

KASSON CITY COUNCIL REGULAR MEETING AGENDA

Wednesday, April 22 2020

6:00 PM

5:00 Work session – 2019 Review and 2021 Budget, Planning Commission Items

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 March 25, 2020

b. Claims processed after the March 25, 2020 regular meeting, as audited for payment

c. Acknowledge Committee Minutes

1. Park Board Minutes March - Draft

d. Evaluations:

- i. Ron Unger Park and Rec Director Grade 13 Step 7 At Top of Scale
- ii. Kyle Wheeler Apprentice Lineworker inc to Grade 11 Step 5 \$32.25 Remove from Probation effective 4-14-20
- iii. Eric Henderson Journeyman Lineworker inc to Grade 11 Step 7 \$34.38 Remove from Probation effective 4-14-20
- iv. Corey Carstensen Parks/Streets PWW Grade 7 Step 7 At Top of Scale

B. VISITORS TO THE COUNCIL

1. Mike Bubany

a. Resolution Providing for the Issuance and Sale of a \$1,583,000 General Obligation Refunding Note, Series 2020B and Levying a Tax for the Payment Thereof

C. MAYOR'S REPORT

D. 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.

E. PUBLIC HEARING

F. COMMITTEE REPORT

1. Blaines 14th Preliminary Plat
2. Wilker Conditional Use Permit
3. Park Board Update

G. OLD BUSINESS

1. Liquor License Proration

H. NEW BUSINESS

1. Ice Arena
2. Request from American Legion

I. ADMINISTRATORS REPORT

1. Report

J. ENGINEER'S REPORT

1. 2020 Crack Filling
 - a. Crack Filling Map
 - b. Bid Tabulation
 - c. Resolution Awarding 2020 Crack Sealing
2. 2020 Chip Sealing
 - a. Chip Sealing Map
 - b. Bid Tabulation
 - c. Resolution Awarding 2020 Chip Sealing
3. 16th Street N.E. Improvements
 - a. Revised plan change order #1 & #2

K. PERSONNEL

L. ATTORNEY

M. CORRESPONDENCE

1. State Aid Brochure 2020
2. March PD Stats
3. Income Statement for Feb 2020
4. Fire Dept Monthly Mtg Notes April 2020
5. SCDP Reports
6. Morgan Stanley Reports
7. Annual DER Rates, Policy, Rules, and Resolution Approval
8. SMIF Information

N. ADJOURN

1
2 Please go to www.cityofkasson.com for full video
3

4 **KASSON CITY COUNCIL REGULAR MEETING MINUTES**
5 **March 25, 2020**
6

7 Pursuant to due call and notice thereof, a regular City Council meeting was held at City Hall on the
8 25th day of March, 2020 at 6:00 P.M. With a work session at 5:30PM.
9

10 **THE FOLLOWING MEMBERS WERE PRESENT:** Burton, Eggler, Ferris, McKern and Zelinske (phone in)
11

12 **THE FOLLOWING MEMBERS WERE ABSENT:** None
13

14 **5:30PM WORKSESSION:**

15 COVID-19 Discussion

16 The council supports suspending all water shut offs and penalties for late payments during the
17 declaration of emergency. Utility Billing Specialist Sullivan stated that the City is required to send a
18 second notice for people with delinquent accounts and wanted to know if she needs to send the
19 notice. The Council would like the notice to go out and a copy of this policy. The Council would like
20 this on the current bill going out and on the website. Administrator Ibisch stated that the goal is not
21 to shut people off we want to get them caught up.
22

23 Suspension of all non-essential boards and commissions.
24

25 City Hall will be limited to one employee in city hall at a time that will be checking mail, and
26 performing the essential functions. Water and electric employees will work in pairs and alternate
27 days, Administrator Ibisch will work with the Department Heads and Public Works Director on
28 scheduling.
29

30 Council meeting – there will be a resolution added to the Council agenda to cancel the first meeting
31 of April. Another resolution that will be added to the Council meeting will declare a public
32 emergency.
33

34 Administrator Ibisch asked the Council to think about liquor licenses and the possibility of prorating
35 them.

36 We have advised department heads to limit expenditures.

37 Mayor Mckern asked the Public Works Director how the WWTP is doing and if people are flushing
38 things they shouldn't, Mr. Bradford stated that people seem to be following the recommendations
39 on what to flush.
40

41 There is a moratorium on peddler's permits.
42

43 The library will be shutting down.
44

45 We are not implementing the Work at Home policy but will look into that in the future.
46

47 Mayor McKern asked if DEED was going to expand their program, Administrator Ibisch not that we
48 have seen so far.
49

50 Liquor store is not taking cash right now and we need to make sure we can mitigate any issues since
51 they are considered an essential business.

52

53 **THE FOLLOWING WERE ALSO PRESENT:** City Administrator Tim Ibisch, City Clerk Rappe, City
54 Attorney Melanie Leth, City Engineer Theobald, Fire Chief Fitch, Public Works Director Bradford,
55 Library Director Shafer-Gottschalk, Finance Director Zaworski, Utility Billing Specialist Sullivan, Alex
56 Nuehring, Les Conway

57

58 **PLEDGE OF ALLEGIANCE**

59 **COUNCIL**

60 **APPROVE AGENDA**

61 Add New Business #4 Resolution cancelling the first meeting in April

62 Add New Business #5 Resolution for declaration

63

64 **Motion to Approve the Amended Agenda made by Councilperson Egger, second by Councilperson**
65 **Burton with All Voting Aye.**

66

67 **CONSENT AGENDA**

68 Minutes from March 11, 2020

69

70 Claims processed after the March 11, 2020 regular meeting, as audited for payment in the amount
71 of \$500,625.46

72

73 Acknowledge Committee Minutes

74 Planning Commissioner March 2020 DRAFT

75

76 Evaluation:

77 Cassie Sullivan, Util Billing Specialist Inc to Grade 8 Step 4 \$25.53 eff. 2/6/20

78 **Motion to Approve the Consent Agenda made by Councilperson Burton, second by**
79 **Councilperson Ferris with All Voting Aye.**

80

81 **VISITORS TO THE COUNCIL**

82 **MAYOR'S REPORT**

83 The biggest message is that everyone needs to do their part. Please be patient and shop normally.

84 Mayor McKern thanked the businesses that are remaining open and he thanked the public works

85 department and all EMS. He appreciates all city employees and asked the citizens to lead by

86 example.

87

88 **PUBLIC FORUM**

89 **PUBLIC HEARING**

90

91 **COMMITTEE REPORT**

92 **Planning Commission**

93 **Blaine's 14th Preliminary Plat** – The Planning Commission reviewed this preliminary plat at their Dec

94 2019 and Jan 2020 meetings. Les Conway, Massey, WSE Massey Survey and Engineering, was in

95 attendance representing the developer. There are two alternate resolutions provided by Laura

96 Chamberlain from Hosington-Koegler Group. Mr. Conway presented a separate map color coded to

97 each of the parcels discussed. Outlot B (orange) would be constructed as the retention pond and
98 they would like to keep that as its own outlot. All of the streets (blue) would be dedicated to the
99 City. Outlot C (pink) they believe this is an unuseable remenant they would like to negotiate some
100 credit for that area for parkland or trail area. If the city does not want to negotiate then they would
101 keep it and maintain it. Outlot E (light green) is the land behind the lots along the creek and would
102 stay in the developers name and they are proposing a environmental conservation easement. The
103 developer would like to take this outlot and subdivide it among the lots that abut it. In outlot D
104 (dark green) they show a trail. Mr. Conway is proposing a 30 foot easement instead of the 40 foot
105 easement that the City has asked for between lots 4 and 5. Mr. Conway is proposing using the end
106 two lots as a temporary turnaround instead of an easement on the end of 13th St.

107
108 Engineer Theobald stated that there are draft resolutions in the packet and staff has not had time to
109 review these new suggestions. The resolutions include the outlots in the flood plain.
110 Theobald stated that if these are privately owned we would want a drainage and utility easement
111 over the entire piece of property.

112 Council person Burton is concerned with this process, there have been significant changes since this
113 was reviewed by the Planning Commission and this has not come back to Planning Commission with
114 the changes. Administrator Ibisch stated that the City has had issues with the Kasel property.
115 Mayor McKern stated however we do this we need to be consistent with both pieces. Mayor
116 McKern asked how much compensation is Blaine asking for. Mr. Conway stated that a corridor and
117 easement and does not believe the city should own everything. It is worth something to the
118 developer to sell it as part of the parcel and the corridor saves the City and still benefits the
119 property owner. Mr. Conway stated that the trail would satisfy the parkland dedication for this
120 development.

121
122 Mayor McKern would like to table this. City Attorney Leth read that we have until May 16 to make a
123 decision with the extension that Carter signed.

124
125 Mr. Conway brought up the parkway issue. The City has the right to require, the question is
126 whether we can require a cash payment for the parkway.

127 Engineer Theobald stated that this was determined by the comprehensive planning process. Mayor
128 McKern stated that this could be changed. Mr. Conway asked for a decision at the April 22 meeting.

129
130 **Motion to Table the Preliminary Plat to the April 22, 2020 City Council Meeting made by**
131 **Councilperson Burton, second by Councilperson Egler with All Voting Aye.**

132
133
134 **Thompson Addition Amended Final Plat** – the Planning Commission felt that the amended map was
135 clear enough and if anything changes on the property to the south it would require a new process.

136 **Motion to Approve the Resolution Amending the Final Plat made by Councilperson Burton,**
137 **second by Councilperson Zelinske with All Voting Aye.**

138 ***Resolution #3.4-20***

139 ***Resolution Approving Amendment of the Final Plat of the Thompson Addition***
140 ***(on file)***

142 **Kwik Trip Conditional Use Permit** – Kwik Trip is planning on demoing the old building and repaving
143 it for a truck parking lot. The Planning Commission has recommended approval of the parking lot.
144 **Motion to Approve the Resolution made Councilperson Ferris, second by Councilperson Egger**
145 **with All Voting Aye.**

146 ***Resolution #3.5-20***

147 ***Resolution Approving a Conditional Use Permit to Allow for the Creation of a Parking Lot at 101***
148 ***8th St SE, Kasson, MN***
149 ***(on file)***

150 **EDA**

151 **Trail Connection Grant Resolution** – This was submitted to the State last year and was not
152 approved at that time. The City increased the participation from 25% to 30% to have a larger chance
153 of getting approved. **Motion to Approve made by Mayor McKern, second by Councilperson**
154 **Burton with All Voting Aye.**

155 ***Resolution #3.6-20***

156 ***Resolution Approving And Authorizing The Submission Of A Grant Application Through The***
157 ***Minnesota Department Of Natural Resources For The Local Trail Connection Program***
158 ***(on file)***

159 **Park Board**

160 **Approve List of KAC Hires**

161 **Motion to Approve the Recommendation of the Park Board to hire the list of KAC Conditional on**
162 **the Opening of the Aquatic Center made by Councilperson Ferris, second by Councilperson**
163 **Burton, Aye: Burton, Ferris, McKern and Zelinske. Abstain: Egger**

164
165 **Library Board Special Meeting** – Pat Shafer-Gottscahlk, Library Director, stated that they are excited
166 about hiring a new Library Aide, the start date now is deferred to April 27, the Library Board has
167 offered the job to Barbara Thompson and she has accepted. Pay grade 2 step 1 entry level position,
168 \$15.45per hour. Mayor Mckern stated that this position has already been approved at the Council
169 level.

170
171 **OLD BUSINESS**

172 **NEW BUSINESS**

173 **Bond Refinancing Options** – Finance Director Zaworski asked the Council how much savings would
174 the Council need to refinance the Aquatic Center debt. Mayor Mckern stated that any savings is
175 good. Finance Director Zaworski stated that this would have to come to the April 22 meeting.
176 Mayor McKern inquired when we would lock in on a rate, Finance Director Zaworski stated that
177 would be closer to the 22nd. **Motion to Move Forward made by Mayor McKern, second by**
178 **Councilperson Ferris with All Voting Aye.**

179
180 **Cable Franchise Agreement-** Administrator Ibisch stated that this is informational, the agreement
181 we have is due to expire this year. We are looking to negotiate with KM Telecom.

182
183 **FFA Property Agreement Update** – The City has property that the FFA has used and kept any
184 generated profits from that. Do we want to continue to allow this we would want an agreement in
185 place and if we determine we are not interested in continuing this.
186 This is property between the shop and sewer plant and behind the sewer plant. Councilperson
187 Egger stated that before the FFA had it, it was rented to someone else.

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Resolution Cancelling First Meeting in April - Motion to Approve the Resolution made by Mayor McKern, second by Councilperson Burton with All Voting Aye.

*Resolution #3.7-20
Resolution Cancelling a Council Meeting
(on file)*

Resolution for Emergency Declaration - Motion to Approve the Emergency Declaration made by Councilperson Egger, second by Councilperson Burton with All Voting Aye.

*Resolution #3.8-20
Resolution Declaring a Public Emergency
(on file)*

ADMINISTRATOR'S REPORT

Administrator Ibisch highlighted sections of his report and talked about the Service Territory Acquisition that he will be reviewing with the service territory Attorney on Friday.

The EDA is creating a program to have a business interruption loan. The Council agreed to use some of the rebated money from CMMPA for this program. These are loans. **Motion to Transfer the Rebated Funds of \$60,000 made by Mayor McKern, second by Councilperson Ferris with All Voting Aye.**

ENGINEER'S REPORT

I/I Reduction Plan – UPDATE – Engineer Theobald gave an update;
Sump pump and lateral plan – we had a kick off scheduled and is postponed
Flood study – we got a draft of some actionable items and will have some discussion points for the flood control and a form of mitigating
Bypass pumping plan – staff worked through a new plan and work that would occur when we have a large rain event
Backflow preventer program – do we want to have this program?
Public education – there is a lot of education on the sump pump website.
Manhole inspections – field staff has been out checking them all to see which ones are leaking
CCTV review and coordination and we are working on getting that done in the next 6 to 9 months.
Feasibility Report for Masten Creek – waiting to do the manhole inspections and CCTV review first.
Engineer Theobald would be happy to provide a quarterly update.

PERSONNEL

Police Chief Retirement – Administrator Ibisch stated that the Chief has given notice that he anticipates retirement in the next few months. Administrator Ibisch would like to have a meeting with the personnel committee to decide how they would like to fill this position.

Resignation of Craig Helgeson – Motion to Accept the Resignation made by Councilperson Egger, second by Councilperson Ferris with All Voting Aye and Thanking Mr. Helgeson for his service.

ATTORNEY REPORT

CORRESPONDENCE

Correspondence was reviewed.

235 **ADJOURN 8:00PM**

236 **Motion to Adjourn made by Councilperson Burton, second by Mayor McKern with all voting Aye**
237 **to Adjourn.**

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239 **ATTEST:**

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247 _____
Linda Rappe, City Clerk

Chris McKern, Mayor

248

SIGNATURE PAGE

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

THIS INCLUDES WARRANT NUMBERS:

#1 - #6 + VOIDED.

GRAND TOTAL SUBMITTED FOR PAYMENT \$ 474,829.84

DATE APPROVED: 4/22/20

#1	284,972.03
#2	89,925.56
#3	4,331.07
#4	345.38
#5	29,794.16
#6	69,058.97
VOIDED # 56767 (included in #6)	<3597.33>
	<u>474,829.84</u>

#1

04/12/20
09:54:50

CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/20
For Pay Date: 04/13/20

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33825		5542 Ancian 94274 03/13/20 NIMH BATTERY	535.00 535.00			101 220 4220	240	1010
		Total for Vendor:	535.00					
33823		124 ABEL SIGNS INC 9889 04/01/20 LABELS	60.00 60.00			602 948 4948	210	1010
		Total for Vendor:	60.00					
33824		6113 ADVANTAGE DIST LLC 248065 03/12/20 MOBILE PAIL	384.21 384.21			604 957 4957	220	1010
		Total for Vendor:	384.21					
33826		203 BAKER & TAYLOR INC 2035175178 03/13/20 BOOKS 2035178073 03/16/20 BOOKS 2035181961 03/18/20 BOOKS 2035188493 03/24/20 BOOKS	204.95 17.07 108.63 15.93 63.32			211 550 4550 211 550 4550 211 550 4550 211 550 4550	218 218 218 218	1010 1010 1010 1010
		Total for Vendor:	204.95					
33827		5274 BECKLEY'S OFFICE PRODUCTS 59742 03/24/20 DOCUMENT DESTRUCTION	66.50 66.50			101 210 4210	430	1010
		Total for Vendor:	66.50					
33828		1012 BELLBOY CORPORATION 0101057400 03/19/20 OLIVES/ASPAR/GR BEANS 0083301600 03/19/20 LIQUOR 0083301600 03/19/20 FREIGHT 0083386300 03/26/20 LIQUOR 0083386300 03/26/20 FREIGHT	2,069.94 91.01 983.53 14.66 966.40 14.34			609 975 4975 609 975 4975 609 975 4975 609 975 4975 609 975 4975	259 251 335 251 335	1010 1010 1010 1010 1010
		Total for Vendor:	2,069.94					
33829		4151 BLUE TARP CREDIT SERVICES 71141939 03/16/20 PRESSURE WASHER 71141939 03/16/20 PRESSURE WASHER 71141939 03/16/20 PRESSURE WASHER 71141939 03/16/20 PRESSURE WASHER	284.98 40.71 40.71 40.71 40.71			101 310 4310 101 312 4312 101 517 4517 601 943 4943	240 240 240 240	1010 1010 1010 1010

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	71141939	03/16/20 PRESSURE WASHER	40.71			602 948 4948	240	1010
	71141939	03/16/20 PRESSURE WASHER	40.72			604 957 4957	240	1010
	71141939	03/16/20 PRESSURE WASHER	40.71			605 963 4963	240	1010
	71141939	03/16/20 S T PRESSURE WASHER	2.80			604 957 4957	240	1010
	71141939	03/16/20 S T PRESSURE WASHER	-2.80			604 2025		1010
	71141939	03/16/20 D.C. TR TX PRESSURE WASHER	0.20			604 957 4957	240	1010
	71141939	03/16/20 D.C. TR TX PRESSURE WASHER	-0.20			604 2026		1010
		Total for Vendor:	284.98					
33830		4708 BOUND TREE MEDICAL LLC	63.24					
	83544917	03/16/20 GLOVES	63.24			101 220 4220	240	1010
		Total for Vendor:	63.24					
33831		5239 BREAKTHRU BEVERAGE MN WINE &	4,236.55					
	1081117413	03/25/20 WINE	488.00			609 975 4975	251	1010
	1081117413	03/25/20 LIQUOR	1,843.20			609 975 4975	251	1010
	1081117413	03/25/20 FREIGHT	35.77			609 975 4975	335	1010
	1081117413	03/25/20 MIXES	52.00			609 975 4975	254	1010
	1081119727	04/01/20 LIQUOR	1,428.76			609 975 4975	251	1010
	1081119727	04/01/20 WINE	288.00			609 975 4975	251	1010
	1081119727	04/01/20 MIXES	74.00			609 975 4975	254	1010
	1081119727	04/01/20 FREIGHT	26.82			609 975 4975	335	1010
		Total for Vendor:	4,236.55					
33832		5514 CEDA	10,907.00					
		2ND QTR 2020 EDA SERVICES	10,907.00			290 650 4650	444	1010
		Total for Vendor:	10,907.00					
33833		2410 CENTRAL MN MUNICIPAL POWER AGE	152,590.67					
	6801	03/31/20 CMPA DUES-MAR	1,500.00			604 959 4959	334	1010
	6801	03/31/20 FEES FOR SERVICES	1,413.83			604 959 4959	430	1010
	6801	03/31/20 PURCHASED POWER	122,769.63			604 956 4956	381	1010
	6801	03/31/20 PURCHASED POWER TRANSMISSION	25,063.76			604 956 4956	381	1010
	6801	03/31/20 CAPACITY PURCHASED MAR	658.10			604 956 4956	381	1010
	6801	03/31/20 CIP MONTHLY ASSESSMENT MAR	1,185.35			604 959 4959	429	1010
		Total for Vendor:	152,590.67					

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33834		82 CHS INC	20.95					
	5.21	GAL UNLD STREETS	20.95			101 310 4310	212	1010
		Total for Vendor:	20.95					
33836		5667 CINTAS	113.11					
	4046474927	03/26/20 MATS	113.11*			609 979 4979	410	1010
		Total for Vendor:	113.11					
33835		4238 CINTAS CORP	74.21					
	8404560818	03/20/20 RESTOCK FIRST AID	14.84			101 920 4920	433	1010
	8404560818	03/20/20 RESTOCK FIRST AID	14.84			601 943 4943	433	1010
	8404560818	03/20/20 RESTOCK FIRST AID	14.84			602 948 4948	433	1010
	8404560818	03/20/20 RESTOCK FIRST AID	14.84			604 957 4957	433	1010
	8404560818	03/20/20 RESTOCK FIRST AID	14.85			605 963 4963	433	1010
		Total for Vendor:	74.21					
33837		30 CMS OF ROCHESTER	4,847.99					
	20-313	03/31/20 KA BLDG MILEAGE	287.28			101 240 4240	331	1010
	20-313	03/31/20 KA BLDG INSPECTION	4,560.71			101 240 4240	444	1010
		Total for Vendor:	4,847.99					
33838		668 CONTINENTAL RESEARCH CORP	226.74					
	12836	03/26/20 4- 4CQ PLUS	226.74			101 514 4514	220	1010
		Total for Vendor:	226.74					
33839		374 CONTINENTAL SAFETY EQUIPMENT	616.34					
	451593	03/17/20 GAS MONITOR	616.34			602 947 4947	240	1010
		Total for Vendor:	616.34					
33840		5581 DDA HUMAN RESOURCES INC	150.00					
	198	04/01/20 LIBRARY AID CLASSIFICATION	150.00			211 550 4550	430	1010
		Total for Vendor:	150.00					

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33841		69 DODGE COUNTY ENVIRONMENTAL	424.00					
	03/13/20	STREET SWEEPINGS	424.00			101 323 4323	430	1010
		Total for Vendor:	424.00					
33842		5156 DODGE COUNTY INDEPENDENT/DODGE	46.00					
		DCI SUBSCRIPTION	46.00			101 220 4220	216	1010
		Total for Vendor:	46.00					
33843		17 EDGAR TRUCKING	563.28					
	25514 03/04/20	FREIGHT	146.17			609 975 4975	335	1010
	25528 03/11/20	FREIGHT	69.52			609 975 4975	335	1010
	25546 03/18/20	FREIGHT	199.64			609 975 4975	335	1010
	25567 03/25/20	FREIGHT	147.95			609 975 4975	335	1010
		Total for Vendor:	563.28					
33844		6056 FERGUSON WATERWORKS #2518	591.70					
	0160360 03/13/20	DI GATE VALVE	591.70			602 947 4947	400	1010
		Total for Vendor:	591.70					
33845		2618 FIRE SAFETY USA INC	241.50					
	132289 03/06/20	GEAR WASH	68.00			101 220 4220	220	1010
	132452 03/11/20	CLEVELAND GRIP	85.50			101 220 4220	240	1010
	133202 04/02/20	PELLET PACKING	88.00			101 220 4220	210	1010
		Total for Vendor:	241.50					
33846		5289 FIRST SYSTEMS TECHNOLOGY INC	700.00					
	2028 03/25/20	VERIFICATION-WELL FLOW METER	700.00			601 943 4943	210	1010
		Total for Vendor:	700.00					
33847		3466 GALLS, LLC	802.86					
	15350065 03/26/20	DOUGLAS-UNIFORMS	802.86			101 210 4210	214	1010
		Total for Vendor:	802.86					

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33848		5242 GOPHER STATE ONE CALL	52.65					
	31064	03/31/20 39 LOCATES MARCH	52.65			604 957 4957	437	1010
		Total for Vendor:	52.65					
33849		77 HAWKINS INC	9,089.55					
	4684388	03/12/20 LPC-5, CHLORINE	3,323.42			601 943 4943	210	1010
	4686278	03/16/20 ALUM SULF	5,766.13			602 947 4947	211	1010
		Total for Vendor:	9,089.55					
33850		5036 HOHENSTEINS INC	780.80					
	198287	03/25/20 BEER	313.00			609 975 4975	252	1010
	198960	04/02/20 BEER	467.80			609 975 4975	252	1010
		Total for Vendor:	780.80					
33851		2462 HOISINGTON KOEGLER GROUP INC	4,173.14					
	018-060-15	04/03/20 ORDINANCE UPDATE	742.50			101 191 4191	440	1010
	019-041-7	04/03/20 CONSULTING- P & Z	3,430.64*			101 140 4140	440	1010
		Total for Vendor:	4,173.14					
33852		3825 JOHN DEERE FINANCIAL f.s.b.	253.54					
	TK88664	02/20/20 TORCH GAS	16.93			101 310 4310	220	1010
	TK88664	02/20/20 TORCH GAS	16.93			101 312 4312	220	1010
	TK88664	02/20/20 TORCH GAS	16.93			101 517 4517	220	1010
	TK88664	02/20/20 TORCH GAS	16.93			601 943 4943	220	1010
	TK88664	02/20/20 TORCH GAS	16.93			602 948 4948	220	1010
	TK88664	02/20/20 TORCH GAS	16.92			604 957 4957	220	1010
	TK88664	02/20/20 TORCH GAS	16.93			605 963 4963	220	1010
	TK88664	02/20/20 S T TORCH GAS	1.16			604 957 4957	220	1010
	TK88664	02/20/20 S T TORCH GAS	-1.16			604 2025		1010
	TK88664	02/20/20 D.C. TR TX TORCH GAS	0.08			604 957 4957	220	1010
	TK88664	02/20/20 D.C. TR TX TORCH GAS	-0.08			604 2026		1010
	TK88664	02/20/20 KAM ROUND HDWRE	53.61			101 310 4310	220	1010
	TK88664	02/20/20 KAM ROUND TFA	81.43			101 310 4310	220	1010
		Total for Vendor:	253.54					

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33853		25 JOHNSON BROTHERS LIQUOR CO	8,008.84					
	1531242	03/24/20 LIQUOR	3,765.25			609 975 4975	251	1010
	1531243	03/24/20 WINE	669.40			609 975 4975	251	1010
	1534980	03/31/20 LIQUOR	1,609.09			609 975 4975	251	1010
	1534981	03/31/20 WINE	1,928.10			609 975 4975	251	1010
	1534982	03/31/20 MIXES	37.00			609 975 4975	254	1010
		Total for Vendor:	8,008.84					
33854		4427 KASSON LASER GRAPHICS	45.00					
	03/27/20	LOGO SHIRTS	45.00			609 976 4976	343	1010
		Total for Vendor:	45.00					
33855		6114 MARKIT ID PROMO & APPAREL	1,446.50					
	2537	03/19/20 BRADFOIRD UNIFORMS	113.77			604 957 4957	214	1010
	2537	03/19/20 UNGER UNIFORMS	152.17			101 522 4522	214	1010
	2537	03/19/20 ANDERSON UNIFORMS	271.08			101 522 4522	214	1010
	2537	03/19/20 CARSTENSON UNIFORMS	252.08			101 522 4522	214	1010
	2537	03/19/20 RAPPE UNIFORMS	199.17			101 522 4522	214	1010
	2537	03/19/20 BOLSTER UNIFORMS	215.78			101 522 4522	214	1010
	2537	03/19/20 BURKE UNIFORMS	220.08			101 310 4310	214	1010
	2537	03/19/20 ULVE-UNIFORMS	5.60			601 943 4943	214	1010
	2537	03/19/20 ULVE-UNIFORMS	14.54			602 947 4947	214	1010
	2537	03/19/20 ULVE-UNIFORMS	2.23			602 948 4948	214	1010
		Total for Vendor:	1,446.50					
33856		2617 MENARDS-ROCHESTER NORTH	239.76					
	61433	03/27/20 MOVER'S DOLLY	127.92			606 516 4516	240	1010
	61433	03/27/20 COVID- PLEXIGLASS	111.84*			609 979 4979	220	1010
		Total for Vendor:	239.76					
33857		4636 METERING & TECHNOLOGY SOLUTIONS	374.72					
	16667	03/27/20 6 M25 BZ METERS	187.36			601 943 4943	260	1010
	16667	03/27/20 6 M25 BZ METERS	187.36			602 948 4948	260	1010
		Total for Vendor:	374.72					

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33858		2217 MN STATE FIRE DEPT ASSOC	50.00					
		ANN'L DUES	50.00			101 220 4220	334	1010
		Total for Vendor:	50.00					
33859		2344 MN VALLEY TESTING LABORATORIES	866.50					
	1023626	03/23/20 SUSP/SOLIDS/MERC TESTING	433.25			602 947 4947	440	1010
	1025155	04/01/20 SUSP/SOLIDS/MERC TESTING	433.25			602 947 4947	440	1010
		Total for Vendor:	866.50					
33860		2696 NELSON ELECTRIC MOTOR REPAIR INC	1,007.50					
	1146	03/24/20 S4P WEAR RING	1,007.50			602 948 4948	400	1010
		Total for Vendor:	1,007.50					
33861		60 NORTHERN BEVERAGE DIST. CO. LL	9,706.20					
	626850	03/26/20 BEER	4,957.15			609 975 4975	252	1010
	626850	03/26/20 FREIGHT	2.00			609 975 4975	335	1010
	628794	04/02/20 BEER	4,745.05			609 975 4975	252	1010
	628794	04/02/20 FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	9,706.20					
33862		502 ON-SITE COMPUTERS INC	630.47					
	CW66141	12/26/19 VIRUS REPAIR	99.21			609 979 4979	400	1010
	CW67253	03/23/20 SET UP BREMER	97.89			101 192 4192	400	1010
	CW67262	03/23/20 SET UP BREMER	180.00			101 192 4192	400	1010
	CW67347	03/30/20 INTERNET	34.65			101 220 4220	400	1010
	CW67354	03/30/20 LAPTOP-RAPPE	199.00			101 192 4192	400	1010
	CW67598	04/02/20 AZURE-ANN'L-MULTIFACTOR	19.72			101 192 4192	309	1010
		Total for Vendor:	630.47					
33863		5366 PARSONS	375.00					
	72988	03/30/20 COUNCIL SYSTEM	62.50*			101 111 4111	440	1010
	72578	03/24/20 PD DOORS	312.50			101 210 4210	400	1010
		Total for Vendor:	375.00					

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33864		2876 PAUSTIS WINE COMPANY	1,051.75					
	85272 03/31/20	WINE	1,038.00			609 975 4975	251	1010
	85272 03/31/20	FREIGHT	13.75			609 975 4975	335	1010
		Total for Vendor:	1,051.75					
33865		4919 PEOPLE'S ENERGY COOPERATIVE	69.94					
	04/03/20	ELEC SERVICE CEMETERY	29.56			610 984 4984	380	1010
	04/03/20	ST LGHTS LETH SUBD	40.38			101 316 4316	380	1010
		Total for Vendor:	69.94					
33866		23 PHILLIPS WINE & SPIRITS	7,934.50					
	6018153 03/24/20	LIQUOR	2,480.75			609 975 4975	251	1010
	6018154 03/24/20	WINE	462.50			609 975 4975	251	1010
	6018155 03/24/20	MIXES	136.00			609 975 4975	254	1010
	6020276 03/31/20	LIQUOR	4,335.25			609 975 4975	251	1010
	6020277 03/31/20	WINE	424.00			609 975 4975	251	1010
	6020278 03/31/20	MIXES	96.00			609 975 4975	254	1010
		Total for Vendor:	7,934.50					
33867		446 PITNEY BOWES GLOBAL FINANCIAL	158.37					
	03/20/20	PST MTR LEASE 1/19-4/18	79.19			101 194 4194	410	1010
	03/20/20	PST MTR LEASE 1/19-4/18	79.18			604 957 4957	410	1010
	03/20/20	S T PST MTR LEASE 1/19-4/18	5.44			604 957 4957	410	1010
	03/20/20	S T PST MTR LEASE 1/19-4/18	-5.44			604 2025		1010
	03/20/20	D.C. TR TX PST MTR LEASE 1/19	0.40			604 957 4957	410	1010
	03/20/20	D.C. TR TX PST MTR LEASE 1/19	-0.40			604 2026		1010
		Total for Vendor:	158.37					
33868		2509 PLETTA, CATHY	57.40					
		UNIFORMS	57.40			609 976 4976	343	1010
		Total for Vendor:	57.40					
33869		4653 PREHN BUILDING SALES	15,390.00					
	32420 03/23/20	SNOW RETENTION TRIM	590.00			101 522 4522	220	1010
	32320 03/23/20	HAIL DAMAGE ROOF	14,800.00			101 1151		1010
		Total for Vendor:	15,390.00					

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33870		5502 RAPPE, MARK	146.93					
		RAPPE-UNIFORMS	146.93			101 522 4522	214	1010
		Total for Vendor:	146.93					
33872		3988 RINK SYSTEMS INC	134.50					
	074847	03/26/20 POLY THRESHHOLD SCREW	134.50			606 516 4516	220	1010
		Total for Vendor:	134.50					
33871		63 SCHOTT DIST CO INC	18,681.70					
	387150	03/26/20 BEER	14,281.10			609 975 4975	252	1010
	387150	03/26/20 NA BEVERAGE	28.00			609 975 4975	254	1010
	387633	03/26/20 BEER	4,352.60			609 975 4975	252	1010
	387633	03/26/20 NA BEVERAGE	20.00			609 975 4975	254	1010
		Total for Vendor:	18,681.70					
33874		64 SELCO	84.00					
	047632	03/19/20 DEEP FREEZE	84.00			211 550 4550	430	1010
		Total for Vendor:	84.00					
33875		3750 SELJAN, CHRIS	77.72					
		MAXI GARD GOWNS/COATS	77.72			101 220 4220	210	1010
		Total for Vendor:	77.72					
33876		6115 SOUTH CENTRAL COLLEGE	320.00					
	653992	03/12/20 FIRE SCHOOL SELJAN/PARKIN	320.00			101 220 4220	330	1010
		Total for Vendor:	320.00					
33877		3850 SOUTHERN GLAZER'S OF MN	6,830.17					
	1938645	03/25/20 WINE	138.00			609 975 4975	251	1010
	1938645	03/25/20 LIQUOR	4,194.40			609 975 4975	251	1010
	1938645	03/25/20 FREIGHT	68.20			609 975 4975	335	1010
	1940168	03/31/20 LIQUOR	1,542.75			609 975 4975	251	1010
	1940168	03/31/20 WINE	92.00			609 975 4975	251	1010
	1940168	03/31/20 FREIGHT	17.05			609 975 4975	335	1010
	1940596	03/31/20 LIQUOR	331.82			609 975 4975	251	1010
	1940596	03/31/20 WINE	432.00			609 975 4975	251	1010

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	1940596	03/31/20 FREIGHT	13.95			609 975 4975	335	1010
		Total for Vendor:	6,830.17					
33878		3689 SUPERIOR MECHANICAL	291.00					
	2001201	04/02/20 FUSE/THERMO/FURNACE	291.00			609 979 4979	400	1010
		Total for Vendor:	291.00					
33879		4290 SWENKE IMS CONTRACTING LLC	3,039.00					
	1476	03/13/20 WATR BRK 1ST AV NW & 5TH STNW	3,039.00			601 943 4943	400	1010
		Total for Vendor:	3,039.00					
33880		498 TEIGEN PAPER & SUPPLY INC	201.71					
	369653	03/11/20 WASTE RECEIPT/LINERS	84.90			101 210 4210	210	1010
	370130	03/23/20 MULTI TWLS/BWL CLEAN.TP	116.81			211 550 4550	210	1010
		Total for Vendor:	201.71					
33881		6116 THERNEAU, WALTER	500.00					
	2506-00	RFND OVRPMT	500.00			604 2212		1010
		Total for Vendor:	500.00					
33882		3895 TITAN MACHINERY	5,140.70					
	13702632	03/17/20 REPACK CYLINDER	2,397.96			101 312 4312	400	1010
	13702632	03/17/20 REPACK CYLINDER	2,397.95			101 310 4310	400	1010
	13702653	03/17/20 REPAIR ECU	172.40			101 312 4312	220	1010
	13702653	03/17/20 REPAIR ECU	172.39			101 310 4310	220	1010
		Total for Vendor:	5,140.70					
33883		4108 ULTIMATE SAFETY CONCEPTS INC	285.50					
	187706	04/04/20 HUSKY CLEANER	85.00			101 220 4220	400	1010
	187439	03/19/20 CHARGER/RESPIRATOR	200.50			101 220 4220	400	1010
		Total for Vendor:	285.50					
33884		939 USA BLUEBOOK	247.11					
	187693	03/26/20 TYVEK/DEALT SUPP	247.11			602 947 4947	240	1010
		Total for Vendor:	247.11					

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33885		71 UTILITY CONSULTANTS INC	3,430.62					
	104668	03/31/20 TOTLA COLIFORM	140.00			601 943 4943	440	1010
	104668	03/31/20 CBOD/TSS/TOTLA PHOS	2,972.50			602 947 4947	440	1010
	104771	03/31/20 CBOD/TSS/TOTLA PHOS	318.12			602 947 4947	440	1010
		Total for Vendor:	3,430.62					
33886		5047 WATERVILLE FOOD & ICE INC	93.86					
	05-012216	04/02/20 ICE	93.86			609 975 4975	257	1010
		Total for Vendor:	93.86					
33887		637 WEBER, LETH & WOESSNER PLC	1,963.00					
	03/31/20	16.7 HRS LEGAL PD	1,963.00			101 160 4160	304	1010
		Total for Vendor:	1,963.00					
33888		388 WESCO RECEIVABLES CORP	454.04					
	075760	03/12/20 BROOKS JUMP COVER	454.04			604 957 4957	220	1010
		Total for Vendor:	454.04					
33889		2407 WINE MERCHANTS	394.00					
	7279220	03/24/20 WINE	394.00			609 975 4975	251	1010
		Total for Vendor:	394.00					
33890		50 XCEL ENERGY	47.62					
		UTIL SERV ST LGHTS 2/15-3/17	47.62			101 316 4316	380	1010
		Total for Vendor:	47.62					
33891		2552 ZUMBRO VALLEY MUTUAL AID ASSN	25.00					
	2020	DUES	25.00			101 220 4220	334	1010
		Total for Vendor:	25.00					
		# of Claims	68	Total:				284,972.03

CITY OF KASSON
Fund Summary for Claims
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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$37,638.28
211 Library Fund	
1010 CASH-OPERATING	\$555.76
290 Economic Development	
1010 CASH-OPERATING	\$10,907.00
601 Water Fund	
1010 CASH-OPERATING	\$7,467.86
602 Sewer Fund	
1010 CASH-OPERATING	\$12,722.51
604 Electric Fund	
1010 CASH-OPERATING	\$154,247.00
605 Storm Water	
1010 CASH-OPERATING	\$72.49
606 ICE ARENA	
1010 CASH-OPERATING	\$262.42
609 Liquor Fund	
1010 CASH-OPERATING	\$61,069.15
610 Maple Grove Cemetery	
1010 CASH-OPERATING	\$29.56
Total:	\$284,972.03

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

The claim batch dated See Signature page are approved for payment.

