1010
	330553	12/27/18 Oil and air filters	65.22			604 957 4957	220	1010
	330553	12/27/18 Oil and air filters-ST	4.48			604 957 4957	220	1010
	330553	12/27/18 Oil and air filters-ST	-4.48			604 2025		1010
	330566	12/27/18 Thrd Lck Blu	16.99			101 522 4522	220	1010
	330865	12/31/18 Digital Caliper	20.93			606 516 4516	240	1010
	328979	12/07/18 Headlight Bulb-Impala	13.39			101 210 4210	220	1010
		Total for Vendor:	446.48					
30599		1012 BELLBOY CORPORATION	881.46					
	67768400	01/03/19 LIQUOR	339.00			609 975 4975	251	1010
	67768400	01/03/19 FREIGHT	10.00			609 975 4975	335	1010
	67895400	01/10/19 LIQUOR	279.00			609 975 4975	251	1010
	67895400	01/10/19 WINE	80.00			609 975 4975	251	1010
	67895400	01/10/19 FREIGHT	12.00			609 975 4975	335	1010
	98883000	01/10/19 DUM DUMS	16.03			609 976 4976	343	1010
	98883000	01/10/19 CORK SCREWS	38.34			609 975 4975	254	1010
	98883000	01/10/19 BAGS	65.79			609 975 4975	210	1010
	98883000	01/10/19 SALES TAX	4.52			609 975 4975	210	1010

01/18/19
14:54:16

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	98883000	01/10/19 SALES TAX	-4.52			609 2025		1010
	98882000	01/09/19 cr-NA BEVERAGE	-24.50			609 975 4975	254	1010
	98837100	01/03/19 BAGS	65.80			609 975 4975	210	1010
	98837100	01/03/19 SALES TAX	4.52			609 975 4975	210	1010
	98837100	01/03/19 SALES TAX	-4.52			609 2025		1010
		Total for Vendor:	881.46					
30555		5600 BLANCH, FREDERICK	23.65					
	01/07/19	Books	23.65			211 550 4550	218	1010
		Total for Vendor:	23.65					
		*** Claim from another period (12/18) ****						
30520		4151 BLUE TARP CREDIT SERVICES	573.95					
	72082669	12/30/18 Cart w/ergonomic handle	133.98			602 947 4947	240	1010
	71104990	12/31/18 Digital inverter/LED strobe	439.97			101 522 4522	210	1010
30521		4151 BLUE TARP CREDIT SERVICES	419.15					
	72083123	01/07/19 Lumen Lt/Tripod	339.98			101 524 4524	240	1010
	72083122	01/07/19 Traffic cone holder/horiz ra	79.17			101 522 4522	240	1010
		Total for Vendor:	993.10					
30556		2730 BOBCAT OF ROCHESTER	22.25					
	0058996-74	01/07/19 Bolt wheel/nut	22.25			101 310 4310	220	1010
		Total for Vendor:	22.25					
		*** Claim from another period (12/18) ****						
30528		4708 BOUND TREE MEDICAL LLC	392.85					
	83074235	12/31/18 Epinephrine Injector	392.85			101 220 4220	240	1010
		Total for Vendor:	392.85					
30600		5239 BREAKTHRU BEVERAGE MN WINE &	3,226.74					
	1080913469	01/09/19 LIQUOR	2,079.20			609 975 4975	251	1010
	1080913469	01/09/19 WINE	176.00			609 975 4975	251	1010
	1080913469	01/09/19 MIXES	30.00			609 975 4975	254	1010
	1080913469	01/09/19 FREIGHT	35.15			609 975 4975	335	1010
	1080916438	01/16/19 LIQUOR	750.24			609 975 4975	251	1010
	1080916438	01/16/19 WINE	80.00			609 975 4975	251	1010
	1080916438	01/16/19 MIXES	59.50			609 975 4975	254	1010
	1080916438	01/16/19 FREIGHT	16.65			609 975 4975	335	1010
		Total for Vendor:	3,226.74					

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*** Claim from another period (12/18) ****								
30571		5098 CARDMEMBER SERVICE	978.17					
	12/10/18	PCI COMPLIANCE (SIXICH)	69.00			101 192 4192	309	1010
	12/10/18	POP FOR RESALE-ERDMANS	232.02			609 975 4975	254	1010
	12/12/18	A.R.C.-2019 L.T.S. FEES	300.00			101 514 4514	210	1010
	12/13/18	KISPERT ROOM-UMMA	91.39			604 959 4959	333	1010
	12/23/18	IDRIVE RENEWAL	99.50			101 192 4192	370	1010
	12/21/18	POP FOR RESALE-ERDMANS	186.26			609 975 4975	254	1010
*** Claim from another period (12/18) ****								
30572		5098 CARDMEMBER SERVICE	250.95					
	12/10/18	DVD's	34.92			211 550 4550	219	1010
	12/10/18	DVD	14.12			211 550 4550	219	1010
	12/10/18	DVD's	95.55			211 550 4550	219	1010
	12/14/18	DVD	19.23			211 550 4550	219	1010
	12/17/18	BOOKS	35.95			211 550 4550	218	1010
	12/27/18	DVD's	51.43			211 550 4550	219	1010
	12/23/18	AMAZON CREDIT	-0.25			211 550 4550	219	1010
		Total for Vendor:	1,229.12					
*** Claim from another period (12/18) ****								
30529		2410 CENTRAL MN MUNICIPAL POWER AGE	190,863.25					
	6482 12/31/18	CMMPA Dues-Dec	2,500.00			604 959 4959	334	1010
	6482 12/31/18	Fees for Services	8,811.08			604 959 4959	430	1010
	6482 12/31/18	Purch'd Power	148,619.44			604 956 4956	381	1010
	6482 12/31/18	Purch'd Power- transmission	30,106.89			604 956 4956	381	1010
	6482 12/31/18	Capacity purchased-Dec	-341.00			604 956 4956	381	1010
	6482 12/31/18	CIP Monthly Assmnt-Dec	1,166.84			604 959 4959	429	1010
		Total for Vendor:	190,863.25					
*** Claim from another period (12/18) ****								
30530		82 CHS INC	405.72					
	12/31/18	84.932 gal unld-Streets	170.07			101 310 4310	212	1010
	12/31/18	48.302 gal unld-Parks	95.78			101 522 4522	212	1010
	12/31/18	70.970 gal unld- Electric	139.87			604 957 4957	212	1010
		Total for Vendor:	405.72					

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30597		5667 CINTAS	156.64					
	4014473804	01/04/19 MATS-L.S.	78.32			609 979 4979	410	1010
	4015147123	01/16/19 MATS-L.S.	78.32			609 979 4979	410	1010
		Total for Vendor:	156.64					
		*** Claim from another period (12/18) ****						
30531		4238 CINTAS CORP	53.28					
	8403958572	12/28/18 Restock first aid	10.66			101 920 4920	433	1010
	8403958572	12/28/18 Restock first aid	10.66			601 943 4943	433	1010
	8403958572	12/28/18 Restock first aid	8.00			602 947 4947	433	1010
	8403958572	12/28/18 Restock first aid	2.64			602 948 4948	433	1010
	8403958572	12/28/18 Restock first aid	10.66			604 957 4957	433	1010
	8403958572	12/28/18 Restock first aid	10.66			605 963 4963	433	1010
		Total for Vendor:	53.28					
30618		5825 CITY OF BYRON	60.00					
	01/15/19	COLEMAN-SEMLM MTG	30.00			101 140 4140	332	1010
	01/15/19	EGGLER-SEMLM MTG	30.00			101 111 4111	333	1010
		Total for Vendor:	60.00					
30557		34 CITY OF KASSON	89,000.00					
	01/07/19	Budgetd Trfr to Support '17 St	89,000.00			101 930 4930	720	1010
		Total for Vendor:	89,000.00					
30558		5224 COLEMAN, THERESA	15.89					
	19817 01/10/19	EDA Mrktg-Kasson Konnections	15.89			290 650 4650	333	1010
		Total for Vendor:	15.89					
		*** Claim from another period (12/18) ****						
30532		700 CONNEY SAFETY PRODUCTS	112.68					
	5646607 12/28/18	Sharps w/lids- 2 gal	112.68			602 947 4947	210	1010
		Total for Vendor:	112.68					
		*** Claim from another period (12/18) ****						
30533		668 CONTINENTAL RESEARCH CORP	191.74					
	472834-CRC 12/21/18	Hands Down w dispenser	27.40			101 310 4310	210	1010
	472834-CRC 12/21/18	Hands Down w dispenser	27.40			101 312 4312	210	1010
	472834-CRC 12/21/18	Hands Down w dispenser	27.40			101 517 4517	210	1010
	472834-CRC 12/21/18	Hands Down w dispenser	27.40			601 943 4943	210	1010

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	472834-CRC	12/21/18 Hands Down w dispenser	27.40			602 948 4948	210	1010
	472834-CRC	12/21/18 Hands Down w dispenser	27.40			604 957 4957	210	1010
	472834-CRC	12/21/18 Hands Down w dispenser-ST	1.89			604 957 4957	210	1010
	472834-CRC	12/21/18 Hands Down w dispenser-ST	-1.89			604 2025		1010
	472834-CRC	12/21/18 Hands Down w dispenser	27.34			605 963 4963	210	1010
		Total for Vendor:	191.74					
30559		5627 CORE & MAIN LP	203.00					
	J974244	01/02/19 5 ft Hydrafinder flag	203.00			601 943 4943	240	1010
		Total for Vendor:	203.00					
30573		15 CULLIGAN OF KASSON	28.95					
	12/31/18	SOFTENER RENT-C H 1/1-1/31	28.95			101 194 4194	410	1010
		*** Claim from another period (12/18) ****						
30574		15 CULLIGAN OF KASSON	21.47					
	12/05/18	SALT & DELIVERY-RENTAL DUPLEX	21.47			101 310 4310	210	1010
		Total for Vendor:	50.42					
		*** Claim from another period (12/18) ****						
30534		3314 DECKLEVER MECHANICAL INC	4,609.15					
	218000410	01/09/19 Cir B-Compressor Sensors	248.00			606 516 4516	400	1010
	218000411	01/09/19 Cir B-Leak Detector/Compres	4,361.15			606 516 4516	400	1010
		Total for Vendor:	4,609.15					
30624		2530 DELUXE	1,254.52					
	2044156820	01/10/19 3000 LASER AP CHECKS	156.80			101 140 4140	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	12.55			101 191 4191	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	69.00			101 210 4210	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	43.91			101 220 4220	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	100.36			101 310 4310	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	138.00			101 510 4510	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	50.18			211 550 4550	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	12.55			290 650 4650	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	75.27			601 944 4944	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	43.91			602 947 4947	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	56.45			602 948 4948	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	150.54			604 959 4959	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	37.64			605 964 4964	210	1010

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	2044156820	01/10/19 3000 LASER AP CHECKS	37.64			606 516 4516	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	250.90			609 976 4976	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	12.55			610 984 4984	210	1010
	2044156820	01/10/19 3000 LASER AP CHECKS	6.27*			877 100 4000	430	1010
	2044156820	01/10/19 SALES TAX	11.10			604 959 4959	210	1010
	2044156820	01/10/19 SALES TAX	-11.10			604	2025	1010
	2044156820	01/10/19 SALES TAX	18.50			609 976 4976	210	1010
	2044156820	01/10/19 SALES TAX	-18.50			609	2025	1010
		Total for Vendor:	1,254.52					
		*** Claim from another period (12/18) ****						
30560		187 DODGE COUNTY	1,452.79					
		102 15th St NE						
		Taxes Due on Rental House	1,452.79			101 1151		1010
		Total for Vendor:	1,452.79					
		*** Claim from another period (12/18) ****						
30535		232 DODGE COUNTY HIGHWAY DEPT	1,413.12					
	57	12/10/18 Salt and Sand	1,413.12			101 312 4312	220	1010
		Total for Vendor:	1,413.12					
30583		5156 DODGE COUNTY INDEPENDENT/DODGE	120.00					
	5557	01/03/19 P.C. HEARING NOTICE	120.00			101 191 4191	351	1010
		Total for Vendor:	120.00					
		*** Claim from another period (12/18) ****						
30622		5813 ENTERPRISE FM TRUST	2,900.00					
	01/04/19	SALES TAX/REGISTRATION	1,360.62			101 310 4310	430	1010
	01/04/19	SALES TAX/REGISTRATION	769.69			601 944 4944	430	1010
	01/04/19	SALES TAX/REGISTRATION	769.69			602 949 4949	430	1010
30623		5813 ENTERPRISE FM TRUST	802.88					
	01/04/19	MAINT CARDS-P D	40.00			101 210 4210	430	1010
	01/04/19	MAINT CARDS-F D	15.00			101 220 4220	430	1010
	01/04/19	MAINT CARDS-STREETS	15.00			101 310 4310	430	1010
	01/04/19	MAINT CARDS-PARKS	12.50			101 522 4522	430	1010
	01/04/19	MAINT CARDS-WATER	12.50			601 944 4944	430	1010
	01/04/19	MAINT CARDS-WW	7.50			602 949 4949	430	1010
	01/04/19	MAINT CARDS-ELECTRIC	15.00			604 959 4959	430	1010
	01/04/19	MAINT CARDS-STORM	2.50			605 964 4964	430	1010

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	01/04/19	LEASES-STREETS	320.04*			101 680 4310	550	1010
	01/04/19	LEASES-WATER	181.42			601 943 4943	430	1010
	01/04/19	LEASES-WW	181.42			602 948 4948	430	1010
		Total for Vendor:	3,702.88					
		*** Claim from another period (12/18) ****						
30619		21 ERDMAN'S SUPERMARKETS INC	74.94					
	b723034	11/29/18 CANDY-XMAS IN KASSON	74.94			609 976 4976	343	1010
	b723034	11/29/18 SALES TAX	5.15			609 976 4976	343	1010
	b723034	11/29/18 SALES TAX	-5.15			609 2025		1010
		Total for Vendor:	74.94					
30561		2505 FARRELL EQUIPMENT & SUPPLY CO	299.80					
	998473	01/02/19 Perma Patch	299.80			101 311 4311	220	1010
		Total for Vendor:	299.80					
30562		2618 FIRE SAFETY USA INC	143.00					
	118777	01/07/19 Fire Supplies- Corey's Truck	143.00			101 522 4522	220	1010
		Total for Vendor:	143.00					
		*** Claim from another period (12/18) ****						
30537		3766 FTN FINANCIAL	24.00					
	5005260	12/25/18 Safekeeping fees	18.00			391 650 4650	430	1010
	5005260	12/25/18 Safekeeping fees	6.00			604 959 4959	430	1010
		Total for Vendor:	24.00					
		*** Claim from another period (12/18) ****						
30615		3466 GALLS, LLC	432.92					
	11531401	12/17/18 SHIRTS-POLICE RESERVES	374.76			875 210 4210	214	1010
	11574263	12/21/18 REDING-CARGO PANT	58.16			101 210 4210	214	1010
		Total for Vendor:	432.92					
		*** Claim from another period (12/18) ****						
30538		5242 GOPHER STATE ONE CALL	14.85					
	8121048	12/31/18 11 locates-December	14.85			604 957 4957	437	1010
30563		5242 GOPHER STATE ONE CALL	50.00					
	9001048	01/15/19 2019 Ann'l Facility Operator	50.00			604 957 4957	437	1010
		Total for Vendor:	64.85					

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30584		28 GRAYBAR ELECTRIC	1,268.29					
	9308054211	01/09/19 HOLE SAW	7.20			604 957 4957	240	1010
	9308054211	01/09/19 LED LIGHTS	528.76			606 516 4516	220	1010
	9308054212	01/09/19 LED LIGHTS	732.33			606 516 4516	220	1010
		Total for Vendor:	1,268.29					
		*** Claim from another period (12/18) ****						
30539		191 HACH COMPANY	4,143.60					
	11271809	12/24/18 Spectrophotometer	2,071.80			601 1640		1010
	11271809	12/24/18 Spectrophotometer	2,071.80			602 1640		1010
		Total for Vendor:	4,143.60					
30601		5036 HOHENSTEINS INC	366.00					
	115236	01/09/19 BEER	366.00			609 975 4975	252	1010
		Total for Vendor:	366.00					
		*** Claim from another period (12/18) ****						
30540		2462 HOISINGTON KOEGLER GROUP INC	727.50					
	018-060-2	01/09/19 Ordinance Review	727.50			101 191 4191	440	1010
		Total for Vendor:	727.50					
30602		3484 J. J. TAYLOR DIST. CO. OF MN	285.55					
	2887556	01/09/19 BEER	282.55			609 975 4975	252	1010
	2887556	01/09/19 FREIGHT	3.00			609 975 4975	335	1010
		Total for Vendor:	285.55					
30603		25 JOHNSON BROTHERS LIQUOR CO	9,975.71					
	577664	12/14/18 2018 WINE CREDIT	-33.10			609 975 4975	251	1010
	577664	12/14/18 2018 FREIGHT CREDIT	-1.69			609 975 4975	335	1010
	520637	12/31/18 2018 LIQUOR CREDIT	-80.00			609 975 4975	251	1010
	520637	12/31/18 2018 FREIGHT CREDIT	-1.69			609 975 4975	335	1010
	1188995	01/02/19 LIQUOR	920.99			609 975 4975	251	1010
	1188996	01/02/19 WINE	380.55			609 975 4975	251	1010
	1193648	01/08/19 LIQUOR	1,057.90			609 975 4975	251	1010
	1193649	01/08/19 WINE	2,084.55			609 975 4975	251	1010
	1193650	01/08/19 BEER/WINE COOLERS	91.96			609 975 4975	252	1010
	1193651	01/08/19 MIXES	106.00			609 975 4975	254	1010
	1198732	01/15/19 LIQUOR	3,542.09			609 975 4975	251	1010

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	1198733	01/15/19 WINE	1,871.15			609 975 4975	251	1010
	1198735	01/15/19 MIXES	37.00			609 975 4975	254	1010
		Total for Vendor:	9,975.71					
30620		3261 JOSH FJERSTAD PAINTING INC	3,047.16					
	01/07/19	INTERIOR PAINTING-L.S.	3,047.16			609 979 4979	400	1010
		Total for Vendor:	3,047.16					
		*** Claim from another period (12/18) ****						
30541		2008 K-M REGIONAL VETERINARY HOSPITAL	50.65					
	115953	12/04/18 1 Impound	50.65			101 270 4270	430	1010
		Total for Vendor:	50.65					
		*** Claim from another period (12/18) ****						
30522		3454 KASSON CAR CARE	100.00					
	18433	01/02/19 Tow Veh to Impd 18-4969	100.00			101 210 4210	430	1010
30523		3454 KASSON CAR CARE	120.00					
	01/07/19	Tow Veh to Impd 19-58	120.00			101 210 4210	430	1010
		Total for Vendor:	220.00					
		*** Claim from another period (12/18) ****						
30575		35 KASSON HARDWARE HANK	847.25					
	12/31/18	R&M SUPPLIES-STREETS	20.76			101 310 4310	220	1010
	12/31/18	SMALL TOOLS-STREETS	6.87			101 310 4310	240	1010
	12/31/18	OPER SUPPLIES-P D	18.79			101 210 4210	210	1010
	12/31/18	R&M SUPPLIES-PARKS	59.60			101 522 4522	220	1010
	12/31/18	R&M SUPPLIES-F D	267.88			101 220 4220	220	1010
	12/31/18	SMALL TOOLS-WATER	20.00			601 943 4943	240	1010
	12/31/18	R&M SUPPLIES-WWTP	9.98			602 948 4948	220	1010
	12/31/18	R&M SUPPLIES-ELECTRIC	2.99			604 957 4957	220	1010
	12/31/18	SALES TAX	0.21			604 957 4957	220	1010
	12/31/18	SALES TAX	-0.21			604 2025		1010
	12/31/18	OPER SUPPLIES-L.S.	11.99			609 978 4978	210	1010
	12/31/18	SALES TAX	0.82			609 978 4978	210	1010
	12/31/18	SALES TAX	-0.82			609 2025		1010
	12/31/18	OPER SUPPLIES-WATER	16.99			601 943 4943	210	1010
	12/31/18	SHELTER SUPPLIES	118.90			101 417 4417	210	1010
	12/31/18	R&M SUPPLIES-WWTP OPERATIONS	62.23			602 947 4947	220	1010
	12/31/18	OPER SUPPLIES-WWTP OPERATIONS	6.99			602 947 4947	210	1010

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	12/31/18	SMALL TOOLS-WWTP OPERATIONS	168.66			602 947 4947	240	1010
	12/31/18	OPER SUPPLIES-WWTP	1.69			602 948 4948	210	1010
	12/31/18	SMALL TOOLS-ARENA	7.99			606 516 4516	240	1010
	12/31/18	R&M SUPPLIES-ARENA	44.94			606 516 4516	220	1010
		Total for Vendor:	847.25					
		*** Claim from another period (12/18) ****						
30577		362 KWIK TRIP STORES	1,485.08					
	12/31/18	415.038 GAL UNLD-P D	824.55			101 210 4210	212	1010
	12/31/18	MDSE-P D-CAR WASH	9.90			101 210 4210	210	1010
	12/31/18	22.220 GAL UNLD-F D	43.90			101 220 4220	212	1010
	12/31/18	26.068 GAL B5WTR-F D	78.44			101 220 4220	212	1010
	12/31/18	MDSE-F D	90.18			101 220 4220	210	1010
	12/31/18	30.361 GAL UNLD-PARKS	68.05			101 522 4522	212	1010
	12/31/18	161.130 GAL UNLD-WW	309.89			602 948 4948	212	1010
	12/31/18	17.011 GAL UNLD-ELECTRIC	33.96			604 957 4957	212	1010
	12/31/18	4.525 GAL UNLD-TAHOE/CIVIC	9.04			602 947 4947	333	1010
	12/31/18	8.601 GAL UNLD-TAHOE/CIVIC	17.17			602 947 4947	333	1010
		Total for Vendor:	1,485.08					
		*** Claim from another period (12/18) ****						
30542		5822 LONGENDYKE, JACKIE	103.13					
		EAB Trmnt Reimb	103.13			101 524 4524	444	1010
		Total for Vendor:	103.13					
		*** Claim from another period (12/18) ****						
30524		5529 MANPOWER	110.70					
	33519158	01/06/19 12/31 5 hrs wages	22.14*			101 140 4140	444	1010
	33519158	01/06/19 12/31 5 hrs wages	16.61*			101 191 4191	444	1010
	33519158	01/06/19 12/31 5 hrs wages	16.61*			601 944 4944	444	1010
	33519158	01/06/19 12/31 5 hrs wages	16.61*			602 949 4949	444	1010
	33519158	01/06/19 12/31 5 hrs wages	33.21*			604 959 4959	444	1010
	33519158	01/06/19 12/31 5 hrs wages	5.52*			605 964 4964	444	1010
30525		5529 MANPOWER	1,342.22					
	33519158	01/06/19 Wages thru 1/6/19	107.38*			101 140 4140	444	1010
	33519158	01/06/19 Wages thru 1/6/19	80.54*			101 191 4191	444	1010
	33519158	01/06/19 Wages thru 1/6/19	80.54*			601 944 4944	444	1010
	33519158	01/06/19 Wages thru 1/6/19	80.54*			602 949 4949	444	1010
	33519158	01/06/19 Wages thru 1/6/19	161.07*			604 959 4959	444	1010

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	33519158	01/06/19 Wages thru 1/6/19	26.83*			605 964 4964	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	161.06*			101 140 4140	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	120.80*			101 191 4191	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	120.80*			601 944 4944	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	120.80*			602 949 4949	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	241.60*			604 959 4959	444	1010
	33535852	01/13/19 WAGES THRU 1/13-ADMIN ASSIST	40.26*			605 964 4964	444	1010
		Total for Vendor:	1,452.92					
		*** Claim from another period (12/18) ****						
30543	2156	MCGRANN SHEA CARNIVAL STRAUGHN	245.00					
	126384	12/31/18 Legal-Elec Service Territory	245.00			604 959 4959	304	1010
		Total for Vendor:	245.00					
		*** Claim from another period (12/18) ****						
30544	2478	MENARDS-ROCHESTER SOUTH	44.99					
	5197	12/28/18 Vented 4-shelf	44.99			602 947 4947	240	1010
		Total for Vendor:	44.99					
		*** Claim from another period (12/18) ****						
30545	55	MN ENERGY RESOURCES CORP	7,625.69					
	0504849532	01/03/19 KAC-Nat Gas	48.01			101 514 4514	380	1010
	0507830933	01/03/19 Liq Store-Nat Gas	191.05			609 979 4979	380	1010
	0507599896	01/03/19 Old Library-Nat Gas	94.92			101 1151		1010
	0507599896	01/03/19 Old Library Nat Gas-ST	6.53			101 1151		1010
	0507599896	01/03/19 Old Library Nat Gas-ST	-6.53			101 2025		1010
	0502608052	12/31/18 CH-Nat Gas	358.64			101 194 4194	380	1010
	0503410885	01/02/19 PD-Nat Gas	272.26			101 210 4210	380	1010
	0505582267	01/02/19 FD #2-Nat Gas	586.12			101 220 4220	380	1010
	0502710405	01/02/19 Fire Hall-Nat Gas	212.29			101 220 4220	380	1010
	0507254919	01/03/19 Park Maint Shed-Nat Gas	264.46			101 522 4522	380	1010
	0504080887	01/04/19 PW Bldg 1/2-Nat Gas	788.30			101 310 4310	380	1010
	0504080887	01/04/19 PW Bldg 1/2-Nat Gas	788.29			604 957 4957	380	1010
	0504080887	01/04/19 PW Bldg 1/2-Nat Gas-ST	54.19			604 957 4957	380	1010
	0504080887	01/04/19 PW Bldg 1/2-Nat Gas-ST	-54.19			604 2025		1010
	0503913191	01/04/19 DC Ice Arena-Nat Gas	2,023.53			606 516 4516	380	1010
	0506103016	01/03/19 New Library-Nat Gas	226.14			211 550 4550	380	1010
	0503306122	01/04/19 WWTP-Nat Gas	1,771.68			602 947 4947	380	1010
		Total for Vendor:	7,625.69					

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30564		142 MN MUNICIPAL UTILITIES ASSN	5,760.00					
	52576	01/04/19 '19 Electric Member Dues	5,760.00			604 959 4959	334	1010
		Total for Vendor:	5,760.00					
30585		978 MTI DISTRIBUTING INC	177.53					
	1198682-00	01/10/19 FILTERS FOR ZTR MOWERS	177.53			101 522 4522	220	1010
		Total for Vendor:	177.53					
30604		60 NORTHERN BEVERAGE DIST. CO. LL	8,232.80					
	406754	01/03/19 BEER	2,515.80			609 975 4975	252	1010
	406754	01/03/19 FREIGHT	2.00			609 975 4975	335	1010
	407161	01/10/19 BEER	1,915.80			609 975 4975	252	1010
	407161	01/10/19 FREIGHT	2.00			609 975 4975	335	1010
	407517	01/17/19 BEER	3,795.20			609 975 4975	252	1010
	407517	01/17/19 FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	8,232.80					
		*** Claim from another period (12/18) ****						
30546		502 ON-SITE COMPUTERS INC	420.00					
	CW61842	12/31/18 Defender Antivirus CH	252.00			101 192 4192	370	1010
	CW61842	12/31/18 Defender Antivirus PD	168.00			101 210 4210	370	1010
30565		502 ON-SITE COMPUTERS INC	1,111.99					
	CW 61857	01/09/19 Ann'l Patch Management	1,012.00			101 192 4192	370	1010
	CW 61928	01/09/19 Ann'l VPN remote access	99.99			101 210 4210	370	1010
		Total for Vendor:	1,531.99					
		*** Claim from another period (12/18) ****						
30547		4919 PEOPLE'S ENERGY COOPERATIVE	557.67					
	2289800	01/04/19 Elec Serv-Cemetery 11/30-12/3	29.56			610 984 4984	380	1010
	2289800	01/04/19 Str Lts-Leth Subd	528.11			101 316 4316	380	1010
		Total for Vendor:	557.67					
30605		23 PHILLIPS WINE & SPIRITS	5,435.97					
	315736	12/14/18 2018 WINE CREDIT	-56.00			609 975 4975	251	1010
	315736	12/14/18 2018 FREIGHT CREDIT	-1.69			609 975 4975	335	1010
	2482448	01/02/19 LIQUOR	668.77			609 975 4975	251	1010
	2482449	01/02/19 MIXES	42.00			609 975 4975	254	1010

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	317918	01/08/19 LIQUOR CREDIT	-281.82			609 975 4975	251	1010
	2485885	01/08/19 LIQUOR	2,452.93			609 975 4975	251	1010
	2485886	01/08/19 WINE	176.00			609 975 4975	251	1010
	2485887	01/08/19 MIXES	73.00			609 975 4975	254	1010
	2489540	01/15/19 LIQUOR	1,781.78			609 975 4975	251	1010
	2489541	01/15/19 WINE	581.00			609 975 4975	251	1010
		Total for Vendor:	5,435.97					
30586		3936 POMP'S TIRE SERVICE INC	771.00					
	230077318	01/07/19 REPL TIRES-SKID STEER	110.15			101 310 4310	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.15			101 312 4312	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.14			101 517 4517	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.14			601 943 4943	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.14			602 948 4948	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.14			604 957 4957	400	1010
	230077318	01/07/19 REPL TIRES-SKID STEER	110.14			605 963 4963	400	1010
	230077318	01/07/19 SALES TAX	7.57			604 957 4957	400	1010
	230077318	01/07/19 SALES TAX	-7.57			604 2025		1010
		Total for Vendor:	771.00					
30587		251 POST BULLETIN CO	205.40					
	219906	12/22/18 52 WK SUBSCRIPTION-LIBRARY	205.40			211 550 4550	216	1010
		Total for Vendor:	205.40					
30593		3440 R & R SPECIALTIES OF WISCONSIN	497.15					
	66827-IN	01/09/19 SPRDR CLTH/BRD BRUSH/IMPELLE	497.15			606 516 4516	220	1010
		Total for Vendor:	497.15					
		*** Claim from another period (12/18) ****						
30606		63 SCHOTT DIST CO INC	99.00					
	337321	12/19/18 HOLIDAY STEINS	99.00			609 975 4975	254	1010
30607		63 SCHOTT DIST CO INC	12,758.45					
	338794	01/03/19 BEER	3,699.50			609 975 4975	252	1010
	338794	01/03/19 NA BEVERAGE	34.00			609 975 4975	254	1010
	339500	01/10/19 BEER	8,950.95			609 975 4975	252	1010
	339500	01/10/19 NA BEVERAGE	74.00			609 975 4975	254	1010
		Total for Vendor:	12,857.45					

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30566		5693 SCHWEITZER ENGINEERING	1,430.24					
	4899-25152	01/10/19 Autoranger	1,430.24			604 957 4957	220	1010
		Total for Vendor:	1,430.24					
30588		64 SELCO	1,404.37					
	045843	01/03/19 JAN.-AUTOMATION & PC SUPPORT	1,404.37			211 550 4550	309	1010
		Total for Vendor:	1,404.37					
30616		2327 SEMVCET	7,426.30					
	2019-7	01/10/19 2019 AGENCY FUNDS	7,426.30			101 210 4210	334	1010
		Total for Vendor:	7,426.30					
30589		5824 SIMONS, JASON	33.25					
	01/12/19	PARTS REIMB'D-ARENA	33.25			606 516 4516	220	1010
		Total for Vendor:	33.25					
		*** Claim from another period (12/18) ****						
30608		3850 SOUTHERN GLAZER'S OF MN	1.55					
	5038730	12/31/18 FREIGHT	1.55			609 975 4975	335	1010
30609		3850 SOUTHERN GLAZER'S OF MN	3,832.71					
	1773029	01/09/19 LIQUOR	1,149.75			609 975 4975	251	1010
	1773029	01/09/19 WINE	150.00			609 975 4975	251	1010
	1773029	01/09/19 FREIGHT	13.95			609 975 4975	335	1010
	1775411	01/16/19 LIQUOR	2,489.30			609 975 4975	251	1010
	1775411	01/16/19 FREIGHT	29.71			609 975 4975	335	1010
		Total for Vendor:	3,834.26					
30567		2847 SOUTHERN MN INITIATIVE	1,200.00					
	01/09/19	2019 Contribution	1,200.00			290 650 4650	430	1010
		Total for Vendor:	1,200.00					
		*** Claim from another period (12/18) ****						
30578		5708 STAPLES BUSINESS CREDIT	259.75					
	7209596358	12/19/18 PRICE MATCH-HP 3830	-20.00			601 943 4943	210	1010
	7209596358	12/19/18 PRICE MATCH-HP 3830	-20.00			602 948 4948	210	1010
	7209596358	12/19/18 PRICE MATCH-INK CARTRIDGE	-3.00			601 943 4943	210	1010
	7209596358	12/19/18 PRICE MATCH-INK CARTRIDGE	-2.99			602 948 4948	210	1010

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	7210493362	12/27/18 CALC PAPER/THERM PAPER/24#	76.25			101 140 4140	210	1010
	7210493362	12/27/18 TONER CARTRIDGE-HP8000	114.75			101 140 4140	210	1010
	7210493362	12/27/18 TONER CARTRIDGE-HP8000	22.95			601 944 4944	210	1010
	7210493362	12/27/18 TONER CARTRIDGE-HP8000	22.95			602 949 4949	210	1010
	7210493362	12/27/18 TONER CARTRIDGE-HP8000	45.89			604 959 4959	210	1010
	7210493362	12/27/18 TONER CARTRIDGE-HP8000	22.95			605 963 4963	210	1010
	7210493362	12/27/18 SALES TAX	3.15			604 959 4959	210	1010
	7210493362	12/27/18 SALES TAX	-3.15			604 2025		1010
30579		5708 STAPLES BUSINESS CREDIT	357.81					
	7210934889	01/04/19 HP OFFICE JET 3830	50.00			601 943 4943	210	1010
	7210934889	01/04/19 HP OFFICE JET 3830	49.99			602 948 4948	210	1010
	7210493362	01/04/19 cr-RETURN 24# PAPER LASER	-18.99			101 140 4140	210	1010
	7210934889	01/04/19 11x17 COPY PAPER	11.89			101 140 4140	210	1010
	7211256933	01/09/19 DATA BINDERS	62.17			101 140 4140	210	1010
	7211256933	01/09/19 EPSON 68 & 69 INK-RAPPE	123.67			101 140 4140	210	1010
	7211256933	01/09/19 POST ITS/SHARPIES/MAN FLDR	79.08			101 140 4140	210	1010
		Total for Vendor:	617.56					
30590		3571 STATE INDUSTRIAL PRODUCTS CORP.	886.21					
	900818369	01/03/19 URINAL ADE/FLR CLNR/MORNING	792.27			606 516 4516	220	1010
	900821830	01/04/19 MAGIC MAT-U	93.94			606 516 4516	220	1010
		Total for Vendor:	886.21					
		*** Claim from another period (12/18) ****						
30548		3236 STUART C IRBY CO	333.71					
	S011127151	12/14/18 Burn PT Die button	87.64			604 957 4957	220	1010
	S011055656	12/14/18 Homa Alum	246.07			604 957 4957	220	1010
30568		3236 STUART C IRBY CO	464.93					
	S011167015	01/04/19 Bolts	464.93			604 957 4957	220	1010
		Total for Vendor:	798.64					
		*** Claim from another period (12/18) ****						
30595		153 STUSSY CONSTRUCTION INC	183.44					
	44185	11/30/18 3/4" CR ROCK	183.44			601 943 4943	220	1010
		Total for Vendor:	183.44					

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30569		5823 Superior Technology Group LLC	2,600.00					
	1141	01/02/19 iCrimeFighter- 13	2,600.00*			101 210 4210	440	1010
		Total for Vendor:	2,600.00					
30591		4146 TJOSAAS, ABIGAIL	120.00					
	10/23/18	LIFEGUARD INSTRUCTOR RECERTIFY	120.00			101 514 4514	430	1010
		Total for Vendor:	120.00					
30592		4788 TJOSAAS, BRAYDEN	120.00					
	12/18/18	LIFEGUARD INSTRUCTOR-RECERTIFY	120.00			101 514 4514	430	1010
		Total for Vendor:	120.00					
30570		630 UNIVERSAL TRUCK EQUIPMENT INC	141.75					
	48388	01/08/19 Bolts/Washers/Pins	141.75			101 312 4312	220	1010
		Total for Vendor:	141.75					
		*** Claim from another period (12/18) ****						
30549		71 UTILITY CONSULTANTS INC	2,397.12					
	100353	12/27/18 Mantorville testing	190.87			602 947 4947	440	1010
	100422	12/27/18 CBOD/TSS/Phos	2,066.25			602 947 4947	440	1010
	100422	12/27/18 Total Coliform	140.00			601 943 4943	440	1010
		Total for Vendor:	2,397.12					
		*** Claim from another period (12/18) ****						
30580		3382 VERIZON WIRELESS	1,571.68					
	9820662379	12/20/18 CELL PHONES-P D	717.93			101 210 4210	321	1010
	9820662379	12/20/18 CELL PHONES-STREETS	92.37			101 310 4310	321	1010
	9820662379	12/20/18 CELL PHONES-PARKS	105.40			101 510 4510	321	1010
	9820662379	12/20/18 CELL PHONES-WATER	56.18			601 944 4944	321	1010
	9820662379	12/20/18 CELL PHONES-WW	144.13			602 949 4949	321	1010
	9820662379	12/20/18 CELL PHONE-P.W. DIRECTOR	58.11			604 959 4959	321	1010
	9820662379	12/20/18 CELL PHONES-ELECTRIC	303.50			604 959 4959	321	1010
	9820662379	12/20/18 CELL PHONES-ARENA	94.06			606 516 4516	321	1010
		Total for Vendor:	1,571.68					

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30610		4466 VINOCOPIA INC	160.00					
	0224416-IN	01/09/19 WINE	160.00			609 975 4975	251	1010
		Total for Vendor:	160.00					
30611		5047 WATERVILLE FOOD & ICE INC	47.92					
	05-909124	01/17/19 ICE-LIQUOR STORE	47.92			609 975 4975	257	1010
		Total for Vendor:	47.92					
		*** Claim from another period (12/18) ****						
30550		637 WEBER, LETH & WOESSNER PLC	4,549.00					
	Dec '18	12/31/18 11.1 Hrs Legal-Administration	1,585.00			101 160 4160	304	1010
	Dec '18	12/31/18 3.2 Hrs Legal-Lib Bldg Const	457.00			211 550 4550	430	1010
	Dec '18	12/31/18 1.0 Hr Legal-Caseys Proj	134.50			101 191 4191	304	1010
	Dec '18	12/31/18 7.0 Hrs Legal-Kasel Proj	1,015.00			101 191 4191	304	1010
	Dec '18	12/31/18 5.4 Hrs Legal-'17 Strt Assmnt	653.50			423 311 4311	430 41602	1010
	Dec '18	12/31/18 1.4 Hrs Legal-E Main St	203.00			605	1650	1010
	Dec '18	12/31/18 2.1 Hrs Legal-Wilker P&Z	287.00			101 191 4191	304	1010
	Dec '18	12/31/18 1.4 Hrs Legal-CC Mtgs	199.50			101 111 4111	304	1010
	Dec '18	12/31/18 .1 hr Legal-Hwy 57 Proj	14.50			424 311 4311	304	1010
		*** Claim from another period (12/18) ****						
30581		637 WEBER, LETH & WOESSNER PLC	2,105.00					
	NOV'18PR	11/30/18 17.7 HRS LEGAL-P D	2,105.00			101 160 4160	304	1010
		Total for Vendor:	6,654.00					
		*** Claim from another period (12/18) ****						
30551		388 WESCO RECEIVABLES CORP	47.64					
	440931	12/19/18 T & B Wr 159	47.64			604 957 4957	220	1010
		Total for Vendor:	47.64					
		*** Claim from another period (12/18) ****						
30552		5182 WHKS & CO.	27,161.02					
	38686	12/28/18 GIS Basemaps update	427.50			101 196 4196	303	1010
	38686	12/28/18 2018 Street Maint Proj	105.00			101 311 4311	303	1010
	38686	12/28/18 2018 Sidewalk Improv. Proj	105.00			101 317 4317	303	1010
	38696	12/28/18 2017 Street Assmnt Proj	4,000.00			423 311 4311	303 41602	1010
	38689	12/28/18 16th St/Hwy 57 Intersection	3,943.52			101 311 4311	303	1010
	38687	12/28/18 Hwy 57 Improvements	6,100.00			424 196 4196	303	1010
	38690	12/28/18 16th St NE Improv	12,480.00			412 196 4196	303	1010
		Total for Vendor:	27,161.02					

01/18/19
14:54:16

CITY OF KASSON
Claim Approval List
For the Accounting Period: 1/19
For Pay Date: 01/24/19

Page: 19 of 21
Report ID: AP100V

For Pay Date = 01/24/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
30612		2407 WINE MERCHANTS	563.00					
	7217668	01/08/19 WINE	563.00			609 975 4975	251	1010
		Total for Vendor:	563.00					
		*** Claim from another period (12/18) ****						
30553		50 XCEL ENERGY	17.76					
	621088894	01/03/19 Util Serv-Str Lt 12/3-1/2	17.76			101 316 4316	380	1010
		Total for Vendor:	17.76					
		# of Claims	101	Total:	440,373.79			

01/18/19
14:54:18

CITY OF KASSON
Fund Summary for Claims
For the Accounting Period: 1/19

Page: 20 of 21
Report ID: AP110

Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$130,829.14
211 Library Fund	
1010 CASH-OPERATING	\$2,812.06
290 Economic Development	
1010 CASH-OPERATING	\$1,228.44
391 Oppidan/Folkestad TIF	
1010 CASH-OPERATING	\$18.00
412 16th Street NE	
1010 CASH-OPERATING	\$12,480.00
423 3rd,4th 5th Av 2017 Street Assessment	
1010 CASH-OPERATING	\$4,653.50
424 Hwy 57	
1010 CASH-OPERATING	\$6,114.50
601 Water Fund	
1010 CASH-OPERATING	\$4,254.36
602 Sewer Fund	
1010 CASH-OPERATING	\$8,717.35
604 Electric Fund	
1010 CASH-OPERATING	\$208,578.30
605 Storm Water	
1010 CASH-OPERATING	\$486.84
606 ICE ARENA	
1010 CASH-OPERATING	\$9,515.94
609 Liquor Fund	
1010 CASH-OPERATING	\$50,262.22
610 Maple Grove Cemetery	
1010 CASH-OPERATING	\$42.11
875 Community Policing Fund	
1010 CASH-OPERATING	\$374.76
877 Festival in Park Fund	
1010 CASH-OPERATING	\$6.27
Total:	\$440,373.79

01/18/19
14:54:18

CITY OF KASSON
Claim Approval Signature Page
For the Accounting Period: 1/19

Page: 21 of 21
Report ID: AP100A

CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED _____ Council Member

_____ Council Member

See signature page

**CITY OF KASSON
RESOLUTION #1.x-19**

**RESOLUTION ACCEPTING DONATIONS FOR THE KASSON FIRE
DEPARTMENT**

WHEREAS, The Molitor Brothers Farm has made a donation to the City of Kasson in the amount of \$250.00 to be allocated to lawful purposes to the Fire Department.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KASSON, MINNESOTA:

These donations to the City of Kasson Fire Department are hereby accepted.

