



**CITY OF MARSHALL
CITY COUNCIL MEETING
A G E N D A**

**Tuesday, June 25, 2019 at 5:30 PM
Professional Development Room - Marshall Middle School, 401 South
Saratoga Street**

OPENING ITEMS

1. Call to Order/Pledge of Allegiance

APPROVAL OF AGENDA

APPROVAL OF MINUTES

2. Consider approval of the minutes of the regular meeting held on May 28, 2019.

PUBLIC HEARING

AWARD OF BIDS

3. Crack Fill and Seal Runways & Taxiways Project **and** Chip Seal Roadways & Parking Lots Project at the Southwest Minnesota Regional Airport -- Consider Resolution of Authorization to Execute Mn/DOT Grant Agreement No. 1034677 / State Project No. A4201-100.
4. Crack Fill and Seal Runways & Taxiways Project at the Southwest Minnesota Regional Airport -- Consider Award of Proposal.
5. Chip Sealing of Roadways & Parking Lots Project at the Southwest Minnesota Regional Airport -- Consider Award of Proposal.

CONSENT AGENDA

6. Approval of Consent Agenda.
7. Consider approval of the non-union employee wage schedules for 2020-2021.
8. Consider approval of the bills/project payments.

APPROVAL OF ITEMS PULLED FROM CONSENT

OLD BUSINESS

TABLED ITEM

NEW BUSINESS

9. Presentation of the 2018 Year-End Audit for the City of Marshall.
10. Consideration for approval of Red Baron Arena & Expo Parking Lot addition.
11. Project Z70: South High Street/South Whitney Street (100 & 200 Block) Alley Improvement Project - Consider Resolution Declaring Adequacy of Petition and Ordering Preparation of Report.
12. Consider Approval of Resolution Consenting to and Approving the Issuance of a Conduit Revenue Obligation by Lyon County.
13. City Charges on Tax Forfeited Property Located at 620 W. Main Street.
14. Consider Appointments to the Various Boards, Commissions, Bureaus and Authorities.

COUNCIL REPORTS

15. Commission/Board Liaison Reports
16. Councilmember Individual Items

STAFF REPORTS

17. City Administrator
18. Director of Public Works
19. City Attorney

Disclaimer: These agendas have been prepared to provide information regarding an upcoming meeting of the Common Council of the City of Marshall. This document does not claim to be complete and is subject to change.

**ADMINISTRATIVE REPORTS
INFORMATION ONLY**

[20.](#) Information Only

**ADJOURN TO CLOSED SESSION
MEETINGS**

[21.](#) Upcoming Meetings

ADJOURN

22. Adjourn Meeting

RULES OF CONDUCT

- You may follow the meeting online – www.ci.marshall.mn.us.
- Public Hearing – the general public shall have the opportunity to address the Council.
 - Approach the front podium
 - State your name, address and interest on the subject
- Mayor may choose to allow others to address the Council during other agenda items. Persons who desire to speak should do so only after being recognized by the Mayor.
 - Approach the front podium
 - State your name, address and interest on the subject
- Persons in attendance at the meeting should refrain from loud discussions among themselves, clapping, whistling or any other actions. Our values include mutual respect and civility for all in attendance.
- If you have questions during the Council meeting please see Kyle Box, City Clerk who sits in the front left area of the audience sitting area.



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 11, 2019
Category:	APPROVAL OF MINUTES
Type:	ACTION
Subject:	Consider approval of the minutes of the regular meeting held on May 28, 2019.
Background Information:	Enclosed are the minutes of the regular meeting held on May 28, 2019
Fiscal Impact:	None
Alternative/ Variations:	Staff encourages City Council Members to provide any suggested corrections to the minutes in writing to City Clerk Kyle Box, prior to the meeting. We then could potentially incorporate proposed amended minutes at the meeting.
Recommendations:	that the minutes of the regular meeting held on May 28, 2019 be approved as filed with each member and that the reading of the same be waived.

**CITY OF MARSHALL
CITY COUNCIL MEETING
M I N U T E S
Tuesday, June 11, 2019**

The regular meeting of the Common Council of the City of Marshall was held June 11, 2019 in the Professional Development Room at the Marshall Middle School, 401 South Saratoga Street. The meeting was called to order at 5:30 P.M. by Mayor Robert Byrnes. In addition to Byrnes the following members were in attendance: Craig Schafer, Steven Meister, Glenn Bayerkohler John DeCramer, Russ Labat and James Lozinski. Absent: None. Staff present included: Sharon Hanson, City Administrator; Dennis Simpson, City Attorney; Glenn Olson, Annette Storm, Director of Administrative Services; Director of Public Works/City Engineer; Jim Marshall, Director of Public Safety; Scott VanDerMillen, Director of Community Services; Sheila Dubs, Human Resource Manager; Preston Stensrud, Parks Superintendent and Kyle Box, City Clerk.

The Pledge of Allegiance was recited at this time.

There was a consensus to operate under the current agenda.

Consider approval of the minutes of the regular meeting held on May 28, 2019.

Motion made by Councilmember Meister, Seconded by Councilmember Labat to approve the minutes of the regular meeting held on May 28, 2019 be approved as filed with each member and that the reading of the same be waived. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Approval of Consent Agenda

Councilmember Bayerkohler requested that item number 6, Consider Amendments to the Fund Balance Policy and item number 7, City of Marshall Abatement Policy – Proposed Changes, be removed for further discussion.

Motion made by Councilmember Decramer, Seconded by Councilmember Labat the following consent agenda items be approved as presented. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Approval of a Service Agreement between SMSU and Studio 1 TV.

Approval of Project Z74: Huron Road/Superior Road Reconstruction Project – Acknowledgement and Agreement of Services with American Engineering Testing, Inc. (AET Project No. 13-20316).

Approval of a LG220 Application for Exempt Permit for Holy Redeemer Church for September 28, 2019.

Approval of the bills/project payments.

Consider Amendments to the Fund Balance Policy.

Staff propose amendments to the Fund Balance Policy. During the long-term financial plan study conducted by AEM, it was recommended to reduce the City's fund balance policy from 50 to 40 percent of next year's budgeted expenditures to start funding capital improvements using cash instead of bonding. Information was gathered from 4 of Marshall's comparable cities on what their fund balance

policy states. The fund balance policies ranged from 30 to 60 percent.

The Office of the State Auditor's Office recommends unrestricted fund balances of approximately 35 to 50 percent.

With this fund balance policy change, the City can begin to finance capital improvement projects using available cash and avoid interest and fees associated with bonding.

This policy is being brought for final approval by the Council after recommendation by the Ways and Means Committee.

Councilmember Bayerkohler pulled the item for review. Member Bayerkohler asked for additional language to be considered and recommended that it return to the Ways and Means Committee for additional review.

Motion made by Councilmember Decramer, Seconded by Councilmember Meister to send the agenda item back to Ways and Means for review. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

City of Marshall Abatement Policy – Proposed Changes

Based upon feedback from City Council and now that we have went through the process of our first granted abatement (Harrison Truck Centers), staff has two recommendations for modifications to the tax abatement policy. The policy was initially adopted by City Council on January 8th, 2019.

The two proposed changes can be found in III. Qualification Standards section A. Minimum Required Standards and are as follows:

The first proposed change is under #2 – remove language of “The developer must demonstrate that the project is not financially feasible “but for” the use of tax abatement.” This is not required by statute. The proposal is to remove this item altogether – as council ultimately votes on the merits of any request that comes forward.

The second proposed change is #4 – to add “may be required” in regard to financial guarantees. So, depending upon the size of the project, financial guarantees, assessment agreements, letters of credit, etc. may be required, but they are not necessary in all cases. This should be a case by case determination.

Councilmember Bayerkohler pulled the item for further discussion. Member Bayerkohler requested that the “but for” language remain in the policy. Members; Schafer, Lozinski, Labat, Meister and DeCramer spoke in support of the removal the language from the policy.

Motion made by Councilmember Decramer, Seconded by Councilmember Lozinski accept the proposed updates to the Tax Abatement Policy. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler. The motion **Passed. 6-1**

Acceptance of “Our Courts. Our Future.” Award for Basketball Court Refurbishment at Independence Park from the Minnesota Timberwolves.

On May 31st Marshall was selected as one of four sites for the program by the Minnesota Timberwolves. The press release is shown below:

TIMBERWOLVES ANNOUNCE WINNERS OF COURT REFURBISHMENT PROGRAM “OUR COURTS. OUR FUTURE.”
PRESENTED BY U.S. BANK

Minneapolis-St. Paul – The Minnesota Timberwolves announced the winners of the fan voting for the “Our Courts. Our Future.” court refurbishment program presented by U.S. Bank.

Fans voted for one court in each of four designated regions. One court from each region, four in total, will be refurbished with new all-season courts using modular sports flooring. The new courts will keep kids outside playing basketball this summer and for years to come. Below are the winning courts from each region: North: Bill LaFave Park, 402 3rd Street E, Thief River Falls, MN 56701 Central: Lindbergh Elementary, 101 9th Street SE, Little Falls, MN 56345 South: Independence Park, East Lyon Street, Marshall, MN 56258 Twin Cities: Madsen Park, 73rd Ave NE & Jackson Street NE, Fridley, MN 55432

The team will visit one court per month from June-September to create an NBA style court for the community to enjoy. Following the refurbishments, each city will be treated to a celebration from the team as the court officially reopens. This is the third year of the court refurbishment program for the foundation. Last year, the program refurbished courts in Hastings, Hibbing, St. Cloud and St. Paul.

Staff will continue to work with the Timberwolves, US Bank, and C&C Sports Inc. to bring this enhancement to Independence Park. More info will be provided as details emerge. There will be a community unveiling at the court this August.

Motion made by Councilmember Schafer, Seconded by Councilmember Lozinski Accept designation and allow staff to proceed with refurbishment for community unveiling in August. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Resolution Number 4622, Second Series, A Resolution Creating the 2020 City of Marshall Complete Count Committee.

The U.S. Constitution (Article I, Section 2) mandates a headcount every 10 years, of everyone residing in the United States: in all 50 states, Puerto Rico, and the Island Areas. This includes people of all ages, races, ethnic groups, citizens, and noncitizens. The first census was conducted in 1790 and has been carried out every 10 years since then.

The population totals from the 2020 census will determine the number of seats each state has in the House of Representatives. States also use the totals to redraw their legislative districts.

Minnesota is once again at risk for losing a seat in the House of Representatives from 8 to 7. This would result in over 100,000 more Minnesotan’s in each district.

About \$675 billion is distributed to the state and local governments each year based of census data. In Fiscal Year 2016, \$15,459,175,947 was allocated to Minnesota to be distributed. Roughly, \$1,532 per person is allocated by the federal government to Minnesota or \$15,320 over a decade.

Staff will create hybrid system of mayoral appointments and an application process to create our Complete Count Committee (CCC). The CCC will work throughout the entire City with focus on hard to count areas.

City Clerk Kyle Box presented the background information to Council.

Motion made by Councilmember Schafer, Seconded by Councilmember Lozinski to approve Resolution Number 4522, Second Series, a Resolution Creating the 2020 City of Marshall Complete Count Committee. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Consider Resolution Number, 4623, Second Series, A Resolution Authorizing Execution of Mn/DOT Airport Maintenance & Operation Agreement No. 1033583 (SFY 2020-2021).

This is a Resolution to Authorize to Execute Mn/DOT Grant Contract No. 1033583 and a copy of the Grant Agreement for Airport Maintenance and Operation funding from Mn/DOT-Office of Aeronautics. The agreement has been provided to the City Attorney for his review and comment.

Motion made by Councilmember Schafer, Seconded by Councilmember Labat. that the Council adopt RESOLUTION NUMBER 4623, which is the Resolution of Authorization to Execute Minnesota Department of Transportation Grant Contract No. 1033583 for Airport Maintenance and Operation, contingent upon City Attorney review and approval. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Runway 12/30 Crack Fill and T-Hangar Apron Seal Coating Project at the Southwest Minnesota Regional Airport -- Consider Resolution Authorizing Execution of Mn/DOT Agreement.

Per Mn/DOT-Aeronautics, due to special circumstances they are able to move our SFY 2020 Runway 12/30 Crack Fill and T-Hangar Apron Seal Coating Project with an estimated total cost of \$50,000.00 into SFY 2019.

If this is possible; it will also assist in getting a better airport repainting work, as the repainting is also on this year's rotation to be painted by Mn/DOT.

To receive a State airport improvement grant, the City needs to meet the following conditions before Mn/DOT can encumber the funds for this project, and Mn/DOT needs to be able to encumber these funds prior to June 16, 2019:

- New policy will not allow State Airport Funds money to be used for any work completed prior to a State Grant Contract being fully executed. If the City wants funding to be eligible for reimbursement, the City cannot authorize work to begin until a Grant Contract is executed.
- These funds have been identified for the project described and cannot be transferred to another project on the City's airport.
- The funds are available only during SFY 2019 (July 2018-June 2019). If the City decides NOT to enter into an agreement during this time period, the City must notify Mn/DOT ASAP, so they can move this project back

to the SFY 2020 priority list. To execute this project, Mn/DOT will need the following documentation submitted prior to encumbrance:

- A written grant request letter, along with pertinent information (quotes, bid tabulations, copy of consultant agreement, etc.), must be submitted to Mn/DOT by 6-14-2019.

Mn/DOT apologizes for the rush, but if Mn/DOT can get it encumbered under 2019 dollars, we all will benefit from this project being taken care of early in the season.

This project has been included in the 2019 Airport budget. The agreement provides for project costs not to exceed \$50,000.00. Funding participation of 70% State (\$35,000.00) and 30% local (\$15,000.00) for the total project funding of \$50,000.00 from Account #401-60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).

Motion made by Councilmember Schafer, Seconded by Councilmember Lozinski to adopt RESOLUTION NUMBER 4624, SECOND SERIES, which is the Resolution to Authorize to Execute Mn/DOT Agreement No. _____ (forthcoming from State) / State Project A4201-___ for Crack Filling Runways, Taxiways and Apron Areas at the Southwest Minnesota Regional Airport for project costs not to exceed \$50,000.00. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Consider approval of labor agreements between the City of Marshall and LELS Local No. 245.

The existing labor agreement with LELS Local 245 expired on December 31, 2018. Tentative agreement with the union on contract terms for a new three-year agreement (2019-2021) has been reached.

Summary of contract amendments:

- 1) Duration (Cover page and Article 28)—3-year contract---January 1, 2019 – December 31, 2021
- 2) Union Security (Article 5)—technical change relating to the payment of dues by union members; language was proposed by the City as recommended by our labor attorney
- 3) Insurance (Article 12)—reflect contract years—2019, 2020, 2021.
- 4) Uniforms (Article 13)—addition of Appendix B—Equipment List. Every item on the list has been standard issue for employees working in the Sergeant position.
- 5) Vacation (Article 15)—deletion of a clause that restricted new employees from using their vacation accruals in the first six months of employment. This amendment is consistent with the Patrol Officer’s agreement. Language is proposed that requires an employee to provide a 2-week notice prior to resignation or retirement to be eligible to receive accumulated vacation pay at retirement/resignation.
- 6) Severance Pay (Article 17)—This amendment terminates each new employee’s eligibility for severance pay effective 01/01/2022. This provision is consistent with the Personnel Policy manual pertaining to non-union employees and the AFSCME agreement language.
- 7) Leaves of Absence (Article 20)— added reference to three laws that may be applicable to employees requesting a leave of absence; the consideration for approval or denial of employee leaves will continue to be administered in accordance with both state and federal laws.
- 8) Overtime (Article 22)—these amendments eliminate the Sergeant’s eligibility to accrue compensatory time. All overtime will be paid on a bi-weekly basis.
- 9) Wages (Article 25 and Appendix A):
 - 25.1 (Appendix A) --2% general wage increase for 2019 plus a \$0.60 market adjustment added to each step; 3.25% general wage increase for 2020, and 3.25% general wage increase for 2021.
 - Increase in shift differential from \$0.30 to \$0.50 per hour.

- Deletion of Field Training Office clause—Sergeants oversee the FTO training program, they do not act as Field Training Officers.

10) Memorandum of Understanding—identifies the effective dates of the proposed wage schedule for the term of the agreement (effective 1st day of the pay period that includes January 1).

- The 2% general wage increase in 2019 is the same as that approved for the non-union, AFSCME, and LELS Patrol unit increases, as well as the 2019 budget approved by the Council.
- The general wage increase package over the 3-year contract duration (2019-2021) is the same as that approved by the Council for AFSCME and LELS Patrol employee groups across the same duration.
- In 2019, the proposed \$0.60 market adjustment has an estimated cost impact of \$2,955.26.
- The estimated cost impact of the shift differential increase is \$170.00 per year.
- Fiscal savings: eliminating an employee’s eligibility to accrue compensatory time results in a cost savings to the department, as no additional overtime will be paid to an employee to replace coverage while a Sergeant is utilizing comp time.
- Fiscal savings: elimination of the severance pay benefit for employees hired after 12/31/2021.

Motion made by Councilmember Schafer, Seconded by Councilmember Meister to adopt RESOLUTION NUMBER 4625, SECOND SERIES approving a collective bargaining agreement, memorandum of understanding, and memorandum of agreement between the City of Marshall and LELS Local 245 and authorizes proper City officials to sign the agreements. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Consider Appointments to the Various Boards, Commissions, Bureaus and Authorities.

The City of Marshall has various openings on the Boards, Commission, Bureaus and Authorities. Interviews were conducted on Tuesday, May 28 and Tuesday June 11, 2019 with the City Council. Mayor Byrnes recommended the following:

Economic Development Authority – Tawny Schotzko for an unexpired term set to expire 5/31/25

Planning Commission – Cathy Lee and Amanda Schroeder for unexpired terms set to expire 5/31/22

Motion made by Councilmember Lozinski, Seconded by Councilmember Labat the appointments to the various boards, commissions, bureaus and authorities. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Commission/Board Liaison Reports

Byrnes No Report

Schafer No Report

Meister Community Services Advisory Board met regarding discussion on the pool.

Bayerkohler Public Housing Commission met, there is an invitation for a future webinar on July 8 at 3:30 PM at the Parkview Apartments to go over the funding changes that were made regarding public housing in Minnesota.

DeCramer Economic Development met for discussion on the sale of eight lots in Parkway II Addition. Race Equity Cohort – Member DeCramer provided an update on the group’s effort so far.

Labat Library Board met and discussed the 2020 budget, provided their new Calendar of Events for June, July and August. There was also discussion on the condition of the building, now 10 years old, and items that need to be addressed.

Lozinski No Report

Councilmember Individual Items

Councilmember Lozinski thanked the Assessing Department for the professional work they do.

Councilmember Labat wanted to review a City wide clean up event as well as vehicle parking enforcement.

Councilmember DeCramer commented on a City wide clean up event.

Councilmember Schafer discussed property clean up and education to property owners and have the Legislative and Ordinance Committee review related ordinances.

Councilmember Bayerkohler discussed complaints brought to his and staff’s attention and that those items were addressed and taken care of. Member Bayerkohler also mentioned he would not be in attendance at the June 25 regular council meeting.

Mayor Byrnes commented that a Code of Conduct review should happen at the Council, Committee and Staff level. Mayor Byrnes listed the remaining openings on for Boards, Commissions and Authorities.

City Administrator

No Report

Director of Public Works

Director of Public Works/City Engineer, Glenn Olson provided an update on construction projects.

City Attorney

City Attorney, Dennis Simpson provided an update on several items; EDA’s meeting to approve the sale of eight lots in Parkway II, US Army Corps. Of Engineer approval of the HRA’s land sale to Action Manufacturing and continued work on the Cable Franchise Agreements.

Administrative Report

There were no questions about the administrative report.

Information Only

There were no questions on the information items.

Upcoming Meetings

There were no questions on the upcoming meetings

Adjourn Meeting

At 7:03 P.M., Motion made by Councilmember Schafer, Seconded by Councilmember Lozinski to adjourn.
Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler,
Councilmember Decramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	AWARD OF BIDS
Type:	ACTION
Subject:	Crack Fill and Seal Runways & Taxiways Project and Chip Seal Roadways & Parking Lots Project at the Southwest Minnesota Regional Airport -- Consider Resolution of Authorization to Execute Mn/DOT Grant Agreement No. 1034677 / State Project No. A4201-100.
Background Information:	<p>Per Mn/DOT-Aeronautics, due to special circumstances they are able to move our SFY 2020 Runway 12/30 Crack Fill and T-Hangar Apron Seal Coating Project into SFY 2019.</p> <p>At their meeting on June 11, 2019, the City Council authorized execution of forthcoming agreement with a total project cost of \$50,000.</p> <p>Further discussions with Mn/DOT indicated that funding was available for a total project cost of \$100,000 with funding participation of 70% State (\$70,000.00) and 30% local (\$30,000.00).</p> <p>Attached please find a copy of the Resolution of Authorization to Execute Airport Mn/DOT Grant Agreement for Airport Improvement Excluding Land Acquisition, and a copy of the Mn/DOT Grant Agreement No. 1034677 / State Project A4201-100 from Mn/DOT-Office of Aeronautics for Pavement Crack Fill and Seal at the Airport. This Agreement will remain in effect until December 31, 2022.</p>
Fiscal Impact:	The agreement provides for project costs not to exceed \$100,000.00. Funding participation of 70% State (\$70,000.00) and 30% local (\$30,000.00) for the total project funding of \$100,000.00 from Account #401-60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).
Alternative/Variations:	No alternative actions recommended.
Recommendations:	that the Council adopt RESOLUTION NUMBER _____, SECOND SERIES, which is the Resolution of Authorization to Execute Airport Mn/DOT Agreement No. 1034677 / State Project A4201-100 for Airport Improvement Excluding Land Acquisition for Crack Fill Runways & Taxiways Project and Chip Seal Roadways & Parking Lots Project at the Southwest Minnesota Regional Airport for project costs not to exceed \$100,000.00.

RESOLUTION

**AUTHORIZATION TO EXECUTE
MINNESOTA DEPARTMENT OF TRANSPORTATION
GRANT AGREEMENT FOR AIRPORT IMPROVEMENT
EXCLUDING LAND ACQUISITION**

It is resolved by the City of Marshall as follows:

1. That the state of Minnesota Agreement No. 1034677,
"Grant Agreement for Airport Improvement Excluding Land Acquisition," for
State Project No. A4201-100 at the Southwest Regional Airport is accepted.
2. That the _____ and _____ are
(Title) (Title)
authorized to execute this Agreement and any amendments on behalf of the
City of Marshall.

CERTIFICATION

STATE OF MINNESOTA

COUNTY OF _____

I certify that the above Resolution is a true and correct copy of the Resolution adopted by the

(Name of the Recipient)

at an authorized meeting held on the _____ day of _____, 20____

as shown by the minutes of the meeting in my possession.

Signature: _____
(Clerk or Equivalent)

CORPORATE SEAL

/OR/

NOTARY PUBLIC

My Commission Expires: _____

GRANT AGREEMENT FOR AIRPORT IMPROVEMENT EXCLUDING LAND ACQUISITION

This Agreement is by and between the State of Minnesota acting through its Commissioner of Transportation (“State”), and the City of Marshall (“Recipient”).

WHEREAS, the Recipient desires the financial assistance of the State for an airport improvement project (“Project”) as described in Article 2 below; and

WHEREAS, the State is authorized by Minnesota Statutes Sections 360.015 (subdivisions 13 & 14) and 360.305 to provide financial assistance to eligible airport sponsors for the acquisition, construction, improvement, or maintenance of airports and other air navigation facilities; and

WHEREAS, the Recipient has provided the State with the plans, specifications, and a detailed description of the airport improvement Project.

NOW, THEREFORE, it is agreed as follows:

1. This Agreement is effective upon execution by the Recipient and the State, and will remain in effect until 12/31/2022.
2. The following table provides a description of the Project and shows a cost participation breakdown for each item of work:

<u>Item Description</u>	<u>Federal Share</u>	<u>State Share</u>	<u>Local Share</u>
Pavement Crack Fill & Seal Phase II	0%	70%	30%

3. The Project costs will not exceed \$ 100,000.00. The proportionate shares of the Project costs are: Federal: Committed \$ 0.00; State: \$ 70,000.00, and Recipient: \$ 30,000.00. This project is not expected to be completed this fiscal year. No federal funds are expected to be available from the U.S. government for this project. In the event federal reimbursement becomes available or is increased for this Project, the State will be entitled to recover from such federal funds an amount not to exceed the state funds advanced for this Project. No funds are committed under this Agreement until they are encumbered by the State. No more than 95% of the amount due under this Agreement will be paid by the State until the State determines that the Recipient has complied with all terms of this Agreement, and furnished all necessary records.
4. The Recipient will designate a registered engineer (the “Project Engineer”) to oversee the Project work. If, with the State’s approval, the Recipient elects not to have such services performed by a registered engineer, then the Recipient will designate another responsible person to oversee such work, and any references herein to the “Project Engineer” will apply to such responsible person.
5. The Recipient will complete the Project in accordance with the plans, specifications, and detailed description of the Project, which are on file with the State’s Office of Aeronautics and are incorporated into this Agreement by reference. Any changes in the plans or specifications of the Project after the date of this Agreement will be valid only if made by written change order signed by the Recipient, the Project Engineer, and the contractor. Change orders must be submitted to the State. Subject to the availability of funds the State may prepare an amendment to this Agreement to reimburse the Recipient for the allowable costs of qualifying change orders.
6. The Recipient will make payments to its contractor on a work-progress basis. The Recipient will submit requests for reimbursement of certified costs to the State on state-approved forms. The State will reimburse the Recipient for the state and federal shares of the approved Project costs.
 - a. At regular intervals, the Recipient or the Project Engineer will prepare a partial estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). Partial estimates must be completed no later than one month after the work covered by the estimate is completed. The Project Engineer and the contractor must certify that each partial estimate is true and correct, and that the costs have not been included on a previous estimate.

- b. Following certification of the partial estimate, the Recipient will make partial payments to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
 - c. Following certification of the partial estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A copy of the partial estimate must be included with the Recipient's request for payment. Reimbursement requests and partial estimates should not be submitted if they cover a period in which there was no progress on the Project.
 - d. Upon completion of the Project(s), the Recipient will prepare a final estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). The final estimate must be certified by the Recipient, Project Engineer and the contractor.
 - e. Following certification of the final estimate, the Recipient will make final payment to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
 - f. Following certification of the final estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A request for final payment must be submitted to the State along with those project records required by the State.
7. For a Project which involves the purchase of equipment, the Recipient will be reimbursed by the State in one lump sum after the Recipient: (1) has acquired both possession and unencumbered title to the equipment; and (2) has presented proof of payment to the State, and (3) a certificate that the equipment is not defective and is in good working order. The Recipient will keep such equipment, properly stored, in good repair, and will not use the equipment for any purpose other than airport operations.
 8. If the Project involves force-account work or project donations, the Recipient must obtain the written approval of the State and Federal Aviation Administration (FAA). Force-account work performed or project donations received without written approval by the State will not be reimbursed under this Agreement. Force-account work must be done in accordance with the schedule of prices and terms established by the Recipient and approved by the State.
 9. Pursuant to Minnesota Statutes Section 360.305, subdivision 4 (g) (1), the Recipient will operate its airport as a licensed, municipally-owned public airport at all times of the year for a period of 20 years from the date the Recipient receives final reimbursement under this Agreement. The Airport must be maintained in a safe, serviceable manner for public aeronautical purposes only. The Recipient will not transfer, convey, encumber, assign, or abandon its interest in the airport or in any real or personal property, which is purchased or improved with State aid funds without prior written approval from the State. If the State approves such transfer or change in use, the Recipient must comply with such conditions and restrictions as the State may place on such approval. The obligations imposed by this clause survive the expiration or termination of this Agreement.
 10. This Agreement may be terminated by the Recipient or State at any time, with or without cause, upon ninety (90) days written notice to the other party. Such termination will not remove any unfulfilled financial obligations of the Recipient as set forth in this Agreement. In the event of such a termination, the Recipient will be entitled to reimbursement for eligible expenses incurred for work satisfactorily performed on the Project up to the date of termination. The State may immediately terminate this Agreement if it does not receive sufficient funding from the Minnesota Legislature or other funding source, or such funding is not provided at a level sufficient to allow for the continuation of the work covered by this Agreement. In the event of such termination, the Recipient will be reimbursed for work satisfactorily performed up to the effective date of such termination to the extent that funds are available. In the event of any complete or partial state government shutdown due to a failure to have a budget approved at the required time, the State may suspend this Agreement, upon notice to the Recipient, until such government shutdown ends, and the Recipient assumes the risk of non-payment for work performed during such shutdown.
 11. Pursuant to Minnesota Rules 8800.2500, the Recipient certifies that (1) it presently has available sufficient unencumbered funds to pay its share of the Project; (2) the Project will be completed without undue delay; and (3) the Recipient has the legal authority to engage in the Project as proposed.
 12. Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the Recipient will maintain such records and provide such information, at the request of the State, so as to permit the Department of Transportation, the Legislative Auditor, or the State Auditor to examine those books, records, and accounting procedures and practices of the Recipient relevant to this Agreement for a minimum of six years after the expiration of this Agreement.

13. The Recipient will save, defend, and hold the State harmless from any claims, liabilities, or damages including, but not limited to, its costs and attorneys' fees arising out of the Project which is the subject of this Agreement.
14. The Recipient will not utilize any state or federal financial assistance received pursuant to this Agreement to compensate, either directly or indirectly, any contractor, corporation, partnership, or business, however organized, which is disqualified or debarred from entering into or receiving a State contract. This restriction applies regardless of whether the disqualified or debarred party acts in the capacity of a general contractor, a subcontractor, or as an equipment or material supplier. This restriction does not prevent the Recipient from utilizing these funds to pay any party who might be disqualified or debarred after the Recipient's contract award on this Project.
15. All contracts for materials, supplies, or construction performed under this Agreement will comply with the equal employment opportunity requirements of Minnesota Statutes Section 181.59.
16. The amount of this Agreement is limited to the dollar amounts as defined in Article 3 above. Any cost incurred above the amount obligated by the State is done without any guarantee that these costs will be reimbursed in any way. A change to this Agreement will be effective only if it is reduced to writing and is executed by the same parties who executed this Agreement, or their successors in office.
17. For projects that include consultant services, the Recipient and its consultant will conduct the services in accordance with the work plan indicated in the Recipient's contract for consultant services, which shall be on file with the State's Office of Aeronautics. The work plan is incorporated into this Agreement by reference. The Recipient will confer on a regular basis with the State to coordinate the design and development of the services.
18. The parties must comply with the Minnesota Government Data Practices Act, as it relates to all data provided to or by a party pursuant to this Agreement.
19. Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.
20. For projects including federal funding, the Recipient must comply with applicable regulations, including, but not limited to, Title 14 Code of Federal Regulations, subchapter I, part 151; and Minnesota Rules Chapter 8800. The Catalog of Federal Domestic Assistance (CFDA) number for the federal Airport Improvement Program is 20.106.
21. For all projects, the Recipient must comply, and require its contractors and consultants to comply, with all federal and state laws, rules, and regulations applicable to the work. The Recipient must advertise, let, and award any contracts for the project in accordance with applicable laws. The State may withhold payment for services performed in violation of applicable laws.
22. Under this Agreement, the State is only responsible for receiving and disbursing federal and state funds. Nothing in this Agreement will be construed to make the State a principal, co-principal, partner, or joint venturer with respect to the Project(s) covered herein. The State may provide technical advice and assistance as requested by the Recipient, however, the Recipient will remain responsible for providing direction to its contractors and consultants and for administering its contracts with such entities. The Recipient's consultants and contractors are not intended to be third party beneficiaries of this Agreement.

State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.

By: _____

Date: _____

SWIFT Purchase Order: _____

Recipient

Recipient certifies that the appropriate person(s) have executed the Agreement on behalf of the Recipient as required by applicable resolutions, charter provisions or ordinances.

By: _____

Title: _____

Date: _____

By: _____

Title: _____

Date: _____

Commissioner, Minnesota Department of Transportation

By: _____
Director, Office of Aeronautics

Date: _____

Mn/DOT Grants Management Unit

By: _____

Date: _____

Mn/DOT Contract Management

as to form & execution

By: _____

Date: _____



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	AWARD OF BIDS
Type:	ACTION
Subject:	Crack Fill and Seal Runways & Taxiways Project at the Southwest Minnesota Regional Airport -- Consider Award of Proposal.
Background Information:	Proposals were received for the Crack Fill and Seal Runways & Taxiways Project at the Airport. Three proposals were received as shown on the attached bid tabulation. The low proposal is from KAMCO, Inc. of Dassel, Minnesota.
Fiscal Impact:	<p>This project will be up to \$50,000 and will be funded under a portion of the Mn/DOT Agreement No. 1034677. Funding participation for this portion of the agreement is 70% State (\$35,000.00) and 30% local (\$15,000.00) for total project funding in the amount of \$50,000.00 from Account #401 60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).</p> <p>Agreement No. 1034677 provides for total project costs (this project and the separate Chip Sealing of Roadways & Parking Lots Project) not to exceed \$100,000.00. Funding participation is 70% State (\$70,000.00) and 30% local (\$30,000.00) for total project funding in the amount of \$100,000.00 from Account #401 60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).</p>
Alternative/ Variations:	No alternative actions recommended.
Recommendations:	that the Council award the proposal for Crack Fill and Seal Runways & Taxiways Project to KAMCO, Inc. of Dassel, Minnesota, in the amount of \$2.47/pound for project costs not to exceed \$50,000.00.

BID TABULATION

2019 CRACK FILL AND SEAL RUNWAYS & TAXIWAYS PROJECT SOUTHWEST MINNESOTA REGIONAL AIRPORT MARSHALL, MINNESOTA

NAME OF BIDDER	CITY, STATE	BID AMOUNT	COMMENTS
KAMCO Inc.	Dassel, MN	\$2.47/lb.	
Bargen Incorporated	Mountain Lake, MN	\$2.645/lb.	
RH Sealcoating & Asphalt Maintenance, Inc.	Russell, MN	\$2.73/lb.	



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	AWARD OF BIDS
Type:	ACTION
Subject:	Chip Sealing of Roadways & Parking Lots Project at the Southwest Minnesota Regional Airport - - Consider Award of Proposal.
Background Information:	Proposals were received for the Chip Sealing of Roadways & Parking Lots Project at the Airport. Two proposals were received as shown on the attached bid tabulation. The low proposal is from RH Sealcoating & Asphalt Maintenance, Inc. of Russell, Minnesota.
Fiscal Impact:	<p>This project will be up to \$50,000 and will be funded under a portion of the Mn/DOT Agreement No. 1034677. Funding participation for this portion of the agreement is 70% State (\$35,000.00) and 30% local (\$15,000.00) for total project funding in the amount of \$50,000.00 from Account #401 60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).</p> <p>Agreement No. 1034677 provides for total project costs (this project and the separate Crack Fill and Seal Runways & Taxiways Project) not to exceed \$100,000.00. Funding participation is 70% State (\$70,000.00) and 30% local (\$30,000.00) for total project funding in the amount of \$100,000.00 from Account #401 60364-5530 (Capital Projects Fund-Airport-Improvements other than Buildings).</p>
Alternative/ Variations:	No alternative actions recommended.
Recommendations:	that the Council award the proposal for the Chip Sealing of Roadways & Parking Lots Project to RH Sealcoating & Asphalt Maintenance, Inc. of Russell, Minnesota, in the amount of \$46,255.80, with all work not to exceed \$50,000.00.

BID TABULATION

**2019 CHIP SEALING OF ROADWAYS & PARKING LOTS PROJECT
SOUTHWEST MINNESOTA REGIONAL AIRPORT
MARSHALL, MINNESOTA**

NAME OF BIDDER	CITY, STATE	BID AMOUNT	COMMENTS
RH Sealcoating & Asphalt Maintenance, Inc.	Russell, MN	\$46,255.80	
Allied Blacktop Company	Maple Grove, MN	\$61,973.00	



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	CONSENT AGENDA
Type:	ACTION
Subject:	Approval of Consent Agenda
Background Information:	
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	the following consent agenda items be approved as presented.



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	CONSENT AGENDA
Type:	ACTION
Subject:	Consider approval of the non-union employee wage schedules for 2020-2021
Background Information:	<p>The City Council has approved 3-year collective bargaining agreements with AFSCME, LELS Patrol Officers, and LELS Supervisors effective for years 2019-2021. Staff have prepared for Council consideration the attached proposed 2020 and 2021 wage schedules for the non-union employees. Both schedules reflect general wage increases of 3.25%, which are consistent with and would maintain the City's internal wage pattern with that approved for the unions for the same years.</p> <p>Note: the Hazardous Materials Technician (CAT) team wage rate for State responses was not adjusted, as this rate is established by contract. The hourly rate for in-jurisdictions is adjusted; City staff have confirmed with the State of MN that this rate adjustment is acceptable and appropriate.</p> <p>Staff recommend approval.</p>
Fiscal Impact:	
Alternative/ Variations:	None recommended.
Recommendations:	To approve the 2020 and 2021 non-union wage schedules.

CITY OF MARSHALL WAGE SCHEDULE

2020 Wage Schedule

FULL-TIME EMPLOYEES

JOB CLASSIFICATION	Points	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
City Administrator	1142	53.48	57.05	60.61	64.18	67.74	71.31
Dir. of Public Works/City Engineer	920	44.50	47.46	50.43	53.40	56.36	59.33
Director of Community Services	654	43.56	46.46	49.37	52.27	55.18	58.08
Director of Public Safety	864	42.12	44.93	47.74	50.54	53.35	56.16
Director of Administrative Services	830	42.12	44.93	47.74	50.54	53.35	56.16
WWT Facility Superintendent	611	35.57	37.94	40.31	42.68	45.05	47.42
City Assessor	588	35.57	37.94	40.31	42.68	45.05	47.42
Finance Director	588	35.57	37.94	40.31	42.68	45.05	47.42
Assistant City Engineer/Zoning Adm	588	35.57	37.94	40.31	42.68	45.05	47.42
Police Captain	588	35.57	37.94	40.31	42.68	45.05	47.42
Liquor Store Manager	551	33.09	35.30	37.50	39.71	41.91	44.12
Public Ways Superintendent	496	33.09	35.30	37.50	39.71	41.91	44.12
Human Resource Manager	464	31.22	33.30	35.39	37.47	39.55	41.63
Parks Superintendent	421	29.40	31.36	33.32	35.28	37.24	39.20
WWT Facility Asst. Superintendent	388	27.87	29.73	31.59	33.44	35.30	37.16
Training Facility Coordinator (MERIT)	382	27.87	29.73	31.59	33.44	35.30	37.16
Facility Maintenance Supervisor	342	26.54	28.30	30.07	31.84	33.61	35.38
WWT Collection Sys. Asst. Superintendent	329	25.71	27.42	29.14	30.85	32.57	34.28
Appraiser	310	24.71	26.35	28.00	29.65	31.29	32.94
Media Communications Specialist	308	24.71	26.35	28.00	29.65	31.29	32.94
Adult Community Center Coordinator	298	24.71	26.35	28.00	29.65	31.29	32.94
Executive Assistant	291	24.71	26.35	28.00	29.65	31.29	32.94
City Clerk	289	24.71	26.35	28.00	29.65	31.29	32.94
Community Education Coordinator	282	23.24	24.78	26.33	27.88	29.43	30.98
Accounting Specialist	275	23.24	24.78	26.33	27.88	29.43	30.98
Payroll/Benefits Specialist	275	23.24	24.78	26.33	27.88	29.43	30.98
Building Maintenance Supervisor	261	23.24	24.78	26.33	27.88	29.43	30.98
Recreation Coordinator	261	23.24	24.78	26.33	27.88	29.43	30.98
Assessing Technician	252	22.61	24.12	25.63	27.14	28.64	30.15
Administrative Assistant	247	22.61	24.12	25.63	27.14	28.64	30.15
Police Records Clerk	203	21.53	22.97	24.40	25.84	27.27	28.71
Media Production Technician	199	21.53	22.97	24.40	25.84	27.27	28.71
Office Assistant/Receptionist	171	19.91	21.24	22.57	23.90	25.22	26.55
Community Service Officer	153	18.98	20.25	21.51	22.78	24.04	25.31
Liquor Sales Associate	149	18.98	20.25	21.51	22.78	24.04	25.31
Building Maintenance Worker	132	18.60	19.84	21.08	22.32	23.56	24.80

PART-TIME EMPLOYEES

JOB CLASSIFICATION	Points	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Police Officer (part-time non-union)	317	25.45	27.14	28.84	30.54	32.23	33.93
Program Specialist	203	21.53	22.97	24.40	25.84	27.27	28.71
Community Services Officer	153	18.98	20.25	21.51	22.78	24.04	25.31
Office Specialist	148	18.98	20.25	21.51	22.78	24.04	25.31
Liquor Checkout Clerk	126	10.94	11.66	12.39	13.12	13.85	14.58
Building Custodian	108	10.94	11.66	12.39	13.12	13.85	14.58

PAID ON-CALL EMPLOYEES

JOB CLASSIFICATION	Hourly Rate	Annual Rate
Firefighter	17.21	
Fire Chief (annual salary plus call-outs)	17.21	10,002.28
Assistant Fire Chief (annual salary plus call-outs)	17.21	3,871.34
Fire Captain (annual salary plus call-outs)	17.21	1,648.36
Fire Lieutenant (annual salary plus call-outs)	17.21	1,104.62
Janitor (Marshall Fire Hall--annual salary)		2,839.70
Hazardous Materials Technician (CAT) In-jurisdiction Responses	24.01	
Hazardous Materials Technician (CAT) State Responses	62.50	

Note: The CAT maximum compensation rates are established via contract with the State of MN.