APPROVED _____ Council Member

_____ Council Member

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For doc #s from 33892 to 33907
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Claim	Vendor #/Name/	Document \$/	Disc \$					Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj	Account	
33892	5098 CARDMEMBER SERVICE	696.12						
	03/03/20 POP FOR RESALE	176.78			609 975 4975	254	1010	
	ROOM-NELSON	195.70*			604 959 4959	333	1010	
	ROOM-VOSEN	323.64			601 944 4944	333	1010	
33893	6117 EDWARDS, KAYLA	11.78						
	0104-17 RL MTR DEPOSIT REFUND	11.78			604 2212		1010	
33894	6118 HALVERSON, HEATHER	14.23						
	0813-04 RL MTR DEPOSIT REFUND	14.23			604 2212		1010	
33895	5064 HOMETOWN HAULERS LLC	1,148.00						
	03/31/20 GARBAGE-CH	33.56			101 323 4323	430	1010	
	03/31/20 GARBAGE-LIBRARY	57.18			101 323 4323	430	1010	
	03/31/20 GARBAGE-WWTP	152.86*			602 947 4947	430	1010	
	03/31/20 GARBAGE-SHOP	192.77			101 323 4323	430	1010	
	03/31/20 GARBAGE-FD	76.43			101 323 4323	430	1010	
	03/31/20 GARBAGE-LS	53.21			101 323 4323	430	1010	
	03/31/20 GARBAGE-PARKS	444.46			101 323 4323	430	1010	
	03/31/20 GARBAGE-PD	33.39			101 323 4323	430	1010	
	03/31/20 GARBAGE-ARENA	104.14			606 516 4516	430	1010	
33896	37 KMTELECOM	3,046.82						
	10017807 04/04/20 TELEPHONE PD	731.96			101 210 4210	321	1010	
	10017807 04/04/20 TELEPHONE FD	184.23			101 220 4220	321	1010	
	10017807 04/04/20 TELEPHONE CH	637.32			101 140 4140	321	1010	
	10017807 04/04/20 ADVERTISING CH	15.40			101 140 4140	343	1010	
	10017807 04/04/20 TELEPHONE PZ	21.86			101 191 4191	321	1010	
	10017807 04/04/20 TELEPHONE EDA	21.85			290 650 4650	321	1010	
	10017807 04/04/20 TELEPHONE KAC	68.34			101 514 4514	321	1010	
	10017807 04/04/20 TELEPHONE LIB	141.45			211 550 4550	321	1010	
	10017807 04/04/20 TELEPHONE WATER	108.06			601 944 4944	321	1010	
	10017807 04/04/20 TELEPHONE WW	197.36			602 949 4949	321	1010	
	10017807 04/04/20 TELEPHONE PARKS	197.81			101 510 4510	321	1010	
	10017807 04/04/20 TELEPHONE STREETS	38.06			101 310 4310	321	1010	
	10017807 04/04/20 TELEPHONE ELEC	312.91			604 959 4959	321	1010	
	10017807 04/04/20 TELEPHONE LIQUOR	158.78			609 976 4976	321	1010	
	10017807 04/04/20 TELEPHONE ARENA	197.38			606 516 4516	321	1010	
	10017807 04/04/20 ADVERTISING ARENA	14.05			606 516 4516	343	1010	

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Claim	Vendor #/Name/	Document \$/	Disc \$					Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj	Account	
33897	362 KWIK TRIP STORES	203.83						
58.87	GAL	203.83			101 220 4220	212	1010	
33898	2156 MCGRANN SHEA CARNIVAL STRAUGHN	949.00						
131771	04/10/20 LEGAL-ELEC SERV TERRITORY	949.00			604 959 4959	304	1010	
33899	89 METRO SALES INC	353.00						
INV1565467	03/25/20 ANNUAL COPIER	353.00			606 516 4516	370	1010	
33900	89 METRO SALES INC	673.18						
1567023	03/27/20 QTRLY MAINT B&W	322.00			101 210 4210	210	1010	
1567023	03/27/20 QTRLY MAINT CLR	150.14			101 210 4210	210	1010	
1567023	03/27/20 QTRLY MAINT CLR	60.33			101 220 4220	210	1010	
1567023	03/27/20 QTRLY MAINT B & W	15.20			601 944 4944	210	1010	
1567023	03/27/20 QTRLY MAINT B & W	15.20			602 949 4949	210	1010	
1567023	03/27/20 QTRLY MAINT B & W	30.40			604 959 4959	210	1010	
1567023	03/27/20 QTRLY MAINT B & W	15.20			605 963 4963	210	1010	
1567023	03/27/20 S.T. QTRLY MAINT B & W	2.09			604 959 4959	210	1010	
1567023	03/27/20 S.T. QTRLY MAINT B & W	-2.09			604 2025		1010	
1567023	03/27/20 D.C. TR TX QTRLY MAINT B & W	0.15			604 959 4959	210	1010	
1567023	03/27/20 D.C. TR TX QTRLY MAINT B & W	-0.15			604 2026		1010	
1567023	03/27/20 QTRLY MAINT CLR	12.94			601 944 4944	210	1010	
1567023	03/27/20 QTRLY MAINT CLR	12.94			602 949 4949	210	1010	
1567023	03/27/20 QTRLY MAINT CLR	25.89			604 959 4959	210	1010	
1567023	03/27/20 QTRLY MAINT CLR	12.94			605 963 4963	210	1010	
1567023	03/27/20 S. T. QTRLY MAINT CLR	1.78			604 959 4959	210	1010	
1567023	03/27/20 S. T. QTRLY MAINT CLR	-1.78			604 2025		1010	
1567023	03/27/20 D.C. TR TX QTRLY MAINT CL	0.13			604 959 4959	210	1010	
1567023	03/27/20 D.C. TR TX QTRLY MAINT CL	-0.13			604 2026		1010	
33901	6119 SAKER, TONY	40.66						
0505-06	RL MTR DEPOSIT REFUND	40.66			604 2212		1010	
33902	64 SELCO	1,309.72						
047661	04/08/20 MARCH AUTOMATIC AND P.C.	1,449.34			211 550 4550	309	1010	
047661	04/08/20 PATRON LATE FEES	-139.62			211 550 3513		1010	
33903	5027 SMITH SCHAFER & ASSOCIATES, LTD.	9,000.00						
2019	AUDIT	4,302.00			601 944 4944	301	1010	
2019	AUDIT	3,728.00			602 947 4947	301	1010	
2019	AUDIT	574.00			602 949 4949	301	1010	
2019	AUDIT	396.00			101 153 4153	301	1010	

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CITY OF KASSON
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For doc #s from 33892 to 33907
* ... Over spent expenditure

Claim	Vendor #/Name/ Check Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33904	6120 UNGER, ERIC	92.58					
	1368-10 RL MTR DEPOSIT REFUND	92.58			604 2212		1010
33905	3382 VERIZON WIRELESS	1,469.09					
	9850859021 03/21/20 CELL PHONE PARKS	111.37			101 510 4510	321	1010
	9850859021 03/21/20 CELL PHONE STREETS	70.15			101 310 4310	321	1010
	9850859021 03/21/20 CELL PHONE ELECTRIC	313.76			604 959 4959	321	1010
	9850859021 03/21/20 CELL PHONE PD	684.75			101 210 4210	321	1010
	9850859021 03/21/20 CELL PHONE WW	154.48			602 949 4949	321	1010
	9850859021 03/21/20 CELL PHONE WTR	40.05			601 944 4944	321	1010
	9850859021 03/21/20 CELL PHONE ARENA	94.53			606 516 4516	321	1010
33906	5818 WEX Bank	2,454.56					
	64505294 03/23/20 153.18 GAL UNLD ELEC	326.66			604 957 4957	212	1010
	64505294 03/23/20 43.05 GAL UNLD PARKS	92.30			101 522 4522	212	1010
	64505294 03/23/20 707.10 GAL UNLD PD	1,515.46			101 210 4210	212	1010
	64505294 03/23/20 29.64 GAL STREETS	58.58			101 310 4310	212	1010
	64505294 03/23/20 85.28 GAL UNLD WATER	180.95			601 943 4943	212	1010
	64505294 03/23/20 85.28 GAL UNLD WW	180.94			602 948 4948	212	1010
	64505294 03/23/20 38.8 GAL UNLD UNASSIGNED	89.67			101 310 4310	212	1010
	64505294 03/23/20 MISC PAP FEE	10.00			101 140 4140	210	1010
33907	5182 WHKS & CO.	68,462.99					
	40896 03/30/20 HWY 57 IMPROVEMENTS	24,400.00*			424 196 4196	303	1010
	40897 03/30/20 16TH ST NE IMPROVEMENTS	1,560.00*			412 196 4196	303	1010
	40888 03/30/20 I & I IMPLEMENTATION	13,000.00			602 948 4948	303	1010
	40887 03/30/20 I & I IMPLEMENTATION	3,728.00			602 948 4948	303	1010
	40974 03/30/20 I & I IMPLEMENTATION	13,374.99			602 948 4948	303	1010
	40975 03/30/20 I & I IMPLEMENTATION	8,500.00			602 948 4948	303	1010
	40895 03/30/20 SRTS PROJECT	3,900.00*			425 196 4196	303	1010
	# of Claims	16	Total:	89,925.56			

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

The claim batch dated See signature page are approved for payment.

APPROVED See Council Member

_____ Council Member

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12:12:02

CITY OF KASSON
Claim Approval List
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* ... Over spent expenditure

Claim	Vendor #/Name/ Check Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33908	6121 Bendickson, Anthony	4,331.07					
	1584-00 EMERGENCY REPD FOR ACH OVRPMT	4,331.07			604 2212		1010
	# of Claims 1	Total: 4,331.07					

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CITY OF KASSON
Fund Summary for Claims
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Fund/Account	Amount
604 Electric Fund	
1010 CASH-OPERATING	\$4,331.07
Total:	\$4,331.07

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Claim Approval Signature Page
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CITY OF KASSON
401 5TH STREET SE
KASSON, MN 55944-2204

The claim batch dated _____ are approved for payment.

APPROVED _____ Council Member

_____ Council Member

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15:52:05

CITY OF KASSON
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* ... Over spent expenditure

Claim	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33910	E	5691 FURTHER-FSA		345.38					
	03/19/20	FLEX REIMBURSEMENT		317.02			602 2177		1010
	03/19/20	FLEX REIMBURSEMENT		28.36			101 2177		1010
		# of Claims	1	Total:	345.38				
		Total Electronic Claims			345.38			Total Non-Electronic Claims	

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CITY OF KASSON
Fund Summary for Claims
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Fund/Account	Amount
101 General Fund	
1010 CASH-OPERATING	\$28.36
602 Sewer Fund	
1010 CASH-OPERATING	\$317.02
Total:	\$345.38

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CITY OF KASSON
Claim Approval Signature Page
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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

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* ... Over spent expenditure

Claim	Vendor #/Name/	Document \$/	Disc \$					Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object Proj	Account	
33909	E 5691 FURTHER-FSA	228.92						
	03/03/20 Flex Reimbursement	228.92			101 2177			1010
33911	E 5691 FURTHER-FSA	434.79						
	FLEX REIMBURSEMENT	243.30			101 2177			1010
	FLEX REIMBURSEMENT	191.49			602 2177			1010
33912	E 320 MN DEPT OF LABOR & INDUSTRY	757.73						
	1ST QTR 2020 BLDG SURCHARGE	757.73			101 2080			1010
33914	E 34 CITY OF KASSON	28,372.72						
	03/27/20 CITY UTILITIES-C.H.	305.91			101 194 4194	380		1010
	03/27/20 CITY UTILITIES-C.H. BI DIR	10.74			101 194 4194	380		1010
	03/27/20 CITY UTILITIES-PD	355.12			101 210 4210	380		1010
	03/27/20 CITY UTILITIES-STRT LIGHTS LED	403.05			101 316 4316	380		1010
	03/27/20 CITY UTILITIES-STRT LIGHTS	3.49			101 310 4310	380		1010
	03/27/20 CITY UTILITIES-FD	226.36			101 220 4220	380		1010
	03/27/20 CITY UTILITIES-MAIN STRT LIGHT	774.54			101 316 4316	380		1010
	03/27/20 CITY UTILITIES-MANT AVE STRT	220.48			101 316 4316	380		1010
	03/27/20 CITY UTILITIES- STRT LIGHT	4,261.17			101 316 4316	380		1010
	03/27/20 CITY UTILITIES-AQTIC CENTER HI	81.69			101 514 4514	380		1010
	03/27/20 CITY UTILITIES-AQTIC CTR LOW F	52.09			101 514 4514	380		1010
	03/27/20 CITY UTILITIES-AQTIC CTR BI DI	196.90			101 514 4514	380		1010
	03/27/20 CITY UTILITIES-NO PARK #3	75.38			101 517 4517	380		1010
	03/27/20 CITY UTILITIES-N2 BALL PARK LI	61.68			101 517 4517	380		1010
	03/27/20 CITY UTILITIES-NO PRK MAINT SH	130.67			101 522 4522	380		1010
	03/27/20 CITY UTILITIES-EAST SHELTER VE	51.96			101 522 4522	380		1010
	03/27/20 CITY UTILITIES-NO PRK CONC STA	23.33			101 517 4517	380		1010
	03/27/20 CITY UTILITIES-VETS PRK ATH FL	22.66			101 517 4517	380		1010
	03/27/20 CITY UTILITIES-NE YOUTH BALLFL	22.66			101 517 4517	380		1010
	03/27/20 CITY UTILITIES-WEST SHLTER VET	26.92			101 522 4522	380		1010
	03/27/20 CITY UTILITIES-NORTH PARK #1 S	65.89			101 310 4310	380		1010
	03/27/20 CITY UTILITIES-WELL #4	1,184.15			601 941 4941	380		1010
	03/27/20 CITY UTILITIES-WELL #2	190.68			601 941 4941	380		1010
	03/27/20 CITY UTILITIES-WELL #3	85.47			601 941 4941	380		1010
	03/27/20 CITY UTILITIES-WELL #5	2,086.88			601 941 4941	380		1010
	03/27/20 CITY UTILITIES-8TH AV WATER TW	347.57			601 941 4941	380		1010
	03/27/20 CITY UTILITIES-LITTLES LIFT ST	85.60			602 948 4948	380		1010
	03/27/20 CITY UTILITIES-LIQUOR STORE	752.64			609 979 4979	380		1010
	03/27/20 CITY UTILITIES-NORTH PARK #4	23.23			101 522 4522	380		1010
	03/27/20 CITY UTILITIES- WWTP WA/SE	2,581.26			602 947 4947	380		1010
	03/27/20 CITY UTILITIES- WWTP ELECTRIC	6,067.97			602 947 4947	381		1010
	03/27/20 CITY UTILITIES- WWTP BASEMENT	58.97			602 947 4947	380		1010
	03/27/20 CITY UTILITIES- WWTP-GARAGE	18.80			602 947 4947	380		1010

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* ... Over spent expenditure

Claim	Vendor #/Name/ Check Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	03/27/20 CITY UTILITIES- NO PARK #2	27.15			101 522 4522	380	1010
	03/27/20 CITY UTILITIES- OLD WATER TOWE	54.21			101 526 4526	430	1010
	03/27/20 CITY UTILITIES- DC AMBULANCE S	142.18			101 417 4417	380	1010
	03/27/20 CITY UTILITIES- NEW PW 1/2	512.69			101 310 4310	380	1010
	03/27/20 CITY UTILITIES- NEW PW 1/2	512.68			604 957 4957	380	1010
	03/27/20 S.T. UTILITIES- NEW PW 1/2	30.92			604 957 4957	380	1010
	03/27/20 S.T. UTILITIES- NEW PW 1/2	-30.92			604	2025	1010
	03/27/20 D.C. TR TX-UTIL NEW PW 1/2	2.25			604 957 4957	380	1010
	03/27/20 D.C. TR TX-UTIL NEW PW 1/2	-2.25			604	2026	1010
	03/27/20 S.T. WATER NEW PW BLDG 1/2	0.99			604 957 4957	380	1010
	03/27/20 S.T. WATER NEW PW BLDG 1/2	-0.99			604	2025	1010
	03/27/20 D.C. TR TX WATER NEW PW 1/2	0.07			604 957 4957	380	1010
	03/27/20 D.C. TR TX WATER NEW PW 1/2	-0.07			604	2026	1010
	03/27/20 CITY UTILITIES SOLAR BLBD AT P	34.43			604 956 4956	381	1010
	03/27/20 CITY UTILITIES DODGE CO ICE AR	4,764.25			606 516 4516	380	1010
	03/27/20 CITY UTILITIES ELECTRONIC SIGN	30.18*			101 111 4111	430	1010
	03/27/20 CITY UTILITIES PARK/RIDE LGHTN	68.69			101 316 4316	380	1010
	03/27/20 CITY UTILITIES 16TH ST E OF BR	110.09			101 316 4316	380	1010
	03/27/20 CITY UTILITIES 16TH ST CTR	163.22			101 316 4316	380	1010
	03/27/20 CITY UTILITIES 16TH ST W OF BR	79.78			101 316 4316	380	1010
	03/27/20 CITY UTILITIES NEW LIBRARY	761.43			211 550 4550	380	1010
	03/27/20 CITY UTILITIES DUPLEX	147.06*			101 111 4111	430	1010
	03/27/20 CITY UTILITIES LIONS PARK SHEL	35.24			101 522 4522	380	1010
	03/27/20 CITY UTILITIES VACANT HSE-TRAI	73.53			101 522 4522	380	1010
	# of Claims 4	Total: 29,794.16					
	Total Electronic Claims	29,794.16	Total Non-Electronic Claims				

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

The claim batch dated _____ are approved for payment.

APPROVED _____ Council Member

_____ Council Member

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33913		5542 ANCOM COMMUNICATIONS INC	639.54					
	94692	04/02/20 RADIO REPAIRS	248.09			101 210 4210	400	1010
	94693	04/02/20 RADIO REPAIRS	225.69			101 210 4210	400	1010
	94694	04/02/20 RADIO REPAIRS	165.76			101 210 4210	400	1010
		Total for Vendor:	639.54					
33915		827 ARBOR DAY FOUNDATION	15.00					
		ANN'L MEMBERSHIP	15.00			101 524 4524	334	1010
		Total for Vendor:	15.00					
33916		2373 ARROW BUILDING CENTER	318.87					
	4874140	03/09/20 SUPPLIES	19.52			604 957 4957	220	1010
	4880120	03/16/20 8' PREM FURRING STRIP	38.28			606 516 4516	220	1010
	4886436	03/24/20 STUDS/PINE	196.80			101 210 4210	220	1010
	4888131	03/25/20 STUDS	27.25			101 210 4210	220	1010
	4889899	03/27/20 COVID-19	37.02*			609 979 4979	220	1010
		Total for Vendor:	318.87					
33917		1012 BELLBOY CORPORATION	714.36					
	0083492700	04/02/20 LIQUOR	356.25			609 975 4975	251	1010
	0083492700	04/02/20 FREIGHT	8.00			609 975 4975	335	1010
	008356000	04/09/20 LIQUOR	48.44			609 975 4975	251	1010
	008356000	04/09/20 WINE	160.00			609 975 4975	251	1010
	008356000	04/09/20 FREIGHT	7.76			609 975 4975	335	1010
	0101152400	04/09/20 OLIVES/CHERRIES	75.80			609 975 4975	254	1010
	0101152400	04/09/20 FREIGHT	2.61			609 975 4975	335	1010
	0101152400	04/09/20 BAGS	55.50			609 975 4975	210	1010
	0101152400	04/09/20 S.T. BAGS	3.80			609 975 4975	210	1010
	0101152400	04/09/20 S.T. BAGS	-3.80			609 2025		1010
	0101152400	04/09/20 D.C. TR TX BAGS	0.30			609 975 4975	210	1010
	0101152400	04/09/20 D.C. TR TX BAGS	-0.30			609 2026		1010
		Total for Vendor:	714.36					

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33918		22 BORDER STATES ELECTRIC SUPPLY	1,568.55					
	919751155	04/03/20 SAN CP35TR3	1,607.08			604 957 4957	220	1010
	918419955	08/29/19 2 HOLE LUG	-38.53			604 957 4957	220	1010
		Total for Vendor:	1,568.55					
33919		5239 BREAKTHRU BEVERAGE MN WINE &	2,386.63					
	1081121333	04/07/20 LIQUOR	1,557.33			609 975 4975	251	1010
	1081121333	04/07/20 WINE	574.70			609 975 4975	251	1010
	1081121333	04/07/20 MIXES	96.09			609 975 4975	254	1010
	1081121333	04/07/20 FREIGHT	35.76			609 975 4975	335	1010
	1081121424	04/07/20 BEER	122.75			609 975 4975	252	1010
		Total for Vendor:	2,386.63					
33920		3385 CANNON RIVER WINERY	228.00					
	8025	04/10/20 WINE	228.00			609 975 4975	251	1010
		Total for Vendor:	228.00					
33921		5098 CARDMEMBER SERVICE	428.50					
	DVD'S		222.35			211 550 4550	219	1010
	SUPPLIES		37.24			211 550 4550	210	1010
	SRP		15.98			211 550 4550	441	1010
	CABLE/HARD DRIVE		152.93			211 550 4550	570	1010
33948		5098 CARDMEMBER SERVICE	798.73					
	STAMPS COM		17.99			101 210 4210	210	1010
	PCH INTELIIUS		9.95			101 210 4210	210	1010
	SPRAY		87.46			101 210 4210	210	1010
	POLYFOAM		364.40			101 210 4210	210	1010
	MARKERS		18.22			101 210 4210	210	1010
	PRINTER SUPPLIES		67.62			101 210 4210	210	1010
	SUPPLIES		11.86			101 210 4210	210	1010
	STAMPS		100.00			101 210 4210	210	1010
	SEAT BELT SUPPLIES		16.06			101 210 4210	210	1010
	SUPPLIES		45.12			101 210 4210	210	1010
	USB		17.17			101 210 4210	210	1010
	SHELIVING		42.88			101 210 4210	210	1010
		Total for Vendor:	1,227.23					

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33922		5667 CINTAS	113.11					
	4047661457	04/09/20 MATS	113.11*			609 979 4979	410	1010
		Total for Vendor:	113.11					
33923		5771 DASH MEDICAL GLOVES	71.90					
	INV1191887	03/27/20 NITRILE GLOVES	71.90			101 210 4210	210	1010
		Total for Vendor:	71.90					
33945		5299 ELITE MARKETING & INVESTMENTS	3,597.33					
	2018 TAX ABATEMENT-REPLACEMENT		3,597.33			101 920 4920	430	1010
33946		5299 ELITE MARKETING & INVESTMENTS	3,597.33					
	2019 TAX ABATEMENT		3,597.33			101 920 4920	430	1010
		Total for Vendor:	7,194.66					
33925		5813 ENTERPRISE FM TRUST	4,467.06					
	FBN3923400	04/03/20 MAINT CARDS	50.00			101 210 4210	430	1010
	FBN3923400	04/03/20 MAINT CARDS	15.00			101 220 4220	430	1010
	FBN3923400	04/03/20 MAINT CARDS	12.50			101 310 4310	430	1010
	FBN3923400	04/03/20 MAINT CARDS	10.00			101 522 4522	430	1010
	FBN3902340	04/03/20 MAINT CARDS	12.50		0	601 944 4944	430	1010
	FBN3923400	04/03/20 MAINT CARDS	7.50			602 949 4949	430	1010
	FBN3923400	04/03/20 MAINT CARDS	15.00			604 959 4959	430	1010
	FBN3923400	04/03/20 MAINT CARDS	7.50			605 964 4964	430	1010
	FBN3923400	04/03/20 LEASE	1,898.49			101 680 4210	550	1010
	FBN3923400	04/03/20 LEASE	282.40			101 680 4210	611	1010
	FBN3923400	04/03/20 LEASE	286.75			101 680 4310	550	1010
	FBN3909924	04/03/20 LEASE	33.29			101 680 4310	611	1010
	FBN3923400	04/03/20 LEASE	413.31			101 680 4522	550	1010
	FBN3923400	04/03/20 LEASE	70.45			101 680 4522	611	1010
	FBN3923400	04/03/20 LEASE	162.55			601 2231		1010
	FBN3923400	04/03/20 LEASE	18.88			601 710 4710	611	1010
	FBN3923400	04/03/20 LEASE	162.54			602 2231		1010
	FBN3923400	04/03/20 LEASE	18.87			602 710 4710	611	1010
	FBN3923400	04/03/20 LEASE	206.66			601 2231		1010
	FBN3923400	04/03/20 LEASE	35.23			601 710 4710	611	1010

CITY OF KASSON
Claim Approval List
For the Accounting Period: 4/20
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	FBN3923400	04/03/20 LEASE	206.65			601 2231		1010
	FBN3923400	04/03/20 LEASE	35.23			601 710 4710	611	1010
	FBN3923400	04/03/20 LEASE	413.31			604 2231		1010
	FBN3923400	04/03/20 LEASE	70.45			604 710 4710	611	1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	250.00			604 2231		1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	-250.00			604 959 4959	430	1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	-125.00			601 944 4944	430	1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	125.00			601 2231		1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	125.00			602 2231		1010
	FBN3923400	04/03/20 ADJUSTED LEASE FOR FEE	-125.00			602 949 4949	430	1010
	FBN3923400	04/03/20 ELECTRIC REPAIR	22.00*			604 957 4957	400	1010
		Total for Vendor:	4,467.06					
33924		3766 FIRST HORIZON BANK	24.00					
	03/25/20	SAFEKEEPING FEES	18.00*			391 650 4650	430	1010
	03/25/20	SAFEKEEPING FEES	6.00			604 959 4959	430	1010
		Total for Vendor:	24.00					
33927		5036 HOHENSTEINS INC	214.50					
	199419 04/08/20	BEER	214.50			609 975 4975	252	1010
		Total for Vendor:	214.50					
33928		25 JOHNSON BROTHERS LIQUOR CO	4,004.43					
	1538345 04/07/20	LIQUOR	2,608.73			609 975 4975	251	1010
	1538346 04/07/20	WINE	1,395.70			609 975 4975	251	1010
		Total for Vendor:	4,004.43					
33929		4493 JOHNSON HARDWARE CO	16.00					
	918797+CR 03/24/20	EVERST KEY BLANK	2.66			601 943 4943	220	1010
	918797+CR 03/24/20	EVERST KEY BLANK	2.66			602 948 4948	220	1010
	918797+CR 03/24/20	EVERST KEY BLANK	5.36			604 957 4957	220	1010
	918797+CR 03/24/20	EVERST KEY BLANK	2.66			605 963 4963	220	1010
	918797+CR 03/24/20	EVERST KEY BLANK	2.66			101 310 4310	220	1010
		Total for Vendor:	16.00					

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33926		35 KASSON HARDWARE HANK	720.74					
		PARK SUPPLIES	93.19			101 522 4522	220	1010
		WWTP SMALL TOOLS	69.96			602 947 4947	240	1010
		CITY HALL SUPPLIES-HUMIDIFIER	189.99			101 140 4140	220	1010
		ARENA R & M SUPPLIES	167.30			606 516 4516	220	1010
		ARENA SM TOOLS/EQUIP	15.99			606 516 4516	240	1010
		FIRE DEPT SUPPLIES	24.98			101 220 4220	210	1010
		STREET R & M SUPPLIES	80.57			101 310 4310	220	1010
		STREET SM TOOL/EQUIP	4.49			101 310 4310	240	1010
		ELECTRIC R & M SUPPLIES	13.25			604 957 4957	220	1010
		S.T. ELECTRIC R & M SUPPLIES	0.91			604 957 4957	220	1010
		S.T. ELECTRIC R & M SUPPLIES	-0.91			604	2025	1010
		D.C. TR TX ELECTRIC R & M	0.07			604 957 4957	220	1010
		D.C. TR TX ELECTRIC R & M	-0.07			604	2026	1010
		LIQUOR STORE COVID	15.38			609 978 4978	210	1010
		S.T. LIQUOR STORE COVID	1.06			609 978 4978	210	1010
		S.T. LIQUOR STORE COVID	-1.06			609	2025	1010
		D.C. TR TX LIQUOR STORE COVID	0.08			609 978 4978	210	1010
		D.C. TR TX LIQUOR STORE COVID	-0.08			609	2026	1010
		POLICE SUPPLIES	33.65			101 210 4210	210	1010
		WATER SM TOOLS	11.99			601 943 4943	240	1010
		Total for Vendor:	720.74					
33931		55 MN ENERGY RESOURCES CORP	5,366.26					
	504849532	03/26/20 NAT GAS-KAC	45.00			101 514 4514	380	1010
	507830933	03/26/20 NAT GAS-LS	107.87			609 979 4979	380	1010
	507599896	03/26/20 NAT GAS-OLD LIBRARY	54.89			101	1151	1010
	507599896	03/26/20 S.T. NAT GAS-OLD LIBRARY	3.77			101	1151	1010
	507599896	03/26/20 S.T. NAT GAS-OLD LIBRARY	-3.77			101	2025	1010
	507599896	03/26/20 D.C. TR TX . NAT GAS-OLD LI	0.27			101	1151	1010
	507599896	03/26/20 D.C. TR TX . NAT GAS-OLD LI	-0.27			101	2026	1010
	502608052	03/23/20 NAT GAS-CH	204.19*			101 140 4140	380	1010
	503410885	03/25/20 NAT GAS-PD	176.97			101 210 4210	380	1010
	505582267	03/25/20 NAT GAS-FD #2	283.90			101 220 4220	380	1010
	502710405	03/25/20 NAT GAS-FD	206.05			101 220 4220	380	1010
	507254919	03/26/20 NAT GAS-PARK MAINT SHED	170.28			101 522 4522	380	1010

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CITY OF KASSON
Claim Approval List
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	504080887	03/27/20 NAT GAS- PW 1/2	533.47			101 310 4310	380	1010
	504080887	03/27/20 NAT GAS- PW 1/2	533.47			604 957 4957	380	1010
	504080887	03/27/20 S. T. NAT GAS- PW 1/2	36.68			604 957 4957	380	1010
	504080887	03/27/20 S. T. NAT GAS- PW 1/2	-36.68			604	2025	1010
	504080887	03/27/20 D.C. TR TX. NAT GAS- PW 1/	2.67			604 957 4957	380	1010
	504080887	03/27/20 D.C. TR TX. NAT GAS- PW 1/	-2.67			604	2026	1010
	503913191	03/27/20 NAT GAS-ARENA	1,978.78			606 516 4516	380	1010
	507254919	03/26/20 NAT GAS-NEW LIBRARY	220.03			211 550 4550	380	1010
	503306122	03/27/20 NAT GAS-WWTP	851.36			602 947 4947	380	1010
		Total for Vendor:	5,366.26					
33947		2696 NELSON ELECTRIC MOTOR REPAIR INC	2,247.00					
	1169 04/08/20	motor repair	2,247.00			602 947 4947	400	1010
		Total for Vendor:	2,247.00					
33930		60 NORTHERN BEVERAGE DIST. CO. LL	5,215.40					
	630663 04/09/20	BEER	5,213.40			609 975 4975	252	1010
	630663 04/09/20	FREIGHT	2.00			609 975 4975	335	1010
		Total for Vendor:	5,215.40					
33932		23 PHILLIPS WINE & SPIRITS	1,972.10					
	6022300 04/07/20	LIQUOR	1,576.80			609 975 4975	251	1010
	6022301 04/07/20	WINE	395.30			609 975 4975	251	1010
		Total for Vendor:	1,972.10					
33933		4107 PULVER MOTOR SERVICE	300.00					
	146614 03/16/20	TOW BUCKET TRUCK	300.00*			604 957 4957	400	1010
		Total for Vendor:	300.00					
33934		2857 ROCHESTER FORD	6,151.02					
	110023579 03/24/20	REPAIRS-BUCKET TRUCK	6,151.02*			604 957 4957	400	1010
		Total for Vendor:	6,151.02					
33935		63 SCHOTT DIST CO INC	5,038.85					
	388046 04/09/20	BEER	4,916.85			609 975 4975	252	1010
	388046 04/09/20	NA BEVERAGE	122.00			609 975 4975	254	1010
		Total for Vendor:	5,038.85					

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CITY OF KASSON
Claim Approval List
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33936		3850 SOUTHERN GLAZER'S OF MN	951.92					
	1942219	04/08/20 LIQUOR	628.87			609 975 4975	251	1010
	1942219	04/08/20 WINE	306.00			609 975 4975	251	1010
	1942219	04/08/20 FREIGHT	17.05			609 975 4975	335	1010
		Total for Vendor:	951.92					
33949		5708 STAPLES BUSINESS CREDIT	272.51					
		SUPPLIES-CH	216.96			101 140 4140	210	1010
		SUPPLIES ELECTIONS	22.39			101 141 4141	210	1010
		SUPPLIES- L.S.	33.16			609 976 4976	210	1010
		S.T. SUPPLIES- L.S.	2.28			609 976 4976	210	1010
		S.T. SUPPLIES- L.S.	-2.28			609	2025	1010
		D.C. TR TX SUPPLIES- L.S.	0.17			609 976 4976	210	1010
		D.C. TR TX SUPPLIES- L.S.	-0.17			609	2026	1010
		Total for Vendor:	272.51					
33937		153 STUSSY CONSTRUCTION INC	422.24					
	45292	03/31/20 ROCK	124.60			101 310 4310	220	1010
	45292	03/31/20 ROCK	297.64			601 943 4943	220	1010
		Total for Vendor:	422.24					
33938		4290 SWENKE IMS CONTRACTING LLC	6,313.50					
	1485	04/07/20 WATERMAIN LEAK 203 7TH ST NE	2,744.00			601 943 4943	400	1010
	1486	04/07/20 WATERMAIN LEAK 1001ST NW	3,569.50			601 943 4943	400	1010
		Total for Vendor:	6,313.50					
33950		6122 TAFT STETTINIUS & HOLLISTER LLP	8,500.00					
	3508252	04/15/20 2020A BOND REFUNDING	8,500.00*			391 710 4710	621	1010
		Total for Vendor:	8,500.00					
33939		2452 THE SHERWIN-WILLIAMS CO	642.50					
	7450-7	03/24/20 PAINT	321.25			606 516 4516	220	1010
	7130-5	03/18/20 PAINT	321.25			606 516 4516	220	1010
		Total for Vendor:	642.50					

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
33940		5834 THOMSON REUTERS - WEST	123.60					
	842123812	04/01/20 INVESTIGATIVE SUITE	123.60*			101 210 4210	440	1010
		Total for Vendor:	123.60					
33941		939 USA BLUEBOOK	478.47					
	194643	04/02/20 TYVEKS/PADS	27.86			601 943 4943	210	1010
	197866	04/06/20 TYVEKS	225.31			601 943 4943	210	1010
	197866	04/06/20 TYVEKS	225.30			602 947 4947	210	1010
		Total for Vendor:	478.47					
33942		388 WESCO RECEIVABLES CORP	285.27					
	119015	04/08/20 UTL PTF6	285.27			604 957 4957	220	1010
		Total for Vendor:	285.27					
33943		2407 WINE MERCHANTS	448.00					
	7280479	04/07/20 WINE	448.00			609 975 4975	251	1010
		Total for Vendor:	448.00					
33944		489 ZARNOTH BRUSH WORKS INC	405.75					
	0179705-IN	04/02/20 SWEEPER BROOMS	405.75			101 310 4310	220	1010
		Total for Vendor:	405.75					
		# of Claims	37	Total:				69,058.97

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CITY OF KASSON
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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*

KASSON PARK BOARD MINUTES MARCH 17, 2020

Pursuant to due call and notice thereof, a meeting of the Kasson Park Board was duly held at Kasson City Hall on the 17th day of March, 2020 at 6:00 P.M.

THE FOLLOWING PARK BOARD MEMBERS WERE PRESENT: Janet Sinning, Liza Larsen, Dan Egger and Greg Kuball

THE FOLLOWING WERE ABSENT: Chuck Coleman, Roger Franke and Jason Farnsworth

ALSO PRESENT: Parks & Rec Supervisor Ron Unger

I. Call to Order: The meeting was called to order at 6:00 P.M. by Chairperson Larsen.

II. Approve minutes: Motion by Kuball and second by Egger, with all voting Aye, to approve the minutes of the February 2020 meeting.

III. New Business:

- A. Adult softball meeting.** Tomorrow will be our first adult softball meeting at 6:30 P.M. I sent letters out to the managers that played last year. I will be going over info on this year's league rules and start times. I have a league directors meeting in Faribault on March 31st. I am planning on having the league start play on May 7th.
- B. Boulevard tree planting.** Still taking tree orders until March 27th. Currently, we have 13 homes that have ordered trees, totaling 29 trees. I will be meeting with homeowners the second week in April to measure their boulevards. The tree house will plant the trees at the end of April or early May.
- C. Hire 2020 Aquatic Center employees.** Here is the list of all the WSI's, lifeguards and Concessions/Administrative employees for the Aquatic Center's summer swimming season.
- D. Set 2020 Arbor Day observance – April 14.** Arbor Day celebration will be on April 24th, 2020. We will be planting 2-3 trees at East Diamond Park. Will ask Lion members to take part in planting the trees. 10:00 A.M. start time.
- E. 2020 Just Pick It Up campaign.** Janet has informed me that she will not spear head of the Campaign this year. I want to ask anyone who would like to put this together. Date will be May 2nd, meet at City Hall at 9:00 A.M.

IV. Old Business:

- A. Tree maintenance.** We have removed 38 trees and started our trim list today. We have around 15 trees to trim yet along with the remaining trees on Highway 57.

- B. Park maintenance shop roof repair.** Phren Builders start to replace the steel panels on the roof yesterday. They will complete the job today or tomorrow.

- C. Aquatic Registrations.** Registrations are coming in at City Hall. We have yet to put any in the computer system. With Covid-19, we are going to wait until maybe middle of April to start the process.

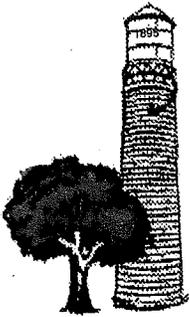
V. Correspondence: Banner at stone wall.

VI. Adjourn: Motion by Sinning and second by Egger, with all voting Aye, to adjourn the meeting at 6:43 P.M.

Chairperson

Deputy Clerk

The next scheduled meeting will be April 21st.