ADOPTED this 23rd day of January, 2019.

ATTEST:

Chris McKern, Mayor

Linda Rappe, City Clerk

The motion for the adoption of the foregoing resolution was made by Council Member -- and duly seconded by Council Member --. Upon a vote being taken, the following members voted in favor thereof: --. Those against same: --.

**CITY OF KASSON
RESOLUTION #1.x-19**

**RESOLUTION ACCEPTING DONATIONS FOR THE PARK AND
RECREATION DEPARTMENT**

WHEREAS, The Kasson-Mantorville Lions Club has made a donation to the City of Kasson in the amount of \$3,000.00 to be allocated for lawful purposes to the Park and Recreation Department for Lion's Park.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KASSON, MINNESOTA:

These donations to the City of Kasson Park and Recreation Department are hereby accepted.

ADOPTED this 23rd day of January, 2019.

ATTEST:

Chris McKern, Mayor

Linda Rappe, City Clerk

The motion for the adoption of the foregoing resolution was made by Council Member -- and duly seconded by Council Member --. Upon a vote being taken, the following members voted in favor thereof: --. Those against same: --.

MINUTES OF PLANNING COMMISSION MEETING
December 10, 2018

Pursuant to due call and notice thereof, a regular Planning Commission meeting was held at City Hall on the 10th day of December, 2018 at 6:30 PM

THE FOLLOWING MEMBERS WERE PRESENT: Commissioner Ferris, Commissioner Fitch, Commissioner Torkelson, Commissioner Tinsley, Commissioner Zelinske and Commissioner Burton.

THE FOLLOWING WERE ABSENT: Commissioner Borgstrom

THE FOLLOWING WERE ALSO PRESENT: Administrator Theresa Coleman, City Clerk Rappe, Aaron and Sonja Thompson

CALL TO ORDER: Commissioner Ferris called the meeting to order at 6:30 PM.

MINUTES OF PREVIOUS PLANNING COMMISSION MEETING: **Motion to Approve the Minutes of October 8 as written made by Commissioner Tinsley, second by Commissioner Burton with All Voting Aye.**

PUBLIC HEARING CUP FOR PUD THOMPSON DEVELOPMENT – Aaron Thompson - 504 16th St NE – Mr. Thompson stated that he is proposing a 4 plex and 8 plex townhomes. These will have a private drive so there is only one entrance onto 16th St NE. The utilities would run under the street. This will be affordable housing and are modeled after units in Byron selling for around \$240,000 each. These will be three bedroom, three bath units. The north end of the 8 plex will look like a normal house facing 16th St and that will be a 5 bedroom unit.

This would be a private association. Snow removal would be taken care of by the association and pushed onto the front lot or hauled off. Commissioner Tinsley was concerned that the private drive is only 16 feet wide. Commissioner Burton asked about three different designs for the 8 plex. Mr. Thompson stated there is a design for the south end unit, the middle units and the larger north end unit. Commissioner Tinsley questioned a turnaround for fire trucks and Commissioner Fitch stated that the fire department will weigh in at platting time. Mr. Thompson stated that all units will have sprinklers. Commissioner Zelinske likes this and this is needed in Kasson. Commissioner Tinsley asked about fencing on the east side. Mr. Thompson stated that he was not planning on fencing at this time and stated that they could do some plantings.

Administrator Coleman stated that staff is proposing to put the sidewalk on the north border of the property as part of the safe routes to school. Mr. Thompson stated that a sidewalk is fine as long as it is going somewhere and he could put it in at any time.

Public Hearing Opened.
No Comments
Public Hearing Closed.

Motion to approve the Conditional Use Permit for the Planned Unit Development as presented made by Commissioner Zelinske, second by Commissioner Torkelson with All Voting Aye.

HOISINGTON-KOEGLER – Laura Chamberlain sent new proposed schedule with the results of the surveys that were put out.

Planning Commission Meeting October 8, 2018

Commissioner Burton asked about the balance on Planning and Zoning budget covering Hoisington Koegler and has read Brad Schieb's note and he is concerned about the quality Hoisington Koegler will be able to provide with such a limited budget. Administrator Coleman stated that there will be money next year. Commissioner Burton stated that the Zoning Code is the basis for almost all decisions that are made and we need to take great care in developing the new code.

OTHER BUSINESS – Commissioner Fitch asked if there is any update on Wilker that can be shared. Administrator Coleman stated that there is a court scheduling; it will be fall before the case will go before a judge.

ADJOURN 6:50PM

Respectfully Submitted,

Linda Rappe, City Clerk

KASSON PUBLIC LIBRARY (KPL) BOARD OF TRUSTEES MEETING MINUTES

Tuesday, November 13th, 2018, at 6:00pm in the Library

Present: L. Carlsen, T. Kamel, C. McKern, L. Schultz and A. Tiff, Director

Absent: J. Wright

Visitors: Beverly Jorgenson

Petitions to the Chair: none

Amendments to the Agenda: Tiff requested adding 11.4 Parking Lot. Motion to approve by Schultz, 2nd by Carlsen. All ayes.

Minutes of the KPL Board Meeting: Motion to approve by McKern, 2nd by Kamel. All ayes.

Financial Reports/Payables: Motion to approve by McKern, 2nd by Schultz. All ayes.

Monthly Reports/Receivables: Motion to approve by McKern, 2nd by Carlsen. All ayes.

Director's Report: At the KM School Board meeting, KoMet Koins were awarded to the KPL staff in recognition of their outstanding support for KM Schools. Local artists for November and December have been found to display their works. The flag pole dedication was a successful community event covered by media.

Building Report: Tiff met with the City Attorney on October 23rd. A letter was drafted to CCD billing \$2900 to cover the cost of the temporary roof patch until a proper repair can be made in the spring. As of yet, there has been no response from CCD. The temporary roof patch was completed on October 26th.

Committee Reports:

- City Council: Budget discussions continue.
- Friends of the Library: no report
- SELCO Board of Director's Meeting: During the second quarter meeting in July, the "SELCO/SELS Strategic Plan FY2015-2018 Final Report" was distributed; Jorgenson passed the report onto KPL Trustee members. Executive Director Krista Ross's performance was reviewed as outstanding. Officers will remain the same as last year. During the third quarter meeting in October, it was reported that the Information Portal will be formally active by mid-January 2019. The 20-year old SELCO building is beginning to experience expensive maintenance issues.

Old Business: Patrons have begun utilizing the Chromebook and HP laptops.

New Business:

- Textile recycling yielded \$45.10. Program is offered once every 2 months; next will be in December. Textiles are collected at the library on a Tuesday and delivered for recycling on the next day.
- The Friends of KPL book sale netted \$747.95.
- Experienced a problem with a patron not following the Chromebook policy. Patron was given a warning.
- Tiff is receiving complaints from patrons that the parking lot is inadequate during events. Tiff has contacted City Administrator Theresa Coleman to discuss options and will contact Otto Bremer regarding the possibility of a grant to assist with the cost.

General Discussion: The duration of the next two KPL Board of Trustees meetings will be longer due to employee evaluations. During December's meeting, there will be an election of officers for the 2019 KPL Board of Trustees.

Adjourn: 6:45 pm

Submitted by: Laurie Schultz, secretary

KASSON PUBLIC LIBRARY (KPL) BOARD OF TRUSTEES MEETING MINUTES

Tuesday, December 11th, 2018, at 6:00pm in the Library

Present: L. Carlsen, C. McKern, L. Schultz and A. Tiff, Director

Absent: T. Kamel and J. Wright

Visitors: Pat Shaffer-Gottschalk

Petitions to the Chair: none

Amendments to the Agenda: none

Minutes of the KPL Board Meeting: Motion to approve by McKern, 2nd by Schultz. All ayes.

Financial Reports/Payables: Motion to approve by McKern, 2nd by Carlsen. All ayes.

Monthly Reports/Receivables: Motion to approve by McKern, 2nd by Carlsen. All ayes.

Director's Report: Pat Shaffer-Gottschalk informed the Board of her upcoming 6 week absence due to surgery and recovery. Surgery is scheduled for December 19th. Attendance was down for Christmas in Kasson, probably due to the weather. KPL staff decorated the library.

Building Report: After the heavy, wet snow sloughed off the dome, the roof flashing was ripped off and damaged due to faulty workmanship. Schwickert's repaired the damage and properly screwed the flashing down. No leakage was found. CC&D was contacted and billed. Charlie and his men have been doing a great job removing snow.

Committee Reports:

- City Council: Budget discussions continue.
- Friends of the Library: no report
- SELCO Board of Director's Meeting: no report

Old Business: none

New Business:

Tiff requested opening a temporary part-time position to help cover library staff absences due to surgery (6 weeks) and lower hours (approximately 90 hours) requested while her husband is serving our military. The funds are available from the difference in hours. Position will be for 10-15 hours per week for 6 weeks. McKern made the motion to approve; 2nd by Carlsen. All ayes.

Closed Session for 2 Staff Evaluations: Meeting closed from 6:30-6:45pm to evaluate 2 KPL employees. Motions carried unanimously to promote both employees to the next pay step.

General Discussion: Tiff presented 2 options for the parking lot expansion.

Adjourn: 6:50 pm

Submitted by: Laurie Schultz, acting chair and secretary

CITY ATTORNEY CONTRACT

This Agreement made this 1st day of January, 2019, between the **City of Kasson**, a Minnesota Municipal Corporation (the “City”), and **Weber, Leth & Woessner, PLC**, Dodge Center, Minnesota (the “Attorney”).

WHEREAS, Weber, Leth & Woessner, PLC consists of attorneys Melanie J. Leth, Timothy A. Woessner, and Brian L. Weber (of counsel). The City wishes this law firm to continue to serve as City Attorney and Prosecutor and is authorized to enter into this Agreement.

NOW THEREFORE, in consideration of the mutual promises and conditions herein contained, the City and the Attorney agree as follows:

I. Term.

The City hereby appoints Melanie J. Leth of Weber, Leth & Woessner, PLC, Kasson, Minnesota as the **CITY ATTORNEY** and **DEPUTY PROSECUTOR** and Timothy A. Woessner of Weber, Leth & Woessner, PLC, Kasson, Minnesota as **PROSECUTOR** and **DEPUTY CITY ATTORNEY** for the City of Kasson effective January 1, 2019, thru December 31, 2019, under the terms set forth herein or until a successor is duly appointed.

II. Scope of Legal Services.

The Attorney shall perform all usual and customary legal services for the City, including but not limited to the following:

- A. Attend City Council meetings and all other City board, commission, or committee meetings as requested by the City Council or City Administrator.
- B. Draft and/or review ordinances, resolutions, and correspondence as requested.
- C. Review City Council agendas and meeting minutes as requested.
- D. Advise the Mayor, Council members, City Administrator, Department Heads, and other staff on city legal matters as requested.
- E. Prepare and/or review municipal contracts, such as contracts for public improvements, joint powers agreements, construction, and purchase of equipment.

- F. Represent the City in the acquisition of properties for public improvements, easements, and parks.
- G. Represent the City in condemnation proceedings for public improvement projects.
- H. Represent the City in matters related to the enforcement of City building, housing, zoning codes and environmental matters.
- I. Represent the City in employment related issues, labor negotiations, arbitrations, administrative hearings, and litigation.
- J. Provide written updates on new State or Federal legislation and/or judicial decisions impacting the City, and suggested actions or changes in operations or procedures to assure compliance.
- K. Provide advice and training on open meeting law, data practice, parliamentary procedure, records retention and privacy issues, including HIPPA.
- L. Interpret and advise with respect to municipal employment matters including but not limited to: PELRA, labor agreements, personnel policies, FLSA, veteran's preference, unemployment compensation, state land use statutes, City Code and TIF laws.
- M. Research and submit legal opinions on municipal or other legal matters as requested by City Council or City Administrator.
- N. Provide legal briefing to the City Administrator or Council regarding new or proposed legislation affecting municipal operations and activities, as requested
- O. Represent the City in all litigation, except in those cases where insurance companies are required to exclusively provide defense.
- P. Review financing, special assessments, bonds and insurance requirements required by or for City contracts or activities in coordination with Bond Counsel.
- Q. Prepare and/or revise Conditional Use Permits and documentation, vacations of Rights-of-way, special assessments, planned unit developments, development agreements and subdivision and zoning requests.

- R. Draft correspondence on behalf of the City as requested by City Administrator or City Council.
- S. Assist the City in enforcement of City Ordinances, including the prosecution of cases arising out of the City zoning, housing, rental housing and building codes.
- T. Represent the City in criminal and non-criminal prosecutions as required by state statute, including drafting Complaints and attending court hearings.
- U. Process and present forfeiture cases on behalf of the Police Department.
- V. Answer inquiries of citizens on non-confidential City legal matters.
- W. Be available during regular office hours at Weber, Leth & Woessner, PLC.

III. Fees.

The City shall compensate the Attorney at the rate of \$145.00 per hour for City Attorney time, at the rate of \$130.00 per hour for Prosecutor time, and at the rate of \$110.00 per hour for paralegal time for all legal services provided in this Agreement, payable on a monthly basis. Time shall be billed in 1/10th of an hour increments.

Upon request, all billings shall be broken down into various subdivisions, namely, criminal prosecution, Planning and Zoning Board, EDA, Library Board, Park Board, and general services. The Attorney shall submit a bill to the City on a monthly basis. The bill shall detail all time spent working on behalf of the City with items separated as above noted and shall include all costs advanced on behalf of the City.

IV. Conflicts of Interest.

The Attorney shall not accept any client which would knowingly place it in a conflict of interest with the services to be provided to the City under this Agreement. If a conflict of interest should develop, the Attorney shall be responsible for taking the necessary steps to comport its representation of the City with the Lawyers Code of Professional Responsibility. In any event, the Attorney shall not represent any party against the City.

V. Work Product.

All files, other than original documents, drafted for or on behalf of the City by the Attorney shall remain the property of the Attorney. Provided nevertheless, the City, upon request, shall be entitled to copies of all files of the Attorney pertaining to City matters upon payment of reasonable copy or reproduction cost.

VI. Affirmative Action.

Because the City requires and follows a policy of Affirmative Action and will not tolerate discriminatory acts, the Attorney shall not discriminate against any person on the basis of age, sex, religious beliefs, political affiliations, or other protected classifications under federal, state, or local laws or regulations.

VII. Insurance and Indemnification.

Attorney agrees to maintain a valid policy of Professional Liability Insurance for the duration of this Agreement. Attorney further agrees to defend, indemnify, and hold harmless the City, its agents, and employees against all causes of action against the City or any of its agents or employees that arise from or as a result of the Attorney's actions or advice under the terms of this Agreement.

VIII. Termination.

The City or the Attorney may terminate this Agreement upon sixty-days written notice. Upon termination of this Agreement, the City shall only be responsible for the monthly billing accrued as of the date of termination.

IX. Outside Counsel.

The City expressly reserves its right to hire independent counsel on matters it determines requires an attorney with more experience or expertise in a particular field. Provided nevertheless, the City shall consult with the Attorney with regard to hiring independent counsel, and the independent counsel shall keep the Attorney informed as to the status of the particular matter in which the independent counsel is involved.

Weber, Leth & Woessner, PLC will not sub-contract out or assign any obligations or responsibilities under this Contract, except as set forth above. Although we do not foresee any conflict of interest, should one arise, the City will be immediately advised. Substitute counsel would only be employed with the consent of the City.

X. Acceptance.

The terms of this Agreement are hereby accepted and made binding upon and between the City and the Attorney.

CITY OF KASSON:

WEBER, LETH & WOESSNER, PLC

By: _____
City Administrator Date

By: Melanie Leth
Melanie J. Leth Date

By: _____
Mayor Date

By: _____
Timothy A. Woessner Date

January 23, 2019

Administrator's Summary

18 E Veteran's Memorial Highway/ Hindermann Property

Two smaller parcels border Masten Creek; the City currently maintains the south side of the creek.

Larger parcel may be eligible for brownfields grant.

Electric Utility Territory

Xcel and the City of Kasson currently have customers in the other's territory.

Staff is reviewing three expansion areas with the Orderly Annexation Area.

Initial Conversations with Steve Downer, MMUA and Kathleen Brennen, Attorney

Water Truck Sale

Individual interested in purchasing equipment to be sold for scrap.

Phasing Tool Available

Electric Department has a phasing tool that could be loaned out or rented.

Liquor Store Anniversary

2019 will mark the 70th Anniversary of the Kasson Liquor Store; initial conversation included October event.



721 MAIN ST N (All Caps)



240337100

VETERANS MEM HWY E

241005500

241005540

241005610
SYDNEY A IPINA

COLEBY LAWSON
241005600

243520500

Z'S AMERICAN-PROPERTIES, L.L.P

HINDERMANN CONCRETE INC 240335800

COY D BORGSTROM
240335600

240335610
ELROY BESSLER

HINDERMANN CONCRETE INC 240336100

243520460

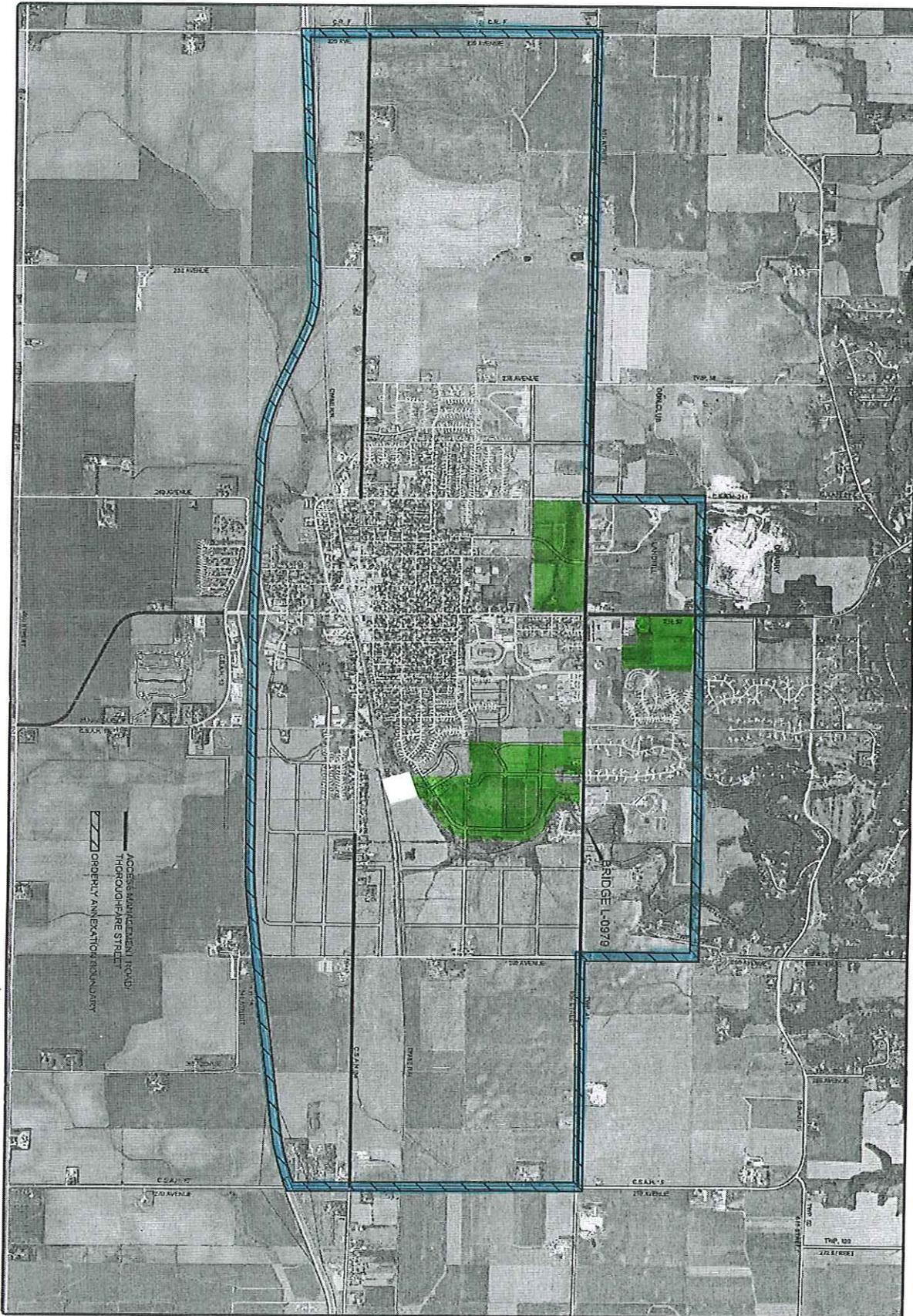
243520390
CITY OF KASSON

240336201

RKD PROPERTIES LLC 240336202

MILTON KUBALL 243520320

100ft



REGIONAL TRANSPORTATION MAP
 ORDERLY ANNEXATION BOUNDARY
 CITY OF KASSON, MINNESOTA

SCALE
 1" = 100'
 APRIL 4, 2011



ENGINEERS
 ARCHITECTS
 LAND SURVEYORS
 ENVIRONMENTAL SERVICES

DESIGNED BY
 BRUCE W. WILSON
 KASSON, MN
 CONSULTING BY
 GUYSON & ASSOCIATES
 KASSON, MN

Electric Utility Service Areas

Viewing Minnesota's Service Territories

Location Search

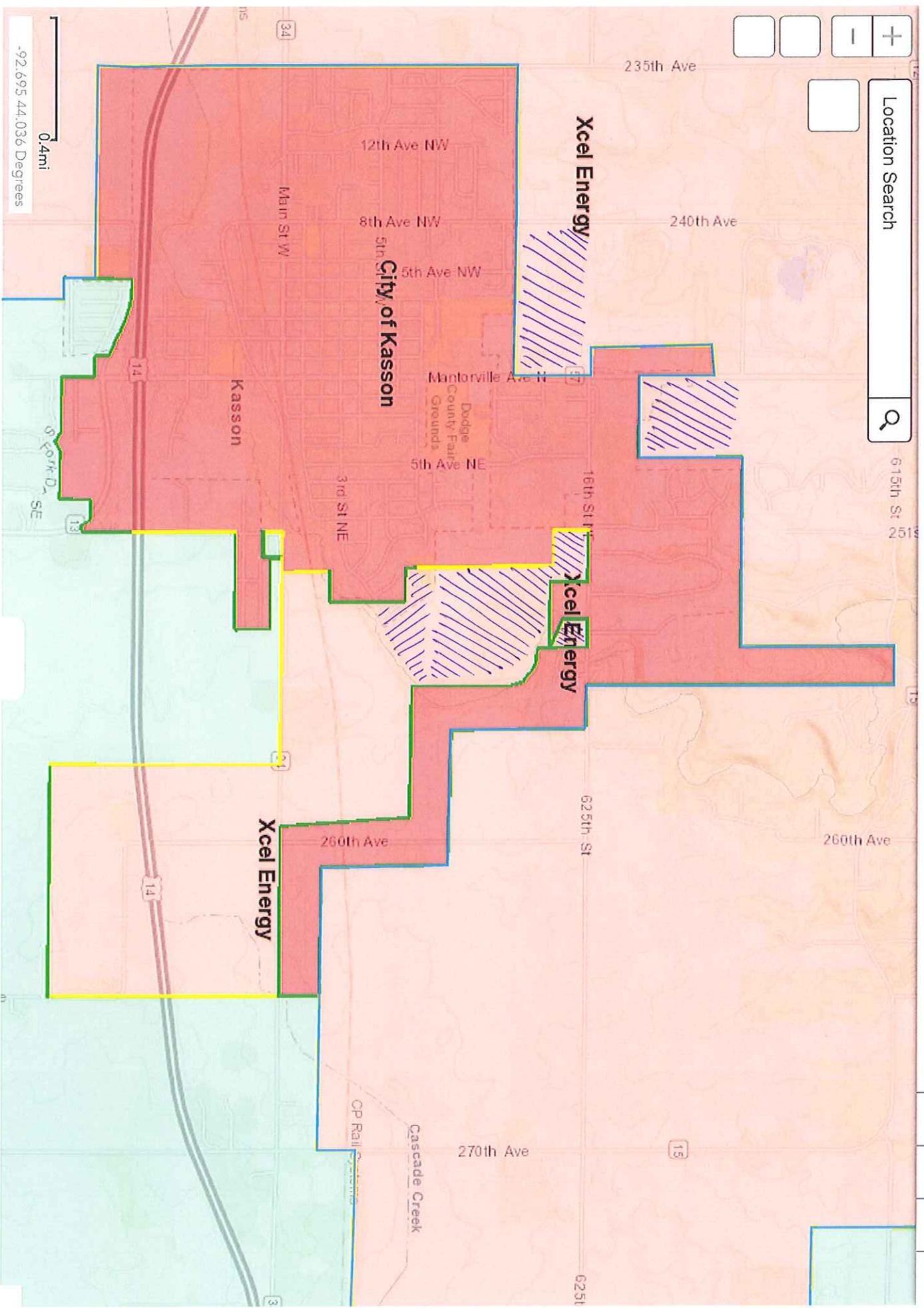


Exhibit A

WHKS & Co. 2019 Fee Schedule and Method of Payment

City of Kasson

Schedule of Hourly Billing Rates – Effective January 1, 2019

City Engineer Representative	\$ 110.00
Principal	\$ 195.00
Project Manager	\$ 135.00
Project Engineer	\$ 110.00
Land Surveyor	\$ 125.00
Design Engineer	\$ 98.00
*Wastewater Operator	\$ 105.00
*Engineering Tech IV	\$ 100.00
*Engineering Tech III	\$ 85.00
*Engineering Tech II	\$ 78.00
*Engineering Tech I	\$ 73.00
*Clerical	\$ 68.00

Reimbursable expenses include actual cost of reproduction and printing; and actual out-of-pocket expenses such as field supplies, cost of recording documents, permit fees, etc.

**NOTE: Time and a half pay applies for overtime, if applicable*

**PARTNERSHIP AGREEMENT BETWEEN
MINNESOTA DEPARTMENT OF TRANSPORTATION
AND
CITY OF KASSON
FOR
ENGINEERING SERVICES FOR THE RECONSTRUCTION OF TH57 IN CITY OF KASSON**

This Agreement is between the State of Minnesota Acting through its Commissioner of Transportation (“State”) and the City of Kasson acting through its City Council (“City”) located at: 401 5th Street SE, Kasson, MN 55944.

Recitals

1. Under Minnesota Statutes Section 174.02, subdivision 6, the Commissioner of Transportation may enter into agreements with governmental or nongovernmental entities for research and experimentation, for sharing facilities, equipment, staff, or other means of providing transportation-related services; or for other cooperative programs that promote efficiencies in providing governmental services or that further the development of innovation in transportation for the benefit of the citizens of Minnesota; and
2. The State wishes to advertise, let, and award a construction contract for grading, traffic signal replacement, signing, drainage/storm water management, ADA improvements of pedestrian ramps and sidewalk facilities, bituminous surfacing construction and other associated construction upon, adjacent and along Minnesota Trunk Highway 57 (TH57) from the junction of CSAH 34 to junction of 11th Street, designated as State Project No. 2007-43 (“Project”); and
3. The States desires that the City will be responsible for providing the preliminary design, detail design, and construction plans of the Project; and
4. The City is willing to provide, at no cost or expense to the State, the preliminary design, detail design and construction plans of the Project through its own forces or a hired contractor listed on State’s prequalified list.; and
5. A separate cooperative construction agreement between the State and the City will address all aspects of construction, cost sharing not included in this Agreement, and future maintenance of the facilities to be constructed under the Project; and
6. Both parties are willing to enter this Agreement to set forth their respective rights and duties.

Agreement

1. **Term of Agreement; Exhibits**
 - 1.1 **Effective date.** This Agreement will be effective upon execution and approval by the appropriate State and City officials pursuant to Minnesota law.
 - 1.2 **Expiration date.** This Agreement will expire on December 31, 2023, unless terminated earlier pursuant to Article 11.
 - 1.3 **Exhibits.** Exhibits A and B are attached and incorporated into this agreement.

2. **Scope of Work and Responsibilities of Each Party.**

2.1 **State responsibilities.** State will:

- 2.1.1 Provide periodic reviews and approve the City provided preliminary design, detail design, and construction plans for the Project; and
- 2.1.2 Prepare a cooperative construction agreement for the parties to enter at the time the final plans are submitted for State approval.

2.2 **City responsibilities.** City will:

- 2.2.1 Provide the preliminary design, detail designs and the construction plans for the Project;
- 2.2.2 Acquire a contractor from the list of prequalified firms developed by State for the relevant work types;
- 2.2.3 Ensure that the hired contractor performs the tasks and provides the deliverables as described in Exhibit A;
- 2.2.4 Pay, at no cost or expense to the State, all of the cost for the preliminary design, detail design and construction plans provided under this Agreement;
- 2.2.5 Perform construction inspection for all work associated with replacement or improvements to city utilities, including city water and sewer, at no cost or expense to the State;
- 2.2.6 Ensure that the City's construction inspectors have the appropriate qualifications and certifications for all work types needed to provide city utility inspections; and
- 2.2.7 Require contractors hired to perform work under this Agreement to carry insurance as detailed in Exhibit B; and
- 2.2.8 Assign a registered professional engineer as a point of contact during the project construction.

2.3 **Schedule.** The project letting date will be on December 18, 2020. Any changes to that date will be agreed upon by both parties.

3. **Terms of Payment**

No money will be transferred between the State and the City for any of the engineering services provided under this Agreement. The State and the City agree that the exchange of promises between the parties and the mutual benefit to the parties is the consideration supporting this Agreement.

4. **Authorized Representatives**

4.1 **Each party's Authorized Representative** is responsible for administering this Agreement and is authorized to give and receive any notice required or permitted under this Agreement.

4.2 **State's Authorized Representative** is

Name:	Prentiss Sayeweh	or his successor.
Title:	Contract Administrator	
MnDOT -	District 6	
Street Address:	2900 48 th Street NW MS 060	
City State Zip:	Rochester, MN 55901-5848	
Telephone:	(507) 286-7543	
Email:	prentiss.sayeweh@state.mn.us	

4.3 **City's Authorized Representative** is:

Name:	Theresa Coleman	or her successor.
Title:	City Administrator	
Other	City of Kasson	

Party/Local
Gov't Name:
Street Address: 401 5th Street SE
City State Zip: Kasson, MN 55944
Telephone: (507) 634-7071
Email: cityadministrator@cityofkasson.com

5. **Liability**

- 5.1 In the performance of this Agreement by the City, or the City's agents or employees, the City must indemnify, save, and hold State, its agents, and employees harmless from any and all claims or causes of action, including reasonable attorney's fees incurred by State, to the extent caused by the City's: 1) intentional, willful, or negligent acts or omissions; 2) breach of contract or warranty; or 3) breach of the applicable standard of care. The indemnification obligations of this section do not apply if the claim or cause of action is the result of State's sole negligence. This clause will not be construed to bar any legal remedies the Governmental Unit may have for State's failure to fulfill its obligation pursuant to this agreement.
- 5.2 Each party is responsible for its own employees for any claims arising under the Workers Compensation Act.

6. **Audit:** Under Minnesota Statutes §16C.05, subdivision 5, the books, records, documents and accounting procedures and practices of the City relevant to this Agreement are subject to examination by State and the Legislative Auditor for a minimum of six years.

7. **Jurisdiction and Venue:** Minnesota Law governs the validity, interpretation and enforcement of this Agreement. Venue for all legal proceedings arising out of this agreement, or its breach, must be in Ramsey County, Minnesota.

8. **Government Data Practices:**

The parties must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, as it applies to all data provided by under this agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the parties under this agreement. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either of the parties.

9. **Assignment and Amendments**

- 9.1 *Assignment.* Neither party may assign nor transfer any rights or obligations under this Agreement without the prior consent of the other party and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Agreement, or their successors in office.
- 9.2 *Amendments.* Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed this original Agreement, or their successors in office.

10. **Waiver; Contract Complete**

- 10.1 *Waiver.* If a party fails to enforce any provision of this contract that failure does not waive the provision or the party's right to subsequently enforce it.
- 10.2 *Contract Complete.* This contract contains all negotiations and agreements between the parties. No other understanding regarding this contract, whether written or oral, may be used to bind either party.

11. **Termination:** This Agreement may be terminated by mutual agreement of the parties.

CITY

The City certifies that the appropriate person(s) have executed the contract on behalf of the City as required by applicable articles, bylaws, resolutions or ordinances.

COMMISSIONER OF TRANSPORTATION

By: _____

By: _____

Title
: _____

Title: Assistant Commissioner or
Assistant Division Director

Date _____

Date _____

STATE ENCUMBRANCE VERIFICATION

The individual certifies funds have been encumbered as required by Minn. Stat. 16A.15 and 16C.05

COMMISSIONER OF ADMINISTRATION

By: N/A

By: _____

Date: _____

Date _____

SWIFT
Contract # _____

SWIFT
Purchase
Order # _____

SCOPE OF WORK AND DELIVERABLES**Preliminary and Detail Design for Reconstruction of TH 57 in the City of Kasson, MN
State Project (SP) 2007-43****PROJECT OVERVIEW**

This scope of work is for Preliminary Design, Design Engineering, and Preparation of Plans for Reconstruction of Trunk Highway (TH) 57 in the City of Kasson (hereafter called City). This project will require frequent interaction with the City throughout the contract. The project spans approximately 0.70 miles, from the junction of CSAH 34 to junction of 11th Street. Project scope also includes City utility replacement, traffic signal replacement, hydraulic improvements along with improving pedestrian ramps and sidewalk facilities to bring them to compliance with the Americans with Disabilities Acts (ADA).

1.0 PROJECT MANAGEMENT (Activity Code 1010)

This task focuses on effective contract work coordination to expedite the decision-making process and maintain scheduled completion dates. Contractor involvement is anticipated for 30 months from Notice to Proceed through completion of design activities.

1.1 Schedule Management

Contractor will prepare a project schedule and coordinate tasks required of the Contractor. Contractor's Project Manager will update the City's Project Manager with regards to the status of the project schedule, budget and general status/progress.

1.2 Administration

Administration of the project will include meetings, progress reports, invoicing, preparation of contract amendment requests (if necessary), cost and schedule updates, billing preparation, other non-technical work, communication with the necessary project personnel, and all other work to ensure all the project tasks are completed on time, within budget, and in accordance with Minnesota Department of Transportation (MnDOT) and Federal laws, rules, and regulations.

1.3 Kick-off Meeting

The Kick-off meeting will establish communications protocol and discuss the project schedule. The Contractor will receive available existing information from the State and City. There will be survey and mapping data, a brief discussion of known issues, and a review of the project schedule.

1.4 Multimodal Review Meetings

The Contractor will organize input from MnDOT's ADA Design and Bicycle Design groups field walks related to the multimodal review outlined in Section 7.0 of this scope. Meetings will be necessary to coordinate recommendations, gather public input, and vet design alternatives that accommodate predicted bicycle and pedestrian patterns in the project area. The Contractor will submit comments received from the ADA Design and Bicycle Design groups to the state prior to design memorandum submittal.

1.5 Design Team Meetings

Meetings will be held at least every other month during the preliminary and detail design. With the Contractor's Project Manager and task leaders present, the project schedule and budget status will be reviewed. Issues that may affect the schedule, budget, or work quality will be presented and addressed. The Contractor will prepare agenda and facilitate the Design Team meetings. The Contractor will also prepare and distribute draft minutes within 2 business days after each meeting and final minutes within business 3 days after each meeting.

1.6 Miscellaneous Design Meetings

The Contractor will hold up to 4 miscellaneous design meetings with the State's Project Manager and other City and State staff, as needed. These are supplemental meetings beyond those explicitly called

for elsewhere in this Scope of work. The Contractor will prepare agenda and facilitate the supplemental meetings. The Contractor will also prepare and distribute draft minutes within 2 business days after each meeting and final minutes within business 3 days after each meeting.

1.7 Quality Control Management

A Contractor team member will be assigned the title of quality control manager and have the task of reviewing key submittals. Key submittals include draft plan set submittals. The basic format for quality certification will be checking, back checking, and verifying format as according to the Design-Bid-Build Quality Management Process for the Minnesota Department of Transportation (MnDOT). Refer to <http://www.dot.state.mn.us/design/qmp/index.html> for further information.

1.8 Electronic File Submittal

Two electronic copies of the preliminary and detail design files will be burned to a CD and submitted to the State.

1.9 Deliverables

City/State's Deliverables:

1. Review and respond to submittals.
2. Coordinate internal reviews.
3. Provide copies of project correspondences and project information.
4. Attend meetings.
5. Approve deliverables.
6. Monitor quality control.
7. Prepare a public and agency involvement plan.

Contractor's Deliverables:

1. Schedule and attend meetings.
2. Hold every-other weekly update meeting or conference call with State's Project Manager.
3. Prepare meeting agendas, displays, and minutes.
4. Maintain project schedule.
5. Provide timely copies of critical correspondences and project issue data.
6. Submit refined Work Plan.
7. Submit electronic project files on CD at the project completion.

2.0 PUBLIC AND AGENCY INVOLVEMENT (Activity Code 0054)

With prior authorization from the State's Project Manager, the Contractor will perform direct contacts with State and City functional units and other outside agencies to collect information needed for project development and final plans. Contractor will provide copies of communications with State and City functional units and other outside agencies to State's Project Manager. The Public Involvement Process will be in accordance with **Hear Every Voice: a Guide to Public Involvement at Mn/DOT**. This document can be found in PDF format at <http://www.dot.state.mn.us/pubinvolve/pdf/sep10hev.pdf>. The process will need to provide opportunities for all of the stakeholders to participate and contribute to the development of the project throughout the corridor.

2.1 Public Involvement

- 2.1.1 The Contractor will prepare and attend three (3) Public Open House meetings for the City and State.
 - 2.1.1.1 The purpose of the meetings will be to present general project details to the public, including construction staging plan, construction schedule and traffic impacts.

2.2 Agency Involvement

- 2.2.1 The Contractor will prepare for and attend three Council meetings for the City. The content and timing of the meetings will be at the discretion of the State's Project Manager. Given the potential for change in access and Right-of-Way acquisition, it is likely that municipal consent will be required. This may also require an additional meeting with local business groups.

- 2.2.2 The Contractor will prepare for and attend one meetings with the Kasson Chamber of Commerce. The Contractor will also prepare for and attend one meetings with Kasson area businesses. The content and timing of the meetings will be at the discretion of the State's Project Manager.

2.3 Deliverables

City/State's Deliverables:

1. Assist and attend Public Open House.
2. Assist and attend Agency Involvement meetings
3. Assist and attend Chamber meetings and Business meetings

Contractor's Deliverables:

1. Prepare a public and agency involvement plan.
2. Prepare for, attend and present at Public Open Houses.
3. Prepare for, attend and present at the Agency Involvement meetings
4. Prepare City Council meeting agendas, minutes and attendance sheets.
5. Prepare Business meeting agendas, minutes and attendance sheets.
6. Obtain mailing list of affected owners, if any.

3.0 DATA COLLECTION (Activity Code 6265)

Perform sufficient data collection, field studies and analysis to provide a framework for design.

3.1 Data Collection

Data Collection includes but is not limited to:

- 3.1.1 Electronic project area aerial photos and mosaic mapping.
- 3.1.2 Photogrammetric mapping and digital TIN information is available for the project corridor.
- 3.1.3 Comprehensive planning documents and transportation plans, including the City of Kasson's Complete Streets and Bicycle and Pedestrian Plan
- 3.1.4 Regulatory agency requirements.
- 3.1.5 Existing public and private utilities per State, City and County records.
- 3.1.6 Existing right of way drawings and plats.
- 3.1.7 Crash history within the project limits and on adjacent highways and collectors
- 3.1.8 Request data clarification: request clarification on unclear items or apparent conflicting data.