CITY OF MARSHALL WAGE SCHEDULE

2021 Wage Schedule

FULL-TIME EMPLOYEES

JOB CLASSIFICATION	Points	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
City Administrator	1142	55.22	58.90	62.59	66.27	69.95	73.63
Dir. of Public Works/City Engineer	920	45.95	49.01	52.07	55.13	58.20	61.26
Director of Community Services	654	44.98	47.98	50.97	53.97	56.97	59.97
Director of Public Safety	864	43.49	46.39	49.29	52.19	55.09	57.99
Director of Administrative Services	830	43.49	46.39	49.29	52.19	55.09	57.99
WWT Facility Superintendent	611	36.72	39.17	41.62	44.06	46.51	48.96
City Assessor	588	36.72	39.17	41.62	44.06	46.51	48.96
Finance Director	588	36.72	39.17	41.62	44.06	46.51	48.96
Assistant City Engineer/Zoning Adm	588	36.72	39.17	41.62	44.06	46.51	48.96
Police Captain	588	36.72	39.17	41.62	44.06	46.51	48.96
Liquor Store Manager	551	34.16	36.44	38.72	41.00	43.27	45.55
Public Ways Superintendent	496	34.16	36.44	38.72	41.00	43.27	45.55
Human Resource Manager	464	32.24	34.38	36.53	38.68	40.83	42.98
Parks Superintendent	421	30.35	32.38	34.40	36.42	38.45	40.47
WWT Facility Asst. Superintendent	388	28.78	30.70	32.61	34.53	36.45	38.37
Training Facility Coordinator (MERIT)	382	28.78	30.70	32.61	34.53	36.45	38.37
Facility Maintenance Supervisor	342	27.40	29.22	31.05	32.88	34.70	36.53
WWT Collection Sys. Asst. Superintendent	329	26.54	28.31	30.08	31.85	33.62	35.39
Appraiser	310	25.51	27.21	28.91	30.61	32.31	34.01
Media Communications Specialist	308	25.51	27.21	28.91	30.61	32.31	34.01
Adult Community Center Coordinator	298	25.51	27.21	28.91	30.61	32.31	34.01
Executive Assistant	291	25.51	27.21	28.91	30.61	32.31	34.01
City Clerk	289	25.51	27.21	28.91	30.61	32.31	34.01
Community Education Coordinator	282	23.99	25.59	27.19	28.79	30.39	31.99
Accounting Specialist	275	23.99	25.59	27.19	28.79	30.39	31.99
Payroll/Benefits Specialist	275	23.99	25.59	27.19	28.79	30.39	31.99
Building Maintenance Supervisor	261	23.99	25.59	27.19	28.79	30.39	31.99
Recreation Coordinator	261	23.99	25.59	27.19	28.79	30.39	31.99
Assessing Technician	252	23.35	24.90	26.46	28.02	29.57	31.13
Administrative Assistant	247	23.35	24.90	26.46	28.02	29.57	31.13
Police Records Clerk	203	22.23	23.71	25.19	26.68	28.16	29.64
Media Production Technician	199	22.23	23.71	25.19	26.68	28.16	29.64
Office Assistant/Receptionist	171	20.56	21.93	23.30	24.67	26.04	27.41
Community Service Officer	153	19.60	20.90	22.21	23.52	24.82	26.13
Liquor Sales Associate	149	19.60	20.90	22.21	23.52	24.82	26.13
Building Maintenance Worker	132	19.21	20.49	21.77	23.05	24.33	25.61

PART-TIME EMPLOYEES

JOB CLASSIFICATION	Points	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Police Officer (part-time non-union)	317	26.27	28.02	29.78	31.53	33.28	35.03
Program Specialist	203	22.23	23.71	25.19	26.68	28.16	29.64
Community Services Officer	153	19.60	20.90	22.21	23.52	24.82	26.13
Office Specialist	148	19.60	20.90	22.21	23.52	24.82	26.13
Liquor Checkout Clerk	126	11.29	12.04	12.79	13.55	14.30	15.05
Building Custodian	108	11.29	12.04	12.79	13.55	14.30	15.05

PAID ON-CALL EMPLOYEES

JOB CLASSIFICATION	Hourly Rate	Annual Rate
Firefighter	17.77	
Fire Chief (annual salary plus call-outs)	17.77	10,327.35
Assistant Fire Chief (annual salary plus call-outs)	17.77	3,997.16
Fire Captain (annual salary plus call-outs)	17.77	1,701.93
Fire Lieutenant (annual salary plus call-outs)	17.77	1,140.52
Janitor (Marshall Fire Hall--annual salary)		2,931.99
Hazardous Materials Technician (CAT) In-jurisdiction Responses	24.79	
Hazardous Materials Technician (CAT) State Responses	62.50	

Note: The CAT maximum compensation rates are established via contract with the State of MN.



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	CONSENT AGENDA
Type:	ACTION
Subject:	Consider approval of the bills/project payments
Background Information:	Staff encourages the City Council Members to contact staff in advance of the meeting regarding these items if there are questions. Construction contract questions are encouraged to be directed to Director of Public Works Glenn Olson at 537-6773 or Finance Director Karla Drown at 537-6764
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	That the following bills and project payments be authorized for payment

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	101-21221	FEDERAL W/H	000879	16,878.14
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-21222	SOCIAL SECURITY W/H	000879	9,339.80
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-21223	MEDICARE W/H	000879	3,038.32
01-1818	MN REVENUE	I-T2 201906123542	101-21224	STATE W/H	000881	8,768.26
01-2028	PERA OF MINNESOTA REG	I-12 201906123542	101-21225	PERA POLICE AND FIRE	000884	7,387.38
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-21225	PERA COORDINATED	000884	8,568.85
01-2512	NATIONWIDE RETIREMENT	I-33 201906123542	101-21251	USCM	000882	575.00
01-2513	NATIONWIDE RETIREMENT-F	I-34 201906123542	101-21252	USCM FIRE DEPT	000883	1,114.61
01-3443	VALIC DEFERRED COMP	I-35 201906123542	101-21257	VALIC DEFERRED COMP	000885	832.00
01-3443	VALIC DEFERRED COMP	I-35F201906123542	101-21257	VALIC - FIRE DEPARTMENT	000885	107.53
01-3443	VALIC DEFERRED COMP	I-35R201906123542	101-21255	VALIC ROTH	000885	600.00
01-3669	MINNESOTA STATE RETIREM	I-27A201906123542	101-21246	HEALTH CARE SAVINGS PLAN	000880	580.78
01-3669	MINNESOTA STATE RETIREM	I-27L201906123542	101-21246	HEALTH CARE SAVINGS PLAN	000880	1,275.00
01-3669	MINNESOTA STATE RETIREM	I-27N201906123542	101-21246	HEALTH CARE SAVINGS PLAN	000880	1,787.02
01-3669	MINNESOTA STATE RETIREM	I-27S201906123542	101-21246	HEALTH CARE SAVINGS PLAN	000880	200.00
01-3669	MINNESOTA STATE RETIREM	I-27T201906123542	101-21246	HEALTH CARE SAVINGS PLAN-TERM	000880	17,123.59
01-3669	MINNESOTA STATE RETIREM	I-36 201906123542	101-21258	MNDP - DEFERRED COMP	000880	1,160.00
01-3669	MINNESOTA STATE RETIREM	I-36R201906123542	101-21259	MNDP - ROTH	000880	315.00
01-4805	FURTHER	I-HEC201906123542	101-21231	EMPLOYEE HSA CONTRIBUTION	000878	6,163.62
01-6085	VOYA - INVESTORS CHOICE	I-37D201906123542	101-21275	VOYA DEFERRED	000886	150.00
01-6085	VOYA - INVESTORS CHOICE	I-37R201906123542	101-21274	VOYA ROTH PLAN	000886	145.00
DEPARTMENT 0000 NON-DEPARTMENTAL					TOTAL:	86,109.90
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-50151-1122	SOCIAL SECURITY W/H	000879	344.77
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-50151-1125	MEDICARE W/H	000879	902.07
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-50151-1125	MEDICARE W/H	000879	32.60

13/2019 3:01 PM
 VENDOR SET: 01 City of Marshall
 PACKET: 06890 6/14/19 PR 1w - 1
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0151 POLICE ADMINISTRATION

DIRECT PAYABLES DEPARTMENT PAYMENT REGISTER

PAGE: 2
 ITEMS PRINTED: PAID, UNPAID

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-2028	PERA OF MINNESOTA REG	I-12 201906123542	101-50151-1121	PERA POLICE AND FIRE	000884	10,629.72
01-2028	PERA OF MINNESOTA REG	I-12 201906123542	101-50151-1121	PERA POLICE AND FIRE	000884	451.38
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-50151-1121	PERA COORDINATED	000884	446.78
01-4805	FURTHER	I-5FH201906123542	101-50151-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	1,250.10
01-4805	FURTHER	I-5FV201906123542	101-50151-1135	EMPLOYER CONT FAM VEBA 5000	000878	187.50
01-4805	FURTHER	I-5SH201906123542	101-50151-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	312.50
01-4805	FURTHER	I-5SV201906123542	101-50151-1135	EMPLOYER CONT SINGL VEBA 5000	000878	177.09
DEPARTMENT 0151 POLICE ADMINISTRATION TOTAL:						14,734.51
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	508.64
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	2.48
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	4.95
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	9.91
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	150.64
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	1.86
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	183.90
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	142.25
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	9.91
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	39.84
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	5.71
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	26.53
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60162-1122	SOCIAL SECURITY W/H	000879	195.38
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	118.96
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	0.58
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	1.16
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	2.32
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	35.23
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	0.44
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	43.01
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	33.27
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	2.32
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	9.32
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	1.33
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	6.20
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60162-1125	MEDICARE W/H	000879	45.70
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	606.02
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	3.27
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	6.54
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	13.09
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	193.68

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VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	2.39
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	232.99
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	173.60
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	13.09
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	50.76
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	7.05
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	33.44
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60162-1121	PERA COORDINATED	000884	247.99
01-4805	FURTHER	I-5FH201906123542	101-60162-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	259.66
01-4805	FURTHER	I-5FV201906123542	101-60162-1135	EMPLOYER CONT FAM VEBA 5000	000878	187.50
01-4805	FURTHER	I-5SH201906123542	101-60162-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	84.39
DEPARTMENT 0162 ENGINEERING						TOTAL: 3,697.30
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60164-1122	SOCIAL SECURITY W/H	000879	670.23
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60164-1125	MEDICARE W/H	000879	156.74
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60164-1121	PERA COORDINATED	000884	939.50
01-4805	FURTHER	I-5FH201906123542	101-60164-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	240.38
01-4805	FURTHER	I-5FV201906123542	101-60164-1135	EMPLOYER CONT FAM VEBA 5000	000878	187.50
01-4805	FURTHER	I-5SH201906123542	101-60164-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	40.61
DEPARTMENT 0164 COMMUNITY PLANNING						TOTAL: 2,234.96
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70176-1122	SOCIAL SECURITY W/H	000879	682.81
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70176-1125	MEDICARE W/H	000879	159.66
DEPARTMENT 0176 AQUATIC CENTER						TOTAL: 842.47
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	420.33
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	17.27
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	3.43
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	2.29
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	64.08
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	279.28
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	31.90
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	172.17
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60211-1122	SOCIAL SECURITY W/H	000879	101.01

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VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	98.31
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	4.04
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	0.80
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	0.53
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	14.99
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	65.31
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	7.46
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	40.27
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60211-1125	MEDICARE W/H	000879	23.62
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	563.50
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	25.64
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	4.81
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	3.20
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	87.60
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	349.94
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	42.05
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	230.08
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60211-1121	PERA COORDINATED	000884	123.73
01-4805	FURTHER	I-5FH201906123542	101-60211-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	395.86
01-4805	FURTHER	I-5SH201906123542	101-60211-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	125.00
01-4805	FURTHER	I-5SV201906123542	101-60211-1135	EMPLOYER CONT SINGL VEBA 5000	000878	104.17
DEPARTMENT 0211 STREET ADMINISTRATION TOTAL:						3,402.67
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70276-1122	SOCIAL SECURITY W/H	000879	1,136.45
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70276-1125	MEDICARE W/H	000879	265.78
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-70276-1121	PERA COORDINATED	000884	789.90
01-4805	FURTHER	I-5FH201906123542	101-70276-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34
01-4805	FURTHER	I-5SH201906123542	101-70276-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	62.50
DEPARTMENT 0276 PARK MAINTENANCE & DEV TOTAL:						2,337.97
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	94.64
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	17.67
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	23.35
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	16.88
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	86.09
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	257.09
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-60364-1122	SOCIAL SECURITY W/H	000879	6.21

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VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	22.14
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	4.13
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	5.46
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	3.95
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	20.14
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	60.14
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-60364-1125	MEDICARE W/H	000879	1.45
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	135.20
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	25.25
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	26.97
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	24.00
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	116.72
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	62.75
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-60364-1121	PERA COORDINATED	000884	8.96
01-4805	FURTHER	I-5FH201906123542	101-60364-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	187.52
DEPARTMENT 0364 AIRPORT					TOTAL:	1,206.71
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-50453-1122	SOCIAL SECURITY W/H	000879	40.80
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-50453-1125	MEDICARE W/H	000879	9.54
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-50453-1121	PERA COORDINATED	000884	52.40
01-4805	FURTHER	I-5SV201906123542	101-50453-1135	EMPLOYER CONT SINGL VEBA 5000	000878	31.25
DEPARTMENT 0453 ANIMAL IMPOUNDMENT					TOTAL:	133.99
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-40671-1122	SOCIAL SECURITY W/H	000879	225.11
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-40671-1125	MEDICARE W/H	000879	52.65
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-40671-1121	PERA COORDINATED	000884	272.02
01-4805	FURTHER	I-5FH201906123542	101-40671-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	66.67
01-4805	FURTHER	I-5SH201906123542	101-40671-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	62.50
DEPARTMENT 0671 CABLE COMMISSION					TOTAL:	678.95
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70675-1122	SOCIAL SECURITY W/H	000879	486.27
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70675-1125	MEDICARE W/H	000879	113.71

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VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-70675-1121	PERA COORDINATED	000884	633.24
01-4805	FURTHER	I-5FH201906123542	101-70675-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34
01-4805	FURTHER	I-5SH201906123542	101-70675-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	62.50
01-4805	FURTHER	I-5SV201906123542	101-70675-1135	EMPLOYER CONT SINGL VEBA 5000	000878	104.17
DEPARTMENT 0675 COMM SERVICES ADMIN						TOTAL: 1,483.23
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-40741-1122	SOCIAL SECURITY W/H	000879	854.09
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-40741-1125	MEDICARE W/H	000879	199.76
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-40741-1121	PERA COORDINATED	000884	1,103.76
01-4805	FURTHER	I-5FH201906123542	101-40741-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	166.68
01-4805	FURTHER	I-5SH201906123542	101-40741-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	125.00
01-4805	FURTHER	I-5SV201906123542	101-40741-1135	EMPLOYER CONT SINGL VEBA 5000	000878	104.17
DEPARTMENT 0741 CITY ADMINISTRATION						TOTAL: 2,553.46
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-40821-1122	SOCIAL SECURITY W/H	000879	496.27
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-40821-1125	MEDICARE W/H	000879	116.07
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-40821-1121	PERA COORDINATED	000884	678.06
01-4805	FURTHER	I-5FH201906123542	101-40821-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	166.68
01-4805	FURTHER	I-5SH201906123542	101-40821-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	62.50
DEPARTMENT 0821 FINANCE						TOTAL: 1,519.58
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70871-1122	SOCIAL SECURITY W/H	000879	115.53
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70871-1122	SOCIAL SECURITY W/H	000879	16.28
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70871-1122	SOCIAL SECURITY W/H	000879	6.80
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70871-1125	MEDICARE W/H	000879	27.02
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70871-1125	MEDICARE W/H	000879	3.81
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70871-1125	MEDICARE W/H	000879	1.60
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-70871-1121	PERA COORDINATED	000884	142.12
DEPARTMENT 0871 COMM ED-SUMMER						TOTAL: 313.16

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VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70879-1122	SOCIAL SECURITY W/H	000879	18.83
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70879-1125	MEDICARE W/H	000879	4.40
DEPARTMENT 0879 COMM ED-WINTER					TOTAL:	23.23
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-40931-1122	SOCIAL SECURITY W/H	000879	413.58
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-40931-1122	SOCIAL SECURITY W/H	000879	2.89
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-40931-1125	MEDICARE W/H	000879	96.71
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-40931-1125	MEDICARE W/H	000879	0.68
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-40931-1121	PERA COORDINATED	000884	596.46
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-40931-1121	PERA COORDINATED	000884	4.38
01-4805	FURTHER	I-5FH201906123542	101-40931-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	250.02
DEPARTMENT 0931 APPRAISING & ASSESSING					TOTAL:	1,364.72
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70971-1122	SOCIAL SECURITY W/H	000879	126.07
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70971-1122	SOCIAL SECURITY W/H	000879	127.33
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70971-1122	SOCIAL SECURITY W/H	000879	2.98
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70971-1122	SOCIAL SECURITY W/H	000879	168.39
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70971-1122	SOCIAL SECURITY W/H	000879	27.45
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70971-1125	MEDICARE W/H	000879	29.48
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70971-1125	MEDICARE W/H	000879	29.76
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70971-1125	MEDICARE W/H	000879	0.70
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70971-1125	MEDICARE W/H	000879	39.37
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70971-1125	MEDICARE W/H	000879	6.42
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	101-70971-1121	PERA COORDINATED	000884	180.00
01-4805	FURTHER	I-5FH201906123542	101-70971-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34
DEPARTMENT 0971 RECREATION-SUMMER					TOTAL:	821.29
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-70979-1122	SOCIAL SECURITY W/H	000879	8.88
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	101-70979-1125	MEDICARE W/H	000879	2.07
DEPARTMENT 0979 RECREATION-WINTER					TOTAL:	10.95
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	20.57
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	18.14

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT	
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	24.80
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	161.07
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	30.59
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	8.20
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	4.52
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	29.62
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-41231-1122	SOCIAL SECURITY W/H	000879	15.94
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	4.80
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	4.24
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	5.80
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	37.68
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	7.16
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	1.92
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	1.05
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	6.93
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-41231-1125	MEDICARE W/H	000879	3.73
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	29.24
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	22.96
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	32.64
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	226.89
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	6.75
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	1.13
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	6.08
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	36.00
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-41231-1121	PERA COORDINATED	000884	23.63
01-4805	FURTHER	I-5FH201906123542	101-41231-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34	
01-4805	FURTHER	I-5SH201906123542	101-41231-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	62.50	
DEPARTMENT 1231 MUNICIPAL BLDG MAINT						TOTAL:	917.92
01-1358	INTERNAL REVENUE	SERVIC I-T3	201906123542	101-42071-1122	SOCIAL SECURITY W/H	000879	178.85
01-1358	INTERNAL REVENUE	SERVIC I-T4	201906123542	101-42071-1125	MEDICARE W/H	000879	41.83
01-2028	PERA OF MINNESOTA	REG I-13	201906123542	101-42071-1121	PERA COORDINATED	000884	248.92
01-4805	FURTHER	I-5FH201906123542	101-42071-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34	
DEPARTMENT 2071 ADULT COMMUNITY CTR						TOTAL:	552.94
FUND 101 GENERAL FUND						TOTAL:	124,939.91

6/13/2019 3:01 PM
 VENDOR SET: 01 City of Marshall
 PACKET: 06890 6/14/19 PR 1w - 1
 FUND : 208 EDA ADMINISTRATION
 DEPARTMENT: N/A NON-DEPARTMENTAL

DIRECT PAYABLES DEPARTMENT PAYMENT REGISTER

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 ITEMS PRINTED: PAID, UNPAID

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	208-21221	FEDERAL W/H	000879	21.38
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	208-21222	SOCIAL SECURITY W/H	000879	22.32
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	208-21223	MEDICARE W/H	000879	5.22
01-1818	MN REVENUE	I-T2 201906123542	208-21224	STATE W/H	000881	14.32
DEPARTMENT 0000 NON-DEPARTMENTAL						TOTAL: 63.24
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	208-41136-1122	SOCIAL SECURITY W/H	000879	22.32
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	208-41136-1125	MEDICARE W/H	000879	5.22
DEPARTMENT 1136 GENERAL COMMUNITY DEV						TOTAL: 27.54
FUND 208 EDA ADMINISTRATION						TOTAL: 90.78

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT	
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	211-21221	FEDERAL W/H	000879	1,867.47	
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	211-21222	SOCIAL SECURITY W/H	000879	1,346.42	
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	211-21223	MEDICARE W/H	000879	314.87	
01-1818	MN REVENUE	I-T2 201906123542	211-21224	STATE W/H	000881	889.70	
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	211-21225	PERA COORDINATED	000884	1,406.60	
01-3669	MINNESOTA STATE RETIREM	I-27B201906123542	211-21246	HEALTH CARE SAVINGS PLAN	000880	170.00	
01-4805	FURTHER	I-HEC201906123542	211-21231	EMPLOYEE HSA CONTRIBUTION	000878	339.22	
DEPARTMENT 0000 NON-DEPARTMENTAL						TOTAL:	6,334.28
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	211-70437-1122	SOCIAL SECURITY W/H	000879	1,346.42	
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	211-70437-1125	MEDICARE W/H	000879	314.87	
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	211-70437-1121	PERA COORDINATED	000884	1,622.98	
01-4805	FURTHER	I-5FH201906123542	211-70437-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	166.68	
01-4805	FURTHER	I-5SH201906123542	211-70437-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	187.50	
DEPARTMENT 0437 LIBRARY						TOTAL:	3,638.45
FUND 211 LIBRARY FUND						TOTAL:	9,972.73

6/13/2019 3:01 PM
 VENDOR SET: 01 City of Marshall
 PACKET: 06890 6/14/19 PR 1w - 1
 FUND : 258 ASC ARENA
 DEPARTMENT: N/A NON-DEPARTMENTAL

DIRECT PAYABLES DEPARTMENT PAYMENT REGISTER

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BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	258-21221	FEDERAL W/H	000879	347.69
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	258-21222	SOCIAL SECURITY W/H	000879	363.81
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	258-21223	MEDICARE W/H	000879	85.09
01-1818	MN REVENUE	I-T2 201906123542	258-21224	STATE W/H	000881	193.36
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	258-21225	PERA COORDINATED	000884	421.12
01-3669	MINNESOTA STATE RETIREM	I-27N201906123542	258-21246	HEALTH CARE SAVINGS PLAN	000880	29.01
01-3669	MINNESOTA STATE RETIREM	I-36R201906123542	258-21259	MNDP - ROTH	000880	25.00
01-4805	FURTHER	I-HEC201906123542	258-21231	EMPLOYEE HSA CONTRIBUTION	000878	165.00
DEPARTMENT 0000 NON-DEPARTMENTAL					TOTAL:	1,630.08
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	258-70579-1122	SOCIAL SECURITY W/H	000879	363.81
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	258-70579-1125	MEDICARE W/H	000879	85.09
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	258-70579-1121	PERA COORDINATED	000884	485.91
01-4805	FURTHER	I-5FH201906123542	258-70579-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	266.69
DEPARTMENT 0579 AMATEUR SPORTS CENTER					TOTAL:	1,201.50
FUND 258 ASC ARENA					TOTAL:	2,831.58

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT	
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	270-21221	FEDERAL W/H	000879	146.42	
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	270-21222	SOCIAL SECURITY W/H	000879	136.81	
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	270-21223	MEDICARE W/H	000879	32.00	
01-1818	MN REVENUE	I-T2 201906123542	270-21224	STATE W/H	000881	77.94	
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	270-21225	PERA COORDINATED	000884	149.71	
01-3669	MINNESOTA STATE RETIREM	I-27N201906123542	270-21246	HEALTH CARE SAVINGS PLAN	000880	23.03	
01-4805	FURTHER	I-HEC201906123542	270-21231	EMPLOYEE HSA CONTRIBUTION	000878	25.00	
DEPARTMENT 0000 NON-DEPARTMENTAL						TOTAL:	590.91
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	270-50551-1122	SOCIAL SECURITY W/H	000879	136.81	
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	270-50551-1125	MEDICARE W/H	000879	32.00	
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	270-50551-1121	PERA COORDINATED	000884	172.74	
01-4805	FURTHER	I-5FH201906123542	270-50551-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	83.34	
DEPARTMENT 0551 MERIT OPERATIONS						TOTAL:	424.89
FUND 270 MERIT						TOTAL:	1,015.80

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	602-21221	FEDERAL W/H	000879	2,699.78
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	602-21222	SOCIAL SECURITY W/H	000879	1,753.94
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	602-21223	MEDICARE W/H	000879	410.18
01-1818	MN REVENUE	I-T2 201906123542	602-21224	STATE W/H	000881	1,340.23
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	602-21225	PERA COORDINATED	000884	2,064.48
01-2512	NATIONWIDE RETIREMENT	I-33 201906123542	602-21251	USCM	000882	300.00
01-3443	VALIC DEFERRED COMP	I-35 201906123542	602-21257	VALIC DEFERRED COMP	000885	40.00
01-3443	VALIC DEFERRED COMP	I-35R201906123542	602-21255	VALIC ROTH	000885	650.00
01-3669	MINNESOTA STATE RETIREM	I-27A201906123542	602-21246	HEALTH CARE SAVINGS PLAN	000880	260.82
01-3669	MINNESOTA STATE RETIREM	I-27N201906123542	602-21246	HEALTH CARE SAVINGS PLAN	000880	500.99
01-4805	FURTHER	I-HEC201906123542	602-21231	EMPLOYEE HSA CONTRIBUTION	000878	1,188.25
01-6085	VOYA - INVESTORS CHOICE	I-37R201906123542	602-21274	VOYA ROTH PLAN	000886	630.00
DEPARTMENT 0000 NON-DEPARTMENTAL					TOTAL:	11,838.67
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	602-90581-1122	SOCIAL SECURITY W/H	000879	1,753.94
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	602-90581-1125	MEDICARE W/H	000879	410.18
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	602-90581-1121	PERA COORDINATED	000884	2,382.10
01-4805	FURTHER	I-5FH201906123542	602-90581-1135	EMPLOYER CONTRIB FAM HSA 5000	000878	416.70
01-4805	FURTHER	I-5FV201906123542	602-90581-1135	EMPLOYER CONT FAM VEBA 5000	000878	187.50
01-4805	FURTHER	I-5SH201906123542	602-90581-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	312.50
01-4805	FURTHER	I-5SV201906123542	602-90581-1135	EMPLOYER CONT SINGL VEBA 5000	000878	208.34
DEPARTMENT 0581 WW OPERATIONS					TOTAL:	5,671.26
FUND 602 WASTEWATER OPERATING					TOTAL:	17,509.93

BANK: ALL

VENDOR	NAME	ITEM #	G/L ACCOUNT	DESCRIPTION	CHECK#	AMOUNT
01-1358	INTERNAL REVENUE SERVIC	I-T1 201906123542	609-21221	FEDERAL W/H	000879	783.82
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	609-21222	SOCIAL SECURITY W/H	000879	713.34
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	609-21223	MEDICARE W/H	000879	166.80
01-1818	MN REVENUE	I-T2 201906123542	609-21224	STATE W/H	000881	422.61
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	609-21225	PERA COORDINATED	000884	748.02
01-3443	VALIC DEFERRED COMP	I-35 201906123542	609-21257	VALIC DEFERRED COMP	000885	125.00
01-3669	MINNESOTA STATE RETIREM	I-27N201906123542	609-21246	HEALTH CARE SAVINGS PLAN	000880	141.80
01-4805	FURTHER	I-HEC201906123542	609-21231	EMPLOYEE HSA CONTRIBUTION	000878	138.56
01-6085	VOYA - INVESTORS CHOICE	I-37D201906123542	609-21275	VOYA DEFERRED	000886	100.00
01-6085	VOYA - INVESTORS CHOICE	I-37R201906123542	609-21274	VOYA ROTH PLAN	000886	100.00
DEPARTMENT 0000 NON-DEPARTMENTAL					TOTAL:	3,439.95
01-1358	INTERNAL REVENUE SERVIC	I-T3 201906123542	609-90991-1122	SOCIAL SECURITY W/H	000879	713.34
01-1358	INTERNAL REVENUE SERVIC	I-T4 201906123542	609-90991-1125	MEDICARE W/H	000879	166.80
01-2028	PERA OF MINNESOTA REG	I-13 201906123542	609-90991-1121	PERA COORDINATED	000884	863.11
01-4805	FURTHER	I-5SH201906123542	609-90991-1135	EMPLOYER CONTRIB SNGL HSA 500	000878	187.50
01-4805	FURTHER	I-5SV201906123542	609-90991-1135	EMPLOYER CONT SINGL VEBA 5000	000878	104.17
DEPARTMENT 0991 LIQUOR OPERATIONS					TOTAL:	2,034.92
FUND 609 LIQUOR					TOTAL:	5,474.87
REPORT GRA TOTAL:						161,835.60

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
2019	101-21221	FEDERAL WITHHOLDING	16,878.14						
	101-21222	FICA WITHHOLDING	9,339.80						
	101-21223	MEDICARE	3,038.32						
	101-21224	STATE WITHHOLDING	8,768.26						
	101-21225	PERA WITHHOLDING	15,956.23						
	101-21231	HSA / VEBA (ER ONLY)	6,163.62						
	101-21246	HEALTH CARE SAVINGS PLAN	20,966.39						
	101-21251	DEFERRED COMP - USCM	575.00						
	101-21252	DEFERRED COMPENSATION FIRE	1,114.61						
	101-21255	VALIC ROTH (TAXABLE)	600.00						
	101-21257	DEFERRED COMP--VALIC	939.53						
	101-21258	MNDPC--DEFERRED COMP	1,160.00						
	101-21259	MNDPC-ROTH	315.00						
	101-21274	DEFERRED COMP-VOYA ROTH	145.00						
	101-21275	VOYA - DEFERRED PRE TAX	150.00						
	101-40671-1121	PERA CONTRIBUTIONS	272.02	7,380	4,114.39				
	101-40671-1122	FICA CONTRIBUTIONS	225.11	7,049	4,151.27				
	101-40671-1125	MEDICARE CONTRIBUTIONS	52.65	1,648	970.86				
	101-40671-1135	INSURANCE BENEFITS ALLOTME	129.17	0	1,424.72-			Y	
	101-40741-1121	PERA CONTRIBUTIONS	1,103.76	25,052	11,930.54				
	101-40741-1122	FICA CONTRIBUTIONS	854.09	20,710	10,461.08				
	101-40741-1125	MEDICARE CONTRIBUTIONS	199.76	4,843	2,446.47				
	101-40741-1135	INSURANCE BENEFITS ALLOTME	395.85	0	3,895.95-			Y	
	101-40821-1121	PERA CONTRIBUTIONS	678.06	17,426	9,487.93				
	101-40821-1122	FICA CONTRIBUTIONS	496.27	14,405	8,529.97				
	101-40821-1125	MEDICARE CONTRIBUTIONS	116.07	3,369	1,994.85				
	101-40821-1135	INSURANCE BENEFITS ALLOTME	229.18	0	2,520.98-			Y	
	101-40931-1121	PERA CONTRIBUTIONS	600.84	15,652	8,442.26				
	101-40931-1122	FICA CONTRIBUTIONS	416.47	12,964	7,922.14				
	101-40931-1125	MEDICARE CONTRIBUTIONS	97.39	3,032	1,852.86				
	101-40931-1135	INSURANCE BENEFITS ALLOTME	250.02	0	2,750.22-			Y	
	101-41231-1121	PERA CONTRIBUTIONS	385.32	8,503	3,500.57				
	101-41231-1122	FICA CONTRIBUTIONS	313.45	9,056	5,010.63				
	101-41231-1125	MEDICARE CONTRIBUTIONS	73.31	2,118	1,171.84				
	101-41231-1135	INSURANCE BENEFITS ALLOTME	145.84	0	1,604.24-			Y	
	101-42071-1121	PERA CONTRIBUTIONS	248.92	7,748	4,382.13				
	101-42071-1122	FICA CONTRIBUTIONS	178.85	6,405	3,912.06				
	101-42071-1125	MEDICARE CONTRIBUTIONS	41.83	1,498	914.90				
	101-42071-1135	INSURANCE BENEFITS ALLOTME	83.34	0	916.74-			Y	
	101-50151-1121	PERA CONTRIBUTIONS	11,527.88	285,466	156,515.86				
	101-50151-1122	FICA CONTRIBUTIONS	344.77	9,015	4,950.88				
	101-50151-1125	MEDICARE CONTRIBUTIONS	934.67	24,368	13,869.61				
	101-50151-1135	INSURANCE BENEFITS ALLOTME	1,927.19	0	19,249.45-			Y	
	101-50453-1121	PERA CONTRIBUTIONS	52.40	1,147	544.87				

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
	101-50453-1122	FICA CONTRIBUTIONS	40.80	1,185	712.21				
	101-50453-1125	MEDICARE CONTRIBUTIONS	9.54	277	166.56				
	101-50453-1135	INSURANCE BENEFITS ALLOTME	31.25	0	334.93-	Y			
	101-60162-1121	PERA CONTRIBUTIONS	1,583.91	37,984	19,881.84				
	101-60162-1122	FICA CONTRIBUTIONS	1,282.00	32,058	18,150.81				
	101-60162-1125	MEDICARE CONTRIBUTIONS	299.84	7,497	4,244.87				
	101-60162-1135	INSURANCE BENEFITS ALLOTME	531.55	0	5,966.99-	Y			
	101-60164-1121	PERA CONTRIBUTIONS	939.50	23,270	12,036.72				
	101-60164-1122	FICA CONTRIBUTIONS	670.23	19,237	11,131.22				
	101-60164-1125	MEDICARE CONTRIBUTIONS	156.74	4,498	2,603.23				
	101-60164-1135	INSURANCE BENEFITS ALLOTME	468.49	0	5,033.45-	Y			
	101-60211-1121	PERA CONTRIBUTIONS	1,430.55	42,370	19,582.74				
	101-60211-1122	FICA CONTRIBUTIONS	1,091.76	35,911	18,355.34				
	101-60211-1125	MEDICARE CONTRIBUTIONS	255.33	8,398	4,292.76				
	101-60211-1135	INSURANCE BENEFITS ALLOTME	625.03	0	7,820.10-	Y			
	101-60364-1121	PERA CONTRIBUTIONS	399.85	9,687	3,786.66				
	101-60364-1122	FICA CONTRIBUTIONS	501.93	10,032	5,480.33				
	101-60364-1125	MEDICARE CONTRIBUTIONS	117.41	2,346	1,281.66				
	101-60364-1135	INSURANCE BENEFITS ALLOTME	187.52	0	2,125.07-	Y			
	101-70176-1122	FICA CONTRIBUTIONS	682.81	6,364	5,626.06				
	101-70176-1125	MEDICARE CONTRIBUTIONS	159.66	1,488	1,315.80				
	101-70276-1121	PERA CONTRIBUTIONS	789.90	15,018	6,865.61				
	101-70276-1122	FICA CONTRIBUTIONS	1,136.45	17,980	10,525.09				
	101-70276-1125	MEDICARE CONTRIBUTIONS	265.78	4,205	2,461.50				
	101-70276-1135	INSURANCE BENEFITS ALLOTME	145.84	0	1,604.24-	Y			
	101-70675-1121	PERA CONTRIBUTIONS	633.24	16,696	9,101.91				
	101-70675-1122	FICA CONTRIBUTIONS	486.27	14,434	8,621.96				
	101-70675-1125	MEDICARE CONTRIBUTIONS	113.71	3,375	2,016.50				
	101-70675-1135	INSURANCE BENEFITS ALLOTME	250.01	0	2,750.11-	Y			
	101-70871-1121	PERA CONTRIBUTIONS	142.12	1,221	944.08				
	101-70871-1122	FICA CONTRIBUTIONS	138.61	2,780	2,407.16				
	101-70871-1125	MEDICARE CONTRIBUTIONS	32.43	650	562.95				
	101-70879-1122	FICA CONTRIBUTIONS	18.83	2,281	908.09				
	101-70879-1125	MEDICARE CONTRIBUTIONS	4.40	533	212.35				
	101-70971-1121	PERA CONTRIBUTIONS	180.00	1,544	1,184.31				
	101-70971-1122	FICA CONTRIBUTIONS	452.22	3,284	2,680.37				
	101-70971-1125	MEDICARE CONTRIBUTIONS	105.73	768	626.89				
	101-70971-1135	INSURANCE BENEFITS ALLOTME	83.34	0	83.34-	Y			
	101-70979-1122	FICA CONTRIBUTIONS	8.88	2,920	442.98				
	101-70979-1125	MEDICARE CONTRIBUTIONS	2.07	683	103.60				
	208-21221	FEDERAL W/H	21.38						
	208-21222	FICA W/H	22.32						
	208-21223	MEDICARE W/H	5.22						
	208-21224	STATE W/H	14.32						
	208-41136-1122	FICA CONTRIBUTIONS	22.32	0	44.64-	Y			

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
	208-41136-1125	MEDICARE CONTRIBUTIONS	5.22	0	10.44-	Y			
	211-21221	FEDERAL W/H	1,867.47						
	211-21222	FICA W/H	1,346.42						
	211-21223	MEDICARE W/H	314.87						
	211-21224	STATE W/H	889.70						
	211-21225	PERA W/H	1,406.60						
	211-21231	HSA /VEBA (ER ONLY)	339.22						
	211-21246	HEALTH CARE SAVINGS PLAN	170.00						
	211-70437-1121	PERA CONTRIBUTIONS	1,622.98	46,090	26,736.84				
	211-70437-1122	FICA CONTRIBUTIONS	1,346.42	38,085	22,087.21				
	211-70437-1125	MEDICARE CONTRIBUTIONS	314.87	8,927	5,185.56				
	211-70437-1135	INSURANCE BENEFITS ALLOTME	354.18	5,450	1,554.02				
	258-21221	FEDERAL WITHHOLDING	347.69						
	258-21222	FICA WITHHOLDING	363.81						
	258-21223	MEDICARE	85.09						
	258-21224	STATE WITHHOLDING	193.36						
	258-21225	PERA WITHHOLDING	421.12						
	258-21231	HSA/VEBA (ER ONLY)	165.00						
	258-21246	HEALTH CARE SAVINGS PLAN	29.01						
	258-21259	MNDP-ROTH	25.00						
	258-70579-1121	PERA CONTRIBUTIONS	485.91	14,867	8,701.92				
	258-70579-1122	FICA CONTRIBUTIONS	363.81	13,871	8,753.32				
	258-70579-1125	MEDICARE CONTRIBUTIONS	85.09	3,244	2,047.03				
	258-70579-1135	INSURANCE BENEFITS ALLOTME	266.69	0	2,929.74-	Y			
	270-21221	FEDERAL WITHHOLDING	146.42						
	270-21222	FICA WITHHOLDING	136.81						
	270-21223	MEDICARE	32.00						
	270-21224	STATE WITHHOLDING	77.94						
	270-21225	PERA WITHHOLDING	149.71						
	270-21231	HSA / VEBA (ER ONLY)	25.00						
	270-21246	HEALTH CARE SAVINGS PLAN	23.03						
	270-50551-1121	PERA CONTRIBUTIONS	172.74	4,656	2,583.28				
	270-50551-1122	FICA CONTRIBUTIONS	136.81	4,325	2,712.86				
	270-50551-1125	MEDICARE CONTRIBUTIONS	32.00	1,011	634.45				
	270-50551-1135	INSURANCE BENEFITS ALLOTME	83.34	0	916.74-	Y			
	602-21221	FEDERAL WITHHOLDING	2,699.78						
	602-21222	FICA WITHHOLDING	1,753.94						
	602-21223	MEDICARE	410.18						
	602-21224	STATE WITHHOLDING	1,340.23						
	602-21225	PERA WITHHOLDING	2,064.48						
	602-21231	HSA / VEBA (ER ONLY)	1,188.25						
	602-21246	HEALTH CARE SAVINGS PLAN	761.81						
	602-21251	DEFERRED COMP - USCM	300.00						
	602-21255	VALIC ROTH (TAXABLE)	650.00						
	602-21257	DEFFERED COMP--VALIC	40.00						