TREE
CITY
USA

CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

MEMO

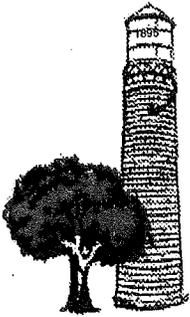
To: Mayor and City Council
From: Public Works Director Charlie Bradford
Date: March 12th, 2020
Subject: Evaluation of Park/Rec Supervisor Ron Unger

To Mayor and City Council:

Park/Rec Supervisor Ron Unger has been given his annual performance review. His performance consistently meets and sometimes exceeds the requirements of the position. Ron takes pride in his work and keeping the parks looking good for the residents of the City. Ron is at the top of his pay scale (Grade 13 Step 7).

Thank you,

Charlie Bradford



TREE
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CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

MEMO

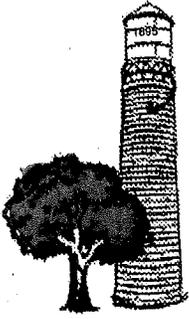
To: Mayor and City Council
From: Public Works Director Charlie Bradford
Date: April 14th, 2020
Subject: Evaluation of Apprentice Lineworker Kyle Wheeler

To Mayor and City Council:

Apprentice Lineworker Kyle Wheeler has been given his performance review. His performance consistently meets and sometimes exceeds the requirements of the position. Kyle likes to stay busy working and needs to keep progressing through the apprentice program. I recommend Kyle be removed from probation and moved from Grade 11 Step 4 to Grade 11 Step 5.

Thank you,

Charlie Bradford



TREE
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CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

MEMO

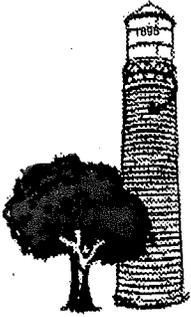
To: Mayor and City Council
From: Public Works Director Charlie Bradford
Date: April 14th, 2020
Subject: Evaluation of Journeyman Lineworker Eric Henderson

To Mayor and City Council:

Journeyman Lineworker Eric Henderson has been given his performance review. His performance consistently meets and sometimes exceeds the requirements of the position. Eric brings a positive attitude to work every day and will continue to learn the electric system. I recommend that Eric be removed from probation and be moved from Grade 11 Step 6 to Grade 11 Step 7.

Thank you,

Charlie Bradford



TREE
CITY
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CITY OF KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

MEMO

To: Mayor and City Council
From: Public Works Director Charlie Bradford
Date: March 12th, 2020
Subject: Evaluation of Streets/Public Works Worker Corey Carstensen

To Mayor and City Council:

Streets/Public Works Worker Corey Carstensen has been given his annual performance review. His performance consistently meets and sometimes exceeds the requirements of the position. Corey is very committed to his job and can always be relied upon to complete tasks. Corey is at the top of his pay scale (Grade 7 Step 7).

Thank you,

Charlie Bradford

EXTRACT OF MINUTES OF A MEETING
OF THE CITY COUNCIL
CITY OF KASSON, MINNESOTA

HELD: April 22, 2020

Pursuant to due call, a regular or special meeting of the City Council of the City of Kasson, Dodge County, Minnesota, was duly held at the City Hall on April 22, 2020, at 6:00 P.M., for the purpose, in part, of authorizing the issuance and awarding the sale of \$1,583,000 General Obligation Refunding Note, Series 2020B.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION PROVIDING FOR THE ISSUANCE AND SALE OF A \$1,583,000
GENERAL OBLIGATION REFUNDING NOTE,
SERIES 2020B, AND LEVYING A TAX FOR THE PAYMENT THEREOF

A. WHEREAS, the City Council of the City of Kasson, Minnesota (the "City"), hereby determines and declares that it is necessary and expedient to issue a \$1,583,000 General Obligation Refunding Note, Series 2020B (the "Note"), pursuant to Minnesota Statutes, Chapter 475, to provide moneys for a current refunding of \$2,800,000 original principal amount of General Obligation Special Election Aquatic Center Bonds, Series 2013A, dated March 1, 2013 (the "Prior Bonds"); and

B. WHEREAS, \$1,555,000 aggregate principal amount of the Prior Bonds which matures or are subject to mandatory redemption on and after February 1, 2021 (the "Refunded Bonds"), is callable on May 25, 2020 (the "Call Date"), at a price of par plus accrued interest, as provided in the resolution adopted by the City Council on February 27, 2013 (the "Prior Resolution"); and

C. WHEREAS, the refunding of the Refunded Bonds on the Call Date is consistent with covenants made with the holders thereof, and is necessary and desirable for the reduction of debt service cost to the City; and

D. WHEREAS, the City has retained David Drown Associates, in Minneapolis, Minnesota, as its independent municipal advisor for the sale of the Note and was therefore authorized to sell the Note by private negotiation in accordance with Minnesota Statutes, Section 475.60, Subdivision 2(9); and

E. WHEREAS, the proceeds of the Prior Bonds were issued to provide funds to finance the acquisition, construction and betterment of a new community aquatic center (the "Project"); and

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kasson, Minnesota, as follows:

1. Acceptance of Offer. The offer of First Independent Bank, Russell, Minnesota (the "Purchaser"), to purchase the Note at the rate of interest hereinafter set forth and to pay therefor the sum of par is hereby accepted.

2. Note Terms; Original Issue Date; Denominations; Maturities; Interest and Redemption. The City shall forthwith issue the Note, which shall be in fully registered form without interest coupons, shall be dated, mature, bear interest, be subject to redemption and be payable as provided in the form of the Note.

3. Purpose; Refunding Findings. The Note shall provide funds for a current refunding of the Refunded Bonds (the "Refunding"). It is hereby found, determined and declared that the Refunding is pursuant to Minnesota Statutes, Section 475.67, and shall result in a reduction of debt service cost to the City.

4. Registrar. The Finance Director of the City of Kasson, Minnesota, is appointed to act as registrar with respect to the Note (the "Registrar"), and shall do so unless and until a successor Registrar is duly appointed, all pursuant to any contract the City and Registrar shall execute which is consistent herewith. The Registrar shall also serve as paying agent unless and until a successor paying agent is duly appointed. Principal and interest on the Note shall be paid to the registered holder (or record holder) of the Note in the manner set forth in the form of Note.

5. Form of Bond. The Note, together with the Registrar's Certificate of Registration, shall be in substantially the following form:

UNITED STATES OF AMERICA
STATE OF MINNESOTA
DODGE COUNTY
CITY OF KASSON

R-1

\$1,583,000

GENERAL OBLIGATION REFUNDING NOTE, SERIES 2020B

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>
1.75%	February 1, 2028	May 25, 2020

REGISTERED OWNER: FIRST INDEPENDENT BANK, RUSSELL, MINNESOTA

PRINCIPAL AMOUNT: ONE MILLION FIVE HUNDRED EIGHTY-THREE THOUSAND DOLLARS

The City of Kasson, Dodge County, Minnesota (the "Issuer"), certifies that it is indebted and for value received promises to pay to the registered owner specified above, or assigns duly certified on the Certificate of Registration attached to and made a part of this Note (the "Owner"), in the manner hereinafter set forth, the \$1,583,000 principal amount of this Note in the principal installments due on February 1 of the years and in the amounts, respectively, as follows, with each such principal installment bearing interest until paid at the interest rate of 1.75% per annum:

<u>Principal Installments Due February 1</u>	<u>Amount</u>
2021	\$193,000
2022	190,000
2023	195,000
2024	194,000
2025	199,000
2026	202,000
2027	204,000
2028	206,000

Interest. Interest shall be payable semiannually on February 1 and August 1 of each year, commencing February 1, 2021, and shall be calculated on the basis of a 360 day year consisting of twelve thirty day months. At the time of final payment of all principal and interest on this Note, the Owner shall surrender this Note to the Finance Director of the City of Kasson, Minnesota (the "Registrar").

Redemption. This Note shall be subject to redemption and prepayment at the option of the Issuer on August 1, 2025 any payment date thereafter, in whole or in part, upon written

notice to the Owner, at the redemption price equal to par plus accrued interest to date of prepayment. Any partial payments by the Issuer are subject to a \$200 fee payable to the Owner.

Date of Payment Not a Business Day. If the nominal date for payment of any principal of or interest on this Note shall not be a business day of the Issuer or of the Owner, then the date for such payment shall be the next such business day and payment on such business day shall have the same force and effect as if made on the nominal date of payment.

Fees upon Loss. The Registrar may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with any legal or unusual costs regarding a lost Note.

Treatment of Registered Owners. The Issuer and Registrar may treat the person in whose name this Note is registered as the holder hereof for the purpose of receiving payment as herein provided and for all other purposes, whether or not this Note shall be overdue, and neither the Issuer nor the Registrar shall be affected by notice to the contrary.

Issuance; Purpose; General Obligation. This Note is issued as a single instrument in the total principal amount of \$1,583,000, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota and pursuant to a resolution adopted by the City Council on April 22, 2020 (the "Resolution") for the purpose of providing funds for a current refunding of certain outstanding general obligations of the Issuer. This Note is payable out of the General Obligation Refunding Note, Series 2020B Fund of the Issuer. This Note constitutes a general obligation of the Issuer, and to provide moneys for the prompt and full payment of its principal, premium, if any, and interest when the same become due, the full faith and credit and taxing powers of the Issuer have been and are hereby irrevocably pledged.

Transfer. This Note is transferable, as provided in the Resolution, upon the Register kept by the Registrar upon surrender of this Note together with a written instrument of transfer duly executed by the Owner or the Owner's attorney duly authorized in writing, and thereupon a new, fully registered Note in the same aggregate principal amount shall be issued to the transferee in exchange therefor (or the transfer shall be duly recorded on the Register and the Certificate of Registration hereof), upon the payment of charges and satisfaction of applicable conditions, if any, as therein prescribed; provided that such transfer may occur only with respect to the entire Note and all of the remaining principal amount of the sole final maturity hereof. The Issuer may treat and consider the person in whose name this Note is registered as the absolute Owner hereof for the purpose of receiving payment of or on account of the principal of and interest on this Note and for all other purposes whatsoever.

Authentication. This Note shall not be valid or become obligatory for any purpose or be entitled to any security unless the Certificate of Registration hereon shall have been executed by the Registrar.

Qualified Tax-Exempt Obligation. This Note has been designated by the Issuer as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

IT IS HEREBY CERTIFIED AND RECITED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen and to be performed, precedent to and in the issuance of this Note, have been done, have happened and have been performed, in regular and due form, time and manner as required by law; and that this Note, together with all other debts of the Issuer outstanding on the date of original issue hereof and the date of its issuance and delivery to the original purchaser, does not exceed any constitutional or statutory limitation of indebtedness.

IN WITNESS WHEREOF, the City of Kasson, Dodge County, Minnesota, by its City Council has caused this Note to be executed on its behalf by the manual signatures of its Mayor and its City Clerk, the corporate seal of the City having been intentionally omitted as permitted by law.

Date of Registration:
May 25, 2020

CITY OF KASSON,
DODGE COUNTY, MINNESOTA

REGISTRABLE BY AND
PAYABLE AT:

Office of the Finance Director
City of Kasson, Minnesota

Mayor

City Clerk

6. Execution. The Note shall be executed on behalf of the City by the manual signatures of its Mayor and City Clerk, the seal having been omitted as permitted by law. In the event of disability or resignation or other absence of either such officer, the Note may be signed by the signature of that officer who may act on behalf of such absent or disabled officer. In case either such officer whose signature shall appear on the Note shall cease to be such officer before the delivery of the Note, such signature shall nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery.

7. Delivery; Application of Proceeds. The Note when so prepared and executed shall be delivered by the Finance Director to the Purchaser upon receipt of the purchase price, and the Purchaser shall not be obliged to see to the proper application thereof.

8. Fund and Accounts. There is hereby established a special fund to be designated "General Obligation Refunding Note, Series 2020B Fund" (the "Fund") to be administered and maintained by the Finance Director as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the City. The Fund shall be maintained in the manner herein specified until the Note and the interest thereon have been fully paid. In such records there shall be established accounts of the Fund for the purposes and in the amounts as follows:

(a) Payment Account. The proceeds of the Note shall be deposited in the Payment Account. On or prior to the Call Date, the Finance Director shall transfer \$1,567,068.17 of the proceeds of the Note from the Payment Account to the paying agent for the Prior Bonds. The sums are sufficient, together with other funds on deposit in the debt service account for the Refunded Bonds, to pay the principal and interest due on the Refunded Bonds. The remainder of the monies in the Payment Account shall be used to pay the costs of issuance of the Note. Any monies remaining in the Payment Account after payment of all costs of issuance and payment of the Refunded Bonds shall be transferred to the Debt Service Account.

(b) Debt Service Account. To the Debt Service Account there shall be credited: (i) any balance remaining after the Call Date, in the Prior Bonds Debt Service Account created by the Prior Resolution; (ii) collection of taxes levied in 2019 for collection in 2020 for the Prior Bonds in the amount of \$218,000; (iii) all collections of all taxes herein and hereafter levied for the payment of the Note and interest on the Note; (iv) all investment earnings on funds held in the Debt Service Account; and (v) any and all other moneys which are properly available and are appropriated by the governing body of the City to the Debt Service Account. The Debt Service Account shall be used solely to pay the principal and interest and any premiums for redemption of the Note and any other general obligation bonds of the City hereafter issued by the City and made payable from said account as provided by law. The amount of any surplus remaining in the Debt Service Account when the Note is paid shall be used consistent with Minnesota Statutes, Section 475.61, Subdivision 4.

No portion of the proceeds of the Note shall be used directly or indirectly to acquire higher yielding investments or to replace funds which were used directly or indirectly to acquire higher yielding investments, except (1) for a reasonable temporary period until such proceeds are needed for the purpose for which the Note was issued and (2) in addition to the above in an amount not greater than the lesser of five percent of the proceeds of the Note or \$100,000. To

this effect, any proceeds of the Note and any sums from time to time held in the Construction Account or Debt Service Account (or any other City account which will be used to pay principal or interest to become due on the bonds payable therefrom) in excess of amounts which under then applicable federal arbitrage regulations may be invested without regard to yield shall not be invested at a yield in excess of the applicable yield restrictions imposed by the arbitrage regulations on such investments after taking into account any applicable "temporary periods" or "minor portion" made available under the federal arbitrage regulations. Money in the Fund shall not be invested in obligations or deposits issued by, guaranteed by or insured by the United States or any agency or instrumentality thereof if and to the extent that such investment would cause the Note to be "federally guaranteed" within the meaning of Section 149(b) of the Internal Revenue Code of 1986, as amended (the "Code").

9. Tax Levy; Coverage Test. To provide moneys for payment of the principal and interest on the Note there is hereby levied upon all of the taxable property in the City a direct annual ad valorem tax which shall be spread upon the tax rolls and collected with and as part of other general property taxes in the City for the years and in the amounts as follows:

<u>Levy Years</u>	<u>Collection Years</u>	<u>Amount</u>
2020	2021	\$225,041
2021	2022	226,800
2022	2023	222,167
2023	2024	223,852
2024	2025	223,346
2025	2026	221,734
2026	2027	220,085

The tax levies are such that if collected in full they will produce at least five percent in excess of the amount needed to meet when due the principal and interest payments on the Note. The tax levies shall be irrevocable so long as the Note is outstanding and unpaid, provided that the City reserves the right and power to reduce the levies in the manner and to the extent permitted by Minnesota Statutes, Section 475.61, Subdivision 3.

Upon payment of the Prior Bonds, the taxes levied by the Prior Resolution shall be canceled.

10. Defeasance. When the Note has been discharged as provided in this paragraph, all pledges, covenants and other rights granted by this resolution to the registered holder of the Note shall, to the extent permitted by law, cease. The City may discharge its obligations with respect to the Note which is due on any date by irrevocably depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full; or if the Note should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit. The City may also discharge its obligations with respect to the prepayable Note called for redemption on any date when it is prepayable according to its terms, by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full, provided that notice of redemption thereof has been duly given. The City may also at any time discharge its obligations with respect to the

Note, subject to the provisions of law now or hereafter authorizing and regulating such action, by depositing irrevocably in escrow, with a suitable banking institution qualified by law as an escrow agent for this purpose, cash or securities described in Minnesota Statutes, Section 475.67, Subdivision 8, bearing interest payable at such times and at such rates and maturing on such dates as shall be required, without regard to sale and/or reinvestment, to pay all amounts to become due thereon to maturity or, if notice of redemption as herein required has been duly provided for, to such earlier redemption date.

11. General Obligation Pledge. For the prompt and full payment of the principal and interest on the Note, as the same respectively become due, the full faith, credit and taxing powers of the City shall be and are hereby irrevocably pledged. If the balance in the Debt Service Account is ever insufficient to pay all principal and interest then due on the Note and any other bonds payable therefrom, the deficiency shall be promptly paid out of any other funds of the City which are available for such purpose, and such other funds may be reimbursed with or without interest from the Debt Service Account when a sufficient balance is available therein.

12. Prior Bonds; Security and Prepayment. Until retirement of the Prior Bonds, all provisions for the security thereof shall be observed by the City and all of its officers and agents. The Refunded Bonds shall be redeemed and prepaid on the Call Date in accordance with the terms and conditions set forth in the Notice of Call for Redemption attached hereto as Exhibit B, which terms and conditions are hereby approved and incorporated herein by reference.

13. Supplemental Resolution. The Prior Resolution authorizing the issuance of the Prior Bonds is hereby supplemented to the extent necessary to give effect to the provisions hereof.

14. Redemption of Refunded Bonds. The City Clerk is hereby authorized and directed to give mailed notice of redemption prior to the Call Date to the paying agent for the Refunded Bonds, in substantially the form attached hereto as Exhibit A and the Refunded Bonds shall be redeemed and prepaid on the Call Date in accordance with the terms and conditions set forth in the Notice of Call for Redemption, which terms and conditions are hereby approved and incorporated herein by reference.

15. Certificate of Registration. The City Clerk is hereby directed to file a certified copy of this resolution with the County Auditor of Dodge County, Minnesota, together with such other information as the Auditor shall require, and to obtain the County Auditor's certificate that the Note has been entered in the County Auditor's Bond Register and that the tax levy required by law has been made.

16. Records and Certificates. The officers of the City are hereby authorized and directed to prepare and furnish to the Purchaser, and to the attorneys approving the legality of the issuance of the Note, certified copies of all proceedings and records of the City relating to the Note and to the financial condition and affairs of the City, and such other affidavits, certificates and information as are required to show the facts relating to the legality and marketability of the Note as the same appear from the books and records under their custody and control or as otherwise known to them, and all such certified copies, certificates and affidavits, including any heretofore furnished, shall be deemed representations of the City as to the facts recited therein.

17. Negative Covenant as to Use of Note Proceeds and Project. The City hereby covenants not to use the proceeds of the Note or to use the Project, or to cause or permit them to be used, or to enter into any deferred payment arrangements for the cost of the Project, in such a manner as to cause the Note to be "private activity bonds" within the meaning of Sections 103 and 141 through 150 of the Code.

18. Tax-Exempt Status of the Note; Rebate. The City shall comply with requirements necessary under the Code to establish and maintain the exclusion from gross income under Section 103 of the Code of the interest on the Note, including without limitation (1) requirements relating to temporary periods for investments, (2) limitations on amounts invested at a yield greater than the yield on the Note, and (3) the rebate of excess investment earnings to the United States, if the Note (together with other obligations reasonably expected to be issued and outstanding at one time in this calendar year) exceed the small issuer exception amount of \$5,000,000.

For purposes of qualifying for the exception to the federal arbitrage rebate requirements for governmental units issuing \$5,000,000 or less of bonds, the City hereby finds, determines and declares that:

- (a) the Note is issued by a governmental unit with general taxing powers;
- (b) no Note is a private activity bond;
- (c) ninety-five percent or more of the net proceeds of the Note are to be used for local governmental activities of the City (or of a governmental unit the jurisdiction of which is entirely within the jurisdiction of the City);
- (d) the aggregate face amount of all tax exempt bonds (other than private activity bonds) issued by the City (and all subordinate entities thereof, and all entities treated as one issuer with the City) during the calendar year in which the Note is issued and outstanding at one time is not reasonably expected to exceed \$5,000,000, all within the meaning of Section 148(f)(4)(D) of the Code;

Furthermore:

- (e) there shall not be taken into account for purposes of said \$5,000,000 limit any bond issued to refund (other than to advance refund) any bond to the extent the amount of the refunding bond does not exceed the outstanding amount of the refunded bond;
- (f) the aggregate face amount of the Note does not exceed \$5,000,000;
- (g) each of the Prior Bonds was issued as part of an issue which was treated as meeting the rebate requirements by reason of the exception for governmental units issuing \$5,000,000 or less of bonds;
- (h) the average maturity of the Note does not exceed the remaining average maturity of the Prior Bonds; and

(i) no part of the Note has a maturity date which is later than the date which is thirty years after the date the Prior Bonds were issued.

19. Designation of Qualified Tax-Exempt Obligations. In order to qualify the Note as a "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code, the City hereby makes the following factual statements and representations:

(a) the Note is issued after August 7, 1986;

(b) the Note is not a "private activity bond" as defined in Section 141 of the Code;

(c) the City hereby designates the Note as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Code;

(d) the reasonably anticipated amount of tax-exempt obligations (other than private activity bonds, treating qualified 501(c)(3) bonds as not being private activity bonds) which will be issued by the City (and all entities treated as one issuer with the City, and all subordinate entities whose obligations are treated as issued by the City) during this calendar year 2020 will not exceed \$10,000,000; and

(e) not more than \$10,000,000 of obligations issued by the City during this calendar year 2020 have been designated for purposes of Section 265(b)(3) of the Code; and

(f) the aggregate face amount of the Note does not exceed \$10,000,000.

Furthermore:

(g) each of the Refunded Bonds was designated as a "qualified tax exempt obligation" for purposes of Section 265(b)(3) of the Code;

(h) the average maturity of the Note does not exceed the remaining average maturity of the Refunded Bonds;

(i) no part of the Note has a maturity date which is later than the date which is thirty years after the date the Refunded Bonds were issued; and

(j) the Note is issued to refund, and not to "advance refund" the Prior Bonds within the meaning of Section 149(d)(5) of the Code, and shall not be taken into account under the \$10,000,000 issuance limit to the extent the Note does not exceed the outstanding amount of the Prior Bonds.

The City shall use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designation made by this paragraph.

20. Offering Circular. The Offering Circular relating to the Note prepared and distributed by David Drown Associates, Inc., is hereby approved and the officers of the City are authorized in connection with the delivery of the Note to sign such certificates as may be necessary with respect to the completeness and accuracy of the Offering Circular.

21. Severability. If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.

22. Headings. Headings in this resolution are included for convenience of reference only and are not a part hereof, and shall not limit or define the meaning of any provision hereof.

The motion for the adoption of the foregoing resolution was duly seconded by member _____ and, after a full discussion thereof and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

Whereupon the resolution was declared duly passed and adopted.

STATE OF MINNESOTA
COUNTY OF DODGE
CITY OF KASSON

I, the undersigned, being the duly qualified and acting City Clerk of the City of Kasson, Minnesota, DO HEREBY CERTIFY that I have compared the attached and foregoing extract of minutes with the original thereof on file in my office, and that the same is a full, true and complete transcript of the minutes of a meeting of the City Council, duly called and held on the date therein indicated, insofar as such minutes relate to authorizing the issuance and awarding the sale of \$1,583,000 General Obligation Refunding Note, Series 2020B.

WITNESS my hand on April 22, 2020.

City Clerk

EXHIBIT A

NOTICE OF CALL FOR REDEMPTION
GENERAL OBLIGATION SPECIAL ELECTION AQUATIC CENTER BONDS, SERIES
2013A
CITY OF KASSON, DODGE COUNTY, MINNESOTA

NOTICE IS HEREBY GIVEN that by order of the City Council of the City of Kasson, Dodge County, Minnesota, there have been called for redemption and prepayment on

May 25, 2020

those outstanding bonds of the City designated as General Obligation Special Election Aquatic Center Bonds, Series 2013A, dated as of March 1, 2013, subject to mandatory redemption or having stated maturity dates in the years 2021 through 2028, inclusive, and totaling \$1,555,000 in principal in principal amount and having CUSIP numbers listed below:

<u>Year</u>	<u>CUSIP</u>
2021	485818 TA6
2022	485818 TB4
2023	485818 TC2
2024	485818 TD0
2028	485818 TE8

The bonds are being called at a price of par plus accrued interest to May 25, 2020, on which date all interest on the bonds will cease to accrue. Holders of the bonds hereby called for redemption are requested to present their bonds for payment, at the principal office of the Northland Trust Services, Inc., Attention: Paying Agent Services, 150 South Fifth Street, Suite 3300 Minneapolis, Minnesota 55402.

Dated: April 22, 2020

BY ORDER OF THE CITY COUNCIL

/s/ Linda Rappe, City Clerk

*The City shall not be responsible for the selection of or use of the CUSIP numbers, nor is any representation made as to their correctness indicated in the notice. They are included solely for the convenience of the holders.

CITY OF KASSON RESOLUTION # XX-20

**RESOLUTION APPROVING THE PRELIMINARY PLAT FOR THE PROPERTY AT
PID No. 240340700, KNOWN AS BLAINE'S 14TH ADDITION**

WHEREAS, the applicant, Tierra AKA Partnership, represented by Carter Blaine, on November 18, 2019 submitted a request for a Preliminary Plat, for the property at PID No. 240340700; and,

WHEREAS, the subject site is generally located east of 11th Avenue NE at the eastern border of Kasson; and,

WHEREAS, the applicant is proposing to plat the 40.7-acre parcel into 48 single family detached lots and four outlots; and,

WHEREAS, the appropriate City Staff and consultants have performed a technical review of the application;

WHEREAS, at a public hearing duly held on the 9th day of December, 2019, the Planning and Zoning Commission heard testimony of all persons wishing to comment; and

WHEREAS, following the public testimony and report of the technical review, the Planning and Zoning Commission reviewed all relevant information regarding the proposed Preliminary Plat and recommended approval subject to conditions; and,

WHEREAS, the City has considered how the proposed project might affect public health, safety, or welfare and will be imposing conditions upon the approval addressing these considerations; and

WHEREAS, the City Council has studied the practicality of the preliminary plat, taking into consideration the present and future development of the property and the requirements of the Zoning, Subdivision Ordinances, and other official controls.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KASSON, MINNESOTA that the following findings are hereby adopted regarding the application for a Preliminary Plat for PID No. 240340700, known as Blaine's 14th Addition:

1. The proposed preliminary plat, with conditions, is consistent with the Comprehensive Plan and policies of the City of Kasson.
2. The physical characteristics of the site are suitable for the type of development and use being proposed.

3. The proposed development will not negatively impact the health, safety, or welfare of the community.
4. The proposed preliminary plat, with conditions, gives effective protection to the natural resources of the community, especially ground water and surface waters.

BE IT FURTHER RESOLVED that the Preliminary Plat for PID No. 240340700, known as th Addition, is hereby approved, subject to the following conditions: Blaine's 14

1. The following changes shall be made to the Preliminary Plat drawing, and shall be submitted to the City and approved by the Zoning Administrator prior to the applicant submitting a Final Plat application to the City for the subject site:
 - a. The area labeled as an "environmental easement" shall be extended to include the area up to Sewer Easement on Block 4, Lots 1-10 and include the trail easement to the south; this area shall be relabeled as having a Utility Easement, a Drainage Easement, and a Conservation/Environmental Corridor Easement
 - b. The areas under the easement described in Condition 1.a., above, that are also located within Block 4, Lots 1-10 shall also be subject to a maintenance agreement for each lot, and this shall be indicated on the preliminary plat
 - c. The areas shown as Outlot "C" and Outlot "E" shall be preserved with the area shown as Outlot "D" maintained appropriately.
 - d. The trail easement shall connect to the trail easement shown on Kasel 1st Addition
 - e. The applicant shall submit a certificate of survey of the existing properties to be subdivided. This survey shall include:
 - i. Delineated wetlands
 - ii. Labeled 100-year floodplain and elevation cross section, and their source
 - f. Outlots intended for future development shall be labeled as such on the Preliminary Plat under the outlot name
 - g. Lot widths at the building line shall be provided
 - i. No parcel shall have a lot width at the building line be less than 66 feet
 - h. Yard setback lines shall be shown for all residential parcels; this shall show the buildable area of all residential parcels
 - i. The Regulatory Flood Protection Elevation of Masten Creek shall be added to all areas within or adjacent to the floodplain
 - j. Drainage and utility easements shall be shown for each residential parcel, including a drainage and utility easement for the rear yard and side yard
 - k. The proposed 10-foot utility easement shown on Outlot "B" shall be revised to show the entirety of the outlot under the easement, by relabeling the "Drainage easement" as "Drainage and Utility Easement"
2. The following changes shall be made to the Preliminary Plat drawing, and shall be submitted to the City and approved by the City Engineer prior to the applicant submitting a Final Plat application to the City for the subject site:
 - a. The applicant shall submit a Wetland Delineation Report for the site
 - b. The applicant shall submit a Grading and Drainage Plan for the site

- i. The Plan shall show proposed grading contours of the site, with contours no less than 2-foot
 - ii. The Plan shall show soil and sedimentation control measures for construction as well as permanent measures
 - iii. The Plan shall address the grading of the areas with steep slopes on Block 1 Lots 6-11, Block 3 Lots 9-11, Block 4 Lots 5-8, as well as the right-of-way for 3rd Street NE
 - iv. The Plan shall preserve the steep slopes around Masten Creek and shall indicate measures for soil and sedimentation control for the Creek
 - v. The Plan shall be reviewed by the City Engineer
 - c. The proposed 20-foot easement for the sewer main between Lots 4 and 5, Block 4 shall be increased to 30 feet due to the depth of the proposed sewer main. This may affect the layout of the adjacent lots.
 - d. Other changes as indicated by the City Engineer in their letter to the City Administrator dated December 4, 2019, as drawn on the plans attached to the letter.
3. The following shall be provided with the final plat submittal:
 - a. Any covenants or deed restrictions shall be provided with the final plat submittal
 - b. An updated name for 6th Street NE/14th Avenue NE; only one name shall be accepted for the street
 - i. The naming of the street shall be approved by the Public Works Director, the City Fire Chief, and the City Chief of Police.
 - c. The applicant shall work with the City Engineer to determine if additional right of way will be required at the bridge crossing of the future parkway over Masten Creek. The final plat should reflect the needed right of way, as well as ensure that no resulting residential lots are less than 7,920 square feet
 - d. Final Construction Plans including the following conditions:
 - i. Hydrant locations and spacing shall be reviewed by the City Fire Chief.
 - ii. The wet pond shall be sized to provide rate control for the 2-year, 10 year and 100-year Atlas 14 design storms for the post development condition to equal or less than pre development conditions for the tributary portions of Blaine's Twelfth and Blaine's Fourteenth. The improvements associated with the future Parkway through the subject property shall also be included in the pond sizing. The wet pond shall also be designed to comply with NPDES permit requirements.
 - iii. Removed hydrants shall be salvaged to the City.
 - iv. All sidewalks shall be 5 feet wide; all trails shall be 10 feet wide
 - v. The pipe crowns for differing storm sewer pipes sizes shall be aligned at manhole junctions.
 - vi. The vertical alignment for the Parkway shall be extended to a point south of Masten Creek. The vertical alignment and bridge sizing will have to be reviewed for coordination of the future bridge crossing.

- e. The Developer shall acquire an easement from the adjoining property to the north and moving the temporary turnaround for 13th Avenue NE to the north, or shall update the current driveway access for Lots 1 and 2, Block 1 as the temporary turnaround likely makes these lots unbuildable.
4. The applicant shall be responsible for payment of all costs associated with the preliminary plat application.

Adopted this 22nd day of April, 2020.

ATTEST:

Linda Rappe, City Clerk

Chris McKern, Mayor

The motion to approve 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: _____.

RESOLUTION # CITY OF KASSON

RESOLUTION APPROVING A CONDITIONAL USE PERMIT TO ALLOW FOR CONTINUED OPERATIONS

WHEREAS, Jason Wilker, owner of the property in question has submitted a request for a Conditional Use Permit for a nursery in the R-1 Zoning District. The CUP will allow for the continuance of an existing non-conforming use on a parcel located at 1103 8th Avenue NW Kasson, MN, and;

WHEREAS, at a public hearing duly held on the 13th day of January, 2020, the Planning Commission heard testimony of all persons wishing to comment on the proposed Conditional Use Permit to allow for this nursery/landscaping business; and

WHEREAS, the appropriate City Staff and consultants have performed a technical review of the application, including attachments, for a Conditional Use Permit to allow for a nursery/landscaping business; and

WHEREAS, following the public testimony and report of the technical review, the Planning Commission reviewed all relevant information regarding the proposed Conditional Use Permit to allow for a nursery and is forwarding a positive endorsement;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KASSON, MINNESOTA that the following Findings are adopted regarding the application for a Conditional Use Permit for a nursery/landscaping business at 1103 8th Avenue NW, Kasson, MN:

SECTION 154.029 (B)(2)

(a) The use will not create an excessive burden on existing parks, schools, streets and other public facilities which serve or are proposed to serve the area.

The presence of a nursery should have minute, if any, impact on the parks, schools, streets and other public facilities.

(b) The use will be sufficiently compatible or separated by distance or screening from adjacent residentially zoned or used land so that existing homes will not be depreciated in value and there will be no deterrence to development of vacant land.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

(c) The structure and site shall have an appearance that will not have an adverse effect upon adjacent residential properties.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use will not have an adverse effect upon adjacent residential properties.

(d) The use, in the opinion of the City, is reasonably related to the overall needs of the City and to the existing land use.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will allow a business to continue its growth and fill an existing need, as well as allowing for improvements to screening.

(e) The use is consistent with the purpose of this chapter and the purposes of the zoning district in which the applicant intends to locate the proposed use.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

(f) The use is not in conflict with the comprehensive plan of the City.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

(g) The use will not cause traffic hazards or congestion.

A nursery/landscaping business at 1103 8th Avenue NW should have little, if any, impact on traffic hazards or congestion. Applicant will work with the City of Kasson to mitigate any issues.

(h) The traffic generated by the proposed use can be safely accommodated on existing or planned street systems; and the existing public roads providing access to the site will no need to be upgraded or improved by the City in order to handle the additional traffic generated by the use.

The nursery/landscaping business at 1103 8th Avenue NW be accessed from 8th Ave. NW; which should not require any additional upgrades. Applicant will continue working with the City of Kasson to mitigate any issues.

(i) Adequate measures have been taken or are proposed to prevent or control offensive odor, dust, noise, vibration or lighting which would otherwise disturb the use of neighboring property. The conditions set by the Planning Commission, which are attached should eliminate any issues in this regard.

(j) Adequate utilities, parking, drainage and other necessary facilities will be provided.

The property, as evidenced by the attached documentation will provide all necessary facilities.

(k) The proposed use will not impede the normal and orderly development or improvements of the surrounding property.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

(l) The proposed use will not be injurious to the use and enjoyment of other property in the neighborhood and will not significantly diminish or impair the values of the property. The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

(m) The use will not disrupt the character of the neighborhood.

The presence of a nursery/landscaping business at 1103 8th Avenue NW will be a compatible use.

BE IT FURTHER RESOLVED that the Conditional Use Permit to allow for a nursery/landscaping business at 1103 8th Avenue NW, Kasson, MN, is hereby approved subject to the following conditions of approval:

- 1. See Attachment 1 for conditions.**
- 2. That appropriate building and demo permits be obtained.**
- 3. The property owner shall comply with applicable laws and City Ordinances.**
- 4. The property owner shall at all times maintain a valid nursery stock dealer certificate from the State of Minnesota. If the State of Minnesota undertakes enforcement action against the operator, the operator must notify the City of the same.**

Adopted this 22nd day of April, 2020

.

Chris McKern, Mayor

ATTEST:

Timothy P. Ibisch, City Administrator



TREE
CITY
USA

CITY OF
KASSON

401 FIFTH STREET SE
KASSON, MINNESOTA 55944-2204
PHONE: (507) 634-7071
FAX: (507) 634-4737

DATE: April 11, 2020
TO: Planning Commission
FROM: Timothy Ibisch, Zoning Administrator
RE: Application for CUP at 1103 Eighth Avenue NW, Kasson

The City's consultant from Hoisington Koegler Group has reviewed this application with the Planning Commission at length and has made suggestions regarding approval/denial. After reviewing the report Mr. Wilker and Ron Unger completed, if the will of the Planning Commission is to forward a positive recommendation of the application to the City Council, I endorse the following conditions be obligatory with the CUP:

Buildings/Structures: Construction of additional separate buildings or structures shall be reviewed with staff before being allowed on the property. Any addition to an existing building or structure shall be allowed on the property only after a staff review and following the regular permit process. This does not prohibit temporary buildings/greenhouse so long as a proper building permit is issued by the City.

Open spaces. At a minimum sixty percent of the entire property should be planted and maintained in trees, shrubs, and other plants. Annually trees and shrubs removed from or destroyed on the property shall be replaced.

Nursery Stock: The property owner shall plant and maintain a nursery stock of at least an average of 10-15 trees or shrubs of each type listed as the base inventory on the property at all times, subject to the following:

- The new trees shall be nursery stock obtained from a certified nursery stock grower or dealer. The property owner shall maintain documentation from the grower or dealer from whom the new trees were acquired, and shall provide documentation to the City after a written request by City staff.
- The new trees may be planted in phases each year as needed. The first set of new trees shall be planted during 2020; the second set of new trees shall be planted on or before October 1, 2021, and the final set of new trees shall be planted on or before October 1, 2022.

- Commencing in 2020, the City will schedule “nursery stock reviews” to occur as needed, to ensure that there are the requisite number of trees on the property, and that the trees comply with these requirements.
- The City will schedule the nursery stock reviews giving the property owner at least ten (10) days’ notice.
- The property owner shall replace any of the new trees that die, that are destroyed, or that are sold.

Buffers: The property owner shall maintain the proper buffers along all sides of the property, most particularly the west and east sides including but not limited to regular mowing, tree trimming, and weed control/removal. The bunkers located along the south side may be maintained at their current location or be moves to facilitate the use of the property, but they shall not be increased in size. Existing vegetative screening shall be maintained.

Lighting/signage: The property owner acknowledges that any additional lighting installed on the property, including on the addition or bump out, shall require a separate application pursuant to City Ordinance. The same applies for any additional signage. Current Outdoor lighting shall be permitted to alleviate safety concerns.

Equipment Storage: All equipment shall be stored within a building or fully screened as to not be visible from adjoining properties and public streets.

Operation: Hours of operation shall be between 7:00 a.m. and 9:00 p.m., except snow plowing operations which may occur outside these hours of operation.

Landscaping Material Storage: Outside storage and/or display of landscaping materials shall only be allowed within the existing storage bunkers located on the south side of the existing structure. The existing storage bunkers shall not be increased in size or number, and the property owner shall reasonably maintain such bunkers. Other outside storage or display of landscaping materials shall be allowed only with an approved buffer yard and screening.