3.2 Preliminary Utilities

Information will be gathered and documented according to the Utility Accommodation and Coordination Manual 2016 as follows:

- 3.2.1 Gopher State One Call – Design Locate, or field locate utilities as necessary.
- 3.2.2 Utility Identification and Relocation Letters.
- 3.2.3 Identify possible construction impacts.

3.3 Deliverables

City/State's Deliverables:

1. A cultural resource review and documentation.
2. Planning documents and transportation plans.
3. Existing right-of-way drawings and plats.
4. Utility Permits within the Project Limits.
5. Review any previously delineated wetlands.
6. Record or As-Built plans of roadways, existing vehicular and pedestrian traffic facilities and signal phasing.
7. Existing Traffic data including available intersection turn movements, ADT Forecasts.
8. Record or As-Built plans of culverts and stormsewers.
9. Geotechnical borings and Materials Design Recommendation.
10. Environmental Site Assessments and Environmental Borings

Contractor's Deliverables:

1. Send out utility identification and relocation letters, and other requirements per the MnDOT Utility Manual.
2. Identify possible construction impacts to utilities.
3. Gopher State One Call – Design Locate, or field locate utilities as necessary

4.0 DESIGN SURVEYS AND BASE MAPPING (Activity Code 1040)

The Contractor will provide additional design surveys as necessary, maintaining the horizontal datum (NAD 83 1996 ADJ.) and the vertical datum (NGVD 1988). The tasks will be in conformance with the current standards and specifications of State Survey & Mapping Manual, unless otherwise specified. MnDOT will supply initial horizontal and vertical control. All supplemental horizontal and vertical control will be established by the contractor.

4.1 Survey Coordination

The Contractor will make an analysis of existing survey data and information. Extensive survey data is currently available within the project corridor, including photogrammetric mapping and digital TIN information. Additional survey data will be available by July of 2018. If the existing data is found to be incorrect or incomplete, the Contractor will bring this finding to the attention of the State's Project Manager before proceeding further with surveys work needed for the project.

4.2 Design Surveys

The Contractor will perform all State and City field and office tasks needed to supplement existing survey data for this project. This may include items such as survey of critical locations to determine engineering or environmental feasibility.

4.3 Analyze and Evaluate Data

Upon conclusion of the surveys, the Contractor will prepare and furnish to State the final survey data and hard copies of field notes.

4.4 Deliverables**City/State's Deliverables:**

1. Provide available survey information

Contractor's Deliverables:

1. Analyze existing survey data provided by State for completeness.
2. Perform field survey required for design.
3. Provide State with one copy of survey data.

5.0 CATEGORICAL EXCLUSION DETERMINATION (CATEX) (Activity Code 1071)

The submittal process dictated in the Highway Project Development Process (HPDP) Handbook will be followed. The State anticipates a Programmatic CATEX will be required.

5.1 Environmental Coordination

The Contractor will coordinate the environmental documentation process with environmental agencies, such as MnDNR and MPCA.

5.2 Documentation

The State will provide the Contractor with available documentation for completing the CATEX and the Contractor will prepare the CATEX document.

5.3 Deliverables**City/State's Deliverables:**

1. Review/Approve Draft/Final CATEX document
2. Early Notification Memo documentation.
3. Provide correspondence of all early coordination with agencies and "Early Notification Memo" replies.

Contractor's Deliverables:

1. Draft CATEX.
2. Final CATEX.

6.0 UTILITY COORDINATION (Activity Code 1195)

For the purpose of this agreement "utility facilities" means and includes all privately, publicly, or cooperatively owned communication lines and facilities; and any system, lines, or facilities for the distribution or transmission of electrical energy, gasoline, oil, gas, water, steam, or for the exclusive collection of sewage.

6.1 Utility Coordination

Utility Coordination will include all tasks necessary to be in compliance with MnDOT's 2016 Utilities Manual and all applicable State Statutes. The coordination will include, but is not limited to Gopher State-One Call contacts, submittal of preliminary plan and letter to utility owners indicating where relocation is necessary, and preparing and distributing the utility verification and information letters. The Contractor will incorporate this information into the Detail Design Plans, according to State's design standards.

The utility coordination services set forth herein must be performed by individuals with sufficient skill and experience.

6.2 Deliverables**City/State's Deliverables:**

1. Provide templates for utility coordination correspondence (e.g., Utility Coordination Letter).

Contractor's Deliverables:

1. Provide Utility Coordination and Plan Content.
2. Prepare and distribute Final Utility Verification and Information Letter to utility owners.
3. Obtain and submit follow-up responses to the Verification and Information Letters.
4. Coordinate Utility Design Meeting and provide meeting minutes.

7.0 MULTIMODAL Review (Activity Code 1015)

The Contractor is responsible for coordinating with City staff, the State's project manager, and the State's District 6 planning staff throughout the development and execution of this multimodal review.

7.1 Review Kickoff and Site Visit

The Contractor will convene a kickoff meeting and site visit. At the meeting, the Contractor will meet with the ADA Design Group and Bicycle Design Group and City to discuss the project. The Contractor will facilitate a field walk with the design groups. The design groups will provide comments. The Contractor will review the comments for consideration in the development of preliminary design.

7.2 Public Comments

The Contractor will solicit comments as part of the public and agency engagement Public Open Houses in 2.1.

7.3 Deliverables**City/State's Deliverables:**

1. Additional data not listed in section 3.3 that is pertinent to the development of this section study, per Contractor's request
2. Definitions of pedestrian and bicyclist according to State guidelines
3. Time, date, and estimated size of local events for non-work hour public engagement

Contractor's Deliverables:

1. Summary of comments received from ADA Design Group and Bicycle Design Group.

2. Documentation of public engagement
3. Report of findings, including design alternatives

8.0 PRELIMINARY ROADWAYS DESIGN (Activity Code 1140)

The Contractor will complete the preliminary design activities.

8.1 Lane, Turn-Lane, and Median Alternatives

The Contractor shall evaluate the adequacy of the existing geometrics including the lanes and intersection approaches, primarily on TH 57, from the CSAH 34 intersection to the junction with 11th Street. The Contractor shall provide alternatives for design, based on guidance from the State's project manager. The State will provide the Contractor with preliminary concepts. The Contractor shall determine recommendations for final design. Construction limits shall be provided to the State for review and approval.

8.2 Deliverables

City/State's Deliverables:

1. Review the geometric alternatives and construction limits and submit comments.

Contractor's Deliverables:

1. Provide geometric alternatives on TH 57 based on the existing and proposed traffic operations.
2. Determine recommendations for final design.
3. Develop construction limits for the selected alternatives.

9.0 DESIGN MEMORANDUM (Activity Code 1140)

Preparation will commence with selection of the preferred design concept, and when preliminary design details are decided, Contractor will complete the Design Memorandum.

9.1 Documentation

The Contractor is responsible for all documentation relating to the Design Memorandum.

9.2 Deliverables

City/State's Deliverables:

1. Review/Approve Final Design Memorandum document.

Contractor's Deliverables:

1. Draft Design Memorandum.
2. Final Design Memorandum.
3. Layouts as required for Design Memorandum.
4. Typical Sections as required for Design Memorandum.

10.0 RIGHT-OF-WAY

The Contractor will lead the direct purchase process for right-of-way acquisition, if new right-of-way is required. The contractor will, among other things, order titles, provide appraisals, plat r/w, make offers and payments to property owners, and provide all other direct purchase activities necessary to construct the project. Prior to making any offers, the city will submit appraisals to the MnDOT District 6 R/W Engineer for review and certification. MnDOT will complete platting for any necessary new right of way for trunk highway purposes.

If any parcels required for trunk highway purposes cannot be acquired by direct purchase, the City will inform the District R/W Engineer in a timely manner (24 months prior to letting) to request that MnDOT lead all eminent domain activities. MnDOT will lead and complete the eminent domain activities and make payments to the court or to property owners (as determined by the court) for properties settled in the eminent domain process. Any payments made by MnDOT for said properties will be deducted from the total capped State funds identified above as MnDOT's share of the project costs. Following the completion of the project, MnDOT will take only that City-acquired r/w into the trunk highway system (by

Commissioner's Order) that is determined necessary for the future maintenance and operation of the trunk highway.

11.0 PRELIMINARY AND FINAL GEOMETRIC LAYOUT (Activity Code 1140)

The Contractor will complete the Preliminary Geometric Layout. The Contractor will prepare and analyze roadway alternatives for the project area to include intersection, access, and roadway geometrics in Kasson. Contractor will develop and evaluate each concept alternative for compliance with Mn/DOT desirable geometric standards, utilizing strategies to avoid and/or minimize impacts to right-of-way acquisition and to address context sensitive design.

Upon approval of a preferred alternative, Contractor will provide a Preliminary Geometric Layout, construction limits, and profiles and cross-sections for State review. The State will then provide comments to Contractor to be incorporated into the Final Geometric Layout. The State will furnish pavement recommendations (Materials Recommendation Letter).

12.0 DETAIL ROADWAYS DESIGN (Activity Code 1250)

12.1 Detail Roadways Design

Prepare portions of the construction plans for the proposed roadway improvements that are consistent with horizontal and vertical alignments, typical sections, and construction limits identified in the approved Final Geometric Layout. The portions of the road plans prepared under this Contract will also be consistent with findings and recommendations identified in the CATEX and Design Memorandum.

Work will be in accordance with the State HPDP, MnDOT Drainage Manual and Technical Memoranda. Work will be completed using English units.

The format of the draft construction plans will comply with the State sample plan for reconstruction projects.

The construction plan set may consist of, but is not limited to, the following sheets:

1. Title Sheet
2. General Layout
3. Statement of Estimated Quantities (SEQ)
4. Soils Construction Notes and Standard Plates & Plans
5. Typical Sections
6. Quantity Tabulations
7. Public Utility Tabulations
Utilities Coordination (electric, gas, telephone, cable TV, etc.): Accomplish the utility coordination goals as set forth in the current State Utility Manual 2016.
8. Miscellaneous Details
9. Standard Plan Sheets
10. Construction Staging Plans
11. Traffic Control Plans and Tabulations
12. Alignment Tabulations
13. In-place Topography, Utility and Right-of-Way
14. Removal Plans and Tabulations
15. Construction Plan Sheets
16. Roadway Profile Sheets
17. Storm Water Pollution Prevention Plan
18. Drainage Plans, and Profiles
19. Temporary Erosion/Sediment Control Plans
20. Turf Establishment and Permanent Erosion/Sediment Control Plans
21. Proposed Drainage Tabulation
22. Striping Plan
23. Signing Plan
24. Traffic Signal Plan
25. Cross-Section Sheets

12.2 Hydraulic Analysis and Design

The Contractor will cover all activities necessary to analyze and design the hydraulic system within the project area. The plan will also show the appropriate labels, direction of surface flow, and direction of water flow into the drainage structures. The Contractor will provide the following deliverables:

12.2.1 Storm Sewer (Catch Basins) Replacements Design

The storm sewer or catch basin replacement design will follow the procedures in State's "Drainage Manual" and the "Standard Specifications for Highway Construction". The Contractor will be required to use State's spreadsheet format for both the catch basin spacing and the storm drainpipe computation sheets. The drainage areas will be modeled with consideration of future development and increased runoff associated with development. The Contractor will develop drainage area maps for each storm drain inlet with pertinent data such as boundaries of the drainage area, runoff coefficients, time of concentration, and land use with design curve number. The drainage plan sheets will document the roadway cross slope and super elevations in accordance with State's standard plan. Water Resource Engineering (WRE) related notes, tabulations, and specifications will be prepared according to State's latest sample plan and will be provided in a format that is easily transferable.

12.3 Traffic Control, Striping and Signing Design

12.3.1 Traffic Control Plan

Construction for this project will be under a detour. The Contractor will prepare traffic control plans for this project, consistent with the Minnesota Manual of Uniform Traffic Control Devices (MMUTCD), Manual for Temporary Traffic Control Zone Layouts, and State's District 6 practices, including the following details:

1. Confer with State and City regarding the staging and schedule.
2. Prepare traffic control plans that will correspond with each construction stage. The plans will include notes, symbols and abbreviations, layout plans for each stage showing signs, pavement markings, channelizing devices, traffic barriers, delineators, temporary curbs, attenuators, and pavement marking removals as appropriate.
3. Prepare tabulations that will summarize the markings, signs, and other traffic control devices and their locations.

12.3.2 Striping and Pavement Markings Plan

The Contractor will perform the following tasks:

1. Provide plans showing permanent striping and markings. All markings will be epoxy. Markings will include centerlines, lane lines, stop lines, signal-ahead messages, turn arrows, crosswalks, and other markings or messages that the geometric design may dictate.
2. Include appropriate detail sheets in the plans that will better define striping and messages and their dimensions and locations.
3. Prepare, and include in the plans, pavement marking layouts for intersections. All other markings will be defined by standard details.
4. Prepare quantity tabulations sheet in the plans showing the various pavement marking items, their locations, quantities at each location, and the total quantity of each pavement marking item.

12.3.3 Signing Plan

The Contractor will perform the following tasks:

1. Prepare plans showing signing that will be required for the completed project.

Appropriate signs are anticipated by State and City to include regulatory signs, warning signs, guide signs, route markers and auxiliaries, delineators, and miscellaneous signs. All needed sign types (Type A, Type C, and Type D) will be shown on the plans. Any mast arm mounted signs replacements at intersections will also be included in the plans.

2. Prepare a pencil drawing of a signing concept plan for the overall project and submit it to the State's Project Manager for review and comments prior to developing plan sheets. The concept plan will help insure uniform signing throughout the project corridor and compliance with the State's signing requirements.
3. Confer with State about the legend that is to be shown on each sign, and design each sign using the SignCAD computer software and the criteria contained in the most current version of the MnDOT Traffic Guide Sign Design Manual, including future modifications and new editions thereof, unless otherwise specified.
4. Provide the detailed design of each sign, including a cross section at each sign type recommended in the plans.
5. Prepare data sheets of each sign type that include the number, size, area, and quantity of each sign, the total quantity of each sign type, and appropriate notes.
6. Incorporate sign placement details and structural details into the plans.
7. Show on the signing plan existing pertinent signs that are to be relocated or salvaged.

12.4 Traffic Signal replacement at the junction of TH 57 and Main St.

The Contractor will develop plans for the replacement of the signal system at the junction of TH 57 and Main St. The signal design will be in conformance with State's standards for traffic signal design. The Contractor will develop signal plans and specification that will include accessible pedestrian signals APS pushbuttons.

12.5 Pedestrian Ramps for ADA Compliance

The Contractor will complete detail design for pedestrian ramps within the project limits to bring them to compliance with ADA and MnDOT standards and guidelines. ADA improvements within the project limits will include ramp reconstructions, replacement of curb and gutter sections, adjacent sidewalks, drainage modifications and APS additions (as needed). The Contractor will seek a go ahead from the State's Project Manager before proceeding with the design for each pedestrian ramp and all incidental design for facilities, such as sidewalks, drainage modifications and APS.

12.6 Lane Configuration

Lane configurations for vehicular traffic and concrete median design must be in conformance with MnDOT's standards and guidelines. The Contractor will confer with State and City's staff for any special requirements for lane widths, before proceeding with preliminary and detail design.

12.7 Special Provisions

The Contractor will be responsible for producing the Special Provisions for all unique items in this project not covered in the MnDOT Standard Specifications for Construction. Each provision will contain a description, materials, construction requirements, method of measurement, and basis of payment for each item. Deletions from, and additions to Standard Specifications will be written and included as necessary. Construction contract time and traffic provisions (timeline and bar chart) will be developed with input from State. Copies (5 sets) of the Special Provisions will be submitted to State for review along with the 90% and 100% Construction Plan submittals. Electronic copies of the final Special Provisions in Microsoft Word format will be submitted with the Final Construction Plans.

12.8 Engineer's Construction Cost Estimate

The Contractor will submit the Engineer's Construction Cost Estimate based on quantities and information at hand, starting with the Intermediate Design (60%), and all submittals thereafter. The cost estimates will use the latest cost data available. An electronic copy of the cost estimates in Excel format will be submitted in addition to the hard paper copy.

In addition to the required cost estimates in Excel format, the Construction Plan submittal (100%) will include an electronic file of estimated quantities and costs.

12.9 Plan Format

The format of the Construction Plans will comply with the MnDOT Technical Manual Section 5-292.600, related appendices, and the State's current design concepts and practices.

Plans submitted for reviews will be delivered on 11"x17" bond sheets and in PDF format. The detail design plan will be submitted on 11"x17" bond and only the title sheets will be on an 11" x 17" sheet of vellum. An electronic copy of the final plan will be submitted to State's central office.

12.10 Plan Review and Approval

The Contractor will submit Construction Plans and documents for review and approval at the following milestones:

12.10.1 Initial Design (30% Complete)

The Contractor will submit five hard copies and one PDF copy of the following elements of the Construction Plan:

- i. Title Sheet
- ii. Turn Lane configurations and Right-of-Way requirements.
- iii. Typical Sections
- iv. Road plan sheet layouts
- v. Storm sewer Preliminary improvement locations
- vi. Utility tabulations and plan

The Contractor will submit five hard copies and one electronic copy of the Engineer's Construction Cost Estimate along with the Construction Plan. The State and City's staff will complete review and comment on this submittal within 15 working days of the submittal date. The Contractor will make all necessary revisions required by the State and City's staff.

12.10.2 Intermediate Design (60% Complete)

The Contractor will submit five hard copies and one PDF copy of the proposed Construction Plan elements listed in Section 9.1 of this Scope of Work and Deliverables. The Contractor will submit five hard copies and one electronic Microsoft Word copy of the Special Provisions, and five hard copies and one electronic Microsoft Excel copy of the Engineer's Construction Cost Estimate for the State and City's review and comment along with the Construction Plan. The State and City's staff will complete review and comment on this submittal within 18 working days of the submittal date. The Contractor will make all necessary revisions required by the State and City's staff.

The Contractor will also conduct a constructability review in cooperation with the State and City's staff to confirm the feasibility of staging and plan implementation.

12.10.3 Detail Design (90% Complete)

The Contractor will consider the 90% complete plans to be 100% complete. The Contractor will submit five hard copies, one electronic copy and one PDF copy of the proposed Construction Plan, five hard copies and one electronic Microsoft Word copy of the Special Provisions, and five hard copies and one electronic Microsoft Excel copy of the Engineer's Construction Cost Estimate for the State and City's Review and Comment. The State and City's staff will complete review and comment on this submittal within 30 working days of the submittal date. Selected sheets will be sent to State's Central Office

for preparation of any necessary Agreements. The Contractor will make all necessary revisions required by the State and City’s staff.

12.10.4 Construction Plan (100% Complete)

Upon making the revisions to the 90% Construction Plan submittal, the Contractor will submit one signed and certified set of bond prints, one electronic copy and one PDF copy of the Construction Plan with the vellum title sheet. Electronic signature is acceptable for signing the plans. The Contractor will also submit two hard copies and one electronic Microsoft Word copy of the special provisions and two hard copies and one electronic Microsoft Excel copy of the Engineer’s Construction Cost Estimate. An electronic copy will be submitted to State’s Central Office Design Liaison Unit for review and approval. The State’s Central Office Design Liaison Unit will make a final review and comment on the certified Construction Plan.

12.10.5 Construction Plan (Revisions for Bid Letting)

Upon making the revisions requested by State’s Central Office Design Liaison Unit, the Contractor will submit new signed and certified sheets, as necessary. An electronic copy of the project’s files and PDF format will be submitted. One copy of the design computations and quantity calculations will also be submitted.

12.11 Deliverables

City/State’s Deliverables:

1. Complete review and comments in a timely manner

Contractor’s Deliverables:

1. Submit all deliverables to the State in a timely manner based on the schedule below.

<u>Item</u>	<u>Due Date</u>
1. 30% submittals (Final Geometric Layout, Preliminary Cost Estimate, etc.)	June 15, 2019
2. 60% submittals (Construction Plans, Special Provisions, Engineer’s Construction Cost Estimate)	January 5, 2020
3. 90% submittals (Construction Plans, Special Provisions, Engineer’s Construction Cost Estimate)	April 2, 2020
4. 100% submittals to D6 (Construction Plans, Vellum Title Sheet, Special Provisions, Engineer’s Construction Cost Estimate)	October 12, 2020

SP 2007-43 is projected for letting on **January 28, 2021**. The Contractor will submit all deliverables as required to meet the letting date. The State expects 100% completion of tasks and deliverables for a final Construction Plan turn in on **December 12, 2020**.

2. Provide the state electronic copy on CD of all project files including: design files, design computations and quantity calculations, engineer’s estimate, special provision, and hydraulic design and computation files.

13.0 PERMITS (Activity Code 1071)

10.1 Permit Applications

The Contractor will investigate the requirements for all permits and approvals for this project including the Minnesota Wetland Conservation Act (WCA), the Minnesota Department of Natural Resources (DNR) Public Waters Permit, and the Army Corps of Engineers 404 Wetland Permit. If any permit or approval is required, in coordination with the State’s Project Manager, the Contractor will prepare the permit application for submittal by the State.

10.2 Deliverables

City/State's Deliverables:

1. Review permits applications.

Contractor's Deliverables:

1. Review permits requirements.
2. Prepare and submit permit applications to State.

14.0 CONSULTATION DURING CONSTRUCTION (Activity Code 1801)

11.1 Deliverables

The Contractor will be available to answer questions concerning design during the construction of the project at the request of the State.

Contractor's Deliverables:

1. Attend preconstruction conference.
2. Answer design questions.

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EXHIBIT B – INSURANCE REQUIREMENTS1. **Required Insurance.** Contractor must maintain and furnish satisfactory evidence of the following insurance policies:

1.1 **Workers' Compensation Insurance:** Except as provided below, Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota, including Coverage B, Employer's Liability. Insurance minimum limits are as follows:

- \$100,000.00 – Bodily Injury by Disease per employee
- \$500,000.00 – Bodily Injury by Disease aggregate
- \$100,000.00 – Bodily Injury by Accident

If Minnesota Statutes §176.401 exempts Contractor from Workers' Compensation insurance requirements or if the Contractor has no employees in the State of Minnesota, Contractor must provide a written statement, signed by an authorized representative, indicating the qualifying exemption that excludes Contractor from the Minnesota Workers' Compensation requirements. If, during the course of performing this contract, Contractor becomes eligible for Workers' Compensation Insurance, Contractor must comply with the Workers' Compensation Insurance requirements of this section and provide State with a certificate of insurance showing such coverage.

1.2 **Commercial General Liability Insurance:** Contractor must maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death and for care and loss of services as well as from claims for property damage, including loss of use which may arise from operations under this contract whether the operations are by Contractor or by a subcontractor or by anyone directly or indirectly employed by the Contractor pursuant to this Contract. Insurance minimum limits are as follows:

- \$2,000,000.00 – per occurrence
- \$2,000,000.00 – annual aggregate
- \$2,000,000.00 – annual aggregate – Products/Completed Operations

The following coverages must be included:

- Premises and Operations Bodily Injury and Property Damage
- Personal and Advertising Injury
- Blanket Contractual Liability
- Products and Completed Operations Liability
- State of Minnesota named as an Additional Insured, to the extent permitted by law

1.3 **Commercial Automobile Liability Insurance:** Contractor is required to maintain insurance protecting Contractor from claims for damages for bodily injury as well as from claims for property damage resulting from the ownership, operation, maintenance or use of all owned, hired and non-owned autos which may arise from operations under this contract and in case any work is subcontracted the Contractor will require the subcontractor to provide Commercial Automobile Liability. Insurance minimum limits are as follows:

- \$2,000,000.00 – per occurrence Combined Single limit for Bodily Injury and Property Damage

In addition, the following coverages should be included:

- Owned, Hired, and Non-owned Automobile

1.4 **Professional/Technical, Errors and Omissions and/or Miscellaneous Liability Insurance:** Contractor must maintain insurance providing coverage for all claims Contractor is legally obligated to pay resulting from any actual or alleged negligent act, error or omission related to Contractor's professional services performed under this contract. Unless otherwise specified within this contract, Contractor is required to carry the following minimum limits:

- \$2,000,000.00 – per claim
- \$2,000,000.00 – annual aggregate.

January 17, 2019

Theresa Coleman
City Administrator
City of Kasson, MN
401 5th Street SE
Kasson, MN 55944

RE: Proposal to provide streetscape design services for TH57 Reconstruction

Dear Theresa,

HKgi is pleased to submit the following proposal to assist the City of Kasson in developing design alternatives that will lead to a preferred conceptual streetscape design and identify potential future opportunities for the TH 57 reconstruction project. The project presents a unique opportunity to not only update the utilities and roadway portions of the corridor, but also to support Kasson's other long-term community development goals.

Determining the appropriate design of elements and streetscape features within the public realm (City owned land and TH 57 R.O.W.) are key factors in this effort. The portion of the project near Main Street warrants the exploration of additional pedestrian scale design elements that will, together with an updated road geometry, offer an opportunity to create an identifiable gateway to the downtown. The fairgrounds portion of the project may also hold the potential to accommodate more community identity elements. Additional pedestrian facilities will also be evaluated project-wide to ensure that community connections are made or improved where needed.

We propose to work collaboratively with stakeholders and WHKS to develop a plan for Kasson that leverages existing City-owned land and develops ideas that are creative and maintainable to ensure that investments in the design elements can be enjoyed by generations to come.

Project Work Plan

We propose to accomplish the design process with the following outlined process. The timing of the work is intended to be in alignment with the ongoing WHKS roadway design project and could also potentially integrate into future planned community and stakeholder engagement tasks.

1. Site and Corridor Analysis

- a. Develop Corridor Opportunities Map
 - i. Phase one streetscape design and identity opportunities will focus on the south segment of TH 57 between CSAH 34 up to and including the intersection with Main Street (Base Project).
 - ii. Future opportunity areas will be identified north of Main Street to 11th Street. Specific design of streetscape elements may occur as a potential future project.

2. Develop Initial Concepts for TH 57 Streetscape

- a. Create plan view streetscape improvement concepts (2 to 3), for the base project area including exploration of:
 - i. Streetscape Elements – Street trees, sidewalks, curb lines, ADA curb ramps, crosswalks.
 - ii. Gateway elements including the integration of identity and wayfinding at the Main Street intersection.
 - iii. Optional Landscape Elements – Street trees, shrubs, perennials, seat walls, planting beds, seating, trash receptacles, bike racks, bollards, decorative railings, planters, residential mailboxes, etc.. For the optional elements, HKGi will utilize precedent photos of relevant elements.
 - iv. Pedestrian Lighting – Coordinate with roadway lighting and explore potential supplemental pedestrian and/or accent lighting.
 - v. Other Considerations:
 1. Visibility to business signage
 2. Key wayfinding locations
 3. Public art opportunity areas

3. Develop Final Concept for TH 57 Streetscape and Gateway Design

- a. Create a preferred plan view streetscape improvement rendering of base project scope.
- b. Develop cost estimates for the base streetscape project (\$110,000 budget) including quantity takeoffs and unit pricing.
- c. Potential future tasks as an hourly alternate service
 - i. Final design for base and optional streetscape elements.
 - ii. Outline specifications for key materials, products, etc.
 - iii. Additional concept design for elements outside of the base project.
 - iv. Supplemental rendering and visualization of the base and optional streetscape elements.
 - v. Additional meetings

4. Meeting Summary - with City Staff and WHKS (2-3meetings assumed through project)

- a. Meet to review initial corridor opportunities and presentation of initial concepts
- b. Attend public meeting on Jan 29th to present the streetscape design project to date.
- c. Debrief conference call related to comments received via stakeholder input and discuss changes/modifications to arrive at a preferred streetscape plan and cost estimate

- d. Meet (if required) for presentation of final Streetscape concepts and cost estimate and to evaluate phasing and strategies related to Final Design

Proposed Professional Fee

HKGi proposes to accomplish the above described project for a not to exceed fee of \$15,000 plus reimbursable expenses of mileage and printing. The project will be billed monthly commensurate with the level of work completed

Please feel free to contact me if you have any questions about this proposal or would like additional information. If you find this proposal acceptable, please sign and email me a copy. We will consider your signature below as your authorization for us to proceed. We look forward to helping Kasson with such an important community project.

Sincerely,



Paul Paige, PLA
President

paul@hkgi.com
612-940-5285

Signatures:

City of Kasson Representative

Date: _____

Printed Name

M E M O

DATE: 1/11/2018
TO: Mayor and Council
FROM: Chief Berghuis
RE: Part-Time Replacement

To Mayor and City Council Representatives:

I request that you allow me to hire one of the two part-time officer hiring's the council had approved. After completing an interview, I would like to offer Mr. Tyler Breuer the position of part-time officer. Mr. Breuer is currently licensed and working part-time for Dodge County Sheriff's Office and will fit in well and be a quick study.

Respectfully Submitted,

Kent Berghuis
Chief of Police

Kasson Police Calls for Service

↑/↓ over last year

	2014	2015	2016	2017	2018	
January	274	286	294	322	346	7%
February	271	247	260	341	310	-9%
March	280	302	273	277	352	27%
April	325	347	375	364	418	15%
May	373	367	413	461	502	9%
June	293	339	349	370	395	7%
July	364	408	408	528	454	-14%
August	286	372	343	404	466	15%
September	263	352	346	450	461	2%
October	336	309	489	370	380	3%
November	263	284	359	390	348	-11%
December	300	331	334	377	437	16%
Yearly Total	3628	3944	4243	4654	4869	5% YTD

January 14th, 2019
12 Elton Hills Drive
Rochester, Minnesota 55906



Dear Zumbro Watershed Members, Sponsors and Supporters,

It has been a good run. Fourteen Years! However, we need to move in a different direction to reduce flooding and improve water quality in the Zumbro Watershed. We hope the six counties and six Soil and Water Conservation Districts that were part of ZWP can apply what they have learned as part of this organization to the task at hand—development and execution of “One Watershed, One Plan (1W1P)”.

How did we get here? On July 30th, 2018, we emailed a letter to all members, supporters and partners announcing cut-backs and the suspension of monthly activities. At that time, we had lost our Executive Director and several board members. With the end of two multi-year grants from the State of Minnesota, we faced an uncertain financial future. We had hoped that letter would spur helpful discussion, inquiries and support for our mission. It did not.

The ZWP was created at a time when our local units of governments were pursuing disparate plans for improving water and reducing floods. We created the first watershed-wide plan for the Zumbro. We provided a place for citizens, political leaders and natural resource managers to share knowledge and work toward shared goals. Starting in 2011, the Minnesota Board of Water and Soil Resources (BWSR) started on a new course that became the 1W1P program. That program mandates all counties that comprise a watershed pursue cooperative planning and implement solutions at a watershed scale. Basically, BWSR mandated counties come up with something like ZWP, but with more power. We, as a citizen and government cooperative, were involved with early applications for funding to pursue 1W1P. In the latest round (2018), counties did not involve ZWP or citizens in the application. It has become clear that BWSR does not want citizen groups active in the process. The result is that counties will receive funding and most likely hire an outside engineering firm to develop a new watershed plan, largely based on findings of the Watershed Restoration and Protection Strategy (WRAPS)—a study ZWP co-authored with the Minnesota Pollution Control Agency (MPCA).

In November 2018, the board approved a motion to dissolve the ZWP. The board tasked a committee of active board directors to determine how to end activities, fulfil remaining commitments, and dispense property and funds. This process will take time. Notifying you, our members, supporters and partners is the initial step. We have decided to allocate remaining property and funds to projects that were the focus of the last year and to organizations that align with our mission. That process will begin as soon as this month, so that those groups can move forward.

We were an early partner in Rochester Earth Fest and its fiscal sponsor. This program will continue in 2019. It has engaged leadership and backing from Destination Medical Center. We will provide this group with 40% of remaining funds and continue as its fiscal sponsor through 2019.

The ZWP and the City of Oronoco go back a long time. They have been one of our better partners. We helped with their wellhead sealing project and they received funding to improve several parks during the Recreational Learning Sites project. They are a community that is embracing the Zumbro River! Over

the last 16 months, we have partnered with them on the development of the Zumbro River Trail concept. The ZWP and City of Oronoco have led meetings with local governments and the Greater Minnesota Regional Parks and Trail Commission (GMRPTC). Our goal is a water trail that connects communities, large and small, via canoe trail. If we can be ranked and recognized by the GMPTC, funds from the Legacy Amendment can be used to upgrade existing amenities and develop new ones (campgrounds, landings, fishing areas, etc.). An application to that commission is moving forward; ZWP was to be the author but no longer has the staff or volunteers to lead that effort. We are providing 40% of remaining funds to the City of Oronoco to support that application.

Some of our equipment will be given to the Cannon River Watershed Partnership. They will use materials for engagement and education on water and soil issues.

Some of our equipment and 10% of remaining funds will be given to the Minnesota Well Owners Organization (MNWOO). This organization is helping well owners deal with nitrogen pollution seeping into drinking water. Nitrogen contamination of rural wells is on the rise in the Zumbro Watershed, most of it originating from current agricultural practices.

Lake Zumbro Forever, Inc. will receive 10% of remaining funds. Concern over sedimentation of that lake was the spark that started ZWP. Many of our early members and directors have been active in projects to improve that resource.

We have accomplished much in 14 years. We have helped our government partners obtain better data, so that your tax money could be more effectively spent. We have educated politicians and citizens about what makes our water brown and why we have more water in the Zumbro than ever before. More importantly, we have demonstrated solutions to land use problems that are the cause of flooding and degraded water quality. We have enhanced access to the Zumbro River through our Recreational Learning Sites program. We have helped organize the Rochester Earth Fest, a program which will continue in 2019 and hopefully well into the future.

This organization is not yet officially closed, but we will no longer be accepting donations. We will make the dissolution final once all accounts are settled. Our Facebook page and website will remain active for one more year. The official closing will likely occur in December 2019. First and foremost, we thank you—members, supporters, partners—for years of support.

We encourage you to stay active in advocacy for cleaner waters and fewer floods locally and state-wide.

Sincerely,

The ZWP Executive Committee

Mark Green, Chair
Brett Ostby, Co-Chair
Megan Gallagher, Secretary
Mary Idso, Treasure

MARCH 27—MAHNOMEN
MARCH 28—ALEXANDRIA
APRIL 3—REDWOOD FALLS
APRIL 4—MANKATO
APRIL 9—ROCHESTER
APRIL 11—BIWABIK
APRIL 16—ST. PAUL
APRIL 23—ST. CLOUD
APRIL 25—BROOKLYN PARK

2019 Safety & Loss Control Workshops

BACK BY
POPULAR DEMAND!
POLICE HR
BOOT CAMP



WHO SHOULD ATTEND?
Administrators/clerks
Agents working with cities
Elected officials
Human resources professionals
Parks & rec professionals
Peace officers
Public works professionals
Staff from small cities
Technology professionals

2019 TOPICS INCLUDE:
League services
ADA accessibility and the web
Police property room management
Emerging trends for police
All about playgrounds
OSHA's new silica standards
Computer security
Critical insurance issues for police departments

Facilities manager guide
Small cell technology
Updates in city regulation
Police HR boot camp
Property appraisal program
Agent/city connection
Meeting management
Workers' comp payroll classifications and audits

ONLY \$20 | LUNCH & MATERIALS INCLUDED

Continuing education credits/contact hours sought for: POST credits, Water and wastewater operator contact hours, Claims adjuster credits, and Insurance agent credits

Questions? Call Chris White at (651) 215-4069 or (800) 925-1122, or email cwhite@lmc.org

REGISTRATION OPENS THIS JANUARY—FIND OUT MORE AT WWW.LMC.ORG/LCW2019

DODGE COUNTY LOCAL BOARD OF APPEAL & EQUALIZATION (LBAE) and OPEN BOOK

APRIL 2019

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4	5
8	9	10	11	12
LBAE	LBAE	LBAE	OPEN BOOK	
1:00pm - 1:30pm Claremont City 2:00pm - 2:30pm Claremont Twp 3:30pm - 4:00pm Ellington Twp 6:00pm - 6:30pm Mantorville City	10:30am - 11:00am Westfield Twp 3:30pm - 4:00pm Wasioja Twp 6:00pm - 6:30pm West Concord	1:00pm - 1:30pm Canisteo Twp 2:15pm - 2:45pm Vernon Twp 4:00pm - 4:30pm Mantorville Twp	3:00 pm - 4:00 pm Cities: Dodge Center, Hayfield, Kasson Townships: Ashland, Concord, Hayfield, Milton, Ripley	
15	16	17	18	19
22	23	24	25	26

**DODGE COUNTY BOARD OF APPEAL & EQUALIZATION (CBAE)
TUESDAY, JUNE 25, 2019 6:30PM - 7:00PM**



Annual Report

Dodge Solar Site in Mantorville, MN

5 MWac

Narrative of the 2018 Maintenance;

September 2018, all preventative maintenance inspections were performed at the Dodge site per all internal and external agreements. Any deficiencies were corrected immediately upon those inspections. Vegetation abatement was performed twice in 2018 along with 2 noxious spot spraying applications by a Minnesota registered 3rd party vegetation management company. Remediation to the site access roadway was completed in May of 2018. Additional remediation is currently ongoing while vegetation is being established in areas where unlevel ground is apparent. Several site visits were made throughout the year by our internal operation and maintenance service technicians. All response times were met as per the O&M contract with the city along with company goals and processes. These corrective maintenance tasks were identified via our internal remote monitoring platform that allow us to have visibility to the site in an event an issue arises. Such tasks include but are not limited to: repair of inverter components, DC health related issues and disturbances cause by rodents. At the time of writing this report all such repairs have been made and the site is operating at full capacity.

Looking ahead to 2019, our team will be completing annual inspections and maintenance of the site that will include in addition to the annual maintenance, a 2-year preventative maintenance task that includes verification and calibration of the production meter and site meteorological station.





**Dodge Holdco LLC
Solar Garden Production**

Row Labels	Sum of Monthly Production Allocation in kWh
2017-08	690,004
2017-09	797,393
2017-10	476,457
2017-11	366,102
2017-12	167,556
2018-01	327,200
2018-02	455,961
2018-03	847,809
2018-04	820,917
2018-05	785,271
2018-06	745,079
2018-07	959,793
2018-08	770,475
2018-09	662,538
2018-10	512,286
2018-11	243,667
Grand Total	9,628,508



SEMLM
 Southeastern Minnesota League of Municipalities

www.semlm.org

Annual Meeting

Thursday

January 31, 2019

Chef Bill's

505 Frontage Road NW Byron

Directions at this link:

<http://mapq.st/1iqzAEs>

6:00 pm Social Time with cash bar

6:30 pm Dinner: Fresh rolls, Garden salad, Roast pork tenderloin with wild rice pilaf, Skillet-fried boneless chicken breast with peppered gravy and honest mashed potatoes, Fresh herbed carrots, Green vegetable, Dessert
 Welcome from City of Byron

7:00 pm SEMLM Business – Dan Egler, SEMLM President

7:15 pm 2019 Legislative Policy Adoption (**Please have your city present for voting**)

Presentations –

Child Care Tax Credit Bill

Venture SE MN Fund Bill

MN Housing Taskforce (focusing on ways cities/counties can encourage range of housing options)

8:28 pm Closing remarks from SEMLM President Egler. Adjourn meeting. **Open time for networking.**

Hosted by the City of Byron

Registrations Due Monday, January 28

Send to: Mary Blair-Hoefl, Byron City Administrator
 680 Byron Main Ct. NE, Byron, MN 55920
 mhoefl@byronmn.com
 507-775-3418 Direct
 507-775-3400 City Hall
 507-775-3401 Fax

Registration from _____

Contact Person: _____

Phone: _____

E-mail: _____

Number snack/meals member city _____ x \$30 = \$ _____ (current paid SEMLM member)

Number snack/meals nonmember city _____ x \$35 = \$ _____ (no membership fee paid)

Make checks payable to "City of Byron"

Names of attendees for this registration:

_____	_____
_____	_____
_____	_____
_____	_____

Linda Rappe

From: Brenda Johnson <bbj322@gmail.com>
Sent: Thursday, January 17, 2019 3:29 PM
To: brenda@semlm.org
Cc: nkoverman@stcharlesmn.org; rrstaver@outlook.com; mvahlsing@cityofkenyon.com; councilpersoneggler@cityofkasson.com; Gottschalk.Kathleen@mayo.edu; kattgott6996@gmail.com; kim.beise@ci.red-wing.mn.us
Subject: SEMLM Event January 31 in Byron
Attachments: Venture SE MN Fund - Clean.docx; SEMLM January 2019 Byron Meeting Registration.pdf

Dear SE MN Cities and Friends,

It's a brand new year, and cities have some brand new elected officials. To update the SEMLM email list, please send me the emails for all your elected officials and key staff. I know my current email list will have many email addresses that need to be added, updated, or removed. It's best if you can send me all of them, and then I can be sure to make all the needed changes. Thank you in advance for your help with this!

In the meantime, **please also send this to all your elected officials**, because I know many will not receive this as new officials or due to email changes, and it will take time to update the SEMLM distribution list. Thank you!