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
	602-21274	DEFERRED COMP-VOYA ROTH	630.00						
	602-90581-1121	PERA CONTRIBUTIONS	2,382.10	61,533	33,978.83				
	602-90581-1122	FICA CONTRIBUTIONS	1,753.94	50,867	30,407.19				
	602-90581-1125	MEDICARE CONTRIBUTIONS	410.18	11,896	7,111.48				
	602-90581-1135	INSURANCE BENEFIT ALLOTMEN	1,125.04	0	11,868.32-	Y			
	609-21221	FEDERAL WITHHOLDING	783.82						
	609-21222	FICA WITHHOLDING	713.34						
	609-21223	MEDICARE	166.80						
	609-21224	STATE WITHHOLDING	422.61						
	609-21225	PERA WITHHOLDING	748.02						
	609-21231	HSA / VEBA (ER ONLY)	138.56						
	609-21246	HEALTH CARE SAVINGS PLAN	141.80						
	609-21257	DEFERRED COMP--VALIC	125.00						
	609-21274	DEFERRED COMP-VOYA ROTH	100.00						
	609-21275	VOYA - DEFERRED PRE TAX	100.00						
	609-90991-1121	PERA CONTRIBUTIONS	863.11	16,386	6,057.27				
	609-90991-1122	FICA CONTRIBUTIONS	713.34	17,759	9,203.43				
	609-90991-1125	MEDICARE CONTRIBUTIONS	166.80	4,153	2,152.48				
	609-90991-1135	INSURANCE BENEFIT ALLOTMEN	291.67	0	3,208.37-	Y			
	** 2019 YEAR TOTALS		161,835.60						

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101	NON-DEPARTMENTAL	86,109.90
101-0151	POLICE ADMINISTRATION	14,734.51
101-0162	ENGINEERING	3,697.30
101-0164	COMMUNITY PLANNING	2,234.96
101-0176	AQUATIC CENTER	842.47
101-0211	STREET ADMINISTRATION	3,402.67
101-0276	PARK MAINTENANCE & DEVEL.	2,337.97
101-0364	AIRPORT	1,206.71
101-0453	ANIMAL IMPOUNDMENT	133.99
101-0671	CABLE COMMISSION	678.95
101-0675	COMM SERVICES ADMIN	1,483.23
101-0741	CITY ADMINISTRATION	2,553.46
101-0821	FINANCE	1,519.58
101-0871	COMM ED-SUMMER	313.16
101-0879	COMM ED-WINTER	23.23
101-0931	APPRAISING & ASSESSING	1,364.72

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0971	RECREATION-SUMMER	821.29
101-0979	RECREATION-WINTER	10.95
101-1231	MUNICIPAL BLDG MAINT	917.92
101-2071	ADULT COMMUNITY CTR	552.94

101 TOTAL	GENERAL FUND	124,939.91
208	NON-DEPARTMENTAL	63.24
208-1136	GENERAL COMMUNITY DEV	27.54

208 TOTAL	EDA ADMINISTRATION	90.78
211	NON-DEPARTMENTAL	6,334.28
211-0437	LIBRARY	3,638.45

211 TOTAL	LIBRARY FUND	9,972.73
258	NON-DEPARTMENTAL	1,630.08
258-0579	AMATEUR SPORTS CENTER	1,201.50

258 TOTAL	ASC ARENA	2,831.58
270	NON-DEPARTMENTAL	590.91
270-0551	MERIT OPERATIONS	424.89

270 TOTAL	MERIT	1,015.80
602	NON-DEPARTMENTAL	11,838.67
602-0581	WW OPERATIONS	5,671.26

602 TOTAL	WASTEWATER OPERATING	17,509.93
609	NON-DEPARTMENTAL	3,439.95
609-0991	LIQUOR OPERATIONS	2,034.92

609 TOTAL	LIQUOR	5,474.87

** TOTAL **		161,835.60

NO ERRORS

** END OF REPORT **

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1	ONE TIME VENDOR					
	GENESIS BELIZ	I-201906133550	101-34172	SHELTER RENTA GENESIS BELIZ:REFUND DEPOSIT	113423	25.00
	PROJ: 002-34172	SHELTER		SHELTER		
	KRISTA MOLINE	I-201906133552	101-34172	SHELTER RENTA KRISTA MOLINE: DEPOSIT REFUND	113434	25.00
	PROJ: 002-34172	SHELTER		SHELTER		
	FRANCINE STAHL	I-201906133553	101-34172	SHELTER RENTA FRANCINE STAHL:DEPOSIT REFUND	113421	25.00
	PROJ: 002-34172	SHELTER		SHELTER		
	DOLORES TABARES	I-201906133554	101-34172	SHELTER RENTA DOLORES TABARES:DEPOSIT REFUND	113414	25.00
	PROJ: 002-34172	SHELTER		SHELTER		
01-1325	ICMA RETIREMENT TRUST #					
	I-31 201906123542		101-21253	DEFERRED COMP ICMA DEFERRED COMP	113430	300.00
01-1757	MN CHILD SUPPORT PAYMEN					
	I-C12201906123542		101-21262	CHILD SUPPORT #0014992937	113454	356.25
01-5995	SHADES OF THE PAST OF M					
	I-201906133548		101-34171	TENT RENTAL TENT/STAGE REFUND	113464	200.00
	I-201906133548		101-34174	STAGE RENTAL TENT/STAGE REFUND	113464	500.00
				DEPARTMENT NON-DEPARTMENTAL	TOTAL:	1,456.25
01-1483	LEAGUE OF MINNESOTA CIT					
	I-201906123546		101-40141-1151	WORK COMP INS Q32019 WC	113437	12.00
				DEPARTMENT 0141 MAYOR & COUNCIL	TOTAL:	12.00
01-0975	DEPUTY REGISTRAR #32					
	I-201906113535		101-50151-3437	LICENSES AND VEHICLE FORFEITURES	113413	136.50
01-1158	GALLS INC					
	I-012861094		101-50151-2214	UNIFORMS UNIFORM	113422	106.56
	I-012861117		101-50151-2214	UNIFORMS UNIFORM-KLENKEN	113422	169.98
	I-012861118		101-50151-2214	UNIFORMS UNIFORM-WILSON	113422	169.98
	I-012861151		101-50151-2214	UNIFORMS BOOTS-RIEKE	113422	139.95
	I-01286119		101-50151-2214	UNIFORMS UNIFORM	113422	84.99
01-1483	LEAGUE OF MINNESOTA CIT					
	I-201906123546		101-50151-1151	WORK COMP INS Q32019 WC	113437	13,069.00
01-1508	LOCKWOOD MOTORS INC.					
	I-056628051900		101-50151-2221	EQUIPMENT REP CAR WASHES	113440	14.88
01-1531	LYON COUNTY AUDITOR-TRE					
	I-201906123543		101-50151-3321	TELEPHONE & C 05/30-06/29/19	113441	630.96
01-4140	KRUSE FORD-LINCOLN-MERC					

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0151 POLICE ADMINISTRATION
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-4140	KRUSE FORD-LINCOLN-MERC		continued			
		C-122941	101-50151-2221	EQUIPMENT REP RETURN	113436	7.50-
		I-122938-1	101-50151-2221	EQUIPMENT REP BOLT 1508	113436	15.00
		I-123024	101-50151-2221	EQUIPMENT REP LUGNUT 1702	113436	2.42
		I-123025	101-50151-2221	EQUIPMENT REP WIPERBLADE	113436	17.48
01-4996	CENTURY LINK					
		I-201906123544	101-50151-3321	TELEPHONE & C 06/01-06/30/19	113406	66.00
01-6292	MADDEN, GALANTER, HANSE					
		I-201906133551	101-50151-3313	LEGAL FEES 04/19 SVC	113448	224.00
					DEPARTMENT 0151 POLICE ADMINISTRATION	TOTAL: 14,840.20
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-50156-1151	WORK COMP INS Q32019 WC	113437	183.00
01-4489	VERIZON WIRELESS					
		I-9830717185	101-50156-3321	TELEPHONE & C 04/24-05/23/19	113476	35.01
	PROJ: PC5-3321	10/14-09/16	CAT GRANT	TELEPHONE		
					DEPARTMENT 0156 CHEMICAL ASSESSMENT TEAM	TOTAL: 218.01
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-60162-1151	WORK COMP INS Q32019 WC	113437	455.00
					DEPARTMENT 0162 ENGINEERING	TOTAL: 455.00
		I-201906123546	101-60164-1151	WORK COMP INS Q32019 WC	113437	272.00
					DEPARTMENT 0164 COMMUNITY PLANNING	TOTAL: 272.00
01-0707	BISBEE PLUMBING AND HEA					
		I-49114	101-70176-2221	EQUIPMENT REP BOILER SWITCH	113401	186.84
01-0726	BORCHS SPORTING GOODS					
		I-AAO003880	101-70176-2211	GENERAL SUPPL MAC SUITS	113402	1,406.00
01-0885	CONTINENTAL RESEARCH CO					
		I-478169-CRC-1	101-70176-2211	GENERAL SUPPL CLEANING CHEMICAL	113411	404.52
01-1035	ECOLAB PEST ELIMINATION					
		I-7131247	101-70176-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
01-1256	HAWKINS INC					

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0176 AQUATIC CENTER
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

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BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1256	HAWKINS INC		continued			
		I-4508124	101-70176-2211	GENERAL SUPPL POOL CHEMICAL	113426	2,447.15
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-70176-1151	WORK COMP INS Q32019 WC	113437	972.00
01-1864	MONTES ELECTRIC INC					
		I-18078	101-70176-2221	EQUIPMENT REP BUBBLER PUMP	113455	67.50
01-2244	SCHWANS SALES ENTERPRIS					
		I-0261232379	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113463	1,155.20
		I-0261232384	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113463	676.93
01-2318	SOUTHWEST SANITATION IN					
		I-201906113537	101-70176-3384	REFUSE DISPOS 05/19 SVC	113468	58.73
01-3819	DACOTAH PAPER CO					
		I-75058	101-70176-2211	GENERAL SUPPL GARBAGE BAGS	113412	96.66
01-4007	PETE'S ELECTRIC MOTOR R					
		I-11365	101-70176-2227	OTHER REPAIRS SECURITY CAMERAS	113457	720.00
01-4939	RECSUPPLY					
		I-363636	101-70176-2221	EQUIPMENT REP VACUUM POLES, CHANGING TABLES	113462	676.70
01-5554	VARIETY FOODS LLC					
		I-4382547	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113474	962.69
01-5733	VAST BROADBAND					
		I-015044201-0619	101-70176-3321	TELEPHONE 06/06-07/05/19	113475	116.90
01-6113	VERSA-VEND VENDING INC					
		I-2112:009142	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113420	357.92
DEPARTMENT 0176 AQUATIC CENTER					TOTAL:	10,359.30
01-0137	SHERWIN WILLIAMS					
		I-6896-8	101-60211-2227	OTHER REPAIRS STREET PAINT	113465	3,587.43
01-0728	BUFFALO RIDGE CONCRETE,					
		I-M380365	101-60211-2227	OTHER REPAIRS SHOP CONCRETE	113405	92.00
01-0836	CHARTER COMMUNICATIONS					
		I-0000810060119	101-60211-3321	TELEPHONE & C 06/01-06/30/19	113408	91.09
01-1020	DUININCK BROS., INC.					
		I-536103	101-60211-2227	OTHER REPAIRS CULLEN CIRCLE	113415	1,543.62

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0211 STREET ADMINISTRATION
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

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BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-60211-1151	WORK COMP INS Q32019 WC	113437	7,352.00
01-1508	LOCKWOOD MOTORS INC.					
		I-354613	101-60211-2221	EQUIPMENT REP P3 PICKUP	113440	63.23
01-1565	MACQUEEN EQUIPMENT INC.					
		I-P17415	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	1,236.98
		I-P17537	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	327.67
		I-P17543	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	928.49
		I-P17553	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	630.06
		I-P17567	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	31.97
		I-P17648	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	1,405.50
		I-P17695	101-60211-2221	EQUIPMENT REP #1 BLOWER FAN GEARBOX	113446	1,836.38
		I-P17852	101-60211-2221	EQUIPMENT REP #1 BLOWER SHEAR PINS	113446	316.31
		I-P17885	101-60211-2221	EQUIPMENT REP #1 BLOWER GEARBOX	113446	79.37
		I-P19690	101-60211-2221	EQUIPMENT REP #1 BLOWER ELECT CONN	113446	536.00
01-2318	SOUTHWEST SANITATION IN					
		I-201906113537	101-60211-3384	REFUSE DISPOS 05/19 SVC	113468	145.22
		I-201906113537	101-60211-3384	REFUSE DISPOS 05/19 SVC	113468	58.74
01-2349	STAN HOUSTON EQUIPMENT					
		I-01767671	101-60211-2221	EQUIPMENT REP JUMPING JACK PACKER	113470	18.34
		I-01768226	101-60211-2221	EQUIPMENT REP LINE REMOVER MILL	113470	674.52
01-3760	GROWMARK INC.					
		I-5908456	101-60211-2212	MOTOR FUELS, OIL/GREASE	113424	124.60
01-4190	SWEETMAN CONSTRUCTION					
		I-31358	101-60211-2227	OTHER REPAIRS CONCRETE FOR CATCH BASINS	113410	69.90
01-5106	ULINE					
		I-10922923	101-60211-2211	GENERAL SUPPL SUPPLIES	113473	226.99
01-5813	ACE HOME & HARDWARE					
		I-94346	101-60211-2212	MOTOR FUELS, TACK WAGON	113395	10.69
		I-94382	101-60211-2211	GENERAL SUPPL BATTERIES	113395	12.99
DEPARTMENT 0211 STREET ADMINISTRATION					TOTAL:	21,400.09
01-0682	BEACON ATHLETICS					
		I-0506722-IN	101-70276-2227	OTHER REPAIRS BATTING CAGE MATS	113399	1,316.00
01-0728	BUFFALO RIDGE CONCRETE,					
		I-M263836	101-70276-2227	OTHER REPAIRS SAND	113405	30.00
01-1035	ECOLAB PEST ELIMINATION					

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0276 PARK MAINTENANCE & DEVEL.
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1035	ECOLAB PEST ELIMINATION		continued			
		I-7131233	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
		I-7131246	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	107.12
		I-7131248	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
		I-7131249	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
		I-7131250	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
		I-7131251	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
		I-7131252	101-70276-2227	OTHER REPAIRS 06/06/19 SVC	113416	53.56
01-1268	HELENA CHEMICAL COMPANY					
		I-89179827	101-70276-2227	OTHER REPAIRS FERTILIZER	113428	387.45
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-70276-1151	WORK COMP INS Q32019 WC	113437	2,566.00
01-1548	LYON COUNTY LANDFILL					
		I-288209	101-70276-3384	REFUSE DISPOS DEMOLITION	113443	17.55
01-1555	LYON LINCOLN ELECTRIC C					
		I-201906123541	101-70276-3381	ELECTRIC UTIL 04/29-05/31/19	113445	44.21
01-1864	MONTES ELECTRIC INC					
		I-18039	101-70276-2227	OTHER REPAIRS MEMORIAL CLOCK	113455	481.04
		I-18047	101-70276-2227	OTHER REPAIRS LED LIGHTS-LEGION CONCESSION	113455	403.81
		I-18050	101-70276-2227	OTHER REPAIRS ELECTRICAL @ INDY, LEGION, FRE	113455	264.03
		I-18056	101-70276-2227	OTHER REPAIRS 2 GANG BELL BOX HUBS	113455	46.81
		I-18057	101-70276-2227	OTHER REPAIRS 50 AMP BREAKER	113455	387.63
01-2311	SOUTHWEST GLASS CENTER					
		I-103738	101-70276-2211	GENERAL SUPPL KEYS	113467	14.90
01-2318	SOUTHWEST SANITATION IN					
		I-201906113537	101-70276-3384	REFUSE DISPOS 05/19 SVC	113468	347.94
		I-201906113537	101-70276-3384	REFUSE DISPOS 05/19 SVC	113468	0.00
		I-201906113537	101-70276-3384	REFUSE DISPOS 05/19 SVC	113468	0.00
01-4939	RECSUPPLY					
		I-363636	101-70276-2211	GENERAL SUPPL VACUUM POLES, CHANGING TABLES	113462	776.79
01-4980	MENARDS INC					
		I-40313	101-70276-2211	GENERAL SUPPL TIEDOWN	113451	17.98
		I-40646	101-70276-2211	GENERAL SUPPL BATTERIES	113451	21.98
		I-40788	101-70276-2211	GENERAL SUPPL SUPPLIES	113451	10.04
01-5733	VAST BROADBAND					
		I-001744201-0619	101-70276-3321	TELEPHONE 06/06-07/05/19	113475	348.19
01-5813	ACE HOME & HARDWARE					
		I-93787	101-70276-2211	GENERAL SUPPL SUPPLIES	113395	19.93

6/13/2019 3:36 PM
 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0276 PARK MAINTENANCE & DEVEL.
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-5813	ACE HOME & HARDWARE		continued			
		I-93845	101-70276-2211	GENERAL SUPPL SUPPLIES	113395	2.58
		I-93884	101-70276-2211	GENERAL SUPPL SOAKER HOSE	113395	9.99
		I-93892	101-70276-2211	GENERAL SUPPL SUPPLIES	113395	9.63
		I-93932	101-70276-2211	GENERAL SUPPL SUPPLIES	113395	9.49
DEPARTMENT 0276 PARK MAINTENANCE & DEVEL.TOTAL:						7,962.45
01-1061	EMERGENCY APPARATUS MAI					
		I-105575	101-50352-2221	EQUIPMENT REP ENGINE 367	113418	409.55
		I-106002	101-50352-2221	EQUIPMENT REP ENGINE 367	113418	1,820.77
		I-106008	101-50352-2221	EQUIPMENT REP AERIAL 365 PUMP	113418	1,363.45
		I-106009	101-50352-2221	EQUIPMENT REP ENGINE 364	113418	1,004.81
01-1267	HEIMAN INC.					
		I-0879939-IN	101-50352-2211	GENERAL SUPPL FOAM CONTAINER WRENCH	113427	41.85
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-50352-1151	WORK COMP INS Q32019 WC	113437	4,414.00
01-2318	SOUTHWEST SANITATION IN					
		I-201906113537	101-50352-3384	REFUSE DISPOS 05/19 SVC	113468	0.00
01-4511	KRUSE BUICK PONTIAC GMC					
		I-13172	101-50352-2221	EQUIPMENT REP A/C REPAIR CHIEF'S VEHICLE	113435	260.00
01-6292	MADDEN, GALANTER, HANSE					
		I-201906133551	101-50352-3313	LEGAL SVC 04/19 SVC	113448	80.00
DEPARTMENT 0352 FIRE SERVICES TOTAL:						9,394.43
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-60364-1151	WORK COMP INS Q32019 WC	113437	1,209.00
01-1533	PRAIRIE PRIDE COOPERATI					
		I-201906113534	101-60364-2212	MOTOR FUELS, BULK FUEL	113460	1,776.00
01-2318	SOUTHWEST SANITATION IN					
		I-201906113537	101-60364-3384	REFUSE DISPOS 05/19 SVC	113468	240.00
01-5106	ULINE					
		I-10922923	101-60364-2211	GENERAL SUPPL SUPPLIES	113473	424.98
01-5733	VAST BROADBAND					
		I-015187301-0619	101-60364-3321	TELEPHONE 06/06-07/05/19	113475	420.40
DEPARTMENT 0364 AIRPORT TOTAL:						4,070.38

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0377 MUNICIPAL BAND
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-70377-1151	WORK COMP INS Q32019 WC	113437	76.00
				DEPARTMENT 0377 MUNICIPAL BAND	TOTAL:	76.00
		I-201906123546	101-50453-1151	WORK COMP INS Q32019 WC	113437	70.00
01-2318	SOUTHWEST SANITATION IN	I-201906113537	101-50453-3384	REFUSE DISPOS 05/19 SVC	113468	13.10
01-4980	MENARDS INC	I-41029	101-50453-2211	GENERAL SUPPL SUPPLIES	113451	37.57
				DEPARTMENT 0453 ANIMAL IMPOUNDMENT	TOTAL:	120.67
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-40671-1151	WORK COMP INS Q32019 WC	113437	39.00
01-5733	VAST BROADBAND	I-015790801-06/19	101-40671-3321	TELEPHONE 06/06-07/05/19	113475	10.87
				DEPARTMENT 0671 CABLE COMMISSION	TOTAL:	49.87
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-70675-1151	WORK COMP INS Q32019 WC	113437	958.00
				DEPARTMENT 0675 COMM SERVICES ADMIN	TOTAL:	958.00
01-0095	MINNESOTA CITY/COUNTY M	I-201906113536	101-40741-3433	DUES & SUBSCR 05/19-04/20/19 MEMBERSHIP	113453	163.79
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-40741-1151	WORK COMP INS Q32019 WC	113437	390.00
		I-201906123546	101-40741-1151	WORK COMP INS Q32019 WC-MMU	113437	9,430.00
				DEPARTMENT 0741 CITY ADMINISTRATION	TOTAL:	9,983.79
		I-201906123546	101-70772-1151	WORK COMP INS Q32019 WC	113437	103.00
				DEPARTMENT 0772 CS YOUTH ACTIVITIES	TOTAL:	103.00
		I-201906123546	101-70774-1151	WORK COMP INS Q32019 WC	113437	8.00
				DEPARTMENT 0774 CS GENERAL-OTHER	TOTAL:	8.00

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0821 FINANCE
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT	continued				
		I-201906123546	101-40821-1151	WORK COMP INS Q32019 WC	113437	233.00
				DEPARTMENT 0821 FINANCE	TOTAL:	233.00
		I-201906123546	101-70871-1151	WORK COMP INS Q32019 WC	113437	345.00
				DEPARTMENT 0871 COMM ED-SUMMER	TOTAL:	345.00
		I-201906123546	101-70873-1151	WORK COMP INS Q32019 WC	113437	227.00
				DEPARTMENT 0873 COMM ED-FALL	TOTAL:	227.00
		I-201906123546	101-70879-1151	WORK COMP INS Q32019 WC	113437	283.00
				DEPARTMENT 0879 COMM ED-WINTER	TOTAL:	283.00
		I-201906123546	101-40931-1151	WORK COMP INS Q32019 WC	113437	188.00
				DEPARTMENT 0931 APPRAISING & ASSESSING	TOTAL:	188.00
01-0726	BORCHS SPORTING GOODS					
		I-AAA1341000	101-70971-2211	GENERAL SUPPL TBALL GAME BALLS	113402	199.96
	PROJ: 402-2211		BASEBALL JUNIOR	GENERAL SUPPLIES		
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-70971-1151	WORK COMP INS Q32019 WC	113437	283.00
				DEPARTMENT 0971 RECREATION-SUMMER	TOTAL:	482.96
		I-201906123546	101-70973-1151	WORK COMP INS Q32019 WC	113437	362.00
				DEPARTMENT 0973 RECREATION-FALL	TOTAL:	362.00
01-0843	CHRIST EV. LUTHERAN CHU					
		I-201906123538	101-70979-2211	GENERAL SUPPL VOLLEYBALL GYM RENTAL	113409	495.00
	PROJ: 229-2211		VOLLEYBALL MENS	GENERAL SUPPLIES		
01-1483	LEAGUE OF MINNESOTA CIT					
		I-201906123546	101-70979-1151	WORK COMP INS Q32019 WC	113437	408.00
				DEPARTMENT 0979 RECREATION-WINTER	TOTAL:	903.00

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1417	KENNEDY & GRAVEN, CHART	I-148758	101-41136-3313	LEGAL FEES DEVELOPMENT AGREEMENT	113433	1,267.77
01-1552	LYON COUNTY RECORDER	I-218141-1	101-41136-3311	GENERAL PROFE RESOLUTION	113444	46.00
		I-218142-1	101-41136-3311	GENERAL PROFE RESOLUTION	113444	46.00
		I-218143-1	101-41136-3311	GENERAL PROFE FOLEY PLAT	113444	56.00
		I-218144-1	101-41136-3311	GENERAL PROFE CONSENT TO PLAT	113444	46.00
		I-218145-1	101-41136-3311	GENERAL PROFE PROPERTY DESC AMMENDMENT	113444	46.00
		I-218274-1	101-41136-3311	GENERAL PROFE PERMIT	113444	46.00
		I-218298-1	101-41136-3311	GENERAL PROFE HRA RESOLUTION	113444	46.00
		I-218299-1	101-41136-3311	GENERAL PROFE HRA QUIT CLAIM DEED	113444	46.00
		I-218300-1	101-41136-3311	GENERAL PROFE RESOLUTION	113444	46.00
		I-218352	101-41136-3311	GENERAL PROFE CERTIFICATE	113444	46.00
		I-218353	101-41136-3311	GENERAL PROFE CERTIFICATE	113444	46.00
DEPARTMENT 1136 GEN COMM DEVELOPMENT					TOTAL:	1,783.77
01-0595	AMERIPRIDE SERVICES, IN	I-2801037189	101-41231-2211	GENERAL SUPPL DUST MOPS/TOWELS	113396	77.35
01-0885	CONTINENTAL RESEARCH CO	I-478356-CRC	101-41231-2211	GENERAL SUPPL WEED SPRAY	113411	278.12
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-41231-1151	WORK COMP INS Q32019 WC	113437	1,384.00
01-2318	SOUTHWEST SANITATION IN	I-201906113537	101-41231-3384	REFUSE DISPOS 05/19 SVC	113468	108.90
01-4456	MINNCOR INDUSTRIES	I-SOI-080808	101-41231-2211	GENERAL SUPPL HAND SOAP	113452	50.00
DEPARTMENT 1231 MUNICIPAL BLDG MAINT					TOTAL:	1,898.37
01-1552	LYON COUNTY RECORDER	I-201965-1	101-41641-3433	DUES & SUBSCR 05/19 LAREDO	113444	67.10
01-2044	PITNEY BOWES INC	I-3103165443	101-41641-3416	MACHINERY & E 03/30-06/29/19	113459	273.84
DEPARTMENT 1641 INFORMATION TECHNOLOGY					TOTAL:	340.94
01-0836	CHARTER COMMUNICATIONS	I-201906123540	101-42071-2211	GENERAL SUPPL 06/01-06/30/19	113408	11.99

PACKET: 06897 Regular Payments
VENDOR SET: 01
FUND : 101 GENERAL FUND
DEPARTMENT: 2071 ADULT COMMUNITY CTR
BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	101-42071-1151	WORK COMP INS Q32019 WC	113437	268.00
01-2318	SOUTHWEST SANITATION IN	I-201906113537	101-42071-3384	REFUSE DISPOS 05/19 SVC	113468	129.54
DEPARTMENT 2071 ADULT COMMUNITY CTR					TOTAL:	409.53
FUND 101 GENERAL FUND					TOTAL:	89,196.01

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PACKET: 06897 Regular Payments
VENDOR SET: 01
FUND : 211 LIBRARY FUND
DEPARTMENT: 0437 LIBRARY
BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

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BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	211-70437-1151	WORK COMP INS Q32019 WC	113437	610.00
DEPARTMENT 0437 LIBRARY					TOTAL:	610.00
FUND 211 LIBRARY FUND					TOTAL:	610.00

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0707	BISBEE PLUMBING AND HEA	I-49139	258-70579-2227	OTHER REPAIRS AMMONIA EXHAUST HOOD BREECH	113401	204.48
01-1035	ECOLAB PEST ELIMINATION	I-7131261	258-70579-2227	OTHER REPAIRS 06/06/19 SVC	113416	181.13
01-1037	ECOWATER SYSTEMS	I-201906123539	258-70579-2221	EQUIPMENT REP 05/01-05/31/19	113417	63.00
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	258-70579-1151	WORK COMP INS Q32019 WC	113437	1,053.00
01-1864	MONTES ELECTRIC INC	I-18041	258-70579-2227	OTHER REPAIRS ARENA SIGN REPAIR	113455	161.25
01-2318	SOUTHWEST SANITATION IN	I-201906113537	258-70579-3384	REFUSE DISPOS 05/19 SVC	113468	810.68
01-4980	MENARDS INC	I-40609	258-70579-2211	GENERAL SUPPL SUPPLIES	113451	26.46
01-6040	STEP SAVER INC.	I-128504	258-70579-2211	GENERAL SUPPL SOFTNER SALT	113471	376.13
01-6349	CHAMPAGNE, TIM	I-201906123545	258-70579-3437	LICENSES AND REIMBURSE FOR BOILER'S TEST	113407	50.00
					DEPARTMENT 0579 AMATEUR SPORTS CENTER TOTAL:	2,926.13
					FUND 258 ASC ARENA TOTAL:	2,926.13

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 270 MERIT
 DEPARTMENT: 0551 MERIT OPERATIONS
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

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BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	270-50551-1151	WORK COMP INS Q32019 WC	113437	62.00
01-2318	SOUTHWEST SANITATION IN	I-201906113537	270-50551-3384	REFUSE DISPOS 05/19 SVC	113468	26.10
DEPARTMENT 0551 MERIT OPERATIONS					TOTAL:	88.10
FUND 270 MERIT					TOTAL:	88.10

PACKET: 06897 Regular Payments
VENDOR SET: 01
FUND : 401 CAPITAL EQUIPMENT FUND
DEPARTMENT: 0352 FIRE SERVICES
BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1020	DUININCK BROS., INC.	I-535947	401-50352-2227	OTHER REPAIRS ASPHALT FOR CATCH BASINS	113415	956.00
01-1545	LYON COUNTY HIGHWAY DEP	I-201906123547	401-50352-2227	OTHER REPAIRS FIREHALL CRACKFILL	113442	3,024.36
DEPARTMENT 0352 FIRE SERVICES					TOTAL:	3,980.36
FUND 401 CAPITAL EQUIPMENT FUND					TOTAL:	3,980.36

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PACKET: 06897 Regular Payments
VENDOR SET: 01
FUND : 413 SMASC BALL PARKS
DEPARTMENT: 0577 BALL PARKS
BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1288	HISKEN CONSTRUCTION INC	I-2319	413-70577-5530	IMPR OTHER TH CONCRETE WALK AROUND PLAYGROUN	113429	10,450.00
					DEPARTMENT 0577 BALL PARKS	TOTAL: 10,450.00
					FUND 413 SMASC BALL PARKS	TOTAL: 10,450.00

PACKET: 06897 Regular Payments

VENDOR SET: 01

FUND : 475 2018 PUBLIC IMPROVEMENT26

DEPARTMENT: 0211 ** INVALID DEPT **

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1020	DUININCK BROS., INC.					
		I-535681	475-60211-5570	INFRASTRUCTUR SHOP ASPHALT PATCH	113415	2,146.40
	PROJ: Z71-5570		Street Depart Parking Lot	INFRASTRUCTURE		
					DEPARTMENT 0211 ** INVALID DEPT **	TOTAL: 2,146.40
					FUND 475 2018 PUBLIC IMPROVEMENT26	TOTAL: 2,146.40

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 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 494 CITY HALL BUILDING
 DEPARTMENT: 1136 ** INVALID DEPT **
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-6248	ENGAN ASSOCIATES P.A.					
		I-2019-079	494-41136-5520	BUILDINGS & S PHASE II	113419	23,060.38
	PROJ: CH1-5520		CITY HALL-NEW	BUILDING & STRUCTURES		
DEPARTMENT 1136 ** INVALID DEPT **					TOTAL:	23,060.38
FUND 494 CITY HALL BUILDING					TOTAL:	23,060.38

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1247	HARTS HEATING & REFRIGE	I-26279	602-90581-2221	EQUIPMENT REP ATAD AC REPAIR	113425	157.72
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	602-90581-1151	WORK COMP INS Q32019 WC	113437	4,964.00
01-1533	PRAIRIE PRIDE COOPERATI	I-121119	602-90581-2212	MOTOR FUELS, FUEL HWY 23 & MAIN LIFT GENERA	113460	1,355.84
01-1945	NORMS GTC	I-7480-95120	602-90581-2211	GENERAL SUPPL SUPPLIES	113456	31.97
		I-7480-95217	602-90581-2212	MOTOR FUELS, BATTERY-DRAGLINE	113456	236.99
01-2318	SOUTHWEST SANITATION IN	I-201906113537	602-90581-3384	REFUSE DISPOS 05/19 SVC	113468	252.82
		I-201906113537	602-90581-3384	REFUSE DISPOS 05/19 SVC	113468	0.00
01-2428	TITAN MACHINERY	I-12498691GP	602-90581-2221	EQUIPMENT REP PARTS-DRAGLINE REEL	113472	64.50
	PROJ: W04-2221	BIOSOLIDS		PROJECT COSTS		
01-4021	RAILROAD MGT CO III,LLC	I-396897	602-90581-3437	LICENSES AND SEWER PIPELINE CROSSING	113461	235.41
01-5733	VAST BROADBAND	I-015082101-0619	602-90581-3321	TELEPHONE & C 06/06-07/05/19	113475	287.50
01-5813	ACE HOME & HARDWARE	I-93632	602-90581-2211	GENERAL SUPPL SUPPLIES	113395	7.99
		I-93887	602-90581-2211	GENERAL SUPPL TIEDOWN RATCHET	113395	17.99
DEPARTMENT 0581 WW OPERATIONS					TOTAL:	7,612.73

FUND 602 WASTEWATER OPERATING					TOTAL:	7,612.73

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0595	AMERIPRIDE SERVICES, IN	I-2801037177	609-90991-3311	GENERAL PROFE 05/19 SVC	113396	138.14
01-1399	JOHNSON BROTHERS LIQUOR	C-546021	609-90991-3333	FREIGHT .	113431	1.69-
		C-547053	609-90991-3333	FREIGHT .	113431	1.69-
		C-547054	609-90991-3333	FREIGHT .	113431	2.11-
		C-547055	609-90991-3333	FREIGHT .	113431	8.45-
		I-1307564	609-90991-3333	FREIGHT .	113431	190.84
		I-1307565	609-90991-3333	FREIGHT .	113431	41.55
01-1483	LEAGUE OF MINNESOTA CIT	I-201906123546	609-90991-1151	WORK COMP INS Q32019 WC	113437	1,595.00
01-1623	MARSHALL INDEPENDENT, I	I-052369	609-90991-3345	ADVERTISING 05/19 DISPLAY & TELEMARKETER	113449	545.38
01-2036	PHILLIPS WINE AND SPIRI	C-332155	609-90991-3333	FREIGHT .	113458	1.69-
		I-2566888	609-90991-3333	FREIGHT .	113458	150.01
		I-2566889	609-90991-3333	FREIGHT .	113458	33.94
01-2318	SOUTHWEST SANITATION IN	I-201906113537	609-90991-3384	REFUSE DISPOS 05/19 SVC	113468	216.45
		I-201906113537	609-90991-3384	REFUSE DISPOS 05/19 SVC	113468	0.00
01-4457	BREAKTHRU BEVERAGE	C-2080236728	609-90991-3333	FREIGHT .	113403	16.65-
		I-1080978325	609-90991-3333	FREIGHT .	113403	63.04
		I-1080978326	609-90991-3333	FREIGHT .	113403	17.27
		I-1080981618	609-90991-3333	FREIGHT .	113403	40.71
		I-1080981619	609-90991-3333	FREIGHT .	113403	29.60
		I-1080981620	609-90991-3333	FREIGHT .	113403	2.16
		I-1080981621	609-90991-3333	FREIGHT .	113403	2.47
01-4594	VINOUCUPIA	I-0234256-IN	609-90991-3333	FREIGHT .	113477	16.00
01-4855	SOUTHERN GLAZER'S OF MN	I-1828330	609-90991-3333	FREIGHT .	113466	223.20
		I-1828331	609-90991-3333	FREIGHT .	113466	1.20
		I-1828332	609-90991-3333	FREIGHT .	113466	20.40
		I-5042102	609-90991-3333	FREIGHT .	113466	38.40
01-5733	VAST BROADBAND	I-015429901-0519-1	609-90991-3321	TELEPHONE 05/30-06/29/19	113475	180.08
01-5924	MAXWELL FOOD EQUIPMENT	I-3-124948	609-90991-2211	GENERAL SUPPL SUPPLIES	113450	20.98
DEPARTMENT 0991 LIQUOR OPERATIONS					TOTAL:	3,534.54

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0630	ARCTIC GLACIER					
		I-1946916115	609-90992-2254	GEN MDSE PURC .	113397	164.28
		I-1949915805	609-90992-2254	GEN MDSE PURC .	113397	134.82
		I-1950915413	609-90992-2254	GEN MDSE PURC .	113397	271.31
01-0699	BEVERAGE WHOLESALERS					
		I-062744	609-90992-2252	BEER PURCHASE .	113400	16,869.36
		I-063635	609-90992-2252	BEER PURCHASE .	113400	10,418.95
		I-063934	609-90992-2252	BEER PURCHASE .	113400	22,619.54
01-1399	JOHNSON BROTHERS LIQUOR					
		C-546020	609-90992-2253	WINE PURCHASE .	113431	18.67-
		C-546021	609-90992-2253	WINE PURCHASE .	113431	124.15-
		C-547053	609-90992-2253	WINE PURCHASE .	113431	80.00-
		C-547054	609-90992-2251	LIQUOR PURCHA .	113431	153.05-
		C-547055	609-90992-2253	WINE PURCHASE .	113431	368.00-
		I-1307564	609-90992-2251	LIQUOR PURCHA .	113431	9,337.79
		I-1307565	609-90992-2253	WINE PURCHASE .	113431	1,501.14
01-2036	PHILLIPS WINE AND SPIRI					
		C-331569	609-90992-2253	WINE PURCHASE .	113458	23.31-
		C-332155	609-90992-2251	LIQUOR PURCHA .	113458	105.95-
		I-2566888	609-90992-2251	LIQUOR PURCHA .	113458	10,299.57
		I-2566889	609-90992-2253	WINE PURCHASE .	113458	1,038.35
01-4457	BREAKTHRU BEVERAGE					
		C-2080236728	609-90992-2253	WINE PURCHASE .	113403	561.48-
		C-2080236728	609-90992-2251	LIQUOR PURCHA .	113403	241.10-
		I-1080978324	609-90992-2252	BEER PURCHASE .	113403	73.90
		I-1080978325	609-90992-2254	GEN MDSE PURC .	113403	100.95
		I-1080978325	609-90992-2251	LIQUOR PURCHA .	113403	2,897.73
		I-1080978326	609-90992-2253	WINE PURCHASE .	113403	586.40
		I-1080981617	609-90992-2252	BEER PURCHASE .	113403	232.00
		I-1080981618	609-90992-2254	GEN MDSE PURC .	113403	127.99
		I-1080981618	609-90992-2251	LIQUOR PURCHA .	113403	3,206.99
		I-1080981619	609-90992-2253	WINE PURCHASE .	113403	674.70
		I-1080981620	609-90992-2251	LIQUOR PURCHA .	113403	96.00
		I-1080981621	609-90992-2253	WINE PURCHASE .	113403	114.40
01-4594	VINOUCPIA					
		I-0234256-IN	609-90992-2251	LIQUOR PURCHA .	113477	246.33
		I-0234256-IN	609-90992-2253	WINE PURCHASE .	113477	464.00
01-4855	SOUTHERN GLAZER'S OF MN					
		I-1828330	609-90992-2251	LIQUOR PURCHA .	113466	16,640.46
		I-1828331	609-90992-2254	GEN MDSE PURC .	113466	20.08
		I-1828332	609-90992-2253	WINE PURCHASE .	113466	1,144.00
		I-5042102	609-90992-2251	LIQUOR PURCHA .	113466	4,211.04