License: The property owner shall at all times maintain a valid nursery stock dealer certificate from the State of Minnesota. If the State of Minnesota undertakes enforcement action against the operator, the operator must notify the City of the same.

Misc: The property owner shall comply with applicable laws and City Ordinances.

Included in the packets for your review is the staff property review which is quite complete and provides updated counts of current shrubs and trees. After looking it over myself, it seems clear that the screening is probably the biggest issue we need resolved. If we can get a commitment regarding border screening and right-sizing the tree number/nursery aspect of the business, I believe this issue can be resolved. If that is not possible, then declining to forward this application on to the Council seems the likely recourse.

**DODGE COUNTY – CITY OF KASSON
DODGE COUNTY ICE ARENA MANAGEMENT AGREEMENT**

This Agreement made between Dodge County, a political subdivision of the State of Minnesota, hereinafter called the "County", and the City of Kasson, Minnesota, a municipal corporation under the Laws of the State of Minnesota, hereinafter called the "City".

WHEREAS, the County and the City are desirous of entering into an agreement under the authority of the Joint Exercise of Powers Act (Minnesota Statute Sections 471.59, 471.15, and 471.16) whereby the City will manage, supervise and maintain the Dodge County Ice Arena located in Kasson, Minnesota.

NOW, THEREFORE, it is hereby mutually agreed between the County and the City as follows:

1. The Dodge County Ice Arena shall be under the management, supervision and control of the City for the purpose of providing an exhibition center and a public ice skating facility beginning on January 1, 2010. The Dodge County Ice Arena shall continue to be operated for its primary intended purpose for youth athletic activities. Dodge County shall no longer manage, supervise and control the Dodge County Ice Arena as of December 31, 2009.
2. The City shall perform all functions relating to the supervision, administration, operation, and maintenance of the building including necessary snow removal on walks, drives and parking areas immediately adjacent to the building. Major capital repairs (\$25,000 or more) shall require prior approval of both the Dodge County Commissioners and the City Council of the City of Kasson. The City and County shall equally share the costs of these major capital repairs.
3. Each party shall be responsible for providing general liability coverage while operations are under their direction. The County shall insure the Ice Arena building, improvements and adjacent parking lot for fire and extended coverage, vandalism, malicious mischief and all risk coverage. The City shall insure all contents which it owns. The City and County agree that in the event all or any part of the Premises (including buildings, improvements or other real or personal property located thereon) are damaged or destroyed by fire or other casualty and/or if any time loss is suffered as a result thereof, the rights or claims of either party or its employees, agents, successors or assigns against the other with respect to such liability for any loss, destruction or damage suffered as a result of negligence of either party or their employees or agents, are hereby released and discharged and any and all subrogation rights or claims

under any insurance coverage's insuring the Premises and City or County property on the Premises are likewise waived to the extent of the insurance coverage carried. All policies of fire and extended coverage, vandalism, malicious mischief and all risk insurance coverage covering the Premises and time element exposures, shall contain a clause or endorsement providing that the insurance shall not be prejudiced if the insureds have waived their right of recovery (including subrogation rights) against any person or any company prior to the date of loss, destruction or damage.

4. The City and County shall each pay one-half of net operating loss or equally share net operating profit.
5. The City shall be the paying agent for all expenditures for the administration, operation and maintenance of the Dodge County Ice Arena.
6. The City shall keep an accurate record of all fees and revenues received and all expenditures made and expenses incurred in the operation of the Arena. The term "expenditures" shall include, but shall not be limited to, the following: the cost of labor for operating the Arena (including employee benefits such as PERA, FICA, Medicare contribution and the cost of major medical and hospitalization insurance); the cost of all utilities; the cost of snow plowing and grounds keeping; the cost of repairs; the cost of maintenance of the Ice Arena building and parking areas and grounds; the cost of motor fuel; the cost of supplies, the cost of training employees; the cost of accounting for the Dodge County Ice Arena; the cost of telephone service to the Ice Arena and the cost of merchandise for resale. The net operating loss or net operating profit of the Ice Arena shall be determined by subtracting the sum total of all expenditures made by the City and the County in the operation of the Arena from Gross Revenues. Each year, as income and expenses are audited, City and County representatives shall meet and review the annual financial condition of the Dodge County Ice Arena. Thereafter, City and County representatives shall determine appropriate expenditures to comply with Section 4 of this Agreement.
7. The Dodge County Fair Board shall be allowed to use the Dodge County Ice Arena during the Dodge County Fair in the year 2010. The ice shall be removed from the Dodge County Ice Arena by the City at the expense of the City and County for the entire period of the 2010 Dodge County Fair.
8. This Agreement shall be in effect from January 1, 2010 through December 31, 2011 and shall automatically renew each January 1st thereafter, unless terminated in writing by either party. Any termination permitted under this paragraph shall be effective on December 31 of any

year, and shall be accomplished by written notice given by the terminating party to the other party at least 120 days prior to December 31.

Dated: 1/24/10

COUNTY OF DODGE

BY [Signature]
Chairperson, Dodge County

ATTEST [Signature]
Dodge County Attorney

Dated: 1/29/10

CITY OF KASSON, MN
BY [Signature]
Mayor, City of Kasson

ATTEST [Signature]
Clerk-Administrator, City of Kasson

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 12 / 19

606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Ice Arena						
3450 SCHOOL/YOUTH ICE RENTAL	73,335.53	158.80	228,226.64	71.07	200,000.00	28,226.64
3451 LEAGUE HOCKEY	20,284.96	43.92	46,602.48	14.51	79,000.00	-32,397.52
3452 PUBLIC SKATE	493.99	1.07	1,473.21	0.46	2,500.00	-1,026.79
3453 OPEN HOCKEY/ ICE TIME	647.28	1.40	6,434.64	2.00	5,000.00	1,434.64
3454 LEASED SIGN REVENUE	-1,400.00	-3.03	-700.00	-0.22	3,500.00	-4,200.00
3455 CONCESSION/RENTS	0.00		2,857.64	0.89	2,516.00	341.64
3456 POP/GUMBALL SALES	129.45	0.28	1,584.88	0.49	3,000.00	-1,415.12
3457 SKATE RENTS/SHARPENING	34.66	0.08	322.18	0.10	1,500.00	-1,177.82
3458 PRO SHOP SALES	3.00	0.01	95.00	0.03	200.00	-105.00
3624 MISC REVENUE - REFUNDS	0.00		3,700.76	1.15	0.00	3,700.76
3922 OTHER MISC-GOVT	30,543.94	66.14	55,543.94	17.30	0.00	55,543.94
Total Department	124,072.81	268.66	346,141.37	107.78	297,216.00	48,925.37
Total Revenue	124,072.81	100.00	346,141.37	100.00	297,216.00	48,925.37
Expenses						
Ice Arena						
Ice Arena						
101 FULL-TIME EMPLOYEES - REGULAR	9,009.70	19.51	97,966.95	30.51	96,500.00	-1,466.95
103 PART-TIME EMPLOYEES	4,093.20	8.86	42,181.19	13.13	48,000.00	5,818.81
121 EMPLOYER PERA CONTRIBUTIONS	720.79	1.56	8,270.62	2.58	9,000.00	729.38
122 EMPLOYER FICA CONTRIBUTIONS	671.15	1.45	8,275.40	2.58	8,959.00	683.60
123 EMPLOYER MEDICARE CONTRIBUTION	156.97	0.34	1,935.33	0.60	1,400.00	-535.33
130 EMPLOYER PAID INSURANCE	1,607.91	3.48	19,714.33	6.14	23,000.00	3,285.67
142 UNEMPLOYMENT BENEFIT	0.00		-172.24	-0.05	0.00	172.24
150 WORKER'S COMPENSATION	0.00		4,387.94	1.37	3,500.00	-887.94
210 OPERATING SUPPLIES	308.56	0.67	1,294.09	0.40	4,000.00	2,705.91
214 UNIFORMS	0.00		0.00		600.00	600.00
220 REPAIR/MAINTENANCE SUPPLIES	730.29	1.58	5,860.81	1.82	7,500.00	1,639.19
240 SMALL TOOLS/MINOR EQUIPMENT	13.98	0.03	130.36	0.04	1,000.00	869.64
261 MERCH FOR RESALE-TAX	109.30	0.24	771.70	0.24	2,000.00	1,228.30
301 AUDITING/ACCOUNTING	0.00		900.00	0.28	900.00	0.00
321 TELEPHONE	380.82	0.82	3,118.19	0.97	3,200.00	81.81
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		275.60	0.09	400.00	124.40
343 OTHER ADVERTISING	14.05	0.03	154.55	0.05	200.00	45.45
370 MAINTENANCE/SUPPORT FEES	0.00		1,338.75	0.42	2,400.00	1,061.25
380 UTILITY SERVICES	18,157.35	39.32	76,473.07	23.81	76,000.00	-473.07
400 REPAIRS & MAINTENANCE	10,006.13	21.67	37,564.58	11.70	22,500.00	-15,064.58
430 OTHER SERVICE/CHARGES-MISC.	202.26	0.44	1,333.06	0.42	2,000.00	666.94
433 MMUA SAFETY PROGRAM	0.00		793.50	0.25	1,010.00	216.50
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		8,573.59	2.67	0.00	-8,573.59
Account Total	46,182.46	100.00	321,141.37	100.00	315,569.00	-5,572.37
Total Department	46,182.46	100.00	321,141.37	100.00	315,569.00	-5,572.37

Timothy Ibisch

Subject: FW: Safety initiative once re-opening allowed

----- Original message -----

From: Christy Eischens

Date: 4/1/20 11:46 AM (GMT-06:00)

To: mayormckern@cityofkasson.com

Subject: Safety initiative once re-opening allowed

Hi Mayor McKern,

In an effort to increase social distancing once bars and restaurants are allowed to re-open, I'd like the council to consider a temporary ordinance that would allow patios to extend into parking lots. We (the Kasson American Legion) would put up a temporary fence to maintain standards similar to when we have a permit. This would allow business as usual to restart, yet attempt to get there gradually and enhance distancing until we as a community feel the danger has passed. Thank you for all you have done during this stressful time. Hopefully it will be over soon. I thank you for your consideration. Christy, Commander of Post 333.

Sent from my iPhone



To: City Council

Date: 04/22/20

Agenda Heading: City Administrator's Report

“That is one good thing about this world...there are always sure to be more springs.”

---L.M. Montgomery

- **COVID-19 Response.** During the Governor's shelter in place City services have remained operational, with certain slowdowns based on the rotation of staff members through the workplace. At our last meeting we discussed these procedures, which I believe have been generally very effective. At this time the staffing levels have been normalized and it seems to be going fine. Depending on changes at the State level over the next 3 weeks, hopefully we can move forward on most of our regular summer projects.
- **Counties Waiving Penalties on Property Tax Payments.** With the first property tax payment deadline approaching on May 15, several counties are discussing proposals to provide property tax relief through automatic abatement of penalties on late property taxpayers. For example, Hennepin County has a proposal to automatically abate penalties on late payment of property taxes for any qualifying taxpayer if the taxpayer makes the payment by July 15. Under this proposal, taxing districts — including cities — could request to have a portion of uncollected taxes distributed by the county on an emergency basis, such as financial coverage for payroll or debt service requirements. There is a need to make additional distributions of late May property taxes to taxing entities, including cities, prior to the November distribution. Noting the potential disruption, we will be working closely with Dodge County to understand the impacts of county actions on our finances.
- **Ice Arena Closure.** At the meeting last week, member discussed the continuing operations of the Ice Arena. After a review of the finances, the members became concerned that the losses this year could become very significant if the hours were not dramatically curtailed. I advised the Council of this and the responses I got were generally favorable to following this course of action. The County advised me that it is the responsibility of the City to dictate operations, therefore I instructed Steve Howarth to wind down operations at this time. On a positive note, when/if the Governor decides to rescind some of the current restrictions, it should only take about a week to restart the facility. I know that we will make every effort to do this with alacrity.
- **Employee Redeployment.** Based on current circumstances, it seems likely that certain departments may have staff hours in excess of the needed requirements this summer. Most notably at the Ice Arena and possibly in the Park and Rec Department. I have asked Charlie to do some additional planning for staff to work in the Streets Department. I believe this is

a prudent use of staff time and allows the City to continue employing the staff without requiring furloughs. It also means that a lot of the street patching from last year that was deferred because of the flooding should be completed. This is all part of a budgetary strategy that I would term “maintenance mode” Nancy has worked to identify savings through refinancing and I think it behooves the rest of the staff to look for cost savings as well. My goal is to not impact the service levels any more than necessary for residents.

Additionally, I have decided that at this time, there is no justification for creating an additional opening in the IBEW bargaining unit. The Council will remember it authorized the funding of an additional opening in the Streets Department. However, with the extra staff hours available it seems most prudent to hold off on filling that position until the state of emergency has ended and more budgetary information is known. We will likely try filling it in the fall depending on how things go.

- **Library Service restarted.** After last week’s Department Head meeting Pat and I identified reopening the Library for service as a top priority. I asked Pat to formulate a plan that would enable them to begin providing material distribution and she was very glad to do. For the remainder of the shelter in place order they will offering curbside pickup of materials. They’ve revised procedures to ensure that they can maintain the recommended 6 feet of social distancing. The following is what they have instituted:
 - Call with your item request or request online. When you receive notice that your items are ready, come to the library anytime between 9:00 AM and 4:30 PM
 - When you arrive at the library, call us from your car (please do not get out)
 - Staff will leave your items in a plastic bag on a table outside the main doors
 - Retrieve your items after library staff is back inside the building

All outstanding items have had their due dates adjusted to May 11. NO fines will accumulate during this time.

- **State Budget: Revenues Begin to Decline.** For February and March, state general fund revenue collections were \$103 million (3.8%) below levels forecasted in February, according to the state’s quarterly Revenue and Economic Update, released by Minnesota Management and Budget (MMB) on April 10. Receipts from the individual income tax (-9.0%), general sales tax (-1.7%), and the category of “other” revenues (-2.2%) were all lower than projected, while corporate income tax receipts were slightly higher than forecast, the report showed. Earlier, the state budget forecast projected a \$1.5 billion state budget surplus by the end of the current 2020-2021 biennium, which ends on June 30, 2021. Since then, the Legislature has allocated roughly **\$549 million** in general fund resources to the pandemic. It seems likely that the corporate taxes will decline dramatically going forward.

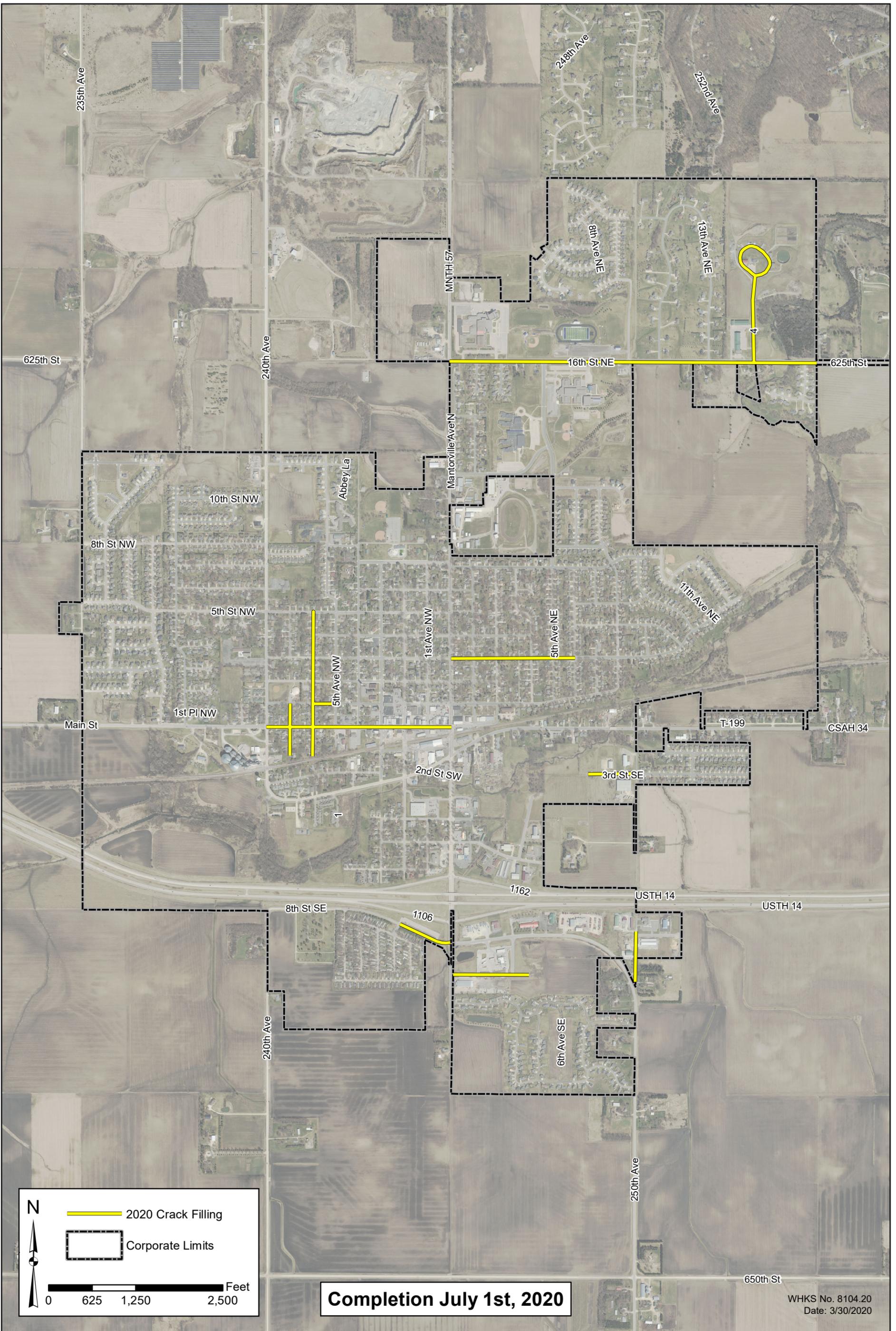
Right now, the state’s the rainy-day fund is already scheduled to be reduced by nearly \$500 million for the fiscal year 2022-2023 biennium.

- **Police Department Credit Card Reader.** Nancy has informed me that the PD has requested a credit card reader, however based on the transactions level, we are not certain it makes financial sense. I wanted to let the Council know, we may be looking upgrading our own machines here, to allow for centralization of this process. Please let me know if you have any feedback or questions.

Note: The planned Housing demos were completed as scheduled.

Meetings and Events Attended

March 19	Call with Sen. Senjem
March 23	Planning Prep Meeting
March 25	Council Worksession Regular Council Meeting
March 26	City Engineer
March 27	Electric Service Territory Meeting
April 2	Blaine's 14 th Meeting
April 6	Audit/Finances Update-Nancy
April 14	Ice Area Board Meeting
April 15	CMPAS Meeting
April 16	CEDA City Attorney City Engineer
April 20	Planning Commission
April 21	Park & Rec Meeting
April 22	Council Worksession Regular Council Meeting



**2020
CRACK FILLING**



WHKS & Co.

Letting Date: April 17, 2020 @ 10:00 a.m.

Project No. 8104.20 2020 Crack Filling - Street Maintenance Kasson, MN				Fahrmer Asphalt Sealers, LLC 6615 US Hwy 12 W Eau Claire, WI 54703		S.L. Contracting, Inc. 2510 Schuster Lane NW Rochester, MN		Seykora Asphalt Maintenance 2448 E. School St., #1 Owatonna, MN 55060		Bergen Inc. 606 County Road #1 Mt. Lake, MN 56159	
ITEM	QUANTITY	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL		
Crack Routing, Cleaning and Sealing	35,000 L.F.	\$ 0.89	\$31,150.00	\$0.90	\$31,500.00	\$ -	\$0.00	\$ -	\$0.00		
Cleaning and Sealing	22,000 L.F.	\$ 0.86	\$18,920.00	\$0.86	\$18,920.00	\$ -	\$0.00	\$ -	\$0.00		
TOTAL QUOTE PRICE			\$50,070.00		\$50,420.00		No Bid		No Bid		

CITY OF KASSON
RESOLUTION #x-x

A RESOLUTION AWARDDING AND APPROVING
2020 CRACK FILLING QUOTES

WHEREAS, the City Council of the City of Kasson solicited, received and opened quotes for 2020 CRACK FILLING SEALING on April 17, 2020; and,

WHEREAS, quotes received by the City of Kasson must be acted upon within 30 days of opening; and,

WHEREAS, the bids received for the project are favorable.

Contractor	Amount
<i>Budgeted Amount</i>	<i>\$ 50,000.00</i>
Fahrner Asphalt Sealers, LLC	\$ 50,070.00
S.L. Contracting, Inc.	\$ 50,420.00
Seykora Asphalt Maintenance	\$ No Bid
Bargen Inc.	\$ No Bid

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Kasson that the low quote submitted by the contractor below in the amount below

Fahrner Asphalt Sealers, LLC	\$ 50,070.00
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for 2020 CRACK FILLING is hereby approved.

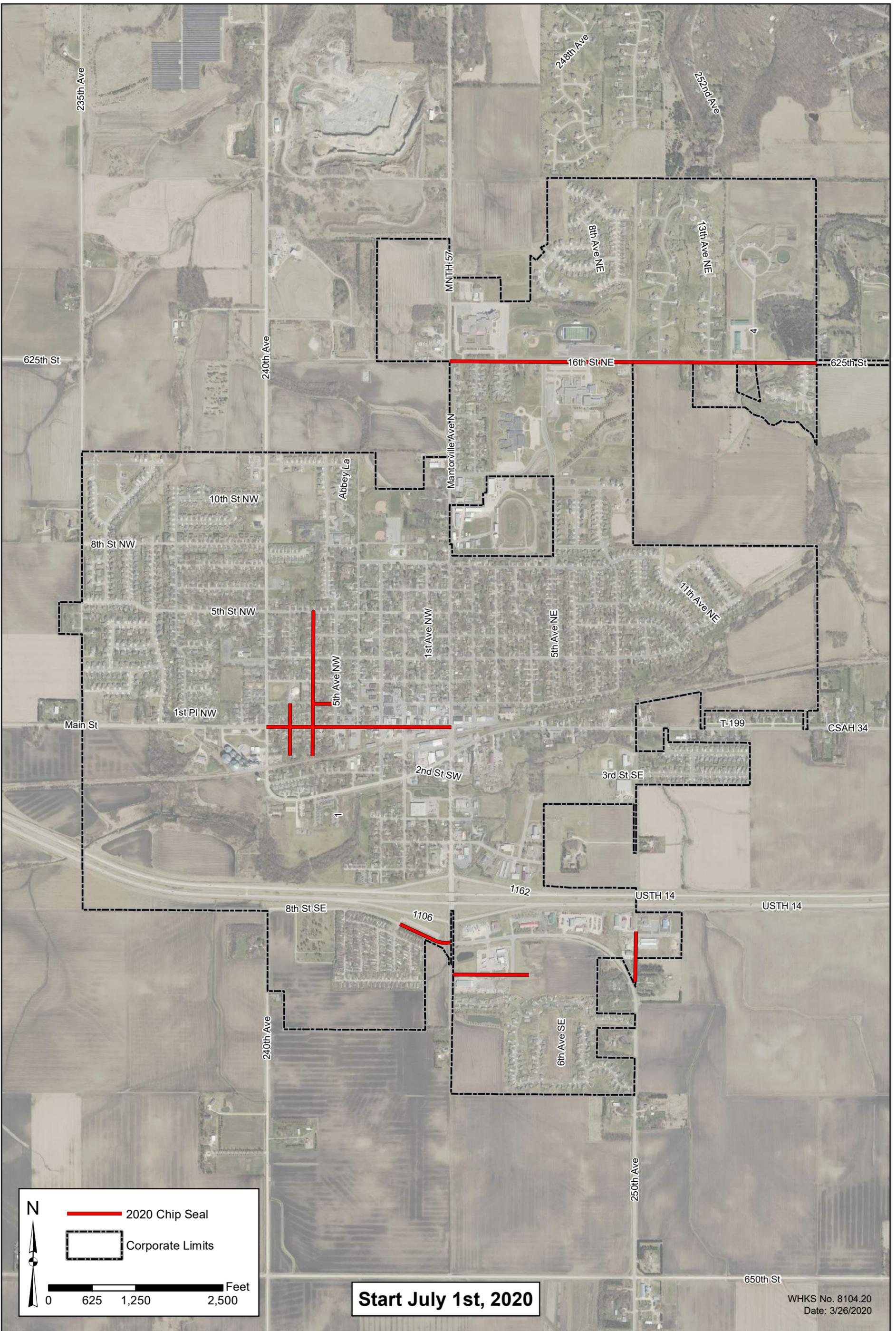
Adopted by the Kasson City Council this 22th day of April, 2020.

Mayor Chris McKern

ATTEST:

Linda Rappe, City Clerk

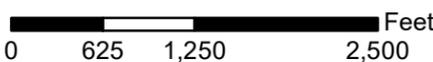
The motion for the adoption of the foregoing resolution was made by Council Member _____ and duly seconded by Council Member _____. Upon a vote being taken, the following members voted in favor thereof: _____. Those against same: _____





 2020 Chip Seal

 Corporate Limits

 Feet

 0 625 1,250 2,500

Start July 1st, 2020

WHKS No. 8104.20
Date: 3/26/2020



**2020
CHIP SEALING**



WHKS & Co.

Letting Date: April 17, 2020 @ 10:00 a.m.

Project No. 8104.20 2020 Chip Sealing - Street Maintenance Kasson, MN		Pearson Bros., Inc. 11079 Lamont Avenue NE Hanover, MN 55341		Allied Blacktop Company 10503 89th Avenue N. Maple Grove, MN 55369		Fahrmer Asphalt Sealers, LLC 6615 US Hwy 12 W Eau Claire, WI 54703		
ITEM	QUANTITY	UNIT	TOTAL	UNIT	TOTAL	UNIT	TOTAL	
Bituminous Material for Seal Coat, CRS-2p	18,000	Gal.	\$ 3.00	\$54,000.00	\$ 0.10	\$1,800.00	\$ 4.29	\$77,220.00
Seal Coat Aggregate (FA-2, Class A) Gray 1/4" Dressor or Tork Trap Rock	540	Tons	\$ 55.00	\$29,700.00	\$ 153.00	\$82,620.00	\$ 58.38	\$31,525.20
Traffic Sign with Post	6	Each	\$ 450.00	\$2,700.00	\$ 500.00	\$3,000.00	\$ 425.00	\$2,550.00
4" Solid Line - White Epoxy	12,500	L.F.	\$ 0.41	\$5,125.00	\$ 0.41	\$5,125.00	\$ 0.50	\$6,250.00
4" Dotted Line - White Epoxy	100	L.F.	\$ 1.00	\$100.00	\$ 1.00	\$100.00	\$ 0.50	\$50.00
4" Solid Double Line - Yellow Epoxy	1,350	L.F.	\$ 0.82	\$1,107.00	\$ 0.82	\$1,107.00	\$ 1.00	\$1,350.00
4" Broken Line - Yellow Epoxy	1,350	L.F.	\$ 0.41	\$553.50	\$ 0.41	\$553.50	\$ 0.50	\$675.00
24" Stop Line Paint - Epoxy	50	L.F.	\$ 7.00	\$350.00	\$ 7.00	\$350.00	\$ 12.00	\$600.00
Crosswalk Paint - Epoxy	1,100	S.F.	\$ 3.80	\$4,180.00	\$ 3.80	\$4,180.00	\$ 5.50	\$6,050.00
Pedestrian Crossing Yield Lines - Epoxy	30	L.F.	\$ 12.00	\$360.00	\$ 12.00	\$360.00	\$ 20.00	\$600.00
4" Solid Line - White (Diagonal Parking) Epoxy	2,110	L.F.	\$ 1.80	\$3,798.00	\$ 1.80	\$3,798.00	\$ 2.40	\$5,064.00
4" Solid Line - White (Parallel Parking) Epoxy	400	L.F.	\$ 2.10	\$840.00	\$ 2.10	\$840.00	\$ 2.40	\$960.00
Handicap Symbol - Epoxy	5	Each	\$ 90.00	\$450.00	\$ 90.00	\$450.00	\$ 110.00	\$550.00
Right Turn Lane Symbols - Epoxy	1	L.S.	\$ 400.00	\$400.00	\$ 400.00	\$400.00	\$ 180.00	\$180.00
TOTAL QUOTE PRICE				\$103,663.50		\$104,683.50		\$133,624.20

CITY OF KASSON
RESOLUTION #x-x

A RESOLUTION AWARDDING AND APPROVING
2020 CHIP SEALING QUOTES

WHEREAS, the City Council of the City of Kasson solicited, received and opened quotes for 2020 CHIP SEALING on April 17, 2020; and,

WHEREAS, quotes received by the City of Kasson must be acted upon within 30 days of opening; and,

WHEREAS, the bids received for the project are favorable.

Contractor	Amount
<i>Budgeted Amount</i>	<i>\$ 150,000.00</i>
Pearson Bros., Inc.	\$ 103,663.50
Allied Blacktop Company	\$ 104,683.50
Fahrner Asphalt Sealers, LLC	\$ 133,624.20

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Kasson that the low quote submitted by the contractor below in the amount below

Pearson Bros., Inc.	\$ 103,663.50
---------------------	---------------

for 2020 CHIP SEALING is hereby approved.

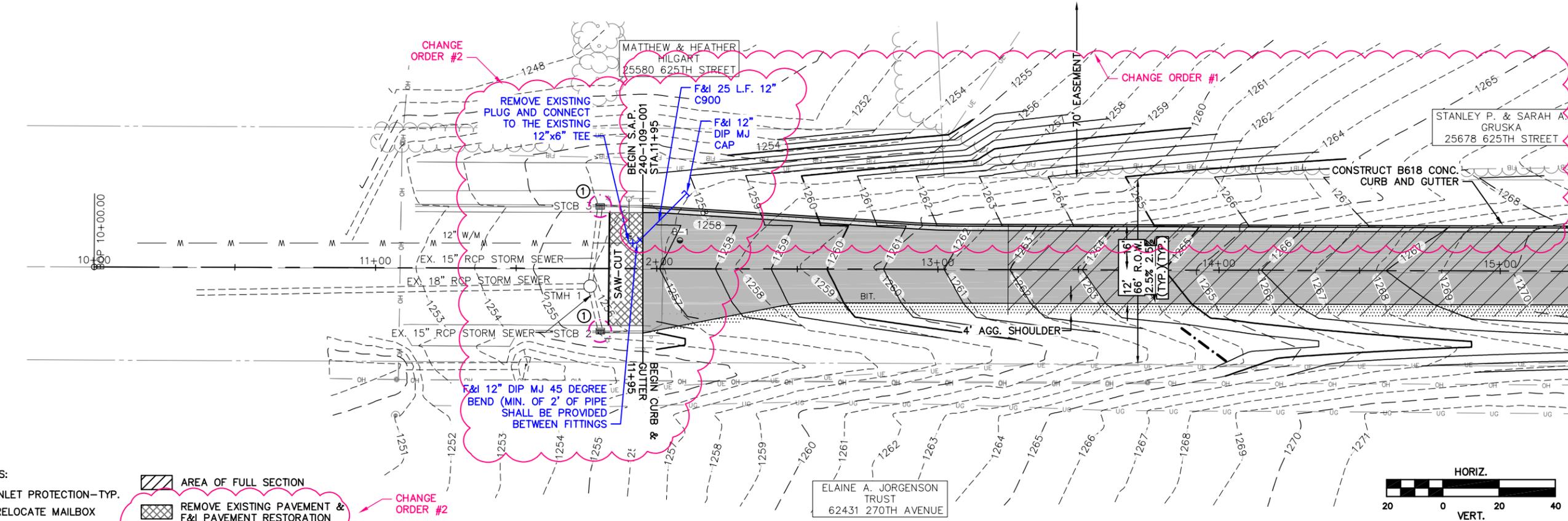
Adopted by the Kasson City Council this 22th day of April, 2020.

Mayor Chris McKern

ATTEST:

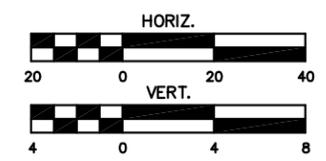
Linda Rappe, City Clerk

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: _____

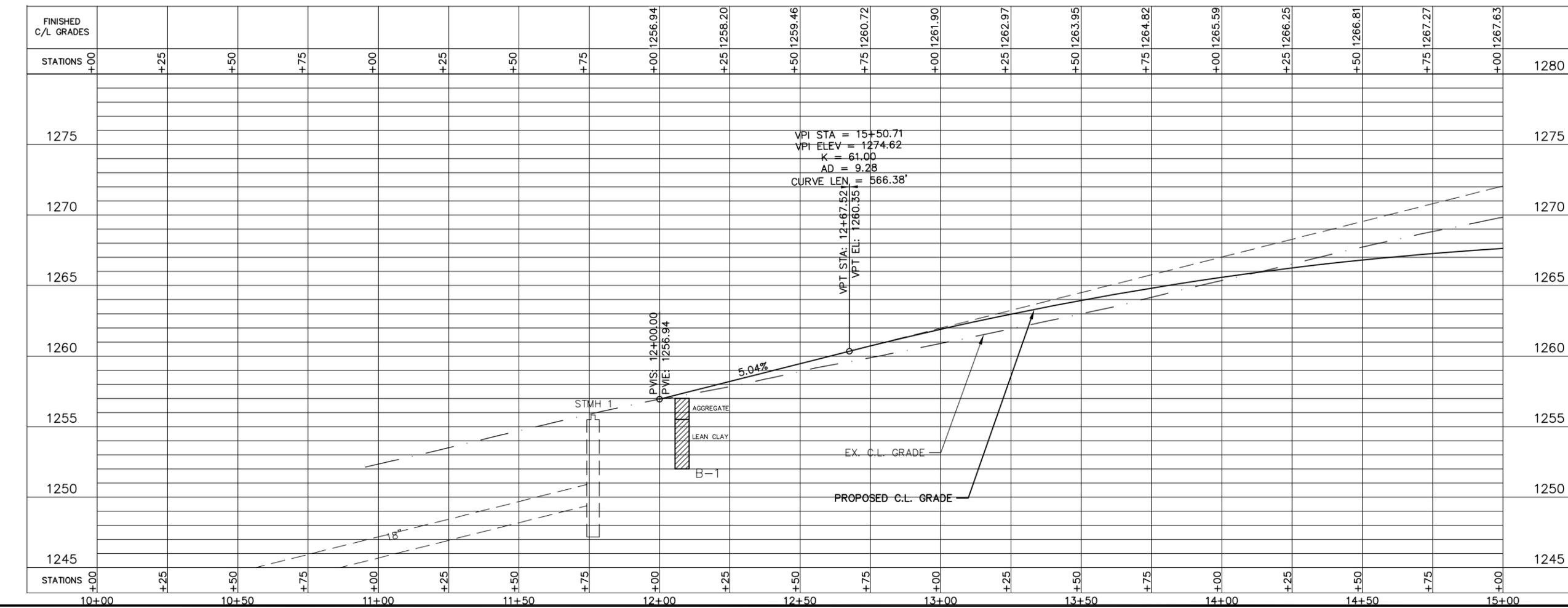


- NOTES:
- ① INLET PROTECTION-TYP.
 - ② RELOCATE MAILBOX

AREA OF FULL SECTION
 REMOVE EXISTING PAVEMENT & F&I PAVEMENT RESTORATION (MIN. BITUMINOUS DEPTH 5.5")



16TH STREET NE



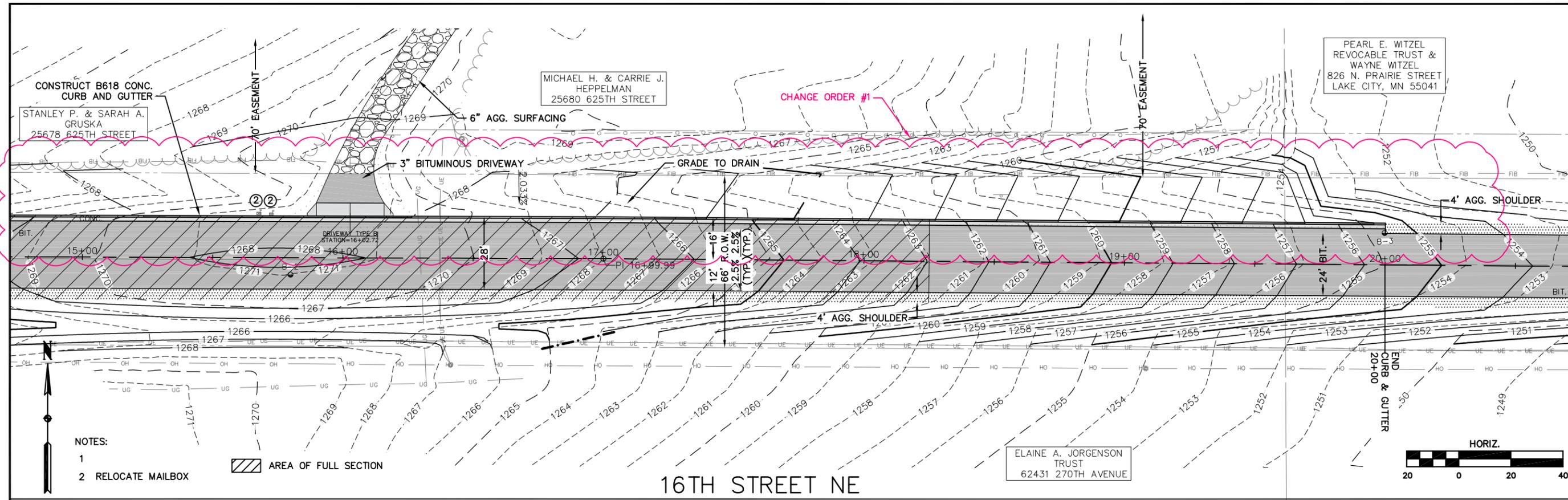
I hereby certify that this plan, specification or report was prepared by me or under my direct personal supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.

Brandon W. Theobald
Date: License No. 48229

NO.	DATE	DESCRIPTION
2	4/15/20	ADDED ADPT. C&G & W/M EXT.