We have an impressive lineup of four speaker topics for the January 31 SEMLM event in Byron. Our SE MN Regional Economic Impact Study that was completed last year, and announced in early October, is already generating several important legislative bills for SE MN. **Please have your city represented at the Byron meeting for official voting on legislative policies.**

We have ***three bill presentations*** related to the study results you will hear about at the January 31 event:

1. SE MN Venture Fund (This is a significant bill for SE MN. See attached file for the bill language.)
2. MN Housing Tax Credit Bill (<http://www.mhponline.org/images/MN-Tax-Credit-Incentive-Fund.pdf>)
3. MN Child Care Tax Credit Bill (Senator Nelson will present at the Jan. 31 SEMLM meeting.)

Housing is one of the top issues for our region, and the **latest MN Housing Task Force report** offers recommendations for communities to encourage housing options and affordability. Many of those ideas will be brought to our SEMLM cities at this January 31 event.

Yes, we will get some serious things done at the event in Byron, but we won't go hungry!

Check out this menu Byron City Administrator Mary Blair-Hoeft sent for us:

Fresh warm cloverleaf rolls with whipped butter

A traditional garden salad with nice finishes and homemade dressings

Roasted and sliced pork tenderloin presented with a wild rice pilaf

Skillet-fried chicken (boneless breast) with peppered gravy and honest mashed potatoes

Fresh herbed carrots and a green vegetable and dessert

Register all your staff and elected officials as soon as you can. Mary will appreciate it!

Brenda Johnson, Executive Director
Southeastern Minnesota League of Municipalities
PO Box 413
Chatfield, MN 55923
Phone: 507-951-8059
brenda@semlm.org

Suggested language underlined:

A bill for an act

Relating to economic development; creating the Venture SE Minnesota Diversification revolving loan program; appropriating money.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Purpose.

The purpose of this act is to implement resources to further the economic development initiatives identified within the findings of the economic impact study and analysis of the effects of current projected economic growth in southeast Minnesota funded and completed pursuant to 2017 Session Laws CHAPTER 94--S.F. No. 1456, Article 1, Sec. 2.

Section 2. Venture SE MN Diversification Loan Fund.

Subdivision 1. Establishment; revolving loan fund. The commissioner of employment and economic development must establish a Venture SE Minnesota diversification revolving loan program to provide loans to eligible borrowers. The commissioner shall collaborate with Journey to Growth (J2G), who shall serve as the loan administrator under this section.

Subd. 2. Eligible borrower. (a) To receive a loan under this section, the borrower must be a sole proprietorship, partnership, corporation, or a political subdivision of the state that engages in or is borrowing in support of one of the following industries:

(1) agriculture, including farms that produce or supply inputs into value-added products produced within the state of Minnesota;

(2) manufacturers or suppliers to manufacturers that produce durable and nondurable goods, the majority of which result in sales to customers located outside the state;

(3) technology businesses, the majority of which whose services or products sell primarily to customers located outside the state.

(4) health care related businesses, the majority of which whose services or products sell primarily to customers located outside the state.

(5) businesses that provide for the transportation of people within the area served by this program,

- (6) childcare facilities,
- (7) residential development projects,
- (8) political subdivisions of the state in support of

- (i) redevelopment projects
- (ii) main street commercial district improvements,
- (iii) local business infrastructure expansions and improvements, or
- (iv) transportation infrastructure.

(b) An eligible borrower under this section must maintain the eligible industry type under this paragraph throughout the term of the loan. (c) An eligible borrower must be located within the counties of Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, and Winona, but not within the city of Rochester, nor is a business eligible if it is relocating from elsewhere in the State of Minnesota without consent from the local municipality from which it is relocating.

Subd. 3. Use of loan proceeds. (a) Loan proceeds must be used for the purposes described in this subdivision. (b) Loan proceeds may be used for the purchase of equipment and construction of or improvement to facilities that improve energy efficiency or competitiveness of overall business operations. Eligible borrowers seeking loans for this purpose must document in the loan application how the project completion increases the competitiveness or energy efficiency of the business. (c) Loan proceeds may be used to assist financing of income qualified housing projects meaning:

(1) Owner-occupied housing. For owner-occupied residential property, 95 percent of the housing units must be initially purchased and occupied by individuals whose family income is less than or equal to the income requirements for qualified mortgage bond projects under section 143(f) of the Internal Revenue Code.

(2) Rental Property. For residential rental property, the property must satisfy the income requirements for a qualified residential rental project as defined in section 142(d) of the Internal Revenue Code, for the life of the loan.

(d) loan proceeds may include homeowner remodeling projects that add licensed in-home childcare centers. Loans to licensed in-home childcare centers need not be income qualified. (e) Loan proceeds may be used for public infrastructure.

Subd. 4. Loan terms. (a) The maximum term of a loan made under this section must not exceed ten years. The loan administrator must set an interest rate that is not more than one point above the prime rate as published in the Wall Street Journal on the date of application depending on credit review except that interest rates for political subdivisions of the state may be negotiated

on a case by case basis and may not exceed one point less than the than prime rate as published in the Wall Street Journal on the date of application. The loan administrator may charge a one time fee of up to 0.5 percent of the amount loaned for administrative services. This fee may be deducted from the loan proceeds. (b) The loan amount may be the lesser of 25 percent of the total project costs or \$500,000 per project. The borrower or the participating financial institution must provide the balance of funds needed to fully fund the proposed project. The fund administrator may subordinate all or a portion of its position to other financial institutions who provide project funding.

Subd. 5. **Fund administration; report.** (a) The loan administrator shall establish and administer a revolving loan fund that contains any appropriation for the purposes of this section, interest, fees, and loan proceeds. The loan administrator shall form a loan approval Committee, or partner with another nonprofit development organization's loan approval committees that already exist in the designated counties, comprised of individuals experienced in economic development projects and that are representative of the areas served by the loan fund to review and approve loans made under this section. The loan administrator may contract with another nonprofit development organization. The loan administrator committee shall develop a loan application form and provide the loan application along with application procedures and deadlines to the commissioner of employment and economic development who shall publish the same on the department's website. (b) The loan administrator may use up to \$500,000 of program income annually generated from interest and fees to offset any administrative costs. (c) The loan administrator may invest all income over expenses in businesses eligible under subdivision 2 to develop regional apprenticeship, internship, and mentorship programs. (d) By January 15, 2020, and annually thereafter, the loan administrator must report to the commissioner of employment and economic development and legislative committees with jurisdiction over economic development on all uses of funds under this section, including but not limited to current balance of funds, loan activity, status of all loans made, and costs associated with administering the program. (e) Beginning August 1, 2020, the commissioner of employment and economic development shall certify the loan administrators annual budget before the expenditure of any funds and shall provide the legislative committees with jurisdiction over economic development a copy of the certification. The program is subject to audit by the legislative auditor.

Sec. 3. APPROPRIATION.

\$25,000,000 in fiscal year 2020 is appropriated from the general fund to the commissioner of employment and economic development for the Venture SE Minnesota Diversification loan fund in section 2. This is a one time appropriation and is available until expended.

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Government Wide						
3101 CURRENT AD VALOREM TAXES	0.00		966,684.20	33.65	1,689,287.00	-722,602.80
3107 ABATEMENT LEVY	0.00		1,944.45	0.07	4,321.00	-2,376.55
3210 BUSINESS LICENSES/PERMITS	25.00	0.01	12,117.50	0.42	13,500.00	-1,382.50
3341 LOCAL GOVERNMENT AID	0.00		538,311.00	18.74	1,076,622.00	-538,311.00
3349 MISCELLANEOUS STATE GRANT	0.00		1,934.50	0.07	3,869.00	-1,934.50
3410 CHARGES FOR SERVICES	0.00		22.66		2,000.00	-1,977.34
3415 CITY HALL RENT	0.00		25.00		100.00	-75.00
3612 SPECIAL ASSESSMT-PENALTY/	0.00		231.76	0.01	0.00	231.76
3621 INTEREST EARNED	3,814.22	1.31	22,624.59	0.79	13,000.00	9,624.59
3622 RENTS AND ROYALTIES	300.00	0.10	6,200.00	0.22	0.00	6,200.00
3624 MISC REVENUE - REFUNDS	2.00		513.18	0.02	1,000.00	-486.82
3626 MONEY MARKET INTEREST	17.94	0.01	110.83		0.00	110.83
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		16,000.00	-16,000.00
Total Department	4,159.16	1.43	1,550,719.67	53.98	2,819,699.00	-1,268,979.33
Planning and Zoning						
3413 ZONING/SUBDIVISION FEES	540.00	0.19	4,904.16	0.17	2,000.00	2,904.16
3624 MISC REVENUE - REFUNDS	475.00	0.16	4,925.01	0.17	4,000.00	925.01
Total Department	1,015.00	0.35	9,829.17	0.34	6,000.00	3,829.17
Cable TV						
3495 FRANCHISE ROW USE	1,767.81	0.61	26,388.67	0.92	60,000.00	-33,611.33
Total Department	1,767.81	0.61	26,388.67	0.92	60,000.00	-33,611.33
Police						
3345 POLICE/FIRE STATE AIDS	0.00		69,600.77	2.42	61,000.00	8,600.77
3347 OTHER FEDERAL GRANT	0.00		3,423.00	0.12	0.00	3,423.00
3349 MISCELLANEOUS STATE GRANT	0.00		11,484.05	0.40	4,500.00	6,984.05
3369 OTHER COUNTY GRANT	0.00		27,989.05	0.97	58,000.00	-30,010.95
3420 PUBLIC SAFETY	19.96	0.01	284.42	0.01	200.00	84.42
3511 COURT FINES	1,293.18	0.45	18,054.38	0.63	13,000.00	5,054.38
3623 CONTR/DONATION FROM PRIVA	0.00		2,000.00	0.07	0.00	2,000.00
3624 MISC REVENUE - REFUNDS	870.00	0.30	6,279.97	0.22	3,000.00	3,279.97
Total Department	2,183.14	0.75	139,115.64	4.84	139,700.00	-584.36

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Fire						
3346 STATE FIRE AID	0.00		42,393.85	1.48	40,000.00	2,393.85
3349 MISCELLANEOUS STATE GRANT	0.00		4,685.90	0.16	7,000.00	-2,314.10
3421 Fire Contracts	0.00		35,877.76	1.25	36,470.00	-592.24
3422 SPECIAL FIRE PROTECTION S	130.00	0.04	17,841.65	0.62	15,000.00	2,841.65
3612 SPECIAL ASSESSMT-PENALTY/	0.00		23.61		0.00	23.61
3623 CONTR/DONATION FROM PRIVA	0.00		6,583.26	0.23	8,000.00	-1,416.74
3624 MISC REVENUE - REFUNDS	0.00		4.98		5,000.00	-4,995.02
Total Department	130.00	0.04	107,411.01	3.74	111,470.00	-4,058.99
Building Inspection						
3220 NON-BUSINESS LICENSES & P	3,285.63	1.13	81,543.44	2.84	54,000.00	27,543.44
3414 PLAN CHECK FEES	1,676.11	0.58	45,360.87	1.58	34,000.00	11,360.87
3416 MECHANICAL INSPECTION FEE	535.00	0.18	9,159.00	0.32	4,000.00	5,159.00
3417 PLUMBING INSPECTION FEES	120.00	0.04	4,018.00	0.14	2,500.00	1,518.00
Total Department	5,616.74	1.94	140,081.31	4.88	94,500.00	45,581.31
Animal Control						
3220 NON-BUSINESS LICENSES & P	25.00	0.01	1,085.00	0.04	1,700.00	-615.00
3514 OTHER FINES	0.00		1,006.95	0.04	2,500.00	-1,493.05
Total Department	25.00	0.01	2,091.95	0.07	4,200.00	-2,108.05
Highways, Streets, Roadways						
3364 COUNTY MUNICIPAL STATE AI	0.00		71,387.00	2.49	72,640.00	-1,253.00
3624 MISC REVENUE - REFUNDS	0.00		276.00	0.01	0.00	276.00
3911 SALES OF FIXED ASSETS	0.00		1,000.00	0.03	0.00	1,000.00
Total Department			72,663.00	2.53	72,640.00	23.00
Street Lighting						
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		27,000.00	-27,000.00
Total Department					27,000.00	-27,000.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Parks and Recreation						
3470 PARKLAND FEES	0.00		5,888.00	0.20	0.00	5,888.00
3622 RENTS AND ROYALTIES	56.14	0.02	2,917.85	0.10	2,700.00	217.85
3624 MISC REVENUE - REFUNDS	0.00		136.00		0.00	136.00
Total Department	56.14	0.02	8,941.85	0.31	2,700.00	6,241.85
Swimming Pool						
3472 SWIMMING POOL FEES DAILY	0.00		107,527.56	3.74	106,000.00	1,527.56
3474 CONCESSIONS	0.00		46,020.58	1.60	40,000.00	6,020.58
3475 LESSONS	0.00		20,600.00	0.72	20,000.00	600.00
3477 FUNBRELLA	0.00		-623.63	-0.02	0.00	-623.63
3478 FACILITY RENTAL	0.00		1,754.39	0.06	3,500.00	-1,745.61
3480 SWIM PASSES	0.00		66,299.96	2.31	70,000.00	-3,700.04
3481 TINY TOTS	0.00		1,280.00	0.04	0.00	1,280.00
3482 SWIM TEAM	0.00		1,347.37	0.05	1,500.00	-152.63
3483 Program-Other	0.00		1,840.00	0.06	0.00	1,840.00
3794 CASH OVER	0.00		104.64		0.00	104.64
Total Department			246,150.87	8.57	241,000.00	5,150.87
Other Recreational Facilities						
3471 OTHER ORGANIZED ACTIVITIE	0.00		458.44	0.02	500.00	-41.56
3473 PLAYGROUND FEES	0.00		195.83	0.01	500.00	-304.17
3479 SOFTBALL FEES	0.00		4,771.93	0.17	5,100.00	-328.07
Total Department			5,426.20	0.19	6,100.00	-673.80
Park Areas						
3474 CONCESSIONS	0.00		1,142.43	0.04	3,500.00	-2,357.57
3623 CONTR/DONATION FROM PRIVA	0.00		7,761.00	0.27	0.00	7,761.00
3794 CASH OVER	0.00		11.65		0.00	11.65
Total Department			8,915.08	0.31	3,500.00	5,415.08
Total Revenue	14,952.99	100.00	2,317,734.42	100.00	3,588,509.00	-1,270,774.58

Expenses

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Council						
Council						
101 FULL-TIME EMPLOYEES - REGULAR	1,835.31	0.63	20,028.89	0.70	30,000.00	9,971.11
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		465.36	0.02	0.00	-465.36
121 EMPLOYER PERA CONTRIBUTIONS	137.66	0.05	1,344.60	0.05	1,626.00	281.40
122 EMPLOYER FICA CONTRIBUTIONS	102.85	0.04	1,164.61	0.04	1,860.00	695.39
123 EMPLOYER MEDICARE CONTRIBUTION	24.08	0.01	272.30	0.01	435.00	162.70
130 EMPLOYER PAID INSURANCE	345.19	0.12	3,821.15	0.13	4,600.00	778.85
150 WORKER'S COMPENSATION	0.00		78.18		150.00	71.82
160 LIABILITY INSURANCE	0.00		3,429.16	0.12	4,000.00	570.84
210 OPERATING SUPPLIES	0.00		0.00		150.00	150.00
304 LEGAL FEES	623.50	0.21	7,986.00	0.28	11,000.00	3,014.00
333 STAFF MEETINGS & CONFERENCES	0.00		561.93	0.02	2,000.00	1,438.07
334 MEMBERSHIP DUES AND FEES	0.00		4,324.50	0.15	4,500.00	175.50
351 LEGAL NOTICES PUBLISHING	0.00		0.00		400.00	400.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		90.00		1,100.00	1,010.00
430 OTHER SERVICE/CHARGES-MISC.	29.28	0.01	10,547.62	0.37	23,000.00	12,452.38
440 PROFESSIONAL SERVICES	0.00		6,363.78	0.22	0.00	-6,363.78
Account Total	3,097.87	1.07	60,478.08	2.11	84,821.00	24,342.92
Total Department	3,097.87	1.07	60,478.08	2.11	84,821.00	24,342.92
Ordinances and Proceedings						
Ordinances and Proceedings						
353 ORDINANCE PUBLICATION	0.00		160.00	0.01	3,500.00	3,340.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		675.00	0.02	1,000.00	325.00
Account Total			835.00	0.03	4,500.00	3,665.00
Total Department			835.00	0.03	4,500.00	3,665.00
Mayor						
Mayor						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		1,988.00	0.07	4,800.00	2,812.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		123.25		298.00	174.75
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		28.82		70.00	41.18
Account Total			2,140.07	0.07	5,168.00	3,027.93
Total Department			2,140.07	0.07	5,168.00	3,027.93
City Clerk						
City Clerk						
101 FULL-TIME EMPLOYEES - REGULAR	12,726.52	4.39	101,761.09	3.54	122,000.00	20,238.91
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		447.13	0.02	0.00	-447.13
121 EMPLOYER PERA CONTRIBUTIONS	952.05	0.33	7,646.37	0.27	9,151.00	1,504.63
122 EMPLOYER FICA CONTRIBUTIONS	740.64	0.26	5,887.08	0.20	7,564.00	1,676.92
123 EMPLOYER MEDICARE CONTRIBUTION	173.20	0.06	1,376.78	0.05	1,769.00	392.22
130 EMPLOYER PAID INSURANCE	1,526.10	0.53	16,205.87	0.56	19,500.00	3,294.13
150 WORKER'S COMPENSATION	0.00		649.02	0.02	600.00	-49.02
160 LIABILITY INSURANCE	0.00		90.76		80.00	-10.76
210 OPERATING SUPPLIES	54.45	0.02	3,314.17	0.12	4,000.00	685.83
216 PERIODICALS	0.00		87.00		220.00	133.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
220 REPAIR/MAINTENANCE SUPPLIES	15.99	0.01	576.05	0.02	1,000.00	423.95
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
321 TELEPHONE	569.85	0.20	6,307.63	0.22	6,900.00	592.37
325 COMMUNICATION-OTHER	175.00	0.06	1,931.40	0.07	1,500.00	-431.40
331 TRAVEL/MILEAGE	366.38	0.13	647.20	0.02	600.00	-47.20
332 ADMINISTRATOR MEETINGS &	322.79	0.11	5,666.72	0.20	3,500.00	-2,166.72
333 STAFF MEETINGS & CONFERENCES	162.96	0.06	5,560.81	0.19	5,000.00	-560.81
334 MEMBERSHIP DUES AND FEES	0.00		5,484.82	0.19	5,400.00	-84.82
343 OTHER ADVERTISING	15.40	0.01	108.31		1,200.00	1,091.69
351 LEGAL NOTICES PUBLISHING	0.00		0.00		200.00	200.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		80.00	80.00
360 INSURANCE	0.00		3,090.27	0.11	3,300.00	209.73
400 REPAIRS & MAINTENANCE	0.00		354.40	0.01	1,000.00	645.60
430 OTHER SERVICE/CHARGES-MISC.	0.00		263.65	0.01	900.00	636.35
440 PROFESSIONAL SERVICES	117.30	0.04	2,222.70	0.08	1,900.00	-322.70
444 OTHER CONTRACTUAL SERVICES	574.88	0.20	7,174.97	0.25	0.00	-7,174.97
Account Total	18,493.51	6.37	176,854.20	6.16	200,864.00	24,009.80
Total Department	18,493.51	6.37	176,854.20	6.16	200,864.00	24,009.80
Elections						
Elections						
101 FULL-TIME EMPLOYEES - REGULAR	367.01	0.13	2,936.81	0.10	3,300.00	363.19
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		93.61		0.00	-93.61
121 EMPLOYER PERA CONTRIBUTIONS	27.54	0.01	227.35	0.01	247.00	19.65
122 EMPLOYER FICA CONTRIBUTIONS	20.59	0.01	166.74	0.01	205.00	38.26
123 EMPLOYER MEDICARE CONTRIBUTION	4.81		39.05		48.00	8.95
130 EMPLOYER PAID INSURANCE	69.04	0.02	764.71	0.03	920.00	155.29
210 OPERATING SUPPLIES	26.46	0.01	87.77		100.00	12.23
351 LEGAL NOTICES PUBLISHING	240.00	0.08	440.00	0.02	500.00	60.00
430 OTHER SERVICE/CHARGES-MISC.	3.27		6.54		600.00	593.46
444 OTHER CONTRACTUAL SERVICES	4,622.36	1.59	8,482.20	0.30	11,000.00	2,517.80
Account Total	5,381.08	1.85	13,244.78	0.46	16,920.00	3,675.22
Total Department	5,381.08	1.85	13,244.78	0.46	16,920.00	3,675.22
Accounting						
Accounting						
301 AUDITING/ACCOUNTING	0.00		4,540.00	0.16	4,450.00	-90.00
351 LEGAL NOTICES PUBLISHING	0.00		720.00	0.03	1,600.00	880.00
Account Total			5,260.00	0.18	6,050.00	790.00
Total Department			5,260.00	0.18	6,050.00	790.00
Assessing						
Assessing						
305 ASSESSING FEES	0.00		29,891.00	1.04	31,375.00	1,484.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		300.00	300.00
Account Total			29,891.00	1.04	31,675.00	1,784.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department			29,891.00	1.04	31,675.00	1,784.00
Law-Legal Services						
Law-Legal Services						
304 LEGAL FEES	7,379.50	2.54	27,824.09	0.97	50,000.00	22,175.91
Account Total	7,379.50	2.54	27,824.09	0.97	50,000.00	22,175.91
Total Department	7,379.50	2.54	27,824.09	0.97	50,000.00	22,175.91
Planning and Zoning						
Planning & Zoning						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		37,200.00	37,200.00
121 EMPLOYER PERA CONTRIBUTIONS	0.00		0.00		2,790.00	2,790.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		2,306.00	2,306.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		539.00	539.00
130 EMPLOYER PAID INSURANCE	0.00		0.00		4,700.00	4,700.00
150 WORKER'S COMPENSATION	0.00		1.03		200.00	198.97
210 OPERATING SUPPLIES	0.00		1,163.05	0.04	500.00	-663.05
303 ENGINEERING FEES	0.00		1,732.50	0.06	0.00	-1,732.50
304 LEGAL FEES	297.50	0.10	11,358.07	0.40	7,500.00	-3,858.07
321 TELEPHONE	21.51	0.01	236.31	0.01	250.00	13.69
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		127.00		1,500.00	1,373.00
351 LEGAL NOTICES PUBLISHING	0.00		1,060.00	0.04	250.00	-810.00
360 INSURANCE	0.00		3,134.40	0.11	4,400.00	1,265.60
440 PROFESSIONAL SERVICES	0.00		9,225.30	0.32	2,000.00	-7,225.30
444 OTHER CONTRACTUAL SERVICES	431.17	0.15	5,381.35	0.19	0.00	-5,381.35
Account Total	750.18	0.26	33,419.01	1.16	66,135.00	32,715.99
Total Department	750.18	0.26	33,419.01	1.16	66,135.00	32,715.99
Data Processing						
Data Processing						
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.01	1,000.00	660.00
309 EDP, SOFTWARE & DESIGN	0.00		1,628.00	0.06	3,000.00	1,372.00
370 MAINTENANCE/SUPPORT FEES	0.00		3,782.49	0.13	5,700.00	1,917.51
400 REPAIRS & MAINTENANCE	0.00		210.82	0.01	1,000.00	789.18
Account Total			5,961.31	0.21	10,700.00	4,738.69
Total Department			5,961.31	0.21	10,700.00	4,738.69
Cable TV						
Cable TV						
210 OPERATING SUPPLIES	0.00		0.00		250.00	250.00
Account Total					250.00	250.00
Total Department					250.00	250.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
General Govt Building						
General Govt Buildings						
103 PART-TIME EMPLOYEES	302.73	0.10	2,295.54	0.08	4,300.00	2,004.46
121 EMPLOYER PERA CONTRIBUTIONS	22.70	0.01	172.13	0.01	323.00	150.87
122 EMPLOYER FICA CONTRIBUTIONS	18.35	0.01	137.88		267.00	129.12
123 EMPLOYER MEDICARE CONTRIBUTION	4.28		32.27		62.00	29.73
150 WORKER'S COMPENSATION	0.00		108.51		250.00	141.49
210 OPERATING SUPPLIES	29.99	0.01	57.58		300.00	242.42
220 REPAIR/MAINTENANCE SUPPLIES	0.00		340.27	0.01	250.00	-90.27
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		800.00	800.00
360 INSURANCE	0.00		400.48	0.01	2,800.00	2,399.52
380 UTILITY SERVICES	463.89	0.16	4,708.69	0.16	6,000.00	1,291.31
400 REPAIRS & MAINTENANCE	0.00		900.50	0.03	4,000.00	3,099.50
410 RENTALS	28.95	0.01	556.02	0.02	700.00	143.98
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		300.00	300.00
440 PROFESSIONAL SERVICES	95.00	0.03	345.00	0.01	0.00	-345.00
Account Total	965.89	0.33	10,054.87	0.35	20,352.00	10,297.13
Total Department	965.89	0.33	10,054.87	0.35	20,352.00	10,297.13
General Engineering						
General Engineering						
303 ENGINEERING FEES	2,969.00	1.02	27,084.50	0.94	15,000.00	-12,084.50
Account Total	2,969.00	1.02	27,084.50	0.94	15,000.00	-12,084.50
Total Department	2,969.00	1.02	27,084.50	0.94	15,000.00	-12,084.50
Police						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	409.65	0.14	2,766.38	0.10	3,500.00	733.62
121 EMPLOYER PERA CONTRIBUTIONS	30.75	0.01	207.54	0.01	263.00	55.46
122 EMPLOYER FICA CONTRIBUTIONS	24.84	0.01	166.17	0.01	217.00	50.83
123 EMPLOYER MEDICARE CONTRIBUTION	5.82		38.86		51.00	12.14
Account Total	471.06	0.16	3,178.95	0.11	4,031.00	852.05
Police						
101 FULL-TIME EMPLOYEES - REGULAR	69,053.04	23.80	544,960.92	18.97	630,000.00	85,039.08
102 FULL-TIME EMPLOYEES - OVERTIME	1,020.80	0.35	10,406.27	0.36	11,500.00	1,093.73
103 PART-TIME EMPLOYEES	10,976.13	3.78	114,765.18	4.00	75,000.00	-39,765.18
104 Canine	346.08	0.12	2,768.64	0.10	3,000.00	231.36
121 EMPLOYER PERA CONTRIBUTIONS	11,967.47	4.12	94,112.02	3.28	105,348.00	11,235.98
122 EMPLOYER FICA CONTRIBUTIONS	1,430.87	0.49	10,814.34	0.38	8,000.00	-2,814.34
123 EMPLOYER MEDICARE CONTRIBUTION	1,166.59	0.40	9,436.71	0.33	9,000.00	-436.71
130 EMPLOYER PAID INSURANCE	7,803.31	2.69	92,708.02	3.23	105,000.00	12,291.98
150 WORKER'S COMPENSATION	0.00		18,432.01	0.64	27,000.00	8,567.99
160 LIABILITY INSURANCE	0.00		317.68	0.01	350.00	32.32
210 OPERATING SUPPLIES	668.92	0.23	16,696.78	0.58	9,000.00	-7,696.78
212 MOTOR FUELS	1,806.88	0.62	16,310.30	0.57	13,000.00	-3,310.30
214 UNIFORMS	254.98	0.09	3,650.97	0.13	4,000.00	349.03
220 REPAIR/MAINTENANCE SUPPLIES	85.25	0.03	2,530.79	0.09	1,000.00	-1,530.79
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		4,516.21	0.16	7,000.00	2,483.79

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
304 LEGAL FEES	36.25	0.01	108.75		0.00	-108.75
309 EDP, SOFTWARE & DESIGN	0.00		0.00		350.00	350.00
321 TELEPHONE	1,405.79	0.48	15,814.19	0.55	18,577.00	2,762.81
325 COMMUNICATION-OTHER	85.94	0.03	594.85	0.02	500.00	-94.85
331 TRAVEL/MILEAGE	0.00		94.72		0.00	-94.72
333 STAFF MEETINGS & CONFERENCES	86.22	0.03	8,203.14	0.29	8,000.00	-203.14
334 MEMBERSHIP DUES AND FEES	0.00		7,933.00	0.28	8,750.00	817.00
343 OTHER ADVERTISING	0.00		100.00		250.00	150.00
360 INSURANCE	0.00		21,793.04	0.76	20,400.00	-1,393.04
370 MAINTENANCE/SUPPORT FEES	0.00		9,288.00	0.32	12,500.00	3,212.00
380 UTILITY SERVICES	472.05	0.16	5,151.32	0.18	7,200.00	2,048.68
400 REPAIRS & MAINTENANCE	317.45	0.11	5,911.55	0.21	10,000.00	4,088.45
410 RENTALS	0.00		15.83		0.00	-15.83
430 OTHER SERVICE/CHARGES-MISC.	591.26	0.20	3,687.06	0.13	6,000.00	2,312.94
440 PROFESSIONAL SERVICES	0.00		3,194.40	0.11	1,500.00	-1,694.40
Account Total	109,575.28	37.77	1,024,316.69	35.66	1,102,225.00	77,908.31
Total Department	110,046.34	37.93	1,027,495.64	35.77	1,106,256.00	78,760.36

Fire

Government Buildings and Library

103 PART-TIME EMPLOYEES	53.44	0.02	248.68	0.01	1,100.00	851.32
121 EMPLOYER PERA CONTRIBUTIONS	4.02		18.67		80.00	61.33
122 EMPLOYER FICA CONTRIBUTIONS	3.26		15.02		68.00	52.98
123 EMPLOYER MEDICARE CONTRIBUTION	0.76		3.52		16.00	12.48
Account Total	61.48	0.02	285.89	0.01	1,264.00	978.11

Fire

101 FULL-TIME EMPLOYEES - REGULAR	49,533.47	17.07	51,552.60	1.79	50,000.00	-1,552.60
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		54.38		0.00	-54.38
121 EMPLOYER PERA CONTRIBUTIONS	78.64	0.03	234.13	0.01	525.00	290.87
122 EMPLOYER FICA CONTRIBUTIONS	428.89	0.15	551.78	0.02	434.00	-117.78
123 EMPLOYER MEDICARE CONTRIBUTION	718.00	0.25	746.72	0.03	702.00	-44.72
130 EMPLOYER PAID INSURANCE	73.53	0.03	487.09	0.02	1,400.00	912.91
150 WORKER'S COMPENSATION	0.00		8,798.93	0.31	13,150.00	4,351.07
160 LIABILITY INSURANCE	0.00		45.40		50.00	4.60
210 OPERATING SUPPLIES	708.95	0.24	5,832.69	0.20	7,520.00	1,687.31
212 MOTOR FUELS	97.64	0.03	1,630.68	0.06	2,700.00	1,069.32
214 UNIFORMS	0.00		0.00		4,500.00	4,500.00
216 PERIODICALS	0.00		26.00		500.00	474.00
220 REPAIR/MAINTENANCE SUPPLIES	54.24	0.02	2,515.41	0.09	3,000.00	484.59
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		13,337.78	0.46	30,000.00	16,662.22
304 LEGAL FEES	0.00		87.00		0.00	-87.00
321 TELEPHONE	175.79	0.06	1,928.91	0.07	1,500.00	-428.91
330 TRAINING	0.00		5,194.70	0.18	15,000.00	9,805.30
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		6,000.00	6,000.00
334 MEMBERSHIP DUES AND FEES	0.00		901.25	0.03	2,500.00	1,598.75
343 OTHER ADVERTISING	0.00		0.00		300.00	300.00
360 INSURANCE	0.00		3,785.80	0.13	7,620.00	3,834.20
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		400.00	400.00
380 UTILITY SERVICES	576.86	0.20	6,853.41	0.24	10,000.00	3,146.59

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
400 REPAIRS & MAINTENANCE	4,383.00	1.51	7,970.06	0.28	6,000.00	-1,970.06
430 OTHER SERVICE/CHARGES-MISC.	11.00		44,344.36	1.54	46,000.00	1,655.64
435 UNCOLLECTIBLE	0.00		313.94	0.01	0.00	-313.94
444 OTHER CONTRACTUAL SERVICES	0.00		136.50		5,000.00	4,863.50
Account Total	56,840.01	19.59	157,329.52	5.48	214,801.00	57,471.48
Total Department	56,901.49	19.61	157,615.41	5.49	216,065.00	58,449.59
Building Inspection						
Building Inspection						
331 TRAVEL/MILEAGE	232.74	0.08	2,794.80	0.10	3,200.00	405.20
444 OTHER CONTRACTUAL SERVICES	4,550.52	1.57	42,991.87	1.50	45,000.00	2,008.13
Account Total	4,783.26	1.65	45,786.67	1.59	48,200.00	2,413.33
Total Department	4,783.26	1.65	45,786.67	1.59	48,200.00	2,413.33
Animal Control						
Animal Control						
210 OPERATING SUPPLIES	0.00		0.00		175.00	175.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		879.65	0.03	2,000.00	1,120.35
Account Total			879.65	0.03	2,325.00	1,445.35
Total Department			879.65	0.03	2,325.00	1,445.35
Highways, Streets, Roadways						
Highways, Streets, Roadways						
101 FULL-TIME EMPLOYEES - REGULAR	12,289.49	4.24	97,719.00	3.40	106,470.00	8,751.00
121 EMPLOYER PERA CONTRIBUTIONS	921.72	0.32	7,329.00	0.26	7,985.00	656.00
122 EMPLOYER FICA CONTRIBUTIONS	725.87	0.25	5,672.23	0.20	6,601.00	928.77
123 EMPLOYER MEDICARE CONTRIBUTION	169.78	0.06	1,326.67	0.05	1,544.00	217.33
130 EMPLOYER PAID INSURANCE	2,358.92	0.81	25,436.82	0.89	35,000.00	9,563.18
150 WORKER'S COMPENSATION	0.00		4,525.96	0.16	7,800.00	3,274.04
210 OPERATING SUPPLIES	822.34	0.28	8,933.36	0.31	10,000.00	1,066.64
212 MOTOR FUELS	238.08	0.08	3,208.56	0.11	5,000.00	1,791.44
214 UNIFORMS	44.99	0.02	583.43	0.02	1,000.00	416.57
220 REPAIR/MAINTENANCE SUPPLIES	3,730.78	1.29	15,938.31	0.55	16,000.00	61.69
240 SMALL TOOLS/MINOR EQUIPMENT	23.99	0.01	1,788.10	0.06	3,000.00	1,211.90
321 TELEPHONE	137.32	0.05	1,372.06	0.05	2,310.00	937.94
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,200.00	1,200.00
334 MEMBERSHIP DUES AND FEES	0.00		62.00		50.00	-12.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		4,026.04	0.14	6,000.00	1,973.96
380 UTILITY SERVICES	762.05	0.26	8,935.90	0.31	14,000.00	5,064.10
400 REPAIRS & MAINTENANCE	620.90	0.21	8,326.10	0.29	10,000.00	1,673.90
410 RENTALS	0.00		38.70		100.00	61.30
430 OTHER SERVICE/CHARGES-MISC.	36.25	0.01	3,195.10	0.11	2,500.00	-695.10
440 PROFESSIONAL SERVICES	0.00		1,250.00	0.04	0.00	-1,250.00
444 OTHER CONTRACTUAL SERVICES	0.00		145.43	0.01	0.00	-145.43

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Account Total	22,882.48	7.89	199,812.77	6.96	237,060.00	37,247.23
Total Department	22,882.48	7.89	199,812.77	6.96	237,060.00	37,247.23
Paved Streets						
Paved Streets						
220 REPAIR/MAINTENANCE SUPPLIES	439.95	0.15	9,029.08	0.31	10,000.00	970.92
303 ENGINEERING FEES	705.00	0.24	17,591.50	0.61	0.00	-17,591.50
400 REPAIRS & MAINTENANCE	0.00		64,467.00	2.24	192,268.00	127,801.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		15,041.38	0.52	0.00	-15,041.38
Account Total	1,144.95	0.39	106,128.96	3.69	202,268.00	96,139.04
Total Department	1,144.95	0.39	106,128.96	3.69	202,268.00	96,139.04
Ice & Snow Removal						
Ice & Snow Removal						
102 FULL-TIME EMPLOYEES - OVERTIME	789.19	0.27	10,559.19	0.37	13,000.00	2,440.81
121 EMPLOYER PERA CONTRIBUTIONS	59.21	0.02	792.09	0.03	975.00	182.91
122 EMPLOYER FICA CONTRIBUTIONS	48.67	0.02	629.82	0.02	806.00	176.18
123 EMPLOYER MEDICARE CONTRIBUTION	11.39		147.28	0.01	189.00	41.72
130 EMPLOYER PAID INSURANCE	9.62		1,723.63	0.06	2,500.00	776.37
150 WORKER'S COMPENSATION	0.00		309.05	0.01	1,000.00	690.95
210 OPERATING SUPPLIES	13.33		5,798.79	0.20	8,000.00	2,201.21
212 MOTOR FUELS	0.00		126.15		1,000.00	873.85
220 REPAIR/MAINTENANCE SUPPLIES	2,701.79	0.93	21,135.05	0.74	20,000.00	-1,135.05
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		109.98		500.00	390.02
360 INSURANCE	0.00		265.72	0.01	300.00	34.28
400 REPAIRS & MAINTENANCE	87.85	0.03	5,479.18	0.19	8,200.00	2,720.82
410 RENTALS	0.00		0.00		50.00	50.00
430 OTHER SERVICE/CHARGES-MISC.	85.00	0.03	263.48	0.01	2,500.00	2,236.52
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	3,806.05	1.31	47,339.41	1.65	64,020.00	16,680.59
Total Department	3,806.05	1.31	47,339.41	1.65	64,020.00	16,680.59
Street Lighting						
Street Lighting						
380 UTILITY SERVICES	5,769.29	1.99	48,919.74	1.70	27,000.00	-21,919.74
Account Total	5,769.29	1.99	48,919.74	1.70	27,000.00	-21,919.74
Total Department	5,769.29	1.99	48,919.74	1.70	27,000.00	-21,919.74
Sidewalks						
Sidewalks						
303 ENGINEERING FEES	3,510.75	1.21	23,426.25	0.82	22,000.00	-1,426.25
343 OTHER ADVERTISING	0.00		270.00	0.01	0.00	-270.00
400 REPAIRS & MAINTENANCE	0.00		225.00	0.01	65,017.00	64,792.00
Account Total	3,510.75	1.21	23,921.25	0.83	87,017.00	63,095.75
Total Department	3,510.75	1.21	23,921.25	0.83	87,017.00	63,095.75

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Waste Collection and Disposal						
Waste Collection & Disposal						
430 OTHER SERVICE/CHARGES-MISC.	836.04	0.29	9,342.35	0.33	9,800.00	457.65
Account Total	836.04	0.29	9,342.35	0.33	9,800.00	457.65
Total Department	836.04	0.29	9,342.35	0.33	9,800.00	457.65
Emer Mgmt/Health						
Emer Mgmt/Health						
210 OPERATING SUPPLIES	325.00	0.11	325.00	0.01	2,000.00	1,675.00
360 INSURANCE	0.00		674.68	0.02	760.00	85.32
380 UTILITY SERVICES	128.07	0.04	1,462.67	0.05	2,000.00	537.33
400 REPAIRS & MAINTENANCE	0.00		803.00	0.03	2,000.00	1,197.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		6,120.00	0.21	7,000.00	880.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		1,000.00	1,000.00
Account Total	453.07	0.16	9,385.35	0.33	14,760.00	5,374.65
Total Department	453.07	0.16	9,385.35	0.33	14,760.00	5,374.65
Parks and Recreation						
Parks & Recreation						
210 OPERATING SUPPLIES	0.00		160.13	0.01	500.00	339.87
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		100.00	100.00
321 TELEPHONE	338.96	0.12	3,799.73	0.13	4,500.00	700.27
325 COMMUNICATION-OTHER	10.00		100.00		100.00	0.00
333 STAFF MEETINGS & CONFERENCES	0.00		60.00		50.00	-10.00
334 MEMBERSHIP DUES AND FEES	0.00		464.00	0.02	500.00	36.00
400 REPAIRS & MAINTENANCE	0.00		38.33		0.00	-38.33
410 RENTALS	0.00		0.00		30.00	30.00
430 OTHER SERVICE/CHARGES-MISC.	106.00	0.04	1,246.24	0.04	3,500.00	2,253.76
Account Total	454.96	0.16	5,868.43	0.20	9,280.00	3,411.57
Total Department	454.96	0.16	5,868.43	0.20	9,280.00	3,411.57
Playgrounds						
Playgrounds						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		192.16	0.01	3,000.00	2,807.84
Account Total			192.16	0.01	3,000.00	2,807.84
Total Department			192.16	0.01	3,000.00	2,807.84
Swimming Pool						
Swimming Pool						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		574.08	0.02	0.00	-574.08
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		5,966.81	0.21	5,000.00	-966.81
103 PART-TIME EMPLOYEES	0.00		142,875.39	4.97	139,400.00	-3,475.39
121 EMPLOYER PERA CONTRIBUTIONS	0.00		292.35	0.01	0.00	-292.35
122 EMPLOYER FICA CONTRIBUTIONS	0.00		9,246.09	0.32	8,643.00	-603.09
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		2,162.24	0.08	2,021.00	-141.24
130 EMPLOYER PAID INSURANCE	0.00		973.77	0.03	500.00	-473.77
150 WORKER'S COMPENSATION	0.00		4,433.39	0.15	5,800.00	1,366.61