5/13/2019 3:36 PM
REGULAR DEPARTMENT PAYMENT REGISTER
PACKET: 06897 Regular Payments
VENDOR SET: 01
FUND : 609 LIQUOR
DEPARTMENT: 0992 LIQUOR PURCHASES
BUDGET TO USE: CB-CURRENT BUDGET

PAGE: 21
BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-5447	ARTISAN BEER COMPANY	I-3350488	609-90992-2252	BEER PURCHASE .	113398	673.85
					DEPARTMENT 0992 LIQUOR PURCHASES	TOTAL: 102,490.22
					FUND 609 LIQUOR	TOTAL: 106,024.76

5/13/2019 3:36 PM
 PACKET: 06897 Regular Payments
 VENDOR SET: 01
 FUND : 630 SURFACE WATER MGT UTILITY
 DEPARTMENT: 0661 SURFACE WATER MGT UTILITY
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0728	BUFFALO RIDGE CONCRETE, I-M380652		630-90661-2227	OTHER REPAIRS FAIRVIEW STRUCTURE	113405	237.00
01-1565	MACQUEEN EQUIPMENT INC. I-P18618 I-P18672 I-P18717 I-P18793 I-P19035 I-P19125 I-P19151 I-P19821 I-P20126		630-90661-2221	EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER EQUIPMENT REP STREET SWEEPER DUMP SEAL	113446 113446 113446 113446 113446 113446 113446 113446 113446 113446	430.47 220.36 303.15 225.36 163.63 1,081.31 1,696.44 66.26 130.53
01-5813	ACE HOME & HARDWARE I-94176		630-90661-2221	EQUIPMENT REP SWEEPER	113395	12.90
DEPARTMENT 0661 SURFACE WATER MGT UTILITYTOTAL:						4,567.41
FUND 630 SURFACE WATER MGT UTILITYTOTAL:						4,567.41
REPORT GRAND TOTAL:						250,662.28

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
2019-2020	101-21253	DEFERRED COMP - ICMA	300.00						
	101-21262	CHILD SUPPORT	356.25						
	101-34171	TENT RENTAL *NON-EXPENS	200.00	0	200.00				
	101-34172	SHELTER RENTALS*NON-EXPENS	100.00	4,000-	775.00-				
	101-34174	STAGE RENTAL *NON-EXPENS	500.00	1,000-	500.00-				
	101-40141-1151	WORK COMP INSURANCE PREMIU	12.00	44	8.00				
	101-40671-1151	WORK COMP INSURANCE PREMIU	39.00	195	82.00				
	101-40671-3321	TELEPHONE	10.87	2,250	1,283.99				
	101-40741-1151	WORK COMP INSURANCE PREMIU	9,820.00	1,663	8,830.00-	Y			
	101-40741-3433	DUES & SUBSCRIPTIONS	163.79	2,729	1,785.21				
	101-40821-1151	WORK COMP INSURANCE PREMIU	233.00	995	354.00				
	101-40931-1151	WORK COMP INSURANCE PREMIU	188.00	727	160.00				
	101-41136-3311	GENERAL PROFESSIONAL SERVI	516.00	44,536	1,881.21				
	101-41136-3313	LEGAL FEES	1,267.77	15,000	6,842.44				
	101-41231-1151	WORK COMP INSURANCE PREMIU	1,384.00	4,301	88.00				
	101-41231-2211	GENERAL SUPPLIES	405.47	6,700	3,174.77				
	101-41231-3384	REFUSE DISPOSAL	108.90	1,632	1,099.00				
	101-41641-3416	MACHINERY & EQUIPMENT RENT	273.84	1,200	27.29-	Y			
	101-41641-3433	DUES & SUBSCRIPTIONS	67.10	7,530	7,237.96				
	101-42071-1151	WORK COMP INSURANCE PREMIU	268.00	3,615	5,095.00				
	101-42071-2211	GENERAL SUPPLIES	11.99	10,815	6,892.72				
	101-42071-3384	REFUSE DISPOSAL	129.54	1,734	1,086.30				
	101-50151-1151	WORK COMP INSURANCE PREMIU	13,069.00	46,221	5,634.34				
	101-50151-2214	UNIFORMS	671.46	8,969	4,011.84				
	101-50151-2221	EQUIPMENT REPAIR & MAINTEN	42.28	10,000	6,462.35				
	101-50151-3313	LEGAL FEES	224.00	1,500	5,676.91-	Y			
	101-50151-3321	TELEPHONE & CELLULAR PHONE	696.96	18,500	11,017.68				
	101-50151-3437	LICENSES AND TAXES, PERMIT	136.50	400	306.75				
	101-50156-1151	WORK COMP INSURANCE PREMIU	183.00	646	97.00				
	101-50156-3321	TELEPHONE & CELLULAR PHONE	35.01	0	898.17-	Y			
	101-50352-1151	WORK COMP INSURANCE PREMIU	4,414.00	17,063	1,881.01-	Y			
	101-50352-2211	GENERAL SUPPLIES	41.85	10,000	5,790.19				
	101-50352-2221	EQUIPMENT REPAIR & MAINTEN	4,858.58	38,800	15,888.94				
	101-50352-3313	LEGAL SVC	80.00	0	80.00-	Y			
	101-50352-3384	REFUSE DISPOSAL	0.00	1,020	1,020.00				
	101-50453-1151	WORK COMP INSURANCE PREMIU	70.00	896	1,298.00				
	101-50453-2211	GENERAL SUPPLIES	37.57	400	162.18				
	101-50453-3384	REFUSE DISPOSAL	13.10	102	75.80				
	101-60162-1151	WORK COMP INSURANCE PREMIU	455.00	1,710	2,447.78-	Y			
	101-60164-1151	WORK COMP INSURANCE PREMIU	272.00	1,022	1,566.99-	Y			
	101-60211-1151	WORK COMP INSURANCE PREMIU	7,352.00	27,910	3,421.00				
	101-60211-2211	GENERAL SUPPLIES	239.98	14,500	7,590.20				
	101-60211-2212	MOTOR FUELS, LUBRICANTS &	135.29	43,300	10,467.40-	Y			
	101-60211-2221	EQUIPMENT REPAIR & MAINTEN	8,084.82	71,500	6,300.69				
	101-60211-2227	OTHER REPAIRS & MAINTENANC	5,292.95	290,100	266,736.96				

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====		=====GROUP BUDGET=====	
				ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG	ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG
	101-60211-3321	TELEPHONE & CELLULAR PHONE	91.09	3,200	1,914.03		
	101-60211-3384	REFUSE DISPOSAL	203.96	4,386	3,393.20		
	101-60364-1151	WORK COMP INSURANCE PREMIU	1,209.00	7,904	5,597.00		
	101-60364-2211	GENERAL SUPPLIES	424.98	14,000	6,679.31		
	101-60364-2212	MOTOR FUELS, LUBRICANTS &	1,776.00	13,000	725.91		
	101-60364-3321	TELEPHONE	420.40	6,200	2,754.38		
	101-60364-3384	REFUSE DISPOSAL	240.00	3,264	2,076.85		
	101-70176-1151	WORK COMP INSURANCE PREMIU	972.00	7,398	9,027.00		
	101-70176-2211	GENERAL SUPPLIES	4,354.33	36,000	25,374.67		
	101-70176-2221	EQUIPMENT REPAIR & MAINTEN	931.04	12,000	10,631.39		
	101-70176-2227	OTHER REPAIRS & MAINTENANC	773.56	5,600	4,611.10		
	101-70176-2254	GEN MDSE PURCHASES	3,152.74	12,000	8,166.86		
	101-70176-3321	TELEPHONE	116.90	1,500	1,096.70		
	101-70176-3384	REFUSE DISPOSAL	58.73	459	400.27		
	101-70276-1151	WORK COMP INSURANCE PREMIU	2,566.00	6,304	7,299.32- Y		
	101-70276-2211	GENERAL SUPPLIES	893.31	55,000	25,125.53		
	101-70276-2227	OTHER REPAIRS & MAINTENANC	3,745.25	150,000	136,735.26		
	101-70276-3321	TELEPHONE	348.19	5,500	2,805.34		
	101-70276-3381	ELECTRIC UTILITIES	44.21	26,000	14,621.47		
	101-70276-3384	REFUSE DISPOSAL	365.49	4,080	3,419.64		
	101-70377-1151	WORK COMP INSURANCE PREMIU	76.00	309	103.00		
	101-70675-1151	WORK COMP INSURANCE PREMIU	958.00	2,580	251.00- Y		
	101-70772-1151	WORK COMP INSURANCE PREMIU	103.00	253	52.00- Y		
	101-70774-1151	WORK COMP INSURANCE PREMIU	8.00	20	5.00- Y		
	101-70871-1151	WORK COMP INSURANCE PREMIU	345.00	848	1,059.00- Y		
	101-70873-1151	WORK COMP INSURANCE PREMIU	227.00	558	773.00- Y		
	101-70879-1151	WORK COMP INSURANCE PREMIU	283.00	695	913.00- Y		
	101-70971-1151	WORK COMP INSURANCE PREMIU	283.00	695	144.00- Y		
	101-70971-2211	GENERAL SUPPLIES	199.96	25,000	20,729.49		
	101-70973-1151	WORK COMP INSURANCE PREMIU	362.00	891	185.00- Y		
	101-70979-1151	WORK COMP INSURANCE PREMIU	408.00	1,001	209.00- Y		
	101-70979-2211	GENERAL SUPPLIES	495.00	8,000	653.38		
	211-70437-1151	WORK COMP INS PREMIUM	610.00	4,732	2,835.00		
	258-70579-1151	WORK COMP INSURANCE PREMIU	1,053.00	4,267	3,543.00		
	258-70579-2211	GENERAL SUPPLIES	402.59	25,000	17,797.62		
	258-70579-2221	EQUIPMENT REPAIR & MAINTEN	63.00	17,000	7,802.95		
	258-70579-2227	OTHER REPAIRS & MAINTENANC	546.86	20,000	17,055.29		
	258-70579-3384	REFUSE DISPOSAL	810.68	9,923	5,843.60		
	258-70579-3437	LICENSES AND TAXES	50.00	300	130.00		
	270-50551-1151	WORK COMP INSURANCE PREMIU	62.00	265	95.00		
	270-50551-3384	REFUSE DISPOSAL	26.10	350	240.40		
	401-50352-2227	OTHER REPAIRS & MAINTENANC	3,980.36	0	3,980.36- Y		
	413-70577-5530	IMPR OTHER THAN BLDGS	10,450.00	0	21,897.41- Y		
	475-60211-5570	INFRASTRUCTURE	2,146.40	0	258,390.41- Y		
	494-41136-5520	BUILDINGS & STRUCTURES	23,060.38	0	59,404.43- Y		

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====		=====GROUP BUDGET=====	
				ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG	ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG
	602-90581-1151	WORK COMP INSURANCE PREMIU	4,964.00	21,847	7,430.00		
	602-90581-2211	GENERAL SUPPLIES	57.95	250,000	158,093.04		
	602-90581-2212	MOTOR FUELS, LUBRICANTS &	1,592.83	50,000	27,605.71		
	602-90581-2221	EQUIPMENT REPAIR & MAINTEN	222.22	152,000	113,298.07		
	602-90581-3321	TELEPHONE & CELLULAR PHONE	287.50	7,680	4,464.70		
	602-90581-3384	REFUSE DISPOSAL	252.82	3,570	2,232.59		
	602-90581-3437	LICENSES AND TAXES	235.41	12,655	676.59		
	609-90991-1151	WORK COMP INSURANCE PREMIU	1,595.00	7,823	2,763.00		
	609-90991-2211	GENERAL SUPPLIES	20.98	7,500	1,972.15		
	609-90991-3311	GENERAL PROFESSIONAL SERVI	138.14	14,000	6,084.12		
	609-90991-3321	TELEPHONE	180.08	2,500	1,132.86		
	609-90991-3333	FREIGHT	838.51	30,000	16,182.10		
	609-90991-3345	ADVERTISING	545.38	30,000	18,703.31		
	609-90991-3384	REFUSE DISPOSAL	216.45	2,346	1,263.75		
	609-90992-2251	LIQUOR PURCHASES	46,435.81	1,267,741	643,133.88		
	609-90992-2252	BEER PURCHASES	50,887.60	1,704,028	855,805.67		
	609-90992-2253	WINE PURCHASES	4,347.38	544,319	282,944.74		
	609-90992-2254	GEN MDSE PURCHASES	819.43	70,496	43,664.06		
	630-90661-2221	EQUIPMENT REPAIR & MAINTEN	4,330.41	15,000	5,433.90		
	630-90661-2227	OTHER REPAIRS & MAINTENANC	237.00	20,000	12,605.12		
**	2019-2020 YEAR TOTALS	**	250,662.28				

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101	NON-DEPARTMENTAL	1,456.25
101-0141	MAYOR & COUNCIL	12.00
101-0151	POLICE ADMINISTRATION	14,840.20
101-0156	CHEMICAL ASSESSMENT TEAM	218.01
101-0162	ENGINEERING	455.00
101-0164	COMMUNITY PLANNING	272.00
101-0176	AQUATIC CENTER	10,359.30
101-0211	STREET ADMINISTRATION	21,400.09
101-0276	PARK MAINTENANCE & DEVEL.	7,962.45
101-0352	FIRE SERVICES	9,394.43
101-0364	AIRPORT	4,070.38
101-0377	MUNICIPAL BAND	76.00
101-0453	ANIMAL IMPOUNDMENT	120.67
101-0671	CABLE COMMISSION	49.87
101-0675	COMM SERVICES ADMIN	958.00

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0741	CITY ADMINISTRATION	9,983.79
101-0772	CS YOUTH ACTIVITIES	103.00
101-0774	CS GENERAL-OTHER	8.00
101-0821	FINANCE	233.00
101-0871	COMM ED-SUMMER	345.00
101-0873	COMM ED-FALL	227.00
101-0879	COMM ED-WINTER	283.00
101-0931	APPRAISING & ASSESSING	188.00
101-0971	RECREATION-SUMMER	482.96
101-0973	RECREATION-FALL	362.00
101-0979	RECREATION-WINTER	903.00
101-1136	GEN COMM DEVELOPMENT	1,783.77
101-1231	MUNICIPAL BLDG MAINT	1,898.37
101-1641	INFORMATION TECHNOLOGY	340.94
101-2071	ADULT COMMUNITY CTR	409.53

101 TOTAL	GENERAL FUND	89,196.01
211-0437	LIBRARY	610.00

211 TOTAL	LIBRARY FUND	610.00
258-0579	AMATEUR SPORTS CENTER	2,926.13

258 TOTAL	ASC ARENA	2,926.13
270-0551	MERIT OPERATIONS	88.10

270 TOTAL	MERIT	88.10
401-0352	FIRE SERVICES	3,980.36

401 TOTAL	CAPITAL EQUIPMENT FUND	3,980.36
413-0577	BALL PARKS	10,450.00

413 TOTAL	SMASC BALL PARKS	10,450.00

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
475-0211	** INVALID DEPT **	2,146.40

475 TOTAL	2018 PUBLIC IMPROVEMENT26	2,146.40
494-1136	** INVALID DEPT **	23,060.38

494 TOTAL	CITY HALL BUILDING	23,060.38
602-0581	WW OPERATIONS	7,612.73

602 TOTAL	WASTEWATER OPERATING	7,612.73
609-0991	LIQUOR OPERATIONS	3,534.54
609-0992	LIQUOR PURCHASES	102,490.22

609 TOTAL	LIQUOR	106,024.76
630-0661	SURFACE WATER MGT UTILITY	4,567.41

630 TOTAL	SURFACE WATER MGT UTILITY	4,567.41

	** TOTAL **	250,662.28

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
002 SHELTER	34172 SHELTER	100.00
	** PROJECT 002 TOTAL **	100.00
229 VOLLEYBALL MENS	2211 GENERAL SUPPLIES	495.00
	** PROJECT 229 TOTAL **	495.00
402 BASEBALL JUNIOR	2211 GENERAL SUPPLIES	199.96
	** PROJECT 402 TOTAL **	199.96
CH1 CITY HALL-NEW	5520 BUILDING & STRUCTURES	23,060.38
	** PROJECT CH1 TOTAL **	23,060.38

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
PC5 10/14-09/16 CAT GRANT	3321 TELEPHONE	35.01
	** PROJECT PC5 TOTAL **	35.01
W04 BIOSOLIDS	2221 PROJECT COSTS	64.50
	** PROJECT W04 TOTAL **	64.50
Z71 Street Depart Parking Lot	5570 INFRASTRUCTURE	2,146.40
	** PROJECT Z71 TOTAL **	2,146.40

2 ERRORS

** END OF REPORT **

5/13/2019 3:17 PM
 PACKET: 06898 EFT Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0151 POLICE ADMINISTRATION
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

PAGE: 1

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	101-50151-3386	STORM WATER U 04/25-05/2819	000689	80.59	
01-3653	LANGUAGE LINE SERVICES						
		I-4581406	101-50151-3311	GENERAL PROFE 05/19 SVC	000693	81.48	
					DEPARTMENT 0151 POLICE ADMINISTRATION	TOTAL:	162.07
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	101-70176-3381	ELECTRIC UTIL 04/25-05/2819	000689	242.01	
		I-201906133555	101-70176-3382	WATER UTILITI 04/25-05/2819	000689	662.92	
		I-201906133555	101-70176-3385	SEWER UTILITI 04/25-05/2819	000689	24.46	
01-2538	VIKING COCA COLA BOTTLI						
		I-850338	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	000692	680.40	
01-4134	STENSRUD, PRESTON						
		I-201906133549	101-70176-2227	OTHER REPAIRS REIM FOR PATIO UMBRELLAS	000698	161.78	
					DEPARTMENT 0176 AQUATIC CENTER	TOTAL:	1,771.57
01-1090	FASTENAL COMPANY						
		I-97386	101-60211-2211	GENERAL SUPPL SHOVELS	000686	112.29	
		I-97424	101-60211-2211	GENERAL SUPPL RUBBER STRAPS	000686	8.66	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	101-60211-3381	ELECTRIC UTIL 04/25-05/2819	000689	344.45	
		I-201906133555	101-60211-3382	WATER UTILITI 04/25-05/2819	000689	98.34	
					DEPARTMENT 0211 STREET ADMINISTRATION	TOTAL:	563.74
		I-201906133555	101-50251-3381	ELECTRIC UTIL 04/25-05/2819	000689	229.40	
					DEPARTMENT 0251 EMERGENCY MANAGEMENT SERV	TOTAL:	229.40
01-1090	FASTENAL COMPANY						
		I-97270	101-70276-2227	OTHER REPAIRS 5/8 ANCHORS	000686	47.00	
		I-97292	101-70276-2227	OTHER REPAIRS STAINLESS ANCHORS	000686	42.00	
		I-97351	101-70276-2211	GENERAL SUPPL STAINLESS HARDWARE	000686	78.47	
01-1243	HARDWARE HANK						
		I-46368	101-70276-2211	GENERAL SUPPL NOZZLES	000687	29.98	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	101-70276-3381	ELECTRIC UTIL 04/25-05/2819	000689	2,066.99	

PACKET: 06898 EFT Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0276 PARK MAINTENANCE & DEVEL.
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL			continued		
		I-201906133555	101-70276-3382	WATER UTILITI 04/25-05/2819	000689	596.08
		I-201906133555	101-70276-3385	SEWER UTILITI 04/25-05/2819	000689	24.09
01-1635	MARSHALL NORTHWEST PIPE					
		I-432791	101-70276-2211	GENERAL SUPPL SUPPLIES	000690	14.47
01-2201	RUNNINGS SUPPLY INC					
		I-4651025	101-70276-2211	GENERAL SUPPL RATCHET STRAO	000691	25.98
		I-4654848	101-70276-2211	GENERAL SUPPL SUPPLIES	000691	17.78
DEPARTMENT 0276 PARK MAINTENANCE & DEVEL.TOTAL:						2,942.84

01-1243	HARDWARE HANK					
		I-46635	101-50352-2211	GENERAL SUPPL GAS CAP FOR CHAINSAW	000687	15.89
01-1633	MARSHALL MUNICIPAL UTIL					
		I-201906133555	101-50352-3381	ELECTRIC UTIL 04/25-05/2819	000689	266.69
		I-201906133555	101-50352-3382	WATER UTILITI 04/25-05/2819	000689	89.28
		I-201906133555	101-50352-3385	SEWER UTILITI 04/25-05/2819	000689	22.43
		I-201906133555	101-50352-3386	STORM WATER U 04/25-05/2819	000689	14.93
		I-201906133555	101-50352-3418	FIRE PREVENTI 04/25-05/2819	000689	12,083.33
DEPARTMENT 0352 FIRE SERVICES						TOTAL: 12,492.55

		I-201906133555	101-60364-3381	ELECTRIC UTIL 04/25-05/2819	000689	2,424.71
		I-201906133555	101-60364-3381	ELECTRIC UTIL 04/25-05/2819	000689	877.01
PROJ: E19-3381	ARRIVAL DEPARTURE BLDG			ELECTRIC UTILITIES		
		I-201906133555	101-60364-3382	WATER UTILITI 04/25-05/2819	000689	113.18
		I-201906133555	101-60364-3382	WATER UTILITI 04/25-05/2819	000689	267.90
PROJ: E19-3382	ARRIVAL DEPARTURE BLDG			WATER UTILITIES		
		I-201906133555	101-60364-3385	SEWER UTILITI 04/25-05/2819	000689	23.69
		I-201906133555	101-60364-3386	STORM WATER U 04/25-05/2819	000689	77.36
DEPARTMENT 0364 AIRPORT						TOTAL: 3,783.85

		I-201906133555	101-50453-3381	ELECTRIC UTIL 04/25-05/2819	000689	92.30
		I-201906133555	101-50453-3382	WATER UTILITI 04/25-05/2819	000689	17.83
DEPARTMENT 0453 ANIMAL IMPOUNDMENT						TOTAL: 110.13

		I-201906133555	101-60465-3381	ELECTRIC UTIL 04/25-05/2819	000689	20,131.25
DEPARTMENT 0465 STREET LIGHTING						TOTAL: 20,131.25

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-5891	ONE OFFICE SOLUTION	I-1905486-0	101-70675-2211	GENERAL SUPPL STAMP PAD	000696	3.86
				DEPARTMENT 0675 COMM SERVICES ADMIN	TOTAL:	3.86
01-0658	AP DESIGN	I-70838	101-40741-3311	GENERAL PROFE ENGRAVINGS	000683	30.00
				DEPARTMENT 0741 CITY ADMINISTRATION	TOTAL:	30.00
01-5891	ONE OFFICE SOLUTION	I-1905487-0	101-40931-2211	GENERAL SUPPL BOXES/PENS	000696	67.91
				DEPARTMENT 0931 APPRAISING & ASSESSING	TOTAL:	67.91
01-2201	RUNNINGS SUPPLY INC	I-4661211	101-70971-2211	GENERAL SUPPL ADULT SOFTBALL SHELVING	000691	34.99
	PROJ: 436-2211		ADULT SOFTBALL	GENERAL SUPPLIES		
				DEPARTMENT 0971 RECREATION-SUMMER	TOTAL:	34.99
01-0658	AP DESIGN	I-70680	101-70979-2211	GENERAL SUPPL SUMMER HOCKEY LEAGUE	000683	3,976.40
	PROJ: 237-2211		HOCKEY LEAGUE	GENERAL SUPPLIES		
				DEPARTMENT 0979 RECREATION-WINTER	TOTAL:	3,976.40
01-1633	MARSHALL MUNICIPAL UTIL	I-201906133555	101-41231-3381	ELECTRIC UTIL 04/25-05/2819	000689	4,781.75
		I-201906133555	101-41231-3382	WATER UTILITI 04/25-05/2819	000689	137.67
				DEPARTMENT 1231 MUNICIPAL BLDG MAINT	TOTAL:	4,919.42
01-1271	HENLE PRINTING COMPANY	I-159837	101-41641-2211	GENERAL SUPPL ENVELOPES	000688	355.61
		I-159838	101-41641-2211	GENERAL SUPPL ENVELOPES	000688	350.59
01-1633	MARSHALL MUNICIPAL UTIL	I-9832	101-41641-2217	COMPUTER SOFT MIITEL SOFTWARE	000689	795.15
01-4549	A & B BUSINESS, INC	I-IN622806	101-41641-3416	MACHINERY & E CT6544-01 06/01-06/30/19	000694	329.21
		I-IN624436	101-41641-3416	MACHINERY & E CT2911-01, 06/06-07/05/19	000694	350.40
				DEPARTMENT 1641 INFORMATION TECHNOLOGY	TOTAL:	2,180.96

PACKET: 06898 EFT Payments
VENDOR SET: 01
FUND : 101 GENERAL FUND
DEPARTMENT: 2071 ADULT COMMUNITY CTR
BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	101-42071-3381	ELECTRIC UTIL 04/25-05/2819	000689	354.96	
		I-201906133555	101-42071-3382	WATER UTILITI 04/25-05/2819	000689	80.61	
					DEPARTMENT 2071 ADULT COMMUNITY CTR	TOTAL:	435.57
					FUND 101 GENERAL FUND	TOTAL:	53,836.51

PACKET: 06898 EFT Payments

VENDOR SET: 01

FUND : 207 PARKWAY ADDITION III & IV

DEPARTMENT: 1136 GENERAL COMMUNITY DEV

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL	I-201906133555	207-41136-3386	STORM WATER U 04/25-05/2819	000689	16.62
					DEPARTMENT 1136 GENERAL COMMUNITY DEV TOTAL:	16.62
					FUND 207 PARKWAY ADDITION III & IV TOTAL:	16.62

PACKET: 06898 EFT Payments

VENDOR SET: 01

FUND : 230 TAX INCREMENT FINANCING

DEPARTMENT: 1136 ** INVALID DEPT **

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL					
		I-201906133555	230-41136-3386	STORM WATER U 04/25-05/2819	000689	32.24
PROJ: F05-3386			NW PIPE, RITTERS, ERIE RO	STORM WATER UTILITY		
		I-201906133555	230-41136-3386	STORM WATER U 04/25-05/2819	000689	6.96
PROJ: F21-3386			INDUSTRIAL PK DEV 1-11	SURFACE WATER MANAGEMENT		
		I-201906133555	230-41136-3386	STORM WATER U 04/25-05/2819	000689	27.01
PROJ: F24-3386			COMM IND PARK DIST 1-14	SURFACE WATER		
DEPARTMENT 1136 ** INVALID DEPT **					TOTAL:	66.21
FUND 230 TAX INCREMENT FINANCING					TOTAL:	66.21

5/13/2019 3:17 PM
 PACKET: 06898 EFT Payments
 VENDOR SET: 01
 FUND : 258 ASC ARENA
 DEPARTMENT: 0579 AMATEUR SPORTS CENTER
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-0815	CATTOOR OIL COMPANY INC	I-161157	258-70579-2212	MOTOR FUELS, GENERATOR FUEL	000685	1,050.06
01-1633	MARSHALL MUNICIPAL UTIL	I-201906133555	258-70579-3381	ELECTRIC UTIL 04/25-05/2819	000689	4,694.85
		I-201906133555	258-70579-3382	WATER UTILITI 04/25-05/2819	000689	442.05
		I-201906133555	258-70579-3385	SEWER UTILITI 04/25-05/2819	000689	349.74
		I-201906133555	258-70579-3386	STORM WATER U 04/25-05/2819	000689	652.59
DEPARTMENT 0579 AMATEUR SPORTS CENTER					TOTAL:	7,189.29
FUND 258 ASC ARENA					TOTAL:	7,189.29

PACKET: 06898 EFT Payments

VENDOR SET: 01

FUND : 260 MARSHALL INDUSTRIAL FOUND

DEPARTMENT: 1136 GENERAL COMMUNITY DEV

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL	I-201906133555	260-41136-3386	STORM WATER U 04/25-05/2819	000689	192.72
					DEPARTMENT 1136 GENERAL COMMUNITY DEV TOTAL:	192.72
					FUND 260 MARSHALL INDUSTRIAL FOUNDTOTAL:	192.72

PACKET: 06898 EFT Payments
 VENDOR SET: 01
 FUND : 270 MERIT
 DEPARTMENT: 0551 MERIT OPERATIONS
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL					
		I-201906133555	270-50551-3381	ELECTRIC UTIL 04/25-05/2819	000689	456.99
		I-201906133555	270-50551-3382	WATER UTILITI 04/25-05/2819	000689	108.70
		I-201906133555	270-50551-3385	SEWER UTILITI 04/25-05/2819	000689	27.08
DEPARTMENT 0551 MERIT OPERATIONS					TOTAL:	592.77
FUND 270 MERIT					TOTAL:	592.77

PACKET: 06898 EFT Payments
 VENDOR SET: 01
 FUND : 495 PUBLIC IMPROVE REVOLVING
 DEPARTMENT: 1136 ** INVALID DEPT **
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	495-41136-3381	ELECTRIC UTIL 04/25-05/2819	000689	99.20	
	PROJ: F23-3381	BLOCK 11		ELECTRIC UTILITIES			
		I-201906133555	495-41136-3382	WATER UTILITI 04/25-05/2819	000689	15.83	
	PROJ: F23-3382	BLOCK 11		WATER UTILITIES			
		I-201906133555	495-41136-3385	SEWER UTILITI 04/25-05/2819	000689	22.43	
	PROJ: F23-3385	BLOCK 11		SEWER UTILITIES			
		I-201906133555	495-41136-3386	STORM WATER U 04/25-05/2819	000689	74.17	
	PROJ: F23-3386	BLOCK 11		STORM WATER UTILITY			
					DEPARTMENT 1136 ** INVALID DEPT **	TOTAL:	211.63
					FUND 495 PUBLIC IMPROVE REVOLVING	TOTAL:	211.63

PACKET: 06898 EFT Payments
VENDOR SET: 01
FUND : 602 WASTEWATER OPERATING
DEPARTMENT: 0581 WW OPERATIONS
BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-0815	CATTOOR OIL COMPANY INC	I-161037	602-90581-2212	MOTOR FUELS, WHITE 1000 GAL BARREL	000685	776.58	
01-1090	FASTENAL COMPANY	I-97387	602-90581-2211	GENERAL SUPPL MATERIALS	000686	40.68	
01-1633	MARSHALL MUNICIPAL UTIL	I-201906133555	602-90581-3381	ELECTRIC UTIL 04/25-05/2819	000689	23,411.52	
		I-201906133555	602-90581-3382	WATER UTILITI 04/25-05/2819	000689	229.57	
		I-201906133555	602-90581-3386	STORM WATER U 04/25-05/2819	000689	1,136.63	
01-1635	MARSHALL NORTHWEST PIPE	I-432797	602-90581-3322	POSTAGE FREIGHT	000690	7.54	
					DEPARTMENT 0581 WW OPERATIONS	TOTAL:	25,602.52
					FUND 602 WASTEWATER OPERATING	TOTAL:	25,602.52

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-0658	AP DESIGN						
		I-70636	609-90991-2214	UNIFORMS UNIFORMS	000683	880.23	
		I-70815	609-90991-3345	ADVERTISING ADVERTISING	000683	53.94	
01-0688	BELLBOY CORPORATION						
		I-0099602000	609-90991-2211	GENERAL SUPPL .	000684	193.68	
		I-0099602000	609-90991-3333	FREIGHT .	000684	4.00	
01-1271	HENLE PRINTING COMPANY						
		I-159944	609-90991-3345	ADVERTISING ADVERTISING	000688	160.73	
01-1633	MARSHALL MUNICIPAL UTIL						
		I-201906133555	609-90991-3381	ELECTRIC UTIL 04/25-05/2819	000689	1,320.86	
		I-201906133555	609-90991-3382	WATER UTILITI 04/25-05/2819	000689	154.39	
		I-201906133555	609-90991-3385	SEWER UTILITI 04/25-05/2819	000689	33.96	
		I-201906133555	609-90991-3386	STORM WATER U 04/25-05/2819	000689	171.65	
					DEPARTMENT 0991 LIQUOR OPERATIONS	TOTAL:	2,973.44
01-0688	BELLBOY CORPORATION						
		C-0099568400	609-90992-2254	GEN MDSE PURC .	000684	27.75-	
		C-0099596100	609-90992-2254	GEN MDSE PURC .	000684	28.00-	
		I-0070195400	609-90992-2251	LIQUOR PURCHA .	000684	2,616.79	
		I-0099602000	609-90992-2254	GEN MDSE PURC .	000684	94.44	
01-2538	VIKING COCA COLA BOTTLI						
		C-2343978	609-90992-2254	GEN MDSE PURC .	000692	2.70-	
		I-2343977	609-90992-2254	GEN MDSE PURC .	000692	416.55	
01-5731	DOLL DISTRIBUTING						
		C-693155	609-90992-2252	BEER PURCHASE .	000695	35.60-	
		I-689758	609-90992-2252	BEER PURCHASE .	000695	13,882.15	
		I-689758	609-90992-2254	GEN MDSE PURC .	000695	14.00	
		I-693154	609-90992-2252	BEER PURCHASE .	000695	7,236.45	
		I-693154	609-90992-2254	GEN MDSE PURC .	000695	14.00	
01-5891	ONE OFFICE SOLUTION						
		I-1904367-0	609-90992-2211	GENERAL SUPPL SUPPLIES	000696	148.98	
01-6156	TRUE BRANDS						
		I-496793	609-90992-2254	GEN MDSE PURC .	000697	40.44	
					DEPARTMENT 0992 LIQUOR PURCHASES	TOTAL:	24,369.75
					FUND 609 LIQUOR	TOTAL:	27,343.19

PACKET: 06898 EFT Payments

VENDOR SET: 01

FUND : 630 SURFACE WATER MGT UTILITY

DEPARTMENT: 0661 SURFACE WATER MGT UTILITY

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1633	MARSHALL MUNICIPAL UTIL					
		I-201906133555	630-90661-3381	ELECTRIC UTIL 04/25-05/2819	000689	2,030.84
		I-201906133555	630-90661-3386	STORM WATER U 04/25-05/2819	000689	264.74
				DEPARTMENT 0661 SURFACE WATER MGT UTILITY	TOTAL:	2,295.58
			FUND 630	SURFACE WATER MGT UTILITY	TOTAL:	2,295.58
				REPORT GRAND TOTAL:		117,347.04

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
2019-2020	101-40741-3311	GENERAL PROFESSIONAL SERVI	30.00	25,000	16,697.96				
	101-40931-2211	GENERAL SUPPLIES	67.91	1,500	1,330.53				
	101-41231-3381	ELECTRIC UTILITIES	4,781.75	45,000	23,916.54				
	101-41231-3382	WATER UTILITIES	137.67	1,600	871.53				
	101-41641-2211	GENERAL SUPPLIES	706.20	4,072	1,585.30				
	101-41641-2217	COMPUTER SOFTWARE	795.15	0	795.15-			Y	
	101-41641-3416	MACHINERY & EQUIPMENT RENT	679.61	1,200	27.29-			Y	
	101-42071-3381	ELECTRIC UTILITIES	354.96	6,000	4,128.08				
	101-42071-3382	WATER UTILITIES	80.61	1,500	999.65				
	101-50151-3311	GENERAL PROFESSIONAL SERVI	81.48	145,000	138,245.47				
	101-50151-3386	STORM WATER UTILITY	80.59	969	548.83				
	101-50251-3381	ELECTRIC UTILITIES	229.40	2,800	1,529.39				
	101-50352-2211	GENERAL SUPPLIES	15.89	10,000	5,790.19				
	101-50352-3381	ELECTRIC UTILITIES	266.69	4,700	2,944.82				
	101-50352-3382	WATER UTILITIES	89.28	1,200	601.39				
	101-50352-3385	SEWER UTILITIES	22.43	255	116.46				
	101-50352-3386	STORM WATER UTILITY	14.93	204	56.68				
	101-50352-3418	FIRE PREVENTION (HYDRANTS)	12,083.33	145,000	84,583.35				
	101-50453-3381	ELECTRIC UTILITIES	92.30	1,800	1,025.17				
	101-50453-3382	WATER UTILITIES	17.83	200	112.77				
	101-60211-2211	GENERAL SUPPLIES	120.95	14,500	7,590.20				
	101-60211-3381	ELECTRIC UTILITIES	344.45	5,800	3,127.80				
	101-60211-3382	WATER UTILITIES	98.34	900	529.88				
	101-60364-3381	ELECTRIC UTILITIES	3,301.72	45,000	22,655.98				
	101-60364-3382	WATER UTILITIES	381.08	5,000	3,272.07				
	101-60364-3385	SEWER UTILITIES	23.69	357	237.72				
	101-60364-3386	STORM WATER UTILITY	77.36	918	531.20				
	101-60465-3381	ELECTRIC UTILITIES	20,131.25	241,575	140,918.75				
	101-70176-2227	OTHER REPAIRS & MAINTENANC	161.78	5,600	4,611.10				
	101-70176-2254	GEN MDSE PURCHASES	680.40	12,000	8,166.86				
	101-70176-3381	ELECTRIC UTILITIES	242.01	13,000	9,753.54				
	101-70176-3382	WATER UTILITIES	662.92	18,000	15,432.60				
	101-70176-3385	SEWER UTILITIES	24.46	255	140.82				
	101-70276-2211	GENERAL SUPPLIES	166.68	55,000	25,125.53				
	101-70276-2227	OTHER REPAIRS & MAINTENANC	89.00	150,000	136,735.26				
	101-70276-3381	ELECTRIC UTILITIES	2,066.99	26,000	14,621.47				
	101-70276-3382	WATER UTILITIES	596.08	25,000	21,890.20				
	101-70276-3385	SEWER UTILITIES	24.09	408	294.19				
	101-70675-2211	GENERAL SUPPLIES	3.86	4,000	1,278.22-			Y	
	101-70971-2211	GENERAL SUPPLIES	34.99	25,000	20,729.49				
	101-70979-2211	GENERAL SUPPLIES	3,976.40	8,000	653.38				
	207-41136-3386	STORM WATER UTILITY	16.62	0	83.51-			Y	
	230-41136-3386	STORM WATER UTILITY	66.21	408	143.38				
	258-70579-2212	MOTOR FUELS, LUBRICANTS	1,050.06	6,500	2,186.72				
	258-70579-3381	ELECTRIC UTILITIES	4,694.85	81,000	53,678.05				

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
	258-70579-3382	WATER UTILITIES	442.05	6,000	3,583.25				
	258-70579-3385	SEWER UTILITIES	349.74	4,080	2,109.78				
	258-70579-3386	STORM WATER UTILITY	652.59	7,900	4,637.05				
	260-41136-3386	STORM WATER UTILITY	192.72	0	1,086.30-	Y			
	270-50551-3381	ELECTRIC UTILITIES	456.99	7,000	4,214.01				
	270-50551-3382	WATER UTILITIES	108.70	1,500	933.80				
	270-50551-3385	SEWER UTILITIES	27.08	408	248.22				
	495-41136-3381	ELECTRIC UTILITIES	99.20	0	399.50-	Y			
	495-41136-3382	WATER UTILITIES	15.83	0	79.15-	Y			
	495-41136-3385	SEWER UTILITIES	22.43	0	112.15-	Y			
	495-41136-3386	STORM WATER UTILITY	74.17	0	406.09-	Y			
	602-90581-2211	GENERAL SUPPLIES	40.68	250,000	158,093.04				
	602-90581-2212	MOTOR FUELS, LUBRICANTS &	776.58	50,000	27,605.71				
	602-90581-3322	POSTAGE	7.54	1,000	911.48				
	602-90581-3381	ELECTRIC UTILITIES	23,411.52	300,000	188,761.12				
	602-90581-3382	WATER UTILITIES	229.57	2,700	1,552.45				
	602-90581-3386	STORM WATER UTILITY	1,136.63	13,770	8,086.85				
	609-90991-2211	GENERAL SUPPLIES	193.68	7,500	1,972.15				
	609-90991-2214	UNIFORMS	880.23	2,000	1,119.77				
	609-90991-3333	FREIGHT	4.00	30,000	16,182.10				
	609-90991-3345	ADVERTISING	214.67	30,000	18,703.31				
	609-90991-3381	ELECTRIC UTILITIES	1,320.86	18,000	11,666.47				
	609-90991-3382	WATER UTILITIES	154.39	3,700	2,942.81				
	609-90991-3385	SEWER UTILITIES	33.96	408	244.64				
	609-90991-3386	STORM WATER UTILITY	171.65	2,040	1,181.77				
	609-90992-2211	GENERAL SUPPLIES	148.98	500	520.50-	Y			
	609-90992-2251	LIQUOR PURCHASES	2,616.79	1,267,741	643,133.88				
	609-90992-2252	BEER PURCHASES	21,083.00	1,704,028	855,805.67				
	609-90992-2254	GEN MDSE PURCHASES	520.98	70,496	43,664.06				
	630-90661-3381	ELECTRIC UTILITIES	2,030.84	20,000	11,888.05				
	630-90661-3386	STORM WATER UTILITIES	264.74	3,060	1,736.30				
	** 2019-2020 YEAR TOTALS **		117,347.04						