PLAN AND PROFILE
16TH STREET NE IMPROVEMENTS
KASSON, MINNESOTA
2019

S.A.P. NO. 240-109-001
SCALE: AS SHOWN
WHKS PROJECT NO. 8749.00
DRAWN BY: MR
CHECKED BY: BWT
SHEET 7 OF 32

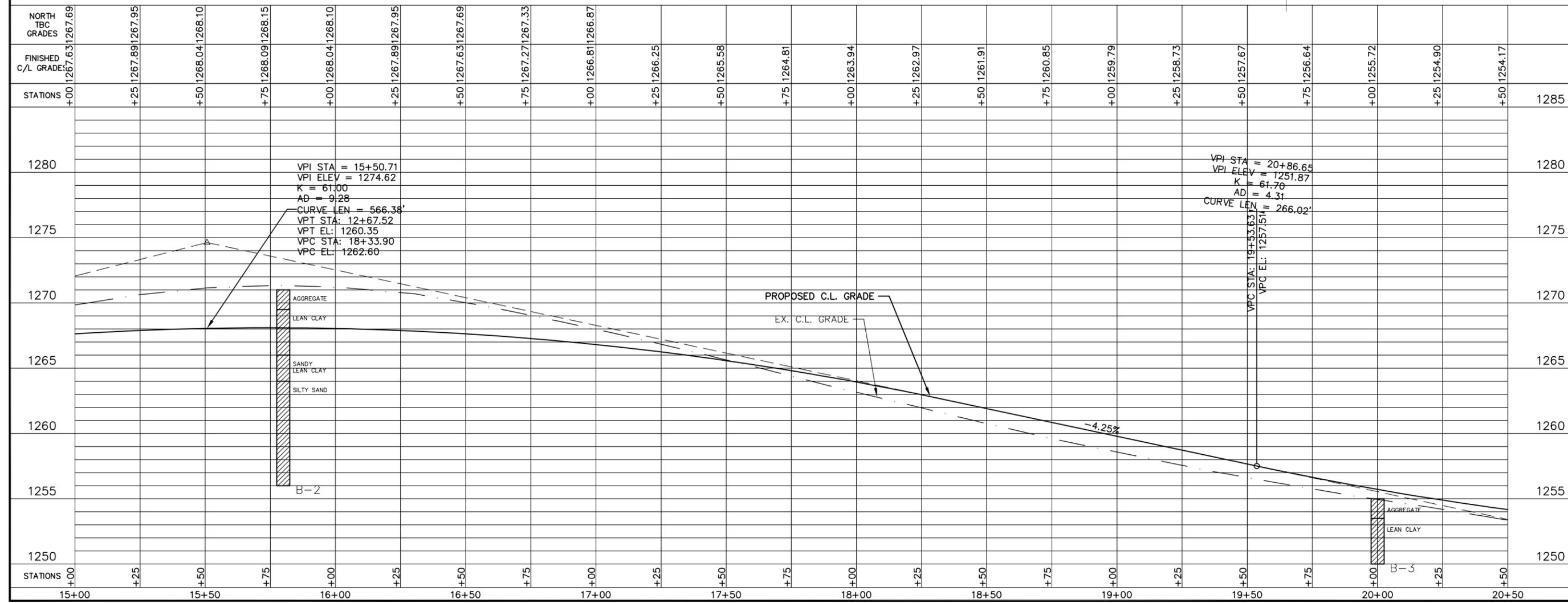


- NOTES:
- 1 RELOCATE MAILBOX
 - 2 RELOCATE MAILBOX

AREA OF FULL SECTION



16TH STREET NE



VPI STA = 15+50.71
VPI ELEV = 1274.62
K = 61.00
AD = 9.28
CURVE LEN = 566.38'
VPT STA: 12+67.52
VPT EL: 1260.35
VPC STA: 18+33.90
VPC EL: 1262.60

VPI STA = 20+86.65
VPI ELEV = 1251.87
K = 61.70
AD = 4.31
CURVE LEN = 266.02'

I hereby certify that this plan, specification or report was prepared by me or under my direct personal supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.

Brandon W. Theobald
Date: License No. 48229

NO.	DATE	DESCRIPTION
2	4/15/20	ADDED ADDITIONAL C&G

PLAN AND PROFILE
16TH STREET NE IMPROVEMENTS
KASSON, MN
2019

S.A.P. NO. 240-109-001
SCALE: AS SHOWN
WHKS PROJECT NO. 8749.00
DRAWN BY: MR
CHECKED BY: BWT
SHEET 8 OF 32

Highway Users Tax Distribution Fund for local roads and bridges

2020



Bridge 4576, City of Lynd (Camden State Park)

Minnesota's economic strength and vitality depends on an effective transportation system. To support the state's system of streets, roads and bridges, the Minnesota Department of Transportation distributes funds for highway maintenance and construction to counties, cities and townships based on a formula determined by the legislature.

The department's State Aid for Local Transportation division works closely with local levels of government to ensure the state maintains a safe, effective and coordinated highway network.

Funding from the Minnesota Highway Users Tax Distribution Fund is used to support more than 100,000 miles of trunk highways, county state aid highways, municipal state aid streets and township roads.

The HUTDF is a dedicated funding source comprised primarily of fuel tax revenues, license fees, motor vehicle sales tax revenue and interest.

For fiscal year 2020, MnDOT distributed over \$1 billion to local governments from the HUTDF.

In addition to funding support, the SALT division provides technical assistance in highway and bridge design, construction and maintenance; authorizes grants for local road and bridge construction; coordinates local federally funded projects; and provides overall management of the state aid system.

SALT links MnDOT with city and county engineers to transfer technical expertise and determine ways to improve the state's transportation system.

Trunk Highway	11,718
County State Aid Highways ¹	30,629
Municipal State Aid Streets ²	3,711
County Roads	13,923
Township Roads	55,407
Other Municipal Streets	19,139
Other Minor Systems	6,832
	<hr/>
	141,359 miles

¹ In 87 counties

² In 148 cities of population greater than 5,000

Bridges

Trunk Highways	3,989
County Roads	8,216
City Streets	1,535
Township Roads	6,225
	<hr/>
	19,964 bridges



CSAH 8 (745th Avenue),
Mower County

Minnesota Highway Users Tax Distribution Fund

2020

FUEL TAX REVENUE
\$946,100,000



LICENSE FEES
\$835,900,000



MOTOR VEHICLE SALES TAX
\$505,680,000



AUTO PARTS SALES TAX/ INTEREST/OTHER
\$211,410,000



Total Highway Users Fund
\$2,499,090,000

Collection Costs and Refunds to Department of Natural Resources, Public Safety, Revenue, etc.
\$34,409,000

5% Distribution
\$122,630,000

Regular Distribution
\$2,329,970,000

5% - \$122,630,000
Town Bridge Account - 16%
Town Road Account - 30.5%
Flexible Hwy. Account - 53.5%

Town Bridge Account
\$19,620,800

- Apportioned to individual counties based on the needs of the deficient township bridges.
- Less unallocated account, which can be used by any county.
- For the replacement of deficient township bridges

Town Road Account
\$37,420,150

- Apportioned to individual counties based on township road mileage open to traffic at least eight months/year.
- For the construction and maintenance of township roads.

Flexible Highway Account
\$66,124,395

- Apportioned to individual agencies for the restoration of former trunk highways that have been turned back to the municipalities or counties and designated state aid.

Regular 95% - \$2,329,970,000
Trunk Highway Fund - 62%
County State Aid Highway Fund - 29%
Municipal State Aid Street Fund - 9%

Trunk Highway Fund
\$1,444,581,400
To MnDOT

County State Aid Highway Fund*

CSAH Distribution
\$674,570,675

- Distributed to 87 counties based on:
 - Apportionment Sum (68%)
 - 10% equalization
 - 10% motor vehicle registration
 - 30% lane miles
 - 50% CSAH money needs
 - Excess sum (32%)
 - 40% motor vehicle registration
 - 60% CSAH money needs
- Used to construct (60%) and maintain (40%) each county's CSAH system

DEDUCTIONS
\$18,012,691

- Used for administration, disaster and research

\$5,097,511

- Used for roads providing access to recreation areas in cooperation with the DNR, State Park Road Account

Municipal State Aid Street Fund*

MSAS Apportionment
\$210,245,736

- Apportioned to 148 municipalities based on:
 - 50% population
 - 50% MSAS money needs
- Used to construct and maintain each municipality's MSAS system

DEDUCTIONS
\$5,816,960

- Used for administration, disaster and research

*Net distribution after adjustments and deductions

For more details, visit mndot.gov/safinance/apportionments.html

Kasson Police Calls for Service

	2014	2015	2016	2017	2018	2019	2020
January	274	286	294	322	346	424	397
February	271	247	260	341	310	394	355
March	280	302	273	277	352	446	339
April	325	347	375	364	418	480	
May	373	367	413	461	502	530	
June	293	339	349	370	395	549	
July	364	408	408	528	454	448	
August	286	372	343	404	466	483	
September	263	352	346	450	461	505	
October	336	309	489	370	380	416	
November	263	284	359	390	348	433	
December	300	331	334	377	437	435	
Yearly Total	3628	3944	4243	4654	4869	5,543	1,091

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Government Wide						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		2,093,615.00	-2,093,615.00
3107 ABATEMENT LEVY	0.00		0.00		5,897.00	-5,897.00
3210 BUSINESS LICENSES/PERMITS	7,500.00	2.27	7,550.00	1.19	13,500.00	-5,950.00
3341 LOCAL GOVERNMENT AID	0.00		0.00		1,170,059.00	-1,170,059.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		3,869.00	-3,869.00
3410 CHARGES FOR SERVICES	2.00		2.00		2,000.00	-1,998.00
3415 CITY HALL RENT	0.00		0.00		100.00	-100.00
3621 INTEREST EARNED	0.00		0.00		10,000.00	-10,000.00
3622 RENTS AND ROYALTIES	531.00	0.16	1,062.00	0.17	3,000.00	-1,938.00
3624 MISC REVENUE - REFUNDS	0.37		80.72	0.01	1,500.00	-1,419.28
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		16,000.00	-16,000.00
Total Department	8,033.37	2.43	8,694.72	1.37	3,319,540.00	-3,310,845.28
Planning and Zoning						
3413 ZONING/SUBDIVISION FEES	300.00	0.09	300.00	0.05	2,000.00	-1,700.00
3624 MISC REVENUE - REFUNDS	275.00	0.08	625.00	0.10	4,000.00	-3,375.00
Total Department	575.00	0.17	925.00	0.15	6,000.00	-5,075.00
Cable TV						
3495 FRANCHISE ROW USE	2,059.42	0.62	2,059.42	0.33	60,000.00	-57,940.58
Total Department	2,059.42	0.62	2,059.42	0.33	60,000.00	-57,940.58
Police						
3345 POLICE/FIRE STATE AIDS	0.00		0.00		70,000.00	-70,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		4,500.00	-4,500.00
3369 OTHER COUNTY GRANT	0.00		0.00		58,000.00	-58,000.00
3420 PUBLIC SAFETY	37.26	0.01	77.14	0.01	200.00	-122.86
3511 COURT FINES	1,968.71	0.60	1,968.71	0.31	18,000.00	-16,031.29
3624 MISC REVENUE - REFUNDS	23.29	0.01	978.29	0.15	3,000.00	-2,021.71
Total Department	2,029.26	0.61	3,024.14	0.48	153,700.00	-150,675.86
Fire						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		5,741.00	-5,741.00
3346 STATE FIRE AID	0.00		0.00		40,000.00	-40,000.00
3349 MISCELLANEOUS STATE GRANT	0.00		0.00		7,000.00	-7,000.00
3421 Fire Contracts	0.00		35,963.68	5.69	36,470.00	-506.32
3422 SPECIAL FIRE PROTECTION S	1,100.00	0.33	3,142.00	0.50	15,000.00	-11,858.00
3623 CONTR/DONATION FROM PRIVA	0.00		0.00		8,000.00	-8,000.00
Total Department	1,100.00	0.33	39,105.68	6.18	112,211.00	-73,105.32

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Building Inspection						
3220 NON-BUSINESS LICENSES & P	5,058.60	1.53	11,129.06	1.76	68,858.00	-57,728.94
3414 PLAN CHECK FEES	2,206.68	0.67	5,947.06	0.94	34,000.00	-28,052.94
3416 MECHANICAL INSPECTION FEE	740.00	0.22	1,510.34	0.24	4,000.00	-2,489.66
3417 PLUMBING INSPECTION FEES	180.00	0.05	540.00	0.09	2,500.00	-1,960.00
Total Department	8,185.28	2.48	19,126.46	3.02	109,358.00	-90,231.54
Animal Control						
3220 NON-BUSINESS LICENSES & P	50.00	0.02	100.00	0.02	1,700.00	-1,600.00
3514 OTHER FINES	0.00		0.00		1,000.00	-1,000.00
Total Department	50.00	0.02	100.00	0.02	2,700.00	-2,600.00
Highways, Streets, Roadways						
3364 COUNTY MUNICIPAL STATE AI	0.00		0.00		72,640.00	-72,640.00
Total Department					72,640.00	-72,640.00
Street Lighting						
3921 TRANSFER FROM OTHER FUNDS	0.00		0.00		70,000.00	-70,000.00
Total Department					70,000.00	-70,000.00
Parks and Recreation						
3622 RENTS AND ROYALTIES	335.28	0.10	4,357.82	0.69	2,700.00	1,657.82
Total Department	335.28	0.10	4,357.82	0.69	2,700.00	1,657.82
Swimming Pool						
3472 SWIMMING POOL FEES DAILY	0.00		0.00		106,000.00	-106,000.00
3474 CONCESSIONS	0.00		25.00		40,000.00	-39,975.00
3475 LESSONS	0.00		0.00		20,000.00	-20,000.00
3478 FACILITY RENTAL	92.62	0.03	92.62	0.01	3,500.00	-3,407.38
3480 SWIM PASSES	0.00		0.00		70,000.00	-70,000.00
3482 SWIM TEAM	0.00		0.00		1,500.00	-1,500.00
Total Department	92.62	0.03	117.62	0.02	241,000.00	-240,882.38
Other Recreational Facilities						
3471 OTHER ORGANIZED ACTIVITIE	0.00		0.00		500.00	-500.00
3473 PLAYGROUND FEES	0.00		0.00		500.00	-500.00
3479 SOFTBALL FEES	0.00		0.00		5,100.00	-5,100.00
Total Department					6,100.00	-6,100.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Park Areas						
3474 CONCESSIONS	0.00		0.00		3,500.00	-3,500.00
Total Department					3,500.00	-3,500.00
Total Revenue	22,460.23	100.00	77,510.86	100.00	4,159,449.00	-4,081,938.14
Expenses						
Council						
Council						
101 FULL-TIME EMPLOYEES - REGULAR	1,285.53	0.39	2,560.07	0.40	30,750.00	28,189.93
102 FULL-TIME EMPLOYEES - OVERTIME	108.49	0.03	204.91	0.03	0.00	-204.91
121 EMPLOYER PERA CONTRIBUTIONS	104.53	0.03	207.36	0.03	1,626.00	1,418.64
122 EMPLOYER FICA CONTRIBUTIONS	75.65	0.02	149.87	0.02	1,907.00	1,757.13
123 EMPLOYER MEDICARE CONTRIBUTION	17.71	0.01	35.06	0.01	446.00	410.94
130 EMPLOYER PAID INSURANCE	414.30	0.13	828.64	0.13	4,800.00	3,971.36
150 WORKER'S COMPENSATION	216.00	0.07	216.00	0.03	170.00	-46.00
160 LIABILITY INSURANCE	0.00		0.00		4,000.00	4,000.00
210 OPERATING SUPPLIES	0.00		0.00		150.00	150.00
304 LEGAL FEES	217.50	0.07	217.50	0.03	11,000.00	10,782.50
333 STAFF MEETINGS & CONFERENCES	234.40	0.07	819.40	0.13	2,000.00	1,180.60
334 MEMBERSHIP DUES AND FEES	0.00		3,283.33	0.52	4,500.00	1,216.67
351 LEGAL NOTICES PUBLISHING	0.00		0.00		400.00	400.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,100.00	1,100.00
430 OTHER SERVICE/CHARGES-MISC.	15,114.70	4.58	15,114.70	2.39	15,000.00	-114.70
Account Total						
Total Department	17,788.81	5.39	23,636.84	3.74	77,849.00	54,212.16
Total Department	17,788.81	5.39	23,636.84	3.74	77,849.00	54,212.16
Ordinances and Proceedings						
Ordinances and Proceedings						
353 ORDINANCE PUBLICATION	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		2,500.00	2,500.00
Account Total						
Total Department					3,500.00	3,500.00
Total Department					3,500.00	3,500.00
Mayor						
Mayor						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		4,800.00	4,800.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		298.00	298.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		70.00	70.00
Account Total						
Total Department					5,168.00	5,168.00
Total Department					5,168.00	5,168.00
City Clerk						
City Clerk						
101 FULL-TIME EMPLOYEES - REGULAR	9,696.77	2.94	17,647.93	2.79	128,000.00	110,352.07
102 FULL-TIME EMPLOYEES - OVERTIME	86.77	0.03	163.91	0.03	0.00	-163.91
121 EMPLOYER PERA CONTRIBUTIONS	733.84	0.22	1,335.89	0.21	9,601.00	8,265.11
122 EMPLOYER FICA CONTRIBUTIONS	572.96	0.17	1,037.16	0.16	7,936.00	6,898.84
123 EMPLOYER MEDICARE CONTRIBUTION	133.99	0.04	242.60	0.04	1,856.00	1,613.40
130 EMPLOYER PAID INSURANCE	1,543.50	0.47	3,333.19	0.53	21,000.00	17,666.81

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
150 WORKER'S COMPENSATION	1,050.00	0.32	1,050.00	0.17	900.00	-150.00
160 LIABILITY INSURANCE	0.00		0.00		80.00	80.00
210 OPERATING SUPPLIES	440.95	0.13	506.40	0.08	4,000.00	3,493.60
216 PERIODICALS	0.00		0.00		220.00	220.00
220 REPAIR/MAINTENANCE SUPPLIES	56.32	0.02	135.81	0.02	1,000.00	864.19
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,500.00	3,500.00
321 TELEPHONE	592.54	0.18	1,176.35	0.19	8,000.00	6,823.65
325 COMMUNICATION-OTHER	0.00		242.17	0.04	2,400.00	2,157.83
331 TRAVEL/MILEAGE	0.00		0.00		800.00	800.00
332 ADMINISTRATOR MEETINGS &	153.50	0.05	188.50	0.03	3,500.00	3,311.50
333 STAFF MEETINGS & CONFERENCES	0.00		350.00	0.06	5,000.00	4,650.00
334 MEMBERSHIP DUES AND FEES	70.00	0.02	3,539.88	0.56	5,800.00	2,260.12
343 OTHER ADVERTISING	15.40		30.80		1,200.00	1,169.20
360 INSURANCE	0.00		0.00		3,300.00	3,300.00
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	298.08	0.09	318.08	0.05	900.00	581.92
440 PROFESSIONAL SERVICES	7,497.68	2.27	8,162.68	1.29	3,000.00	-5,162.68
Account Total						
	22,942.30	6.95	39,461.35	6.24	212,993.00	173,531.65
Total Department	22,942.30	6.95	39,461.35	6.24	212,993.00	173,531.65
Elections						
Elections						
101 FULL-TIME EMPLOYEES - REGULAR	257.04	0.08	511.95	0.08	3,350.00	2,838.05
102 FULL-TIME EMPLOYEES - OVERTIME	21.70	0.01	40.98	0.01	0.00	-40.98
121 EMPLOYER PERA CONTRIBUTIONS	20.89	0.01	41.45	0.01	251.00	209.55
122 EMPLOYER FICA CONTRIBUTIONS	15.12		29.95		208.00	178.05
123 EMPLOYER MEDICARE CONTRIBUTION	3.54		7.00		49.00	42.00
130 EMPLOYER PAID INSURANCE	82.83	0.03	165.69	0.03	960.00	794.31
150 WORKER'S COMPENSATION	0.00		0.00		25.00	25.00
210 OPERATING SUPPLIES	0.00		0.00		300.00	300.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		500.00	500.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		100.00	100.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		10,000.00	10,000.00
Account Total						
	401.12	0.12	797.02	0.13	15,743.00	14,945.98
Total Department	401.12	0.12	797.02	0.13	15,743.00	14,945.98
Accounting						
Accounting						
301 AUDITING/ACCOUNTING	3,750.00	1.14	3,750.00	0.59	4,900.00	1,150.00
351 LEGAL NOTICES PUBLISHING	216.45	0.07	216.45	0.03	1,600.00	1,383.55
Account Total						
	3,966.45	1.20	3,966.45	0.63	6,500.00	2,533.55
Total Department	3,966.45	1.20	3,966.45	0.63	6,500.00	2,533.55
Assessing						
Assessing						
305 ASSESSING FEES	0.00		31,373.00	4.96	32,400.00	1,027.00
351 LEGAL NOTICES PUBLISHING	0.00		0.00		300.00	300.00
Account Total						
			31,373.00	4.96	32,700.00	1,327.00
Total Department			31,373.00	4.96	32,700.00	1,327.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Law-Legal Services						
Law-Legal Services						
304 LEGAL FEES	2,406.50	0.73	2,406.50	0.38	35,000.00	32,593.50
Account Total						
	2,406.50	0.73	2,406.50	0.38	35,000.00	32,593.50
Total Department	2,406.50	0.73	2,406.50	0.38	35,000.00	32,593.50
Planning and Zoning						
Planning & Zoning						
101 FULL-TIME EMPLOYEES - REGULAR	485.96	0.15	967.60	0.15	34,500.00	33,532.40
121 EMPLOYER PERA CONTRIBUTIONS	36.44	0.01	72.56	0.01	2,588.00	2,515.44
122 EMPLOYER FICA CONTRIBUTIONS	28.82	0.01	57.37	0.01	2,139.00	2,081.63
123 EMPLOYER MEDICARE CONTRIBUTION	6.74		13.41		500.00	486.59
130 EMPLOYER PAID INSURANCE	5.15		10.31		4,200.00	4,189.69
150 WORKER'S COMPENSATION	0.00		0.00		200.00	200.00
210 OPERATING SUPPLIES	66.81	0.02	82.49	0.01	500.00	417.51
304 LEGAL FEES	1,895.00	0.57	1,895.00	0.30	12,000.00	10,105.00
321 TELEPHONE	21.93	0.01	43.86	0.01	250.00	206.14
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		2,000.00	2,000.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		1,500.00	1,500.00
351 LEGAL NOTICES PUBLISHING	0.00		187.00	0.03	1,000.00	813.00
360 INSURANCE	0.00		0.00		3,000.00	3,000.00
430 OTHER SERVICE/CHARGES-MISC.	50.00	0.02	50.00	0.01	0.00	-50.00
440 PROFESSIONAL SERVICES	0.00		0.00		7,000.00	7,000.00
Account Total						
	2,596.85	0.79	3,379.60	0.53	71,377.00	67,997.40
Total Department	2,596.85	0.79	3,379.60	0.53	71,377.00	67,997.40
Data Processing						
Data Processing						
240 SMALL TOOLS/MINOR EQUIPMENT	1,484.44	0.45	1,484.44	0.23	1,000.00	-484.44
309 EDP, SOFTWARE & DESIGN	0.00		0.00		6,500.00	6,500.00
370 MAINTENANCE/SUPPORT FEES	1,012.00	0.31	1,708.00	0.27	5,700.00	3,992.00
400 REPAIRS & MAINTENANCE	80.40	0.02	80.40	0.01	1,000.00	919.60
440 PROFESSIONAL SERVICES	0.00		0.00		1,000.00	1,000.00
Account Total						
	2,576.84	0.78	3,272.84	0.52	15,200.00	11,927.16
Total Department	2,576.84	0.78	3,272.84	0.52	15,200.00	11,927.16
General Govt Building						
General Govt Buildings						
103 PART-TIME EMPLOYEES	234.00	0.07	487.64	0.08	3,000.00	2,512.36
121 EMPLOYER PERA CONTRIBUTIONS	17.55	0.01	36.58	0.01	225.00	188.42
122 EMPLOYER FICA CONTRIBUTIONS	14.06		29.31		186.00	156.69
123 EMPLOYER MEDICARE CONTRIBUTION	3.29		6.86		44.00	37.14
150 WORKER'S COMPENSATION	214.00	0.06	214.00	0.03	250.00	36.00
210 OPERATING SUPPLIES	0.00		0.00		300.00	300.00
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		250.00	250.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		800.00	800.00
360 INSURANCE	0.00		0.00		500.00	500.00
380 UTILITY SERVICES	483.53	0.15	483.53	0.08	6,800.00	6,316.47
400 REPAIRS & MAINTENANCE	0.00		1,050.00	0.17	2,000.00	950.00
410 RENTALS	0.00		0.00		700.00	700.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		300.00	300.00
Account Total						
	966.43	0.29	2,307.92	0.36	15,355.00	13,047.08

CITY OF KASSON
 Income Statement by Department
 For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Total Department	966.43	0.29	2,307.92	0.36	15,355.00	13,047.08
General Engineering						
General Engineering						
303 ENGINEERING FEES	0.00		0.00		20,000.00	20,000.00
Account Total					20,000.00	20,000.00
Total Department					20,000.00	20,000.00
Police						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	224.64	0.07	438.73	0.07	3,500.00	3,061.27
121 EMPLOYER PERA CONTRIBUTIONS	16.85	0.01	32.90	0.01	263.00	230.10
122 EMPLOYER FICA CONTRIBUTIONS	13.48		26.35		216.00	189.65
123 EMPLOYER MEDICARE CONTRIBUTION	3.16		6.17		51.00	44.83
Account Total						
Total Department	258.13	0.08	504.15	0.08	4,030.00	3,525.85
Police						
101 FULL-TIME EMPLOYEES - REGULAR	54,983.87	16.65	110,744.16	17.51	742,000.00	631,255.84
102 FULL-TIME EMPLOYEES - OVERTIME	4,012.44	1.22	6,567.04	1.04	11,500.00	4,932.96
103 PART-TIME EMPLOYEES	265.30	0.08	1,631.86	0.26	30,000.00	28,368.14
104 Canine	244.00	0.07	488.00	0.08	3,000.00	2,512.00
121 EMPLOYER PERA CONTRIBUTIONS	10,091.37	3.06	20,229.64	3.20	131,420.00	111,190.36
122 EMPLOYER FICA CONTRIBUTIONS	220.67	0.07	462.84	0.07	12,700.00	12,237.16
123 EMPLOYER MEDICARE CONTRIBUTION	825.92	0.25	1,659.01	0.26	11,000.00	9,340.99
130 EMPLOYER PAID INSURANCE	11,176.35	3.38	22,003.99	3.48	108,000.00	85,996.01
150 WORKER'S COMPENSATION	43,631.00	13.21	43,631.00	6.90	47,500.00	3,869.00
160 LIABILITY INSURANCE	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	606.22	0.18	1,472.63	0.23	9,000.00	7,527.37
212 MOTOR FUELS	1,592.38	0.48	1,592.38	0.25	13,000.00	11,407.62
214 UNIFORMS	0.00		0.00		4,000.00	4,000.00
220 REPAIR/MAINTENANCE SUPPLIES	99.58	0.03	99.58	0.02	1,000.00	900.42
240 SMALL TOOLS/MINOR EQUIPMENT	898.74	0.27	898.74	0.14	16,000.00	15,101.26
309 EDP, SOFTWARE & DESIGN	0.00		0.00		350.00	350.00
321 TELEPHONE	1,475.75	0.45	2,206.15	0.35	18,577.00	16,370.85
325 COMMUNICATION-OTHER	17.99	0.01	32.99	0.01	900.00	867.01
333 STAFF MEETINGS & CONFERENCES	2,210.67	0.67	3,670.67	0.58	8,000.00	4,329.33
334 MEMBERSHIP DUES AND FEES	7,699.09	2.33	7,977.09	1.26	9,200.00	1,222.91
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		0.00		23,100.00	23,100.00
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		12,500.00	12,500.00
380 UTILITY SERVICES	503.83	0.15	503.83	0.08	7,200.00	6,696.17
400 REPAIRS & MAINTENANCE	1,161.98	0.35	1,161.98	0.18	10,000.00	8,838.02
410 RENTALS	0.00		13.20		0.00	-13.20
430 OTHER SERVICE/CHARGES-MISC.	165.00	0.05	210.00	0.03	6,000.00	5,790.00
440 PROFESSIONAL SERVICES	788.69	0.24	988.68	0.16	1,500.00	511.32
444 OTHER CONTRACTUAL SERVICES	0.00		2,600.00	0.41	2,000.00	-600.00
Account Total						
Total Department	142,670.84	43.21	230,845.46	36.49	1,240,047.00	1,009,201.54
Total Department	142,928.97	43.29	231,349.61	36.57	1,244,077.00	1,012,727.39

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Fire						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	0.00		36.51	0.01	1,000.00	963.49
121 EMPLOYER PERA CONTRIBUTIONS	0.00		2.73		73.00	70.27
122 EMPLOYER FICA CONTRIBUTIONS	0.00		2.20		62.00	59.80
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.51		15.00	14.49
Account Total			41.95	0.01	1,150.00	1,108.05
Fire						
101 FULL-TIME EMPLOYEES - REGULAR	629.52	0.19	2,035.70	0.32	60,000.00	57,964.30
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		59.03	0.01	0.00	-59.03
121 EMPLOYER PERA CONTRIBUTIONS	47.22	0.01	157.12	0.02	525.00	367.88
122 EMPLOYER FICA CONTRIBUTIONS	35.33	0.01	117.64	0.02	434.00	316.36
123 EMPLOYER MEDICARE CONTRIBUTION	8.26		27.51		700.00	672.49
130 EMPLOYER PAID INSURANCE	244.66	0.07	794.74	0.13	1,300.00	505.26
150 WORKER'S COMPENSATION	14,393.00	4.36	14,393.00	2.28	15,000.00	607.00
160 LIABILITY INSURANCE	0.00		0.00		50.00	50.00
210 OPERATING SUPPLIES	996.54	0.30	1,039.74	0.16	8,200.00	7,160.26
212 MOTOR FUELS	177.31	0.05	177.31	0.03	2,700.00	2,522.69
214 UNIFORMS	0.00		0.00		4,000.00	4,000.00
216 PERIODICALS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	284.13	0.09	284.13	0.04	4,000.00	3,715.87
240 SMALL TOOLS/MINOR EQUIPMENT	1,274.99	0.39	1,274.99	0.20	40,000.00	38,725.01
321 TELEPHONE	185.35	0.06	370.70	0.06	2,500.00	2,129.30
330 TRAINING	3,423.44	1.04	3,503.94	0.55	15,000.00	11,496.06
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		6,000.00	6,000.00
334 MEMBERSHIP DUES AND FEES	220.00	0.07	734.00	0.12	2,500.00	1,766.00
343 OTHER ADVERTISING	0.00		0.00		300.00	300.00
360 INSURANCE	0.00		0.00		4,300.00	4,300.00
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		400.00	400.00
380 UTILITY SERVICES	929.44	0.28	929.44	0.15	10,000.00	9,070.56
400 REPAIRS & MAINTENANCE	0.00		0.00		1,000.00	1,000.00
430 OTHER SERVICE/CHARGES-MISC.	8,256.00	2.50	8,271.00	1.31	51,741.00	43,470.00
444 OTHER CONTRACTUAL SERVICES	1,085.00	0.33	1,085.00	0.17	7,000.00	5,915.00
Account Total						
	32,190.19	9.75	35,254.99	5.57	238,150.00	202,895.01
Total Department	32,190.19	9.75	35,296.94	5.58	239,300.00	204,003.06
Building Inspection						
Building Inspection						
331 TRAVEL/MILEAGE	184.11	0.06	184.11	0.03	3,200.00	3,015.89
444 OTHER CONTRACTUAL SERVICES	2,597.09	0.79	2,597.09	0.41	45,000.00	42,402.91
Account Total						
	2,781.20	0.84	2,781.20	0.44	48,200.00	45,418.80
Total Department	2,781.20	0.84	2,781.20	0.44	48,200.00	45,418.80
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		0.00		2,000.00	2,000.00
Account Total						
					2,325.00	2,325.00
Total Department					2,325.00	2,325.00

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Highways, Streets, Roadways						
Highways, Streets, Roadways						
101 FULL-TIME EMPLOYEES - REGULAR	6,661.35	2.02	13,347.44	2.11	139,750.00	126,402.56
121 EMPLOYER PERA CONTRIBUTIONS	499.57	0.15	1,000.98	0.16	9,424.00	8,423.02
122 EMPLOYER FICA CONTRIBUTIONS	379.03	0.11	756.21	0.12	7,790.00	7,033.79
123 EMPLOYER MEDICARE CONTRIBUTION	88.62	0.03	176.81	0.03	1,822.00	1,645.19
130 EMPLOYER PAID INSURANCE	2,394.47	0.73	5,046.17	0.80	37,200.00	32,153.83
150 WORKER'S COMPENSATION	12,006.00	3.64	12,006.00	1.90	11,500.00	-506.00
210 OPERATING SUPPLIES	968.87	0.29	2,455.74	0.39	10,000.00	7,544.26
212 MOTOR FUELS	122.09	0.04	122.09	0.02	5,000.00	4,877.91
214 UNIFORMS	0.00		25.00		1,300.00	1,275.00
220 REPAIR/MAINTENANCE SUPPLIES	164.39	0.05	164.39	0.03	20,000.00	19,835.61
240 SMALL TOOLS/MINOR EQUIPMENT	130.00	0.04	130.00	0.02	3,000.00	2,870.00
321 TELEPHONE	126.13	0.04	164.34	0.03	2,310.00	2,145.66
325 COMMUNICATION-OTHER	0.00		15.00		0.00	-15.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,200.00	1,200.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
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		0.00		6,000.00	6,000.00
380 UTILITY SERVICES	2,954.55	0.89	2,256.55	0.36	14,000.00	11,743.45
400 REPAIRS & MAINTENANCE	106.85	0.03	106.85	0.02	12,000.00	11,893.15
410 RENTALS	0.00		75.40	0.01	100.00	24.60
430 OTHER SERVICE/CHARGES-MISC.	58.89	0.02	225.39	0.04	2,500.00	2,274.61
440 PROFESSIONAL SERVICES	0.00		0.00		1,500.00	1,500.00
444 OTHER CONTRACTUAL SERVICES	0.00		24.62		2,000.00	1,975.38
Account Total						
	26,660.81	8.07	38,098.98	6.02	288,946.00	250,847.02
Total Department	26,660.81	8.07	38,098.98	6.02	288,946.00	250,847.02
Paved Streets						
Paved Streets						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		10,000.00	10,000.00
303 ENGINEERING FEES	0.00		0.00		15,000.00	15,000.00
400 REPAIRS & MAINTENANCE	0.00		0.00		177,268.00	177,268.00
Account Total						
					202,268.00	202,268.00
Total Department					202,268.00	202,268.00
Ice & Snow Removal						
Ice & Snow Removal						
102 FULL-TIME EMPLOYEES - OVERTIME	3,525.68	1.07	5,776.75	0.91	13,000.00	7,223.25
121 EMPLOYER PERA CONTRIBUTIONS	264.39	0.08	433.15	0.07	975.00	541.85
122 EMPLOYER FICA CONTRIBUTIONS	206.27	0.06	341.47	0.05	806.00	464.53
123 EMPLOYER MEDICARE CONTRIBUTION	48.29	0.01	79.91	0.01	189.00	109.09
130 EMPLOYER PAID INSURANCE	801.16	0.24	1,221.36	0.19	2,500.00	1,278.64
150 WORKER'S COMPENSATION	1,242.00	0.38	1,242.00	0.20	1,200.00	-42.00
210 OPERATING SUPPLIES	857.78	0.26	2,328.97	0.37	8,000.00	5,671.03
212 MOTOR FUELS	0.00		0.00		1,000.00	1,000.00
220 REPAIR/MAINTENANCE SUPPLIES	5,522.04	1.67	6,991.69	1.11	20,000.00	13,008.31
240 SMALL TOOLS/MINOR EQUIPMENT	140.38	0.04	140.38	0.02	500.00	359.62
360 INSURANCE	0.00		0.00		300.00	300.00
400 REPAIRS & MAINTENANCE	106.84	0.03	106.84	0.02	8,200.00	8,093.16