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
210 OPERATING SUPPLIES	0.00		15,708.32	0.55	25,000.00	9,291.68
214 UNIFORMS	0.00		27.00		0.00	-27.00
220 REPAIR/MAINTENANCE SUPPLIES	151.07	0.05	17,371.17	0.60	12,000.00	-5,371.17
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		406.13	0.01	1,000.00	593.87
262 COST OF CONCESSIONS	0.00		27,744.67	0.97	25,000.00	-2,744.67
321 TELEPHONE	69.97	0.02	844.92	0.03	1,100.00	255.08
333 STAFF MEETINGS & CONFERENCES	0.00		747.00	0.03	0.00	-747.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		800.00	800.00
343 OTHER ADVERTISING	10.00		659.80	0.02	150.00	-509.80
344 PROMOTION	0.00		50.00		3,000.00	2,950.00
360 INSURANCE	0.00		2,489.56	0.09	3,300.00	810.44
370 MAINTENANCE/SUPPORT FEES	0.00		625.00	0.02	2,500.00	1,875.00
380 UTILITY SERVICES	813.07	0.28	48,863.03	1.70	37,500.00	-11,363.03
400 REPAIRS & MAINTENANCE	0.00		1,619.16	0.06	4,000.00	2,380.84
410 RENTALS	0.00		0.00		750.00	750.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		8,474.89	0.30	10,000.00	1,525.11
Account Total	1,044.11	0.36	292,154.77	10.17	287,464.00	-4,690.77
Total Department	1,044.11	0.36	292,154.77	10.17	287,464.00	-4,690.77
Other Recreational Facilities						
Other Recreational Facilities						
103 PART-TIME EMPLOYEES	0.00		2,112.19	0.07	3,000.00	887.81
122 EMPLOYER FICA CONTRIBUTIONS	0.00		158.07	0.01	0.00	-158.07
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		36.96		0.00	-36.96
210 OPERATING SUPPLIES	968.33	0.33	5,851.76	0.20	8,500.00	2,648.24
214 UNIFORMS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	79.30	0.03	2,981.00	0.10	5,500.00	2,519.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		2,226.00	0.08	2,850.00	624.00
333 STAFF MEETINGS & CONFERENCES	0.00		48.42		350.00	301.58
334 MEMBERSHIP DUES AND FEES	0.00		130.00		450.00	320.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		805.28	0.03	2,000.00	1,194.72
380 UTILITY SERVICES	1,110.37	0.38	10,367.44	0.36	8,000.00	-2,367.44
400 REPAIRS & MAINTENANCE	3,678.80	1.27	4,062.67	0.14	9,500.00	5,437.33
430 OTHER SERVICE/CHARGES-MISC.	0.00		1,582.50	0.06	3,000.00	1,417.50
444 OTHER CONTRACTUAL SERVICES	0.00		18,666.00	0.65	21,600.00	2,934.00
Account Total	5,836.80	2.01	49,028.29	1.71	65,500.00	16,471.71
Total Department	5,836.80	2.01	49,028.29	1.71	65,500.00	16,471.71
Park Areas						
Park Areas						
101 FULL-TIME EMPLOYEES - REGULAR	21,287.68	7.34	170,837.61	5.95	185,000.00	14,162.39
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		702.94	0.02	2,000.00	1,297.06
103 PART-TIME EMPLOYEES	1,773.75	0.61	18,557.48	0.65	18,000.00	-557.48
121 EMPLOYER PERA CONTRIBUTIONS	1,729.59	0.60	14,051.08	0.49	14,025.00	-26.08
122 EMPLOYER FICA CONTRIBUTIONS	1,380.41	0.48	11,280.53	0.39	11,594.00	313.47
123 EMPLOYER MEDICARE CONTRIBUTION	322.79	0.11	2,637.91	0.09	2,973.00	335.09
130 EMPLOYER PAID INSURANCE	2,837.55	0.98	30,881.16	1.08	43,000.00	12,118.84
150 WORKER'S COMPENSATION	0.00		5,834.28	0.20	8,100.00	2,265.72

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
210 OPERATING SUPPLIES	54.44	0.02	1,804.13	0.06	3,000.00	1,195.87
212 MOTOR FUELS	405.87	0.14	3,308.31	0.12	6,000.00	2,691.69
214 UNIFORMS	0.00		351.65	0.01	1,500.00	1,148.35
220 REPAIR/MAINTENANCE SUPPLIES	483.50	0.17	6,792.13	0.24	12,000.00	5,207.87
240 SMALL TOOLS/MINOR EQUIPMENT	29.37	0.01	1,751.42	0.06	3,000.00	1,248.58
262 COST OF CONCESSIONS	0.00		983.13	0.03	2,000.00	1,016.87
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		400.00	400.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		150.00	150.00
360 INSURANCE	0.00		12,522.72	0.44	15,000.00	2,477.28
380 UTILITY SERVICES	349.18	0.12	4,092.68	0.14	6,000.00	1,907.32
400 REPAIRS & MAINTENANCE	690.00	0.24	2,758.93	0.10	1,000.00	-1,758.93
410 RENTALS	204.00	0.07	4,047.45	0.14	6,500.00	2,452.55
430 OTHER SERVICE/CHARGES-MISC.	46.00	0.02	214.00	0.01	3,000.00	2,786.00
444 OTHER CONTRACTUAL SERVICES	0.00		4,502.43	0.16	6,500.00	1,997.57
Account Total	31,594.13	10.89	297,911.97	10.37	350,742.00	52,830.03
Total Department	31,594.13	10.89	297,911.97	10.37	350,742.00	52,830.03
Forestry and Nursery						
Forestry & Nursery						
210 OPERATING SUPPLIES	0.00		0.00		600.00	600.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		750.00	750.00
333 STAFF MEETINGS & CONFERENCES	0.00		510.00	0.02	300.00	-210.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		25.00	25.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	157.80	0.05	9,343.87	0.33	8,700.00	-643.87
444 OTHER CONTRACTUAL SERVICES	0.00		71.07		14,000.00	13,928.93
Account Total	157.80	0.05	9,924.94	0.35	24,475.00	14,550.06
Total Department	157.80	0.05	9,924.94	0.35	24,475.00	14,550.06
Historic Watertower						
Historic Watertower						
430 OTHER SERVICE/CHARGES-MISC.	53.98	0.02	4,835.51	0.17	6,500.00	1,664.49
Account Total	53.98	0.02	4,835.51	0.17	6,500.00	1,664.49
Total Department	53.98	0.02	4,835.51	0.17	6,500.00	1,664.49
Dodge County Arena						
Dodge County Arena						
430 OTHER SERVICE/CHARGES-MISC.	0.00		215.32	0.01	7,023.00	6,807.68
440 PROFESSIONAL SERVICES	0.00		270.00	0.01	0.00	-270.00
Account Total			485.32	0.02	7,023.00	6,537.68
Total Department			485.32	0.02	7,023.00	6,537.68

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Capital						
Council						
580 OTHER EQUIPMENT	0.00		0.00		38,000.00	38,000.00
Account Total					38,000.00	38,000.00
City Clerk						
570 OFFICE EQUIP AND FURNISHINGS	0.00		0.00		6,000.00	6,000.00
Account Total					6,000.00	6,000.00
Police						
550 MOTOR VEHICLES	0.00		5,650.95	0.20	42,000.00	36,349.05
Account Total			5,650.95	0.20	42,000.00	36,349.05
Fire						
550 MOTOR VEHICLES	0.00		0.00		5,000.00	5,000.00
Account Total					5,000.00	5,000.00
Highways, Streets, Roadways						
540 HEAVY MACHINERY	0.00		0.00		35,000.00	35,000.00
Account Total					35,000.00	35,000.00
Ice & Snow Removal						
580 OTHER EQUIPMENT	0.00		6,742.00	0.23	13,000.00	6,258.00
Account Total			6,742.00	0.23	13,000.00	6,258.00
Playgrounds						
530 IMPR OTHER THAN BUILDINGS	0.00		5,915.56	0.21	0.00	-5,915.56
Account Total			5,915.56	0.21		-5,915.56
Park Areas						
530 IMPR OTHER THAN BUILDINGS	958.42	0.33	31,659.41	1.10	52,500.00	20,840.59
550 MOTOR VEHICLES	677.02	0.23	27,508.71	0.96	27,000.00	-508.71
Account Total	1,635.44	0.56	59,168.12	2.06	79,500.00	20,331.88
Total Department	1,635.44	0.56	77,476.63	2.70	218,500.00	141,023.37
Unallocated Expenses						
Unallocated Expenditures						
360 INSURANCE	0.00		18,364.57	0.64	21,650.00	3,285.43
430 OTHER SERVICE/CHARGES-MISC.	0.00		391.72	0.01	56,150.00	55,758.28
433 MMUA SAFETY PROGRAM	199.40	0.07	6,356.90	0.22	6,700.00	343.10
Account Total	199.40	0.07	25,113.19	0.87	84,500.00	59,386.81
Total Department	199.40	0.07	25,113.19	0.87	84,500.00	59,386.81
Other Financing Uses						
Other Financing Uses						
720 OPERATING TRANSFERS	0.00		40,000.00	1.39	0.00	-40,000.00
Account Total			40,000.00	1.39		-40,000.00

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CITY OF KASSON
Income Statement by Department
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101 General Fund

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
Total Department			40,000.00	1.39		-40,000.00
Total Expenses	290,147.37	100.00	2,872,665.32	100.00	3,584,190.00	711,524.68
Net Income(Loss)	-275,194.38	-94.85	-554,930.90	-19.32		

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Library						
3101 CURRENT AD VALOREM TAXES	0.00		158,808.50	42.45	317,617.00	-158,808.50
3362 COUNTY CONTR - SELCO	15,348.93	39.87	61,395.72	16.41	61,396.00	-0.28
3363 GRANT	0.00		949.30	0.25	0.00	949.30
3410 CHARGES FOR SERVICES	26.91	0.07	436.29	0.12	400.00	36.29
3412 CHARGES FOR SERVICES-PRIN	69.00	0.18	886.79	0.24	400.00	486.79
3513 LIBRARY FINES	150.25	0.39	3,277.51	0.88	5,000.00	-1,722.49
3621 INTEREST EARNED	73.00	0.19	952.11	0.25	150.00	802.11
3623 CONTR/DONATION FROM PRIVA	0.00		923.30	0.25	1,050.00	-126.70
3624 MISC REVENUE - REFUNDS	25.10	0.07	3,516.21	0.94	400.00	3,116.21
Total Department	15,693.19	40.77	231,145.73	61.79	386,413.00	-155,267.27
Total Revenue	15,693.19	100.00	231,145.73	100.00	386,413.00	-155,267.27
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	1,086.41	2.82	8,743.02	2.34	10,845.00	2,101.98
121 EMPLOYER PERA CONTRIBUTIONS	81.46	0.21	655.69	0.18	813.00	157.31
122 EMPLOYER FICA CONTRIBUTIONS	65.78	0.17	524.85	0.14	672.00	147.15
123 EMPLOYER MEDICARE CONTRIBUTION	15.39	0.04	122.76	0.03	157.00	34.24
Account Total	1,249.04	3.24	10,046.32	2.69	12,487.00	2,440.68
Total Department	1,249.04	3.24	10,046.32	2.69	12,487.00	2,440.68
Culture & Recreation						
Library						
210 OPERATING SUPPLIES	54.45	0.14	54.45	0.01	0.00	-54.45
Account Total	54.45	0.14	54.45	0.01		-54.45
Total Department	54.45	0.14	54.45	0.01		-54.45
Library						
Library						
101 FULL-TIME EMPLOYEES - REGULAR	25,917.84	67.33	210,255.50	56.21	232,506.00	22,250.50
103 PART-TIME EMPLOYEES	0.00		1,437.90	0.38	0.00	-1,437.90
121 EMPLOYER PERA CONTRIBUTIONS	1,943.84	5.05	15,811.41	4.23	17,438.00	1,626.59
122 EMPLOYER FICA CONTRIBUTIONS	1,544.55	4.01	12,641.55	3.38	14,415.00	1,773.45
123 EMPLOYER MEDICARE CONTRIBUTION	361.22	0.94	2,956.41	0.79	3,371.00	414.59
130 EMPLOYER PAID INSURANCE	2,905.71	7.55	33,138.53	8.86	36,000.00	2,861.47
150 WORKER'S COMPENSATION	0.00		1,345.87	0.36	1,000.00	-345.87
160 LIABILITY INSURANCE	0.00		45.40	0.01	0.00	-45.40
210 OPERATING SUPPLIES	224.42	0.58	2,521.79	0.67	2,600.00	78.21
216 PERIODICALS	0.00		292.19	0.08	450.00	157.81
218 BOOKS	915.55	2.38	8,587.36	2.30	13,800.00	5,212.64
219 AUDIO VISUAL	264.92	0.69	6,376.87	1.70	6,800.00	423.13

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
220 REPAIR/MAINTENANCE SUPPLIES	53.52	0.14	808.84	0.22	600.00	-208.84
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		144.19	0.04	100.00	-44.19
304 LEGAL FEES	0.00		0.00		1,000.00	1,000.00
309 EDP, SOFTWARE & DESIGN	1,352.67	3.51	14,879.37	3.98	15,200.00	320.63
321 TELEPHONE	136.96	0.36	1,592.28	0.43	1,700.00	107.72
325 COMMUNICATION-OTHER	24.30	0.06	165.41	0.04	500.00	334.59
331 TRAVEL/MILEAGE	0.00		0.00		500.00	500.00
333 STAFF MEETINGS & CONFERENCES	0.00		23.35	0.01	850.00	826.65
334 MEMBERSHIP DUES AND FEES	0.00		589.00	0.16	500.00	-89.00
343 OTHER ADVERTISING	0.00		241.00	0.06	250.00	9.00
360 INSURANCE	0.00		2,885.52	0.77	3,500.00	614.48
370 MAINTENANCE/SUPPORT FEES	0.00		713.40	0.19	2,000.00	1,286.60
380 UTILITY SERVICES	970.77	2.52	9,923.73	2.65	6,700.00	-3,223.73
400 REPAIRS & MAINTENANCE	108.00	0.28	2,106.45	0.56	2,900.00	793.55
430 OTHER SERVICE/CHARGES-MISC.	341.00	0.89	1,484.47	0.40	2,000.00	515.53
433 MMJA SAFETY PROGRAM	0.00		833.10	0.22	746.00	-87.10
440 PROFESSIONAL SERVICES	0.00		270.00	0.07	500.00	230.00
441 LIBRARY PROGRAMS	92.65	0.24	4,222.90	1.13	4,000.00	-222.90
444 OTHER CONTRACTUAL SERVICES	31.50	0.08	220.50	0.06	0.00	-220.50
570 OFFICE EQUIP AND FURNISHINGS	0.00		921.06	0.25	2,000.00	1,078.94
705 SETTLEMENT	0.00		26,531.38	7.09	0.00	-26,531.38
Account Total	37,189.42	96.61	363,966.73	97.30	373,926.00	9,959.27
Total Department	37,189.42	96.61	363,966.73	97.30	373,926.00	9,959.27
Total Expenses	38,492.91	100.00	374,067.50	100.00	386,413.00	12,345.50
Net Income(Loss)	-22,799.72	-59.23	-142,921.77	-38.21		

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Income Statement by Department
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225 EDA Financial Assistance Fund

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
<hr/>						
Revenue						
Community/Economic Development						
3611 SPECIAL ASSESSMTS - PRINC	0.00		2,927.05		0.00	2,927.05
3612 SPECIAL ASSESSMT-PENALTY/	0.00		526.86		0.00	526.86
3621 INTEREST EARNED	764.22		8,403.44		0.00	8,403.44
3626 MONEY MARKET INTEREST	3.00		21.75		0.00	21.75
Total Department	767.22		11,879.10			11,879.10
Total Revenue	767.22	100.00	11,879.10	100.00	0.00	11,879.10
Net Income(Loss)	767.22		11,879.10			

290 Economic Development

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Community/Economic Development						
3101 CURRENT AD VALOREM TAXES	0.00		34,744.00	59.04	69,488.00	-34,744.00
3107 ABATEMENT LEVY	0.00		216.05	0.37	0.00	216.05
3621 INTEREST EARNED	10.00	0.65	158.89	0.27	2,000.00	-1,841.11
Total Department	10.00	0.65	35,118.94	59.68	71,488.00	-36,369.06
Total Revenue	10.00	100.00	35,118.94	100.00	71,488.00	-36,369.06
Expenses						
Community/Economic Development						
Community/Economic Development						
101 FULL-TIME EMPLOYEES - REGULAR	1,241.55	80.59	9,927.42	16.87	40,450.00	30,522.58
121 EMPLOYER PERA CONTRIBUTIONS	92.26	5.99	737.67	1.25	3,034.00	2,296.33
122 EMPLOYER FICA CONTRIBUTIONS	73.37	4.76	585.19	0.99	2,508.00	1,922.81
123 EMPLOYER MEDICARE CONTRIBUTION	17.13	1.11	136.72	0.23	586.00	449.28
130 EMPLOYER PAID INSURANCE	76.22	4.95	884.68	1.50	4,000.00	3,115.32
150 WORKER'S COMPENSATION	0.00		41.12	0.07	300.00	258.88
210 OPERATING SUPPLIES	0.00		478.99	0.81	400.00	-78.99
303 ENGINEERING FEES	0.00		0.00		3,000.00	3,000.00
304 LEGAL FEES	0.00		453.50	0.77	4,000.00	3,546.50
321 TELEPHONE	30.10	1.95	349.66	0.59	500.00	150.34
325 COMMUNICATION-OTHER	10.00	0.65	100.00	0.17	200.00	100.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		356.00	0.60	3,150.00	2,794.00
360 INSURANCE	0.00		327.64	0.56	360.00	32.36
413 Rental Expenses	0.00		0.00		2,000.00	2,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		3,075.81	5.23	4,500.00	1,424.19
440 PROFESSIONAL SERVICES	0.00		270.00	0.46	500.00	230.00
444 OTHER CONTRACTUAL SERVICES	0.00		41,124.00	69.88	0.00	-41,124.00
Account Total	1,540.63	100.00	58,848.40	100.00	71,488.00	12,639.60
Total Department	1,540.63	100.00	58,848.40	100.00	71,488.00	12,639.60
Total Expenses	1,540.63	100.00	58,848.40	100.00	71,488.00	12,639.60
Net Income(Loss)	-1,530.63	-99.35	-23,729.46	-40.32		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Distribution						
3611 SPECIAL ASSESSMTS - PRINC	0.00		144.66	0.02	0.00	144.66
3612 SPECIAL ASSESSMT-PENALTY/	0.00		1,535.10	0.25	0.00	1,535.10
3621 INTEREST EARNED	875.99	2.10	7,226.38	1.18	5,000.00	2,226.38
3622 RENTS AND ROYALTIES	2,307.13	5.53	24,952.22	4.08	23,500.00	1,452.22
3624 MISC REVENUE - REFUNDS	794.88	1.90	1,222.88	0.20	500.00	722.88
3626 MONEY MARKET INTEREST	2.00		10.50		0.00	10.50
3710 WATER SALES - CUSTOMERS	59,226.80	141.86	682,094.54	111.64	721,980.00	-39,885.46
3715 CONNECTION/RECONNECTION F	0.00		0.00		100.00	-100.00
3716 WATER ACCESS CHARGE-BP	2,400.00	5.75	44,401.00	7.27	0.00	44,401.00
3718 METER SALES	750.00	1.80	17,200.18	2.82	6,000.00	11,200.18
3719 WAC Fee	0.00		1,200.00	0.20	0.00	1,200.00
3746 PENALTIES	540.61	1.29	6,661.07	1.09	7,000.00	-338.93
Total Department	66,897.41	160.23	786,648.53	128.75	764,080.00	22,568.53
Total Revenue	66,897.41	100.00	786,648.53	100.00	764,080.00	22,568.53
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		184,921.48	30.27	184,921.00	-0.48
611 BOND INTEREST	0.00		49,981.20	8.18	49,981.00	-0.20
620 PAYING AGENT FEES	0.00		346.50	0.06	0.00	-346.50
Account Total			235,249.18	38.50	234,902.00	-347.18
Total Department			235,249.18	38.50	234,902.00	-347.18
Power and Pumping						
Power & Pumping						
380 UTILITY SERVICES	3,416.64	8.18	38,574.16	6.31	27,000.00	-11,574.16
Account Total	3,416.64	8.18	38,574.16	6.31	27,000.00	-11,574.16
Total Department	3,416.64	8.18	38,574.16	6.31	27,000.00	-11,574.16
Distribution						
Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	9,540.29	22.85	71,039.20	11.63	80,900.00	9,860.80
102 FULL-TIME EMPLOYEES - OVERTIME	340.88	0.82	4,185.90	0.69	3,000.00	-1,185.90
121 EMPLOYER PERA CONTRIBUTIONS	741.06	1.77	5,641.12	0.92	6,293.00	651.88
122 EMPLOYER FICA CONTRIBUTIONS	595.73	1.43	4,674.10	0.77	5,202.00	527.90
123 EMPLOYER MEDICARE CONTRIBUTION	139.34	0.33	1,093.29	0.18	1,217.00	123.71
130 EMPLOYER PAID INSURANCE	812.39	1.95	9,773.20	1.60	13,000.00	3,226.80
150 WORKER'S COMPENSATION	0.00		2,406.77	0.39	3,000.00	593.23
160 LIABILITY INSURANCE	0.00		45.40	0.01	40.00	-5.40
210 OPERATING SUPPLIES	3,346.58	8.02	34,529.82	5.65	50,000.00	15,470.18
212 MOTOR FUELS	0.00		0.00		1,200.00	1,200.00

CITY OF KASSON
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For the Accounting Period: 11 / 18

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
214 UNIFORMS	0.00		188.60	0.03	420.00	231.40
220 REPAIR/MAINTENANCE SUPPLIES	1,616.96	3.87	10,973.27	1.80	27,100.00	16,126.73
240 SMALL TOOLS/MINOR EQUIPMENT	59.99	0.14	1,765.02	0.29	5,000.00	3,234.98
260 METERS	0.00		10,307.83	1.69	8,000.00	-2,307.83
360 INSURANCE	0.00		5,543.23	0.91	6,000.00	456.77
400 REPAIRS & MAINTENANCE	11,018.91	26.39	76,156.37	12.46	120,000.00	43,843.63
410 RENTALS	0.00		0.00		2,600.00	2,600.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		1,217.21	0.20	3,600.00	2,382.79
433 MUA SAFETY PROGRAM	33.75	0.08	2,206.28	0.36	4,700.00	2,493.72
440 PROFESSIONAL SERVICES	255.00	0.61	1,824.02	0.30	2,500.00	675.98
444 OTHER CONTRACTUAL SERVICES	0.00		287.85	0.05	0.00	-287.85
Account Total	28,500.88	68.26	243,858.48	39.91	343,772.00	99,913.52
Total Department	28,500.88	68.26	243,858.48	39.91	343,772.00	99,913.52

Administration

Administration

101 FULL-TIME EMPLOYEES - REGULAR	6,223.29	14.91	50,771.72	8.31	76,500.00	25,728.28
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		305.17	0.05	0.00	-305.17
121 EMPLOYER PERA CONTRIBUTIONS	465.68	1.12	3,773.36	0.62	5,738.00	1,964.64
122 EMPLOYER FICA CONTRIBUTIONS	362.83	0.87	2,950.29	0.48	4,743.00	1,792.71
123 EMPLOYER MEDICARE CONTRIBUTION	84.88	0.20	690.22	0.11	1,109.00	418.78
130 EMPLOYER PAID INSURANCE	776.44	1.86	8,713.64	1.43	12,300.00	3,586.36
210 OPERATING SUPPLIES	0.00		761.34	0.12	800.00	38.66
216 PERIODICALS	20.00	0.05	40.00	0.01	100.00	60.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.06	500.00	160.00
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.67	4,000.00	-86.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	0.00		36.25	0.01	750.00	713.75
309 EDP, SOFTWARE & DESIGN	0.00		0.00		500.00	500.00
321 TELEPHONE	167.18	0.40	1,796.86	0.29	2,400.00	603.14
325 COMMUNICATION-OTHER	845.67	2.03	3,930.04	0.64	5,000.00	1,069.96
333 STAFF MEETINGS & CONFERENCES	0.00		563.22	0.09	1,500.00	936.78
334 MEMBERSHIP DUES AND FEES	24.60	0.06	284.75	0.05	500.00	215.25
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		1,200.00	0.20	1,200.00	0.00
370 MAINTENANCE/SUPPORT FEES	77.13	0.18	2,410.68	0.39	2,725.00	314.32
400 REPAIRS & MAINTENANCE	0.00		109.20	0.02	0.00	-109.20
430 OTHER SERVICE/CHARGES-MISC.	0.00		273.00	0.04	200.00	-73.00
438 CREDIT CARD FEES	354.52	0.85	3,340.39	0.55	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.25	1,800.00	260.00
444 OTHER CONTRACTUAL SERVICES	431.17	1.03	5,381.33	0.88	0.00	-5,381.33
Account Total	9,833.39	23.55	93,297.46	15.27	130,265.00	36,967.54
Total Department	9,833.39	23.55	93,297.46	15.27	130,265.00	36,967.54

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601 Water Fund

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		13,897.00	13,897.00
Account Total					13,897.00	13,897.00
Total Department					13,897.00	13,897.00
Total Expenses	41,750.91	100.00	610,979.28	100.00	749,836.00	138,856.72
Net Income(Loss)	25,146.50	60.23	175,669.25	28.75		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Sewage Distribution						
3347 OTHER FEDERAL GRANT	0.00		471,770.34	32.31	0.00	471,770.34
3621 INTEREST EARNED	1,626.80	2.71	16,819.79	1.15	6,000.00	10,819.79
3626 MONEY MARKET INTEREST	2.00		9.09		0.00	9.09
3718 METER SALES	0.00		0.00		8,000.00	-8,000.00
3720 SEWER SERVICE	146,051.07	243.51	1,626,767.47	111.42	1,750,000.00	-123,232.53
3725 SEWER CONNECTION FEES	1,700.00	2.83	52,050.00	3.56	20,000.00	32,050.00
3729 SAC Fee	0.00		1,200.00	0.08	0.00	1,200.00
3746 PENALTIES	1,402.30	2.34	16,684.05	1.14	18,000.00	-1,315.95
3922 OTHER MISC-GOVT	25,484.04	42.49	69,518.04	4.76	96,000.00	-26,481.96
Total Department	176,266.21	293.89	2,254,818.78	154.43	1,898,000.00	356,818.78
Total Revenue	176,266.21	100.00	2,254,818.78	100.00	1,898,000.00	356,818.78
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		645,347.26	44.20	667,386.00	22,038.74
611 BOND INTEREST	0.00		134,576.98	9.22	145,991.00	11,414.02
620 PAYING AGENT FEES	0.00		596.50	0.04	0.00	-596.50
621 Bond Issuance Costs	0.00		13,447.47	0.92	0.00	-13,447.47
Account Total			793,968.21	54.38	813,377.00	19,408.79
Total Department			793,968.21	54.38	813,377.00	19,408.79
Sewer Plant						
Sewer Plant						
101 FULL-TIME EMPLOYEES - REGULAR	19,724.54	32.89	143,260.42	9.81	165,600.00	22,339.58
102 FULL-TIME EMPLOYEES - OVERTIME	758.32	1.26	9,222.64	0.63	4,000.00	-5,222.64
103 PART-TIME EMPLOYEES	0.00		2,748.00	0.19	11,440.00	8,692.00
121 EMPLOYER PERA CONTRIBUTIONS	1,536.27	2.56	11,436.62	0.78	12,720.00	1,283.38
122 EMPLOYER FICA CONTRIBUTIONS	1,240.70	2.07	9,331.60	0.64	11,224.00	1,892.40
123 EMPLOYER MEDICARE CONTRIBUTION	290.15	0.48	2,182.34	0.15	2,625.00	442.66
130 EMPLOYER PAID INSURANCE	1,393.42	2.32	17,387.02	1.19	24,000.00	6,612.98
150 WORKER'S COMPENSATION	0.00		5,459.10	0.37	6,000.00	540.90
160 LIABILITY INSURANCE	0.00		0.00		35.00	35.00
210 OPERATING SUPPLIES	0.00		3,095.21	0.21	35,000.00	31,904.79
211 CHEMICALS	0.00		34,520.42	2.36	60,000.00	25,479.58
212 MOTOR FUELS	0.00		395.02	0.03	2,000.00	1,604.98
214 UNIFORMS	0.00		169.40	0.01	910.00	740.60
216 PERIODICALS	0.00		0.00		30.00	30.00
220 REPAIR/MAINTENANCE SUPPLIES	492.21	0.82	8,831.52	0.60	16,000.00	7,168.48
240 SMALL TOOLS/MINOR EQUIPMENT	41.74	0.07	157.26	0.01	5,000.00	4,842.74
301 AUDITING/ACCOUNTING	0.00		3,632.00	0.25	3,450.00	-182.00
303 ENGINEERING FEES	0.00		0.00		10,000.00	10,000.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		400.00	400.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
321 TELEPHONE	120.09	0.20	1,352.74	0.09	2,400.00	1,047.26
333 STAFF MEETINGS & CONFERENCES	0.00		2,459.60	0.17	2,200.00	-259.60
334 MEMBERSHIP DUES AND FEES	0.00		77.84	0.01	130.00	52.16
360 INSURANCE	0.00		7,674.15	0.53	12,100.00	4,425.85
370 MAINTENANCE/SUPPORT FEES	0.00		915.00	0.06	1,200.00	285.00
380 UTILITY SERVICES	669.22	1.12	33,003.83	2.26	80,000.00	46,996.17
381 PURCHASED POWER	6,872.80	11.46	70,768.33	4.85	122,000.00	51,231.67
400 REPAIRS & MAINTENANCE	1,321.25	2.20	39,206.41	2.69	50,000.00	10,793.59
430 OTHER SERVICE/CHARGES-MISC.	139.06	0.23	2,948.50	0.20	3,200.00	251.50
433 MMUA SAFETY PROGRAM	0.00		4,183.25	0.29	3,000.00	-1,183.25
440 PROFESSIONAL SERVICES	2,877.49	4.80	34,177.58	2.34	50,000.00	15,822.42
Account Total	37,477.26	62.49	448,595.80	30.72	696,664.00	248,068.20
Total Department	37,477.26	62.49	448,595.80	30.72	696,664.00	248,068.20

Sewage Distribution

Sewer Distribution

101 FULL-TIME EMPLOYEES - REGULAR	5,029.45	8.39	37,947.49	2.60	42,680.00	4,732.51
102 FULL-TIME EMPLOYEES - OVERTIME	116.23	0.19	3,178.95	0.22	3,000.00	-178.95
121 EMPLOYER PERA CONTRIBUTIONS	385.92	0.64	3,084.97	0.21	3,426.00	341.03
122 EMPLOYER FICA CONTRIBUTIONS	308.97	0.52	2,445.23	0.17	2,832.00	386.77
123 EMPLOYER MEDICARE CONTRIBUTION	72.25	0.12	571.81	0.04	662.00	90.19
130 EMPLOYER PAID INSURANCE	489.95	0.82	5,747.78	0.39	10,600.00	4,852.22
150 WORKER'S COMPENSATION	0.00		929.79	0.06	3,000.00	2,070.21
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
210 OPERATING SUPPLIES	67.77	0.11	10,522.64	0.72	11,000.00	477.36
212 MOTOR FUELS	573.96	0.96	3,991.18	0.27	6,400.00	2,408.82
214 UNIFORMS	0.00		79.90	0.01	210.00	130.10
220 REPAIR/MAINTENANCE SUPPLIES	73.22	0.12	1,935.34	0.13	2,000.00	64.66
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		918.59	0.06	1,500.00	581.41
260 METERS	0.00		10,307.82	0.71	8,000.00	-2,307.82
360 INSURANCE	0.00		12,851.76	0.88	13,000.00	148.24
380 UTILITY SERVICES	432.46	0.72	2,628.46	0.18	3,500.00	871.54
400 REPAIRS & MAINTENANCE	6,342.86	10.58	44,076.90	3.02	40,000.00	-4,076.90
410 RENTALS	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	36.25	0.06	220.25	0.02	3,000.00	2,779.75
433 MMUA SAFETY PROGRAM	33.75	0.06	678.77	0.05	500.00	-178.77
440 PROFESSIONAL SERVICES	0.00		0.00		2,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	0.00		287.85	0.02	0.00	-287.85
Account Total	13,963.04	23.28	142,450.88	9.76	157,450.00	14,999.12
Total Department	13,963.04	23.28	142,450.88	9.76	157,450.00	14,999.12

San Sewer-Admin/General

San Sewer-Admin/General

101 FULL-TIME EMPLOYEES - REGULAR	5,225.11	8.71	41,741.51	2.86	61,000.00	19,258.49
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		203.15	0.01	1,000.00	796.85
121 EMPLOYER PERA CONTRIBUTIONS	391.02	0.65	3,138.92	0.21	4,650.00	1,511.08
122 EMPLOYER FICA CONTRIBUTIONS	306.18	0.51	2,434.44	0.17	3,844.00	1,409.56
123 EMPLOYER MEDICARE CONTRIBUTION	71.59	0.12	569.29	0.04	899.00	329.71
130 EMPLOYER PAID INSURANCE	619.31	1.03	6,967.43	0.48	10,400.00	3,432.57

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
150 WORKER'S COMPENSATION	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	0.00		798.28	0.05	1,500.00	701.72
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.02	0.00	-340.00
301 AUDITING/ACCOUNTING	0.00		454.00	0.03	530.00	76.00
303 ENGINEERING FEES	0.00		0.00		500.00	500.00
321 TELEPHONE	215.77	0.36	2,140.76	0.15	2,956.00	815.24
325 COMMUNICATION-OTHER	845.67	1.41	3,903.66	0.27	5,000.00	1,096.34
333 STAFF MEETINGS & CONFERENCES	0.00		31.27		500.00	468.73
334 MEMBERSHIP DUES AND FEES	0.00		93.00	0.01	20.00	-73.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	77.13	0.13	1,492.93	0.10	2,725.00	1,232.07
400 REPAIRS & MAINTENANCE	0.00		109.21	0.01	0.00	-109.21
430 OTHER SERVICE/CHARGES-MISC.	0.00		250.00	0.02	50.00	-200.00
438 CREDIT CARD FEES	354.52	0.59	3,340.39	0.23	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.11	400.00	-1,140.00
444 OTHER CONTRACTUAL SERVICES	431.17	0.72	5,514.33	0.38	0.00	-5,514.33
720 OPERATING TRANSFERS	0.00		0.00		12,225.00	12,225.00
Account Total	8,537.47	14.23	75,062.57	5.14	111,374.00	36,311.43
Total Department	8,537.47	14.23	75,062.57	5.14	111,374.00	36,311.43
Total Expenses	59,977.77	100.00	1,460,077.46	100.00	1,778,865.00	318,787.54
Net Income (Loss)	116,288.44	193.89	794,741.32	54.43		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Transmission/Distribution						
3483 Program-Other	0.00		42.50		0.00	42.50
3612 SPECIAL ASSESMT-PENALTY/	0.00		138.14		0.00	138.14
3621 INTEREST EARNED	9,097.52	10.46	36,718.22	1.22	10,000.00	26,718.22
3622 RENTS AND ROYALTIES	4,911.05	5.65	9,542.60	0.32	3,000.00	6,542.60
3624 MISC REVENUE - REFUNDS	318.00	0.37	5,765.97	0.19	1,000.00	4,765.97
3626 MONEY MARKET INTEREST	13.00	0.01	86.84		0.00	86.84
3735 ELECTRIC ASSESSMENT	65.00	0.07	5,345.00	0.18	4,400.00	945.00
3740 ELECTRIC SALES-RES/COMM	285,670.76	328.59	3,471,888.36	115.75	3,980,836.00	-508,947.64
3742 ELECTRIC SALES-DEMAND	37,983.09	43.69	460,898.06	15.37	405,000.00	55,898.06
3745 CONNECTION/RECONNECTION F	250.00	0.29	2,150.00	0.07	4,800.00	-2,650.00
3746 PENALTIES	2,602.70	2.99	40,377.72	1.35	40,000.00	377.72
3747 ELECTRIC METER HOOKUP FEE	220.00	0.25	1,780.00	0.06	0.00	1,780.00
3749 CIP Chg	8,559.57	9.85	104,096.88	3.47	111,463.00	-7,366.12
Total Department	349,690.69	402.23	4,138,830.29	137.98	4,560,499.00	-421,668.71
Total Revenue	349,690.69	100.00	4,138,830.29	100.00	4,560,499.00	-421,668.71
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	231.55	0.27	2,482.06	0.08	2,950.00	467.94
121 EMPLOYER PERA CONTRIBUTIONS	17.36	0.02	186.15	0.01	221.00	34.85
122 EMPLOYER FICA CONTRIBUTIONS	14.02	0.02	148.92		183.00	34.08
123 EMPLOYER MEDICARE CONTRIBUTION	3.28		34.80		43.00	8.20
Account Total	266.21	0.31	2,851.93	0.10	3,397.00	545.07
Total Department	266.21	0.31	2,851.93	0.10	3,397.00	545.07
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		43,778.63	1.46	43,779.00	0.37
611 BOND INTEREST	0.00		8,056.68	0.27	8,057.00	0.32
620 PAYING AGENT FEES	0.00		99.00		0.00	-99.00
Account Total			51,934.31	1.73	51,836.00	-98.31
Total Department			51,934.31	1.73	51,836.00	-98.31
Power Supply						
Power Supply						
381 PURCHASED POWER	32.59	0.04	1,885,491.05	62.86	2,641,704.00	756,212.95
Account Total	32.59	0.04	1,885,491.05	62.86	2,641,704.00	756,212.95
Total Department	32.59	0.04	1,885,491.05	62.86	2,641,704.00	756,212.95

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Transmission/Distribution						
Transmission/Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	34,653.72	39.86	293,964.44	9.80	321,500.00	27,535.56
102 FULL-TIME EMPLOYEES - OVERTIME	329.92	0.38	6,242.20	0.21	13,100.00	6,857.80
121 EMPLOYER PERA CONTRIBUTIONS	2,623.79	3.02	22,515.44	0.75	25,095.00	2,579.56
122 EMPLOYER FICA CONTRIBUTIONS	2,126.56	2.45	18,169.88	0.61	20,745.00	2,575.12
123 EMPLOYER MEDICARE CONTRIBUTION	497.34	0.57	4,249.47	0.14	4,852.00	602.53
130 EMPLOYER PAID INSURANCE	2,837.55	3.26	32,817.99	1.09	34,000.00	1,182.01
150 WORKER'S COMPENSATION	0.00		9,178.53	0.31	12,560.00	3,381.47
210 OPERATING SUPPLIES	119.56	0.14	3,726.90	0.12	10,000.00	6,273.10
212 MOTOR FUELS	410.06	0.47	3,928.25	0.13	5,500.00	1,571.75
214 UNIFORMS	16.14	0.02	4,774.30	0.16	2,400.00	-2,374.30
220 REPAIR/MAINTENANCE SUPPLIES	1,006.76	1.16	134,489.40	4.48	91,500.00	-42,989.40
240 SMALL TOOLS/MINOR EQUIPMENT	44.31	0.05	1,333.39	0.04	4,000.00	2,666.61
260 METERS	0.00		7,665.84	0.26	10,000.00	2,334.16
270 TRANSFORMERS	0.00		10,633.00	0.35	25,000.00	14,367.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		7,229.43	0.24	9,000.00	1,770.57
380 UTILITY SERVICES	723.11	0.83	8,685.73	0.29	13,500.00	4,814.27
400 REPAIRS & MAINTENANCE	1,360.92	1.57	6,966.74	0.23	5,000.00	-1,966.74
410 RENTALS	0.00		415.98	0.01	500.00	84.02
430 OTHER SERVICE/CHARGES-MISC.	0.00		3,469.99	0.12	3,600.00	130.01
433 MMUA SAFETY PROGRAM	310.50	0.36	5,299.05	0.18	4,050.00	-1,249.05
437 LOCATES	151.20	0.17	2,444.95	0.08	3,000.00	555.05
444 OTHER CONTRACTUAL SERVICES	15,413.43	17.73	68,389.32	2.28	55,000.00	-13,389.32
Account Total	62,624.87	72.03	656,590.22	21.89	679,152.00	22,561.78
Total Department	62,624.87	72.03	656,590.22	21.89	679,152.00	22,561.78
Customer Account/Meter Reader						
Customer Account/Mtr Reader						
613 Customer Interest	0.00		-0.35		100.00	100.35
Account Total			-0.35		100.00	100.35
Total Department			-0.35		100.00	100.35
Administration & General						
Administration & General						
101 FULL-TIME EMPLOYEES - REGULAR	12,722.58	14.63	102,684.85	3.42	146,000.00	43,315.15
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		503.77	0.02	2,000.00	1,496.23
121 EMPLOYER PERA CONTRIBUTIONS	951.16	1.09	7,666.19	0.26	11,100.00	3,433.81
122 EMPLOYER FICA CONTRIBUTIONS	744.05	0.86	5,981.77	0.20	9,176.00	3,194.23
123 EMPLOYER MEDICARE CONTRIBUTION	173.98	0.20	1,398.91	0.05	2,147.00	748.09
130 EMPLOYER PAID INSURANCE	1,490.95	1.71	16,768.34	0.56	24,500.00	7,731.66
150 WORKER'S COMPENSATION	0.00		0.00		840.00	840.00
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
210 OPERATING SUPPLIES	0.00		1,168.65	0.04	2,750.00	1,581.35
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		688.00	0.02	500.00	-188.00
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.14	4,000.00	-86.00
304 LEGAL FEES	560.00	0.64	5,235.00	0.17	5,000.00	-235.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
309 EDP, SOFTWARE & DESIGN	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	674.14	0.78	8,210.84	0.27	7,920.00	-290.84
325 COMMUNICATION-OTHER	1,691.35	1.95	7,825.57	0.26	10,500.00	2,674.43
333 STAFF MEETINGS & CONFERENCES	0.00		5,016.81	0.17	3,500.00	-1,516.81
334 MEMBERSHIP DUES AND FEES	0.00		27,807.00	0.93	40,000.00	12,193.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
370 MAINTENANCE/SUPPORT FEES	158.66	0.18	4,280.05	0.14	4,000.00	-280.05
400 REPAIRS & MAINTENANCE	0.00		190.74	0.01	550.00	359.26
429 CIP PROGRAM	1,180.00	1.36	37,578.37	1.25	95,244.00	57,665.63
430 OTHER SERVICE/CHARGES-MISC.	107.82	0.12	108,552.41	3.62	140,000.00	31,447.59
435 UNCOLLECTIBLE	0.00		282.96	0.01	0.00	-282.96
438 CREDIT CARD FEES	789.03	0.91	6,970.76	0.23	5,600.00	-1,370.76
440 PROFESSIONAL SERVICES	1,907.50	2.19	39,053.69	1.30	7,500.00	-31,553.69
444 OTHER CONTRACTUAL SERVICES	862.33	0.99	10,629.61	0.35	0.00	-10,629.61
Account Total	24,013.55	27.62	402,625.69	13.42	524,017.00	121,391.31
Total Department	24,013.55	27.62	402,625.69	13.42	524,017.00	121,391.31
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		130,000.00	130,000.00
Account Total					130,000.00	130,000.00
Total Department					130,000.00	130,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		27,000.00	27,000.00
Account Total					27,000.00	27,000.00
Total Department					27,000.00	27,000.00
Total Expenses	86,937.22	100.00	2,999,492.85	100.00	4,057,206.00	1,057,713.15
Net Income(Loss)	262,753.47	302.23	1,139,337.44	37.98		