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0151	POLICE ADMINISTRATION	162.07
101-0176	AQUATIC CENTER	1,771.57
101-0211	STREET ADMINISTRATION	563.74
101-0251	EMERGENCY MANAGEMENT SERV	229.40

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0276	PARK MAINTENANCE & DEVEL.	2,942.84
101-0352	FIRE SERVICES	12,492.55
101-0364	AIRPORT	3,783.85
101-0453	ANIMAL IMPOUNDMENT	110.13
101-0465	STREET LIGHTING	20,131.25
101-0675	COMM SERVICES ADMIN	3.86
101-0741	CITY ADMINISTRATION	30.00
101-0931	APPRAISING & ASSESSING	67.91
101-0971	RECREATION-SUMMER	34.99
101-0979	RECREATION-WINTER	3,976.40
101-1231	MUNICIPAL BLDG MAINT	4,919.42
101-1641	INFORMATION TECHNOLOGY	2,180.96
101-2071	ADULT COMMUNITY CTR	435.57

101 TOTAL	GENERAL FUND	53,836.51
207-1136	GENERAL COMMUNITY DEV	16.62

207 TOTAL	PARKWAY ADDITION III & IV	16.62
230-1136	** INVALID DEPT **	66.21

230 TOTAL	TAX INCREMENT FINANCING	66.21
258-0579	AMATEUR SPORTS CENTER	7,189.29

258 TOTAL	ASC ARENA	7,189.29
260-1136	GENERAL COMMUNITY DEV	192.72

260 TOTAL	MARSHALL INDUSTRIAL FOUND	192.72
270-0551	MERIT OPERATIONS	592.77

270 TOTAL	MERIT	592.77
495-1136	** INVALID DEPT **	211.63

495 TOTAL	PUBLIC IMPROVE REVOLVING	211.63

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
602-0581	WW OPERATIONS	25,602.52

602 TOTAL	WASTEWATER OPERATING	25,602.52
609-0991	LIQUOR OPERATIONS	2,973.44
609-0992	LIQUOR PURCHASES	24,369.75

609 TOTAL	LIQUOR	27,343.19
630-0661	SURFACE WATER MGT UTILITY	2,295.58

630 TOTAL	SURFACE WATER MGT UTILITY	2,295.58

** TOTAL **		117,347.04

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
237 HOCKEY LEAGUE	2211 GENERAL SUPPLIES	3,976.40
	** PROJECT 237 TOTAL **	3,976.40
436 ADULT SOFTBALL	2211 GENERAL SUPPLIES	34.99
	** PROJECT 436 TOTAL **	34.99
E19 ARRIVAL DEPARTURE BLDG	3381 ELECTRIC UTILITIES	877.01
	3382 WATER UTILITIES	267.90
	** PROJECT E19 TOTAL **	1,144.91
F05 NW PIPE, RITTERS, ERIE RO	3386 STORM WATER UTILITY	32.24
	** PROJECT F05 TOTAL **	32.24
F21 INDUSTRIAL PK DEV 1-11	3386 SURFACE WATER MANAGEMENT	6.96
	** PROJECT F21 TOTAL **	6.96
F23 BLOCK 11	3381 ELECTRIC UTILITIES	99.20
	3382 WATER UTILITIES	15.83
	3385 SEWER UTILITIES	22.43
	3386 STORM WATER UTILITY	74.17
	** PROJECT F23 TOTAL **	211.63

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
F24 COMM IND PARK DIST 1-14	3386 SURFACE WATER	27.01
	** PROJECT F24 TOTAL **	27.01

2 ERRORS

** END OF REPORT **

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-4489	VERIZON WIRELESS	I-9831701306	101-50151-3321	TELEPHONE & C 05/09-06/08/19	000717	480.16
01-4549	A & B BUSINESS, INC	I-IN624506	101-50151-3405	MAINTENANCE A CT2910-01, 06/06-07/05/19	000713	58.50
01-6251	SHRED RIGHT	I-341412	101-50151-3311	GENERAL PROFE 06/13/19 SVC	000716	15.00
					DEPARTMENT 0151 POLICE ADMINISTRATION TOTAL:	553.66
01-4489	VERIZON WIRELESS	I-9831238614	101-50156-3321	TELEPHONE & C 05/02-06/01/19	000717	106.34
PROJ: PC5-3321		10/14-09/16 CAT GRANT	TELEPHONE			
					DEPARTMENT 0156 CHEMICAL ASSESSMENT TEAM TOTAL:	106.34
01-2538	VIKING COCA COLA BOTTLI	I-853777	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	000709	491.70
					DEPARTMENT 0176 AQUATIC CENTER TOTAL:	491.70
01-1243	HARDWARE HANK	I-64729	101-60211-2221	EQUIPMENT REP WEED WHIP ROPE	000702	5.88
01-1986	NORTH CENTRAL INTERNATI	I-356096	101-60211-2221	EQUIPMENT REP #4 EXHAUST CLAMP	000705	6.34
01-2201	RUNNINGS SUPPLY INC	I-4662643	101-60211-2221	EQUIPMENT REP SPRAYER PARTS	000708	53.26
01-3564	KESTELOOT ENTERPRISES,	I-IN36647	101-60211-2221	EQUIPMENT REP KUBOTA BROOM	000712	85.30
		I-IN36974	101-60211-2221	EQUIPMENT REP KUBOTA MOWERS	000712	43.00
					DEPARTMENT 0211 STREET ADMINISTRATION TOTAL:	193.78
01-0934	D & G EXCAVATING INC	I-82303	101-70276-2227	OTHER REPAIRS SCREEDED DIRT	000700	324.00
01-1090	FASTENAL COMPANY	I-97388	101-70276-2211	GENERAL SUPPL MATERIALS	000701	13.23
		I-97415	101-70276-2211	GENERAL SUPPL MATERIALS	000701	0.54
01-2538	VIKING COCA COLA BOTTLI					

PACKET: 06903 EFT Payments
VENDOR SET: 01
FUND : 101 GENERAL FUND
DEPARTMENT: 0276 PARK MAINTENANCE & DEVEL.
BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-2538	VIKING COCA COLA BOTTLI		continued			
	I-853823		101-70276-2254	GEN MDSE PURC BALL FIELD CONCESSIONS	000709	296.50
DEPARTMENT 0276 PARK MAINTENANCE & DEVEL.TOTAL:						634.27
01-0658	AP DESIGN					
	I-70904		101-50352-2211	GENERAL SUPPL DO NOT DRY FIRE TAG	000699	15.00
DEPARTMENT 0352 FIRE SERVICES TOTAL:						15.00
01-2143	THOOFT ENTERPRISES LLC					
	I-4409		101-60364-2221	EQUIPMENT REP A/D WALKWAY FURNACE	000707	294.30
DEPARTMENT 0364 AIRPORT TOTAL:						294.30
FUND 101 GENERAL FUND TOTAL:						2,289.05

PACKET: 06903 EFT Payments
 VENDOR SET: 01
 FUND : 208 EDA ADMINISTRATION
 DEPARTMENT: N/A NON-DEPARTMENTAL
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-2591	WESTERN PRINT GROUP	I-00832	208-36441	REFUNDS & REI KIOSK ADVERTISING	000710	250.00-
				DEPARTMENT NON-DEPARTMENTAL	TOTAL:	250.00-
		I-00832	208-41136-3345	ADVERTISING KIOSK ADVERTISING	000710	2,176.57
				DEPARTMENT 1136 GENERAL COMMUNITY DEV	TOTAL:	2,176.57
				FUND 208 EDA ADMINISTRATION	TOTAL:	1,926.57

PACKET: 06903 EFT Payments
 VENDOR SET: 01
 FUND : 270 MERIT
 DEPARTMENT: 0551 MERIT OPERATIONS
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1635	MARSHALL NORTHWEST PIPE	I-433127	270-50551-2223	BUILDING REPA TOILET FLUSH PARTS	000703	81.56
01-2538	VIKING COCA COLA BOTTLI	I-853780	270-50551-2211	GENERAL SUPPL COFFEE	000709	50.50
DEPARTMENT 0551 MERIT OPERATIONS					TOTAL:	132.06
FUND 270 MERIT					TOTAL:	132.06

PACKET: 06903 EFT Payments
 VENDOR SET: 01
 FUND : 602 WASTEWATER OPERATING
 DEPARTMENT: 0581 WW OPERATIONS
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1090	FASTENAL COMPANY					
		I-97455	602-90581-2211	GENERAL SUPPL MATERIALS	000701	27.15
		I-97456	602-90581-2211	GENERAL SUPPL SUPPLIES	000701	55.76
01-1839	MINNESOTA VALLEY TESTIN					
		I-980265	602-90581-3311	GENERAL PROFE SALTY DISCHARGE TESTING	000704	117.60
01-2201	RUNNINGS SUPPLY INC					
		I-46+62492	602-90581-2211	GENERAL SUPPL METAL SIGN	000708	7.99
01-3557	POMP'S TIRE SERVICE, IN					
		I-680043805	602-90581-2227	OTHER REPAIRS NEW TIRE 02 SEMI	000711	117.00
DEPARTMENT 0581 WW OPERATIONS					TOTAL:	325.50
FUND 602 WASTEWATER OPERATING					TOTAL:	325.50

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 PACKET: 06903 EFT Payments
 VENDOR SET: 01
 FUND : 609 LIQUOR
 DEPARTMENT: 0992 LIQUOR PURCHASES
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

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BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT	
01-2026	PEPSI COLA BOTTLING OF						
		I-0002219510	609-90992-2254	GEN MDSE PURC .	000706	71.10	
01-2538	VIKING COCA COLA BOTTLI						
		I-2355649	609-90992-2254	GEN MDSE PURC .	000709	136.00	
01-5731	DOLL DISTRIBUTING						
		C-694910	609-90992-2252	BEER PURCHASE .	000714	126.00-	
		C-698270	609-90992-2252	BEER PURCHASE .	000714	293.60-	
		I-649909	609-90992-2254	GEN MDSE PURC .	000714	42.00	
		I-649909	609-90992-2252	BEER PURCHASE .	000714	10,514.25	
		I-698268	609-90992-2254	GEN MDSE PURC .	000714	14.00	
		I-698268	609-90992-2252	BEER PURCHASE .	000714	4,051.15	
01-6156	TRUE BRANDS						
		I-501913	609-90992-2254	GEN MDSE PURC .	000715	87.10	
					DEPARTMENT 0992 LIQUOR PURCHASES	TOTAL:	14,496.00
					FUND 609 LIQUOR	TOTAL:	14,496.00
					REPORT GRAND TOTAL:	19,169.18	

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
2019-2020	101-50151-3311	GENERAL PROFESSIONAL SERVI	15.00	0	6,949.53-	Y			
	101-50151-3321	TELEPHONE & CELLULAR PHONE	480.16	0	7,962.48-	Y			
	101-50151-3405	MAINTENANCE AGREEMENTS	58.50	0	1,372.65-	Y			
	101-50156-3321	TELEPHONE & CELLULAR PHONE	106.34	0	1,004.51-	Y			
	101-50352-2211	GENERAL SUPPLIES	15.00	0	4,224.81-	Y			
	101-60211-2221	EQUIPMENT REPAIR & MAINTEN	193.78	0	66,023.46-	Y			
	101-60364-2221	EQUIPMENT REPAIR & MAINTEN	294.30	0	14,238.23-	Y			
	101-70176-2254	GEN MDSE PURCHASES	491.70	0	6,148.67-	Y			
	101-70276-2211	GENERAL SUPPLIES	13.77	0	30,008.11-	Y			
	101-70276-2227	OTHER REPAIRS & MAINTENANC	324.00	0	14,210.33-	Y			
	101-70276-2254	GEN MDSE PURCHASES	296.50	0	7,441.97-	Y			
	208-36441	REFUNDS & REIMB*NON-EXPENS	250.00-	0	2,187.54				
	208-41136-3345	ADVERTISING	2,176.57	0	3,539.77-	Y			
	270-50551-2211	GENERAL SUPPLIES	50.50	0	1,018.35-	Y			
	270-50551-2223	BUILDING REPAIR & MAINTENA	81.56	0	599.13-	Y			
	602-90581-2211	GENERAL SUPPLIES	90.90	0	98,246.92-	Y			
	602-90581-2227	OTHER REPAIRS & MAINTENANC	117.00	0	8,938.75-	Y			
	602-90581-3311	GENERAL PROFESSIONAL SERVI	117.60	0	225,475.16-	Y			
	609-90992-2252	BEER PURCHASES	14,145.80	0	870,298.73-	Y			
	609-90992-2254	GEN MDSE PURCHASES	350.20	0	27,348.16-	Y			
** 2019-2020 YEAR TOTALS **			19,169.18						

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0151	POLICE ADMINISTRATION	553.66
101-0156	CHEMICAL ASSESSMENT TEAM	106.34
101-0176	AQUATIC CENTER	491.70
101-0211	STREET ADMINISTRATION	193.78
101-0276	PARK MAINTENANCE & DEVEL.	634.27
101-0352	FIRE SERVICES	15.00
101-0364	AIRPORT	294.30

101 TOTAL	GENERAL FUND	2,289.05

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
208	NON-DEPARTMENTAL	250.00CR
208-1136	GENERAL COMMUNITY DEV	2,176.57

208 TOTAL	EDA ADMINISTRATION	1,926.57
270-0551	MERIT OPERATIONS	132.06

270 TOTAL	MERIT	132.06
602-0581	WW OPERATIONS	325.50

602 TOTAL	WASTEWATER OPERATING	325.50
609-0992	LIQUOR PURCHASES	14,496.00

609 TOTAL	LIQUOR	14,496.00

** TOTAL **		19,169.18

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
PC5 10/14-09/16 CAT GRANT	3321 TELEPHONE	106.34
** PROJECT PC5 TOTAL **		106.34

NO ERRORS

** END OF REPORT **

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 PACKET: 06902 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0141 MAYOR & COUNCIL
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1623	MARSHALL INDEPENDENT, I					
		I-52429	101-40141-3346	GENERAL NOTIC 05/19 CLASSIFIEDS & LEGALS	113515	288.90
		I-52429	101-40141-3346	GENERAL NOTIC 05/19 CLASSIFIEDS & LEGALS	113515	256.51
DEPARTMENT 0141 MAYOR & COUNCIL					TOTAL:	545.41
01-0450	KOPITSKI, JASON					
		I-201906193566	101-50151-3331	TRAVEL, CONFE 06/11/19 EMT TRAINING-CAMP RIP	113506	107.00
01-1158	GALLS INC					
		I-012908946	101-50151-2214	UNIFORMS PANTS/SHIRT	113495	233.16
		I-012919784	101-50151-2214	UNIFORMS SHIRTS	113495	115.56
		I-012933630	101-50151-2215	SAFETY WEAR & BP VESTS	113495	5,982.38
01-3022	SOUTHWEST HEALTH & HUM					
		I-43044	101-50151-3311	GENERAL PROFE HEP B	113531	180.00
01-5363	LEXIPOL, LLC					
		I-29639	101-50151-3433	DUES & SUBSCR POLICY MANUAL RENEWAL	113508	3,461.00
01-6166	PULVER MOTOR SVC, LLC					
		I-153581	101-50151-3436	TOWING CHARGE ICR# 19-9479	113525	75.00
01-6292	MADDEN, GALANTER, HANSE					
		I-201906183560	101-50151-3313	LEGAL FEES 05/19 SVC	113512	80.00
DEPARTMENT 0151 POLICE ADMINISTRATION					TOTAL:	10,234.10
01-1267	HEIMAN INC.					
		I-34579	101-50156-2221	EQUIPMENT REP FIRE EXTINGUISHER INSPECTION	113499	172.00
	PROJ: PC5-2221		10/14-09/16 CAT GRANT	EQUIPMENT REPAIR & MAINTENANCE		
DEPARTMENT 0156 CHEMICAL ASSESSMENT TEAM					TOTAL:	172.00
01-0629	ARNOLD MOTOR SUPPLY					
		I-02NV021346	101-60162-2221	EQUIPMENT REP LINER	113479	107.75
01-1508	LOCKWOOD MOTORS INC.					
		I-45505	101-60162-2221	EQUIPMENT REP SOCKET	113509	14.95
01-4753	ENTERPRISE LEASING CO					
		I-21217024	101-60162-3332	MILEAGE ALLOW 05/21/19 G OLSON	113492	98.88
DEPARTMENT 0162 ENGINEERING					TOTAL:	221.58

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1623	MARSHALL INDEPENDENT, I	I-52429	101-60164-3346	GENERAL NOTIC 05/19 CLASSIFIEDS & LEGALS	113515	156.75
					DEPARTMENT 0164 COMMUNITY PLANNING	TOTAL: 156.75
01-2244	SCHWANS SALES ENTERPRIS	I-0261232392	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113528	906.58
01-4939	RECSUPPLY	I-365089	101-70176-2245	EQUIPMENT/TOO 16 LOUNGE CHAIRS	113526	3,899.10
01-5554	VARIETY FOODS LLC	I-4627402	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113534	701.41
01-6113	VERSA-VEND VENDING INC	I-2112:009154	101-70176-2254	GEN MDSE PURC MAC CONCESSIONS	113494	215.84
					DEPARTMENT 0176 AQUATIC CENTER	TOTAL: 5,722.93
01-1508	LOCKWOOD MOTORS INC.	I-45584	101-60211-2221	EQUIPMENT REP 1 TON BATTERIES	113509	302.76
01-1945	NORMS GTC	I-7480-95304 I-7480-95336	101-60211-2221 101-60211-2211	EQUIPMENT REP FORD 1 TON GENERAL SUPPL CLEANING WIPES	113521 113521	44.98 5.49
01-4706	ESS BROTHERS & SONS, IN	I-Z23058	101-60211-2227	OTHER REPAIRS PED RAMP PLATES/MANHOLE REPAIR	113493	1,220.80
01-5333	JOHANSSON SALES & SERVI	I-5992 I-5999	101-60211-2221 101-60211-2221	EQUIPMENT REP WOODS GEARCASE VENT EQUIPMENT REP WOODS MOWER BLADES	113504 113504	32.25 226.60
01-5580	MANKATO/FAIRMONT FIRE &	I-33359	101-60211-3311	GENERAL PROFE EXTINGUISHER INSPECTIONS	113513	425.00
01-5733	VAST BROADBAND	I-002687201-0619	101-60211-3321	TELEPHONE & C 06/08-07/07/19	113535	113.07
01-5813	ACE HOME & HARDWARE	I-94112 I-94757	101-60211-2221 101-60211-2211	EQUIPMENT REP PINS/OIL GENERAL SUPPL SUPPLIES	113478 113478	23.78 14.16
					DEPARTMENT 0211 STREET ADMINISTRATION	TOTAL: 2,408.89
01-0689	BEND RITE FABRICATION I					

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 PACKET: 06902 Regular Payments
 VENDOR SET: 01
 FUND : 101 GENERAL FUND
 DEPARTMENT: 0276 PARK MAINTENANCE & DEVEL.
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0689	BEND RITE FABRICATION I		continued			
		I-42270	101-70276-2221	EQUIPMENT REP MATERIALS FOR MOWER DECK	113482	36.49
01-1887	MTI DISTRIBUTING INC					
		I-1216959-00	101-70276-2227	OTHER REPAIRS IRRIGATION PARTS	113519	93.86
01-2318	SOUTHWEST SANITATION IN					
		I-201906183562	101-70276-2227	OTHER REPAIRS 05/19 SVC	113532	410.13
		I-201906183563	101-70276-2227	OTHER REPAIRS 05/19 PORTA POTTY SVC	113532	117.60
01-4980	MENARDS INC					
		I-41117	101-70276-2211	GENERAL SUPPL ROUTER BIT, SUPPLIES	113517	52.93
01-5813	ACE HOME & HARDWARE					
		I-94223	101-70276-2211	GENERAL SUPPL SMALL TOOLS	113478	29.98
		I-94383	101-70276-2211	GENERAL SUPPL SMALL TOOLS	113478	29.97
		I-94530	101-70276-2211	GENERAL SUPPL LEVER FLUSH	113478	6.99
DEPARTMENT 0276 PARK MAINTENANCE & DEVEL.TOTAL:						777.95

01-1267	HEIMAN INC.					
		I-0880212-IN	101-50352-2221	EQUIPMENT REP AIR GUN REPAIR	113499	435.45
01-3022	SOUTHWEST HEALTH & HUM					
		I-43044	101-50352-3311	GENERAL PROFE HEP B	113531	900.00
01-5733	VAST BROADBAND					
		I-015038501-0619	101-50352-3321	TELEPHONE & C 06/08-07/07/19	113535	61.94
DEPARTMENT 0352 FIRE SERVICES TOTAL:						1,397.39

01-0018	BORDER STATES ELECTRIC					
		I-917885328	101-60364-2245	EQUIPMENT/TOO WIRE STRIPPERS, ELECTRICAL PAR	113486	87.08
01-5813	ACE HOME & HARDWARE					
		I-94414	101-60364-2211	GENERAL SUPPL CHAINHOOKS, STRAPDOWNS	113478	24.34
01-5900	HONETSCHLAGER, ERIC					
		I-201906183559	101-60364-3437	LICENSES AND REIMBURSE FOR BOILER'S LICENSE	113500	20.00
DEPARTMENT 0364 AIRPORT TOTAL:						131.42

01-1311	HYVEE FOOD STORES INC					
		I-5832641556	101-70377-2211	GENERAL SUPPL CITY BAND LOLLIPOPS	113502	25.80
DEPARTMENT 0377 MUNICIPAL BAND TOTAL:						25.80

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT	
01-4980	MENARDS INC	I-41170	101-40671-2211	GENERAL SUPPL WIRE HOLDERS	113517	10.17	
01-5813	ACE HOME & HARDWARE	I-94196	101-40671-2211	GENERAL SUPPL CABLE CUTTER	113478	24.99	
					DEPARTMENT 0671 CABLE COMMISSION	TOTAL:	35.16
01-0831	CGMC	I-201906203568	101-40741-3331	TRAVEL, CONFE 2019 CGMC SEMINAR- L WING	113489	70.00	
01-6394	WING, LAURA	I-201906193565	101-40741-3332	MILEAGE ALLOW 06/16/19 EMP LAW CONF-NEW ULM	113539	83.98	
					DEPARTMENT 0741 CITY ADMINISTRATION	TOTAL:	153.98
01-4906	HANSEN, JON	I-201906183558	101-70971-3314	INSTRUCTORS F 05/19 2 GAMES	113497	52.00	
		PROJ: 436-3314	ADULT SOFTBALL	INSTRUCTOR FEES			
01-5591	BORCHERT, STEVE	I-201906183556	101-70971-3314	INSTRUCTORS F 06/19 6 GAMES	113484	168.00	
		PROJ: 436-3314	ADULT SOFTBALL	INSTRUCTOR FEES			
01-6187	VANDAMME, SHANE	I-201906193564	101-70971-3314	INSTRUCTORS F 06/19 8 GAMES	113533	192.00	
		PROJ: 436-3314	ADULT SOFTBALL	INSTRUCTOR FEES			
					DEPARTMENT 0971 RECREATION-SUMMER	TOTAL:	412.00
01-5595	GRAMS, JON	I-201906183557	101-70973-3314	INSTRUCTORS F 06/19 16 GAMES	113496	448.00	
		PROJ: 627-3314	SOFTBALL LEAGUE	INSTRUCTOR FEES			
					DEPARTMENT 0973 RECREATION-FALL	TOTAL:	448.00
01-1623	MARSHALL INDEPENDENT, I	I-52429	101-41136-3346	GENERAL NOTIC 05/19 CLASSIFIEDS & LEGALS	113515	612.76	
					DEPARTMENT 1136 GEN COMM DEVELOPMENT	TOTAL:	612.76
01-1468	LANOUES PAINTIN PLACE I	I-15205	101-41231-2221	EQUIPMENT REP 2007 CHEV 1500 REPAIRS	113507	4,533.47	
		I-15206	101-41231-2221	EQUIPMENT REP 2007 CHEV PU REPAIRS	113507	1,038.78	

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 101 GENERAL FUND

DEPARTMENT: 1231 MUNICIPAL BLDG MAINT

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-2311	SOUTHWEST GLASS CENTER	I-103816	101-41231-2245	EQUIPMENT/TOO KEY	113530	2.50
DEPARTMENT 1231 MUNICIPAL BLDG MAINT						TOTAL: 5,574.75
01-1311	HYVEE FOOD STORES INC	I-5832758013	101-42071-2211	GENERAL SUPPL PROGRAMMING	113502	44.90
01-5733	VAST BROADBAND	I-002685901-0619	101-42071-3321	TELEPHONE & C 06/08-07/07/19	113535	84.18
DEPARTMENT 2071 ADULT COMMUNITY CTR						TOTAL: 129.08
FUND 101 GENERAL FUND						TOTAL: 29,159.95

5/20/2019 3:10 PM
 PACKET: 06902 Regular Payments
 VENDOR SET: 01
 FUND : 258 ASC ARENA
 DEPARTMENT: 0579 AMATEUR SPORTS CENTER
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0689	BEND RITE FABRICATION I	I-42274	258-70579-2221	EQUIPMENT REP EXHAUST FAN SHAFT	113482	55.82
01-5733	VAST BROADBAND	I-015511601-0619	258-70579-3321	TELEPHONE & C 06/10-07/09/19	113535	174.88
01-5940	RINK SYSTEMS	I-073756	258-70579-2227	OTHER REPAIRS DASHER FRAME	113527	1,122.08
DEPARTMENT 0579 AMATEUR SPORTS CENTER					TOTAL:	1,352.78
FUND 258 ASC ARENA					TOTAL:	1,352.78

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 260 MARSHALL INDUSTRIAL FOUND

DEPARTMENT: 0211 STREET ADMIN

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1623	MARSHALL INDEPENDENT, I					
		I-52429	260-60211-5570	INFRASTRUCTUR 05/19 CLASSIFIEDS & LEGALS	113515	228.00
	PROJ: Z50-5570		CHIP SEAL/SEAL COAT	INFRASTRUCTURE		
					DEPARTMENT 0211 STREET ADMIN	TOTAL: 228.00
					FUND 260 MARSHALL INDUSTRIAL FOUND	TOTAL: 228.00

5/20/2019 3:10 PM
 PACKET: 06902 Regular Payments
 VENDOR SET: 01
 FUND : 270 MERIT
 DEPARTMENT: 0551 MERIT OPERATIONS
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0018	BORDER STATES ELECTRIC	I-917885329	270-50551-2223	BUILDING REPA LED LIGHTS FOR BAY LIGHTS	113486	345.00
01-1267	HEIMAN INC.	I-34580	270-50551-2221	EQUIPMENT REP ANNUAL INSPECTION	113499	30.00
01-4980	MENARDS INC	I-41075	270-50551-2245	EQUIPMENT/TOO MATERIALS	113517	18.47
01-5696	BROTHERS FIRE PROTECTIO	I-30010	270-50551-3311	GENERAL PROFE 2019 ANNUAL INSPECTION	113488	405.00
01-5702	B & H PHOTO & ELECTRONI	I-158466221	270-50551-2245	EQUIPMENT/TOO CLASSROOM D TECHNOLOGY	113481	78.18
01-5813	ACE HOME & HARDWARE	I-93379	270-50551-2211	GENERAL SUPPL LINK TO CLOSE TRACK GATE	113478	3.59
		I-94141	270-50551-2211	GENERAL SUPPL GAS CAN	113478	12.99
DEPARTMENT 0551 MERIT OPERATIONS					TOTAL:	893.23
FUND 270 MERIT					TOTAL:	893.23

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 280 ENDOW FD-AVERA/WMMC

DEPARTMENT: 1136 GENERAL COMMUNITY DEV

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1546	LYON COUNTY HISTORICAL	I-5	280-41136-3811	TRANSFERS TO LEGACY GRANT-LY CO HISTORICAL	113510	25,000.00
					DEPARTMENT 1136 GENERAL COMMUNITY DEV TOTAL:	25,000.00
					FUND 280 ENDOW FD-AVERA/WMMC TOTAL:	25,000.00

PACKET: 06902 Regular Payments
 VENDOR SET: 01
 FUND : 401 CAPITAL EQUIPMENT FUND
 DEPARTMENT: 0671 CABLE COMMISSION
 BUDGET TO USE: CB-CURRENT BUDGET

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1864	MONTE ELECTRIC INC					
		I-18028	401-40671-2245	EQUIPMENT/TOO FIBER TO LEGION FIELD	113518	30.00
		I-18031	401-40671-2245	EQUIPMENT/TOO FIBER TO LEGION FIELD	113518	370.48
		I-18036	401-40671-2245	EQUIPMENT/TOO FIBER TO LEGION FIELD	113518	110.00
DEPARTMENT 0671 CABLE COMMISSION					TOTAL:	510.48

FUND 401 CAPITAL EQUIPMENT FUND					TOTAL:	510.48

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 475 2018 PUBLIC IMPROVEMENT26

DEPARTMENT: 0276 ** INVALID DEPT **

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-4126	DOOM & CUYPER CONSTRUCT	I-201906203569	475-70276-5520	BUILDINGS & S JUSTICE PK FINAL PYMT	113490	10,087.74
					DEPARTMENT 0276 ** INVALID DEPT **	TOTAL: 10,087.74
					FUND 475 2018 PUBLIC IMPROVEMENT26	TOTAL: 10,087.74

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-0726	BORCHS SPORTING GOODS	I-AAA134474	602-90581-2211	GENERAL SUPPL LIGHT FOR JETTER	113485	19.99
01-1061	EMERGENCY APPARATUS MAI	I-106414	602-90581-2221	EQUIPMENT REP WATER TRUCK SEAL KIT	113491	219.03
01-1256	HAWKINS INC	I-4520056	602-90581-2211	GENERAL SUPPL FERRIC CHLORIDE	113498	5,573.33
01-1311	HYVEE FOOD STORES INC	I-5832710296	602-90581-2211	GENERAL SUPPL DISTILLED WATER	113502	166.32
01-1553	LYON COUNTY SHERIFF'S D	I-19-0011	602-90581-2211	GENERAL SUPPL ID BADGE	113511	5.00
01-1623	MARSHALL INDEPENDENT, I	I-52429	602-90581-3345	ADVERTISING 05/19 CLASSIFIEDS & LEGALS	113515	368.50
01-1649	MARSHALL TRUCK SALVAGE	I-63031	602-90581-2211	GENERAL SUPPL PARTS 02 IH SEMI	113516	279.50
01-1897	MWOA	I-201906193567	602-90581-3331	TRAVEL, CONFE MWOA CONFERENCE	113520	750.00
01-1945	NORMS GTC	I-7480-95353	602-90581-2221	EQUIPMENT REP BRAKE PAD SET 2006 CHEV PU	113521	45.99
01-2602	WILLOW CREEK CONCRETE P	I-8-0008199	602-90581-2227	OTHER REPAIRS MANHOLE RINGS	113537	2,807.85
01-4706	ESS BROTHERS & SONS, IN	I-Z23058	602-90581-2227	OTHER REPAIRS PED RAMP PLATES/MANHOLE REPAIR	113493	3,344.60
01-4980	MENARDS INC	I-41382	602-90581-2211	GENERAL SUPPL SUPPLIES	113517	35.94
01-5329	INTERSTATE ALL BATTERY	I-1912902060017	602-90581-2211	GENERAL SUPPL BATTERY	113503	10.80
01-5733	VAST BROADBAND	I-005489701-0619	602-90581-3321	TELEPHONE & C 06/08-07/07/19	113535	106.95
01-5813	ACE HOME & HARDWARE	I-94206	602-90581-2211	GENERAL SUPPL SUPPLIES	113478	8.48
		I-94525	602-90581-2211	GENERAL SUPPL SOFTNER SALT	113478	149.70
01-6238	HYDRO OPERATING LLC	I-87479	602-90581-2221	EQUIPMENT REP DRAGLINE PARTS	113501	51.75
	PROJ: W04-2221	BIOSOLIDS		PROJECT COSTS		
					DEPARTMENT 0581 WW OPERATIONS	TOTAL: 13,943.73
					FUND 602 WASTEWATER OPERATING	TOTAL: 13,943.73

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1399	JOHNSON BROTHERS LIQUOR					
		I-1313289	609-90991-3333	FREIGHT .	113505	54.64
		I-1313290	609-90991-3333	FREIGHT .	113505	78.01
01-1611	MARSHALL BASEBALL ASSOC					
		I-700	609-90991-3345	ADVERTISING ADVERTISING	113514	700.00
01-2019	PAUSTIS WINE COMPANY					
		I-53752	609-90991-3333	FREIGHT .	113523	90.00
01-2036	PHILLIPS WINE AND SPIRI					
		I-2570936	609-90991-3333	FREIGHT .	113524	39.36
		I-2570937	609-90991-3333	FREIGHT .	113524	70.13
01-4457	BREAKTHRU BEVERAGE					
		C-2080237670	609-90991-3333	FREIGHT .	113487	0.62-
		C-2080237848	609-90991-3333	FREIGHT .	113487	3.70-
		I-1080985006	609-90991-3333	FREIGHT .	113487	32.08
		I-1080985007	609-90991-3333	FREIGHT .	113487	15.42
01-4855	SOUTHERN GLAZER'S OF MN					
		I-1831196	609-90991-3333	FREIGHT .	113529	33.00
		I-1831197	609-90991-3333	FREIGHT .	113529	18.00
01-6379	WINEBOW					
		I-MN00060622	609-90991-3333	FREIGHT .	113538	15.00
DEPARTMENT 0991 LIQUOR OPERATIONS					TOTAL:	1,141.32
01-0699	BEVERAGE WHOLESALERS					
		C-062639	609-90992-2252	BEER PURCHASE .	113483	104.00-
		I-062637	609-90992-2252	BEER PURCHASE .	113483	132.75
		I-064818	609-90992-2252	BEER PURCHASE .	113483	7,549.50
01-1399	JOHNSON BROTHERS LIQUOR					
		I-1313289	609-90992-2251	LIQUOR PURCHA .	113505	2,971.13
		I-1313290	609-90992-2253	WINE PURCHASE .	113505	2,218.03
01-2019	PAUSTIS WINE COMPANY					
		I-53752	609-90992-2253	WINE PURCHASE .	113523	1,785.50
01-2036	PHILLIPS WINE AND SPIRI					
		I-2570936	609-90992-2251	LIQUOR PURCHA .	113524	2,903.09
		I-2570937	609-90992-2253	WINE PURCHASE .	113524	2,467.75
01-4457	BREAKTHRU BEVERAGE					
		C-2080237670	609-90992-2253	WINE PURCHASE .	113487	42.40-
		C-2080237670	609-90992-2252	BEER PURCHASE .	113487	30.80-

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-4457	BREAKTHRU BEVERAGE		continued			
		C-2080237848	609-90992-2251	LIQUOR PURCHA .	113487	177.50-
		I-1080985005	609-90992-2252	BEER PURCHASE .	113487	232.00
		I-1080985006	609-90992-2251	LIQUOR PURCHA .	113487	1,508.93
		I-1080985006	609-90992-2254	GEN MDSE PURC .	113487	166.02
		I-1080985007	609-90992-2253	WINE PURCHASE .	113487	426.30
01-4594	VINOCUPIA					
		I-0234741-IN	609-90992-2253	WINE PURCHASE .	113536	88.00
01-4855	SOUTHERN GLAZER'S OF MN					
		I-1831196	609-90992-2251	LIQUOR PURCHA .	113529	3,953.04
		I-1831197	609-90992-2253	WINE PURCHASE .	113529	1,180.00
01-5447	ARTISAN BEER COMPANY					
		I-3352168	609-90992-2252	BEER PURCHASE .	113480	151.15
01-6379	WINEBOW					
		I-MN00060622	609-90992-2253	WINE PURCHASE .	113538	408.00
DEPARTMENT 0992 LIQUOR PURCHASES					TOTAL:	27,786.49
FUND 609 LIQUOR					TOTAL:	28,927.81

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 630 SURFACE WATER MGT UTILITY

DEPARTMENT: 0661 SURFACE WATER MGT UTILITY

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1623	MARSHALL INDEPENDENT, I	I-52429	630-90661-3346	GENERAL NOTIC 05/19 CLASSIFIEDS & LEGALS	113515	114.00
DEPARTMENT 0661 SURFACE WATER MGT UTILITY						TOTAL: 114.00
FUND 630 SURFACE WATER MGT UTILITY						TOTAL: 114.00

PACKET: 06902 Regular Payments

VENDOR SET: 01

FUND : 802 FIRE DEPT SCHOLARSHIP

DEPARTMENT: 0352 ** INVALID DEPT **

BANK: AP

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	CHECK#	AMOUNT
01-1	ONE TIME VENDOR					
	ONE STOP NDSU DEPT	I-201906183561	802-50352-3317	SCHOLARSHIPS ONE STOP NDSU DEPT 2836:SCHOLA	113522	100.00
				DEPARTMENT 0352 ** INVALID DEPT **	TOTAL:	100.00
				FUND 802 FIRE DEPT SCHOLARSHIP	TOTAL:	100.00
				REPORT GRAND TOTAL:		110,317.72