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
410 RENTALS	0.00		0.00		50.00	50.00
430 OTHER SERVICE/CHARGES-MISC.	2.14		2.14		2,500.00	2,497.86
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total						
	12,716.97	3.85	18,664.66	2.95	64,220.00	45,555.34
Total Department	12,716.97	3.85	18,664.66	2.95	64,220.00	45,555.34
Street Lighting						
Street Lighting						
380 UTILITY SERVICES	3,873.01	1.17	3,873.01	0.61	70,000.00	66,126.99
Account Total						
	3,873.01	1.17	3,873.01	0.61	70,000.00	66,126.99
Total Department	3,873.01	1.17	3,873.01	0.61	70,000.00	66,126.99
Sidewalks						
Sidewalks						
400 REPAIRS & MAINTENANCE	0.00		0.00		50,000.00	50,000.00
Account Total						
					50,000.00	50,000.00
Total Department					50,000.00	50,000.00
Waste Collection and Disposal						
Waste Collection & Disposal						
430 OTHER SERVICE/CHARGES-MISC.	836.04	0.25	836.04	0.13	11,500.00	10,663.96
Account Total						
	836.04	0.25	836.04	0.13	11,500.00	10,663.96
Total Department	836.04	0.25	836.04	0.13	11,500.00	10,663.96
Emer Mgmt/Health						
Emer Mgmt/Health						
210 OPERATING SUPPLIES	0.00		0.00		2,000.00	2,000.00
360 INSURANCE	0.00		0.00		760.00	760.00
380 UTILITY SERVICES	71.49	0.02	71.49	0.01	2,000.00	1,928.51
400 REPAIRS & MAINTENANCE	0.00		0.00		2,000.00	2,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		5,000.00	0.79	7,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		3,700.00	3,700.00
Account Total						
	71.49	0.02	5,071.49	0.80	17,460.00	12,388.51
Total Department	71.49	0.02	5,071.49	0.80	17,460.00	12,388.51
Parks and Recreation						
Parks & Recreation						
210 OPERATING SUPPLIES	35.16	0.01	35.16	0.01	500.00	464.84
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	300.33	0.09	499.51	0.08	4,500.00	4,000.49
325 COMMUNICATION-OTHER	0.00		15.00		100.00	85.00
333 STAFF MEETINGS & CONFERENCES	248.56	0.08	248.56	0.04	50.00	-198.56
334 MEMBERSHIP DUES AND FEES	65.00	0.02	365.00	0.06	500.00	135.00
410 RENTALS	0.00		0.00		30.00	30.00
430 OTHER SERVICE/CHARGES-MISC.	50.00	0.02	107.75	0.02	3,500.00	3,392.25
Account Total						
	699.05	0.21	1,270.98	0.20	10,180.00	8,909.02
Total Department	699.05	0.21	1,270.98	0.20	10,180.00	8,909.02
Playgrounds						
Playgrounds						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		3,000.00	3,000.00
Account Total						
					3,000.00	3,000.00
Total Department					3,000.00	3,000.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Swimming Pool						
Swimming Pool						
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		0.00		9,300.00	9,300.00
103 PART-TIME EMPLOYEES	0.00		218.24	0.03	145,000.00	144,781.76
122 EMPLOYER FICA CONTRIBUTIONS	0.00		13.53		8,990.00	8,976.47
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		3.16		2,103.00	2,099.84
130 EMPLOYER PAID INSURANCE	0.00		0.00		500.00	500.00
150 WORKER'S COMPENSATION	10,998.00	3.33	10,998.00	1.74	9,500.00	-1,498.00
210 OPERATING SUPPLIES	0.00		309.68	0.05	25,000.00	24,690.32
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		14,000.00	14,000.00
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		20,000.00	20,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
262 COST OF CONCESSIONS	0.00		0.00		25,000.00	25,000.00
321 TELEPHONE	68.45	0.02	136.90	0.02	1,100.00	963.10
343 OTHER ADVERTISING	0.00		0.00		150.00	150.00
344 PROMOTION	0.00		0.00		3,000.00	3,000.00
360 INSURANCE	0.00		0.00		3,000.00	3,000.00
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		2,500.00	2,500.00
380 UTILITY SERVICES	175.61	0.05	175.61	0.03	65,000.00	64,824.39
400 REPAIRS & MAINTENANCE	0.00		0.00		4,000.00	4,000.00
410 RENTALS	0.00		0.00		750.00	750.00
430 OTHER SERVICE/CHARGES-MISC.	1,105.00	0.33	1,119.50	0.18	1,000.00	-119.50
Account Total						
	12,347.06	3.74	12,974.62	2.05	340,893.00	327,918.38
Total Department	12,347.06	3.74	12,974.62	2.05	340,893.00	327,918.38
Other Recreational Facilities						
Other Recreational Facilities						
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		186.00	186.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		44.00	44.00
210 OPERATING SUPPLIES	42.81	0.01	70.33	0.01	8,500.00	8,429.67
214 UNIFORMS	0.00		0.00		500.00	500.00
220 REPAIR/MAINTENANCE SUPPLIES	32.50	0.01	32.50	0.01	5,500.00	5,467.50
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		2,850.00	2,850.00
333 STAFF MEETINGS & CONFERENCES	0.00		155.92	0.02	350.00	194.08
334 MEMBERSHIP DUES AND FEES	0.00		130.00	0.02	450.00	320.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		0.00		800.00	800.00
380 UTILITY SERVICES	104.47	0.03	104.47	0.02	9,000.00	8,895.53
400 REPAIRS & MAINTENANCE	106.85	0.03	106.85	0.02	8,500.00	8,393.15
430 OTHER SERVICE/CHARGES-MISC.	452.14	0.14	471.39	0.07	3,000.00	2,528.61
444 OTHER CONTRACTUAL SERVICES	0.00		10,000.00	1.58	21,600.00	11,600.00
Account Total						
	738.77	0.22	11,071.46	1.75	64,530.00	53,458.54
Total Department	738.77	0.22	11,071.46	1.75	64,530.00	53,458.54
Park Areas						

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Park Areas						
101 FULL-TIME EMPLOYEES - REGULAR	14,765.88	4.47	29,419.72	4.65	215,000.00	185,580.28
102 FULL-TIME EMPLOYEES - OVERTIME	0.00		0.00		2,000.00	2,000.00
103 PART-TIME EMPLOYEES	1,918.28	0.58	4,120.38	0.65	27,000.00	22,879.62
121 EMPLOYER PERA CONTRIBUTIONS	1,251.33	0.38	2,515.54	0.40	16,275.00	13,759.46
122 EMPLOYER FICA CONTRIBUTIONS	979.53	0.30	1,968.33	0.31	13,454.00	11,485.67
123 EMPLOYER MEDICARE CONTRIBUTION	229.08	0.07	460.37	0.07	3,538.00	3,077.63
130 EMPLOYER PAID INSURANCE	3,160.76	0.96	6,402.15	1.01	43,000.00	36,597.85
150 WORKER'S COMPENSATION	14,312.00	4.33	14,312.00	2.26	11,000.00	-3,312.00
210 OPERATING SUPPLIES	57.11	0.02	57.11	0.01	3,000.00	2,942.89
212 MOTOR FUELS	153.08	0.05	153.08	0.02	6,000.00	5,846.92
214 UNIFORMS	0.00		0.00		1,500.00	1,500.00
220 REPAIR/MAINTENANCE SUPPLIES	221.33	0.07	1,266.79	0.20	12,000.00	10,733.21
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		3,000.00	3,000.00
262 COST OF CONCESSIONS	0.00		0.00		2,000.00	2,000.00
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		0.00		13,500.00	13,500.00
380 UTILITY SERVICES	508.77	0.15	508.77	0.08	6,000.00	5,491.23
400 REPAIRS & MAINTENANCE	0.00		60.00	0.01	1,000.00	940.00
410 RENTALS	0.00		75.40	0.01	6,500.00	6,424.60
430 OTHER SERVICE/CHARGES-MISC.	54.25	0.02	242.25	0.04	3,000.00	2,757.75
444 OTHER CONTRACTUAL SERVICES	10.00		10.00		6,500.00	6,490.00
Account Total						
	37,621.40	11.39	61,571.89	9.73	395,817.00	334,245.11
Total Department	37,621.40	11.39	61,571.89	9.73	395,817.00	334,245.11
Forestry and Nursery						
Forestry & Nursery						
210 OPERATING SUPPLIES	38.40	0.01	38.40	0.01	600.00	561.60
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		750.00	750.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
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.	0.00		120.53	0.02	8,700.00	8,579.47
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		14,000.00	14,000.00
Account Total						
	38.40	0.01	158.93	0.03	24,475.00	24,316.07
Total Department	38.40	0.01	158.93	0.03	24,475.00	24,316.07
Historic Watertower						
Historic Watertower						
430 OTHER SERVICE/CHARGES-MISC.	29.91	0.01	29.91		2,000.00	1,970.09
Account Total						
	29.91	0.01	29.91		2,000.00	1,970.09
Total Department	29.91	0.01	29.91		2,000.00	1,970.09
Dodge County Arena						
Dodge County Arena						
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		28,781.00	28,781.00
440 PROFESSIONAL SERVICES	0.00		285.00	0.05	300.00	15.00
Account Total						
			285.00	0.05	29,081.00	28,796.00
Total Department			285.00	0.05	29,081.00	28,796.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

101 General Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Capital						
Council						
580 OTHER EQUIPMENT	0.00		0.00		22,500.00	22,500.00
Account Total					22,500.00	22,500.00
General Govt Buildings						
580 OTHER EQUIPMENT	0.00		0.00		10,000.00	10,000.00
Account Total					10,000.00	10,000.00
Police						
550 MOTOR VEHICLES	1,887.18	0.57	3,769.26	0.60	75,948.00	72,178.74
580 OTHER EQUIPMENT	0.00		0.00		14,000.00	14,000.00
611 BOND INTEREST	293.71	0.09	592.52	0.09	5,030.00	4,437.48
Account Total						
	2,180.89	0.66	4,361.78	0.69	94,978.00	90,616.22
Fire						
550 MOTOR VEHICLES	0.00		0.00		69,666.00	69,666.00
611 BOND INTEREST	0.00		0.00		1,800.00	1,800.00
Account Total						
					71,466.00	71,466.00
Highways, Streets, Roadways						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		50,000.00	50,000.00
540 HEAVY MACHINERY	0.00		0.00		74,136.00	74,136.00
550 MOTOR VEHICLES	285.32	0.09	569.93	0.09	3,470.00	2,900.07
611 BOND INTEREST	34.72	0.01	70.15	0.01	380.00	309.85
Account Total						
	320.04	0.10	640.08	0.10	127,986.00	127,345.92
Park Areas						
530 IMPR OTHER THAN BUILDINGS	0.00		0.00		67,500.00	67,500.00
550 MOTOR VEHICLES	418.82	0.13	836.36	0.13	10,165.00	9,328.64
611 BOND INTEREST	69.30	0.02	139.88	0.02	1,593.00	1,453.12
Account Total						
	488.12	0.15	976.24	0.15	79,258.00	78,281.76
Total Department	2,989.05	0.91	5,978.10	0.95	406,188.00	400,209.90
Unallocated Expenses						
Unallocated Expenditures						
360 INSURANCE	0.00		0.00		18,000.00	18,000.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		7,970.00	7,970.00
433 MMUA SAFETY PROGRAM	34.02	0.01	3,652.02	0.58	7,000.00	3,347.98
Account Total						
	34.02	0.01	3,652.02	0.58	32,970.00	29,317.98
Total Department	34.02	0.01	3,652.02	0.58	32,970.00	29,317.98
Other Financing Uses						
Other Financing Uses						
720 OPERATING TRANSFERS	0.00		89,000.00	14.07	89,000.00	0.00
Account Total						
			89,000.00	14.07	89,000.00	
Total Department			89,000.00	14.07	89,000.00	
Total Expenses	330,201.64	100.00	632,566.36	100.00	4,147,815.00	3,515,248.64
Net Income(Loss)	-307,741.41	-93.20	-555,055.50	-87.75		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

211 Library Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Library						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		361,203.00	-361,203.00
3362 COUNTY CONTR - SELCO	14,232.94	54.07	14,232.94	26.47	56,932.00	-42,699.06
3410 CHARGES FOR SERVICES	31.90	0.12	58.92	0.11	400.00	-341.08
3412 CHARGES FOR SERVICES-PRIN	111.20	0.42	235.76	0.44	400.00	-164.24
3513 LIBRARY FINES	465.31	1.77	617.08	1.15	5,000.00	-4,382.92
3621 INTEREST EARNED	0.00		0.00		150.00	-150.00
3623 CONTR/DONATION FROM PRIVA	120.00	0.46	120.00	0.22	1,050.00	-930.00
3624 MISC REVENUE - REFUNDS	2,000.00	7.60	2,005.00	3.73	400.00	1,605.00
Total Department	16,961.35	64.43	17,269.70	32.12	425,535.00	-408,265.30
Total Revenue	16,961.35	100.00	17,269.70	100.00	425,535.00	-408,265.30
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	720.70	2.74	1,526.78	2.84	9,974.00	8,447.22
121 EMPLOYER PERA CONTRIBUTIONS	54.05	0.21	114.51	0.21	728.00	613.49
122 EMPLOYER FICA CONTRIBUTIONS	43.27	0.16	91.74	0.17	602.00	510.26
123 EMPLOYER MEDICARE CONTRIBUTION	10.11	0.04	21.45	0.04	141.00	119.55
Account Total	828.13	3.15	1,754.48	3.26	11,445.00	9,690.52
Total Department	828.13	3.15	1,754.48	3.26	11,445.00	9,690.52
Library						
Library						
101 FULL-TIME EMPLOYEES - REGULAR	13,925.04	52.90	27,587.46	51.31	241,832.00	214,244.54
121 EMPLOYER PERA CONTRIBUTIONS	1,044.38	3.97	2,069.07	3.85	18,300.00	16,230.93
122 EMPLOYER FICA CONTRIBUTIONS	816.80	3.10	1,617.32	3.01	15,128.00	13,510.68
123 EMPLOYER MEDICARE CONTRIBUTION	191.02	0.73	378.23	0.70	3,583.00	3,204.77
130 EMPLOYER PAID INSURANCE	3,177.62	12.07	6,355.24	11.82	56,000.00	49,644.76
150 WORKER'S COMPENSATION	2,521.00	9.58	2,521.00	4.69	1,500.00	-1,021.00
210 OPERATING SUPPLIES	216.15	0.82	362.08	0.67	3,000.00	2,637.92
216 PERIODICALS	0.00		245.84	0.46	450.00	204.16
218 BOOKS	490.43	1.86	3,256.54	6.06	11,000.00	7,743.46
219 AUDIO VISUAL	240.62	0.91	240.62	0.45	5,800.00	5,559.38
220 REPAIR/MAINTENANCE SUPPLIES	67.84	0.26	67.84	0.13	1,000.00	932.16
222 ELECTRONIC SERVICES	0.00		1,531.10	2.85	4,500.00	2,968.90
240 SMALL TOOLS/MINOR EQUIPMENT	85.08	0.32	85.08	0.16	100.00	14.92
304 LEGAL FEES	0.00		0.00		1,000.00	1,000.00
309 EDP, SOFTWARE & DESIGN	1,449.34	5.51	3,149.48	5.86	16,200.00	13,050.52
321 TELEPHONE	139.35	0.53	341.18	0.63	1,700.00	1,358.82
325 COMMUNICATION-OTHER	0.00		0.00		500.00	500.00
331 TRAVEL/MILEAGE	0.00		0.00		500.00	500.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		850.00	850.00
334 MEMBERSHIP DUES AND FEES	0.00		50.00	0.09	500.00	450.00
343 OTHER ADVERTISING	0.00		0.00		250.00	250.00
360 INSURANCE	0.00		0.00		3,500.00	3,500.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

211 Library Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
370 MAINTENANCE/SUPPORT FEES	0.00		0.00		2,000.00	2,000.00
380 UTILITY SERVICES	1,001.73	3.81	1,001.73	1.86	9,000.00	7,998.27
400 REPAIRS & MAINTENANCE	0.00		0.00		6,453.00	6,453.00
430 OTHER SERVICE/CHARGES-MISC.	0.00		139.20	0.26	2,000.00	1,860.80
433 MMUA SAFETY PROGRAM	0.00		603.00	1.12	944.00	341.00
440 PROFESSIONAL SERVICES	0.00		285.00	0.53	500.00	215.00
441 LIBRARY PROGRAMS	0.00		0.00		4,000.00	4,000.00
444 OTHER CONTRACTUAL SERVICES	94.50	0.36	94.50	0.18	0.00	-94.50
570 OFFICE EQUIP AND FURNISHINGS	34.99	0.13	34.99	0.07	2,000.00	1,965.01
Account Total						
	25,495.89	96.85	52,016.50	96.74	414,090.00	362,073.50
Total Department	25,495.89	96.85	52,016.50	96.74	414,090.00	362,073.50
Total Expenses	26,324.02	100.00	53,770.98	100.00	425,535.00	371,764.02
Net Income (Loss)	-9,362.67	-35.57	-36,501.28	-67.88		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

290 Economic Development

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Revenue						
Community/Economic Development						
3101 CURRENT AD VALOREM TAXES	0.00		0.00		90,533.00	-90,533.00
3621 INTEREST EARNED	0.00		0.00		2,000.00	-2,000.00
Total Department					92,533.00	-92,533.00
Total Revenue	0.00	100.00	0.00	100.00	92,533.00	-92,533.00
Expenses						
Community/Economic Development						
Community/Economic Development						
101 FULL-TIME EMPLOYEES - REGULAR	918.40	6.85	1,148.00	7.71	11,700.00	10,552.00
121 EMPLOYER PERA CONTRIBUTIONS	68.87	0.51	86.09	0.58	878.00	791.91
122 EMPLOYER FICA CONTRIBUTIONS	56.94	0.42	71.18	0.48	725.00	653.82
123 EMPLOYER MEDICARE CONTRIBUTION	13.32	0.10	16.65	0.11	170.00	153.35
130 EMPLOYER PAID INSURANCE	12.50	0.09	12.50	0.08	2,000.00	1,987.50
150 WORKER'S COMPENSATION	75.00	0.56	75.00	0.50	100.00	25.00
210 OPERATING SUPPLIES	77.98	0.58	93.66	0.63	400.00	306.34
303 ENGINEERING FEES	0.00		0.00		3,000.00	3,000.00
304 LEGAL FEES	0.00		0.00		4,000.00	4,000.00
321 TELEPHONE	21.93	0.16	43.86	0.29	500.00	456.14
325 COMMUNICATION-OTHER	0.00		131.67	0.88	200.00	68.33
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		396.00	2.66	500.00	104.00
360 INSURANCE	0.00		0.00		360.00	360.00
414 COMMERCIAL PROGRAMS	0.00		0.00		20,000.00	20,000.00
430 OTHER SERVICE/CHARGES-MISC.	1,250.00	9.33	1,632.50	10.96	4,500.00	2,867.50
440 PROFESSIONAL SERVICES	0.00		285.00	1.91	500.00	215.00
444 OTHER CONTRACTUAL SERVICES	10,907.00	81.38	10,907.00	73.21	42,500.00	31,593.00
Account Total	13,401.94	100.00	14,899.11	100.00	92,533.00	77,633.89
Total Department	13,401.94	100.00	14,899.11	100.00	92,533.00	77,633.89
Total Expenses	13,401.94	100.00	14,899.11	100.00	92,533.00	77,633.89
Net Income(Loss)	-13,401.94	-100.00	-14,899.11	-100.00		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Distribution						
3621 INTEREST EARNED	0.00		0.00		5,000.00	-5,000.00
3622 RENTS AND ROYALTIES	0.00		1,052.10	0.32	12,625.00	-11,572.90
3624 MISC REVENUE - REFUNDS	1,421.41	4.19	1,421.41	0.44	500.00	921.41
3710 WATER SALES - CUSTOMERS	20,146.27	59.42	140,913.28	43.24	788,400.00	-647,486.72
3715 CONNECTION/RECONNECTION F	0.00		0.00		100.00	-100.00
3716 WATER ACCESS CHARGE-BP	2,400.00	7.08	14,580.00	4.47	0.00	14,580.00
3718 METER SALES	650.00	1.92	1,925.00	0.59	6,000.00	-4,075.00
3746 PENALTIES	610.18	1.80	1,155.35	0.35	7,000.00	-5,844.65
Total Department	25,227.86	74.41	161,047.14	49.42	819,625.00	-658,577.86
Total Revenue	25,227.86	100.00	161,047.14	100.00	819,625.00	-658,577.86
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		245,138.38	75.23	254,732.00	9,593.62
611 BOND INTEREST	54.32	0.16	20,613.21	6.33	39,782.00	19,168.79
620 PAYING AGENT FEES	0.00		495.00	0.15	0.00	-495.00
Account Total	54.32	0.16	266,246.59	81.70	294,514.00	28,267.41
Total Department	54.32	0.16	266,246.59	81.70	294,514.00	28,267.41
Power and Pumping						
Power & Pumping						
380 UTILITY SERVICES	1,925.75	5.68	1,925.75	0.59	50,000.00	48,074.25
Account Total	1,925.75	5.68	1,925.75	0.59	50,000.00	48,074.25
Total Department	1,925.75	5.68	1,925.75	0.59	50,000.00	48,074.25
Distribution						
Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	7,369.56	21.74	14,445.18	4.43	89,000.00	74,554.82
102 FULL-TIME EMPLOYEES - OVERTIME	589.69	1.74	781.44	0.24	5,000.00	4,218.56
121 EMPLOYER PERA CONTRIBUTIONS	596.81	1.76	1,141.86	0.35	7,050.00	5,908.14
122 EMPLOYER FICA CONTRIBUTIONS	469.40	1.38	896.20	0.28	5,828.00	4,931.80
123 EMPLOYER MEDICARE CONTRIBUTION	109.71	0.32	209.49	0.06	1,363.00	1,153.51
130 EMPLOYER PAID INSURANCE	1,752.26	5.17	3,484.76	1.07	12,700.00	9,215.24
150 WORKER'S COMPENSATION	4,350.00	12.83	4,350.00	1.33	4,000.00	-350.00
160 LIABILITY INSURANCE	0.00		0.00		40.00	40.00
210 OPERATING SUPPLIES	2,434.61	7.18	7,908.42	2.43	50,000.00	42,091.58
212 MOTOR FUELS	98.90	0.29	98.90	0.03	1,200.00	1,101.10
214 UNIFORMS	0.00		0.00		420.00	420.00
220 REPAIR/MAINTENANCE SUPPLIES	466.28	1.38	466.28	0.14	62,100.00	61,633.72
240 SMALL TOOLS/MINOR EQUIPMENT	51.96	0.15	51.96	0.02	5,000.00	4,948.04
260 METERS	3,221.03	9.50	3,221.03	0.99	10,000.00	6,778.97
360 INSURANCE	0.00		0.00		6,000.00	6,000.00
400 REPAIRS & MAINTENANCE	1,387.24	4.09	1,457.24	0.45	85,000.00	83,542.76
410 RENTALS	0.00		30.15	0.01	2,600.00	2,569.85
430 OTHER SERVICE/CHARGES-MISC.	1,358.29	4.01	1,377.54	0.42	3,600.00	2,222.46

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

601 Water Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
433 MMUA SAFETY PROGRAM	5.00	0.01	2,417.00	0.74	4,800.00	2,383.00
440 PROFESSIONAL SERVICES	105.00	0.31	105.00	0.03	2,500.00	2,395.00
444 OTHER CONTRACTUAL SERVICES	0.00		24.63	0.01	0.00	-24.63
Account Total	24,365.74	71.87	42,467.08	13.03	358,201.00	315,733.92
Total Department	24,365.74	71.87	42,467.08	13.03	358,201.00	315,733.92
Administration						
Administration						
101 FULL-TIME EMPLOYEES - REGULAR	4,934.13	14.55	9,032.70	2.77	76,500.00	67,467.30
102 FULL-TIME EMPLOYEES - OVERTIME	65.07	0.19	122.92	0.04	0.00	-122.92
121 EMPLOYER PERA CONTRIBUTIONS	374.93	1.11	686.72	0.21	5,738.00	5,051.28
122 EMPLOYER FICA CONTRIBUTIONS	291.94	0.86	531.62	0.16	4,743.00	4,211.38
123 EMPLOYER MEDICARE CONTRIBUTION	68.29	0.20	124.35	0.04	1,109.00	984.65
130 EMPLOYER PAID INSURANCE	786.02	2.32	1,556.38	0.48	13,000.00	11,443.62
210 OPERATING SUPPLIES	81.43	0.24	106.07	0.03	800.00	693.93
216 PERIODICALS	0.00		0.00		100.00	100.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
303 ENGINEERING FEES	0.00		0.00		5,000.00	5,000.00
304 LEGAL FEES	0.00		0.00		750.00	750.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		500.00	500.00
321 TELEPHONE	164.72	0.49	272.90	0.08	2,400.00	2,127.10
325 COMMUNICATION-OTHER	4.60	0.01	141.27	0.04	5,000.00	4,858.73
333 STAFF MEETINGS & CONFERENCES	500.00	1.47	500.00	0.15	1,500.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		229.00	0.07	500.00	271.00
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		1,200.00	1,200.00
370 MAINTENANCE/SUPPORT FEES	240.64	0.71	923.07	0.28	2,725.00	1,801.93
430 OTHER SERVICE/CHARGES-MISC.	44.50	0.13	57.00	0.02	200.00	143.00
438 CREDIT CARD FEES	0.00		375.75	0.12	4,100.00	3,724.25
440 PROFESSIONAL SERVICES	0.00		570.00	0.17	1,800.00	1,230.00
Account Total	7,556.27	22.29	15,229.75	4.67	132,671.00	117,441.25
Total Department	7,556.27	22.29	15,229.75	4.67	132,671.00	117,441.25
Total Expenses	33,902.08	100.00	325,869.17	100.00	835,386.00	509,516.83
Net Income(Loss)	-8,674.22	-25.59	-164,822.03	-50.58		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Sewage Distribution						
3621 INTEREST EARNED	0.00		0.00		6,000.00	-6,000.00
3624 MISC REVENUE - REFUNDS	0.00		65.30	0.02	0.00	65.30
3718 METER SALES	0.00		0.00		8,000.00	-8,000.00
3720 SEWER SERVICE	103,139.17	103.92	321,449.23	111.50	1,836,000.00	-1,514,550.77
3725 SEWER CONNECTION FEES	1,600.00	1.61	15,130.00	5.25	20,000.00	-4,870.00
3746 PENALTIES	1,421.19	1.43	2,806.06	0.97	18,000.00	-15,193.94
3922 OTHER MISC-GOVT	0.00		0.00		132,500.00	-132,500.00
Total Department	106,160.36	106.96	339,450.59	117.75	2,020,500.00	-1,681,049.41
Total Revenue	106,160.36	100.00	339,450.59	100.00	2,020,500.00	-1,681,049.41
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		105,384.33	36.56	796,880.00	691,495.67
611 BOND INTEREST	54.31	0.05	48,941.01	16.98	97,232.00	48,290.99
Account Total	54.31	0.05	154,325.34	53.53	894,112.00	739,786.66
Total Department	54.31	0.05	154,325.34	53.53	894,112.00	739,786.66
Sewer Plant						
Sewer Plant						
101 FULL-TIME EMPLOYEES - REGULAR	15,241.07	15.36	30,068.24	10.43	179,100.00	149,031.76
102 FULL-TIME EMPLOYEES - OVERTIME	1,388.16	1.40	1,886.69	0.65	10,000.00	8,113.31
103 PART-TIME EMPLOYEES	0.00		0.00		11,440.00	11,440.00
121 EMPLOYER PERA CONTRIBUTIONS	1,247.30	1.26	2,396.76	0.83	14,183.00	11,786.24
122 EMPLOYER FICA CONTRIBUTIONS	982.52	0.99	1,884.09	0.65	12,433.00	10,548.91
123 EMPLOYER MEDICARE CONTRIBUTION	229.82	0.23	440.67	0.15	2,908.00	2,467.33
130 EMPLOYER PAID INSURANCE	3,669.44	3.70	7,345.16	2.55	23,550.00	16,204.84
150 WORKER'S COMPENSATION	9,658.00	9.73	9,658.00	3.35	8,500.00	-1,158.00
160 LIABILITY INSURANCE	0.00		0.00		35.00	35.00
210 OPERATING SUPPLIES	322.30	0.32	784.46	0.27	35,000.00	34,215.54
211 CHEMICALS	0.00		0.00		60,000.00	60,000.00
212 MOTOR FUELS	0.00		0.00		2,000.00	2,000.00
214 UNIFORMS	0.00		0.00		910.00	910.00
216 PERIODICALS	0.00		0.00		30.00	30.00
220 REPAIR/MAINTENANCE SUPPLIES	162.99	0.16	162.99	0.06	16,000.00	15,837.01
221 LG REPAIR/MAINT SUPPLIES	0.00		0.00		50,000.00	50,000.00
240 SMALL TOOLS/MINOR EQUIPMENT	54.99	0.06	54.99	0.02	5,000.00	4,945.01
301 AUDITING/ACCOUNTING	0.00		0.00		3,818.00	3,818.00
303 ENGINEERING FEES	0.00		0.00		10,000.00	10,000.00
309 EDP, SOFTWARE & DESIGN	172.99	0.17	172.99	0.06	400.00	227.01
321 TELEPHONE	128.18	0.13	256.36	0.09	2,400.00	2,143.64
333 STAFF MEETINGS & CONFERENCES	390.00	0.39	390.00	0.14	2,200.00	1,810.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		130.00	130.00
360 INSURANCE	0.00		0.00		8,500.00	8,500.00
370 MAINTENANCE/SUPPORT FEES	0.00		452.40	0.16	1,365.00	912.60

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

602 Sewer Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
380 UTILITY SERVICES	4,306.89	4.34	2,637.89	0.92	65,000.00	62,362.11
381 PURCHASED POWER	3,149.71	3.17	3,149.71	1.09	122,000.00	118,850.29
400 REPAIRS & MAINTENANCE	3,713.16	3.74	3,713.16	1.29	50,000.00	46,286.84
430 OTHER SERVICE/CHARGES-MISC.	217.06	0.22	217.06	0.08	3,200.00	2,982.94
433 MMUA SAFETY PROGRAM	0.00		2,110.50	0.73	4,130.00	2,019.50
440 PROFESSIONAL SERVICES	3,394.62	3.42	3,893.37	1.35	50,000.00	46,106.63
Account Total						
	48,429.20	48.79	71,675.49	24.86	754,232.00	682,556.51
Total Department	48,429.20	48.79	71,675.49	24.86	754,232.00	682,556.51

Sewage Distribution

Sewer Distribution

101 FULL-TIME EMPLOYEES - REGULAR	3,845.89	3.87	7,559.30	2.62	48,000.00	40,440.70
102 FULL-TIME EMPLOYEES - OVERTIME	198.51	0.20	275.21	0.10	5,000.00	4,724.79
121 EMPLOYER PERA CONTRIBUTIONS	303.37	0.31	587.68	0.20	3,975.00	3,387.32
122 EMPLOYER FICA CONTRIBUTIONS	237.89	0.24	459.97	0.16	3,286.00	2,826.03
123 EMPLOYER MEDICARE CONTRIBUTION	55.70	0.06	107.64	0.04	769.00	661.36
130 EMPLOYER PAID INSURANCE	894.92	0.90	1,793.37	0.62	7,500.00	5,706.63
150 WORKER'S COMPENSATION	3,016.00	3.04	3,016.00	1.05	3,000.00	-16.00
160 LIABILITY INSURANCE	0.00		0.00		40.00	40.00
210 OPERATING SUPPLIES	164.33	0.17	358.58	0.12	11,000.00	10,641.42
212 MOTOR FUELS	238.35	0.24	238.35	0.08	6,400.00	6,161.65
214 UNIFORMS	89.97	0.09	89.97	0.03	210.00	120.03
220 REPAIR/MAINTENANCE SUPPLIES	32.50	0.03	32.50	0.01	2,000.00	1,967.50
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,500.00	1,500.00
260 METERS	3,221.03	3.25	3,221.03	1.12	10,000.00	6,778.97
303 ENGINEERING FEES	32,016.32	32.26	32,016.32	11.11	553,500.00	521,483.68
360 INSURANCE	0.00		0.00		13,000.00	13,000.00
380 UTILITY SERVICES	160.48	0.16	160.48	0.06	3,500.00	3,339.52
400 REPAIRS & MAINTENANCE	106.84	0.11	106.84	0.04	65,000.00	64,893.16
410 RENTALS	0.00		0.00		100.00	100.00
430 OTHER SERVICE/CHARGES-MISC.	46.39	0.05	123.39	0.04	3,000.00	2,876.61
433 MMUA SAFETY PROGRAM	5.00	0.01	306.50	0.11	590.00	283.50
440 PROFESSIONAL SERVICES	0.00		0.00		2,000.00	2,000.00
444 OTHER CONTRACTUAL SERVICES	0.00		24.63	0.01	200,000.00	199,975.37
Account Total						
	44,633.49	44.97	50,477.76	17.51	943,370.00	892,892.24
Total Department	44,633.49	44.97	50,477.76	17.51	943,370.00	892,892.24

San Sewer-Admin/General

San Sewer-Admin/General

101 FULL-TIME EMPLOYEES - REGULAR	4,222.72	4.25	7,786.34	2.70	61,000.00	53,213.66
102 FULL-TIME EMPLOYEES - OVERTIME	43.86	0.04	82.43	0.03	1,000.00	917.57
121 EMPLOYER PERA CONTRIBUTIONS	319.95	0.32	590.12	0.20	4,650.00	4,059.88
122 EMPLOYER FICA CONTRIBUTIONS	250.59	0.25	459.99	0.16	3,844.00	3,384.01
123 EMPLOYER MEDICARE CONTRIBUTION	58.61	0.06	107.59	0.04	899.00	791.41
130 EMPLOYER PAID INSURANCE	617.63	0.62	1,222.61	0.42	9,600.00	8,377.39
150 WORKER'S COMPENSATION	0.00		0.00		350.00	350.00
210 OPERATING SUPPLIES	81.43	0.08	121.76	0.04	1,500.00	1,378.24
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		590.00	590.00
301 AUDITING/ACCOUNTING	0.00		0.00		585.00	585.00
303 ENGINEERING FEES	0.00		0.00		500.00	500.00
321 TELEPHONE	216.90	0.22	288.81	0.10	2,956.00	2,667.19

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

602 Sewer Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
325 COMMUNICATION-OTHER	0.00		136.67	0.05	5,000.00	4,863.33
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	75.00	0.08	75.00	0.03	20.00	-55.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		25.00	25.00
370 MAINTENANCE/SUPPORT FEES	240.64	0.24	470.67	0.16	1,750.00	1,279.33
430 OTHER SERVICE/CHARGES-MISC.	7.50	0.01	15.00	0.01	50.00	35.00
438 CREDIT CARD FEES	0.00		375.75	0.13	4,100.00	3,724.25
440 PROFESSIONAL SERVICES	0.00		71.25	0.02	400.00	328.75
Account Total						
	6,134.83	6.18	11,803.99	4.09	99,319.00	87,515.01
Total Department	6,134.83	6.18	11,803.99	4.09	99,319.00	87,515.01
Total Expenses	99,251.83	100.00	288,282.58	100.00	2,691,033.00	2,402,750.42
Net Income(Loss)	6,908.53	6.96	51,168.01	17.75		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Transmission/Distribution						
3621 INTEREST EARNED	0.00		0.00		10,000.00	-10,000.00
3622 RENTS AND ROYALTIES	419.09	0.15	1,257.27	0.32	3,000.00	-1,742.73
3624 MISC REVENUE - REFUNDS	200.00	0.07	265.35	0.07	1,000.00	-734.65
3735 ELECTRIC ASSESSMENT	285.00	0.10	945.00	0.24	4,400.00	-3,455.00
3740 ELECTRIC SALES-RES/COMM	282,074.13	99.06	601,648.29	151.49	3,980,836.00	-3,379,187.71
3742 ELECTRIC SALES-DEMAND	36,570.24	12.84	79,175.56	19.94	496,789.00	-417,613.44
3745 CONNECTION/RECONNECTION F	0.00		50.00	0.01	4,800.00	-4,750.00
3746 PENALTIES	2,764.65	0.97	5,213.08	1.31	40,000.00	-34,786.92
3747 ELECTRIC METER HOOKUP FEE	285.00	0.10	480.00	0.12	0.00	480.00
3749 CIP Chg	8,594.01	3.02	18,292.20	4.61	111,463.00	-93,170.80
Total Department	331,192.12	116.31	707,326.75	178.10	4,652,288.00	-3,944,961.25
Total Revenue	331,192.12	100.00	707,326.75	100.00	4,652,288.00	-3,944,961.25
Expenses						
Government Buildings and Library						
Government Buildings and Library						
103 PART-TIME EMPLOYEES	327.62	0.12	596.31	0.15	2,950.00	2,353.69
121 EMPLOYER PERA CONTRIBUTIONS	24.57	0.01	44.72	0.01	221.00	176.28
122 EMPLOYER FICA CONTRIBUTIONS	19.67	0.01	35.83	0.01	183.00	147.17
123 EMPLOYER MEDICARE CONTRIBUTION	4.60		8.38		43.00	34.62
Account Total	376.46	0.13	685.24	0.17	3,397.00	2,711.76
Total Department	376.46	0.13	685.24	0.17	3,397.00	2,711.76
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		45,190.84	11.38	55,356.00	10,165.16
611 BOND INTEREST	69.30	0.02	3,497.42	0.88	7,856.00	4,358.58
Account Total	69.30	0.02	48,688.26	12.26	63,212.00	14,523.74
Total Department	69.30	0.02	48,688.26	12.26	63,212.00	14,523.74
Power Supply						
Power Supply						
381 PURCHASED POWER	205,848.58	72.29	205,848.58	51.83	2,794,000.00	2,588,151.42
Account Total	205,848.58	72.29	205,848.58	51.83	2,794,000.00	2,588,151.42
Total Department	205,848.58	72.29	205,848.58	51.83	2,794,000.00	2,588,151.42
Transmission/Distribution						
Transmission/Distribution						
101 FULL-TIME EMPLOYEES - REGULAR	25,064.09	8.80	49,807.86	12.54	344,000.00	294,192.14
102 FULL-TIME EMPLOYEES - OVERTIME	232.25	0.08	232.25	0.06	13,100.00	12,867.75
121 EMPLOYER PERA CONTRIBUTIONS	1,897.23	0.67	3,753.02	0.94	26,783.00	23,029.98
122 EMPLOYER FICA CONTRIBUTIONS	1,503.36	0.53	2,973.82	0.75	22,140.00	19,166.18
123 EMPLOYER MEDICARE CONTRIBUTION	351.57	0.12	695.45	0.18	5,178.00	4,482.55
130 EMPLOYER PAID INSURANCE	4,476.46	1.57	11,230.56	2.83	31,000.00	19,769.44
150 WORKER'S COMPENSATION	13,418.00	4.71	13,418.00	3.38	12,560.00	-858.00
210 OPERATING SUPPLIES	115.12	0.04	315.39	0.08	10,000.00	9,684.61
212 MOTOR FUELS	309.76	0.11	309.76	0.08	5,500.00	5,190.24

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

604 Electric Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
214 UNIFORMS	196.13	0.07	755.24	0.19	2,400.00	1,644.76
220 REPAIR/MAINTENANCE SUPPLIES	143.45	0.05	1,260.44	0.32	100,000.00	98,739.56
240 SMALL TOOLS/MINOR EQUIPMENT	503.95	0.18	503.95	0.13	4,000.00	3,496.05
260 METERS	0.00		0.00		10,000.00	10,000.00
270 TRANSFORMERS	0.00		0.00		25,000.00	25,000.00
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		0.00		8,000.00	8,000.00
380 UTILITY SERVICES	3,134.62	1.10	2,387.62	0.60	13,500.00	11,112.38
400 REPAIRS & MAINTENANCE	4,536.30	1.59	4,597.20	1.16	5,000.00	402.80
410 RENTALS	0.00		20.92	0.01	500.00	479.08
430 OTHER SERVICE/CHARGES-MISC.	46.41	0.02	2,379.77	0.60	3,600.00	1,220.23
433 MMUA SAFETY PROGRAM	5.00		2,417.00	0.61	4,720.00	2,303.00
437 LOCATES	28.35	0.01	328.35	0.08	3,000.00	2,671.65
444 OTHER CONTRACTUAL SERVICES	1,688.00	0.59	1,905.93	0.48	55,000.00	53,094.07
Account Total						
	57,650.05	20.25	99,292.53	25.00	710,231.00	610,938.47
Total Department	57,650.05	20.25	99,292.53	25.00	710,231.00	610,938.47
Customer Account/Meter Reader						
Customer Account/Mtr Reader						
613 Customer Interest	0.00		-0.27		800.00	800.27
Account Total						
			-0.27		800.00	800.27
Total Department			-0.27		800.00	800.27
Administration & General						
Administration & General						
101 FULL-TIME EMPLOYEES - REGULAR	10,116.30	3.55	17,856.03	4.50	147,000.00	129,143.97
102 FULL-TIME EMPLOYEES - OVERTIME	108.00	0.04	204.42	0.05	2,000.00	1,795.58
121 EMPLOYER PERA CONTRIBUTIONS	766.88	0.27	1,354.60	0.34	11,175.00	9,820.40
122 EMPLOYER FICA CONTRIBUTIONS	601.98	0.21	1,055.89	0.27	9,238.00	8,182.11
123 EMPLOYER MEDICARE CONTRIBUTION	140.76	0.05	246.89	0.06	2,161.00	1,914.11
130 EMPLOYER PAID INSURANCE	1,417.85	0.50	2,792.13	0.70	25,700.00	22,907.87
150 WORKER'S COMPENSATION	0.00		0.00		840.00	840.00
160 LIABILITY INSURANCE	0.00		0.00		40.00	40.00
210 OPERATING SUPPLIES	91.11	0.03	159.72	0.04	2,750.00	2,590.28
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
304 LEGAL FEES	1,460.00	0.51	1,460.00	0.37	5,000.00	3,540.00
309 EDP, SOFTWARE & DESIGN	0.00		0.00		1,000.00	1,000.00
321 TELEPHONE	664.27	0.23	977.75	0.25	10,000.00	9,022.25
325 COMMUNICATION-OTHER	0.00		216.66	0.05	10,500.00	10,283.34
332 ADMINISTRATOR MEETINGS &	107.87	0.04	107.87	0.03	0.00	-107.87
333 STAFF MEETINGS & CONFERENCES	465.00	0.16	2,475.45	0.62	3,500.00	1,024.55
334 MEMBERSHIP DUES AND FEES	1,500.00	0.53	7,694.00	1.94	40,000.00	32,306.00
352 GENERAL NOTICE/PUBLIC INFO	0.00		0.00		150.00	150.00
370 MAINTENANCE/SUPPORT FEES	486.21	0.17	1,642.27	0.41	4,000.00	2,357.73
400 REPAIRS & MAINTENANCE	0.00		0.00		550.00	550.00
429 CIP PROGRAM	1,185.35	0.42	1,185.35	0.30	95,244.00	94,058.65
430 OTHER SERVICE/CHARGES-MISC.	1,701.11	0.60	1,716.11	0.43	135,000.00	133,283.89
438 CREDIT CARD FEES	0.00		835.50	0.21	8,200.00	7,364.50
440 PROFESSIONAL SERVICES	0.00		665.00	0.17	7,500.00	6,835.00