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Storm Public Works						
3621 INTEREST EARNED	832.32	9.74	15,107.28	9.08	3,000.00	12,107.28
3626 MONEY MARKET INTEREST	9.00	0.11	50.00	0.03	0.00	50.00
3730 STORM USER CHARGE	36,562.23	427.86	398,381.78	239.31	428,000.00	-29,618.22
3746 PENALTIES	324.22	3.79	3,876.49	2.33	2,200.00	1,676.49
Total Department	37,727.77	441.50	417,415.55	250.75	433,200.00	-15,784.45
Total Revenue	37,727.77	100.00	417,415.55	100.00	433,200.00	-15,784.45
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		49,755.23	29.89	47,634.00	-2,121.23
611 BOND INTEREST	0.00		33,549.97	20.15	33,550.00	0.03
620 PAYING AGENT FEES	0.00		346.50	0.21	0.00	-346.50
Account Total			83,651.70	50.25	81,184.00	-2,467.70
Total Department			83,651.70	50.25	81,184.00	-2,467.70
Storm Public Works						
Storm Public Works						
101 FULL-TIME EMPLOYEES - REGULAR	3,448.13	40.35	27,291.67	16.39	31,000.00	3,708.33
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
121 EMPLOYER PERA CONTRIBUTIONS	258.61	3.03	2,046.71	1.23	2,325.00	278.29
122 EMPLOYER FICA CONTRIBUTIONS	204.97	2.40	1,596.20	0.96	2,108.00	511.80
123 EMPLOYER MEDICARE CONTRIBUTION	47.94	0.56	373.36	0.22	450.00	76.64
130 EMPLOYER PAID INSURANCE	604.87	7.08	6,641.79	3.99	8,600.00	1,958.21
210 OPERATING SUPPLIES	13.34	0.16	3,240.99	1.95	7,000.00	3,759.01
214 UNIFORMS	0.00		0.00		280.00	280.00
220 REPAIR/MAINTENANCE SUPPLIES	81.82	0.96	3,699.33	2.22	30,500.00	26,800.67
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		12.20	0.01	500.00	487.80
325 COMMUNICATION-OTHER	845.67	9.90	3,903.66	2.34	5,000.00	1,096.34
331 TRAVEL/MILEAGE	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		722.71	0.43	800.00	77.29
370 MAINTENANCE/SUPPORT FEES	77.13	0.90	1,174.43	0.71	1,700.00	525.57
400 REPAIRS & MAINTENANCE	40.36	0.47	677.88	0.41	25,000.00	24,322.12
410 RENTALS	0.00		2.00		0.00	-2.00
430 OTHER SERVICE/CHARGES-MISC.	181.25	2.12	181.25	0.11	75.00	-106.25
433 MMUA SAFETY PROGRAM	33.76	0.40	3,262.81	1.96	4,050.00	787.19
440 PROFESSIONAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	5,837.85	68.32	54,826.99	32.94	127,488.00	72,661.01
Total Department	5,837.85	68.32	54,826.99	32.94	127,488.00	72,661.01

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Storm Administration						
Storm Admin						
101 FULL-TIME EMPLOYEES - REGULAR	1,765.74	20.66	14,104.47	8.47	19,500.00	5,395.53
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		7.23		0.00	-7.23
121 EMPLOYER PERA CONTRIBUTIONS	132.01	1.54	1,054.98	0.63	1,463.00	408.02
122 EMPLOYER FICA CONTRIBUTIONS	103.78	1.21	822.73	0.49	1,209.00	386.27
123 EMPLOYER MEDICARE CONTRIBUTION	24.31	0.28	192.48	0.12	283.00	90.52
130 EMPLOYER PAID INSURANCE	183.39	2.15	2,071.69	1.24	3,400.00	1,328.31
150 WORKER'S COMPENSATION	0.00		1,335.43	0.80	5,600.00	4,264.57
210 OPERATING SUPPLIES	0.00		34.99	0.02	700.00	665.01
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.20	0.00	-340.00
301 AUDITING/ACCOUNTING	0.00		908.00	0.55	900.00	-8.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
370 MAINTENANCE/SUPPORT FEES	0.00		122.00	0.07	450.00	328.00
400 REPAIRS & MAINTENANCE	0.00		70.87	0.04	0.00	-70.87
430 OTHER SERVICE/CHARGES-MISC.	0.00		250.00	0.15	200.00	-50.00
438 CREDIT CARD FEES	354.52	4.15	3,340.39	2.01	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.93	725.00	-815.00
444 OTHER CONTRACTUAL SERVICES	143.72	1.68	1,793.78	1.08	0.00	-1,793.78
Account Total	2,707.47	31.68	27,989.04	16.81	42,530.00	14,540.96
Total Department	2,707.47	31.68	27,989.04	16.81	42,530.00	14,540.96
Total Expenses	8,545.32	100.00	166,467.73	100.00	251,202.00	84,734.27
Net Income(Loss)	29,182.45	341.50	250,947.82	150.75		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Ice Arena						
3450 SCHOOL/YOUTH ICE RENTAL	1,625.00	5.79	153,887.79	61.77	200,000.00	-46,112.21
3451 LEAGUE HOCKEY	4,073.92	14.52	21,525.98	8.64	49,000.00	-27,474.02
3452 PUBLIC SKATE	88.89	0.32	1,928.74	0.77	2,500.00	-571.26
3453 OPEN HOCKEY/ ICE TIME	4.68	0.02	2,549.79	1.02	5,000.00	-2,450.21
3454 LEASED SIGN REVENUE	0.00		45.03	0.02	1,000.00	-954.97
3455 CONCESSION/RENTS	0.00		4,530.83	1.82	2,516.00	2,014.83
3456 POP/GUMBALL SALES	218.62	0.78	1,728.17	0.69	3,000.00	-1,271.83
3457 SKATE RENTS/SHARPENING	102.00	0.36	532.65	0.21	1,500.00	-967.35
3458 PRO SHOP SALES	14.00	0.05	197.82	0.08	200.00	-2.18
3624 MISC REVENUE - REFUNDS	0.00		3,000.00	1.20	0.00	3,000.00
Total Department	6,127.11	21.84	189,926.80	76.23	264,716.00	-74,789.20
Total Revenue	6,127.11	100.00	189,926.80	100.00	264,716.00	-74,789.20
Expenses						
Ice Arena						
Ice Arena						
101 FULL-TIME EMPLOYEES - REGULAR	10,448.28	37.24	83,263.51	33.42	93,000.00	9,736.49
103 PART-TIME EMPLOYEES	5,704.42	20.33	37,101.09	14.89	40,100.00	2,998.91
121 EMPLOYER PERA CONTRIBUTIONS	978.12	3.49	7,658.64	3.07	9,000.00	1,341.36
122 EMPLOYER FICA CONTRIBUTIONS	976.46	3.48	7,187.68	2.88	8,252.00	1,064.32
123 EMPLOYER MEDICARE CONTRIBUTION	228.37	0.81	1,680.87	0.67	1,349.00	-331.87
130 EMPLOYER PAID INSURANCE	1,380.97	4.92	15,506.44	6.22	20,000.00	4,493.56
150 WORKER'S COMPENSATION	0.00		1,901.37	0.76	3,500.00	1,598.63
210 OPERATING SUPPLIES	374.59	1.34	8,005.80	3.21	4,000.00	-4,005.80
214 UNIFORMS	0.00		0.00		950.00	950.00
220 REPAIR/MAINTENANCE SUPPLIES	561.28	2.00	4,075.34	1.64	7,500.00	3,424.66
240 SMALL TOOLS/MINOR EQUIPMENT	20.97	0.07	120.38	0.05	1,000.00	879.62
261 MERCH FOR RESALE-TAX	397.35	1.42	1,350.99	0.54	2,000.00	649.01
301 AUDITING/ACCOUNTING	0.00		900.00	0.36	900.00	0.00
321 TELEPHONE	279.60	1.00	2,726.80	1.09	3,200.00	473.20
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		259.40	0.10	400.00	140.60
343 OTHER ADVERTISING	14.05	0.05	154.55	0.06	200.00	45.45
370 MAINTENANCE/SUPPORT FEES	0.00		1,325.30	0.53	2,400.00	1,074.70
380 UTILITY SERVICES	6,594.76	23.51	63,375.79	25.44	54,000.00	-9,375.79
400 REPAIRS & MAINTENANCE	0.00		9,998.61	4.01	22,500.00	12,501.39
430 OTHER SERVICE/CHARGES-MISC.	97.35	0.35	1,082.00	0.43	2,000.00	918.00
433 MMUA SAFETY PROGRAM	0.00		875.10	0.35	1,010.00	134.90
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		594.36	0.24	0.00	-594.36
Account Total	28,056.57	100.00	249,144.02	100.00	278,761.00	29,616.98
Total Department	28,056.57	100.00	249,144.02	100.00	278,761.00	29,616.98

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CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

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606 ICE ARENA

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
Total Expenses	28,056.57	100.00	249,144.02	100.00	278,761.00	29,616.98
Net Income (Loss)	-21,929.46	-78.16	-59,217.22	-23.77		

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Financial Administration						
3621 INTEREST EARNED	745.75	0.52	9,021.48	0.70	3,000.00	6,021.48
3624 MISC REVENUE - REFUNDS	0.00		0.00		250.00	-250.00
3626 MONEY MARKET INTEREST	8.00	0.01	51.73		0.00	51.73
Total Department	753.75	0.52	9,073.21	0.71	3,250.00	5,823.21
Merchandise						
3781 SALES - LIQUOR	44,081.46	30.52	438,173.84	34.13	401,700.00	36,473.84
3782 SALES - BEER	59,222.34	41.00	716,468.40	55.81	860,600.00	-144,131.60
3783 SALES - WINE	25,694.73	17.79	215,484.31	16.78	185,500.00	29,984.31
3784 SALES - MISC. TAXABLE	1,891.20	1.31	20,495.48	1.60	22,000.00	-1,504.52
3786 SALES - NON-TAXABLE	252.65	0.17	8,763.46	0.68	5,215.00	3,548.46
3794 CASH OVER	25.21	0.02	980.00	0.08	0.00	980.00
Total Department	131,167.59	90.81	1,400,365.49	109.08	1,475,015.00	-74,649.51
Total Revenue	131,921.34	100.00	1,409,438.70	100.00	1,478,265.00	-68,826.30
Expenses						
Financial Administration						
Financial Administration						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		1,048.50	0.08	2,600.00	1,551.50
121 EMPLOYER PERA CONTRIBUTIONS	0.00		29.86		195.00	165.14
122 EMPLOYER FICA CONTRIBUTIONS	0.00		65.01	0.01	161.00	95.99
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		15.22		38.00	22.78
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.32	4,000.00	-86.00
Account Total			5,244.59	0.41	6,994.00	1,749.41
Total Department			5,244.59	0.41	6,994.00	1,749.41
Merchandise						
Merchandise						
210 OPERATING SUPPLIES	225.80	0.16	2,268.50	0.18	2,500.00	231.50
251 LIQUOR	51,157.28	35.42	423,103.90	32.96	419,100.00	-4,003.90
252 BEER	63,959.23	44.28	573,710.36	44.69	667,800.00	94,089.64
254 MISC TAXABLES (SOFT DRINKS,ETC)	1,620.40	1.12	13,370.73	1.04	15,000.00	1,629.27
257 ICE	159.07	0.11	4,655.44	0.36	2,000.00	-2,655.44
259 NON-TAX MISC (O.J., ETC)	0.00		440.16	0.03	642.00	201.84
335 FREIGHT	1,102.48	0.76	8,631.63	0.67	10,000.00	1,368.37
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		50.00	50.00
438 CREDIT CARD FEES	2,043.22	1.41	25,331.60	1.97	25,000.00	-331.60
Account Total	120,267.48	83.26	1,051,512.32	81.90	1,142,092.00	90,579.68

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department	120,267.48	83.26	1,051,512.32	81.90	1,142,092.00	90,579.68
Manager						
Manager						
101 FULL-TIME EMPLOYEES - REGULAR	8,409.60	5.82	67,242.40	5.24	74,000.00	6,757.60
121 EMPLOYER PERA CONTRIBUTIONS	630.72	0.44	5,043.18	0.39	5,550.00	506.82
122 EMPLOYER FICA CONTRIBUTIONS	510.68	0.35	4,051.15	0.32	4,588.00	536.85
123 EMPLOYER MEDICARE CONTRIBUTION	119.43	0.08	947.38	0.07	1,073.00	125.62
130 EMPLOYER PAID INSURANCE	762.37	0.53	8,772.73	0.68	9,400.00	627.27
150 WORKER'S COMPENSATION	0.00		4,415.00	0.34	5,000.00	585.00
210 OPERATING SUPPLIES	0.00		169.20	0.01	700.00	530.80
216 PERIODICALS	135.00	0.09	135.00	0.01	40.00	-95.00
240 SMALL TOOLS/MINOR EQUIPMENT	90.45	0.06	1,349.83	0.11	3,600.00	2,250.17
304 LEGAL FEES	0.00		0.00		100.00	100.00
321 TELEPHONE	149.61	0.10	1,649.30	0.13	1,900.00	250.70
331 TRAVEL/MILEAGE	0.00		0.00		250.00	250.00
333 STAFF MEETINGS & CONFERENCES	43.60	0.03	1,439.59	0.11	900.00	-539.59
334 MEMBERSHIP DUES AND FEES	0.00		1,335.00	0.10	1,500.00	165.00
343 OTHER ADVERTISING	102.52	0.07	4,781.40	0.37	9,000.00	4,218.60
351 LEGAL NOTICES PUBLISHING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		2,282.87	0.18	3,000.00	717.13
430 OTHER SERVICE/CHARGES-MISC.	70.49	0.05	647.93	0.05	1,000.00	352.07
433 MMUA SAFETY PROGRAM	0.00		779.50	0.06	800.00	20.50
439 CASH SHORT	16.70	0.01	826.09	0.06	0.00	-826.09
440 PROFESSIONAL SERVICES	0.00		540.00	0.04	525.00	-15.00
Account Total	11,041.17	7.64	106,407.55	8.29	123,201.00	16,793.45
Total Department	11,041.17	7.64	106,407.55	8.29	123,201.00	16,793.45
Cashiers						
Cashiers						
101 FULL-TIME EMPLOYEES - REGULAR	4,572.00	3.17	36,557.63	2.85	44,000.00	7,442.37
103 PART-TIME EMPLOYEES	4,602.68	3.19	37,377.07	2.91	35,200.00	-2,177.07
121 EMPLOYER PERA CONTRIBUTIONS	586.67	0.41	4,824.80	0.38	5,940.00	1,115.20
122 EMPLOYER FICA CONTRIBUTIONS	547.31	0.38	4,347.02	0.34	4,910.00	562.98
123 EMPLOYER MEDICARE CONTRIBUTION	128.02	0.09	1,016.73	0.08	1,148.00	131.27
130 EMPLOYER PAID INSURANCE	1,380.97	0.96	15,080.67	1.17	18,000.00	2,919.33
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
333 STAFF MEETINGS & CONFERENCES	0.00		20.00		300.00	280.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
Account Total	11,817.65	8.18	99,269.32	7.73	109,588.00	10,318.68
Total Department	11,817.65	8.18	99,269.32	7.73	109,588.00	10,318.68
Janitor						
Janitor						
210 OPERATING SUPPLIES	102.78	0.07	696.33	0.05	600.00	-96.33
Account Total	102.78	0.07	696.33	0.05	600.00	-96.33

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 11 / 18

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department	102.78	0.07	696.33	0.05	600.00	-96.33
Buildings and Maintenance						
Buildings & Maintenance						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		5.93		100.00	94.07
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		3,032.56	0.24	1,000.00	-2,032.56
360 INSURANCE	0.00		4,201.12	0.33	4,500.00	298.88
380 UTILITY SERVICES	897.45	0.62	9,606.07	0.75	12,500.00	2,893.93
400 REPAIRS & MAINTENANCE	159.40	0.11	2,225.41	0.17	11,000.00	8,774.59
410 RENTALS	155.90	0.11	1,648.79	0.13	750.00	-898.79
Account Total	1,212.75	0.84	20,719.88	1.61	29,850.00	9,130.12
Total Department	1,212.75	0.84	20,719.88	1.61	29,850.00	9,130.12
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		13,000.00	13,000.00
Account Total					13,000.00	13,000.00
Total Department					13,000.00	13,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		16,000.00	16,000.00
Account Total					16,000.00	16,000.00
Total Department					16,000.00	16,000.00
Total Expenses	144,441.83	100.00	1,283,849.99	100.00	1,441,325.00	157,475.01
Net Income (Loss)	-12,520.49	-8.67	125,588.71	9.78		

610 Maple Grove Cemetery

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Cemetery Operations						
3410 CHARGES FOR SERVICES	0.00		4,575.00	11.66	9,000.00	-4,425.00
3411 CEMETARY LAND RENT	0.00		6,091.10	15.53	6,000.00	91.10
3621 INTEREST EARNED	342.67	14.00	3,611.57	9.21	4,000.00	-388.43
3624 MISC REVENUE - REFUNDS	48.00	1.96	350.00	0.89	300.00	50.00
3626 MONEY MARKET INTEREST	4.00	0.16	15.00	0.04	0.00	15.00
3711 BURIAL LOTS	900.00	36.77	4,050.00	10.33	4,000.00	50.00
Total Department	1,294.67	52.90	18,692.67	47.66	23,300.00	-4,607.33
Total Revenue	1,294.67	100.00	18,692.67	100.00	23,300.00	-4,607.33
Expenses						
Cemetery Operations						
Cemetery Operations						
101 FULL-TIME EMPLOYEES - REGULAR	1,151.02	47.03	9,194.13	23.44	9,980.00	785.87
121 EMPLOYER PERA CONTRIBUTIONS	86.33	3.53	689.57	1.76	749.00	59.43
122 EMPLOYER FICA CONTRIBUTIONS	68.53	2.80	542.13	1.38	619.00	76.87
123 EMPLOYER MEDICARE CONTRIBUTION	16.02	0.65	126.73	0.32	145.00	18.27
130 EMPLOYER PAID INSURANCE	120.96	4.94	1,367.34	3.49	1,600.00	232.66
150 WORKER'S COMPENSATION	0.00		621.50	1.58	465.00	-156.50
210 OPERATING SUPPLIES	0.00		0.00		500.00	500.00
212 MOTOR FUELS	0.00		0.00		500.00	500.00
214 UNIFORMS	0.00		0.00		50.00	50.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		243.42	0.62	500.00	256.58
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
301 AUDITING/ACCOUNTING	0.00		908.00	2.31	900.00	-8.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		85.50	0.22	100.00	14.50
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		569.40	1.45	600.00	30.60
370 MAINTENANCE/SUPPORT FEES	0.00		1,462.50	3.73	1,560.00	97.50
380 UTILITY SERVICES	29.58	1.21	284.60	0.73	250.00	-34.60
430 OTHER SERVICE/CHARGES-MISC.	0.00		4,359.07	11.11	8,000.00	3,640.93
440 PROFESSIONAL SERVICES	0.00		270.00	0.69	150.00	-120.00
444 OTHER CONTRACTUAL SERVICES	975.00	39.84	18,499.98	47.17	22,000.00	3,500.02
Account Total	2,447.44	100.00	39,223.87	100.00	52,768.00	13,544.13
Total Department	2,447.44	100.00	39,223.87	100.00	52,768.00	13,544.13
Total Expenses	2,447.44	100.00	39,223.87	100.00	52,768.00	13,544.13
Net Income(Loss)	-1,152.77	-47.10	-20,531.20	-52.34		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Government Wide						
3101 CURRENT AD VALOREM TAXES	739,361.10	157.26	1,706,045.30	51.04	1,689,287.00	16,758.30
3107 ABATEMENT LEVY	1,944.45	0.41	3,888.90	0.12	4,321.00	-432.10
3210 BUSINESS LICENSES/PERMITS	255.00	0.05	12,372.50	0.37	13,500.00	-1,127.50
3341 LOCAL GOVERNMENT AID	0.00		538,311.00	16.10	1,076,622.00	-538,311.00
3349 MISCELLANEOUS STATE GRANT	0.00		1,934.50	0.06	3,869.00	-1,934.50
3410 CHARGES FOR SERVICES	0.94		23.60		2,000.00	-1,976.40
3415 CITY HALL RENT	0.00		25.00		100.00	-75.00
3612 SPECIAL ASSESSMT-PENALTY/	28.04	0.01	259.80	0.01	0.00	259.80
3621 INTEREST EARNED	0.00		22,624.59	0.68	13,000.00	9,624.59
3622 RENTS AND ROYALTIES	300.00	0.06	6,500.00	0.19	0.00	6,500.00
3624 MISC REVENUE - REFUNDS	141.11	0.03	654.29	0.02	1,000.00	-345.71
3626 MONEY MARKET INTEREST	0.00		110.83		0.00	110.83
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		16,000.00	-16,000.00
Total Department	742,030.64	157.83	2,292,750.31	68.59	2,819,699.00	-526,948.69
Planning and Zoning						
3413 ZONING/SUBDIVISION FEES	300.00	0.06	5,204.16	0.16	2,000.00	3,204.16
3624 MISC REVENUE - REFUNDS	300.00	0.06	5,225.01	0.16	4,000.00	1,225.01
Total Department	600.00	0.13	10,429.17	0.31	6,000.00	4,429.17
Cable TV						
3495 FRANCHISE ROW USE	1,758.32	0.37	28,146.99	0.84	60,000.00	-31,853.01
Total Department	1,758.32	0.37	28,146.99	0.84	60,000.00	-31,853.01
Police						
3345 POLICE/FIRE STATE AIDS	0.00		69,600.77	2.08	61,000.00	8,600.77
3347 OTHER FEDERAL GRANT	0.00		3,423.00	0.10	0.00	3,423.00
3349 MISCELLANEOUS STATE GRANT	0.00		11,484.05	0.34	4,500.00	6,984.05
3369 OTHER COUNTY GRANT	0.00		27,989.05	0.84	58,000.00	-30,010.95
3420 PUBLIC SAFETY	39.92	0.01	324.34	0.01	200.00	124.34
3511 COURT FINES	1,424.46	0.30	19,478.84	0.58	13,000.00	6,478.84
3623 CONTR/DONATION FROM PRIVA	0.00		2,000.00	0.06	0.00	2,000.00
3624 MISC REVENUE - REFUNDS	670.00	0.14	6,949.97	0.21	3,000.00	3,949.97
Total Department	2,134.38	0.45	141,250.02	4.23	139,700.00	1,550.02

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Fire						
3346 STATE FIRE AID	0.00		42,393.85	1.27	40,000.00	2,393.85
3349 MISCELLANEOUS STATE GRANT	0.00		4,685.90	0.14	7,000.00	-2,314.10
3421 Fire Contracts	0.00		35,877.76	1.07	36,470.00	-592.24
3422 SPECIAL FIRE PROTECTION S	545.00	0.12	18,386.65	0.55	15,000.00	3,386.65
3612 SPECIAL ASSESSMT-PENALTY/	240.14	0.05	263.75	0.01	0.00	263.75
3623 CONTR/DONATION FROM PRIVA	0.00		6,583.26	0.20	8,000.00	-1,416.74
3624 MISC REVENUE - REFUNDS	0.00		4.98		5,000.00	-4,995.02
Total Department	785.14	0.17	108,196.15	3.24	111,470.00	-3,273.85
Building Inspection						
3220 NON-BUSINESS LICENSES & P	1,378.61	0.29	82,922.05	2.48	54,000.00	28,922.05
3414 PLAN CHECK FEES	857.09	0.18	46,217.96	1.38	34,000.00	12,217.96
3416 MECHANICAL INSPECTION FEE	415.00	0.09	9,574.00	0.29	4,000.00	5,574.00
3417 PLUMBING INSPECTION FEES	60.00	0.01	4,078.00	0.12	2,500.00	1,578.00
Total Department	2,710.70	0.58	142,792.01	4.27	94,500.00	48,292.01
Animal Control						
3220 NON-BUSINESS LICENSES & P	0.00		1,085.00	0.03	1,700.00	-615.00
3514 OTHER FINES	50.65	0.01	1,057.60	0.03	2,500.00	-1,442.40
Total Department	50.65	0.01	2,142.60	0.06	4,200.00	-2,057.40
Highways, Streets, Roadways						
3364 COUNTY MUNICIPAL STATE AI	0.00		71,387.00	2.14	72,640.00	-1,253.00
3624 MISC REVENUE - REFUNDS	0.00		276.00	0.01	0.00	276.00
3911 SALES OF FIXED ASSETS	0.00		1,000.00	0.03	0.00	1,000.00
Total Department			72,663.00	2.17	72,640.00	23.00
Street Lighting						
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		27,000.00	-27,000.00
Total Department					27,000.00	-27,000.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Parks and Recreation						
3470 PARKLAND FEES	0.00		5,888.00	0.18	0.00	5,888.00
3622 RENTS AND ROYALTIES	0.00		2,917.85	0.09	2,700.00	217.85
3624 MISC REVENUE - REFUNDS	0.00		136.00		0.00	136.00
Total Department			8,941.85	0.27	2,700.00	6,241.85
Swimming Pool						
3472 SWIMMING POOL FEES DAILY	0.00		107,527.56	3.22	106,000.00	1,527.56
3474 CONCESSIONS	0.00		46,020.58	1.38	40,000.00	6,020.58
3475 LESSONS	0.00		20,600.00	0.62	20,000.00	600.00
3477 FUNBRELLA	0.00		-623.63	-0.02	0.00	-623.63
3478 FACILITY RENTAL	0.00		1,754.39	0.05	3,500.00	-1,745.61
3480 SWIM PASSES	0.00		66,299.96	1.98	70,000.00	-3,700.04
3481 TINY TOTS	0.00		1,280.00	0.04	0.00	1,280.00
3482 SWIM TEAM	0.00		1,347.37	0.04	1,500.00	-152.63
3483 Program-Other	0.00		1,840.00	0.06	0.00	1,840.00
3794 CASH OVER	0.00		104.64		0.00	104.64
Total Department			246,150.87	7.36	241,000.00	5,150.87
Other Recreational Facilities						
3471 OTHER ORGANIZED ACTIVITIE	0.00		458.44	0.01	500.00	-41.56
3473 PLAYGROUND FEES	0.00		195.83	0.01	500.00	-304.17
3479 SOFTBALL FEES	0.00		4,771.93	0.14	5,100.00	-328.07
Total Department			5,426.20	0.16	6,100.00	-673.80
Park Areas						
3474 CONCESSIONS	0.00		1,142.43	0.03	3,500.00	-2,357.57
3623 CONTR/DONATION FROM PRIVA	0.00		7,761.00	0.23	0.00	7,761.00
3794 CASH OVER	0.00		11.65		0.00	11.65
Total Department			8,915.08	0.27	3,500.00	5,415.08
Total Revenue	750,069.83	100.00	3,067,804.25	100.00	3,588,509.00	-520,704.75

Expenses

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Council						
Council						
101 FULL-TIME EMPLOYEES - REGULAR	6,330.09	1.35	26,358.98	0.79	30,000.00	3,641.02
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		465.36	0.01	0.00	-465.36
121 EMPLOYER PERA CONTRIBUTIONS	289.69	0.06	1,634.29	0.05	1,626.00	-8.29
122 EMPLOYER FICA CONTRIBUTIONS	383.12	0.08	1,547.73	0.05	1,860.00	312.27
123 EMPLOYER MEDICARE CONTRIBUTION	89.57	0.02	361.87	0.01	435.00	73.13
130 EMPLOYER PAID INSURANCE	333.17	0.07	4,154.32	0.12	4,600.00	445.68
150 WORKER'S COMPENSATION	0.00		78.18		150.00	71.82
160 LIABILITY INSURANCE	-184.00	-0.04	3,245.16	0.10	4,000.00	754.84
210 OPERATING SUPPLIES	0.00		0.00		150.00	150.00
304 LEGAL FEES	721.50	0.15	8,707.50	0.26	11,000.00	2,292.50
333 STAFF MEETINGS & CONFERENCES	0.00		561.93	0.02	2,000.00	1,438.07
334 MEMBERSHIP DUES AND FEES	0.00		4,324.50	0.13	4,500.00	175.50
351 LEGAL NOTICES PUBLISHING	0.00		0.00		400.00	400.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		90.00		1,100.00	1,010.00
430 OTHER SERVICE/CHARGES-MISC.	159.68	0.03	10,707.30	0.32	23,000.00	12,292.70
440 PROFESSIONAL SERVICES	0.00		6,363.78	0.19	0.00	-6,363.78
Account Total	8,122.82	1.73	68,600.90	2.05	84,821.00	16,220.10
Total Department	8,122.82	1.73	68,600.90	2.05	84,821.00	16,220.10
Ordinances and Proceedings						
Ordinances and Proceedings						
353 ORDINANCE PUBLICATION	0.00		160.00		3,500.00	3,340.00
430 OTHER SERVICE/CHARGES-MISC.	1,511.00	0.32	2,186.00	0.07	1,000.00	-1,186.00
Account Total	1,511.00	0.32	2,346.00	0.07	4,500.00	2,154.00
Total Department	1,511.00	0.32	2,346.00	0.07	4,500.00	2,154.00
Mayor						
Mayor						
101 FULL-TIME EMPLOYEES - REGULAR	1,963.50	0.42	3,951.50	0.12	4,800.00	848.50
122 EMPLOYER FICA CONTRIBUTIONS	121.74	0.03	244.99	0.01	298.00	53.01
123 EMPLOYER MEDICARE CONTRIBUTION	28.46	0.01	57.28		70.00	12.72
Account Total	2,113.70	0.45	4,253.77	0.13	5,168.00	914.23
Total Department	2,113.70	0.45	4,253.77	0.13	5,168.00	914.23
City Clerk						
City Clerk						
101 FULL-TIME EMPLOYEES - REGULAR	8,484.34	1.80	110,245.43	3.30	122,000.00	11,754.57
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		447.13	0.01	0.00	-447.13
121 EMPLOYER PERA CONTRIBUTIONS	634.73	0.14	8,281.10	0.25	9,151.00	869.90
122 EMPLOYER FICA CONTRIBUTIONS	486.62	0.10	6,373.70	0.19	7,564.00	1,190.30
123 EMPLOYER MEDICARE CONTRIBUTION	113.75	0.02	1,490.53	0.04	1,769.00	278.47
130 EMPLOYER PAID INSURANCE	1,516.37	0.32	17,722.24	0.53	19,500.00	1,777.76
150 WORKER'S COMPENSATION	0.00		649.02	0.02	600.00	-49.02
160 LIABILITY INSURANCE	0.00		90.76		80.00	-10.76
210 OPERATING SUPPLIES	614.26	0.13	3,928.43	0.12	4,000.00	71.57
216 PERIODICALS	0.00		87.00		220.00	133.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
220 REPAIR/MAINTENANCE SUPPLIES	171.95	0.04	748.00	0.02	1,000.00	252.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
321 TELEPHONE	1,157.27	0.25	7,464.90	0.22	6,900.00	-564.90
325 COMMUNICATION-OTHER	300.00	0.06	2,231.40	0.07	1,500.00	-731.40
331 TRAVEL/MILEAGE	119.33	0.03	766.53	0.02	600.00	-166.53
332 ADMINISTRATOR MEETINGS &	249.40	0.05	5,916.12	0.18	3,500.00	-2,416.12
333 STAFF MEETINGS & CONFERENCES	0.00		5,560.81	0.17	5,000.00	-560.81
334 MEMBERSHIP DUES AND FEES	0.00		5,484.82	0.16	5,400.00	-84.82
343 OTHER ADVERTISING	30.80	0.01	139.11		1,200.00	1,060.89
351 LEGAL NOTICES PUBLISHING	0.00		0.00		200.00	200.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		80.00	80.00
360 INSURANCE	-23.00		3,067.27	0.09	3,300.00	232.73
400 REPAIRS & MAINTENANCE	0.00		354.40	0.01	1,000.00	645.60
430 OTHER SERVICE/CHARGES-MISC.	0.00		263.65	0.01	900.00	636.35
440 PROFESSIONAL SERVICES	234.60	0.05	2,457.30	0.07	1,900.00	-557.30
444 OTHER CONTRACTUAL SERVICES	575.72	0.12	7,750.69	0.23	0.00	-7,750.69
Account Total	14,666.14	3.12	191,520.34	5.73	200,864.00	9,343.66
Total Department	14,666.14	3.12	191,520.34	5.73	200,864.00	9,343.66
Elections						
Elections						
101 FULL-TIME EMPLOYEES - REGULAR	244.73	0.05	3,181.54	0.10	3,300.00	118.46
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		93.61		0.00	-93.61
121 EMPLOYER PERA CONTRIBUTIONS	18.34		245.69	0.01	247.00	1.31
122 EMPLOYER FICA CONTRIBUTIONS	13.30		180.04	0.01	205.00	24.96
123 EMPLOYER MEDICARE CONTRIBUTION	3.11		42.16		48.00	5.84
130 EMPLOYER PAID INSURANCE	66.63	0.01	831.34	0.02	920.00	88.66
210 OPERATING SUPPLIES	167.97	0.04	255.74	0.01	100.00	-155.74
351 LEGAL NOTICES PUBLISHING	0.00		440.00	0.01	500.00	60.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		6.54		600.00	593.46
444 OTHER CONTRACTUAL SERVICES	0.00		8,482.20	0.25	11,000.00	2,517.80
Account Total	514.08	0.11	13,758.86	0.41	16,920.00	3,161.14
Total Department	514.08	0.11	13,758.86	0.41	16,920.00	3,161.14
Accounting						
Accounting						
301 AUDITING/ACCOUNTING	0.00		4,540.00	0.14	4,450.00	-90.00
351 LEGAL NOTICES PUBLISHING	120.00	0.03	840.00	0.03	1,600.00	760.00
Account Total	120.00	0.03	5,380.00	0.16	6,050.00	670.00
Total Department	120.00	0.03	5,380.00	0.16	6,050.00	670.00
Assessing						
Assessing						
305 ASSESSING FEES	0.00		29,891.00	0.89	31,375.00	1,484.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		300.00	300.00
Account Total			29,891.00	0.89	31,675.00	1,784.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department			29,891.00	0.89	31,675.00	1,784.00
Law-Legal Services						
Law-Legal Services						
304 LEGAL FEES	5,961.50	1.27	33,785.59	1.01	50,000.00	16,214.41
Account Total	5,961.50	1.27	33,785.59	1.01	50,000.00	16,214.41
Total Department	5,961.50	1.27	33,785.59	1.01	50,000.00	16,214.41
Planning and Zoning						
Planning & Zoning						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		37,200.00	37,200.00
121 EMPLOYER PERA CONTRIBUTIONS	0.00		0.00		2,790.00	2,790.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		2,306.00	2,306.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		539.00	539.00
130 EMPLOYER PAID INSURANCE	0.00		0.00		4,700.00	4,700.00
150 WORKER'S COMPENSATION	0.00		1.03		200.00	198.97
210 OPERATING SUPPLIES	25.43	0.01	1,188.48	0.04	500.00	-688.48
303 ENGINEERING FEES	0.00		1,732.50	0.05	0.00	-1,732.50
304 LEGAL FEES	2,946.00	0.63	14,304.07	0.43	7,500.00	-6,804.07
321 TELEPHONE	42.95	0.01	279.26	0.01	250.00	-29.26
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		127.00		1,500.00	1,373.00
351 LEGAL NOTICES PUBLISHING	13.52		1,073.52	0.03	250.00	-823.52
360 INSURANCE	-172.00	-0.04	2,962.40	0.09	4,400.00	1,437.60
440 PROFESSIONAL SERVICES	727.50	0.15	9,952.80	0.30	2,000.00	-7,952.80
444 OTHER CONTRACTUAL SERVICES	431.80	0.09	5,813.15	0.17	0.00	-5,813.15
Account Total	4,015.20	0.85	37,434.21	1.12	66,135.00	28,700.79
Total Department	4,015.20	0.85	37,434.21	1.12	66,135.00	28,700.79
Data Processing						
Data Processing						
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.01	1,000.00	660.00
309 EDP, SOFTWARE & DESIGN	69.00	0.01	1,697.00	0.05	3,000.00	1,303.00
370 MAINTENANCE/SUPPORT FEES	351.50	0.07	4,133.99	0.12	5,700.00	1,566.01
400 REPAIRS & MAINTENANCE	0.00		210.82	0.01	1,000.00	789.18
Account Total	420.50	0.09	6,381.81	0.19	10,700.00	4,318.19
Total Department	420.50	0.09	6,381.81	0.19	10,700.00	4,318.19
Cable TV						
Cable TV						
210 OPERATING SUPPLIES	0.00		0.00		250.00	250.00
Account Total					250.00	250.00
Total Department					250.00	250.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
General Govt Building						
General Govt Buildings						
103 PART-TIME EMPLOYEES	138.00	0.03	2,433.54	0.07	4,300.00	1,866.46
121 EMPLOYER PERA CONTRIBUTIONS	10.35		182.48	0.01	323.00	140.52
122 EMPLOYER FICA CONTRIBUTIONS	8.24		146.12		267.00	120.88
123 EMPLOYER MEDICARE CONTRIBUTION	1.93		34.20		62.00	27.80
150 WORKER'S COMPENSATION	0.00		108.51		250.00	141.49
210 OPERATING SUPPLIES	10.11		67.69		300.00	232.31
220 REPAIR/MAINTENANCE SUPPLIES	0.00		340.27	0.01	250.00	-90.27
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		800.00	800.00
360 INSURANCE	-128.00	-0.03	272.48	0.01	2,800.00	2,527.52
380 UTILITY SERVICES	965.76	0.21	5,674.45	0.17	6,000.00	325.55
400 REPAIRS & MAINTENANCE	250.00	0.05	1,150.50	0.03	4,000.00	2,849.50
410 RENTALS	94.94	0.02	650.96	0.02	700.00	49.04
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		300.00	300.00
440 PROFESSIONAL SERVICES	0.00		345.00	0.01	0.00	-345.00
Account Total	1,351.33	0.29	11,406.20	0.34	20,352.00	8,945.80
Total Department	1,351.33	0.29	11,406.20	0.34	20,352.00	8,945.80
General Engineering						
General Engineering						
303 ENGINEERING FEES	1,579.50	0.34	28,664.00	0.86	15,000.00	-13,664.00
Account Total	1,579.50	0.34	28,664.00	0.86	15,000.00	-13,664.00
Total Department	1,579.50	0.34	28,664.00	0.86	15,000.00	-13,664.00
Police						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	124.69	0.03	2,891.07	0.09	3,500.00	608.93
121 EMPLOYER PERA CONTRIBUTIONS	9.35		216.89	0.01	263.00	46.11
122 EMPLOYER FICA CONTRIBUTIONS	7.51		173.68	0.01	217.00	43.32
123 EMPLOYER MEDICARE CONTRIBUTION	1.75		40.61		51.00	10.39
Account Total	143.30	0.03	3,322.25	0.10	4,031.00	708.75
Police						
101 FULL-TIME EMPLOYEES - REGULAR	56,807.90	12.08	601,768.82	18.00	630,000.00	28,231.18
102 FULL-TIME EMPLOYEES - OVERTIME	1,977.26	0.42	12,383.53	0.37	11,500.00	-883.53
103 PART-TIME EMPLOYEES	10,334.50	2.20	125,099.68	3.74	75,000.00	-50,099.68
104 Canine	230.72	0.05	2,999.36	0.09	3,000.00	0.64
121 EMPLOYER PERA CONTRIBUTIONS	9,747.48	2.07	103,859.50	3.11	105,348.00	1,488.50
122 EMPLOYER FICA CONTRIBUTIONS	1,224.99	0.26	12,039.33	0.36	8,000.00	-4,039.33
123 EMPLOYER MEDICARE CONTRIBUTION	975.15	0.21	10,411.86	0.31	9,000.00	-1,411.86
130 EMPLOYER PAID INSURANCE	7,550.75	1.61	100,258.77	3.00	105,000.00	4,741.23
150 WORKER'S COMPENSATION	0.00		18,432.01	0.55	27,000.00	8,567.99
160 LIABILITY INSURANCE	0.00		317.68	0.01	350.00	32.32
210 OPERATING SUPPLIES	1,003.69	0.21	17,700.47	0.53	9,000.00	-8,700.47
212 MOTOR FUELS	2,132.37	0.45	18,442.67	0.55	13,000.00	-5,442.67
214 UNIFORMS	195.97	0.04	3,846.94	0.12	4,000.00	153.06
220 REPAIR/MAINTENANCE SUPPLIES	669.68	0.14	3,200.47	0.10	1,000.00	-2,200.47
240 SMALL TOOLS/MINOR EQUIPMENT	23.98	0.01	4,540.19	0.14	7,000.00	2,459.81