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
2019-2020	101-40141-3346	GENERAL NOTICES & PUBLIC I	545.41	0	3,264.76-	Y			
	101-40671-2211	GENERAL SUPPLIES	35.16	0	3,016.93-	Y			
	101-40741-3331	TRAVEL, CONFERENCES AND SC	70.00	0	3,243.53-	Y			
	101-40741-3332	MILEAGE ALLOWANCE	83.98	0	236.86-	Y			
	101-41136-3346	GENERAL NOTICES & PUBLIC I	612.76	0	719.64-	Y			
	101-41231-2221	EQUIPMENT REPAIR & MAINTEN	5,572.25	0	6,643.57-	Y			
	101-41231-2245	EQUIPMENT/TOOLS UP TO \$500	2.50	0	3,459.73-	Y			
	101-42071-2211	GENERAL SUPPLIES	44.90	0	3,967.18-	Y			
	101-42071-3321	TELEPHONE & CELLULAR PHONE	84.18	0	511.11-	Y			
	101-50151-2214	UNIFORMS	348.72	0	5,305.88-	Y			
	101-50151-2215	SAFETY WEAR & EQUIPMENT	5,982.38	0	6,470.58-	Y			
	101-50151-3311	GENERAL PROFESSIONAL SERVI	180.00	0	6,949.53-	Y			
	101-50151-3313	LEGAL FEES	80.00	0	7,256.91-	Y			
	101-50151-3331	TRAVEL, CONFERENCES AND SC	107.00	0	8,932.24-	Y			
	101-50151-3433	DUES & SUBSCRIPTIONS	3,461.00	0	27,940.45-	Y			
	101-50151-3436	TOWING CHARGES	75.00	0	4,390.00-	Y			
	101-50156-2221	EQUIPMENT REPAIR & MAINTEN	172.00	0	172.00-	Y			
	101-50352-2221	EQUIPMENT REPAIR & MAINTEN	435.45	0	23,346.51-	Y			
	101-50352-3311	GENERAL PROFESSIONAL SERVI	900.00	0	23,024.84-	Y			
	101-50352-3321	TELEPHONE & CELLULAR PHONE	61.94	0	551.64-	Y			
	101-60162-2221	EQUIPMENT REPAIR & MAINTEN	122.70	0	727.93-	Y			
	101-60162-3332	MILEAGE ALLOWANCES & REIMB	98.88	0	328.06-	Y			
	101-60164-3346	GENERAL NOTICES & PUBLIC I	156.75	0	2,111.33-	Y			
	101-60211-2211	GENERAL SUPPLIES	19.65	0	6,929.45-	Y			
	101-60211-2221	EQUIPMENT REPAIR & MAINTEN	630.37	0	66,023.46-	Y			
	101-60211-2227	OTHER REPAIRS & MAINTENANC	1,220.80	0	24,583.84-	Y			
	101-60211-3311	GENERAL PROFESSIONAL SERVI	425.00	0	107,288.82-	Y			
	101-60211-3321	TELEPHONE & CELLULAR PHONE	113.07	0	1,399.04-	Y			
	101-60364-2211	GENERAL SUPPLIES	24.34	0	7,345.03-	Y			
	101-60364-2245	EQUIPMENT/TOOLS UP TO \$500	87.08	0	341.68-	Y			
	101-60364-3437	LICENSES AND TAXES	20.00	0	10,701.00-	Y			
	101-70176-2245	EQUIPMENT/TOOLS UP TO \$500	3,899.10	0	3,899.10-	Y			
	101-70176-2254	GEN MDSE PURCHASES	1,823.83	0	6,148.67-	Y			
	101-70276-2211	GENERAL SUPPLIES	119.87	0	30,008.11-	Y			
	101-70276-2221	EQUIPMENT REPAIR & MAINTEN	36.49	0	9,337.89-	Y			
	101-70276-2227	OTHER REPAIRS & MAINTENANC	621.59	0	14,210.33-	Y			
	101-70377-2211	GENERAL SUPPLIES	25.80	0	25.80-	Y			
	101-70971-3314	INSTRUCTORS FEES	412.00	0	1,289.50-	Y			
	101-70973-3314	INSTRUCTORS FEES	448.00	0	448.00-	Y			
	258-70579-2221	EQUIPMENT REPAIR & MAINTEN	55.82	0	9,252.87-	Y			
	258-70579-2227	OTHER REPAIRS & MAINTENANC	1,122.08	0	4,066.79-	Y			
	258-70579-3321	TELEPHONE & CELLULAR PHONE	174.88	0	1,330.42-	Y			
	260-60211-5570	INFRASTRUCTURE	228.00	0	136,538.30-	Y			
	270-50551-2211	GENERAL SUPPLIES	16.58	0	1,018.35-	Y			
	270-50551-2221	EQUIPMENT REPAIR & MAINTEN	30.00	0	30.00-	Y			

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG	ANNUAL BUDGET	BUDGET AVAILABLE	OVER BUDG
	270-50551-2223	BUILDING REPAIR & MAINTENA	345.00	0	599.13-	Y			
	270-50551-2245	EQUIPMENT/TOOLS UP TO \$500	96.65	0	4,276.93-	Y			
	270-50551-3311	GENERAL PROFESSIONAL SERVI	405.00	0	5,970.33-	Y			
	280-41136-3811	TRANSFERS TO THE HISTORICA	25,000.00	0	25,000.00-	Y			
	401-40671-2245	EQUIPMENT/TOOLS UP TO \$500	510.48	0	661.88-	Y			
	475-70276-5520	BUILDINGS & STRUCTURES	10,087.74	0	63,596.57-	Y			
	602-90581-2211	GENERAL SUPPLIES	6,249.06	0	98,246.92-	Y			
	602-90581-2221	EQUIPMENT REPAIR & MAINTEN	316.77	0	39,018.70-	Y			
	602-90581-2227	OTHER REPAIRS & MAINTENANC	6,152.45	0	8,938.75-	Y			
	602-90581-3321	TELEPHONE & CELLULAR PHONE	106.95	0	3,322.25-	Y			
	602-90581-3331	TRAVEL, CONFERENCES AND SC	750.00	0	7,588.55-	Y			
	602-90581-3345	ADVERTISING	368.50	0	1,065.41-	Y			
	609-90991-3333	FREIGHT	441.32	0	14,259.22-	Y			
	609-90991-3345	ADVERTISING	700.00	0	12,301.69-	Y			
	609-90992-2251	LIQUOR PURCHASES	11,158.69	0	635,765.81-	Y			
	609-90992-2252	BEER PURCHASES	7,930.60	0	870,298.73-	Y			
	609-90992-2253	WINE PURCHASES	8,531.18	0	269,905.44-	Y			
	609-90992-2254	GEN MDSE PURCHASES	166.02	0	27,348.16-	Y			
	630-90661-3346	GENERAL NOTICES & PUBLIC I	114.00	0	864.23-	Y			
	802-50352-3317	SCHOLARSHIPS	100.00	0	300.00-	Y			
**	2019-2020 YEAR TOTALS	**	110,317.72						

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-0141	MAYOR & COUNCIL	545.41
101-0151	POLICE ADMINISTRATION	10,234.10
101-0156	CHEMICAL ASSESSMENT TEAM	172.00
101-0162	ENGINEERING	221.58
101-0164	COMMUNITY PLANNING	156.75
101-0176	AQUATIC CENTER	5,722.93
101-0211	STREET ADMINISTRATION	2,408.89
101-0276	PARK MAINTENANCE & DEVEL.	777.95
101-0352	FIRE SERVICES	1,397.39
101-0364	AIRPORT	131.42
101-0377	MUNICIPAL BAND	25.80
101-0671	CABLE COMMISSION	35.16
101-0741	CITY ADMINISTRATION	153.98
101-0971	RECREATION-SUMMER	412.00
101-0973	RECREATION-FALL	448.00

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
101-1136	GEN COMM DEVELOPMENT	612.76
101-1231	MUNICIPAL BLDG MAINT	5,574.75
101-2071	ADULT COMMUNITY CTR	129.08

101 TOTAL	GENERAL FUND	29,159.95
258-0579	AMATEUR SPORTS CENTER	1,352.78

258 TOTAL	ASC ARENA	1,352.78
260-0211	STREET ADMIN	228.00

260 TOTAL	MARSHALL INDUSTRIAL FOUND	228.00
270-0551	MERIT OPERATIONS	893.23

270 TOTAL	MERIT	893.23
280-1136	GENERAL COMMUNITY DEV	25,000.00

280 TOTAL	ENDOW FD-AVERA/WMMC	25,000.00
401-0671	CABLE COMMISSION	510.48

401 TOTAL	CAPITAL EQUIPMENT FUND	510.48
475-0276	** INVALID DEPT **	10,087.74

475 TOTAL	2018 PUBLIC IMPROVEMENT26	10,087.74
602-0581	WW OPERATIONS	13,943.73

602 TOTAL	WASTEWATER OPERATING	13,943.73
609-0991	LIQUOR OPERATIONS	1,141.32
609-0992	LIQUOR PURCHASES	27,786.49

609 TOTAL	LIQUOR	28,927.81

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
630-0661	SURFACE WATER MGT UTILITY	114.00

630 TOTAL	SURFACE WATER MGT UTILITY	114.00
802-0352	** INVALID DEPT **	100.00

802 TOTAL	FIRE DEPT SCHOLARSHIP	100.00

	** TOTAL **	110,317.72

*** PROJECT TOTALS ***

PROJECT	LINE ITEM	AMOUNT
436 ADULT SOFTBALL	3314 INSTRUCTOR FEES	412.00
	** PROJECT 436 TOTAL **	412.00
627 SOFTBALL LEAGUE	3314 INSTRUCTOR FEES	448.00
	** PROJECT 627 TOTAL **	448.00
PC5 10/14-09/16 CAT GRANT	2221 EQUIPMENT REPAIR & MAINTENANCE	172.00
	** PROJECT PC5 TOTAL **	172.00
W04 BIOSOLIDS	2221 PROJECT COSTS	51.75
	** PROJECT W04 TOTAL **	51.75
Z50 CHIP SEAL/SEAL COAT	5570 INFRASTRUCTURE	228.00
	** PROJECT Z50 TOTAL **	228.00

2 ERRORS

** END OF REPORT **

CITY OF MARSHALL, MINNESOTA
 PRIOR AND CURRENT YEARS CONSTRUCTION CONTRACTS
 6/25/2019

PROJECT #:	Coding	DATE	CONTRACTOR:	ORIGINAL CONTRACT AMOUNT:	CHANGE ORDERS	CURRENT CONTRACT AMOUNT	2017 PRIOR PAYMENTS	2018 Prior Payments	2019 Prior Payments	PYMTS THIS MEETING:	RETAINAGE	BALANCE:	PERCENT COMPLETE
	475-70276-5520		Justice Park Bathroom										
Z47	462-60211-5570	10/3/2017	Commerce Industrial Park/Michigan Road Imp	Doom & Cuypers Construction	117,867.00	1,959.70	119,826.70	0.00	46,762.80	62,975.58	10,087.74	0.58	100.00%
Z67	475-60211-5570	6/12/2018	Michigan Road/Superior Road Reconstruction	Midwest Contracting	4,004,847.25	26,544.00	4,031,391.25	1,644,399.13	1,598,388.75	337,418.15	188,431.90	262,753.32	93.48%
Z64	475-60211-5570	6/1/2018	Saratoga Street Recon (4th - Southview)	D & G Excavating	1,022,427.60	2,050.00	1,024,477.60	-	959,481.14		50,499.01	14,497.45	98.58%
Z71	475-60211-5520	9/11/2018	Street Department Parking Lot	R & G Construction	2,846,784.60	42,077.45	2,888,862.05	-	2,721,729.47	21,800.66	144,396.32	935.60	99.97%
Z72	630-90661-5570	5/14/2019	Hahn Road Storm Sewer Reconstruction	Towne & Country Excavating, LLC	277,479.25		277,479.25			239,826.89	12,622.47	25,029.89	90.98%
Z73	602/630-5570	5/14/2019	Hahn Road Storm Sewer Reconstruction	A & C Excavating, LLC	136,970.00		136,970.00					136,970.00	0.00%
Z74	260-60211-5570	4/18/2019	Huron Road/Superior Road Reconstruction	D & G Excavating, Inc.	408,462.50		408,462.50					408,462.50	0.00%
	602-90581-5520/5E	5/28/2019	WWTF Improvement Project	R & G Construction	787,017.99		787,017.99			134,425.88	7,075.05	645,517.06	17.98%
Z50	101-60211-2227	5/28/2019	2019 Chip & Seal	Magney Construction, Inc.	14,074,300.00		14,074,300.00					14,074,300.00	0.00%
	493-50551-5530	2/12/2019	MERIT Center Track	Allied Blacktop Company	164,452.00		164,452.00					164,452.00	0.00%
				R & G Construction	2,712,530.50		2,712,530.50			315,593.18	16,610.17	2,380,327.15	12.25%
					<u>26,553,138.69</u>	<u>72,631.15</u>	<u>26,625,769.84</u>	<u>1,644,399.13</u>	<u>5,326,362.16</u>	<u>1,112,040.34</u>	<u>10,087.74</u>	<u>419,634.92</u>	<u>18,113,245.55</u>



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	ACTION
Subject:	Presentation of the 2018 Year-End Audit for the City of Marshall
Background Information:	<p>Attached is the 2018-year end audit for the City of Marshall. The City Auditor, Kyle Meyers of Abdo, Eick and Meyers, LLC will present the 2018-year end audit.</p> <p>Staff encourage questions on the audit report in advance to Mrs. Drown, Finance Director or Mrs. Storm, Director of Administrative Services.</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	Approve the 2018-year end audit report for the City of Marshall

Annual Financial Report

City of Marshall

Marshall, Minnesota

For the Year Ended
December 31, 2018

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City of Marshall, Minnesota
Annual Financial Report
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For the Year Ended December 31, 2018

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INTRODUCTORY SECTION

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

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City of Marshall, Minnesota
Principal City Officials
For the Year Ended December 31, 2018

ELECTED

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Robert Byrnes	Mayor	1/12/2021
John DeCramer	Council Member, Ward 1	1/7/2023
Glenn Bayerkohler	Council Member, Ward 1	1/12/2021
David Sturrock	Council Member, Ward 2	1/7/2019
Steven Meister	Council Member, Ward 2	1/12/2021
Craig Schafer	Council Member, Ward 3	1/7/2023
James Lozinski	Council Member, Ward 3	1/12/2021

APPOINTED

Sharon Hanson	City Administrator
Karla Drown	Finance Director

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FINANCIAL SECTION
CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Marshall, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Marshall, Minnesota (the City), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units: Marshall Municipal Utilities and the Marshall Housing Commission. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units mentioned above, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City as of December 31, 2018, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparisons for the General fund and Tax Increment Financing and Sales/Lodging Tax special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Change in Accounting Principles

As described in Note 11 to the financial statements, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for the year ended December 31, 2018. Adoption of the provisions of these statements results in significant change to the classifications of the components of the financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 17 and the Schedules of Employer's Share of the Net Pension Liability, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, the Schedules of Employer's Contributions, the related note disclosures and the Schedule of Changes in the City's OPEB Liability and Related Ratios starting on page 108 be presented to supplement the basic financial statements. Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

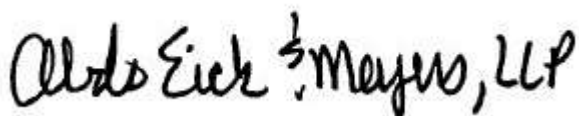
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section and combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



ABDO, EICK & MEYERS, LLP
Mankato, Minnesota
June 17, 2019

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Management's Discussion and Analysis

As management of the City of Marshall, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2018.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$113,193,566 (net position). Of this amount, \$19,714,477 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$5,000,180, compared to an increase of \$3,655,874 in the previous year. Of this increase, business-type activities (enterprise funds) had an increase of \$647,387 and governmental activities had an increase of \$4,352,793. The major factors in the governmental activity change was due to a one-time transfer of CRIF Grant Funds from the Economic Development Authority (discretely presented component unit) to the Small Cities Development Program Fund (\$539,290), changing the Library to an appropriation instead of a tax levy (\$612,109), and airport construction grant proceeds (\$608,685).
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$30,731,187, an increase of \$1,245,768 in comparison with the prior year. Approximately 41.4 percent of this total amount, \$12,710,662, is available for spending at the City's discretion between assigned and unassigned fund balance. The fund balances are classified in accordance with GASB statements No. 54 as follows:
1) nonspendable - \$150,941; 2) restricted - \$16,969,711; committed - \$899,873; 4) assigned - \$6,945,772; 5) unassigned \$5,764,890.

Overview of the Financial Statements

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 show how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

**Figure 1
Required Components of the
City’s Annual Financial Report**

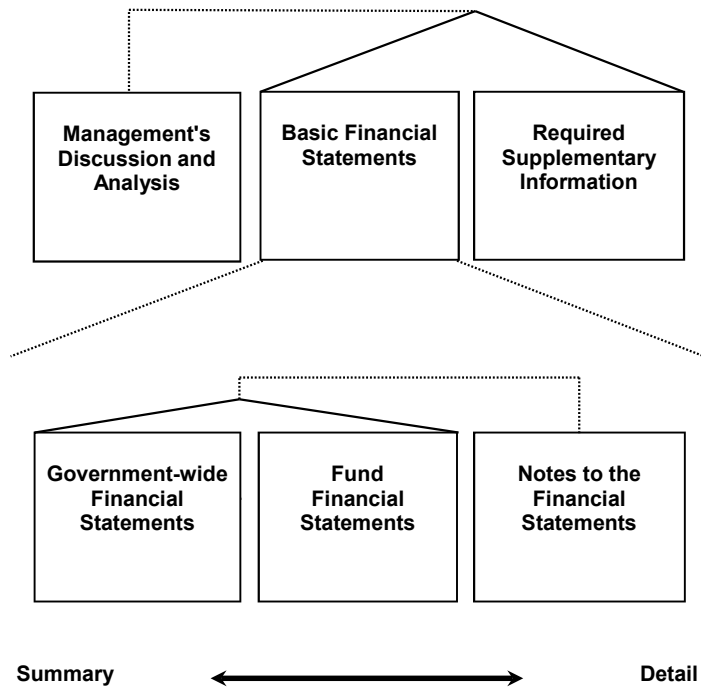


Figure 2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Figure 2
Major Features of the Government-wide and Fund Financial Statements

	Fund Financial Statements		
	Government-wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire City government (except fiduciary funds) and the City’s component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Revenues, Expenses and Changes in Net Position • Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid.	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

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

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, economic development, airport and interest on long-term debt. The business-type activities of the City include wastewater treatment, surface water management, and a municipal liquor store operation.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Marshall Housing Commission, Marshall Municipal Utilities, Economic Development Authority and Marshall-Lyon County Library, all for which the City is financially accountable. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found starting on page 30 of this report.

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

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

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

The City maintains numerous individual governmental funds, many of which are Debt Service funds, which are considered one fund for reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, the Tax Increment Financing fund, the Sales/Lodging Tax fund, the Debt Service fund, the 2017 Public Improvement fund and the 2018 Public Improvement fund, all of which are considered to be major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General fund and certain special revenue funds. Budgetary comparison statements have been provided for the General fund and the Tax Increment Financing and Sales/Lodging Tax special revenue funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found starting on page 36 of this report.

Proprietary Funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its electric, water, wastewater treatment, surface water and liquor store operations. The electric and water operations are accounted for in the Public Utilities Commission (PUC).

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found starting on page 46 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found starting on page 52 of this report.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 55 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Marshall's share of net pension liabilities for defined benefit plans and schedules of contributions and other postemployment benefits. The required supplementary information can be found on page 108 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to financial statements. Combining and individual fund financial statements and schedules can be found starting on page 118 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$113,193,566 at the close of the most recent fiscal year.

A large portion of the City's net position (64.9 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Marshall's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2018	2017	Increase (Decrease)	2018	2017	Increase (Decrease)
Current and						
Other Assets	\$ 36,372,743	\$ 38,197,828	\$ (1,825,085)	\$ 13,502,895	\$ 12,167,858	\$ 1,335,037
Capital Assets	90,846,375	88,660,714	2,185,661	33,252,779	34,308,622	(1,055,843)
Total Assets	127,219,118	126,858,542	360,576	46,755,674	46,476,480	279,194
Deferred Outflows of Resources	3,044,348	4,050,855	(1,006,507)	179,498	289,270	(109,772)
Long-term Liabilities						
Outstanding	41,032,016	43,150,776	(2,118,760)	16,542,926	16,970,748	(427,822)
Other Liabilities	1,519,813	1,179,366	340,447	421,918	440,971	(19,053)
Total Liabilities	42,551,829	44,330,142	(1,778,313)	16,964,844	17,411,719	(446,875)
Deferred Inflows of Resources	4,263,961	5,117,346	(853,385)	224,438	248,003	(23,565)
Net Position						
Net investment						
in capital assets	55,540,334	52,225,344	3,314,990	17,914,365	18,746,746	(832,381)
Restricted	20,024,390	23,776,221	(3,751,831)	-	-	-
Unrestricted	7,882,952	5,460,344	2,422,608	11,831,525	10,359,282	1,472,243
Total Net Position	\$ 83,447,676	\$ 81,461,909	\$ 1,985,767	\$ 29,745,890	\$ 29,106,028	\$ 639,862

An additional portion of the City's net position (17.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (17.4 percent) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

There was an increase of \$647,387 in net position reported in connection with the City's business-type activities. This increase was a result of the following funds and profits: Wastewater Treatment (\$402,390), Municipal Liquor Store (\$158,938) and Surface Water Management (\$107,805). The Municipal Liquor fund's gross profit percentage is currently at 23.3 percent, lower than 24.2 percent in 2017.

Governmental Activities. Governmental activities increased the City's net position by \$4,352,793. Key elements of this increase are described above and summarized as follows:

City of Marshall's Changes in Net Position

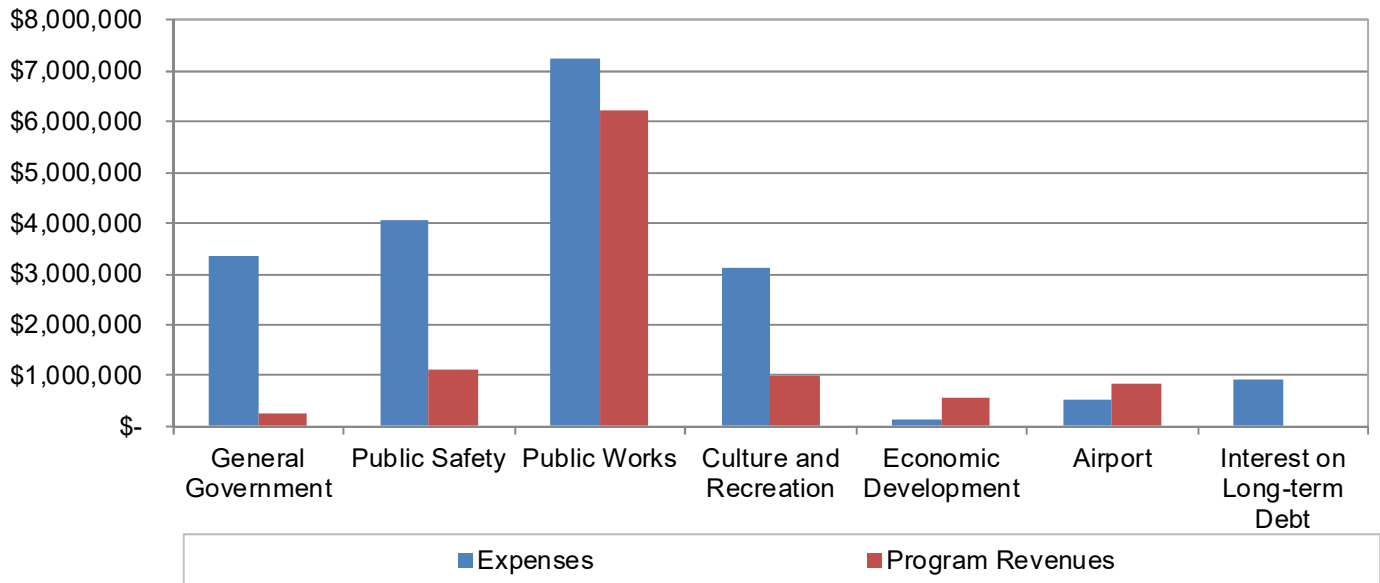
	Governmental Activities			Business-type Activities		
	2018	2017	Increase (Decrease)	2018	2017	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 3,215,326	\$ 2,993,994	\$ 221,332	\$ 11,774,791	\$ 11,727,560	\$ 47,231
Operating grants and contributions	1,363,290	644,746	718,544	-	-	-
Capital grants and contributions	5,416,612	4,185,748	1,230,864	13,046	80,000	(66,954)
General Revenues						
Property taxes/tax increments	7,015,846	6,027,061	988,785	-	(61)	61
Franchise fees and other taxes	2,679,113	2,426,088	253,025	-	-	-
Grants and contributions not restricted to specific programs	3,315,293	3,292,624	22,669	-	-	-
Unrestricted investment earnings	241,317	117,729	123,588	70,479	37,480	32,999
Other	43,014	54,041	(11,027)	25,917	50,000	(24,083)
Total Revenues	23,289,811	19,742,031	3,547,780	11,884,233	11,894,979	(10,746)
Expenses						
General government	3,370,422	2,618,427	751,995	-	-	-
Public safety	4,069,232	4,163,762	(94,530)	-	-	-
Public works	7,252,085	7,170,436	81,649	-	-	-
Culture and recreation	3,110,696	2,625,981	484,715	-	-	-
Economic development	138,506	120,395	18,111	-	-	-
Airport	512,992	528,600	(15,608)	-	-	-
Interest on long-term debt	931,375	1,005,500	(74,125)	-	-	-
Wastewater treatment	-	-	-	5,117,137	4,481,571	635,566
Surface water management	-	-	-	970,729	916,265	54,464
Municipal liquor store	-	-	-	4,678,944	4,350,199	328,745
Parkway townhomes	-	-	-	21,746	-	21,746
Total Expenses	19,385,308	18,233,101	1,152,207	10,788,556	9,748,035	1,040,521
Change in Net Position						
Before Transfers	3,904,503	1,508,930	2,395,573	1,095,677	2,146,944	(1,051,267)
Transfers	448,290	667,640	(219,350)	(448,290)	(667,640)	219,350
Change in Net Position	4,352,793	2,176,570	2,176,223	647,387	1,479,304	(831,917)
Net Position, January 1 as Restated (Note 11) *	79,094,883	79,285,339	(190,456)	29,098,503	27,626,724	1,471,779
Net Position - December 31	\$ 83,447,676	\$ 81,461,909	\$ 1,985,767	\$ 29,745,890	\$ 29,106,028	\$ 639,862

* GASB Statement No. 75 was implemented for the year ended December 31, 2018 and required a \$2,367,026 and \$7,525 restatement of beginning governmental and business-type net position, respectively. Prior year amounts were not restated causing a variance in ending net position at December 31, 2017 and beginning net position on January 1, 2018. See note 11.

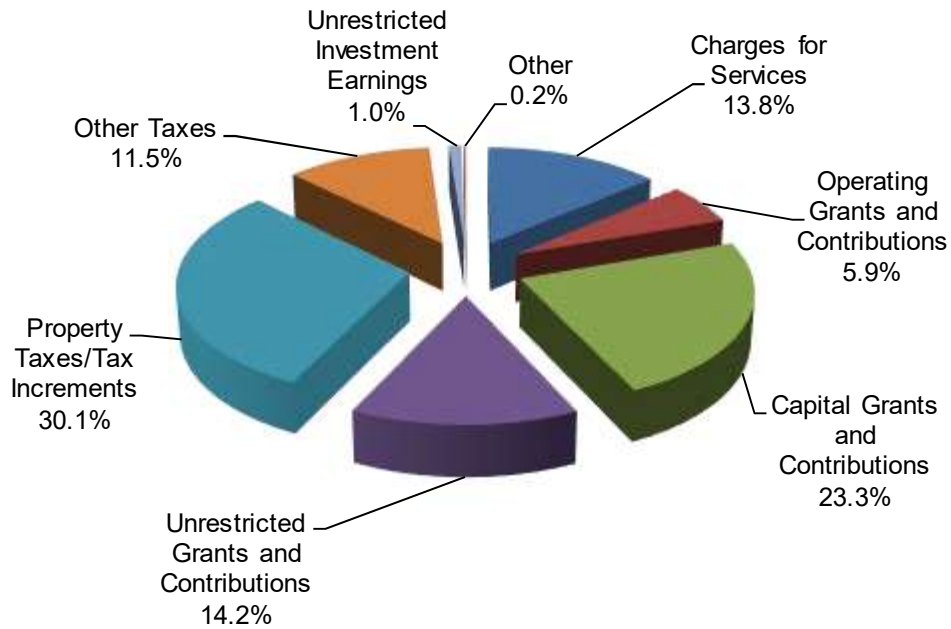
Property tax levies increased by \$232,856 or (3.8 percent) during the year.

The following graphs depict various governmental activities and show the revenues and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



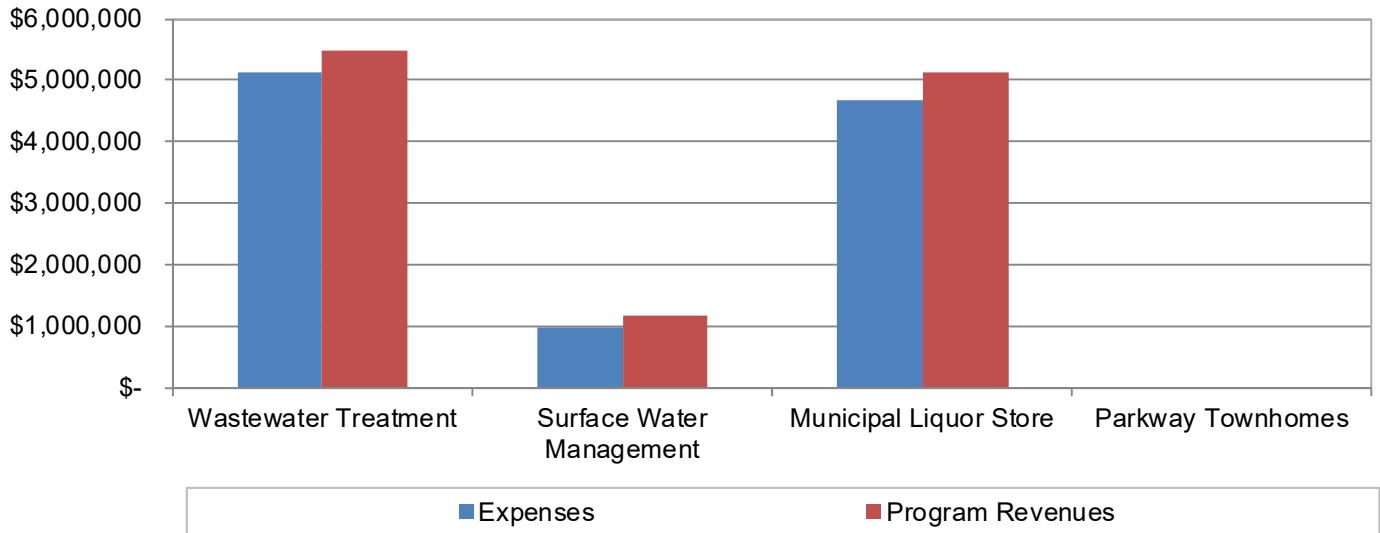
Revenues by Source - Governmental Activities



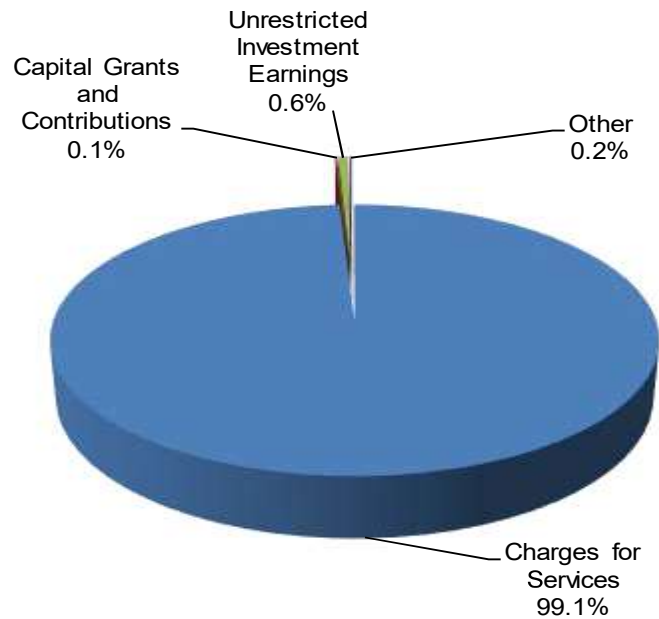
Business-type Activities. Business-type activities increased the City's net position by \$647,387. Key elements of this increase are as follows:

- Overall gross profit decreased by \$298,369 in the business-type funds while operating expenses increased by \$847,612.
- Transfers out increased by \$219,350 in the current year.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The *General fund* is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund was \$7,629,173. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 50.3 percent of fund expenditures, while total fund balance also represents 62.5 percent of that same amount.

The fund balance of the City's *General fund* increased by \$232,462 during the current fiscal year. The key factor in this increase was an increase in franchise fees of \$59,523. There was also an increase in property taxes of \$778,769.

The *Tax Increment Financing fund* has a total fund balance of \$5,153,917. The net increase in fund balance during the current year in this fund was \$337,015. The key factors in this increase relate to tax increment revenues of \$749,421 exceeding transfers out totaling \$446,079 to capital projects funds for capital improvements.

The *Sales/Lodging Tax fund* has a total fund balance of \$1,496,083. The net increase in fund balance during the current year was \$17,768. The increase was mainly due to transfers out of \$2,028,860 being less than sales and lodging tax collections of \$2,033,808 for the year.

The *Debt Service fund* has a total fund balance of \$5,831,563, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year in the Debt Service fund was \$890,560. Major factors in this increase were due primarily to transfers in of \$3,514,639 that were mainly offset by transfers out of \$1,474,685.

The *2017 Public Improvement fund* has a total fund balance of \$292,344. The net decrease in fund balance during the current year was \$1,031,310. The decrease was mainly due to receiving grant revenue during the year, but construction of the projects not complete yet.

The *2018 Public Improvement fund* has a total fund balance of \$256,467. The net increase in fund balance during the current year was \$256,467. The increase was mainly due to receiving the bond proceeds and grant revenue during the year, but construction of the project not complete yet.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$11,831,525. The total increase in net position for the funds was \$647,387. Other factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The City's General fund budget had no amendments during the year. The budget called for a decrease in fund balance of \$70,010. Actual revenues exceeded budgeted revenues by \$366,965 and the expenditure budget was overspent by \$39,653. Other financing sources (uses) were under expectations by \$24,840. The net result was an increase to the General fund balance of \$232,462 in 2018.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business type activities as of December 31, 2018 amounts to \$124,099,154 (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, park facilities, roads, highways and bridges. The total increase in the City's investment in capital assets for the current fiscal year was 0.9 percent (a 2.5 percent increase for governmental activities and a 3.1 percent decrease for business-type activities).

Some of the major capital asset events during the current fiscal year included the following:

Governmental Activities

- Commerce Park project costs of \$2,060,869
- Ball park project costs of \$550,172
- Arena project costs of \$243,621
- 2018 International 7400 Rescue Truck for \$292,289

Business-type Activities

- 2018 Western Star Jetter for \$133,404
- Camel 1200 Ejector 12 yard combination sewer cleaner for \$278,504
- 2016 street project costs of \$117,353

Additional information on the City's capital assets can be found in Note 3C starting on page 71 of this report.

City of Marshall's Capital Assets (Net of Depreciation)

	Governmental Activities			Business-type Activities		
	2018	2017	Increase (Decrease)	2018	2017	Increase (Decrease)
Land	\$ 7,301,489	\$ 7,273,262	\$ 28,227	\$ 512,872	\$ 512,872	\$ -
Construction in Progress	7,269,915	29,030,993	(21,761,078)	667,011	-	667,011
Buildings	29,176,649	5,101,482	24,075,167	2,263,093	2,331,228	(68,135)
Improvements Other Than Buildings	13,132,458	10,034,769	3,097,689	8,184,879	9,081,051	(896,172)
Systems and Infrastructure	29,777,167	32,650,940	(2,873,773)	20,196,444	21,124,619	(928,175)
Equipment and Machinery	4,188,697	4,569,268	(380,571)	1,428,480	1,258,852	169,628
Total	\$ 90,846,375	\$ 88,660,714	\$ 2,185,661	\$ 33,252,779	\$ 34,308,622	\$(1,055,843)

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$45,715,000. Of this amount, \$5,440,000 is general obligation debt, \$3,760,000 is tax increment debt, \$2,695,000 is tax abatement debt, \$24,133,608 is general obligation improvement debt and \$12,381,392 is revenue debt. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

City of Marshall's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2018	2017	Increase (Decrease)	2018	2017	Increase (Decrease)
General Obligation Bonds	\$ 2,745,000	\$ 3,180,000	\$ (435,000)	\$ -	\$ -	\$ -
G.O. Tax Increment Bonds	3,760,000	3,915,000	(155,000)	-	-	-
G.O. Tax Abatement Bonds	2,695,000	2,810,000	(115,000)	-	-	-
G.O. Special Assessment Bonds	24,133,608	24,380,000	(246,392)	-	-	-
G.O. Revenue Bonds	-	-	-	12,381,392	12,405,000	(23,608)
Contract for Deed	-	95,404	(95,404)	-	-	-
Total	\$ 33,333,608	\$ 34,380,404	\$ (1,046,796)	\$ 12,381,392	\$ 12,405,000	\$ (23,608)

The City's total debt decreased \$1,070,404, or 2.3 percent during the current fiscal year. Long-term debt of \$3,580,000 was issued during the year and \$4,535,404 was retired during the year.

Minnesota statutes limit the amount of net general obligation debt a City may issue up to 3 percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The current debt limitation for the City is \$26,708,596, which is significantly in excess of the City's outstanding general obligation debt of \$5,440,000.

The City of Marshall maintains an AA bond rating on its general obligation bonds from Standard and Poor's. Marshall Municipal Utilities has also received an A rating from Standard and Poor's.

Additional information on the City's long-term debt can be found in Note 3E starting on page 78 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Lyon County is currently 3.4 percent, which is a decrease from a rate of 2.9 percent a year ago. This is comparable to the State's average unemployment rate of 3.2 percent and the national average rate of 3.8 percent.
- Property valuations within the City remain relatively stable.
- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the City's budget for the 2019 fiscal year.

The 2019 general levy increased \$409,997 from 2018, resulting in a tax rate increase of 1.37%. The key factor to this increase is to reduce long term debt.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of Marshall, 344 West Main Street, Marshall, Minnesota 56258.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

City of Marshall, Minnesota
Statement of Net Position
December 31, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and temporary investments	\$ 30,400,958	\$ 11,853,681	\$ 42,254,639
Restricted assets	-	-	-
Receivables			
Interest	9,826	2,793	12,619
Delinquent taxes	166,714	31	166,745
Accounts	169,429	156,485	325,914
Notes/leases	13,576	-	13,576
Special assessments	4,044,622	12,107	4,056,729
Intergovernmental	784,710	36	784,746
Due from component units/primary government	317,073	782,891	1,099,964
Internal balances	(20,998)	20,998	-
Inventories	-	624,448	624,448
Prepaid items	150,941	49,425	200,366
Land held for resale	-	-	-
Net pension asset	335,892	-	335,892
Capital assets			
Nondepreciable	14,571,404	1,179,883	15,751,287
Depreciable, net of accumulated depreciation	76,274,971	32,072,896	108,347,867
Total Assets	<u>127,219,118</u>	<u>46,755,674</u>	<u>173,974,792</u>
Deferred Outflows of Resources			
Deferred other postemployment resources	32,084	6,082	38,166
Deferred pension resources	3,012,264	173,416	3,185,680
Total Deferred Outflows of Resources	<u>3,044,348</u>	<u>179,498</u>	<u>3,223,846</u>
Liabilities			
Accounts payable	381,570	171,365	552,935
Contracts payable	399,795	-	399,795
Due to other governments	63,988	61,812	125,800
Due to component units/primary government	78,443	28,083	106,526
Accrued interest payable	425,485	136,289	561,774
Accrued salaries payable	160,460	24,369	184,829
Deposits payable	-	-	-
Unearned revenue	10,072	-	10,072
Noncurrent liabilities			
Due within one year	3,816,240	1,916,693	5,732,933
Due in more than one year	37,215,776	14,626,233	51,842,009
Total Liabilities	<u>42,551,829</u>	<u>16,964,844</u>	<u>59,516,673</u>
Deferred Inflows of Resources			
Deferred pension resources	4,263,961	224,438	4,488,399
Net Position			
Net investment in capital assets	55,540,334	17,914,365	73,454,699
Restricted for			
Debt service	8,886,242	-	8,886,242
City celebrations	18,259	-	18,259
Economic development	2,056,401	-	2,056,401
Tax increment financing	5,153,917	-	5,153,917
Capital projects	3,909,571	-	3,909,571
Unrestricted	7,882,952	11,831,525	19,714,477
Total Net Position	<u>\$ 83,447,676</u>	<u>\$ 29,745,890</u>	<u>\$ 113,193,566</u>

The notes to the financial statements are in integral part of this statement.