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

604 Electric Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Account Total	20,812.69	7.31	42,645.64	10.74	526,454.00	483,808.36
Total Department	20,812.69	7.31	42,645.64	10.74	526,454.00	483,808.36
Depreciation						
Depreciation						
420 DEPRECIATION	0.00		0.00		100,000.00	100,000.00
Account Total					100,000.00	100,000.00
Total Department					100,000.00	100,000.00
Other Expenses						
Other Expense						
720 OPERATING TRANSFERS	0.00		0.00		70,000.00	70,000.00
Account Total					70,000.00	70,000.00
Total Department					70,000.00	70,000.00
Total Expenses	284,757.08	100.00	397,159.98	100.00	4,268,094.00	3,870,934.02
Net Income (Loss)	46,435.04	16.31	310,166.77	78.10		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

605 Storm Water

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Storm Public Works						
3621 INTEREST EARNED	0.00		0.00		3,000.00	-3,000.00
3730 STORM USER CHARGE	37,978.33	425.66	75,910.73	51.65	436,600.00	-360,689.27
3746 PENALTIES	296.79	3.33	625.69	0.43	2,200.00	-1,574.31
Total Department	38,275.12	428.99	76,536.42	52.08	441,800.00	-365,263.58
Total Revenue	38,275.12	100.00	76,536.42	100.00	441,800.00	-365,263.58
Expenses						
Debt Service						
Debt Service						
601 BOND PRINCIPAL	0.00		115,261.07	78.43	115,261.00	-0.07
611 BOND INTEREST	0.00		14,638.56	9.96	28,193.00	13,554.44
Account Total			129,899.63	88.39	143,454.00	13,554.37
Total Department			129,899.63	88.39	143,454.00	13,554.37
Storm Public Works						
Storm Public Works						
101 FULL-TIME EMPLOYEES - REGULAR	1,783.57	19.99	3,536.25	2.41	40,675.00	37,138.75
103 PART-TIME EMPLOYEES	0.00		0.00		3,000.00	3,000.00
121 EMPLOYER PERA CONTRIBUTIONS	133.77	1.50	265.22	0.18	2,715.00	2,449.78
122 EMPLOYER FICA CONTRIBUTIONS	103.32	1.16	203.84	0.14	2,430.00	2,226.16
123 EMPLOYER MEDICARE CONTRIBUTION	24.14	0.27	47.66	0.03	525.00	477.34
130 EMPLOYER PAID INSURANCE	593.91	6.66	1,258.00	0.86	9,900.00	8,642.00
210 OPERATING SUPPLIES	185.18	2.08	396.35	0.27	7,000.00	6,603.65
214 UNIFORMS	0.00		0.00		280.00	280.00
220 REPAIR/MAINTENANCE SUPPLIES	32.50	0.36	32.50	0.02	20,500.00	20,467.50
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		500.00	500.00
303 ENGINEERING FEES	0.00		0.00		162,000.00	162,000.00
325 COMMUNICATION-OTHER	0.00		131.66	0.09	5,000.00	4,868.34
331 TRAVEL/MILEAGE	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		0.00		800.00	800.00
370 MAINTENANCE/SUPPORT FEES	240.64	2.70	401.07	0.27	1,700.00	1,298.93
400 REPAIRS & MAINTENANCE	106.84	1.20	106.84	0.07	35,000.00	34,893.16
410 RENTALS	0.00		7.73	0.01	0.00	-7.73
430 OTHER SERVICE/CHARGES-MISC.	2.14	0.02	11.76	0.01	75.00	63.24
433 MMUA SAFETY PROGRAM	5.00	0.06	2,417.00	1.64	4,750.00	2,333.00
440 PROFESSIONAL SERVICES	0.00		0.00		5,000.00	5,000.00
Account Total			3,211.01	35.99	301,950.00	293,134.12
Total Department	3,211.01	35.99	8,815.88	6.00	301,950.00	293,134.12
Storm Administration						
Storm Admin						
101 FULL-TIME EMPLOYEES - REGULAR	1,428.60	16.01	2,528.25	1.72	19,500.00	16,971.75
121 EMPLOYER PERA CONTRIBUTIONS	107.12	1.20	189.59	0.13	1,463.00	1,273.41
122 EMPLOYER FICA CONTRIBUTIONS	84.95	0.95	149.48	0.10	1,209.00	1,059.52
123 EMPLOYER MEDICARE CONTRIBUTION	19.85	0.22	34.93	0.02	283.00	248.07
130 EMPLOYER PAID INSURANCE	167.68	1.88	329.01	0.22	3,000.00	2,670.99

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

605 Storm Water

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
150 WORKER'S COMPENSATION	3,892.00	43.62	3,892.00	2.65	4,000.00	108.00
210 OPERATING SUPPLIES	3.46	0.04	19.14	0.01	700.00	680.86
301 AUDITING/ACCOUNTING	0.00		0.00		980.00	980.00
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		139.20	0.09	450.00	310.80
430 OTHER SERVICE/CHARGES-MISC.	7.50	0.08	15.00	0.01	200.00	185.00
438 CREDIT CARD FEES	0.00		375.75	0.26	4,100.00	3,724.25
440 PROFESSIONAL SERVICES	0.00		570.00	0.39	725.00	155.00
Account Total						
	5,711.16	64.01	8,242.35	5.61	41,910.00	33,667.65
Total Department	5,711.16	64.01	8,242.35	5.61	41,910.00	33,667.65
Total Expenses	8,922.17	100.00	146,957.86	100.00	487,314.00	340,356.14
Net Income(Loss)	29,352.95	328.99	-70,421.44	-47.92		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

606 ICE ARENA

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Ice Arena						
3450 SCHOOL/YOUTH ICE RENTAL	9,940.00	27.92	9,940.00	19.19	200,000.00	-190,060.00
3451 LEAGUE HOCKEY	139.70	0.39	139.70	0.27	54,000.00	-53,860.30
3452 PUBLIC SKATE	609.49	1.71	766.46	1.48	2,500.00	-1,733.54
3453 OPEN HOCKEY/ ICE TIME	107.10	0.30	335.27	0.65	5,000.00	-4,664.73
3454 LEASED SIGN REVENUE	0.00		0.00		1,500.00	-1,500.00
3455 CONCESSION/RENTS	0.00		0.00		2,516.00	-2,516.00
3456 POP/GUMBALL SALES	198.50	0.56	372.66	0.72	3,000.00	-2,627.34
3457 SKATE RENTS/SHARPENING	48.11	0.14	66.11	0.13	1,000.00	-933.89
3458 PRO SHOP SALES	6.00	0.02	14.00	0.03	200.00	-186.00
3624 MISC REVENUE - REFUNDS	-0.23		-0.23		0.00	-0.23
Total Department	11,048.67	31.03	11,633.97	22.46	269,716.00	-258,082.03
Total Revenue	11,048.67	100.00	11,633.97	100.00	269,716.00	-258,082.03
Expenses						
Ice Arena						
101 FULL-TIME EMPLOYEES - REGULAR	7,602.84	21.35	15,140.90	29.23	95,300.00	80,159.10
103 PART-TIME EMPLOYEES	3,822.45	10.74	7,233.58	13.96	48,000.00	40,766.42
121 EMPLOYER PERA CONTRIBUTIONS	674.66	1.89	1,369.80	2.64	9,000.00	7,630.20
122 EMPLOYER FICA CONTRIBUTIONS	683.44	1.92	1,337.37	2.58	8,885.00	7,547.63
123 EMPLOYER MEDICARE CONTRIBUTION	159.85	0.45	312.77	0.60	1,383.00	1,070.23
130 EMPLOYER PAID INSURANCE	1,682.44	4.73	3,364.89	6.49	23,000.00	19,635.11
150 WORKER'S COMPENSATION	5,045.00	14.17	5,045.00	9.74	4,800.00	-245.00
210 OPERATING SUPPLIES	331.60	0.93	421.85	0.81	4,000.00	3,578.15
214 UNIFORMS	0.00		0.00		600.00	600.00
220 REPAIR/MAINTENANCE SUPPLIES	161.45	0.45	821.81	1.59	7,500.00	6,678.19
240 SMALL TOOLS/MINOR EQUIPMENT	64.99	0.18	64.99	0.13	1,000.00	935.01
261 MERCH FOR RESALE-TAX	143.10	0.40	143.10	0.28	2,000.00	1,856.90
301 AUDITING/ACCOUNTING	0.00		0.00		900.00	900.00
321 TELEPHONE	293.34	0.82	491.85	0.95	3,500.00	3,008.15
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		1,000.00	1,000.00
334 MEMBERSHIP DUES AND FEES	0.00		90.00	0.17	400.00	310.00
343 OTHER ADVERTISING	14.05	0.04	28.10	0.05	200.00	171.90
370 MAINTENANCE/SUPPORT FEES	0.00		276.00	0.53	1,800.00	1,524.00
380 UTILITY SERVICES	4,326.27	12.15	4,326.27	8.35	76,000.00	71,673.73
400 REPAIRS & MAINTENANCE	10,500.00	29.49	10,500.00	20.27	22,500.00	12,000.00
430 OTHER SERVICE/CHARGES-MISC.	97.35	0.27	236.55	0.46	2,000.00	1,763.45
433 MMUA SAFETY PROGRAM	0.00		603.00	1.16	1,010.00	407.00
440 PROFESSIONAL SERVICES	0.00		0.00		500.00	500.00
444 OTHER CONTRACTUAL SERVICES	0.00		0.00		10,000.00	10,000.00
Account Total	35,602.83	100.00	51,807.83	100.00	325,278.00	273,470.17
Total Department	35,602.83	100.00	51,807.83	100.00	325,278.00	273,470.17

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CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

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606 ICE ARENA

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Total Expenses	35,602.83	100.00	51,807.83	100.00	325,278.00	273,470.17
Net Income(Loss)	-24,554.16	-68.97	-40,173.86	-77.54		

CITY OF KASSON
Income Statement by Department
For the Accounting Period: 2 / 20

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Financial Administration						
3621 INTEREST EARNED	0.00		0.00		3,000.00	-3,000.00
3624 MISC REVENUE - REFUNDS	0.00		0.00		250.00	-250.00
Total Department					3,250.00	-3,250.00
Merchandise						
3781 SALES - LIQUOR	35,623.37	47.81	73,553.44	43.62	443,000.00	-369,446.56
3782 SALES - BEER	45,637.66	61.25	90,816.29	53.86	949,200.00	-858,383.71
3783 SALES - WINE	17,486.24	23.47	35,514.55	21.06	204,750.00	-169,235.45
3784 SALES - MISC. TAXABLE	1,583.98	2.13	3,124.06	1.85	22,000.00	-18,875.94
3786 SALES - NON-TAXABLE	273.93	0.37	530.14	0.31	5,215.00	-4,684.86
3794 CASH OVER	23.17	0.03	43.94	0.03	0.00	43.94
Total Department	100,628.35	135.06	203,582.42	120.74	1,624,165.00	-1,420,582.58
Total Revenue	100,628.35	100.00	203,582.42	100.00	1,627,415.00	-1,423,832.58
Expenses						
Financial Administration						
Financial Administration						
101 FULL-TIME EMPLOYEES - REGULAR	0.00		0.00		2,600.00	2,600.00
121 EMPLOYER PERA CONTRIBUTIONS	0.00		0.00		195.00	195.00
122 EMPLOYER FICA CONTRIBUTIONS	0.00		0.00		161.00	161.00
123 EMPLOYER MEDICARE CONTRIBUTION	0.00		0.00		38.00	38.00
301 AUDITING/ACCOUNTING	0.00		0.00		4,406.00	4,406.00
Account Total					7,400.00	7,400.00
Total Department					7,400.00	7,400.00
Merchandise						
Merchandise						
210 OPERATING SUPPLIES	102.49	0.14	314.45	0.19	2,500.00	2,185.55
251 LIQUOR	22,213.78	29.81	58,114.70	34.47	462,100.00	403,985.30
252 BEER	22,636.42	30.38	55,009.08	32.63	736,300.00	681,290.92
254 MISC TAXABLES (SOFT DRINKS,ETC	1,035.25	1.39	1,671.25	0.99	15,000.00	13,328.75
257 ICE	92.83	0.12	92.83	0.06	2,000.00	1,907.17
259 NON-TAX MISC (O.J., ETC)	0.00		21.00	0.01	642.00	621.00
335 FREIGHT	859.73	1.15	1,071.93	0.64	10,000.00	8,928.07
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		50.00	50.00
438 CREDIT CARD FEES	1,913.96	2.57	4,300.44	2.55	30,000.00	25,699.56
Account Total						
	48,854.46	65.57	120,595.68	71.52	1,258,592.00	1,137,996.32
Total Department	48,854.46	65.57	120,595.68	71.52	1,258,592.00	1,137,996.32
Manager						

609 Liquor Fund

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Manager						
101 FULL-TIME EMPLOYEES - REGULAR	5,889.24	7.90	11,728.26	6.96	76,600.00	64,871.74
121 EMPLOYER PERA CONTRIBUTIONS	441.70	0.59	879.63	0.52	5,745.00	4,865.37
122 EMPLOYER FICA CONTRIBUTIONS	355.50	0.48	707.88	0.42	4,749.00	4,041.12
123 EMPLOYER MEDICARE CONTRIBUTION	83.14	0.11	165.55	0.10	1,111.00	945.45
130 EMPLOYER PAID INSURANCE	778.85	1.05	1,557.70	0.92	9,200.00	7,642.30
150 WORKER'S COMPENSATION	6,817.00	9.15	6,817.00	4.04	6,000.00	-817.00
210 OPERATING SUPPLIES	39.48	0.05	139.48	0.08	700.00	560.52
216 PERIODICALS	0.00		0.00		40.00	40.00
240 SMALL TOOLS/MINOR EQUIPMENT	90.64	0.12	181.28	0.11	3,600.00	3,418.72
304 LEGAL FEES	0.00		0.00		100.00	100.00
321 TELEPHONE	160.23	0.22	320.96	0.19	1,900.00	1,579.04
331 TRAVEL/MILEAGE	0.00		0.00		250.00	250.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		900.00	900.00
334 MEMBERSHIP DUES AND FEES	135.00	0.18	985.00	0.58	1,500.00	515.00
343 OTHER ADVERTISING	17.22	0.02	217.22	0.13	9,000.00	8,782.78
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		1,229.01	0.73	3,000.00	1,770.99
430 OTHER SERVICE/CHARGES-MISC.	44.20	0.06	64.20	0.04	1,000.00	935.80
433 MMUA SAFETY PROGRAM	0.00		603.00	0.36	1,200.00	597.00
439 CASH SHORT	16.59	0.02	66.42	0.04	0.00	-66.42
440 PROFESSIONAL SERVICES	0.00		570.00	0.34	525.00	-45.00
Account Total						
	14,868.79	19.96	26,232.59	15.56	127,395.00	101,162.41
Total Department	14,868.79	19.96	26,232.59	15.56	127,395.00	101,162.41
Cashiers						
Cashiers						
101 FULL-TIME EMPLOYEES - REGULAR	3,200.00	4.29	6,376.96	3.78	44,000.00	37,623.04
103 PART-TIME EMPLOYEES	3,970.20	5.33	8,753.29	5.19	42,000.00	33,246.71
121 EMPLOYER PERA CONTRIBUTIONS	523.87	0.70	1,111.63	0.66	6,450.00	5,338.37
122 EMPLOYER FICA CONTRIBUTIONS	423.09	0.57	895.15	0.53	5,332.00	4,436.85
123 EMPLOYER MEDICARE CONTRIBUTION	98.96	0.13	209.35	0.12	1,247.00	1,037.65
130 EMPLOYER PAID INSURANCE	1,639.15	2.20	3,278.30	1.94	19,600.00	16,321.70
160 LIABILITY INSURANCE	0.00		0.00		40.00	40.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		300.00	300.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		50.00	50.00
Account Total						
	9,855.27	13.23	20,624.68	12.23	119,019.00	98,394.32
Total Department	9,855.27	13.23	20,624.68	12.23	119,019.00	98,394.32
Janitor						
Janitor						
210 OPERATING SUPPLIES	139.74	0.19	139.74	0.08	900.00	760.26
Account Total						
	139.74	0.19	139.74	0.08	900.00	760.26
Total Department	139.74	0.19	139.74	0.08	900.00	760.26
Buildings and Maintenance						

609 Liquor Fund

	Actual		Actual		Annual Budget "	Variance
	Period to Date	%	Year-To-Date	%		
Buildings & Maintenance						
220 REPAIR/MAINTENANCE SUPPLIES	0.00		0.00		100.00	100.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		1,000.00	1,000.00
360 INSURANCE	0.00		0.00		4,500.00	4,500.00
380 UTILITY SERVICES	564.55	0.76	564.55	0.33	12,500.00	11,935.45
400 REPAIRS & MAINTENANCE	0.00		0.00		11,000.00	11,000.00
410 RENTALS	226.22	0.30	452.44	0.27	750.00	297.56
Account Total						
	790.77	1.06	1,016.99	0.60	29,850.00	28,833.01
Total Department	790.77	1.06	1,016.99	0.60	29,850.00	28,833.01
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	74,509.03	100.00	168,609.68	100.00	1,572,156.00	1,403,546.32
Net Income (Loss)	26,119.32	35.06	34,972.74	20.74		

610 Maple Grove Cemetery

	Actual Period to Date	%	Actual Year-To-Date	%	Annual Budget "	Variance
Revenue						
Cemetery Operations						
3410 CHARGES FOR SERVICES	0.00		0.00		9,000.00	-9,000.00
3411 CEMETARY LAND RENT	0.00		0.00		6,000.00	-6,000.00
3621 INTEREST EARNED	0.00		0.00		4,000.00	-4,000.00
3624 MISC REVENUE - REFUNDS	0.00		0.00		300.00	-300.00
3711 BURIAL LOTS	0.00		0.00		4,000.00	-4,000.00
Total Department					23,300.00	-23,300.00
Total Revenue	0.00	100.00	0.00	100.00	23,300.00	-23,300.00
Expenses						
Cemetery Operations						
101 FULL-TIME EMPLOYEES - REGULAR	837.60	25.39	1,673.91	15.96	11,100.00	9,426.09
121 EMPLOYER PERA CONTRIBUTIONS	62.85	1.91	125.58	1.20	833.00	707.42
122 EMPLOYER FICA CONTRIBUTIONS	49.67	1.51	99.23	0.95	688.00	588.77
123 EMPLOYER MEDICARE CONTRIBUTION	11.61	0.35	23.20	0.22	161.00	137.80
130 EMPLOYER PAID INSURANCE	139.16	4.22	278.36	2.65	1,600.00	1,321.64
150 WORKER'S COMPENSATION	1,018.00	30.86	1,018.00	9.71	900.00	-118.00
210 OPERATING SUPPLIES	0.00		10.00	0.10	500.00	490.00
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		0.00		500.00	500.00
240 SMALL TOOLS/MINOR EQUIPMENT	0.00		0.00		2,000.00	2,000.00
301 AUDITING/ACCOUNTING	0.00		0.00		980.00	980.00
333 STAFF MEETINGS & CONFERENCES	0.00		0.00		500.00	500.00
334 MEMBERSHIP DUES AND FEES	0.00		0.00		100.00	100.00
343 OTHER ADVERTISING	0.00		0.00		100.00	100.00
360 INSURANCE	0.00		0.00		600.00	600.00
370 MAINTENANCE/SUPPORT FEES	1,150.00	34.86	1,466.20	13.98	1,560.00	93.80
380 UTILITY SERVICES	29.89	0.91	29.89	0.28	3,000.00	2,970.11
430 OTHER SERVICE/CHARGES-MISC.	0.00		0.00		8,000.00	8,000.00
440 PROFESSIONAL SERVICES	0.00		285.00	2.72	400.00	115.00
444 OTHER CONTRACTUAL SERVICES	0.00		5,480.00	52.24	24,000.00	18,520.00
Account Total						
	3,298.78	100.00	10,489.37	100.00	58,072.00	47,582.63
Total Department	3,298.78	100.00	10,489.37	100.00	58,072.00	47,582.63
Total Expenses	3,298.78	100.00	10,489.37	100.00	58,072.00	47,582.63
Net Income (Loss)	-3,298.78	-100.00	-10,489.37	-100.00		

Kasson Fire Department – Monthly Meeting
April 6, 2020 - 1900

Meeting Called to Order: Chief Fitch

Roll Call

Minutes of the previous Meeting: Read and Approved

Treasurer's Report – Relief General Fund: \$

Appointment of Entertainment: (MAY)

MILLER / PARKIN

Training/Drill(s):

APR 20

APR 27



TBD: possible zoom meeting

Guest(s):

Old Business:

- School Recaps
 - State Fire School – Mankato
 - Storm Spotter Training
 - Duluth Officer School - Cancelled
 - State Fire School – Rochester - Cancelled
- Mock Crash
 - Cancelled
 - Tentatively scheduled for next year
- KM 10th Grade CPR
 - April 6th
 - April 7th
 - cancelled
- Self-Assessment
 - Chief and Deputy Seljan are still working on the process for conducting review with each member, for this year there has been a question added to the self-assessment paperwork in which you can request to meet with them
 - These are to be taken seriously, write out your truthful answers
 - Return them to Chief by April's meeting – April 6th
- Open House
 - April 4th 10:00 – 13:00
 - cancelled
- Byron Mutual Aid Dinner/Fish Fry
 - March 18
 - cancelled

New Business:

- Thank you
 - Toys for Tots
 - KM Robotics Team
- Zumbro Valley Mutual Aid Dinner
 - Steak Fry
 - Will be postponed
- Mantorville Mutual Aid Dinner/Steak Fry
 - April 14th
 - Will be postponed

Kasson Fire Department – Monthly Meeting cont.
April 6, 2020

- MSFDA Region 15
 - May 20th
 - Rochester International Events Center
 - Need to know by May 15th if you want to attend
- Grass Training Burns
 - As of right now, this will not be happening this spring
- KM Project Kids Tour
 - Tuesday, June 9th
 - 0900-1030 hours
- Recording PPE
 - On the bottom of the Call Log
 - In the "Tools"
 - Record all PPE used on each call and the Qty of each item used

Officers Update:

- N/A

Relief Updates:

- N/A

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▪ Apparatus / Other Status Reports (NOTHING TO REPORT)

<input type="checkbox"/>	Rescue	X
<input type="checkbox"/>	Engine I	X
<input type="checkbox"/>	Engine II	X
<input type="checkbox"/>	Tanker I	X
<input type="checkbox"/>	Tanker II	X
<input type="checkbox"/>	Ladder I	X
<input type="checkbox"/>	Grass Rig	X
<input type="checkbox"/>	Utility	X
<input type="checkbox"/>	EMR Unit	X
<input type="checkbox"/>	HAZMAT	X

Bills Reviews by Relief:

- N/A

Review of Calls:

35 Calls for April 2020		
○	EMS	32
○	MVA	0
○	Rescue	0
○	Fire	0
○	Cancelled	3

Good of the Assoc:

Meeting Adjourned

Respectfully Submitted: Krista Weigel, Emergency Services Administrative Assistant

... Firefighters not in attendance – Please sign and date your reading of the Meeting Minutes ...

_____	_____
_____	_____
_____	_____

KASSON FIRE DEPT. RELIEF ASSOCIATION,

Thank you for the donation to K-M Schools
for the Robotics Team. Your Commitment
to Excellence is evident. Thank you!

Amy H Olson
Sgt J Alvord

Mark W. Raper

Agri Research Faculty Grant



MARINE CORPS RESERVE



Southeast Minnesota

2011 & 2017 National Campaigns of the Year

February 22, 2020

Thank you for your support during the 2019 Toys for Tots campaign. We had a very successful campaign this year providing 18,936 toys to 7,804 children in Southeast Minnesota. We worked with 29 local agencies that helped us identify families in need and distribute toys to children. The numbers fluctuate every year, but we have always been able to meet the need.

Although Toys For Tots is a national foundation, it is a locally driven campaign. All of the toys we collect stay in Southeast Minnesota as well as all of the monetary donations we receive are spent locally. We believe in supporting local businesses. Your donation helped us purchase nearly 3,500 toys. Without the support and generosity of people like you, our program wouldn't be able to exist.

Our website is semntoysfortots.com. Please like us on Facebook and follow us on Twitter.

Thanks again for your support.

1stSgt Vince Reynolds, USMCR
Coordinator, Southeast Minnesota Toys for Tots
2011 & 2017 National Campaigns of the Year
semntoysfortots@hotmail.com

WOW!!

Please thank everyone who contributed to help us provide toys to children in need.

"Because every child deserves a little Christmas"

CITY OF KASSON SCDP (Formerly MIF)

Progress Report

April 1, 2020

No End Date

Residential Rehabilitation

Goal: 6

	Current Months #'s	Last Months #'s
Number of Applications Received	12	11
Number of Applications being Processed	1	1
Full Application Pending Verification	0	0
Apps. Pending Initial Property Inspection	1	0
Applicants Pending Contractor Estimates	0	3
Units in Construction	3	0
Units Completed and Closed	0	0
Applicants Over Income	3	3
Applicants Not Interested/Eligible	4	4
Applicants Located in Target Area "B"	0	0
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	65,946.00	5,707.00	71,653.00
Estimated	44,000.00	6,000.00	50,000.00
Total	109,946.00	11,707.00	121,653.00
Program Income	0.00	0.00	0.00
Allocation	150,000.00	15,000.00	165,000.00
Balance	40,054.00	3,293.00	43,347.00
Unit Average	36,648.67	3,902.33	40,551.00
Unit Goal	7,500.00	750.00	8,250.00

CITY OF KASSON SCDP

Progress Report

April 1, 2020

September 30, 2022

Residential Rehabilitation

Goal: 20

	Current Months #'s	Last Months #'s
Number of Applications Received	4	3
Number of Applications being Processed	0	0
Full Application Pending Verification	1	1
Apps. Pending Initial Property Inspection	0	0
Applicants Pending Contractor Estimates	0	0
Units in Construction	0	0
Units Completed and Closed	0	0
Applicants Over Income	0	0
Applicants Not Interested/Eligible	2	1
Applicants Located in Target Area "B"	1	1
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	0.00	0.00	0.00
Estimated	22,500.00	750.00	23,250.00
Total	22,500.00	750.00	23,250.00
Program Income	0.00	0.00	0.00
Allocation	450,000.00	15,000.00	450,000.00
Balance	427,500.00	14,250.00	441,750.00
Unit Average	#DIV/0!	#DIV/0!	#DIV/0!
Unit Goal	22,500.00	750.00	23,250.00

CITY OF KASSON SCDP (Formerly MIF)

Progress Report

March 1, 2020

No End Date

Residential Rehabilitation

Goal: 6

	Current Months #'s	Last Months #'s
Number of Applications Received	11	11
Number of Applications being Processed	1	1
Full Application Pending Verification	0	0
Apps. Pending Initial Property Inspection	0	2
Applicants Pending Contractor Estimates	3	1
Units in Construction	0	0
Units Completed and Closed	0	0
Applicants Over Income	3	3
Applicants Not Interested/Eligible	4	4
Applicants Located in Target Area "B"	0	0
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	0.00	0.00	0.00
Estimated	66,000.00	9,000.00	75,000.00
Total	66,000.00	9,000.00	75,000.00
Program Income	0.00	0.00	0.00
Allocation	150,000.00	15,000.00	150,000.00
Balance	84,000.00	6,000.00	90,000.00
Unit Average	22,000.00	3,000.00	25,000.00
Unit Goal	7,500.00	750.00	8,250.00

CITY OF KASSON SCDP
 Progress Report
 March 1, 2020
 September 30, 2022

**Residential Rehabilitation
 Goal: 20**

	Current Months #'s	Last Months #'s
Number of Applications Received	3	3
Number of Applications being Processed	0	0
Full Application Pending Verification	1	1
Apps. Pending Initial Property Inspection	0	0
Applicants Pending Contractor Estimates	0	0
Units in Construction	0	0
Units Completed and Closed	0	0
Applicants Over Income	0	0
Applicants Not Interested/Eligible	1	1
Applicants Located in Target Area "B"	1	1
Applicants Not in Target Area	0	0

	SCDP Funds	Private Funds	Total Funds
Obligated	0.00	0.00	0.00
Estimated	22,500.00	750.00	23,250.00
Total	22,500.00	750.00	23,250.00
Program Income	0.00	0.00	0.00
Allocation	450,000.00	15,000.00	465,000.00
Balance	427,500.00	14,250.00	441,750.00
Unit Average	#DIV/0!	#DIV/0!	#DIV/0!
Unit Goal	22,500.00	750.00	23,250.00

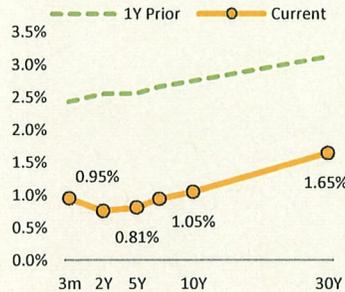


Need to Know

Portfolio Advisory Group – U.S. Fixed Income

March 3, 2020

Treasury Yield Curve



Source: RBC Wealth Management, Bloomberg

State of Emergency (Rate Cut)

Though an emergency rate cut ahead of the Fed’s planned March 17-18 meeting was somewhat expected amongst market participants in recent days, the Federal Reserve delivered a surprise 0.50% rate cut amid escalating global growth fears, the first surprise inter-meeting rate cut since the 2008 crisis, and ultimately brings short-term interest rates to a target range of 1.00-1.25%. As Fed Chair Powell made clear, fighting the economic risks posed by the coronavirus outbreak will require a multi-faceted response, particularly from the fiscal side.

While questions about the efficacy of easier monetary policy in the face of the types of global risks faced at the moment are unlikely to fade, we believe the Fed’s actions were both necessary and the right course of action in an environment that remains remarkably fluid.

Key Takeaways

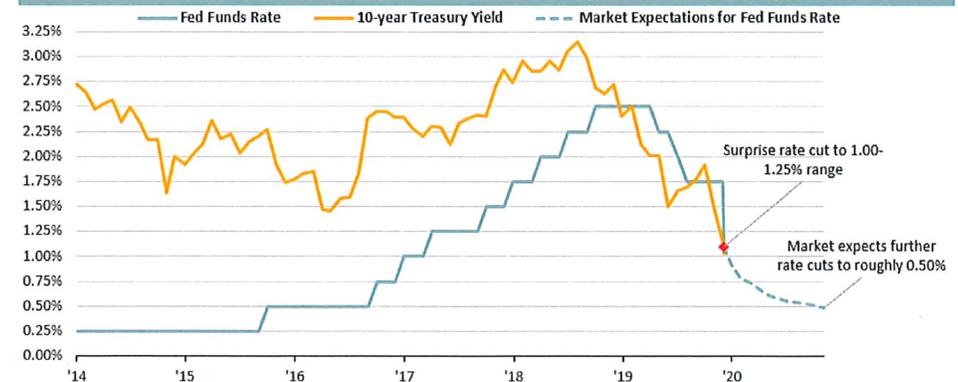
1. After 0.75% of rate cuts in 2019, the 0.50% reduction today brings the Fed’s target interest rate to a range of 1.00-1.25%, with markets still expecting more in the weeks & months ahead, and perhaps even additional cuts at the scheduled March 18 meeting.
2. In his press conference, Powell stressed that the US economy broadly remains on solid footing, but highlighted risks to the travel industry. We would highlight the next key data release as the March 13 U. of Michigan Consumer Sentiment Index, which will give us the first clean look at the impact, if any, of the coronavirus outbreak on consumer psyche and spending plans.
3. Buy the rumor, sell the fact? The immediate market reaction has stocks down >1%, while the 10Y Treasury yield is falling and is on the cusp of falling below 1% for the first time on record. This does follow yesterday’s 5% gain for stocks, but markets will likely now focus on any global fiscal response from governments.

Damned if you do, damned if you don’t

Already some are questioning whether the Fed’s actions are a cure that might be worse than the disease. Regardless, we fear the Fed risked more by attempting to stand firm amid all of the market volatility in recent weeks. The aggressive move perhaps buys the Fed some time to assess the ongoing impact of the outbreak, but this is likely to be only the opening salvo in what appears to be longer period of actions amid what appears to be a global crisis with longer-lasting economic implications than has been appreciated.

So will it work? The path of the 10-year Treasury yield from here may hold the key. As the chart shows, the 10-year yield is now roughly equal to the Fed’s policy rate, and could move below 1% in the months ahead if the Fed continues to cut as the market expects. However, if a globally coordinated response of monetary and fiscal stimulus is successful in shoring up the economic outlook, we would expect the 10-year Treasury yield to rise modestly, or at least steady, from current levels near only 1.0%.

The Fed Cuts Rates to 1.00-1.25%, Though Markets Continue to Expect More; 10Y Treasury Yield Just 1.03%



Source: RBC Wealth Management, Bloomberg, Federal Reserve

Tom Garretson, CFA
Senior Portfolio Strategist
tom.garretson@rbc.com
RBC Capital Markets, LLC

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KASSON PUBLIC UTILITIES COGENERATION AND SMALL POWER PRODUCTION

AVAILABILITY

Available to all customers where the customer has qualified small power production or cogeneration facilities connected in parallel with the Utility's facilities. The customer is required to execute an Interconnection Agreement with the Utility. A Qualifying Facility (QF) is a cogeneration and small power production facility that satisfies the conditions in 18 Code of Federal Regulations, Section 292.101(b).

CHARACTER OF SERVICE

Alternating current, 60 hertz, at available secondary voltages.

RATE

The Utility shall pay the customer monthly for all energy furnished during the month at the rate shown in Section 1 - 4 below.

In addition, a Grid Access Charge may be applied depending on the cogeneration rate selected.

Schedule 1. Net Energy Billing: Available to any QF of less than 40 kW capacity that do not select either the Roll Over Credits, Simultaneous Purchase and Sale Billing or Time of Day rates.

The Utility shall bill the qualifying facility for the excess of energy supplied by the Utility above energy supplied by the qualifying facility during each billing period according to the Utility's applicable retail rate schedule. The Utility shall pay the customer for the energy generated by the qualifying facility that exceeds that supplied by the Utility during a billing period as follows:

Rate Class	KWh Charge	
	OCT-MAY	JUN-SEPT
Residential	0.105	0.12
All Electric Residential	0.09	0.108
Commercial	0.109	0.125
Large Commercial	0.062	0.068

Schedule 2. Roll Over Credits: Available to any QF of less than 40 kW that do not select either Net Energy Billing, Simultaneous Purchase and Sale Billing or Time of Day rates.

Kilowatt-hours produced by the QF in excess of the monthly usage shall be supplied as an energy credit on the customer's energy bill, carried forward and applied to subsequent energy bills, with an annual true-up on December 31. Excess energy credits existing as of December 31 shall default back to the

Utility with no compensation to the QF.

Schedule 3. Simultaneous Purchase and Sale Billing: Available to any QF of less than 40 kW capacity that does not select or qualify for either the Net Energy Billing, Roll Over Credits or Time of Day rates and does not receive a time of day retail electric service from the Utility.

Utility shall pay the customer for all energy delivered as follows:

Energy Payment (\$/kWh)		\$0.02395
Capacity Payment for Firm Power (\$/kWh)		\$0.01224

Schedule 4. Time-of-Day Purchase Rate: Available to any QF of 100 kW capacity or less and available to QFs with capacity of more than 100 kW if firm power is provided.

Utility shall pay the customer for all energy delivered as follows:

On Peak Energy Payment (\$/kWh)		\$0.01224
Off Peak Energy Payment (\$/kWh)		\$0.01224
Capacity Payment for Firm Power (\$/kWh)		\$0.01224

TAXES

The rates set forth are based on currently effective taxes and the amount of any increase in existing or new taxes on the transmission, distribution or sale of electricity allocable to sales hereunder shall be added to the rates as appropriate to be paid by the customer.

KASSON PUBLIC UTILITIES RESOLUTION

A resolution adopting Kasson Public Utilities Policy Regarding Distributed Energy Resources and Net Metering and Rules Governing the Interconnection of Cogeneration and Small Power Production Facilities.

WHEREAS, the City is served by Kasson Public Utilities, which is committed to providing customers with reliable and affordable power.

WHEREAS, the purpose of this Distributed Energy Resources and Net Metering Policy is to establish the qualification criteria and certain responsibilities for the delivery, interconnection, metering, and purchase of electricity from distributed generation facilities.

WHEREAS, this policy, in accordance with Minnesota Statutes §216B.164, shall be implemented to give the maximum possible encouragement to cogeneration and small power production consistent with protection of the utility's ratepayers and the public.

WHEREAS, the purpose of the Cogeneration and Small Power Production Rules is for Kasson Public Utilities to implement certain provisions of Minnesota Statutes §216B.164, the Public Utility Regulatory Policies Act of 1978, and Federal Energy Regulatory Commission regulations related to customer-owned distributed energy resources.