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
304 LEGAL FEES	0.00		108.75		0.00	-108.75
309 EDP, SOFTWARE & DESIGN	0.00		0.00		350.00	350.00
321 TELEPHONE	2,888.38	0.61	18,702.57	0.56	18,577.00	-125.57
325 COMMUNICATION-OTHER	35.99	0.01	630.84	0.02	500.00	-130.84
331 TRAVEL/MILEAGE	0.00		94.72		0.00	-94.72
333 STAFF MEETINGS & CONFERENCES	450.00	0.10	8,653.14	0.26	8,000.00	-653.14
334 MEMBERSHIP DUES AND FEES	100.00	0.02	8,033.00	0.24	8,750.00	717.00
343 OTHER ADVERTISING	0.00		100.00		250.00	150.00
360 INSURANCE	-852.00	-0.18	20,941.04	0.63	20,400.00	-541.04
370 MAINTENANCE/SUPPORT FEES	168.00	0.04	9,456.00	0.28	12,500.00	3,044.00
380 UTILITY SERVICES	813.59	0.17	5,964.91	0.18	7,200.00	1,235.09
400 REPAIRS & MAINTENANCE	1,489.24	0.32	7,400.79	0.22	10,000.00	2,599.21
410 RENTALS	0.00		15.83		0.00	-15.83
430 OTHER SERVICE/CHARGES-MISC.	440.00	0.09	4,127.06	0.12	6,000.00	1,872.94
440 PROFESSIONAL SERVICES	227.85	0.05	3,422.25	0.10	1,500.00	-1,922.25
Account Total	98,635.49	20.98	1,122,952.18	33.59	1,102,225.00	-20,727.18
Total Department	98,778.79	21.01	1,126,274.43	33.69	1,106,256.00	-20,018.43

Fire

Government Buildings and Library

103 PART-TIME EMPLOYEES	26.71	0.01	275.39	0.01	1,100.00	824.61
121 EMPLOYER PERA CONTRIBUTIONS	2.01		20.68		80.00	59.32
122 EMPLOYER FICA CONTRIBUTIONS	1.61		16.63		68.00	51.37
123 EMPLOYER MEDICARE CONTRIBUTION	0.38		3.90		16.00	12.10
Account Total	30.71	0.01	316.60	0.01	1,264.00	947.40

Fire

101 FULL-TIME EMPLOYEES - REGULAR	492.96	0.10	52,045.56	1.56	50,000.00	-2,045.56
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		54.38		0.00	-54.38
121 EMPLOYER PERA CONTRIBUTIONS	36.97	0.01	271.10	0.01	525.00	253.90
122 EMPLOYER FICA CONTRIBUTIONS	29.26	0.01	581.04	0.02	434.00	-147.04
123 EMPLOYER MEDICARE CONTRIBUTION	6.84		753.56	0.02	702.00	-51.56
130 EMPLOYER PAID INSURANCE	98.85	0.02	585.94	0.02	1,400.00	814.06
150 WORKER'S COMPENSATION	0.00		8,798.93	0.26	13,150.00	4,351.07
160 LIABILITY INSURANCE	0.00		45.40		50.00	4.60
210 OPERATING SUPPLIES	1,942.53	0.41	7,775.22	0.23	7,520.00	-255.22
212 MOTOR FUELS	151.27	0.03	1,781.95	0.05	2,700.00	918.05
214 UNIFORMS	0.00		0.00		4,500.00	4,500.00
216 PERIODICALS	0.00		26.00		500.00	474.00
220 REPAIR/MAINTENANCE SUPPLIES	870.76	0.19	3,386.17	0.10	3,000.00	-386.17
240 SMALL TOOLS/MINOR EQUIPMENT	18,131.58	3.86	31,469.36	0.94	30,000.00	-1,469.36
304 LEGAL FEES	0.00		87.00		0.00	-87.00
321 TELEPHONE	359.11	0.08	2,288.02	0.07	1,500.00	-788.02
330 TRAINING	0.00		5,194.70	0.16	15,000.00	9,805.30
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		6,000.00	6,000.00
334 MEMBERSHIP DUES AND FEES	0.00		901.25	0.03	2,500.00	1,598.75
343 OTHER ADVERTISING	0.00		0.00		300.00	300.00
360 INSURANCE	-307.00	-0.07	3,478.80	0.10	7,620.00	4,141.20
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		400.00	400.00
380 UTILITY SERVICES	1,815.96	0.39	8,669.37	0.26	10,000.00	1,330.63

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
400 REPAIRS & MAINTENANCE	1,034.62	0.22	9,004.68	0.27	6,000.00	-3,004.68
430 OTHER SERVICE/CHARGES-MISC.	29.00	0.01	44,373.36	1.33	46,000.00	1,626.64
435 UNCOLLECTIBLE	0.00		313.94	0.01	0.00	-313.94
444 OTHER CONTRACTUAL SERVICES	2,640.00	0.56	2,776.50	0.08	5,000.00	2,223.50
Account Total	27,332.71	5.81	184,662.23	5.52	214,801.00	30,138.77
Total Department	27,363.42	5.82	184,978.83	5.53	216,065.00	31,086.17
Building Inspection						
Building Inspection						
331 TRAVEL/MILEAGE	438.48	0.09	3,233.28	0.10	3,200.00	-33.28
444 OTHER CONTRACTUAL SERVICES	5,424.51	1.15	48,416.38	1.45	45,000.00	-3,416.38
Account Total	5,862.99	1.25	51,649.66	1.55	48,200.00	-3,449.66
Total Department	5,862.99	1.25	51,649.66	1.55	48,200.00	-3,449.66
Animal Control						
Animal Control						
210 OPERATING SUPPLIES	0.00		0.00		175.00	175.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
430 OTHER SERVICE/CHARGES-MISC.	283.65	0.06	1,163.30	0.03	2,000.00	836.70
Account Total	283.65	0.06	1,163.30	0.03	2,325.00	1,161.70
Total Department	283.65	0.06	1,163.30	0.03	2,325.00	1,161.70
Highways, Streets, Roadways						
Highways, Streets, Roadways						
101 FULL-TIME EMPLOYEES - REGULAR	8,194.02	1.74	105,913.02	3.17	106,470.00	556.98
121 EMPLOYER PERA CONTRIBUTIONS	614.57	0.13	7,943.57	0.24	7,985.00	41.43
122 EMPLOYER FICA CONTRIBUTIONS	472.04	0.10	6,144.27	0.18	6,601.00	456.73
123 EMPLOYER MEDICARE CONTRIBUTION	110.34	0.02	1,437.01	0.04	1,544.00	106.99
130 EMPLOYER PAID INSURANCE	2,281.21	0.49	27,718.03	0.83	35,000.00	7,281.97
150 WORKER'S COMPENSATION	0.00		4,525.96	0.14	7,800.00	3,274.04
210 OPERATING SUPPLIES	2,628.24	0.56	11,561.60	0.35	10,000.00	-1,561.60
212 MOTOR FUELS	440.16	0.09	3,648.72	0.11	5,000.00	1,351.28
214 UNIFORMS	85.73	0.02	669.16	0.02	1,000.00	330.84
220 REPAIR/MAINTENANCE SUPPLIES	3,996.06	0.85	19,934.37	0.60	16,000.00	-3,934.37
240 SMALL TOOLS/MINOR EQUIPMENT	279.40	0.06	2,067.50	0.06	3,000.00	932.50
321 TELEPHONE	256.29	0.05	1,628.35	0.05	2,310.00	681.65
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,200.00	1,200.00
334 MEMBERSHIP DUES AND FEES	0.00		62.00		50.00	-12.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		250.00	250.00
360 INSURANCE	-198.00	-0.04	3,828.04	0.11	6,000.00	2,171.96
380 UTILITY SERVICES	1,989.79	0.42	10,925.69	0.33	14,000.00	3,074.31
400 REPAIRS & MAINTENANCE	674.96	0.14	9,001.06	0.27	10,000.00	998.94
410 RENTALS	0.00		38.70		100.00	61.30
430 OTHER SERVICE/CHARGES-MISC.	0.00		3,195.10	0.10	2,500.00	-695.10
440 PROFESSIONAL SERVICES	0.00		1,250.00	0.04	0.00	-1,250.00
444 OTHER CONTRACTUAL SERVICES	12.31		157.74		0.00	-157.74

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Account Total	21,837.12	4.64	221,649.89	6.63	237,060.00	15,410.11
Total Department	21,837.12	4.64	221,649.89	6.63	237,060.00	15,410.11
Paved Streets						
Paved Streets						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		9,029.08	0.27	10,000.00	970.92
303 ENGINEERING FEES	4,468.52	0.95	22,060.02	0.66	0.00	-22,060.02
400 REPAIRS & MAINTENANCE	0.00		64,467.00	1.93	192,268.00	127,801.00
430 OTHER SERVICE/CHARGES-MISC.	207,109.05	44.05	222,150.43	6.65	0.00	-222,150.43
Account Total	211,577.57	45.00	317,706.53	9.50	202,268.00	-115,438.53
Total Department	211,577.57	45.00	317,706.53	9.50	202,268.00	-115,438.53
Ice & Snow Removal						
Ice & Snow Removal						
102 FULL-TIME EMPLOYEES - OVERTIME	1,339.39	0.28	11,898.58	0.36	13,000.00	1,101.42
121 EMPLOYER PERA CONTRIBUTIONS	100.45	0.02	892.54	0.03	975.00	82.46
122 EMPLOYER FICA CONTRIBUTIONS	81.80	0.02	711.62	0.02	806.00	94.38
123 EMPLOYER MEDICARE CONTRIBUTION	19.15		166.43		189.00	22.57
130 EMPLOYER PAID INSURANCE	131.00	0.03	1,854.63	0.06	2,500.00	645.37
150 WORKER'S COMPENSATION	0.00		309.05	0.01	1,000.00	690.95
210 OPERATING SUPPLIES	5,005.72	1.06	10,804.51	0.32	8,000.00	-2,804.51
212 MOTOR FUELS	0.00		126.15		1,000.00	873.85
220 REPAIR/MAINTENANCE SUPPLIES	1,748.58	0.37	22,883.63	0.68	20,000.00	-2,883.63
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		109.98		500.00	390.02
360 INSURANCE	-12.00		253.72	0.01	300.00	46.28
400 REPAIRS & MAINTENANCE	0.00		5,479.18	0.16	8,200.00	2,720.82
410 RENTALS	0.00		0.00		50.00	50.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		263.48	0.01	2,500.00	2,236.52
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	8,414.09	1.79	55,753.50	1.67	64,020.00	8,266.50
Total Department	8,414.09	1.79	55,753.50	1.67	64,020.00	8,266.50
Street Lighting						
Street Lighting						
380 UTILITY SERVICES	6,887.35	1.46	55,807.09	1.67	27,000.00	-28,807.09
Account Total	6,887.35	1.46	55,807.09	1.67	27,000.00	-28,807.09
Total Department	6,887.35	1.46	55,807.09	1.67	27,000.00	-28,807.09
Sidewalks						
Sidewalks						
303 ENGINEERING FEES	1,155.00	0.25	24,581.25	0.74	22,000.00	-2,581.25
343 OTHER ADVERTISING	0.00		270.00	0.01	0.00	-270.00
400 REPAIRS & MAINTENANCE	0.00		225.00	0.01	65,017.00	64,792.00
Account Total	1,155.00	0.25	25,076.25	0.75	87,017.00	61,940.75
Total Department	1,155.00	0.25	25,076.25	0.75	87,017.00	61,940.75

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Waste Collection and Disposal						
Waste Collection & Disposal						
430 OTHER SERVICE/CHARGES-MISC.	1,672.08	0.36	11,014.43	0.33	9,800.00	-1,214.43
Account Total	1,672.08	0.36	11,014.43	0.33	9,800.00	-1,214.43
Total Department	1,672.08	0.36	11,014.43	0.33	9,800.00	-1,214.43
Emer Mgmt/Health						
Emer Mgmt/Health						
210 OPERATING SUPPLIES	439.48	0.09	764.48	0.02	2,000.00	1,235.52
360 INSURANCE	-29.00	-0.01	645.68	0.02	760.00	114.32
380 UTILITY SERVICES	141.41	0.03	1,604.08	0.05	2,000.00	395.92
400 REPAIRS & MAINTENANCE	0.00		803.00	0.02	2,000.00	1,197.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		6,120.00	0.18	7,000.00	880.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		1,000.00	1,000.00
Account Total	551.89	0.12	9,937.24	0.30	14,760.00	4,822.76
Total Department	551.89	0.12	9,937.24	0.30	14,760.00	4,822.76
Parks and Recreation						
Parks & Recreation						
210 OPERATING SUPPLIES	42.79	0.01	202.92	0.01	500.00	297.08
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		100.00	100.00
321 TELEPHONE	663.17	0.14	4,462.90	0.13	4,500.00	37.10
325 COMMUNICATION-OTHER	20.00		120.00		100.00	-20.00
333 STAFF MEETINGS & CONFERENCES	0.00		60.00		50.00	-10.00
334 MEMBERSHIP DUES AND FEES	0.00		464.00	0.01	500.00	36.00
400 REPAIRS & MAINTENANCE	0.00		38.33		0.00	-38.33
410 RENTALS	0.00		0.00		30.00	30.00
430 OTHER SERVICE/CHARGES-MISC.	1.65		1,247.89	0.04	3,500.00	2,252.11
Account Total	727.61	0.15	6,596.04	0.20	9,280.00	2,683.96
Total Department	727.61	0.15	6,596.04	0.20	9,280.00	2,683.96
Playgrounds						
Playgrounds						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		192.16	0.01	3,000.00	2,807.84
400 REPAIRS & MAINTENANCE	817.00	0.17	817.00	0.02	0.00	-817.00
Account Total	817.00	0.17	1,009.16	0.03	3,000.00	1,990.84
Total Department	817.00	0.17	1,009.16	0.03	3,000.00	1,990.84
Swimming Pool						
Swimming Pool						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		574.08	0.02	0.00	-574.08
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		5,966.81	0.18	5,000.00	-966.81
103 PART-TIME EMPLOYEES	0.00		142,875.39	4.27	139,400.00	-3,475.39
121 EMPLOYER PERA CONTRIBUTIONS	0.00		292.35	0.01	0.00	-292.35
122 EMPLOYER FICA CONTRIBUTIONS	0.00		9,246.09	0.28	8,643.00	-603.09
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		2,162.24	0.06	2,021.00	-141.24
130 EMPLOYER PAID INSURANCE	0.00		973.77	0.03	500.00	-473.77

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
150 WORKER'S COMPENSATION	0.00		4,433.39	0.13	5,800.00	1,366.61
210 OPERATING SUPPLIES	295.30	0.06	16,003.62	0.48	25,000.00	8,996.38
214 UNIFORMS	0.00		27.00		0.00	-27.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		17,371.17	0.52	12,000.00	-5,371.17
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		406.13	0.01	1,000.00	593.87
262 COST OF CONCESSIONS	0.00		27,744.67	0.83	25,000.00	-2,744.67
321 TELEPHONE	140.00	0.03	984.92	0.03	1,100.00	115.08
333 STAFF MEETINGS & CONFERENCES	0.00		747.00	0.02	0.00	-747.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		800.00	800.00
343 OTHER ADVERTISING	500.00	0.11	1,159.80	0.03	150.00	-1,009.80
344 PROMOTION	0.00		50.00		3,000.00	2,950.00
360 INSURANCE	-105.00	-0.02	2,384.56	0.07	3,300.00	915.44
370 MAINTENANCE/SUPPORT FEES	0.00		625.00	0.02	2,500.00	1,875.00
380 UTILITY SERVICES	853.62	0.18	49,716.65	1.49	37,500.00	-12,216.65
400 REPAIRS & MAINTENANCE	0.00		1,619.16	0.05	4,000.00	2,380.84
410 RENTALS	0.00		0.00		750.00	750.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		8,474.89	0.25	10,000.00	1,525.11
Account Total	1,683.92	0.36	293,838.69	8.79	287,464.00	-6,374.69
Total Department	1,683.92	0.36	293,838.69	8.79	287,464.00	-6,374.69

Other Recreational Facilities

Other Recreational Facilities

103 PART-TIME EMPLOYEES	0.00		2,112.19	0.06	3,000.00	887.81
122 EMPLOYER FICA CONTRIBUTIONS	0.00		158.07		0.00	-158.07
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		36.96		0.00	-36.96
210 OPERATING SUPPLIES	51.89	0.01	5,903.65	0.18	8,500.00	2,596.35
214 UNIFORMS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	212.25	0.05	3,193.25	0.10	5,500.00	2,306.75
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		2,226.00	0.07	2,850.00	624.00
333 STAFF MEETINGS & CONFERENCES	0.00		48.42		350.00	301.58
334 MEMBERSHIP DUES AND FEES	0.00		130.00		450.00	320.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	-13.00		792.28	0.02	2,000.00	1,207.72
380 UTILITY SERVICES	207.15	0.04	10,574.59	0.32	8,000.00	-2,574.59
400 REPAIRS & MAINTENANCE	0.00		4,062.67	0.12	9,500.00	5,437.33
430 OTHER SERVICE/CHARGES-MISC.	0.00		1,582.50	0.05	3,000.00	1,417.50
444 OTHER CONTRACTUAL SERVICES	0.00		18,666.00	0.56	21,600.00	2,934.00
Account Total	458.29	0.10	49,486.58	1.48	65,500.00	16,013.42
Total Department	458.29	0.10	49,486.58	1.48	65,500.00	16,013.42

Park Areas

Park Areas

101 FULL-TIME EMPLOYEES - REGULAR	14,191.36	3.02	185,028.97	5.54	185,000.00	-28.97
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		702.94	0.02	2,000.00	1,297.06
103 PART-TIME EMPLOYEES	1,766.66	0.38	20,324.14	0.61	18,000.00	-2,324.14
121 EMPLOYER PERA CONTRIBUTIONS	1,196.85	0.25	15,247.93	0.46	14,025.00	-1,222.93
122 EMPLOYER FICA CONTRIBUTIONS	941.86	0.20	12,222.39	0.37	11,594.00	-628.39
123 EMPLOYER MEDICARE CONTRIBUTION	220.27	0.05	2,858.18	0.09	2,973.00	114.82
130 EMPLOYER PAID INSURANCE	2,736.61	0.58	33,617.77	1.01	43,000.00	9,382.23

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
150 WORKER'S COMPENSATION	0.00		5,834.28	0.17	8,100.00	2,265.72
210 OPERATING SUPPLIES	439.97	0.09	2,244.10	0.07	3,000.00	755.90
212 MOTOR FUELS	574.00	0.12	3,882.31	0.12	6,000.00	2,117.69
214 UNIFORMS	119.00	0.03	470.65	0.01	1,500.00	1,029.35
220 REPAIR/MAINTENANCE SUPPLIES	826.16	0.18	7,618.29	0.23	12,000.00	4,381.71
240 SMALL TOOLS/MINOR EQUIPMENT	825.61	0.18	2,577.03	0.08	3,000.00	422.97
262 COST OF CONCESSIONS	0.00		983.13	0.03	2,000.00	1,016.87
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		400.00	400.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		150.00	150.00
360 INSURANCE	-519.00	-0.11	12,003.72	0.36	15,000.00	2,996.28
380 UTILITY SERVICES	677.66	0.14	4,770.34	0.14	6,000.00	1,229.66
400 REPAIRS & MAINTENANCE	0.00		2,758.93	0.08	1,000.00	-1,758.93
410 RENTALS	0.00		4,047.45	0.12	6,500.00	2,452.55
430 OTHER SERVICE/CHARGES-MISC.	250.00	0.05	464.00	0.01	3,000.00	2,536.00
444 OTHER CONTRACTUAL SERVICES	0.00		4,502.43	0.13	6,500.00	1,997.57
Account Total	24,247.01	5.16	322,158.98	9.64	350,742.00	28,583.02
Total Department	24,247.01	5.16	322,158.98	9.64	350,742.00	28,583.02
Forestry and Nursery						
Forestry & Nursery						
210 OPERATING SUPPLIES	15.44		15.44		600.00	584.56
240 SMALL TOOLS/MINOR EQUIPMENT	786.90	0.17	786.90	0.02	750.00	-36.90
333 STAFF MEETINGS & CONFERENCES	0.00		510.00	0.02	300.00	-210.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		25.00	25.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	46.02	0.01	9,389.89	0.28	8,700.00	-689.89
444 OTHER CONTRACTUAL SERVICES	177.95	0.04	249.02	0.01	14,000.00	13,750.98
Account Total	1,026.31	0.22	10,951.25	0.33	24,475.00	13,523.75
Total Department	1,026.31	0.22	10,951.25	0.33	24,475.00	13,523.75
Historic Watertower						
Historic Watertower						
430 OTHER SERVICE/CHARGES-MISC.	47.87	0.01	4,883.38	0.15	6,500.00	1,616.62
Account Total	47.87	0.01	4,883.38	0.15	6,500.00	1,616.62
Total Department	47.87	0.01	4,883.38	0.15	6,500.00	1,616.62
Dodge County Arena						
Dodge County Arena						
430 OTHER SERVICE/CHARGES-MISC.	-11.00		204.32	0.01	7,023.00	6,818.68
440 PROFESSIONAL SERVICES	0.00		270.00	0.01	0.00	-270.00
Account Total	-11.00		474.32	0.01	7,023.00	6,548.68
Total Department	-11.00		474.32	0.01	7,023.00	6,548.68

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Capital						
Council						
580 OTHER EQUIPMENT	0.00		0.00		38,000.00	38,000.00
Account Total					38,000.00	38,000.00
City Clerk						
570 OFFICE EQUIP AND FURNISHINGS	0.00		0.00		6,000.00	6,000.00
Account Total					6,000.00	6,000.00
Police						
550 MOTOR VEHICLES	0.00		5,650.95	0.17	42,000.00	36,349.05
Account Total			5,650.95	0.17	42,000.00	36,349.05
Fire						
550 MOTOR VEHICLES	0.00		0.00		5,000.00	5,000.00
Account Total					5,000.00	5,000.00
Highways, Streets, Roadways						
540 HEAVY MACHINERY	0.00		0.00		35,000.00	35,000.00
550 MOTOR VEHICLES	747.82	0.16	747.82	0.02	0.00	-747.82
Account Total	747.82	0.16	747.82	0.02	35,000.00	34,252.18
Ice & Snow Removal						
580 OTHER EQUIPMENT	0.00		6,742.00	0.20	13,000.00	6,258.00
Account Total			6,742.00	0.20	13,000.00	6,258.00
Playgrounds						
530 IMPR OTHER THAN BUILDINGS	0.00		5,915.56	0.18	0.00	-5,915.56
Account Total			5,915.56	0.18		-5,915.56
Park Areas						
530 IMPR OTHER THAN BUILDINGS	10,200.00	2.17	41,859.41	1.25	52,500.00	10,640.59
550 MOTOR VEHICLES	101.76	0.02	27,610.47	0.83	27,000.00	-610.47
Account Total	10,301.76	2.19	69,469.88	2.08	79,500.00	10,030.12
Total Department	11,049.58	2.35	88,526.21	2.65	218,500.00	129,973.79
Unallocated Expenses						
Unallocated Expenditures						
360 INSURANCE	-921.00	-0.20	17,443.57	0.52	21,650.00	4,206.43
430 OTHER SERVICE/CHARGES-MISC.	6,239.85	1.33	6,631.57	0.20	56,150.00	49,518.43
433 MMUA SAFETY PROGRAM	27.21	0.01	6,384.11	0.19	6,700.00	315.89
Account Total	5,346.06	1.14	30,459.25	0.91	84,500.00	54,040.75
Total Department	5,346.06	1.14	30,459.25	0.91	84,500.00	54,040.75

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CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

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101 General Fund

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
<hr/>						
Other Financing Uses						
Other Financing Uses						
720 OPERATING TRANSFERS	0.00		40,000.00	1.20	0.00	-40,000.00
Account Total			40,000.00	1.20		-40,000.00
Total Department			40,000.00	1.20		-40,000.00
Total Expenses	470,152.37	100.00	3,342,817.69	100.00	3,584,190.00	241,372.31
Net Income(Loss)	279,917.46	59.54	-275,013.44	-8.23		

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Library						
3101 CURRENT AD VALOREM TAXES	158,808.50	540.49	317,617.00	78.73	317,617.00	0.00
3362 COUNTY CONTR - SELCO	0.00		61,395.72	15.22	61,396.00	-0.28
3363 GRANT	0.00		949.30	0.24	0.00	949.30
3410 CHARGES FOR SERVICES	54.49	0.19	490.78	0.12	400.00	90.78
3412 CHARGES FOR SERVICES-PRIN	92.40	0.31	979.19	0.24	400.00	579.19
3513 LIBRARY FINES	356.13	1.21	3,633.64	0.90	5,000.00	-1,366.36
3621 INTEREST EARNED	0.00		952.11	0.24	150.00	802.11
3623 CONTR/DONATION FROM PRIVA	100.00	0.34	1,023.30	0.25	1,050.00	-26.70
3624 MISC REVENUE - REFUNDS	26.93	0.09	3,543.14	0.88	400.00	3,143.14
Total Department	159,438.45	542.64	390,584.18	96.81	386,413.00	4,171.18
Total Revenue	159,438.45	100.00	390,584.18	100.00	386,413.00	4,171.18
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	917.19	3.12	9,660.21	2.39	10,845.00	1,184.79
121 EMPLOYER PERA CONTRIBUTIONS	68.77	0.23	724.46	0.18	813.00	88.54
122 EMPLOYER FICA CONTRIBUTIONS	54.88	0.19	579.73	0.14	672.00	92.27
123 EMPLOYER MEDICARE CONTRIBUTION	12.82	0.04	135.58	0.03	157.00	21.42
Account Total	1,053.66	3.59	11,099.98	2.75	12,487.00	1,387.02
Total Department	1,053.66	3.59	11,099.98	2.75	12,487.00	1,387.02
Culture & Recreation						
Library						
210 OPERATING SUPPLIES	0.00		54.45	0.01	0.00	-54.45
Account Total			54.45	0.01		-54.45
Total Department			54.45	0.01		-54.45
Library						
Library						
101 FULL-TIME EMPLOYEES - REGULAR	17,417.71	59.28	227,673.21	56.43	232,506.00	4,832.79
103 PART-TIME EMPLOYEES	0.00		1,437.90	0.36	0.00	-1,437.90
121 EMPLOYER PERA CONTRIBUTIONS	1,306.33	4.45	17,117.74	4.24	17,438.00	320.26
122 EMPLOYER FICA CONTRIBUTIONS	1,025.29	3.49	13,666.84	3.39	14,415.00	748.16
123 EMPLOYER MEDICARE CONTRIBUTION	239.79	0.82	3,196.20	0.79	3,371.00	174.80
130 EMPLOYER PAID INSURANCE	2,819.85	9.60	35,958.38	8.91	36,000.00	41.62
150 WORKER'S COMPENSATION	0.00		1,345.87	0.33	1,000.00	-345.87
160 LIABILITY INSURANCE	0.00		45.40	0.01	0.00	-45.40
210 OPERATING SUPPLIES	44.07	0.15	2,565.86	0.64	2,600.00	34.14
216 PERIODICALS	0.00		292.19	0.07	450.00	157.81
218 BOOKS	648.45	2.21	9,235.81	2.29	13,800.00	4,564.19
219 AUDIO VISUAL	232.96	0.79	6,609.83	1.64	6,800.00	190.17

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
220 REPAIR/MAINTENANCE SUPPLIES	60.94	0.21	869.78	0.22	600.00	-269.78
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		144.19	0.04	100.00	-44.19
303 ENGINEERING FEES	505.00	1.72	505.00	0.13	0.00	-505.00
304 LEGAL FEES	0.00		0.00		1,000.00	1,000.00
309 EDP, SOFTWARE & DESIGN	1,352.67	4.60	16,232.04	4.02	15,200.00	-1,032.04
321 TELEPHONE	268.42	0.91	1,860.70	0.46	1,700.00	-160.70
325 COMMUNICATION-OTHER	10.20	0.03	175.61	0.04	500.00	324.39
331 TRAVEL/MILEAGE	0.00		0.00		500.00	500.00
333 STAFF MEETINGS & CONFERENCES	0.00		23.35	0.01	850.00	826.65
334 MEMBERSHIP DUES AND FEES	0.00		589.00	0.15	500.00	-89.00
343 OTHER ADVERTISING	0.00		241.00	0.06	250.00	9.00
360 INSURANCE	-120.00	-0.41	2,765.52	0.69	3,500.00	734.48
370 MAINTENANCE/SUPPORT FEES	41.07	0.14	754.47	0.19	2,000.00	1,245.53
380 UTILITY SERVICES	1,437.89	4.89	11,361.62	2.82	6,700.00	-4,661.62
400 REPAIRS & MAINTENANCE	192.00	0.65	2,298.45	0.57	2,900.00	601.55
430 OTHER SERVICE/CHARGES-MISC.	551.50	1.88	2,035.97	0.50	2,000.00	-35.97
433 MMUA SAFETY PROGRAM	0.00		833.10	0.21	746.00	-87.10
440 PROFESSIONAL SERVICES	0.00		270.00	0.07	500.00	230.00
441 LIBRARY PROGRAMS	27.54	0.09	4,250.44	1.05	4,000.00	-250.44
444 OTHER CONTRACTUAL SERVICES	0.00		220.50	0.05	0.00	-220.50
570 OFFICE EQUIP AND FURNISHINGS	266.83	0.91	1,187.89	0.29	2,000.00	812.11
705 SETTLEMENT	0.00		26,531.38	6.58	0.00	-26,531.38
Account Total	28,328.51	96.41	392,295.24	97.24	373,926.00	-18,369.24
Total Department	28,328.51	96.41	392,295.24	97.24	373,926.00	-18,369.24
Total Expenses	29,382.17	100.00	403,449.67	100.00	386,413.00	-17,036.67
Net Income (Loss)	130,056.28	442.64	-12,865.49	-3.19		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

225 EDA Financial Assistance Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Community/Economic Development						
3611 SPECIAL ASSESSMTS - PRINC	2,927.05	55.75	5,854.10	111.51	0.00	5,854.10
3612 SPECIAL ASSESSMT-PENALTY/	526.88	10.04	1,053.74	20.07	0.00	1,053.74
3621 INTEREST EARNED	539.84	10.28	8,943.28	170.35	0.00	8,943.28
3626 MONEY MARKET INTEREST	0.00		21.75	0.41	0.00	21.75
Total Department	3,993.77	76.07	15,872.87	302.34		15,872.87
Total Revenue	3,993.77	100.00	15,872.87	100.00	0.00	15,872.87
Expenses						
Community/Economic Development						
Community/Economic Development						
430 OTHER SERVICE/CHARGES-MISC.	5,250.00	100.00	5,250.00	100.00	0.00	-5,250.00
Account Total	5,250.00	100.00	5,250.00	100.00		-5,250.00
Total Department	5,250.00	100.00	5,250.00	100.00		-5,250.00
Total Expenses	5,250.00	100.00	5,250.00	100.00	0.00	-5,250.00
Net Income(Loss)	-1,256.23	-23.93	10,622.87	202.34		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

290 Economic Development

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Community/Economic Development						
3101 CURRENT AD VALOREM TAXES	34,744.00	2660.38	69,488.00	115.52	69,488.00	0.00
3107 ABATEMENT LEVY	216.05	16.54	432.10	0.72	0.00	432.10
3621 INTEREST EARNED	0.00		158.89	0.26	2,000.00	-1,841.11
Total Department	34,960.05	2676.92	70,078.99	116.50	71,488.00	-1,409.01
Total Revenue	34,960.05	100.00	70,078.99	100.00	71,488.00	-1,409.01
Expenses						
Community/Economic Development						
Community/Economic Development						
101 FULL-TIME EMPLOYEES - REGULAR	827.70	63.38	10,755.12	17.88	40,450.00	29,694.88
121 EMPLOYER PERA CONTRIBUTIONS	61.52	4.71	799.19	1.33	3,034.00	2,234.81
122 EMPLOYER FICA CONTRIBUTIONS	48.67	3.73	633.86	1.05	2,508.00	1,874.14
123 EMPLOYER MEDICARE CONTRIBUTION	11.38	0.87	148.10	0.25	586.00	437.90
130 EMPLOYER PAID INSURANCE	74.00	5.67	958.68	1.59	4,000.00	3,041.32
150 WORKER'S COMPENSATION	0.00		41.12	0.07	300.00	258.88
210 OPERATING SUPPLIES	36.61	2.80	515.60	0.86	400.00	-115.60
303 ENGINEERING FEES	0.00		0.00		3,000.00	3,000.00
304 LEGAL FEES	0.00		453.50	0.75	4,000.00	3,546.50
321 TELEPHONE	60.10	4.60	409.76	0.68	500.00	90.24
325 COMMUNICATION-OTHER	20.00	1.53	120.00	0.20	200.00	80.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		356.00	0.59	3,150.00	2,794.00
351 LEGAL NOTICES PUBLISHING	180.00	13.78	180.00	0.30	0.00	-180.00
360 INSURANCE	-14.00	-1.07	313.64	0.52	360.00	46.36
413 Rental Expenses	0.00		0.00		2,000.00	2,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		3,075.81	5.11	4,500.00	1,424.19
440 PROFESSIONAL SERVICES	0.00		270.00	0.45	500.00	230.00
444 OTHER CONTRACTUAL SERVICES	0.00		41,124.00	68.36	0.00	-41,124.00
Account Total	1,305.98	100.00	60,154.38	100.00	71,488.00	11,333.62
Total Department	1,305.98	100.00	60,154.38	100.00	71,488.00	11,333.62
Total Expenses	1,305.98	100.00	60,154.38	100.00	71,488.00	11,333.62
Net Income (Loss)	33,654.07	2576.92	9,924.61	16.50		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Distribution						
3611 SPECIAL ASSESSMTS - PRINC	0.00		144.66	0.02	0.00	144.66
3612 SPECIAL ASSESSMT-PENALTY/	1,145.93	2.35	2,681.03	0.41	0.00	2,681.03
3621 INTEREST EARNED	0.00		7,226.38	1.10	5,000.00	2,226.38
3622 RENTS AND ROYALTIES	1,285.67	2.64	26,237.89	3.98	23,500.00	2,737.89
3624 MISC REVENUE - REFUNDS	0.00		1,222.88	0.19	500.00	722.88
3626 MONEY MARKET INTEREST	0.00		10.50		0.00	10.50
3710 WATER SALES - CUSTOMERS	118,091.79	242.19	800,186.33	121.29	721,980.00	78,206.33
3715 CONNECTION/RECONNECTION F	0.00		0.00		100.00	-100.00
3716 WATER ACCESS CHARGE-BP	1,200.00	2.46	45,601.00	6.91	0.00	45,601.00
3718 METER SALES	425.00	0.87	17,625.18	2.67	6,000.00	11,625.18
3719 WAC Fee	0.00		1,200.00	0.18	0.00	1,200.00
3746 PENALTIES	641.31	1.32	7,302.38	1.11	7,000.00	302.38
Total Department	122,789.70	251.82	909,438.23	137.85	764,080.00	145,358.23
Total Revenue	122,789.70	100.00	909,438.23	100.00	764,080.00	145,358.23
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		184,921.48	28.03	184,921.00	-0.48
611 BOND INTEREST	0.00		49,981.20	7.58	49,981.00	-0.20
620 PAYING AGENT FEES	0.00		346.50	0.05	0.00	-346.50
Account Total			235,249.18	35.66	234,902.00	-347.18
Total Department			235,249.18	35.66	234,902.00	-347.18
Power and Pumping						
Power & Pumping						
380 UTILITY SERVICES	3,473.79	7.12	42,047.95	6.37	27,000.00	-15,047.95
Account Total	3,473.79	7.12	42,047.95	6.37	27,000.00	-15,047.95
Total Department	3,473.79	7.12	42,047.95	6.37	27,000.00	-15,047.95
Distribution						
Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	6,291.81	12.90	77,331.01	11.72	80,900.00	3,568.99
102 FULL-TIME EMPLOYEES - OVERTIME	123.60	0.25	4,309.50	0.65	3,000.00	-1,309.50
121 EMPLOYER PERA CONTRIBUTIONS	481.18	0.99	6,122.30	0.93	6,293.00	170.70
122 EMPLOYER FICA CONTRIBUTIONS	382.77	0.78	5,056.87	0.77	5,202.00	145.13
123 EMPLOYER MEDICARE CONTRIBUTION	89.52	0.18	1,182.81	0.18	1,217.00	34.19
130 EMPLOYER PAID INSURANCE	772.07	1.58	10,545.27	1.60	13,000.00	2,454.73
150 WORKER'S COMPENSATION	0.00		2,406.77	0.36	3,000.00	593.23
160 LIABILITY INSURANCE	0.00		45.40	0.01	40.00	-5.40
210 OPERATING SUPPLIES	9,299.47	19.07	43,829.29	6.64	50,000.00	6,170.71
212 MOTOR FUELS	0.00		0.00		1,200.00	1,200.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
214 UNIFORMS	69.40	0.14	258.00	0.04	420.00	162.00
220 REPAIR/MAINTENANCE SUPPLIES	2,608.41	5.35	13,581.68	2.06	27,100.00	13,518.32
240 SMALL TOOLS/MINOR EQUIPMENT	1,812.51	3.72	3,577.53	0.54	5,000.00	1,422.47
260 METERS	0.00		10,307.83	1.56	8,000.00	-2,307.83
360 INSURANCE	-233.00	-0.48	5,310.23	0.80	6,000.00	689.77
400 REPAIRS & MAINTENANCE	14,202.50	29.13	90,358.87	13.70	120,000.00	29,641.13
410 RENTALS	0.00		0.00		2,600.00	2,600.00
430 OTHER SERVICE/CHARGES-MISC.	412.44	0.85	1,629.65	0.25	3,600.00	1,970.35
433 MMUA SAFETY PROGRAM	27.21	0.06	2,233.49	0.34	4,700.00	2,466.51
440 PROFESSIONAL SERVICES	245.00	0.50	2,069.02	0.31	2,500.00	430.98
444 OTHER CONTRACTUAL SERVICES	12.31	0.03	300.16	0.05	0.00	-300.16
Account Total	36,597.20	75.05	280,455.68	42.51	343,772.00	63,316.32
Total Department	36,597.20	75.05	280,455.68	42.51	343,772.00	63,316.32

Administration

Administration

101 FULL-TIME EMPLOYEES - REGULAR	5,158.80	10.58	55,930.52	8.48	76,500.00	20,569.48
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		305.17	0.05	0.00	-305.17
121 EMPLOYER PERA CONTRIBUTIONS	338.71	0.69	4,112.07	0.62	5,738.00	1,625.93
122 EMPLOYER FICA CONTRIBUTIONS	300.83	0.62	3,251.12	0.49	4,743.00	1,491.88
123 EMPLOYER MEDICARE CONTRIBUTION	70.38	0.14	760.60	0.12	1,109.00	348.40
130 EMPLOYER PAID INSURANCE	751.35	1.54	9,464.99	1.43	12,300.00	2,835.01
210 OPERATING SUPPLIES	87.99	0.18	849.33	0.13	800.00	-49.33
216 PERIODICALS	0.00		40.00	0.01	100.00	60.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.05	500.00	160.00
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.62	4,000.00	-86.00
303 ENGINEERING FEES	367.50	0.75	367.50	0.06	5,000.00	4,632.50
304 LEGAL FEES	0.00		36.25	0.01	750.00	713.75
309 EDP, SOFTWARE & DESIGN	0.00		0.00		500.00	500.00
321 TELEPHONE	333.61	0.68	2,130.47	0.32	2,400.00	269.53
325 COMMUNICATION-OTHER	848.58	1.74	4,778.62	0.72	5,000.00	221.38
333 STAFF MEETINGS & CONFERENCES	0.00		563.22	0.09	1,500.00	936.78
334 MEMBERSHIP DUES AND FEES	0.00		284.75	0.04	500.00	215.25
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		1,200.00	0.18	1,200.00	0.00
370 MAINTENANCE/SUPPORT FEES	0.00		2,410.68	0.37	2,725.00	314.32
400 REPAIRS & MAINTENANCE	0.00		109.20	0.02	0.00	-109.20
430 OTHER SERVICE/CHARGES-MISC.	0.00		273.00	0.04	200.00	-73.00
438 CREDIT CARD FEES	0.00		3,340.39	0.51	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.23	1,800.00	260.00
444 OTHER CONTRACTUAL SERVICES	431.81	0.89	5,813.14	0.88	0.00	-5,813.14
Account Total	8,689.56	17.82	101,987.02	15.46	130,265.00	28,277.98
Total Department	8,689.56	17.82	101,987.02	15.46	130,265.00	28,277.98