Component Units

Marshall Municipal Utilities	Marshall Housing Commission	Economic Development Authority	Marshall-Lyon County Library
\$ 24,561,863	\$ 479,949	\$ 1,238,671	\$ 446,730
6,154,948	32,525	-	-
152,539	-	1,932	60
-	-	3,370	1,232
4,453,772	6,291	-	-
44,568	-	377,138	-
-	-	-	-
-	-	904	311
104,033	-	-	5,936
-	-	-	-
718,288	1,100	-	-
153,603	14,028	124	4,667
-	-	1,110,455	-
-	-	-	-
2,381,705	642,073	-	-
64,676,458	2,424,056	6,299	5,935,694
<u>103,401,777</u>	<u>3,600,022</u>	<u>2,738,893</u>	<u>6,394,630</u>
26,834	-	-	1,877
497,804	-	-	90,495
<u>524,638</u>	<u>-</u>	<u>-</u>	<u>92,372</u>
2,939,083	5,600	44,530	23,129
-	-	-	-
-	8,231	-	547
782,891	-	317,090	3,426
393,976	-	-	6,724
234,189	2,702	-	10,341
83,567	24,885	-	-
-	7,640	-	-
4,151,192	25,679	-	83,672
26,448,892	46,187	-	1,043,604
<u>35,033,790</u>	<u>120,924</u>	<u>361,620</u>	<u>1,171,443</u>
814,029	-	-	117,121
41,878,163	3,066,129	6,299	5,363,196
6,154,948	-	-	111,401
-	-	-	-
-	-	428,512	-
-	-	-	-
-	-	-	-
20,045,485	412,969	1,942,462	(276,159)
<u>\$ 68,078,596</u>	<u>\$ 3,479,098</u>	<u>\$ 2,377,273</u>	<u>\$ 5,198,438</u>

The notes to the financial statements are in integral part of this statement.

City of Marshall, Minnesota
Statement of Activities
For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 3,370,422	\$ 215,055	\$ 21,802	\$ -
Public safety	4,069,232	462,320	546,882	109,624
Public works	7,252,085	1,553,397	36,238	4,634,381
Culture and recreation	3,110,696	820,753	104,310	63,772
Economic development	138,506	12,731	554,290	-
Airport	512,992	151,070	99,768	608,835
Interest on long-term debt	931,375	-	-	-
Total Governmental Activities	<u>19,385,308</u>	<u>3,215,326</u>	<u>1,363,290</u>	<u>5,416,612</u>
Business-type Activities				
Wastewater treatment	5,117,137	5,487,718	-	-
Surface water management	970,729	1,166,670	-	13,046
Municipal liquor store	4,678,944	5,120,403	-	-
Parkway Townhomes	21,746	-	-	-
Total Business-type Activities	<u>10,788,556</u>	<u>11,774,791</u>	<u>-</u>	<u>13,046</u>
Total Primary Government	<u>\$ 30,173,864</u>	<u>\$ 14,990,117</u>	<u>\$ 1,363,290</u>	<u>\$ 5,429,658</u>
Component Units				
Marshall Municipal Utilities - Water	\$ 4,467,169	\$ 5,418,297	\$ -	\$ 354,082
Marshall Municipal Utilities - Electric	40,632,340	41,061,703	-	-
Marshall Housing Commission	977,970	421,436	366,654	131,653
Economic Development Authority	1,025,041	12,801	21,746	-
Marshall-Lyon County Library	1,210,448	17,145	953,822	-
Total Component Units	<u>\$ 48,312,968</u>	<u>\$ 46,931,382</u>	<u>\$ 1,342,222</u>	<u>\$ 485,735</u>
General Revenues				
Property taxes, levied for general purposes				
Property taxes, levied for special purposes				
Property taxes, levied for debt service				
Tax increments				
Sales tax				
Lodging taxes				
Franchise taxes				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Gain on sale of capital assets				
Other revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position, January 1 as Restated (Note 11)				
Net Position, December 31				

The notes to the financial statements are in integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Marshall Municipal Utilities	Marshall Housing Commission	Economic Development Authority	Marshall-Lyon County Library
\$ (3,133,565)		\$ (3,133,565)				
(2,950,406)		(2,950,406)				
(1,028,069)		(1,028,069)				
(2,121,861)		(2,121,861)				
428,515		428,515				
346,681		346,681				
(931,375)		(931,375)				
<u>(9,390,080)</u>		<u>(9,390,080)</u>				
-	\$ 370,581	370,581				
-	208,987	208,987				
-	441,459	441,459				
-	(21,746)	(21,746)				
-	<u>999,281</u>	<u>999,281</u>				
<u>(9,390,080)</u>	<u>999,281</u>	<u>(8,390,799)</u>				
			\$ 1,305,210	\$ -	\$ -	\$ -
			429,363	-	-	-
			-	(58,227)	-	-
			-	-	(990,494)	-
			-	-	-	(239,481)
			<u>1,734,573</u>	<u>(58,227)</u>	<u>(990,494)</u>	<u>(239,481)</u>
4,926,377	-	4,926,377	-	-	-	-
-	-	-	-	-	120,779	706
1,340,048	-	1,340,048	-	-	-	40,510
749,421	-	749,421	-	-	-	-
1,949,290	-	1,949,290	-	-	-	-
257,701	-	257,701	-	-	-	-
472,122	-	472,122	-	-	-	-
3,315,293	-	3,315,293	-	-	-	-
241,317	70,479	311,796	394,397	3,376	21,616	33,189
27,586	25,917	53,503	-	-	-	-
15,428	-	15,428	577,869	5,935	-	-
448,290	(448,290)	-	-	-	-	-
<u>13,742,873</u>	<u>(351,894)</u>	<u>13,390,979</u>	<u>972,266</u>	<u>9,311</u>	<u>142,395</u>	<u>74,405</u>
4,352,793	647,387	5,000,180	2,706,839	(48,916)	(848,099)	(165,076)
<u>79,094,883</u>	<u>29,098,503</u>	<u>108,193,386</u>	<u>65,371,757</u>	<u>3,528,014</u>	<u>3,225,372</u>	<u>5,363,514</u>
<u>\$ 83,447,676</u>	<u>\$ 29,745,890</u>	<u>\$ 113,193,566</u>	<u>\$ 68,078,596</u>	<u>\$ 3,479,098</u>	<u>\$ 2,377,273</u>	<u>\$ 5,198,438</u>

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FUND FINANCIAL STATEMENTS

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

City of Marshall, Minnesota
Balance Sheet
Governmental Funds
December 31, 2018

	101	230 Tax Increment Financing	256 Sales / Lodging Tax
	General		
Assets			
Cash and temporary investments	\$ 7,862,622	\$ 4,276,157	\$ 1,123,460
Receivables			
Interest	7,463	-	1,508
Delinquent taxes	123,092	-	-
Accounts	121,417	-	5,646
Notes/leases	-	-	-
Special assessments	1,207	-	-
Intergovernmental	141,968	625	365,469
Due from other funds	-	561,631	-
Due from component units	-	317,073	-
Prepaid items	125,393	-	-
Total Assets	<u>\$ 8,383,162</u>	<u>\$ 5,155,486</u>	<u>\$ 1,496,083</u>
Liabilities			
Accounts payable	\$ 196,211	\$ 1,530	\$ -
Contracts payable	-	-	-
Due to other funds	153,601	-	-
Due to component units	68,447	39	-
Due to other governments	45,388	-	-
Accrued salaries payable	155,971	-	-
Unearned revenue	10,072	-	-
Total Liabilities	<u>629,690</u>	<u>1,569</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue - taxes	123,092	-	-
Unavailable revenue - special assessments	1,207	-	-
Total Deferred Inflows of Resources	<u>124,299</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable			
Prepaid items	125,393	-	-
Restricted for			
Debt service	-	-	-
City celebrations	-	-	-
Economic development	-	-	-
Tax increment financing	-	5,153,917	-
Capital projects	-	-	1,496,083
Committed for			
Economic development	-	-	-
Capital projects	-	-	-
Assigned for			
Insurance reserve	119,295	-	-
Carryover expenditures	34,761	-	-
OPEB liability	465,660	-	-
Shelter	13,744	-	-
Operating expenditure contingency	641,733	-	-
Forfeiture program - Police department	82,797	-	-
Unallocated health insurance premium	12,218	-	-
Capital projects	-	-	-
Drivers education	-	-	-
ASC Arena	-	-	-
Economic development	-	-	-
Park improvements	-	-	-
Emergency response and industrial training center	-	-	-
Unassigned	6,133,572	-	-
Total Fund Balances	<u>7,629,173</u>	<u>5,153,917</u>	<u>1,496,083</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,383,162</u>	<u>\$ 5,155,486</u>	<u>\$ 1,496,083</u>

The notes to the financial statements are in integral part of this statement.

300s	462	475		
Debt	2017	2018	Other	
Service	Public	Public	Governmental	Totals
	Improvements	Improvements	Funds	
\$ 5,810,691	\$ 306,135	\$ 486,228	\$ 10,535,665	\$ 30,400,958
-	-	-	855	9,826
32,166	-	-	11,456	166,714
-	-	5,527	36,839	169,429
-	-	-	13,576	13,576
3,447,998	-	-	595,417	4,044,622
21,872	157,915	-	96,861	784,710
-	-	-	30,000	591,631
-	-	-	-	317,073
-	-	-	25,548	150,941
<u>\$ 9,312,727</u>	<u>\$ 464,050</u>	<u>\$ 491,755</u>	<u>\$ 11,346,217</u>	<u>\$ 36,649,480</u>
\$ 1,000	\$ -	\$ 1,501	\$ 181,328	\$ 381,570
-	170,673	229,122	-	399,795
-	-	-	459,028	612,629
-	-	-	9,957	78,443
-	1,033	4,665	12,902	63,988
-	-	-	4,489	160,460
-	-	-	-	10,072
<u>1,000</u>	<u>171,706</u>	<u>235,288</u>	<u>667,704</u>	<u>1,706,957</u>
32,166	-	-	11,456	166,714
3,447,998	-	-	595,417	4,044,622
<u>3,480,164</u>	<u>-</u>	<u>-</u>	<u>606,873</u>	<u>4,211,336</u>
-	-	-	25,548	150,941
5,831,563	-	-	-	5,831,563
-	-	-	18,259	18,259
-	-	-	2,056,401	2,056,401
-	-	-	-	5,153,917
-	256,864	223,618	1,933,006	3,909,571
-	-	-	2,316	2,316
-	-	-	897,557	897,557
-	-	-	-	119,295
-	-	-	-	34,761
-	-	-	-	465,660
-	-	-	-	13,744
-	-	-	-	641,733
-	-	-	-	82,797
-	-	-	-	12,218
-	35,480	32,849	4,704,846	4,773,175
-	-	-	79,601	79,601
-	-	-	30,422	30,422
-	-	-	622,465	622,465
-	-	-	16,569	16,569
-	-	-	53,332	53,332
-	-	-	(368,682)	5,764,890
<u>5,831,563</u>	<u>292,344</u>	<u>256,467</u>	<u>10,071,640</u>	<u>30,731,187</u>
<u>\$ 9,312,727</u>	<u>\$ 464,050</u>	<u>\$ 491,755</u>	<u>\$ 11,346,217</u>	<u>\$ 36,649,480</u>

The notes to the financial statements are in integral part of this statement.

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City of Marshall, Minnesota
 Reconciliation of the Balance Sheet
 to the Statement of Net Position
 Governmental Funds
 December 31, 2018

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

Total Fund Balances - Governmental Funds	\$ 30,731,187
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.	90,846,375
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences payable	(896,869)
Other postemployment benefits obligation	(391,451)
Pension liability	(4,437,655)
Bonds payable	(33,333,608)
Unamortized bond premiums	(1,974,909)
Unamortized bond discounts	2,476
Long-term assets are not available to pay current-period expenditures and, therefore, are unavailable in the funds.	
Delinquent property taxes receivable	166,714
Special assessments receivable	4,044,622
Long-term assets from pensions reported in governmental activities are not financial resources therefore are not reported as assets in the funds.	335,892
Governmental funds do not report long-term amounts related to pensions and other post employment benefits.	
Deferred outflows of pension resources	3,012,264
Deferred inflows of pension resources	(4,263,961)
Deferred outflows of other postemployment benefits	32,084
Governmental funds do not report a liability for accrued interest until due and payable.	<u>(425,485)</u>
Total Net Position - Governmental Activities	<u><u>\$ 83,447,676</u></u>

City of Marshall, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	101	230	256
	General	Tax Increment Financing	Sales / Lodging Tax
Revenues			
Taxes	\$ 5,094,405	\$ 749,421	\$ 2,033,808
Special assessments	4,521	-	-
Licenses and permits	262,748	-	-
Intergovernmental	3,233,991	-	-
Charges for services	2,180,174	-	-
Fines and forfeits	95,764	-	-
Investment earnings	85,294	18,867	12,820
Miscellaneous	1,145,778	15,000	-
Total Revenues	<u>12,102,675</u>	<u>783,288</u>	<u>2,046,628</u>
Expenditures			
Current			
General government	3,154,434	-	-
Public safety	3,691,773	-	-
Public works	3,053,572	-	-
Culture and recreation	1,765,202	-	-
Economic development	-	138,263	-
Airport	451,632	-	-
Capital outlay			
General government	-	-	-
Public safety	80,101	-	-
Public works	-	-	-
Culture and recreation	5,764	-	-
Airport	-	-	-
Debt service			
Principal	-	-	-
Interest and other	-	-	-
Bond issuance costs	-	-	-
Total Expenditures	<u>12,202,478</u>	<u>138,263</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(99,803)</u>	<u>645,025</u>	<u>2,046,628</u>
Other Financing Sources (Uses)			
Sale of capital assets	5,160	-	-
Transfers in	327,105	138,069	-
Bonds issued	-	-	-
Premium on bonds issued	-	-	-
Transfers out	-	(446,079)	(2,028,860)
Total Other Financing Sources (Uses)	<u>332,265</u>	<u>(308,010)</u>	<u>(2,028,860)</u>
Net Change in Fund Balances	232,462	337,015	17,768
Fund Balances, January 1	<u>7,396,711</u>	<u>4,816,902</u>	<u>1,478,315</u>
Fund Balances, December 31	<u>\$ 7,629,173</u>	<u>\$ 5,153,917</u>	<u>\$ 1,496,083</u>

The notes to the financial statements are in integral part of this statement.

300s	462	475		
Debt	2017	2018	Other	
Service	Public	Public	Governmental	Totals
	Improvements	Improvements	Funds	
\$ 1,319,020	\$ -	\$ -	\$ 387,186	\$ 9,583,840
1,341,280	-	-	259,901	1,605,702
-	-	-	-	262,748
-	660,383	2,073,844	745,919	6,714,137
-	-	-	255,375	2,435,549
-	-	-	-	95,764
14,689	18,997	32,849	57,801	241,317
500,000	-	704,351	732,295	3,097,424
<u>3,174,989</u>	<u>679,380</u>	<u>2,811,044</u>	<u>2,438,477</u>	<u>24,036,481</u>
-	-	-	8,559	3,162,993
-	-	-	166,601	3,858,374
-	-	-	5,547	3,059,119
-	-	-	691,344	2,456,546
-	-	-	243	138,506
-	-	-	-	451,632
-	-	-	131,243	131,243
-	-	-	145,637	225,738
-	1,710,690	4,798,086	39,341	6,548,117
-	-	61,762	416,866	484,392
-	-	-	683,548	683,548
3,280,000	-	-	95,404	3,375,404
1,044,674	-	-	825	1,045,499
-	-	78,417	764	79,181
<u>4,324,674</u>	<u>1,710,690</u>	<u>4,938,265</u>	<u>2,385,922</u>	<u>25,700,292</u>
<u>(1,149,685)</u>	<u>(1,031,310)</u>	<u>(2,127,221)</u>	<u>52,555</u>	<u>(1,663,811)</u>
-	-	-	35,000	40,160
3,514,639	-	-	4,004,659	7,984,472
-	-	2,293,608	35,000	2,328,608
-	-	90,080	2,441	92,521
<u>(1,474,394)</u>	<u>-</u>	<u>-</u>	<u>(3,586,849)</u>	<u>(7,536,182)</u>
<u>2,040,245</u>	<u>-</u>	<u>2,383,688</u>	<u>490,251</u>	<u>2,909,579</u>
890,560	(1,031,310)	256,467	542,806	1,245,768
4,941,003	1,323,654	-	9,528,834	29,485,419
<u>\$ 5,831,563</u>	<u>\$ 292,344</u>	<u>\$ 256,467</u>	<u>\$ 10,071,640</u>	<u>\$ 30,731,187</u>

The notes to the financial statements are in integral part of this statement.

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City of Marshall, Minnesota
 Reconciliation of the Statement of
 Revenues, Expenditures and Changes in Fund Balances
 to the Statement of Activities
 Governmental Funds
 For the Year Ended December 31, 2018

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

Net Change in Fund Balances - Governmental Funds	\$ 1,245,768
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	7,202,224
Depreciation expense	(5,003,989)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.</p>	
Book value of disposed of capital assets	(12,574)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
Bonds issued	(2,328,608)
Principal repayments	3,375,404
Bond premiums issued, net of amortization	85,009
Bond discounts amortization	(2,476)
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>	
	18,251
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	344,320
Direct aid contributions	35,184
<p>Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.</p>	
Property taxes	111,119
Special assessments	(911,979)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Compensated absences	216,796
Other postemployment benefits costs	(21,656)
Change in Net Position - Governmental Activities	\$ 4,352,793

City of Marshall, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General, Tax Increment Financing and Sales/Lodging Tax Funds
For the Year Ended December 31, 2018

	General			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 5,025,491	\$ 5,025,491	\$ 5,094,405	\$ 68,914
Licenses and permits	274,678	274,678	262,748	(11,930)
Special assessments	-	-	4,521	4,521
Intergovernmental	3,135,955	3,135,955	3,233,991	98,036
Charges for services	2,173,179	2,173,179	2,180,174	6,995
Fines and forfeits	108,000	108,000	95,764	(12,236)
Investment earnings	30,000	30,000	85,294	55,294
Miscellaneous	988,407	988,407	1,145,778	157,371
Total Revenues	<u>11,735,710</u>	<u>11,735,710</u>	<u>12,102,675</u>	<u>366,965</u>
Expenditures				
Current				
General government	3,185,341	3,185,341	3,154,434	30,907
Public safety	3,682,929	3,682,929	3,691,773	(8,844)
Public works	2,927,360	2,927,360	3,053,572	(126,212)
Culture and recreation	1,937,219	1,937,219	1,765,202	172,017
Economic development	-	-	-	-
Airport	429,976	429,976	451,632	(21,656)
Capital outlay				
Public safety	-	-	80,101	(80,101)
Culture and recreation	-	-	5,764	(5,764)
Total Expenditures	<u>12,162,825</u>	<u>12,162,825</u>	<u>12,202,478</u>	<u>(39,653)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(427,115)</u>	<u>(427,115)</u>	<u>(99,803)</u>	<u>327,312</u>
Other Financing Sources (Uses)				
Sale of capital assets	30,000	30,000	5,160	(24,840)
Transfers in	327,105	327,105	327,105	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>357,105</u>	<u>357,105</u>	<u>332,265</u>	<u>(24,840)</u>
Net Change in Fund Balances	(70,010)	(70,010)	232,462	302,472
Fund Balances, January 1	<u>7,396,711</u>	<u>7,396,711</u>	<u>7,396,711</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 7,326,701</u>	<u>\$ 7,326,701</u>	<u>\$ 7,629,173</u>	<u>\$ 302,472</u>

Tax Increment Financing				Sales/Lodging Tax			
Budgeted Amounts		Actual Amounts	Variance with Final Budget	Budgeted Amounts		Actual Amounts	Variance with Final Budget
Original	Final			Original	Final		
\$ 632,400	\$ 632,400	\$ 749,421	\$ 117,021	\$ 2,081,640	\$ 2,081,640	\$ 2,033,808	\$ (47,832)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,500	7,500	18,867	11,367	2,500	2,500	12,820	10,320
-	-	15,000	15,000	-	-	-	-
<u>639,900</u>	<u>639,900</u>	<u>783,288</u>	<u>143,388</u>	<u>2,084,140</u>	<u>2,084,140</u>	<u>2,046,628</u>	<u>(37,512)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
22,000	22,000	138,263	(116,263)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>22,000</u>	<u>22,000</u>	<u>138,263</u>	<u>(116,263)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>617,900</u>	<u>617,900</u>	<u>645,025</u>	<u>27,125</u>	<u>2,084,140</u>	<u>2,084,140</u>	<u>2,046,628</u>	<u>(37,512)</u>
-	-	-	-	-	-	-	-
-	-	138,069	138,069	-	-	-	-
(454,219)	(454,219)	(446,079)	8,140	(1,457,969)	(1,457,969)	(2,028,860)	(570,891)
<u>(454,219)</u>	<u>(454,219)</u>	<u>(308,010)</u>	<u>146,209</u>	<u>(1,457,969)</u>	<u>(1,457,969)</u>	<u>(2,028,860)</u>	<u>(570,891)</u>
163,681	163,681	337,015	173,334	626,171	626,171	17,768	(608,403)
<u>4,816,902</u>	<u>4,816,902</u>	<u>4,816,902</u>	<u>-</u>	<u>1,478,315</u>	<u>1,478,315</u>	<u>1,478,315</u>	<u>-</u>
<u>\$ 4,980,583</u>	<u>\$ 4,980,583</u>	<u>\$ 5,153,917</u>	<u>\$ 173,334</u>	<u>\$ 2,104,486</u>	<u>\$ 2,104,486</u>	<u>\$ 1,496,083</u>	<u>\$ (608,403)</u>

City of Marshall, Minnesota
Statement of Net Position
Proprietary Funds
December 31, 2018

	Business-type Activities - Enterprise Funds				Totals
	602 Wastewater Treatment	609 Municipal Liquor Store	620 Parkway Townhomes	630 Surface Water Management	
Assets					
Current Assets					
Cash and temporary investments	\$ 3,845,928	\$ 1,794,175	\$ -	\$ 1,751,338	\$ 7,391,441
Designated assets					
Cash and temporary investments					
Capital reserve	2,686,855	-	-	-	2,686,855
Debt service	1,392,568	-	-	382,817	1,775,385
Receivables					
Interest	2,356	437	-	-	2,793
Accounts	142,874	13,611	-	-	156,485
Delinquent taxes	-	-	-	31	31
Special assessments	-	-	-	12,107	12,107
Intergovernmental	-	-	-	36	36
Due from other funds	20,998	-	-	-	20,998
Due from component units	588,262	-	-	194,629	782,891
Inventories	-	624,448	-	-	624,448
Prepaid items	26,976	12,477	-	9,972	49,425
Total Current Assets	<u>8,706,817</u>	<u>2,445,148</u>	<u>-</u>	<u>2,350,930</u>	<u>13,502,895</u>
Noncurrent Assets					
Capital assets, at cost					
Land	199,134	48,603	-	265,135	512,872
Construction in progress	291,485	-	-	375,526	667,011
Buildings	168,472	2,359,862	-	-	2,528,334
Improvements other than buildings	28,001,430	123,122	-	-	28,124,552
Systems and infrastructure	20,487,396	-	-	16,063,933	36,551,329
Equipment and machinery	3,216,598	167,916	-	356,215	3,740,729
Less accumulated depreciation	<u>(31,776,743)</u>	<u>(288,017)</u>	<u>-</u>	<u>(6,807,288)</u>	<u>(38,872,048)</u>
Total Noncurrent Assets	<u>20,587,772</u>	<u>2,411,486</u>	<u>-</u>	<u>10,253,521</u>	<u>33,252,779</u>
Total Assets	<u>29,294,589</u>	<u>4,856,634</u>	<u>-</u>	<u>12,604,451</u>	<u>46,755,674</u>
Deferred Outflows of Resources					
Deferred pension resources	131,217	42,199	-	-	173,416
Deferred other postemployment resources	5,212	870	-	-	6,082
Total Deferred Outflows of Resources	<u>136,429</u>	<u>43,069</u>	<u>-</u>	<u>-</u>	<u>179,498</u>

City of Marshall, Minnesota
Statement of Net Position (Continued)
Proprietary Funds
December 31, 2018

	Business-type Activities - Enterprise Funds				Totals
	602 Wastewater Treatment	609 Municipal Liquor Store	620 Parkway Townhomes	630 Surface Water Management	
Liabilities					
Current Liabilities					
Accounts payable	\$ 30,903	\$ 105,929	\$ -	\$ 34,533	\$ 171,365
Due to component unit	24,514	1,786	-	1,783	28,083
Due to other governments	1,208	60,566	-	38	61,812
Accrued interest payable	96,488	5,904	-	33,897	136,289
Accrued salaries payable	18,557	5,812	-	-	24,369
Compensated absences payable	59,125	7,568	-	-	66,693
Bonds payable - current portion	1,296,080	205,000	-	348,920	1,850,000
Total Current Liabilities	<u>1,526,875</u>	<u>392,565</u>	<u>-</u>	<u>419,171</u>	<u>2,338,611</u>
Noncurrent Liabilities					
Compensated absences payable	192,386	26,860	-	-	219,246
Other postemployment benefit obligation	63,597	10,612	-	-	74,209
Pension liability	638,896	205,468	-	-	844,364
Bonds payable - noncurrent portion	8,471,020	2,355,000	-	2,662,394	13,488,414
Total Noncurrent Liabilities	<u>9,365,899</u>	<u>2,597,940</u>	<u>-</u>	<u>2,662,394</u>	<u>14,626,233</u>
Total Liabilities	<u>10,892,774</u>	<u>2,990,505</u>	<u>-</u>	<u>3,081,565</u>	<u>16,964,844</u>
Deferred Inflows of Resources					
Deferred pension resources	169,823	54,615	-	-	224,438
Net Position					
Net investment in capital assets	10,820,672	(148,514)	-	7,242,207	17,914,365
Unrestricted	7,547,749	2,003,097	-	2,280,679	11,831,525
Total Net Position	<u>\$ 18,368,421</u>	<u>\$ 1,854,583</u>	<u>\$ -</u>	<u>\$ 9,522,886</u>	<u>\$ 29,745,890</u>

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City of Marshall, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds				Totals
	602 Wastewater Treatment	609 Municipal Liquor Store	620 Parkway Townhomes	630 Surface Water Management	
Operating Revenues					
Charges for services	\$ 5,410,581	\$ -	\$ -	\$ 1,165,997	\$ 6,576,578
Pension revenue					
Sales	-	5,104,513	-	-	5,104,513
Cost of sales	-	(3,913,265)	-	-	(3,913,265)
Total Operating Revenues/Gross Profit	<u>5,410,581</u>	<u>1,191,248</u>	<u>-</u>	<u>1,165,997</u>	<u>7,767,826</u>
Operating Expenses					
Salaries and benefits	1,079,629	353,186	-	-	1,432,815
Supplies	302,475	14,153	-	43,999	360,627
Repairs and maintenance	159,541	9,270	-	-	168,811
Other services and charges	1,338,699	174,485	-	357,161	1,870,345
Insurance	35,033	16,555	-	-	51,588
Utilities	316,398	30,110	-	-	346,508
Depreciation	1,684,436	93,584	-	496,683	2,274,703
Total Operating Expenses	<u>4,916,211</u>	<u>691,343</u>	<u>-</u>	<u>897,843</u>	<u>6,505,397</u>
Operating Income (Loss)	<u>494,370</u>	<u>499,905</u>	<u>-</u>	<u>268,154</u>	<u>1,262,429</u>
Nonoperating Revenues (Expenses)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	13,058	13,058
Other income	4,884	1,571	-	-	6,455
Investment earnings (loss)	51,017	17,479	-	1,983	70,479
Refunds and reimbursements	56,971	14,319	-	661	71,951
Rents	15,282	-	-	-	15,282
Gain (loss) on disposal of assets	20,592	-	-	5,325	25,917
Bond (discount) premium amortization	35,600	-	-	10,896	46,496
Bond issuance costs	(13,742)	-	-	(14,436)	(28,178)
Interest and other expense	(222,784)	(74,336)	-	(69,346)	(366,466)
Payment to Component Unit	-	-	(21,746)	-	(21,746)
Total Nonoperating Revenues (Expenses)	<u>(52,180)</u>	<u>(40,967)</u>	<u>(21,746)</u>	<u>(51,859)</u>	<u>(166,752)</u>
Income (Loss) Before Transfers	442,190	458,938	(21,746)	216,295	1,095,677
Transfers Out	<u>(39,800)</u>	<u>(300,000)</u>	<u>-</u>	<u>(108,490)</u>	<u>(448,290)</u>
Change in Net Position	402,390	158,938	(21,746)	107,805	647,387
Net Position, January 1 as Restated (Note 11)	<u>17,966,031</u>	<u>1,695,645</u>	<u>21,746</u>	<u>9,415,081</u>	<u>29,098,503</u>
Net Position, December 31	<u>\$ 18,368,421</u>	<u>\$ 1,854,583</u>	<u>\$ -</u>	<u>\$ 9,522,886</u>	<u>\$ 29,745,890</u>

City of Marshall, Minnesota
Statement of Cash Flows (Continued on the Following Page)
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds				Totals
	602 Wastewater Treatment	609 Municipal Liquor Store	620 Parkway Townhomes	630 Surface Water Management	
Cash Flows From Operating Activities					
Receipts from customers	\$ 5,401,004	\$ 5,090,902	\$ -	\$ 1,156,088	\$ 11,647,994
Payments to suppliers and vendors	(2,288,537)	(4,118,972)	-	(373,703)	(6,781,212)
Payments to and on behalf of employees	(1,140,157)	(414,940)	-	-	(1,555,097)
Other receipts	77,137	15,890	-	661	93,688
Net Cash Provided (Used) by Operating Activities	<u>2,049,447</u>	<u>572,880</u>	<u>-</u>	<u>783,046</u>	<u>3,405,373</u>
Cash Flows From Noncapital Financing Activities					
Transfers to other funds	(39,800)	(300,000)	-	(108,490)	(448,290)
Payment to Component Unit	-	-	(21,746)	-	(21,746)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(39,800)</u>	<u>(300,000)</u>	<u>(21,746)</u>	<u>(108,490)</u>	<u>(470,036)</u>
Cash Flows From Capital and Related Financing Activities					
Acquisition of capital assets	(753,174)	-	-	(468,519)	(1,221,693)
Proceeds from sales of capital assets	21,250	-	-	7,500	28,750
Proceeds from bonds issued, net of discounts/premiums issued	641,712	-	-	656,322	1,298,034
Principal paid on long-term debt	(926,080)	(200,000)	-	(348,920)	(1,475,000)
Interest paid on long-term debt	(216,244)	(74,653)	-	(62,654)	(353,551)
Bond issuance costs	(13,742)	-	-	(14,436)	(28,178)
Property taxes received/adjusted	-	-	-	212	212
Special assessments received	-	-	-	13,058	13,058
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,246,278)</u>	<u>(274,653)</u>	<u>-</u>	<u>(217,437)</u>	<u>(1,738,368)</u>
Cash Flows From Investing Activities					
Interest received on cash and investments	49,077	17,179	-	2,126	68,382
Net Increase (Decrease) in Cash and Cash Equivalents	812,446	15,406	(21,746)	459,245	1,265,351
Cash and Cash Equivalents, January 1	7,112,905	1,778,769	21,746	1,674,910	10,588,330
Cash and Cash Equivalents, December 31	<u>\$ 7,925,351</u>	<u>\$ 1,794,175</u>	<u>\$ -</u>	<u>\$ 2,134,155</u>	<u>\$ 11,853,681</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position					
Cash and temporary investments					
Undesignated	\$ 3,845,928	\$ 1,794,175	\$ -	\$ 1,751,338	\$ 7,391,441
Designated - capital reserve	2,686,855	-	-	-	2,686,855
Designated - debt service	1,392,568	-	-	382,817	1,775,385
Total Cash and Cash Equivalents	<u>\$ 7,925,351</u>	<u>\$ 1,794,175</u>	<u>\$ -</u>	<u>\$ 2,134,155</u>	<u>\$ 11,853,681</u>

City of Marshall, Minnesota
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds				Totals
	602 Wastewater Treatment	609 Municipal Liquor Store	620 Parkway Townhomes	630 Surface Water Management	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 494,370	\$ 499,905	\$ -	\$ 268,154	\$ 1,262,429
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Other income related to operations	77,137	15,890	-	661	93,688
Depreciation	1,684,436	93,584	-	496,683	2,274,703
(Increase) decrease in assets					
Accounts receivable	2,113	(13,611)	-	-	(11,498)
Special assessments receivable	-	-	-	(9,059)	(9,059)
Due from component units	(11,690)	-	-	(850)	(12,540)
Inventories	-	(64,530)	-	-	(64,530)
Prepaid items	29,485	(82)	-	423	29,826
(Increase) decrease in deferred outflows of resources					
Deferred pension resources	92,816	23,038	-	-	115,854
Deferred other postemployment resources	(5,212)	(870)	-	-	(6,082)
Increase (decrease) in liabilities					
Accounts payable	4,959	67,459	-	26,329	98,747
Due to other governments	684	36,265	-	38	36,987
Due to component unit	(171,519)	(246)	-	667	(171,098)
Accrued salaries payable	2,754	642	-	-	3,396
Other postemployment benefit obligation	9,124	646	-	-	9,770
Pension liability	(150,251)	(24,325)	-	-	(174,576)
Compensated absences payable	12,491	(59,570)	-	-	(47,079)
Increase (decrease) in deferred inflows of resources					
Deferred pension resources	(22,250)	(1,315)	-	-	(23,565)
Net Cash Provided (Used) by Operating Activities	\$ 2,049,447	\$ 572,880	\$ -	\$ 783,046	\$ 3,405,373
Noncash Investing, Capital and Financing Activities					
Book value of disposed/traded of capital assets	\$ 8,716	\$ -	\$ -	\$ 2,175	\$ 10,891
Capital assets contributed from (to) other funds	(108,044)	-	-	66,037	(42,007)
Amortization of bond (premium) discount	(35,600)	-	-	(10,896)	(46,496)

City of Marshall, Minnesota
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	<u>Private Purpose Trust Fund</u>
Assets	
Cash and temporary investments	<u>\$ 16,102</u>
Net Position	
Net position held in trust for future use	<u>\$ 16,102</u>

City of Marshall, Minnesota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2018

	Private Purpose Trust Fund
Additions	
Investment earnings	\$ 245
Subtractions	
Scholarships	(300)
Changes in Net Position	(55)
Net Position, January 1	16,157
Net Position, December 31	\$ 16,102

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Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Marshall (the City) was incorporated February 20, 1901 under the provisions of Minnesota Laws of 1870. The City operates under a Mayor-Council form of government with a full-time City Administrator and provides the following services as authorized by its charter, which was adopted in 1969 as provided by Minnesota statutes, chapter 410: public safety (police and fire), highways and streets, culture and recreation, public library, public improvements, planning and zoning and general administrative services. The City also owns a municipal airport and municipal liquor store. The City also operates public electric, water and wastewater treatment and surface water utilities. The electric and water utilities are presented as a discretely presented component unit.

The City is governed by an elected mayor and a six-member Council. The Council exercises legislative authority and determines all matters of policy. The Council appoints personnel responsible for the proper administration of all affairs relating to the City. The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. Blended component units, although legally separate entities are in substance, part of the City's operations and so data from these units are combined with data of the primary government. The blended component unit has a December 31 year end. Each discretely presented component unit is reported in a separate column in the combined financial statements to emphasize it is legally separate from the City.

Blended Component Units. The Housing and Redevelopment Authority (HRA) serves all the citizens of the City and is governed by City appointed boards. The HRA was created pursuant to Minnesota statutes 469.090 through 469.108 to carry out housing development and redevelopment within the City in accordance with policies established by the Council. The HRA may not exercise any of the powers enumerated by the authorizing statutes without prior approval of the Council. Separate financial statements are not issued.

Discretely Presented Component Units. The Economic Development Authority (EDA) serves all the citizens of the City and is governed by City appointed boards. The EDA was created pursuant to Minnesota statutes 469.090 through 469.108 to carry out economic and industrial development and redevelopment within the City in accordance with policies established by the Council. The seven-member board consists of two Council members and four other City Council approved members along with the City Administrator who is the executive director. The EDA may not exercise any of the powers enumerated by the authorizing statutes without prior approval of the Council. The EDA is reported as two discretely presented special revenue funds (Economic Development Authority and EDA Parkway Housing). Separate financial statements are not issued.

The Marshall Municipal Utilities (the Utilities) meets the criteria to be included as a discrete presentation. The members of the governing board of the Utilities are appointed by the Mayor and approved by the City Council. The Utilities makes monthly payments to the City "in lieu of taxes" in accordance with an agreement between itself and the City. Therefore, there is a financial benefit to the City. Complete financial statements for the Utilities may be obtained from the Utilities Business Office at 113 South Fourth Street, Marshall, Minnesota.

Note 1: Summary of Significant Accounting Policies (Continued)

The Marshall Housing Commission (the Commission) of the City of Marshall meets the criteria to be included as a discrete presentation. The members of the governing board of the Commission are appointed by the Mayor and approved by the City Council. Although the City does not have the authority to approve or modify the Commission's operational and capital budgets, the tax rates established by the Commission and bonded debt must be approved by the City Council. Complete financial statements for the Commission may be obtained from the Marshall Housing Commission at 202 North First Street, Marshall, Minnesota.

The Marshall-Lyon County Public Library meets the criteria to be included as a discrete presentation. The Library is a joint venture between the City and Lyon County. The City appoints six members and the County appoints three members of the governing board of the Library. The City does have the authority to approve or modify the Library's operational and capital budgets and any bonded debt must be approved by the City Council. The City provides a material portion of the Library's annual operating budget. The Library, whose year-end is December 31, is a discretely presented component unit (with special revenue, debt service and capital projects funds) of the City. Separate financial statements have not been prepared.

Related Organization. The Marshall Fire Department Relief Association is organized as a non-profit organization, legally separate from the City, by its members to provide pension and other benefits to such members in accordance with Minnesota statutes. Its board of directors is appointed by the membership of the Association and not by the City Council and the Association issues its own set of financial statements. All funding is conducted in accordance with applicable Minnesota statutes, whereby state aids flow to the Association, tax levies are determined by the Association, and are only reviewed by the City and the Association pays benefits directly to its members. The Association may certify tax levies to Lyon County directly if the City does not carry out this function. Because the Association is fiscally independent of the City, the financial statements of the Association have not been included within the City's reporting entity. The City's portion of the costs of the Association's pension benefits is included in the General fund under public safety.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major governmental funds:

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

The *Tax Increment Financing fund* is used to account for the collection of tax increment and payment of related expenditures for all of the City tax increment financing districts.

The *Sales / Lodging Tax fund* is used to be used for debt service payments and operation expenses related to the Red Baron Arena & Expo and MERIT Center.

The *Debt Service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *2017 Public Improvement fund* is used to account for street and utility improvements made to the City's infrastructure system.

The *2018 Public Improvement fund* is used to account for street and utility improvements made to the City's infrastructure system.

The City reports the following major proprietary funds:

The *Wastewater Treatment fund* is used to account for the operation, maintenance, and capital improvements of the City's wastewater treatment activities.

The *Municipal Liquor fund* is used to account for the operation of the City's off-sale municipal liquor store.

The *Parkway Townhomes fund* was used to account for rental activities before the townhomes were sold.

The *Surface Water Management fund* is used to account for the operation, maintenance, and capital improvements of the City's storm water collection activities.

Additionally, the City reports the following fund type:

The *Private-Purpose Trust fund* is used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support activities of the Trust. There is no requirement that any portion of these resources is preserved as capital.

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

Component Units

The Marshall Economic Development Authority and the Marshall-Lyon County Public Library have adopted the modified accrual basis of accounting and the Marshall Housing Commission, and the Marshall Public Utilities have adopted the accrual basis of accounting.

The Marshall Housing Commission has a fiscal year end of September 30. Therefore, the data included for this component unit is as of that date in the statement of net position and for the year then ended in the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Certain restricted assets are included in cash and cash equivalents. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statements of cash flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds

The City may invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 1: Summary of Significant Accounting Policies (Continued)

Broker money market funds operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the shares.

The City and its component units categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of December 31, 2018:

- US Government Securities of \$3,718,032 are valued using quoted market prices (Level 1 inputs)
- US Treasury Notes of \$545,170 are valued using quoted market prices. (Level 2 inputs)
- Mortgage backed securities of \$2,072,220 are valued using a matrix pricing model (Level 2 inputs)
- Municipal bonds of \$860,437 are valued using a matrix pricing model (Level 2 inputs)

The Municipal Utilities discretely presented component unit has the following recurring fair value measurements as of December 31, 2018:

- US Treasury Notes of \$3,069,566 are valued using quoted market prices (Level 2 inputs)
- Federal Agency Bonds and Notes of \$5,418,005 are valued using a matrix pricing model (Level 2 inputs)
- Federal Mortgage Pools of \$1,805,561 are valued using a matrix pricing model (Level 2 inputs)
- Mortgage Backed Securities of \$25,267 are valued using a matrix pricing model (Level 2 inputs)
- Municipal Bonds of \$13,637,039 are valued using a matrix pricing model (Level 2 inputs)

The Housing Commission discretely presented component unit has the following recurring fair value measurements as of December 31, 2018:

- Negotiable Certificates of Deposit of \$194,037 are valued using quoted market prices (Level 2 inputs)

Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments in May and October. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, June and November each year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year end in the governmental fund financial statements.