WHEREAS, the adoption of these rules establishes that the Kasson Public Utilities Commission is the interpreting body and arbiter of the provisions of Minnesota Statutes §216B.164 for Kasson Public Utilities.

WHEREAS, Kasson Public Utilities shall annually file a cogeneration and small power production tariff with the Kasson Public Utilities Commission under these rules.

WHEREAS, the cogeneration and small power production tariff shall include a calculation of average retail utility energy rates, standard contracts to be used with qualifying facilities, interconnection process and technical requirements, and Kasson Public Utilities Commission's estimated average incremental energy costs and net annual avoided capacity costs.

WHEREAS, all filings under these rules shall be maintained at the Kasson Public Utilities office and shall be made available for public inspection during normal business hours.

THEREFORE, BE IT RESOLVED that the Kasson Public Utilities Commission adopts the following Policy Regarding Distributed Energy Resources and Net Metering and Rules Governing the Interconnection of Cogeneration and Small Power Production Facilities.

Adopted by the Kasson Public Utilities on (Date).

**Kasson Public Utilities Policy
Regarding Distributed Energy
Resources and Net Metering**

To establish the application procedure and qualification criteria for all customers for the delivery, interconnection, metering and purchase of electricity from distributed energy resource facilities and to comply with applicable laws and rules governing distributed energy resources.

The utility recognizes its obligation to provide interconnection to eligible qualifying facilities and will comply with all applicable laws and rules governing distributed energy resources.

For purposes of this policy, the following terms have the meanings given them:

- A. **Average retail energy rate** - the average of the retail energy rates, exclusive of special rates based on income, age, or energy conservation, according to the applicable rate schedule of the utility for sales to the class of customer of which the customer/qualifying facility belongs.
- B. **Avoided costs** - the incremental costs to the utility of electric energy or capacity or both which, but for the purchase from the qualifying facility, the utility would generate itself or purchase from another source.
- C. **Contract** - the written agreement between the customer/qualifying facility and the utility, as established in the utility's Rules Governing Interconnection of Cogeneration and Small Power Production.
- D. **Distributed energy resource (DER)** - a distributed generation system incorporated with or without an electric storage system.
- E. **Interconnection application** - the form to be used by the customer to submit its formal request for interconnection to the utility and which shall be substantially similar in form to that contained in the Distributed Energy Resources Interconnection Process adopted by the utility.
- F. **Interconnection rules** - any applicable rules developed in accordance with Minnesota Statutes §§216B.164 and 216B.1611. This includes the utility's Rules Governing Interconnection of Cogeneration and Small Power Production. It also includes the utility's Distributed Energy Resources Interconnection Process which includes its Simplified Process, Fast Track Process, and Study Process as well as the technical requirements incorporated therein or any future technical requirements adopted by the utility.
- G. **Measured capacity** - for purposes of determining capacity, it shall be measured based on the highest fifteen (15) minute average demand of the unit in any one billing period.
- H. **Net metering/net billing** - the process whereby the customer and the utility compensate each other based on the difference in the amount of energy each sells to the other at the net metered facility.
- I. **Net metered facility** - an electric generation facility constructed for the purpose of offsetting energy use through the use of renewable energy or high efficiency generation sources with a capacity of less than 40 kilowatts that has elected in writing to be compensated for excess generation through net metering/net billing.
- J. **Total generator nameplate capacity** - the nominal voltage (V), current (A), maximum active power (kWac), apparent power (kVA), and reactive power (kvar) at which a distributed energy resource (DER), is capable of sustained operation. For a qualifying facility with multiple units, the total generator capacity is equal to the sum of all individual DER units' nameplate rating in the qualifying facility. The DER system's total generation capacity may,

with the utility's agreement, be limited thought use of control systems, power relays or similar device settings or adjustments as identified in IEEE 1547. The customer must fully, accurately and completely disclose in its interconnection application to the utility, the technical specifications for any capacity limiting device contemplated and the customer shall furnish the utility with any factory manuals or other similar documents requested from the utility regarding such limiting or other control devices which factor into the calculation of total generator capacity.

- K. **Qualifying facility** - a cogeneration or small power production facility which satisfies the conditions established in Code of Federal Regulations, title 18, part 292. The qualifying facility must be owned by a customer of the utility and located in the utility service area.
- L. **Utility** – Kasson Public Utilities.

In the event an inconsistency exists between terms in this policy and those established by applicable statute, rule or court order, then the definition so established shall supersede the definition used in this policy and shall govern.

All customers are eligible for distributed generation, interconnection with the utility's distribution system and application of net metering upon the following terms and conditions.

1. The customer must meet the eligibility requirements set forth in the federal Public Utility Regulatory Policies Act of 1978 (PURPA) *18 C.F.R. 292.303, 292.304 and Minnesota's distributed generation laws. Minn. Stat. §216B.164.
2. The customer shall complete, sign and return to utility either the Interconnection Application or the Simplified Process Application in the form prescribed in the utility's Distributed Energy Resources Interconnection Process. The application shall be approved by the utility prior to the customer beginning the project. The customer signature on the application indicates the customer shall follow the steps outlined in the utility's interconnection rules.
3. The customer shall enter into a written contract with the utility using the uniform contract contained in the utility's Rules Governing Interconnection of Cogeneration and Small Power Production.
4. The qualifying facility shall pay the utility for all reasonable costs of interconnection including those costs outlined in Minnesota Statute 216B.164, the utility's DER Interconnection Process, and the State of Minnesota Interconnection Technical Requirements.
5. The qualifying facility's total generator nameplate capacity shall be less than 40 kW and the facility shall operate at a measured capacity of less than 40 kW at all times to qualify for net metering/net billing or roll over credit compensation.
6. The utility may limit the capacity and operating characteristics of qualifying facility single phase generators in a manner consistent with the utility limitations for single phase motors, when necessary to avoid a qualifying facility from causing problems with the service of other customers.
7. The utility may require the qualifying facility to discontinue parallel generation operations when necessary for system safety.

8. The power output from the qualifying facility must be maintained so that frequency and voltage are compatible with normal utility service and do not cause that service to fall outside the prescribed limits of interconnection rules and other standard limitations.
9. The qualifying facility shall keep in force liability insurance against personal or property damage due to the installation, interconnection, and operation of its electric generating facilities. The amount of insurance coverage shall be the maximum amount of said insurance for a qualifying facility or net metered facility as outlined in the utility's DER Interconnection Process.
10. Failure of the qualifying facility to operate its distributed energy resource at a measured capacity below the 40 kW AC capacity limit established by Minn. Stat. §216B.164, Sub. 3 and as contemplated by this policy, shall result in the following. The utility will notify the customer/qualifying facility of the fact that its generating equipment has failed to operate below the 40 kW AC maximum capacity and will provide the customer/qualifying facility with the date, time and kW reading that substantiate this finding.
11. The utility shall compensate the customer/qualifying facility for all metered electricity produced by said qualifying facility during the thirty (30) day period during which the failure occurred, at the utility's wholesale power supplier's avoided cost rate.
12. The utility shall continue to pay the customer/qualifying facility for subsequent electricity produced and delivered pursuant to the contract, at the utility's wholesale power supplier's avoided cost rate until:
 1. The problem with the generator that caused it to operate at or above the statutory maximum capacity has been remedied; and
 2. The utility has been provided documentation adopted by a Minnesota Professional Engineer that confirms the problem with the generator has been remedied.
13. Any customer account eligible for net metering/net billing is not eligible for any other load management discounts unless agreed to by the utility.
14. Payment for the purchase of the qualifying facility's electricity herein shall be in the form of a credit on the customer's monthly billing invoice or paid by check or electronic payment to the customer within fifteen (15) days of the billing date, whichever is selected and indicated in the contract.
15. The customer must be, and continue to be, current with payment on its electric account with utility.
16. The customer must not enter into any arrangement that violates the utility's exclusive right to provide electric service in its service area under Minnesota Statutes §§216B.37-44.
17. In the event that the distributed generator fails to meet the requirements of this policy for a total distributed generation capacity of less than 40 kW AC, and fails to satisfy the corrective requirements set forth in Section 12 above, then the utility will have the right to (1) cancel the contract with the owner of the qualifying facility, and (2) enter into a new contract with the owner of the qualifying facility that, among other changes, adjusts the qualifying facility's rated capacity and specifies avoided cost pricing for the qualifying facility's output. To the extent that the utility does not have the obligation to make purchases from qualifying facilities of 40 kW or greater due to transfer of the obligation to the utility's wholesale supplier that has been approved by the Federal Energy Regulatory Commission, the new agreement will be between the utility's wholesale supplier and the

qualifying facility. In either case, the utility (and, as applicable, the utility's wholesale supplier) and the owner of the qualifying facility will cooperate in the transition from the form of contract set forth in the utility's Rules Governing Interconnection of Cogeneration and Small Power Production to a new form of contract appropriate to a qualifying facility with a capacity of 40 kW or greater.

18. Fully executed interconnection contracts for distributed energy resources may be canceled in the event the distributed energy resource fails to interconnect to the utility's distribution system within twelve (12) months of signing of the interconnection contract by the qualifying facility and the utility.

Rules

Governing the Interconnection of

Cogeneration and Small Power Production Facilities

with

Kasson Public Utilities

Part A. DEFINITIONS

Subpart 1. Applicability. For purposes of these rules, the following terms have the meanings given them below.

Subp. 2. Average retail utility energy rate. "Average retail utility energy rate" means, for any class of utility customer, the quotient of the total annual class revenue from sales of electricity minus the annual revenue resulting from fixed charges, divided by the annual class kilowatt-hour sales. The computation shall use data from the most recent 12- month period available.

Subp. 3. Backup power. "Backup power" means electric energy or capacity supplied by the utility to replace energy ordinarily generated by a qualifying facility's own generation equipment during an unscheduled outage of the facility.

Subp. 4. Capacity. "Capacity" means the capability to produce, transmit, or deliver electric energy, and is measured by the number of megawatts alternating current at the point of common coupling between a qualifying facility and the utility's electric system during a 15-minute interval period.

Subp. 5. Capacity costs. "Capacity costs" means the costs associated with providing the capability to deliver energy. The utility capital costs consist of the costs of facilities from the utility and the utility's wholesale provider used to generate, transmit, and distribute electricity and the fixed operating and maintenance costs of these facilities.

Subp. 6. Customer. "Customer" means the person named on the utility electric bill for the premises.

Subp. 7. Energy. "Energy" means electric energy, measured in kilowatt-hours.

Subp. 8. Energy costs. "Energy costs" means the variable costs associated with the production of electric energy. They consist of fuel costs and variable operating and maintenance expenses.

Subp. 9. Firm power. "Firm power" means energy delivered by the qualifying facility to the utility with at least a 65 percent on-peak capacity factor in the month. The capacity factor is based upon the qualifying facility's maximum metered capacity delivered to the utility during the on-peak hours for the month.

Subp. 10. Governing body. "Governing body" means Kason Public Utilities Commission.

Subp. 11. Interconnection costs. "Interconnection costs" means the reasonable costs of connection, switching, metering, transmission, distribution, safety provisions, and administrative costs incurred by the utility that are directly related to installing and maintaining the physical facilities necessary to permit interconnected operations with a qualifying facility. Costs are considered interconnection costs only to the extent that they exceed the costs the utility would incur in selling electricity to the qualifying facility as a non-generating customer.

Subp. 12. Interruptible power. "Interruptible power" means electric energy or capacity supplied by the utility to a qualifying facility subject to interruption under the provisions of the utility's tariff applicable to the retail class of customers to which the qualifying facility would belong irrespective of its ability to generate electricity.

Subp. 13. Maintenance power. "Maintenance power" means electric energy or capacity supplied by a utility during scheduled outages of the qualifying facility.

Subp. 14. On-peak hours. "On-peak hours" means either those hours formally designated by the utility as on-peak for ratemaking purposes or those hours for which its typical loads are at least 85 percent of its average maximum monthly loads.

Subp. 15. Point of distributed energy resource (DER) connection. "Point of DER connection" means the point where the qualifying facility's generation system, including the point of generator output, is connected to the customer's electric system and meets the current definition of IEEE 1547.

Subp. 16. Purchase. "Purchase" means the purchase of electric energy or capacity or both from a qualifying facility by the utility.

Subp. 17. Qualifying facility. "Qualifying facility" means a cogeneration or small power production facility which satisfies the conditions established in Code of Federal Regulations, title 18, part 292. The initial operation date or initial installation date of a cogeneration or small power production facility must not prevent the facility from being considered a qualifying facility for the purposes of this chapter if it otherwise satisfies all stated conditions. The qualifying facility must be owned by a Customer and located in the utility service area.

Subp. 18. Sale. "Sale" means the sale of electric energy or capacity or both by the utility to a qualifying facility.

Subp. 19a. Standby charge. "Standby charge" means the charge imposed by the utility upon a qualifying facility for the recovery of costs for the provision of standby services necessary to make electricity service available to the qualifying facility.

Subp. 19b. Standby service. "Standby service" means the service to potentially provide electric energy or capacity supplied by the utility to a qualifying facility greater than 40 kW.

Subp. 20. Supplementary power. "Supplementary power" means electric energy or capacity supplied by the utility which is regularly used by a qualifying facility in addition to that which the facility generates itself.

Subp. 21. System emergency. "System emergency" means a condition on the utility's system which is imminently likely to result in significant disruption of service to customers or to endanger life or property.

Subp. 22. Utility. "Utility" means Kasson Public Utilities.

Part B. SCOPE AND PURPOSE

The purpose of these rules is to implement certain provisions of Minnesota Statutes, §216B.164; the Public Utility Regulatory Policies Act of 1978, United States Code, title 16, §824a-3; and the Federal Energy Regulatory Commission regulations, Code of Federal Regulations, title 18, part 292. These rules shall be applied in accordance with their intent to give the maximum possible encouragement to cogeneration and small power production consistent with protection of the ratepayers and the public.

Part C. FILING REQUIREMENTS

Annually the utility shall file for review and approval, a cogeneration and small power production tariff with the governing body. The tariff must contain schedules 1 – 4.

SCHEDULE 1.

Schedule 1 shall contain the calculation of the average retail utility energy rates to be updated annually.

SCHEDULE 2.

Schedule 2 shall contain all standard contracts to be used with qualifying facilities, containing applicable terms and conditions.

SCHEDULE 3.

Schedule 3 shall contain the utility's adopted interconnection process, safety standards, technical requirements for distributed energy resource systems, required operating procedures for interconnected operations, and the functions to be performed by any control and protective apparatus.

SCHEDULE 4.

Schedule 4 shall contain the estimated average incremental energy costs by seasonal, peak and off-peak periods for the utility's power supplier from which energy purchases are first avoided. Schedule 4 shall also contain the net annual avoided capacity costs, if any, stated per kilowatt-hour and averaged over the on-peak hours and over all hours for the utility's power supplier from which capacity purchases are first avoided. Both the average incremental energy costs and net annual avoided capacity costs shall be increased by a factor equal to 50 percent of the utility and the utility's power supplier's overall line losses due to distribution, transmission and transformation of electric energy.

Part D. AVAILABILITY OF FILINGS

All filings shall be maintained at the utility's general office and any other offices of the utility where rate tariffs are kept. The filings shall be made available for public inspection during normal business hours. The utility shall supply the current year's distributed generation rates, interconnection procedures and application form on the utility website, if practicable, or at the utility office.

Part E. REPORTING REQUIREMENTS

Annually the utility shall report to the governing body for its review and approval an annual report including information in subparts 1-3. The utility shall still comply with other federal and state reporting of distributed generation to federal and state agencies expressly required by statute.

Subpart 1. Summary of average retail utility energy rate. A summary of the qualifying facilities that are currently served under average retail utility energy rate.

Subp. 2. Other qualifying facilities. A summary of the qualifying facilities that are not currently served under average retail utility energy rate.

Subp. 3. Wheeling. A summary of the wheeling undertaken with respect to qualifying facilities.

Part F. CONDITIONS OF SERVICE

Subpart 1. Requirement to purchase. The utility shall purchase energy and capacity from any qualifying facility which offers to sell energy and capacity to the utility and agrees to the conditions in these rules.

Subp. 2. Written contract. A written contract shall be executed between the qualifying facility and the utility.

Part G. ELECTRICAL CODE COMPLIANCE

Subpart 1. Compliance; standards. The interconnection between the qualifying facility and the utility must comply with the requirements in the most recently published edition of the National Electrical Safety Code issued by the Institute of Electrical and Electronics Engineers. The interconnection is subject to subparts 2 and 3.

Subp. 2. Interconnection. The qualifying facility is responsible for complying with all applicable local, state, and federal codes, including building codes, the National Electrical Code (NEC), the National Electrical Safety Code (NESC), and noise and emissions standards. The utility shall require proof that the qualifying facility is in compliance with the NEC before the interconnection is made. The qualifying facility must obtain installation approval from an electrical inspector recognized by the Minnesota State Board of Electricity.

Subp. 3. Generation system. The qualifying facility's generation system and installation must comply with the American National Standards Institute/Institute of Electrical and Electronics Engineers (ANSI/IEEE) standards applicable to the installation.

Part H. RESPONSIBILITY FOR APPARATUS

The qualifying facility, without cost to the utility, must furnish, install, operate, and maintain in good order and repair any apparatus the qualifying facility needs in order to operate in accordance with schedule 3.

Part I. TYPES OF POWER TO BE OFFERED; STANDBY SERVICE

Subpart 1. Service to be offered. The utility shall offer maintenance, interruptible, supplementary, and backup power to the qualifying facility upon request.

Subp. 2. Standby service. The utility shall offer a qualifying facility standby power or service at the utility's applicable standby rate schedule.

Part J. DISCONTINUING SALES DURING EMERGENCY

The utility may discontinue sales to the qualifying facility during a system emergency, if the discontinuance and recommencement of service is not discriminatory.

Part K. RATES FOR UTILITY SALES TO A QUALIFYING FACILITY

Rates for sales to a qualifying facility are governed by the applicable tariff for the class of

electric utility customers to which the qualifying facility belongs or would belong were it not a qualifying facility. Such rates are not guaranteed and may change from time to time at the discretion of the utility.

Part L. STANDARD RATES FOR PURCHASES FROM QUALIFYING FACILITIES

Subpart 1. Qualifying facilities with 100-kilowatt capacity or less. For qualifying facilities with capacity of 100 kilowatts or less, standard purchase rates apply. The utility shall make available four types of standard rates, described in parts M, N, O, and P. The qualifying facility with a capacity of 100 kilowatts or less must choose interconnection under one of these rates, and must specify its choice in the written contract required in part V. Any net credit to the qualifying facility must, at its option, be credited to its account with the utility or returned by check or comparable electronic payment service within 15 days of the billing date. The option chosen must be specified in the written contract required in part V. Qualifying facilities remain responsible for any monthly service charges and demand charges specified in the tariff under which they consume electricity from the utility.

Subp. 2. Qualifying facilities over 100-kilowatt capacity. A qualifying facility with more than 100-kilowatt capacity has the option to negotiate a contract with the utility or, if it commits to provide firm power, be compensated under standard rates.

Part M. AVERAGE RETAIL UTILITY ENERGY RATE

Subpart 1. Applicability. The average retail utility energy rate is available only to customer-owned qualifying facilities with capacity of less than 40 kilowatts which choose not to offer electric power for sale on either a time-of-day basis, a simultaneous purchase and sale basis or roll-over credit basis.

Subp. 2. Method of billing. The utility shall bill the qualifying facility for the excess of energy supplied by the utility above energy supplied by the qualifying facility during each billing period according to the utility's applicable retail rate schedule.

Subp. 3. Additional calculations for billing. When the energy generated by the qualifying facility exceeds that supplied by the utility to the customer at the same site during the same billing period, the utility shall compensate the qualifying facility for the excess energy at the average retail utility energy rate.

Part N. SIMULTANEOUS PURCHASE AND SALE BILLING RATE

Subpart 1. Applicability. The simultaneous purchase and sale rate is available only to qualifying facilities with capacity of less than 40 kilowatts which choose not to offer electric power for sale on average retail utility energy rate basis, time-of-day basis or roll-over credit basis.

Subp. 2. Method of billing. The qualifying facility must be billed for all energy and capacity it consumes during a billing period according to the utility's applicable retail rate schedule.

Subp. 3. Compensation to qualifying facility; energy purchase. The utility shall purchase all energy

which is made available to it by the qualifying facility. At the option of the qualifying facility, its entire generation must be deemed to be made available to the utility. Compensation to the qualifying facility must be the energy rate shown on schedule 4.

Subp. 4. Compensation to qualifying facility; capacity purchase. If the qualifying facility provides firm power to the utility, the capacity component must be the utility's net annual avoided capacity cost per kilowatt-hour averaged over all hours shown on schedule 4, divided by the number of hours in the billing period. If the qualifying facility does not provide firm power to the utility, no capacity component may be included in the compensation paid to the qualifying facility.

Part O. TIME-OF-DAY PURCHASE RATES

Subpart 1. Applicability. Time-of-day rates are required for qualifying facilities with capacity of 40 kilowatts or more and less than or equal to 100 kilowatts, and they are optional for qualifying facilities with capacity less than 40 kilowatts. Time-of-day rates are also optional for qualifying facilities with capacity greater than 100 kilowatts if these qualifying facilities provide firm power.

Subp. 2. Method of billing. The qualifying facility must be billed for all energy and capacity it consumes during each billing period according to the utility's applicable retail rate schedule.

Subp. 3. Compensation to qualifying facility; energy purchases. The utility shall purchase all energy which is made available to it by the qualifying facility. Compensation to the qualifying facility must be the energy rate shown on schedule 4.

Subp. 4. Compensation to qualifying facility; capacity purchases. If the qualifying facility provides firm power to the utility, the capacity component must be the capacity cost per kilowatt shown on schedule 4 divided by the number of on-peak hours in the billing period. The capacity component applies only to deliveries during on-peak hours. If the qualifying facility does not provide firm power to the utility, no capacity component may be included in the compensation paid to the qualifying facility.

Part P. ROLL-OVER CREDIT PURCHASE RATES

Subpart 1. Applicability. The roll-over credit rate is available only to qualifying facilities with capacity of less than 40 kilowatts which choose not to offer electric power for sale on average retail utility energy rate basis, time-of-day basis or simultaneous purchase and sale basis.

Subp. 2. Method of billing. The utility shall bill the qualifying facility for the excess of energy supplied by the utility above energy supplied by the qualifying facility during each billing period according to the utility's applicable retail rate schedule.

Subp. 3. Additional calculations for billing. When the energy generated by the qualifying facility exceeds that supplied by the utility during a billing period, the utility shall apply the excess kilowatt hours as a credit to the next billing period kilowatt hour usage. Excess kilowatt hours that are not offset in the next billing period shall continue to be rolled over to the next consecutive billing period. Any excess kilowatt hours rolled over that are remaining at the end of each calendar year shall cancel with no additional compensation.

Part Q. CONTRACTS NEGOTIATED BY CUSTOMER

A qualifying facility with capacity greater than 100 kilowatts must negotiate a contract with the utility setting the applicable rates for payments to the customer of avoided capacity and energy costs.

Subpart 1. Amount of capacity payments. The qualifying facility which negotiates a contract under part Q must be entitled to the full avoided capacity costs of the utility. The amount of capacity payments will be determined by the utility and the utility's wholesale power provider.

Subp. 2. Full avoided energy costs. The qualifying facility which negotiates a contract under part Q must be entitled to the full avoided energy costs of the utility. The costs must be adjusted as appropriate to reflect line losses.

Part R. WHEELING

Qualifying facilities with capacity of 30 kilowatts or greater, are interconnected to the utility's distribution system and choose to sell the output of the qualifying facility to any other utility, must pay any appropriate wheeling charges to the utility. Within 15 days of receiving payment from the utility ultimately receiving the qualifying facility's output, the utility shall pay the qualifying facility the payment less the charges it has incurred and its own reasonable wheeling costs.

Part S. NOTIFICATION TO CUSTOMERS

Subpart 1. Contents of written notice. Following each annual review and approval by the utility of the cogeneration rate tariffs the utility shall furnish in the monthly newsletter or similar mailing, written notice to each of its customers that the utility is obligated to interconnect with and purchase electricity from cogenerators and small power producers.

Subp. 2. Availability of information. The utility shall make available to all interested persons upon request, the interconnection process and requirements adopted by the utility, pertinent rate schedules and sample contractual agreements.

Part T. DISPUTE RESOLUTION

In case of a dispute between a utility and a qualifying facility or an impasse in the negotiations between them, either party may request the governing body to determine the issue.

Part U. INTERCONNECTION CONTRACTS

Subpart 1. Interconnection standards. The utility shall provide a customer applying for interconnection with a copy of, or electronic link to, the utility's adopted interconnection process and requirements.

Subp. 2. Existing contracts. Any existing interconnection contract executed between the utility and a qualifying facility with capacity of less than 40 kilowatts remains in force until terminated by mutual agreement of the parties or as otherwise specified in the contract. The governing body has assumed all dispute responsibilities as listed in existing interconnection contracts. Disputes are resolved in accordance with Part T.

Subp. 3. Renewable energy credits; ownership. Generators own all renewable energy credits unless other ownership is expressly provided for by a contract between a generator and the utility.

Part V. UNIFORM CONTRACT

The form for uniform contract that shall be used between the utility and a qualifying facility having less than 40 kilowatts of capacity is as shown in subpart 1.

Subpart 1. Uniform Contract for Cogeneration and Small Power Production Facilities. (See attached contract form.)

**UNIFORM CONTRACT FOR COGENERATION AND SMALL POWER
PRODUCTION FACILITIES**

THIS CONTRACT is entered into _____, _____, by _____
_____, a municipal utility under Minnesota law, (hereafter called
"Utility") and _____ (hereafter called "QF").

RECITALS

The QF has installed electric generating facilities, consisting of _____
_____ (Description of facilities), rated at _____ kilowatts AC
of electricity, on property located at _____
_____.

The QF is a customer of the Utility located within the assigned electric service territory of
the Utility.

The QF is prepared to generate electricity in parallel with the Utility.

The QF's electric generating facilities meet the requirements of the rules adopted by the
Utility on Cogeneration and Small Power Production and any technical standards for
interconnection the Utility has established that are authorized by those rules.

The Utility is obligated under federal and Minnesota law to interconnect with the QF and to
purchase electricity offered for sale by the QF.

A contract between the QF and the Utility is required.

AGREEMENTS

The QF and the Utility agree:

1. The Utility will sell electricity to the QF under the rate schedule in force for the class
of customer to which the QF belongs.
2. The Utility will buy electricity from the QF under the current rate schedule filed with
the city council or city-appointed governing body of the utility. The QF elects the
rate schedule category hereinafter indicated:

_____ a. Average retail utility energy rate.

- QF capacity must be less than 40 kW.

- b. Simultaneous purchase and sale billing rate.
 - QF capacity must be less than 40 kW.
- c. Roll-over credits.
 - QF capacity must be less than 40 kW.
- d. Time-of-day purchase rates.
 - QF capacity must be 40 kW or more and less than or equal to 100 kW.

A copy of the presently approved rate schedule is attached to this contract.

3. The rates for sales and purchases of electricity may change over the time this contract is in force, due to actions of the Utility or the State of Minnesota, and the QF and the Utility agree that sales and purchases will be made under the rates in effect each month during the time this contract is in force.
4. The Utility will compute the charges and payments for purchases and sales for each billing period. Any net credit to the QF, other than kilowatt-hour credits under clause 2(c), will be made under one of the following options as chosen by the QF.
 - a. Credit to the QF's account with the Utility.
 - b. Paid by check or electronic payment service to the QF within fifteen (15) days of the billing date.
5. Renewable energy credits associated with generation from the facility are owned by:
_____.
6. The QF must operate its electric generating facilities within any rules, regulations, and policies adopted by the Utility not prohibited by the rules governing Cogeneration and Small Power Production on the Utility's system which provide reasonable technical connection and operating specifications for the QF and are consistent with the Minnesota Public Utilities Commission's rules on Cogeneration and Small Power Production, as required under Minnesota Statutes §216B.164, subdivision 9.
7. The QF will not enter into an arrangement whereby electricity from the generating facilities will be sold to an end user in violation of the Utility's exclusive right to provide electric service in its service area under Minnesota Statutes, §216B.37-44.
8. The QF will operate its electric generating facilities so that they conform to the national, state, and local electric and safety codes, and will be responsible for the costs of conformance.

9. The QF is responsible for the actual, reasonable costs of interconnection which are estimated to be \$_____. The QF will pay the Utility in this way:

_____.

10. The QF will give the Utility reasonable access to its property and electric generating facilities if the configuration of those facilities does not permit disconnection or testing from the Utility 's side of the interconnection. If the Utility enters the QF's property, the Utility will remain responsible for its personnel.
11. The Utility may stop providing electricity to the QF during a system emergency. The Utility will not discriminate against the QF when it stops providing electricity or when it resumes providing electricity.
12. The Utility may stop purchasing electricity from the QF when necessary for the Utility to construct, install, maintain, repair, replace, remove, investigate, or inspect any equipment or facilities within its electric system. The Utility may stop purchasing electricity from the QF in the event the generating facilities listed in this contract are documented to be causing power quality, safety or reliability issues to the Utility's electric distribution system.

The Utility will notify the QF before it stops purchasing electricity in this way:

_____.

13. The QF will keep in force general liability insurance against personal or property damage due to the installation, interconnection, and operation of its electric generating facilities. The amount of insurance coverage will be \$_____. (The amount must be consistent with the distributed generation tariff adopted by the Utility pursuant to Minnesota Statutes §216B.1611, subdivision 3, clause 2.)
14. The QF and the Utility agree to attempt to resolve all disputes arising hereunder promptly and in a good faith manner.
15. The city council or city-appointed body governing the Utility has authority to consider and determine disputes, if any, that arise under this contract in accordance with procedures in the rules it adopts implementing Minnesota Statute §216B.164, pursuant to §216B.164, subdivision 9.
16. This contract becomes effective as soon as it is signed by the QF and the Utility. This contract will remain in force until either the QF or the Utility gives written notice to the other that the contract is canceled. This contract will be canceled thirty (30) days after notice is given. If the listed electric generating facilities are not

interconnected to the Utility's distribution system within twelve months of the contract being signed by the QF and the Utility, the contract terminates. The QF and the Utility may delay termination by mutual agreement.

- 17.** Neither the QF nor the Utility will be considered in default as to any obligation if the QF or the Utility is prevented from fulfilling the obligation due to an act of God, labor disturbance, act of public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, an order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or other cause beyond the QF's or Utility's control. However, the QF or Utility whose performance under this contract is hindered by such an event shall make all reasonable efforts to perform its obligations.
- 18.** This contract can only be amended or modified by mutual agreement in writing signed by the QF and the Utility.
- 19.** The QF must notify the Utility prior to any change in the electric generating facilities' capacity size or generating technology according to the interconnection process adopted by the Utility.
- 20.** Termination of this contract is allowed (i) by the QF at any time without restriction; (ii) by Mutual Agreement between the Utility and the QF; (iii) upon abandonment or removal of electric generating facilities by the QF; (iv) by the Utility if the electric generating facilities are continuously non-operational for any twelve (12) consecutive month period; (v) by the Utility if the QF fails to comply with applicable interconnection design requirements or fails to remedy a violation of the interconnection process; or (vi) by the Utility upon breach of this contract by the QF unless cured with notice of cure received by the Utility prior to termination.
- 21.** In the event this contract is terminated, the Utility shall have the rights to disconnect its facilities or direct the QF to disconnect its generating facilities.
- 22.** This contract shall continue in effect after termination to the extent necessary to allow either the Utility or the QF to fulfill rights or obligations that arose under the contract.
- 23.** Transfer of ownership of the generating facilities shall require the new owners and the Utility to execute a new contract. Upon the execution of a new contract with the new owners this contract shall be terminated.
- 24.** The QF and the Utility shall at all times indemnify, defend, and save each other harmless from any and all damages, losses, claims, including claims and actions relating to injury or death of any person or damage to property, costs and expenses, reasonable attorneys' fees and court costs, arising out of or resulting from the QF's or the Utility's performance of its obligations under this contract,

except to the extent that such damages, losses or claims were caused by the negligence or intentional acts of the QF or the Utility.

25. The Utility and the QF will each be responsible for its own acts or omissions and the results thereof to the extent authorized by law and shall not be responsible for the acts or omissions of any others and the results thereof.
26. The QF's and the Utility's liability to each other for failure to perform its obligations under this contract shall be limited to the amount of direct damage actually occurred. In no event, shall the QF or the Utility be liable to each other for any punitive, incidental, indirect, special, or consequential damages of any kind whatsoever, including for loss of business opportunity or profits, regardless of whether such damages were foreseen.
27. The Utility does not give any warranty, expressed or implied, to the adequacy, safety, or other characteristics of the QF's interconnected system.
28. This contract contains all the agreements made between the QF and the Utility. The QF and Utility are not responsible other than those stated in this contract.

THE QF AND THE UTILITY HAVE READ THIS CONTRACT AND AGREE TO BE BOUND BY ITS TERMS. AS EVIDENCE OF THEIR AGREEMENT, THEY HAVE EACH SIGNED THIS CONTRACT BELOW ON THE DATE LISTED BY SIGNER.

QF

By: _____

Printed Name: _____

DATE: _____

UTILITY

By: _____

Printed Name: _____

DATE: _____



SOUTHERN MINNESOTA
INITIATIVE FOUNDATION

Collaborating for Regional Vitality

Dodge County Investments

We envision southern Minnesota as a prosperous and growing region with vibrant communities, innovative and successful economies, and engaged and valued citizens. To achieve this vision, Southern Minnesota Initiative Foundation, a regional development and philanthropic organization, fosters economic and community vitality in 20 counties of southern Minnesota through a culture of collaboration and partnership.

For every donation of
from Dodge County

\$1

=

\$26

is invested back
into Dodge County
communities.*

*Includes grants, loans & programming

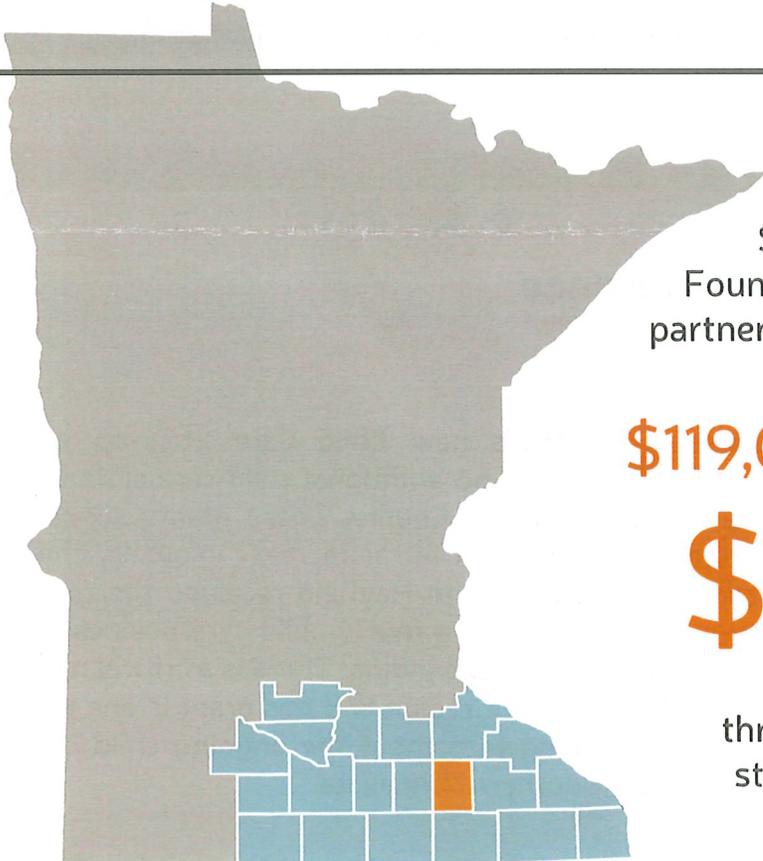
35 LOANS

\$1.5 million to Dodge County entrepreneurs

74 GRANTS

\$360,000 to support community initiatives

***\$5 million invested annually to the 20 counties of
south central and southeastern Minnesota***



Since 1986, Southern Minnesota Initiative Foundation has leveraged local investments & partnerships to create a stronger **Dodge County**:

\$119,000 in local donations to SMIF

\$3.1 million

invested by SMIF in Dodge County through grants, loans, and programming for stronger kids, businesses and communities

Loans & Equity Investments* Supporting local entrepreneurs & creating jobs

Clean Plus Incorporated, West Concord	Manufacturing company
New Leaf Transport, Claremont	Trucking company
Little Stars Childcare, Kasson	Family child care
Kasson-Mantorville Nursery Group Inc.	Child care center
Zumbro Incorporated, Hayfield	Manufacturer of food additives
Tri-Star Manufacturing, Kasson	Machine shop

*Southern Minnesota Initiative Foundation in partnership with CEDA and DEED hold the Comprehensive Economic Development Strategy for Region 10, allowing these counties to apply for Economic Development Administration funding at the Federal level.

Grants Investments in economic development, early childhood and community vitality

AmeriCorps LEAP Initiative, Dodge Center	Members helping with social emotional skill development
Dodge County Public Health	Grant to support 450 books given to at risk children
Kasson-Mantorville Schools	Pre-K alignment grants to support collaboration in classrooms
SE MN Together (One Big Thing Regional Grant)	Collaborative regional project to address workforce issues
Triton Public Schools, Dodge Center	Hundreds of books awarded through multiple literacy grants
A Chance to Grow, Kasson-Mantorville	Continued S.M.A.R.T. training to prepare children for kindergarten
Stagecoach Brewing Co., Mantorville	FEAST! Smart Start client
Dodge Refreshed, Dodge Center	Small town grant to create Farm-to-Table dinner and 5K run/walk
Quality Child Care Program, Kasson	Increasing quality child care through provider training
Kasson-Mantorville Schools	Awarded 500 books for K-M Community Educator Nights
Dodge County Historical Society, Mantorville	Awarded 15 gallons of paint for repainting of historic structure
Hayfield Economic Development Authority	Awarded 25 gallons of paint for pool-themed murals
Kasson-Mantorville Schools	Provide literacy support for PreK – Grade 3 alignment

Community Collaborations Bringing communities together for change

City of Dodge Center, Regional Community Growth Initiative (started in 2014)

Kasson-Mantorville Early Childhood Initiative (started in 2012)

Making a Difference Expanding access to child care



Thanks to SMIF's new Child Care Start-up and Expansion Grants, 66 additional child care slots will be created in Dodge County. These grants support projects that demonstrate an increase in quality child care slots. A facility in Hayfield received the grant to open a center and a family child care business in Mantorville will be expanding. There is a critical need for child care in our region and this grant is one way SMIF is working to combat the ongoing child care shortage in southern Minnesota.