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CITY OF KASSON
Income Statement by Department
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601 Water Fund

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		13,897.00	13,897.00
Account Total					13,897.00	13,897.00
Total Department					13,897.00	13,897.00
Total Expenses	48,760.55	100.00	659,739.83	100.00	749,836.00	90,096.17
Net Income (Loss)	74,029.15	151.82	249,698.40	37.85		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Sewage Distribution						
3347 OTHER FEDERAL GRANT	0.00		471,770.34	30.79	0.00	471,770.34
3621 INTEREST EARNED	0.00		16,819.79	1.10	6,000.00	10,819.79
3626 MONEY MARKET INTEREST	0.00		9.09		0.00	9.09
3718 METER SALES	0.00		0.00		8,000.00	-8,000.00
3720 SEWER SERVICE	214,084.86	297.14	1,840,852.33	120.15	1,750,000.00	90,852.33
3725 SEWER CONNECTION FEES	2,450.00	3.40	54,500.00	3.56	20,000.00	34,500.00
3729 SAC Fee	0.00		1,200.00	0.08	0.00	1,200.00
3746 PENALTIES	1,689.78	2.35	18,373.83	1.20	18,000.00	373.83
3922 OTHER MISC-GOVT	0.00		69,518.04	4.54	96,000.00	-26,481.96
Total Department	218,224.64	302.88	2,473,043.42	161.41	1,898,000.00	575,043.42
Total Revenue	218,224.64	100.00	2,473,043.42	100.00	1,898,000.00	575,043.42
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		645,347.26	42.12	667,386.00	22,038.74
611 BOND INTEREST	0.00		134,576.98	8.78	145,991.00	11,414.02
620 PAYING AGENT FEES	0.00		596.50	0.04	0.00	-596.50
621 Bond Issuance Costs	0.00		13,447.47	0.88	0.00	-13,447.47
Account Total			793,968.21	51.82	813,377.00	19,408.79
Total Department			793,968.21	51.82	813,377.00	19,408.79
Sewer Plant						
Sewer Plant						
101 FULL-TIME EMPLOYEES - REGULAR	12,884.03	17.88	156,144.45	10.19	165,600.00	9,455.55
102 FULL-TIME EMPLOYEES - OVERTIME	321.36	0.45	9,544.00	0.62	4,000.00	-5,544.00
103 PART-TIME EMPLOYEES	0.00		2,748.00	0.18	11,440.00	8,692.00
121 EMPLOYER PERA CONTRIBUTIONS	990.41	1.37	12,427.03	0.81	12,720.00	292.97
122 EMPLOYER FICA CONTRIBUTIONS	793.92	1.10	10,125.52	0.66	11,224.00	1,098.48
123 EMPLOYER MEDICARE CONTRIBUTION	185.65	0.26	2,367.99	0.15	2,625.00	257.01
130 EMPLOYER PAID INSURANCE	1,313.30	1.82	18,700.32	1.22	24,000.00	5,299.68
150 WORKER'S COMPENSATION	0.00		5,459.10	0.36	6,000.00	540.90
160 LIABILITY INSURANCE	0.00		0.00		35.00	35.00
210 OPERATING SUPPLIES	1,553.05	2.16	4,648.26	0.30	35,000.00	30,351.74
211 CHEMICALS	11,493.79	15.95	46,014.21	3.00	60,000.00	13,985.79
212 MOTOR FUELS	0.00		395.02	0.03	2,000.00	1,604.98
214 UNIFORMS	0.00		169.40	0.01	910.00	740.60
216 PERIODICALS	0.00		0.00		30.00	30.00
220 REPAIR/MAINTENANCE SUPPLIES	293.04	0.41	9,124.56	0.60	16,000.00	6,875.44
240 SMALL TOOLS/MINOR EQUIPMENT	1,652.07	2.29	1,809.33	0.12	5,000.00	3,190.67
301 AUDITING/ACCOUNTING	0.00		3,632.00	0.24	3,450.00	-182.00
303 ENGINEERING FEES	0.00		0.00		10,000.00	10,000.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		400.00	400.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
321 TELEPHONE	247.64	0.34	1,600.38	0.10	2,400.00	799.62
333 STAFF MEETINGS & CONFERENCES	0.00		2,459.60	0.16	2,200.00	-259.60
334 MEMBERSHIP DUES AND FEES	0.00		77.84	0.01	130.00	52.16
360 INSURANCE	-256.00	-0.36	7,418.15	0.48	12,100.00	4,681.85
370 MAINTENANCE/SUPPORT FEES	0.00		915.00	0.06	1,200.00	285.00
380 UTILITY SERVICES	3,491.04	4.85	36,494.87	2.38	80,000.00	43,505.13
381 PURCHASED POWER	6,634.73	9.21	77,403.06	5.05	122,000.00	44,596.94
400 REPAIRS & MAINTENANCE	6,960.17	9.66	46,166.58	3.01	50,000.00	3,833.42
430 OTHER SERVICE/CHARGES-MISC.	278.12	0.39	3,226.62	0.21	3,200.00	-26.62
433 MMUA SAFETY PROGRAM	8.00	0.01	4,191.25	0.27	3,000.00	-1,191.25
440 PROFESSIONAL SERVICES	6,993.37	9.71	41,170.95	2.69	50,000.00	8,829.05
Account Total	55,837.69	77.50	504,433.49	32.92	696,664.00	192,230.51
Total Department	55,837.69	77.50	504,433.49	32.92	696,664.00	192,230.51

Sewage Distribution

Sewer Distribution

101 FULL-TIME EMPLOYEES - REGULAR	3,308.46	4.59	41,255.95	2.69	42,680.00	1,424.05
102 FULL-TIME EMPLOYEES - OVERTIME	49.44	0.07	3,228.39	0.21	3,000.00	-228.39
121 EMPLOYER PERA CONTRIBUTIONS	251.84	0.35	3,336.81	0.22	3,426.00	89.19
122 EMPLOYER FICA CONTRIBUTIONS	199.01	0.28	2,644.24	0.17	2,832.00	187.76
123 EMPLOYER MEDICARE CONTRIBUTION	46.56	0.06	618.37	0.04	662.00	43.63
130 EMPLOYER PAID INSURANCE	467.30	0.65	6,215.08	0.41	10,600.00	4,384.92
150 WORKER'S COMPENSATION	0.00		929.79	0.06	3,000.00	2,070.21
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
210 OPERATING SUPPLIES	2,177.37	3.02	12,700.01	0.83	11,000.00	-1,700.01
212 MOTOR FUELS	795.41	1.10	4,786.59	0.31	6,400.00	1,613.41
214 UNIFORMS	780.71	1.08	860.61	0.06	210.00	-650.61
220 REPAIR/MAINTENANCE SUPPLIES	420.87	0.58	2,356.21	0.15	2,000.00	-356.21
240 SMALL TOOLS/MINOR EQUIPMENT	952.38	1.32	1,870.97	0.12	1,500.00	-370.97
260 METERS	0.00		10,307.82	0.67	8,000.00	-2,307.82
360 INSURANCE	-616.00	-0.85	12,235.76	0.80	13,000.00	764.24
380 UTILITY SERVICES	264.69	0.37	2,893.15	0.19	3,500.00	606.85
400 REPAIRS & MAINTENANCE	0.00		44,076.90	2.88	40,000.00	-4,076.90
410 RENTALS	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	412.42	0.57	632.67	0.04	3,000.00	2,367.33
433 MMUA SAFETY PROGRAM	206.18	0.29	884.95	0.06	500.00	-384.95
440 PROFESSIONAL SERVICES	0.00		0.00		2,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	12.31	0.02	300.16	0.02	0.00	-300.16
Account Total	9,728.95	13.50	152,179.83	9.93	157,450.00	5,270.17
Total Department	9,728.95	13.50	152,179.83	9.93	157,450.00	5,270.17

San Sewer-Admin/General

San Sewer-Admin/General

101 FULL-TIME EMPLOYEES - REGULAR	3,483.76	4.84	45,225.27	2.95	61,000.00	15,774.73
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		203.15	0.01	1,000.00	796.85
121 EMPLOYER PERA CONTRIBUTIONS	260.72	0.36	3,399.64	0.22	4,650.00	1,250.36
122 EMPLOYER FICA CONTRIBUTIONS	201.39	0.28	2,635.83	0.17	3,844.00	1,208.17
123 EMPLOYER MEDICARE CONTRIBUTION	47.12	0.07	616.41	0.04	899.00	282.59
130 EMPLOYER PAID INSURANCE	599.74	0.83	7,567.17	0.49	10,400.00	2,832.83

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
150 WORKER'S COMPENSATION	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	87.99	0.12	886.27	0.06	1,500.00	613.73
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.02	0.00	-340.00
301 AUDITING/ACCOUNTING	0.00		454.00	0.03	530.00	76.00
303 ENGINEERING FEES	0.00		0.00		500.00	500.00
321 TELEPHONE	425.00	0.59	2,565.76	0.17	2,956.00	390.24
325 COMMUNICATION-OTHER	841.08	1.17	4,744.74	0.31	5,000.00	255.26
333 STAFF MEETINGS & CONFERENCES	83.77	0.12	115.04	0.01	500.00	384.96
334 MEMBERSHIP DUES AND FEES	20.00	0.03	113.00	0.01	20.00	-93.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		1,492.93	0.10	2,725.00	1,232.07
400 REPAIRS & MAINTENANCE	0.00		109.21	0.01	0.00	-109.21
430 OTHER SERVICE/CHARGES-MISC.	0.00		250.00	0.02	50.00	-200.00
438 CREDIT CARD FEES	0.00		3,340.39	0.22	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.10	400.00	-1,140.00
444 OTHER CONTRACTUAL SERVICES	431.81	0.60	5,946.14	0.39	0.00	-5,946.14
720 OPERATING TRANSFERS	0.00		0.00		12,225.00	12,225.00
Account Total	6,482.38	9.00	81,544.95	5.32	111,374.00	29,829.05
Total Department	6,482.38	9.00	81,544.95	5.32	111,374.00	29,829.05
Total Expenses	72,049.02	100.00	1,532,126.48	100.00	1,778,865.00	246,738.52
Net Income (Loss)	146,175.62	202.88	940,916.94	61.41		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Transmission/Distribution						
3483 Program-Other	0.00		42.50		0.00	42.50
3612 SPECIAL ASSESSMT-PENALTY/	74.32	0.02	212.46	0.01	0.00	212.46
3621 INTEREST EARNED	0.00		36,718.22	1.06	10,000.00	26,718.22
3622 RENTS AND ROYALTIES	0.00		9,542.60	0.27	3,000.00	6,542.60
3624 MISC REVENUE - REFUNDS	0.00		5,765.97	0.17	1,000.00	4,765.97
3626 MONEY MARKET INTEREST	0.00		86.84		0.00	86.84
3735 ELECTRIC ASSESSMENT	220.00	0.05	5,565.00	0.16	4,400.00	1,165.00
3740 ELECTRIC SALES-RES/COMM	278,634.30	58.54	3,750,522.66	107.91	3,980,836.00	-230,313.34
3742 ELECTRIC SALES-DEMAND	33,870.64	7.12	494,768.70	14.24	405,000.00	89,768.70
3745 CONNECTION/RECONNECTION F	0.00		2,150.00	0.06	4,800.00	-2,650.00
3746 PENALTIES	3,622.18	0.76	43,999.90	1.27	40,000.00	3,999.90
3747 ELECTRIC METER HOOKUP FEE	65.00	0.01	1,845.00	0.05	0.00	1,845.00
3749 CIP Chg	8,423.77	1.77	112,520.65	3.24	111,463.00	1,057.65
Total Department	324,910.21	68.26	4,463,740.50	128.43	4,560,499.00	-96,758.50
Total Revenue	324,910.21	100.00	4,463,740.50	100.00	4,560,499.00	-96,758.50
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	195.95	0.04	2,678.01	0.08	2,950.00	271.99
121 EMPLOYER PERA CONTRIBUTIONS	14.70		200.85	0.01	221.00	20.15
122 EMPLOYER FICA CONTRIBUTIONS	11.77		160.69		183.00	22.31
123 EMPLOYER MEDICARE CONTRIBUTION	2.76		37.56		43.00	5.44
Account Total	225.18	0.05	3,077.11	0.09	3,397.00	319.89
Total Department	225.18	0.05	3,077.11	0.09	3,397.00	319.89
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		43,778.63	1.26	43,779.00	0.37
611 BOND INTEREST	0.00		8,056.68	0.23	8,057.00	0.32
620 PAYING AGENT FEES	0.00		99.00		0.00	-99.00
Account Total			51,934.31	1.49	51,836.00	-98.31
Total Department			51,934.31	1.49	51,836.00	-98.31
Power Supply						
Power Supply						
381 PURCHASED POWER	325,894.65	68.46	2,211,385.70	63.63	2,641,704.00	430,318.30
Account Total	325,894.65	68.46	2,211,385.70	63.63	2,641,704.00	430,318.30
Total Department	325,894.65	68.46	2,211,385.70	63.63	2,641,704.00	430,318.30

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Transmission/Distribution						
Transmission/Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	25,048.31	5.26	319,012.75	9.18	321,500.00	2,487.25
102 FULL-TIME EMPLOYEES - OVERTIME	49.23	0.01	6,291.43	0.18	13,100.00	6,808.57
121 EMPLOYER PERA CONTRIBUTIONS	1,882.31	0.40	24,397.75	0.70	25,095.00	697.25
122 EMPLOYER FICA CONTRIBUTIONS	1,516.09	0.32	19,685.97	0.57	20,745.00	1,059.03
123 EMPLOYER MEDICARE CONTRIBUTION	354.55	0.07	4,604.02	0.13	4,852.00	247.98
130 EMPLOYER PAID INSURANCE	2,750.16	0.58	35,568.15	1.02	34,000.00	-1,568.15
150 WORKER'S COMPENSATION	0.00		9,178.53	0.26	12,560.00	3,381.47
210 OPERATING SUPPLIES	1,010.30	0.21	4,737.20	0.14	10,000.00	5,262.80
212 MOTOR FUELS	330.45	0.07	4,258.70	0.12	5,500.00	1,241.30
214 UNIFORMS	89.50	0.02	4,863.80	0.14	2,400.00	-2,463.80
220 REPAIR/MAINTENANCE SUPPLIES	25,232.76	5.30	159,722.16	4.60	91,500.00	-68,222.16
240 SMALL TOOLS/MINOR EQUIPMENT	78.73	0.02	1,412.12	0.04	4,000.00	2,587.88
260 METERS	2,084.06	0.44	9,749.90	0.28	10,000.00	250.10
270 TRANSFORMERS	3,816.51	0.80	14,449.51	0.42	25,000.00	10,550.49
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	-340.00	-0.07	6,889.43	0.20	9,000.00	2,110.57
380 UTILITY SERVICES	2,043.24	0.43	10,728.97	0.31	13,500.00	2,771.03
400 REPAIRS & MAINTENANCE	0.00		6,966.74	0.20	5,000.00	-1,966.74
410 RENTALS	71.42	0.02	487.40	0.01	500.00	12.60
430 OTHER SERVICE/CHARGES-MISC.	0.00		3,469.99	0.10	3,600.00	130.01
433 MMUA SAFETY PROGRAM	27.21	0.01	5,326.26	0.15	4,050.00	-1,276.26
437 LOCATES	66.15	0.01	2,511.10	0.07	3,000.00	488.90
444 OTHER CONTRACTUAL SERVICES	14.85		68,404.17	1.97	55,000.00	-13,404.17
Account Total	66,125.83	13.89	722,716.05	20.79	679,152.00	-43,564.05
Total Department	66,125.83	13.89	722,716.05	20.79	679,152.00	-43,564.05
Customer Account/Meter Reader						
Customer Account/Mtr Reader						
613 Customer Interest	639.76	0.13	639.41	0.02	100.00	-539.41
Account Total	639.76	0.13	639.41	0.02	100.00	-539.41
Total Department	639.76	0.13	639.41	0.02	100.00	-539.41
Administration & General						
Administration & General						
101 FULL-TIME EMPLOYEES - REGULAR	9,491.83	1.99	112,176.68	3.23	146,000.00	33,823.32
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		503.77	0.01	2,000.00	1,496.23
121 EMPLOYER PERA CONTRIBUTIONS	662.40	0.14	8,328.59	0.24	11,100.00	2,771.41
122 EMPLOYER FICA CONTRIBUTIONS	551.94	0.12	6,533.71	0.19	9,176.00	2,642.29
123 EMPLOYER MEDICARE CONTRIBUTION	129.13	0.03	1,528.04	0.04	2,147.00	618.96
130 EMPLOYER PAID INSURANCE	1,443.41	0.30	18,211.75	0.52	24,500.00	6,288.25
150 WORKER'S COMPENSATION	0.00		0.00		840.00	840.00
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
210 OPERATING SUPPLIES	142.32	0.03	1,310.97	0.04	2,750.00	1,439.03
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		688.00	0.02	500.00	-188.00
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.12	4,000.00	-86.00
304 LEGAL FEES	332.50	0.07	5,567.50	0.16	5,000.00	-567.50

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
309 EDP, SOFTWARE & DESIGN	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	1,336.65	0.28	9,547.49	0.27	7,920.00	-1,627.49
325 COMMUNICATION-OTHER	1,672.17	0.35	9,497.74	0.27	10,500.00	1,002.26
333 STAFF MEETINGS & CONFERENCES	211.78	0.04	5,228.59	0.15	3,500.00	-1,728.59
334 MEMBERSHIP DUES AND FEES	5,000.00	1.05	32,807.00	0.94	40,000.00	7,193.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
370 MAINTENANCE/SUPPORT FEES	0.00		4,280.05	0.12	4,000.00	-280.05
400 REPAIRS & MAINTENANCE	0.00		190.74	0.01	550.00	359.26
429 CIP PROGRAM	41,402.63	8.70	78,981.00	2.27	95,244.00	16,263.00
430 OTHER SERVICE/CHARGES-MISC.	19,886.57	4.18	128,438.98	3.70	140,000.00	11,561.02
435 UNCOLLECTIBLE	0.00		282.96	0.01	0.00	-282.96
438 CREDIT CARD FEES	0.00		6,970.76	0.20	5,600.00	-1,370.76
440 PROFESSIONAL SERVICES	0.00		39,053.69	1.12	7,500.00	-31,553.69
444 OTHER CONTRACTUAL SERVICES	863.57	0.18	11,493.18	0.33	0.00	-11,493.18
Account Total	83,126.90	17.46	485,752.59	13.98	524,017.00	38,264.41
Total Department	83,126.90	17.46	485,752.59	13.98	524,017.00	38,264.41
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		130,000.00	130,000.00
Account Total					130,000.00	130,000.00
Total Department					130,000.00	130,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		27,000.00	27,000.00
Account Total					27,000.00	27,000.00
Total Department					27,000.00	27,000.00
Total Expenses	476,012.32	100.00	3,475,505.17	100.00	4,057,206.00	581,700.83
Net Income (Loss)	-151,102.11	-31.74	988,235.33	28.43		

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Storm Public Works						
3621 INTEREST EARNED	0.00		15,107.28	8.36	3,000.00	12,107.28
3626 MONEY MARKET INTEREST	0.00		50.00	0.03	0.00	50.00
3730 STORM USER CHARGE	36,598.47	257.30	434,980.25	240.73	428,000.00	6,980.25
3746 PENALTIES	407.54	2.87	4,284.03	2.37	2,200.00	2,084.03
Total Department	37,006.01	260.16	454,421.56	251.49	433,200.00	21,221.56
Total Revenue	37,006.01	100.00	454,421.56	100.00	433,200.00	21,221.56
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		49,755.23	27.54	47,634.00	-2,121.23
611 BOND INTEREST	0.00		33,549.97	18.57	33,550.00	0.03
620 PAYING AGENT FEES	0.00		346.50	0.19	0.00	-346.50
Account Total			83,651.70	46.30	81,184.00	-2,467.70
Total Department			83,651.70	46.30	81,184.00	-2,467.70
Storm Public Works						
Storm Public Works						
101 FULL-TIME EMPLOYEES - REGULAR	2,298.24	16.16	29,589.91	16.38	31,000.00	1,410.09
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
121 EMPLOYER PERA CONTRIBUTIONS	172.35	1.21	2,219.06	1.23	2,325.00	105.94
122 EMPLOYER FICA CONTRIBUTIONS	133.71	0.94	1,729.91	0.96	2,108.00	378.09
123 EMPLOYER MEDICARE CONTRIBUTION	31.30	0.22	404.66	0.22	450.00	45.34
130 EMPLOYER PAID INSURANCE	584.73	4.11	7,226.52	4.00	8,600.00	1,373.48
210 OPERATING SUPPLIES	451.86	3.18	3,692.85	2.04	7,000.00	3,307.15
214 UNIFORMS	0.00		0.00		280.00	280.00
220 REPAIR/MAINTENANCE SUPPLIES	130.27	0.92	3,829.60	2.12	30,500.00	26,670.40
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		12.20	0.01	500.00	487.80
325 COMMUNICATION-OTHER	841.08	5.91	4,744.74	2.63	5,000.00	255.26
331 TRAVEL/MILEAGE	0.00		0.00		100.00	100.00
360 INSURANCE	-22.00	-0.15	700.71	0.39	800.00	99.29
370 MAINTENANCE/SUPPORT FEES	0.00		1,174.43	0.65	1,700.00	525.57
400 REPAIRS & MAINTENANCE	7,905.00	55.57	8,582.88	4.75	25,000.00	16,417.12
410 RENTALS	0.00		2.00		0.00	-2.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		181.25	0.10	75.00	-106.25
433 MMUA SAFETY PROGRAM	27.21	0.19	3,290.02	1.82	4,050.00	759.98
440 PROFESSIONAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total	12,553.75	88.26	67,380.74	37.29	127,488.00	60,107.26
Total Department	12,553.75	88.26	67,380.74	37.29	127,488.00	60,107.26

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Storm Administration						
Storm Admin						
101 FULL-TIME EMPLOYEES - REGULAR	1,176.67	8.27	15,281.14	8.46	19,500.00	4,218.86
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		7.23		0.00	-7.23
121 EMPLOYER PERA CONTRIBUTIONS	87.95	0.62	1,142.93	0.63	1,463.00	320.07
122 EMPLOYER FICA CONTRIBUTIONS	68.37	0.48	891.10	0.49	1,209.00	317.90
123 EMPLOYER MEDICARE CONTRIBUTION	15.99	0.11	208.47	0.12	283.00	74.53
130 EMPLOYER PAID INSURANCE	177.45	1.25	2,249.14	1.24	3,400.00	1,150.86
150 WORKER'S COMPENSATION	0.00		1,335.43	0.74	5,600.00	4,264.57
210 OPERATING SUPPLIES	0.00		34.99	0.02	700.00	665.01
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		340.00	0.19	0.00	-340.00
301 AUDITING/ACCOUNTING	0.00		908.00	0.50	900.00	-8.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
370 MAINTENANCE/SUPPORT FEES	0.00		122.00	0.07	450.00	328.00
400 REPAIRS & MAINTENANCE	0.00		70.87	0.04	0.00	-70.87
430 OTHER SERVICE/CHARGES-MISC.	0.00		250.00	0.14	200.00	-50.00
438 CREDIT CARD FEES	0.00		3,340.39	1.85	2,800.00	-540.39
440 PROFESSIONAL SERVICES	0.00		1,540.00	0.85	725.00	-815.00
444 OTHER CONTRACTUAL SERVICES	143.92	1.01	1,937.70	1.07	0.00	-1,937.70
Account Total	1,670.35	11.74	29,659.39	16.41	42,530.00	12,870.61
Total Department	1,670.35	11.74	29,659.39	16.41	42,530.00	12,870.61
Total Expenses	14,224.10	100.00	180,691.83	100.00	251,202.00	70,510.17
Net Income (Loss)	22,781.91	160.16	273,729.73	151.49		

606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Ice Arena						
3450 SCHOOL/YOUTH ICE RENTAL	49,642.34	161.97	203,530.13	72.74	200,000.00	3,530.13
3451 LEAGUE HOCKEY	2,385.97	7.78	23,911.95	8.55	49,000.00	-25,088.05
3452 PUBLIC SKATE	594.15	1.94	2,522.89	0.90	2,500.00	22.89
3453 OPEN HOCKEY/ ICE TIME	191.81	0.63	2,741.60	0.98	5,000.00	-2,258.40
3454 LEASED SIGN REVENUE	0.00		45.03	0.02	1,000.00	-954.97
3455 CONCESSION/RENTS	0.00		4,530.83	1.62	2,516.00	2,014.83
3456 POP/GUMBALL SALES	318.36	1.04	2,046.53	0.73	3,000.00	-953.47
3457 SKATE RENTS/SHARPENING	315.83	1.03	848.48	0.30	1,500.00	-651.52
3458 PRO SHOP SALES	9.00	0.03	206.82	0.07	200.00	6.82
3624 MISC REVENUE - REFUNDS	0.00		3,000.00	1.07	0.00	3,000.00
Total Department	53,457.46	174.42	243,384.26	86.99	264,716.00	-21,331.74
Total Revenue	53,457.46	100.00	243,384.26	100.00	264,716.00	-21,331.74
Expenses						
Ice Arena						
Ice Arena						
101 FULL-TIME EMPLOYEES - REGULAR	6,965.46	22.73	90,228.97	32.25	93,000.00	2,771.03
103 PART-TIME EMPLOYEES	3,951.13	12.89	41,052.22	14.67	40,100.00	-952.22
121 EMPLOYER PERA CONTRIBUTIONS	639.09	2.09	8,297.73	2.97	9,000.00	702.27
122 EMPLOYER FICA CONTRIBUTIONS	651.83	2.13	7,839.51	2.80	8,252.00	412.49
123 EMPLOYER MEDICARE CONTRIBUTION	152.43	0.50	1,833.30	0.66	1,349.00	-484.30
130 EMPLOYER PAID INSURANCE	1,334.15	4.35	16,840.59	6.02	20,000.00	3,159.41
150 WORKER'S COMPENSATION	0.00		1,901.37	0.68	3,500.00	1,598.63
210 OPERATING SUPPLIES	468.75	1.53	8,474.55	3.03	4,000.00	-4,474.55
214 UNIFORMS	0.00		0.00		950.00	950.00
220 REPAIR/MAINTENANCE SUPPLIES	584.11	1.91	4,659.45	1.67	7,500.00	2,840.55
240 SMALL TOOLS/MINOR EQUIPMENT	52.89	0.17	173.27	0.06	1,000.00	826.73
261 MERCH FOR RESALE-TAX	397.05	1.30	1,748.04	0.62	2,000.00	251.96
301 AUDITING/ACCOUNTING	0.00		900.00	0.32	900.00	0.00
321 TELEPHONE	567.98	1.85	3,294.78	1.18	3,200.00	-94.78
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		259.40	0.09	400.00	140.60
343 OTHER ADVERTISING	28.10	0.09	182.65	0.07	200.00	17.35
370 MAINTENANCE/SUPPORT FEES	0.00		1,325.30	0.47	2,400.00	1,074.70
380 UTILITY SERVICES	9,630.65	31.42	73,006.44	26.09	54,000.00	-19,006.44
400 REPAIRS & MAINTENANCE	4,949.15	16.15	14,947.76	5.34	22,500.00	7,552.24
430 OTHER SERVICE/CHARGES-MISC.	276.06	0.90	1,358.06	0.49	2,000.00	641.94
433 MMUA SAFETY PROGRAM	0.00		875.10	0.31	1,010.00	134.90
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		594.36	0.21	0.00	-594.36
Account Total	30,648.83	100.00	279,792.85	100.00	278,761.00	-1,031.85
Total Department	30,648.83	100.00	279,792.85	100.00	278,761.00	-1,031.85

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CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

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606 ICE ARENA

	Actual		Actual		Annual Budget	Variance
	Period to Date	%	Year-To-Date	%		
Total Expenses	30,648.83	100.00	279,792.85	100.00	278,761.00	-1,031.85
Net Income(Loss)	22,808.63	74.42	-36,408.59	-13.01		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Financial Administration						
3621 INTEREST EARNED	0.00		9,021.48	0.63	3,000.00	6,021.48
3624 MISC REVENUE - REFUNDS	0.00		0.00		250.00	-250.00
3626 MONEY MARKET INTEREST	0.00		51.73		0.00	51.73
Total Department			9,073.21	0.63	3,250.00	5,823.21
Merchandise						
3781 SALES - LIQUOR	55,984.47	35.22	494,158.31	34.25	401,700.00	92,458.31
3782 SALES - BEER	67,505.33	42.47	783,973.73	54.34	860,600.00	-76,626.27
3783 SALES - WINE	32,512.93	20.45	247,997.24	17.19	185,500.00	62,497.24
3784 SALES - MISC. TAXABLE	2,892.98	1.82	23,388.46	1.62	22,000.00	1,388.46
3786 SALES - NON-TAXABLE	392.91	0.25	9,156.37	0.63	5,215.00	3,941.37
3794 CASH OVER	269.69	0.17	1,249.69	0.09	0.00	1,249.69
Total Department	159,558.31	100.38	1,559,923.80	108.12	1,475,015.00	84,908.80
Total Revenue	159,558.31	100.00	1,568,997.01	100.00	1,478,265.00	90,732.01
Expenses						
Financial Administration						
Financial Administration						
101 FULL-TIME EMPLOYEES - REGULAR	1,010.00	0.64	2,058.50	0.14	2,600.00	541.50
121 EMPLOYER PERA CONTRIBUTIONS	28.28	0.02	58.14		195.00	136.86
122 EMPLOYER FICA CONTRIBUTIONS	62.62	0.04	127.63	0.01	161.00	33.37
123 EMPLOYER MEDICARE CONTRIBUTION	14.66	0.01	29.88		38.00	8.12
301 AUDITING/ACCOUNTING	0.00		4,086.00	0.28	4,000.00	-86.00
Account Total	1,115.56	0.70	6,360.15	0.44	6,994.00	633.85
Total Department	1,115.56	0.70	6,360.15	0.44	6,994.00	633.85
Merchandise						
Merchandise						
210 OPERATING SUPPLIES	270.36	0.17	2,538.86	0.18	2,500.00	-38.86
251 LIQUOR	67,291.84	42.33	490,395.74	33.99	419,100.00	-71,295.74
252 BEER	65,845.22	41.42	639,555.58	44.33	667,800.00	28,244.42
254 MISC TAXABLES (SOFT DRINKS,ETC)	2,903.46	1.83	16,274.19	1.13	15,000.00	-1,274.19
257 ICE	226.98	0.14	4,882.42	0.34	2,000.00	-2,882.42
259 NON-TAX MISC (O.J., ETC)	0.00		440.16	0.03	642.00	201.84
335 FREIGHT	1,708.64	1.07	10,340.27	0.72	10,000.00	-340.27
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		50.00	50.00
438 CREDIT CARD FEES	2,125.27	1.34	27,456.87	1.90	25,000.00	-2,456.87
Account Total	140,371.77	88.31	1,191,884.09	82.61	1,142,092.00	-49,792.09

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department	140,371.77	88.31	1,191,884.09	82.61	1,142,092.00	-49,792.09
Manager						
Manager						
101 FULL-TIME EMPLOYEES - REGULAR	5,606.40	3.53	72,848.80	5.05	74,000.00	1,151.20
121 EMPLOYER PERA CONTRIBUTIONS	420.48	0.26	5,463.66	0.38	5,550.00	86.34
122 EMPLOYER FICA CONTRIBUTIONS	336.88	0.21	4,388.03	0.30	4,588.00	199.97
123 EMPLOYER MEDICARE CONTRIBUTION	78.78	0.05	1,026.16	0.07	1,073.00	46.84
130 EMPLOYER PAID INSURANCE	740.00	0.47	9,512.73	0.66	9,400.00	-112.73
150 WORKER'S COMPENSATION	0.00		4,415.00	0.31	5,000.00	585.00
210 OPERATING SUPPLIES	38.04	0.02	207.24	0.01	700.00	492.76
216 PERIODICALS	0.00		135.00	0.01	40.00	-95.00
240 SMALL TOOLS/MINOR EQUIPMENT	90.45	0.06	1,440.28	0.10	3,600.00	2,159.72
304 LEGAL FEES	0.00		0.00		100.00	100.00
321 TELEPHONE	302.36	0.19	1,951.66	0.14	1,900.00	-51.66
331 TRAVEL/MILEAGE	0.00		0.00		250.00	250.00
333 STAFF MEETINGS & CONFERENCES	0.00		1,439.59	0.10	900.00	-539.59
334 MEMBERSHIP DUES AND FEES	0.00		1,335.00	0.09	1,500.00	165.00
343 OTHER ADVERTISING	24.57	0.02	4,805.97	0.33	9,000.00	4,194.03
351 LEGAL NOTICES PUBLISHING	0.00		0.00		250.00	250.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	0.00		2,282.87	0.16	3,000.00	717.13
430 OTHER SERVICE/CHARGES-MISC.	16.71	0.01	664.64	0.05	1,000.00	335.36
433 MMJA SAFETY PROGRAM	0.00		779.50	0.05	800.00	20.50
439 CASH SHORT	267.00	0.17	1,093.09	0.08	0.00	-1,093.09
440 PROFESSIONAL SERVICES	0.00		540.00	0.04	525.00	-15.00
Account Total	7,921.67	4.98	114,329.22	7.92	123,201.00	8,871.78
Total Department	7,921.67	4.98	114,329.22	7.92	123,201.00	8,871.78
Cashiers						
Cashiers						
101 FULL-TIME EMPLOYEES - REGULAR	3,048.01	1.92	39,605.64	2.75	44,000.00	4,394.36
103 PART-TIME EMPLOYEES	3,124.54	1.97	40,501.61	2.81	35,200.00	-5,301.61
121 EMPLOYER PERA CONTRIBUTIONS	402.28	0.25	5,227.08	0.36	5,940.00	712.92
122 EMPLOYER FICA CONTRIBUTIONS	361.16	0.23	4,708.18	0.33	4,910.00	201.82
123 EMPLOYER MEDICARE CONTRIBUTION	84.48	0.05	1,101.21	0.08	1,148.00	46.79
130 EMPLOYER PAID INSURANCE	1,332.65	0.84	16,413.32	1.14	18,000.00	1,586.68
160 LIABILITY INSURANCE	0.00		45.40		40.00	-5.40
333 STAFF MEETINGS & CONFERENCES	0.00		20.00		300.00	280.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
Account Total	8,353.12	5.26	107,622.44	7.46	109,588.00	1,965.56
Total Department	8,353.12	5.26	107,622.44	7.46	109,588.00	1,965.56
Janitor						
Janitor						
210 OPERATING SUPPLIES	72.54	0.05	768.87	0.05	600.00	-168.87
Account Total	72.54	0.05	768.87	0.05	600.00	-168.87

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Total Department	72.54	0.05	768.87	0.05	600.00	-168.87
Buildings and Maintenance						
Buildings & Maintenance						
220 REPAIR/MAINTENANCE SUPPLIES	6.29		12.22		100.00	87.78
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		3,032.56	0.21	1,000.00	-2,032.56
360 INSURANCE	-177.00	-0.11	4,024.12	0.28	4,500.00	475.88
380 UTILITY SERVICES	1,132.32	0.71	10,738.39	0.74	12,500.00	1,761.61
400 REPAIRS & MAINTENANCE	0.00		2,225.41	0.15	11,000.00	8,774.59
410 RENTALS	155.90	0.10	1,804.69	0.13	750.00	-1,054.69
Account Total	1,117.51	0.70	21,837.39	1.51	29,850.00	8,012.61
Total Department	1,117.51	0.70	21,837.39	1.51	29,850.00	8,012.61
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		13,000.00	13,000.00
Account Total					13,000.00	13,000.00
Total Department					13,000.00	13,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		16,000.00	16,000.00
Account Total					16,000.00	16,000.00
Total Department					16,000.00	16,000.00
Total Expenses	158,952.17	100.00	1,442,802.16	100.00	1,441,325.00	-1,477.16
Net Income(Loss)	606.14	0.38	126,194.85	8.75		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 18

610 Maple Grove Cemetery

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget	Variance
Revenue						
Cemetery Operations						
3410 CHARGES FOR SERVICES	0.00		4,575.00	10.41	9,000.00	-4,425.00
3411 CEMETARY LAND RENT	0.00		6,091.10	13.86	6,000.00	91.10
3621 INTEREST EARNED	0.00		3,611.57	8.22	4,000.00	-388.43
3624 MISC REVENUE - REFUNDS	50.00	1.06	400.00	0.91	300.00	100.00
3626 MONEY MARKET INTEREST	0.00		15.00	0.03	0.00	15.00
3711 BURIAL LOTS	0.00		4,050.00	9.22	4,000.00	50.00
Total Department	50.00	1.06	18,742.67	42.66	23,300.00	-4,557.33
Total Revenue	50.00	100.00	18,742.67	100.00	23,300.00	-4,557.33
Expenses						
Cemetery Operations						
Cemetery Operations						
101 FULL-TIME EMPLOYEES -- REGULAR	767.34	16.30	9,961.47	22.67	9,980.00	18.53
121 EMPLOYER PERA CONTRIBUTIONS	57.53	1.22	747.10	1.70	749.00	1.90
122 EMPLOYER FICA CONTRIBUTIONS	45.08	0.96	587.21	1.34	619.00	31.79
123 EMPLOYER MEDICARE CONTRIBUTION	10.54	0.22	137.27	0.31	145.00	7.73
130 EMPLOYER PAID INSURANCE	116.98	2.48	1,484.32	3.38	1,600.00	115.68
150 WORKER'S COMPENSATION	0.00		621.50	1.41	465.00	-156.50
210 OPERATING SUPPLIES	0.00		0.00		500.00	500.00
212 MOTOR FUELS	0.00		0.00		500.00	500.00
214 UNIFORMS	0.00		0.00		50.00	50.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		243.42	0.55	500.00	256.58
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
301 AUDITING/ACCOUNTING	0.00		908.00	2.07	900.00	-8.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		85.50	0.19	100.00	14.50
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
360 INSURANCE	-23.00	-0.49	546.40	1.24	600.00	53.60
370 MAINTENANCE/SUPPORT FEES	0.00		1,462.50	3.33	1,560.00	97.50
380 UTILITY SERVICES	59.14	1.26	343.74	0.78	250.00	-93.74
430 OTHER SERVICE/CHARGES-MISC.	0.00		4,359.07	9.92	8,000.00	3,640.93
440 PROFESSIONAL SERVICES	0.00		270.00	0.61	150.00	-120.00
444 OTHER CONTRACTUAL SERVICES	3,675.00	78.05	22,174.98	50.48	22,000.00	-174.98
Account Total	4,708.61	100.00	43,932.48	100.00	52,768.00	8,835.52
Total Department	4,708.61	100.00	43,932.48	100.00	52,768.00	8,835.52
Total Expenses	4,708.61	100.00	43,932.48	100.00	52,768.00	8,835.52
Net Income (Loss)	-4,658.61	-98.94	-25,189.81	-57.34		

Cash and Investment Summary
Nov-18

	1010	1011	1040	1041	TOTAL
	CASH	Debt Service	Investments	Money Markets	
		CASH-			
101 General Fund	31,592		1,087,920	12,736	1,132,249
210 STABILIZATION FUND	9,680		-	1,916	11,596
211 Library Fund	38,175		-	-	38,175
225 EDA Financial Assistance Fund	53,309		75,000	-	128,309
247 Assisted Living	-				-
248 Downtown	(38)				(38)
249 TIF	12,893				12,893
290 Economic Development	6,932		-		6,932
382 16th St NE	45,736				45,736
384 GO Refinding 2011	10,692		34,880	211	45,783
385 Aquatic Center	162,579				162,579
386 Fire Truck and Equipment	51,617				51,617
387 GO 2015A	95				95
389 Oppidan Assessment	21,395				21,395
391 Oppidan/Folkestad TIF	126,032		745,000	3,021	874,053
392 GO Refunding 2015A	229,153				229,153
393 2017 Street Assessment Project	223,919		284,000	1,049	508,968
401 Permanent Revolving Impr Fund	41,470		852,750	7,636	901,856
412 16th St NE	(5,220)				(5,220)
423 3-4-5	232,982				232,982
424 Hwy 57	(20,165)				(20,165)
426 16th St NW	(9,689)				(9,689)
601 Water Fund	292,955	191,917	180,950	1,277	667,099
602 Sewer Fund	951,106	98,580	584,645	982	1,635,313
604 Electric Fund	974,202	43,669	1,469,700	8,719	2,496,291
605 Storm Water	402,211	60,496	650,000	6,836	1,119,543
606 ICE ARENA	(54,277)		-		(54,277)
609 Liquor Fund	72,413		519,800	5,540	597,753
610 Maple Grove Cemetery	55,706		100,999	2,532	159,236
875 Community Policing Fund	12,660		-		12,660
877 Festival in Park Fund	15,273				15,273
	<u>3,985,387</u>	<u>394,662</u>	<u>6,585,645</u>	<u>52,454</u>	<u>11,018,147</u>