Accounts Receivable - City of Marshall

Accounts receivable include amounts billed for services provided before year end. Unbilled utility enterprise fund receivables are also included for services provided in 2018. All trade receivables are shown net of an allowance for uncollectible accounts. No substantial losses are anticipated from present receivable balances. The other utility funds do not record an allowance because uncollected bills may be certified to the County for collection.

Accounts Receivable - Marshall Municipal Utilities

The Marshall Public Utilities grants credit to its customers, which is mainly unsecured in the course of its operations. A portion of customer receivables is secured by deposits based on prior payment history of individual accounts. Monthly sewer rental charges are included in the customer's billings and transferred to the City when collected. No allowance for doubtful accounts has been recorded as management deems all receivables to be collectible.

Note 1: Summary of Significant Accounting Policies (Continued)

Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables when assessment rolls are provided to the County. Special assessments are recognized as revenue when they are received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds and component unit, as reported in the fund financial statements, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Inventories and Prepaid Items - City of Marshall

The inventories of the Municipal Liquor Store fund are stated at the lower of cost or market on the first-in, first-out (FIFO) method. The cost of inventory is recorded as expenditure at the time inventory is purchased in the governmental funds and as an expense when consumed in the proprietary fund types.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items or unearned charges in both government-wide and fund financial statements.

Inventories and Prepaid Items - Marshall Municipal Utilities

The material and supply inventory of the Marshall Municipal Utilities is stated at average cost which approximates actual cost.

Land Held for Resale

Land held for resale is valued at the lower of cost or fair value.

Designated Assets

The Wastewater Treatment fund, Surface Water Management fund and the Marshall Municipal Utilities fund (component unit) have classified resources consisting of cash and investments and delinquent taxes receivable as designated assets on the balance sheet. These amounts have been set aside for debt service payments and capital improvements.

Capital Assets - City of Marshall

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include items dating back prior to June 30, 1980. The City had already accounted for its prior infrastructure at historical cost for the initial reporting of these assets. As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the City values these capital assets at the acquisition value of the item at the date of its donation. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements	5 - 25
Buildings and Improvements	20 - 50
Infrastructure	10 - 50
Machinery and Equipment	3 - 20
Vehicles	3 - 30

Capital Assets - Component Units

The Marshall Municipal Utilities uses the straight-line composite group method for depreciation based on estimated useful lives of the various classes of property. The provision is 3.23 percent of the average balance of depreciable property in service at December 31, 2018.

The Marshall Economic Development Authority provides depreciation based on the estimated useful lives of individual assets. The straight-line method of depreciation is used.

The Marshall-Lyon County Library provides depreciation based on historical cost or estimated historical cost. The straight-line method of depreciation is used over the estimated useful lives of individual assets. Library books are depreciated using group depreciation by collections. The Library uses a capitalization threshold of \$15,000 for library book collections and \$1,000 for all other capital assets.

Deferred Outflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items which qualify for reporting in this category. Accordingly, the item, deferred pension resources and deferred other postemployment benefit resources, are reported only in the statement of net position. These items result from actuarial calculations and current year pension contributions and OPEB contributions made subsequent to the measurement dates.

Compensated Absences

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

Note 1: Summary of Significant Accounting Policies (Continued)

Postemployment Benefits Other Than Pensions

Under Minnesota statute 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB Statement 75, at December 31, 2017. The General fund is typically used to liquidate governmental other postemployment benefits payable.

Severance Plan

Employees with at least 20 years of service are eligible for retirement payments based upon their years of service. An eligible individual will receive an amount equal to one month's salary plus an additional 3 percent annual salary each year in excess of twenty years to a maximum of 150 percent of the monthly salary. As of December 31, 2018, the City has recorded estimated future costs under this plan of \$172,754.

Accrued Vacation and Sick Leave - City of Marshall

Vacation is earned and credited to an employee's record after each bi-weekly pay period according to years of service at the following rates:

<u>Years of Service</u>	<u>Hours per Years of Service</u>	<u>Maximum Accrual</u>
0 to 5 years	80 hours (10 days)	160 hours
5 to 10 years	120 hours (15 days)	240 hours
10 to 15 years	144 hours (18 days)	288 hours
15 to 20 years	160 hours (20 days)	320 hours
20+ years	200 hours (25 days)	400 hours

Sick leave is an authorized absence from work with pay, granted to eligible full-time and ¾-time employees. Sick leave is a privilege, not a right. Employees are to use this paid leave only when they are unable to work for medical reasons and/or under the conditions explained below. Employees are required to exhaust their sick leave balance prior to approval of an unpaid medical leave of absence. Sick leave does not accrue during an unpaid leave of absence.

Full-time employees will earn sick leave at the rate of one (1) day or 8 hours for each month of service and can accumulate up to 120 days or 960 hours at this rate. Beyond 120 days or 960 hours, sick leave will continue to accumulate at a rate of ½ day or 4 hours for each month of service.

If at any time the accumulation drops below 120 days or 960 hours the employee will then accumulate one (1) day or 8 hours for each month of service up to 120 days or 960 hour and then continue accumulating ½ day or 4 hours for each month of service.

When an employee reaches 120 days or 960 hours or more of accumulated sick leave and the employee utilizes sick leave time, it shall first be withdrawn from the 960 hour portion and not from the accumulated sick leave.

Note 1: Summary of Significant Accounting Policies (Continued)

Accrued Vacation and Sick Leave - Marshall Municipal Utilities

All full time employees accrue vacation time between 10 to 25 days per year based on years of service to 25 years when an additional 1 day may accrue for each 5 years of service thereafter. Employees may accumulate up to 20 days (160 hours) by December 31st of each year to be used in the following year. Up to 10 days of accrued vacation pay in excess of the 20 day maximum accrual will be deposited in the Health Care Savings Plan on an annual basis. Upon termination 100 percent of the accrued vacation pay will be deposited into the Health Care Savings Plan.

Under the employee sick leave plan each employee is allowed to accumulate sick leave up to a minimum of 140 days. Thereafter, when the maximum hours have been reached, any unused sick leave will be deposited into the employee’s Health Care Savings Plan on an annual basis. The accumulated leave is remitted to the employee or placed in the Health Care Savings Plan at the Commission’s discretion upon retirement or death at a rate of 50 percent after 5 years of service, 75 percent after 10 years and 100 percent after 15 years or more of service.

Sick leave benefits are recorded as a liability in the period earned by the employee.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA’s fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA’s fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by Marshall Fire Relief Association and additions to and deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value.

The total pension expense for the GERF, PEPFF and Marshall’s Fire Relief Association is as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Fire Relief Association	Total All Plans
	GERF	PEPFF		
	Pension Expense	\$ 177,973		

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statements of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statements of net position and results from actuarial calculations.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council (the Council), which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Council itself or by an official to which the governing body delegates the authority. The Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Finance Director.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unrestricted fund balance of 50 percent of budgeted operating expenditures for cash-flow timing needs.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Prior to September 1, the City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. The City Council adopts the proposed budget as amended and adjusted by the Council and certifies the proposed property tax levy to the County Auditor according to Minnesota statutes.

On or before December 28, the final budget is legally enacted by Council resolution and the final property tax levy certified to the County Auditor.

Management is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Reported budget amounts are as originally adopted or amended by the City Council.

The City has legally adopted budgets for the General fund and certain special revenue funds. Expenditures may not legally exceed budgeted appropriations at the total fund level. Monitoring of budgets is maintained at the expenditure category level (i.e., personal services, supplies, charges for services, and capital outlay) within each program. All amounts over budget have been approved by the City Council through the disbursement process. The City is not legally required to adopt an annual budget for the Capital Projects and Debt Service funds. Project-length financial plans are adopted for the Capital Projects funds. Formal budgetary integration is not employed for Debt Service funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.

Budgets for the General and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the City Council. There were no amendments to the 2018 budget.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2018 expenditures exceeded appropriations in the following funds:

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
General	\$ 12,162,825	\$ 12,202,478	\$ 39,653
Special Revenue			
Tax Increment Financing	22,000	138,263	116,263
Component Units			
Economic Development Authority	136,777	147,092	10,315
EDA Parkway Housing	256	24,067	23,811
Marshall - Lyon County Library	947,910	962,673	14,763

The excess of expenditures over appropriations were funded by actual revenues in excess of budget and available fund balance.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 2: Stewardship, Compliance and Accountability (Continued)

C. Deficit Fund Equity

The following fund had a fund equity deficit at December 31, 2018:

Fund	Amount
Capital Projects	
SMSAC Ball Parks	\$ 368,682

The City intends to fund this deficit through future transfers from other funds.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year end, the City's carrying amount of deposits was \$25,130,653 (including fiduciary deposits of \$16,102) and the bank balance was \$25,690,644. The bank balance was covered by federal depository insurance of \$751,107 and securities pledge by the financial institution's trust department in the City's name in the amount of \$24,939,537. The above balances include the primary government and the Economic Development Authority and Marshall-Lyon County Library discretely presented component unities deposits.

At year end, the Municipal Utilities discretely presented component unit's carrying amount of deposits was \$2,411,318 and the bank balance was \$2,411,318. The bank balance was covered by federal depository insurance of \$250,000 and securities held by the pledging financial institution's trust department of \$2,161,318.

At year end, the Housing Commission discretely presented component unit's carrying amount of deposits was \$318,437 and the bank balance was \$335,793. The bank balance was covered by federal depository insurance of \$250,000 and securities held by the pledging financial institution's trust department of \$85,793.

Investments

As of December 31, 2018, the City had the following investments that are insured or registered, or securities held by the City or it's agent in the City's name:

Types of Investments	Primary Government			Fair Value Measurement Using		
	Credit Quality/	Segmented Time	Amount	Level		
	Ratings (1)	Distribution (2)		Level 1	Level 2	Level 3
Pooled Investments at Ammortized Costs						
Broker Money Market Funds	N/A	less than 6 months	\$ 78,878			
Money Market Mutual Funds	N/A	less than 6 months	11,547,428			
Non-pooled Investments at Fair Value						
Governmental Agency Security	N/A	less than 6 months	49,959	\$ 49,959	\$ -	\$ -
Governmental Agency Security	N/A	6 months to 1 year	139,960	139,960	-	-
Governmental Agency Security	N/A	1 to 3 years	1,982,563	1,982,563	-	-
Governmental Agency Security	N/A	more than 3 years	1,545,550	1,545,550	-	-
U. S. Treasury Notes	N/A	less than 6 months	545,170	-	545,170	-
Mortgage Backed Securities	N/A	less than 6 months	174,080	-	174,080	-
Mortgage Backed Securities	N/A	6 months to 1 year	446,390	-	446,390	-
Mortgage Backed Securities	N/A	1 to 3 years	1,290,700	-	1,290,700	-
Mortgage Backed Securities	N/A	more than 3 years	161,050	-	161,050	-
Municipal Bonds	N/A	less than 6 months	99,887	-	99,887	-
Municipal Bonds	N/A	1 to 3 years	52,861	-	52,861	-
Municipal Bonds	N/A	more than 3 years	707,689	-	707,689	-
Total Investments			\$ 18,822,165	\$ 3,718,032	\$ 3,477,827	\$ -

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Types of Investments	Component Units			Fair Value Measurement Using		
	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Level 1	Level 2	Level 3
	Component Unit - Municipal Utilities					
Pooled Investments at Ammortized Costs						
Broker Money Market Funds	N/A	less than 1 year	\$ 4,348,455			
Non-pooled Investments at Fair Value						
U. S. Treasury Notes	N/A	less than 1 year	1,375,430	\$ -	\$ 1,375,430	\$ -
U. S. Treasury Notes	N/A	1 to 5 years	1,487,487	-	1,487,487	-
U. S. Treasury Notes	N/A	more than 5 years	206,649	-	206,649	-
Federal Agency Bonds and Notes	N/A	less than 1 year	1,245,784	-	1,245,784	-
Federal Agency Bonds and Notes	N/A	1 to 5 years	4,172,221	-	4,172,221	-
Federal Agency Mortgage Pools	N/A	less than 1 year	19	-	19	-
Federal Agency Mortgage Pools	N/A	1 to 5 years	192,306	-	192,306	-
Federal Agency Mortgage Pools	N/A	more than 5 years	1,613,236	-	1,613,236	-
Mortgage Backed Securities	N/A	1 to 5 years	25,267	-	25,267	-
Municipal Bonds	A- to AAA	less than 1 year	1,432,195	-	1,432,195	-
Municipal Bonds	A- to AAA	1 to 5 years	10,649,505	-	10,649,505	-
Municipal Bonds	A- to AAA	more than 5 years	1,555,339	-	1,555,339	-
Total Municipal Utilities Investments			<u>28,303,893</u>	<u>-</u>	<u>23,955,438</u>	<u>-</u>
Component Unit - Housing Commission						
Negotiable Certificates of Deposit						
Certificates of Deposit	N/A	less than 6 months	6,013	-	6,013	-
Certificates of Deposit	N/A	6 months to 1 year	15,000	-	15,000	-
Certificates of Deposit	N/A	1 to 3 years	88,024	-	88,024	-
Certificates of Deposit	N/A	more than 3 years	85,000	-	85,000	-
Total Housing Commission Investments			<u>194,037</u>	<u>-</u>	<u>194,037</u>	<u>-</u>
Total Investments			<u>\$ 28,497,930</u>	<u>\$ -</u>	<u>\$ 23,955,438</u>	<u>\$ -</u>

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

The investments of the City are subject to the following risks:

- **Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the City's investments.
- **Custodial Credit Risk.** The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City typically limits its exposure by purchasing insured or registered investments.
- **Concentration of Credit Risk.** The concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City places no limit on the amount that may be invested in any one issuer.
- **Interest Rate Risk.** The interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City manages its exposure to declines in fair values by limiting the maturity of its investment portfolio.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Cash on Hand

Cash in the possession of the City, consisting of petty cash and change funds totals \$3,202 for the primary government and \$1,600 for the Municipal Utilities and \$122 for the Marshall-Lyon County Library.

Cash and Investments Summary

Cash and investments as shown on the statement of net position for the City, including component units, follows:

	Primary Government	Component Units		
		Municipal Utilities	Housing Commission	Economic Development
Deposits	\$ 23,429,272	\$ 2,411,318	\$ 318,437	\$ 1,238,671
Cash on Hand	3,202	1,600	-	-
Investments	18,822,165	28,303,893	194,037	-
Total	\$ 42,254,639	\$ 30,716,811	\$ 512,474	\$ 1,238,671
Cash and Temporary Investments	\$ 42,254,639	\$ 24,561,863	\$ 479,949	\$ 1,238,671
Restricted Assets	-	6,154,948	32,525	-
Total	\$ 42,254,639	\$ 30,716,811	\$ 512,474	\$ 1,238,671

	Component Units		
	Marshall-Lyon County Library	Fiduciary Funds	Total
Deposits	\$ 446,608	\$ 16,102	\$ 27,860,408
Cash on Hand	122	-	4,924
Investments	-	-	47,320,095
Total	\$ 446,730	\$ 16,102	\$ 75,185,427
Cash and Temporary Investments	\$ 446,730	\$ 16,102	\$ 68,997,954
Restricted Assets	-	-	6,187,473
Total	\$ 446,730	\$ 16,102	\$ 75,185,427

B. Notes/Leases Receivable

The EDA has made various loans to local businesses which are payable to the City with variable payments and interest rates. The balance on these notes as of December 31, 2018 is \$143,424. Loans were also made by the EDA Parkway Housing fund, the balance of which is \$233,714 as of December 31, 2018. The portion of the Small Cities Development Program which is required to be repaid only if the borrower sells the property within 7 years of the date of the loan is \$13,576 as of December 31, 2018, net of an allowance of \$161,288. MMU has issued a loan for energy efficiency that has a balance of \$44,568 as of December 31, 2018.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

C. Capital Assets

Primary Government

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Reclassifications	Increases	Decreases	Ending Balance
Governmental Activities					
Capital Assets not Being Depreciated					
Land	\$ 7,273,262	\$ -	\$ 28,227	\$ -	\$ 7,301,489
Construction in progress	29,030,993	-	6,111,012	(27,872,090)	7,269,915
Total Capital Assets not Being Depreciated	<u>36,304,255</u>	<u>-</u>	<u>6,139,239</u>	<u>(27,872,090)</u>	<u>14,571,404</u>
Capital Assets Being Depreciated					
Buildings	14,239,321	1,813,916	23,181,291	(534,084)	38,700,444
Improvements other than buildings	24,538,232	-	4,023,929	(185,007)	28,377,154
Infrastructure	62,148,259	(1,907,842)	1,465,177	(3,447,283)	58,258,311
Equipment and machinery	10,062,450	167,950	264,678	(207,245)	10,287,833
Total Capital Assets Being Depreciated	<u>110,988,262</u>	<u>74,024</u>	<u>28,935,075</u>	<u>(4,373,619)</u>	<u>135,623,742</u>
Less Accumulated Depreciation for					
Buildings	(9,137,839)	(90,696)	(829,344)	534,084	(9,523,795)
Improvements other than buildings	(14,503,463)	-	(926,240)	185,007	(15,244,696)
Infrastructure	(29,497,319)	98,767	(2,517,301)	3,434,709	(28,481,144)
Equipment and machinery	(5,493,182)	(82,095)	(731,104)	207,245	(6,099,136)
Total Accumulated Depreciation	<u>(58,631,803)</u>	<u>(74,024)</u>	<u>(5,003,989)</u>	<u>4,361,045</u>	<u>(59,348,771)</u>
Total Capital Assets Being Depreciated, Net	<u>52,356,459</u>	<u>-</u>	<u>23,931,086</u>	<u>(12,574)</u>	<u>76,274,971</u>
Governmental Activities Capital Assets, Net	<u>\$ 88,660,714</u>	<u>\$ -</u>	<u>\$ 30,070,325</u>	<u>\$ (27,884,664)</u>	<u>\$ 90,846,375</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

General Government	\$ 187,502
Public Safety	521,921
Public Works	3,587,300
Culture and Recreation	680,639
Airport	26,627
Total Depreciation Expense - Governmental Activities	<u>\$ 5,003,989</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Reclassifications	Increases	Decreases	Ending Balance
Business-type Activities					
Capital Assets not Being Depreciated					
Land	\$ 512,872	\$ -	\$ -	\$ -	\$ 512,872
Construction in progress	-	-	667,011	-	667,011
Total Capital Assets not Being Depreciated	<u>512,872</u>	<u>-</u>	<u>667,011</u>	<u>-</u>	<u>1,179,883</u>
Capital Assets Being Depreciated					
Buildings	2,528,334	-	-	-	2,528,334
Improvements other than buildings	28,124,552	-	-	-	28,124,552
Infrastructure	36,552,552	-	158,279	(159,502)	36,551,329
Equipment and machinery	3,421,806	(42,007)	404,461	(43,531)	3,740,729
Total Capital Assets Being Depreciated	<u>70,627,244</u>	<u>(42,007)</u>	<u>562,740</u>	<u>(203,033)</u>	<u>70,944,944</u>
Less Accumulated Depreciation for					
Buildings	(197,106)	-	(68,135)	-	(265,241)
Improvements other than buildings	(19,043,501)	-	(896,172)	-	(19,939,673)
Infrastructure	(15,427,933)	-	(1,083,622)	156,670	(16,354,885)
Equipment and machinery	(2,162,954)	42,007	(226,774)	35,472	(2,312,249)
Total Accumulated Depreciation	<u>(36,831,494)</u>	<u>42,007</u>	<u>(2,274,703)</u>	<u>192,142</u>	<u>(38,872,048)</u>
Total Capital Assets Being Depreciated, Net	<u>33,795,750</u>	<u>-</u>	<u>(1,711,963)</u>	<u>(10,891)</u>	<u>32,072,896</u>
Business-type Activities Capital Assets, Net	<u>\$ 34,308,622</u>	<u>\$ -</u>	<u>\$ (1,044,952)</u>	<u>\$ (10,891)</u>	<u>\$ 33,252,779</u>

Depreciation expense was charged to functions/programs of the business-type activities as follows:

Wastewater Treatment	\$ 1,684,436
Surface Water Management	496,683
Municipal Liquor Store	<u>93,584</u>
Total Depreciation Expense - Business-type Activities	<u>\$ 2,274,703</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Construction Commitments

The City has active projects as of December 31, 2018. At year end the City's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Saratoga Street Reconstruction	\$ 2,743,530	\$ 145,332
Commerce Park	959,481	64,997
Total	\$ 3,703,011	\$ 210,329

The special assessment portion of the commitment for residential street construction is being financed by special assessment bonds that will be repaid by the benefiting property owners.

Discretely Presented Component Units

Capital asset activity for the Marshall Municipal Utilities for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets not Being Depreciated				
Construction in progress	\$ 1,241,139	\$ 3,152,748	\$ (2,012,182)	\$ 2,381,705
Total Capital Assets not Being Depreciated	1,241,139	3,152,748	(2,012,182)	2,381,705
Capital Assets Being Depreciated				
Electric production plant	2,825,874	498,871	-	3,324,745
Electric transmission line	16,404,370	-	-	16,404,370
Electric distribution system	55,374,454	1,008,285	(178,342)	56,204,397
Transportation and general	8,724,189	655,663	(88,420)	9,291,432
Water utility	55,083,994	1,148,602	(40,597)	56,191,999
Total Capital Assets Being Depreciated	138,412,881	3,311,421	(307,359)	141,416,943
Less Accumulated Depreciation for				
Electric production plant	(2,583,746)	(69,717)	-	(2,653,463)
Electric transmission line	(9,490,795)	(521,664)	-	(10,012,459)
Electric distribution system	(24,372,798)	(2,243,090)	178,342	(26,437,546)
Transportation and general	(6,655,354)	(485,701)	88,420	(7,052,635)
Water utility	(29,481,284)	(1,143,695)	40,597	(30,584,382)
Total Accumulated Depreciation	(72,583,977)	(4,463,867)	307,359	(76,740,485)
 Total Capital Assets Being Depreciated, Net	 65,828,904	 (1,152,446)	 -	 64,676,458
 Capital Assets, Net	 <u>\$ 67,070,043</u>	 <u>\$ 2,000,302</u>	 <u>\$ (2,012,182)</u>	 <u>\$ 67,058,163</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Depreciation expense was charged to functions/programs of the Marshall Municipal Utilities as follows:

Business-type Activities		
Marshall Municipal Utilities - Water	\$	1,236,382
Marshall Municipal Utilities - Electric		<u>3,227,485</u>
Total		<u><u>\$ 4,463,867</u></u>

Capital asset activity for the Marshall Housing Commission for the year ended September 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 514,965	\$ -	\$ -	\$ 514,965
Construction in progress	<u>-</u>	<u>127,108</u>	<u>-</u>	<u>127,108</u>
Total Capital Assets not being Depreciated	<u>514,965</u>	<u>127,108</u>	<u>-</u>	<u>642,073</u>
Capital Assets Being Depreciated				
Buildings	8,116,830	12,742	-	8,129,572
Equipment and machinery	<u>180,674</u>	<u>4,637</u>	<u>-</u>	<u>185,311</u>
Total Capital Assets Being Depreciated	<u>8,297,504</u>	<u>17,379</u>	<u>-</u>	<u>8,314,883</u>
Less Accumulated Depreciation	<u>(5,635,473)</u>	<u>(255,353)</u>	<u>(1)</u>	<u>(5,890,827)</u>
Total Capital Assets Being Depreciated, Net	<u>2,662,031</u>	<u>(237,974)</u>	<u>(1)</u>	<u>2,424,056</u>
Capital Assets, Net	<u><u>\$ 3,176,996</u></u>	<u><u>\$ (110,866)</u></u>	<u><u>\$ (1)</u></u>	<u><u>\$ 3,066,129</u></u>

Depreciation expense was charged to functions/programs of the Marshall Housing Commission as follows:

Business-type Activities		
Marshall Housing Commission		<u><u>\$ 255,353</u></u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Capital asset activity for the Economic Development Authority for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Land improvements	\$ 12,920	\$ -	\$ -	\$ 12,920
Less Accumulated Depreciation for				
Land improvements	<u>(5,975)</u>	<u>(646)</u>	<u>-</u>	<u>(6,621)</u>
Total Capital Assets Being Depreciated, Net	<u>6,945</u>	<u>(646)</u>	<u>-</u>	<u>6,299</u>
Capital Assets, Net	<u>\$ 6,945</u>	<u>\$ (646)</u>	<u>\$ -</u>	<u>\$ 6,299</u>

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

Governmental Activities	
Economic Development Authority	<u>\$ 646</u>

Capital asset activity for the Marshall-Lyon County Library for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Buildings and improvements	\$ 6,409,339	\$ -	\$ -	\$ 6,409,339
Equipment and machinery	587,901	-	-	587,901
Library books	1,233,452	-	(310,224)	923,228
Total Capital Assets Being Depreciated	<u>8,230,692</u>	<u>-</u>	<u>(310,224)</u>	<u>7,920,468</u>
Less Accumulated Depreciation for				
Buildings and improvements	(675,844)	(160,233)	-	(836,077)
Equipment and machinery	(287,434)	(43,426)	-	(330,860)
Library books	(1,069,038)	(59,023)	310,224	(817,837)
Total Accumulated Depreciation	<u>(2,032,316)</u>	<u>(262,682)</u>	<u>310,224</u>	<u>(1,984,774)</u>
Total Capital Assets Being Depreciated, Net	<u>6,198,376</u>	<u>(262,682)</u>	<u>-</u>	<u>5,935,694</u>
Capital Assets, Net	<u>\$ 6,198,376</u>	<u>\$ (262,682)</u>	<u>\$ -</u>	<u>\$ 5,935,694</u>

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

Governmental Activities	
Marshall-Lyon County Library	<u>\$ 262,682</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Due from/to Other Funds:

Individual fund interfund receivables and payables balances at year end were as follows:

Receivable Fund	Payable Fund	Amount
Tax Increment Financing	General	\$ 153,601
Tax Increment Financing	Nonmajor governmental	408,030
Nonmajor governmental	Nonmajor governmental	30,000
Enterprise		
Wastewater Treatment	Nonmajor governmental	20,998
Total		<u>\$ 612,629</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The majority of the interfund balances represent temporary funding for various projects. The remaining balance represents monthly and year-end charges to other funds.

Amounts due from/to component units/primary government representing capital improvements and monthly and year-end charges to other funds are as follows:

Due to Primary Government From Component Unit

Receivable Entity/Fund	Payable Entity/Fund	Amount
Primary Government	Component unit	
Tax Increment Financing	Economic Development Authority	\$ 317,073
Nonmajor governmental	Marshall-Lyon Country Library	5,936
Enterprise		
Wastewater Treatment	Marshall Municipal Utilities	588,262
Storm Water Management	Marshall Municipal Utilities	194,629
Total		<u>\$ 1,105,900</u>

Due to Component Unit From Primary Government

Receivable Fund/Entity	Payable Fund/Entity	Amount
Component Unit	Primary Government	
Marshall Municipal Utilities	General	\$ 68,447
Marshall Municipal Utilities	Tax Increment Financing	39
Marshall Municipal Utilities	Nonmajor governmental	9,957
Marshall Municipal Utilities	Wastewater Treatment enterprise	24,514
Marshall Municipal Utilities	Municipal Liquor Store enterprise	1,786
Marshall Municipal Utilities	Surface StormWater Management enterprise	1,783
Total		<u>\$ 106,526</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Due to Component Unit From Component Unit

Receivable Fund/Entity	Payable Fund/Entity	Amount
Component Unit	Component Unit	
Marshall Municipal Utilities	Marshall - Lyon County Library	\$ 3,426
	Economic Development Authority	17
		<u>3,443</u>
Total		<u>\$ 3,443</u>

Interfund Transfers:

Interfund transfers for the year ended December 31, 2018 were as follows:

Fund	Transfers in				Total
	General	Debt Service	Nonmajor Governmental	Tax Increment Financing	
Transfers Out					
Tax Increment Financing	\$ -	\$ 446,079	\$ -	\$ -	\$ 446,079
Debt Service	-	-	1,336,325	138,069	1,474,394
Sales/Lodging Tax	-	1,457,969	570,891	-	2,028,860
Nonmajor governmental	27,105	1,570,791	1,988,953	-	3,586,849
Wastewater Treatment enterprise	-	39,800	-	-	39,800
Municipal Liquor Store enterprise	300,000	-	-	-	300,000
Surface Water Management enterprise	-	-	108,490	-	108,490
Total Transfers Out	<u>\$ 327,105</u>	<u>\$ 3,514,639</u>	<u>\$ 4,004,659</u>	<u>\$ 138,069</u>	<u>\$ 7,984,472</u>

During the year, transfers are used to 1) move revenues from the fund with collection authorization to the Debt Service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the Debt Service fund to establish mandatory reserve accounts, 3) move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. For the year ended December 31, 2018, the City made the following one-time transfers:

- Transfer from the Tax Increment Financing fund (\$205,249) to the Debt Services fund for the TIF collected for debt services account.
- Transfer from two nonmajor capital projects funds to the surface water management enterprise fund (\$108,490) to close the funds
- Transfer from two debt service funds to a Tax Increment Financing fund (\$138,069) to close debt service to TIF.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

E. Long-term Debt

Governmental Activity Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund both general obligation and revenue bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds currently outstanding are as follows:

These bonds were issued for capital equipment purchases and other capital improvements. The debt is a general obligation of the City and will be retired through ad valorem tax levies.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Equipment					
Certificates of 2013A	\$ 860,000	2.00 - 3.00 %	08/01/13	02/01/23	\$ 495,000
G.O. Bonds of 2015A	1,710,000	2.00 - 3.00	01/01/15	02/01/31	1,510,000
G.O. Bonds of 2016B	705,000	2.00	06/23/16	02/01/25	570,000
G.O. Bonds of 2017A	170,000	2.00 - 3.00	07/13/17	02/01/23	170,000
Total General Obligation Bonds					<u><u>\$ 2,745,000</u></u>

The annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	General Obligation Bonds Governmental Activities		
	Principal	Interest	Total
2019	\$ 370,000	\$ 63,788	\$ 433,788
2020	375,000	56,069	431,069
2021	385,000	48,100	433,100
2022	390,000	39,550	429,550
2023	250,000	31,763	281,763
2024 - 2028	585,000	103,011	688,011
2029 - 2031	390,000	17,850	407,850
Total	<u><u>\$ 2,745,000</u></u>	<u><u>\$ 360,131</u></u>	<u><u>\$ 3,105,131</u></u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Tax Increment Bonds

These bonds were issued for development and redevelopment projects. The additional tax revenue resulting from increased tax capacity of the redeveloped properties is used to retire the related debt.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Tax Increment Revenues Bonds of 2011A	\$ 1,265,000	0.70 - 2.70 %	09/15/11	02/01/23	\$ 830,000
G.O. Tax Increment Revenues Bonds of 2017B	2,930,000	2.00 - 3.00	10/26/17	02/01/33	<u>2,930,000</u>
Total G.O. Tax Increment Bonds					<u>\$ 3,760,000</u>

The annual debt service requirements to maturity for general obligation tax increment bonds are as follows:

Year Ending December 31,	G.O. Tax Increment Bonds Governmental Activities		
	Principal	Interest	Total
	2019	\$ 550,000	\$ 86,035
2020	575,000	74,665	649,665
2021	405,000	64,498	469,498
2022	170,000	58,075	228,075
2023	175,000	53,588	228,588
2024 - 2028	660,000	230,000	890,000
2029 - 2033	<u>1,225,000</u>	<u>91,887</u>	<u>1,316,887</u>
Total	<u>\$ 3,760,000</u>	<u>\$ 658,748</u>	<u>\$ 4,418,748</u>

General Obligation Tax Abatement Bonds

These bonds were issued to finance public infrastructure improvements. They will be retired from tax abatement revenues and tax levies.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Tax Abatement Bonds of 2016C	\$ 2,810,000	2.00 - 3.00 %	06/23/16	02/01/37	<u>\$ 2,695,000</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

The annual debt service requirements to maturity for general obligation tax abatement bonds are as follows:

Year Ending December 31,	G.O. Tax Abatement Bonds		
	Governmental Activities		
	Principal	Interest	Total
2019	\$ 115,000	\$ 65,550	\$ 180,550
2020	120,000	63,200	183,200
2021	120,000	60,800	180,800
2022	125,000	58,350	183,350
2023	125,000	55,850	180,850
2024 - 2028	670,000	240,000	910,000
2029 - 2033	750,000	157,550	907,550
2034 - 2037	670,000	40,950	710,950
Total	\$ 2,695,000	\$ 742,250	\$ 3,437,250

General Obligation Special Assessment Bonds

These bonds were issued to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. Some issues, however, are partly financed by ad valorem tax levies.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Utility Revenue and Improvement Bonds of 2008B - Improvement	\$ 1,950,000	3.50 - 4.20 %	12/01/08	02/01/19	\$ 175,000
G.O. Utility Revenue and Improvement Bonds of 2010B - Improvement	3,295,000	1.50 - 2.75	09/15/10	02/01/21	920,000
G.O. Improvement Bonds of 2011B	1,510,000	0.50 - 4.00	10/01/11	02/01/27	835,000
G.O. Improvement Bonds of 2012A	2,550,000	2.00 - 2.55	06/01/12	02/01/28	1,240,000
G.O. Improvement Bonds of 2013A	2,785,000	2.00 - 3.00	08/01/13	02/01/25	1,855,000
G.O. Improvement Bonds of 2014B	15,735,000	3.13 - 5.00	07/23/14	02/01/28	12,020,000
G.O. Improvement Bonds of 2014C	1,955,000	2.00 - 3.00	07/23/14	02/01/26	1,390,000
G.O. Improvement Bonds of 2015B	895,000	3.00 - 4.00	07/22/15	02/01/24	665,000
G.O. Improvement Bonds of 2016B	1,500,000	2.00	06/23/16	02/01/25	1,310,000
G.O. Improvement Bonds of 2017A	1,035,000	2.00 - 3.00	07/13/17	02/01/28	1,035,000
G.O. Improvement Bonds of 2017B	360,000	1.65 - 3.00	10/26/17	02/01/28	360,000
G.O. Improvement Bonds of 2018A	2,328,608	3.13 - 4.00	07/25/18	02/01/34	2,328,608
Total General Obligation Improvement Bonds					\$ 24,133,608

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

The annual debt service requirements to maturity for general obligation special assessment bonds are as follows:

<u>Year Ending December 31,</u>	G.O. Special Assessment Bonds Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 2,725,000	\$ 808,489	\$ 3,533,489
2020	2,793,490	715,050	3,508,540
2021	2,800,099	619,986	3,420,085
2022	2,410,099	525,779	2,935,878
2023	2,442,896	431,609	2,874,505
2024 - 2028	10,162,868	902,173	11,065,041
2029 - 2033	668,463	71,985	740,448
2034	130,693	2,124	132,817
Total	<u>\$ 24,133,608</u>	<u>\$ 4,077,195</u>	<u>\$ 28,210,803</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Business-Type Activity Debt

General Obligation Revenue Bonds

These bonds were issued to finance capital improvements to the storm water system and wastewater treatment facility. These bonds will be retired from net revenue of these enterprise funds.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Utility Revenue and Improvement Bonds of 2010B - Wastewater	\$ 1,400,000	1.50 - 2.75 %	09/15/10	02/01/21	\$ 450,000
G.O. Utility Revenue and Improvement Bonds of 2010B - Storm	1,365,000	1.50 - 2.75	09/15/10	02/01/21	450,000
G.O. Utility and Improvement Bonds of 2011A - Storm	925,000	0.50 - 4.00	09/15/11	02/01/27	600,000
G.O. Utility and Improvement Bonds of 2011A - Wastewater	960,000	0.50 - 4.00	09/15/11	02/01/27	625,000
G.O. Utility and Improvement Bonds of 2011B - Storm	335,000	0.50 - 4.00	10/01/11	02/01/27	220,000
G.O. Utility and Improvement Bonds of 2011B - Wastewater	205,000	0.50 - 4.00	10/01/11	02/01/27	135,000
G.O. Utility and Improvement Bonds of 2012A - Wastewater	1,775,000	2.00 - 2.55	06/01/12	02/01/28	1,235,000
G.O. Utility and Improvement Bonds of 2014C - Wastewater	1,420,000	2.00 - 3.00	07/23/14	02/01/25	1,025,000
G.O. Utility and Improvement Bonds of 2015B - Wastewater	860,000	3.00 - 4.00	07/22/15	02/01/24	665,000
G.O. Utility and Improvement Bonds of 2016B - Wastewater	305,553	2.00	06/23/16	02/01/25	269,473
G.O. Utility and Improvement Bonds of 2016B - Storm	1,049,447	2.00	06/23/16	02/01/25	925,527
G.O. Utility refunding Bonds of 2016D - Wastewater	3,630,000	2.00	06/23/16	02/01/27	3,305,000
G.O. Utility refunding Bonds of 2017B - Wastewater	1,140,000	2.00	06/23/16	02/01/25	1,140,000
G.O. Utility and Improvement Bonds of 2017A - Storm	85,000	2.00 - 3.00	07/13/17	02/01/23	85,000
G.O. Utility and Improvement Bonds of 2018A - Wastewater	619,850	3.13 - 4.00	07/25/18	02/01/34	619,850
G.O. Utility and Improvement Bonds of 2018A - Storm	631,542	3.13 - 4.00	07/25/18	02/01/34	631,542
Total G.O. Revenue Bonds					<u>\$ 12,381,392</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

The annual debt service requirements to maturity for general obligation revenue bonds are as follows:

Year Ending December 31,	G.O. Revenue Bonds Business-type Activities		
	Principal	Interest	Total
2019	\$ 1,645,000	\$ 294,691	\$ 1,939,691
2020	1,826,510	255,118	2,081,628
2021	1,859,901	212,725	2,072,626
2022	1,174,901	176,794	1,351,695
2023	1,207,104	144,779	1,351,883
2024 - 2028	4,192,132	290,836	4,482,968
2029 - 2033	396,537	44,115	440,652
2034	79,307	1,289	80,596
Total	\$ 12,381,392	\$ 1,420,347	\$ 13,801,739

Revenue Bonds

These bonds were issued to finance capital improvements to the municipal liquor store. These bonds will be retired from net revenue of this enterprise fund.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Lease Revenue Bond of 2015	\$ 3,240,000	1.05 - 3.10 %	02/10/15	12/01/29	<u>\$ 2,560,000</u>

The annual debt service requirements to maturity for revenue bonds are as follows:

Year Ending December 31,	Revenue Bonds Business-type Activities		
	Principal	Interest	Total
2019	\$ 205,000	\$ 70,853	\$ 275,853
2020	210,000	66,547	276,547
2021	215,000	61,822	276,822
2022	220,000	56,555	276,555
2023	225,000	50,835	275,835
2024 - 2028	1,220,000	155,110	1,375,110
2029	265,000	8,216	273,216
Total	\$ 2,560,000	\$ 469,938	\$ 3,029,938

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Annual revenues from charges for services, principal and interest payments, and percentage of revenue required to cover principal and interest payments are as follows:

	<u>Wastewater</u>	<u>Municipal Liquor Store</u>	<u>Surface Water</u>
Revenue	\$ 5,410,581	\$ 1,191,248	\$ 1,165,997
Principal and Interest	1,142,324	274,653	411,574
Percent of Revenue	21.11%	23.06%	35.30%

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable					
General obligation bonds	\$ 3,180,000	\$ -	\$ (435,000)	\$ 2,745,000	\$ 370,000
General obligation tax increment bonds	3,915,000	-	(155,000)	3,760,000	550,000
General obligation tax abatement bonds	2,810,000	-	(115,000)	2,695,000	115,000
General obligation improvement bonds	24,380,000	2,328,608	(2,575,000)	24,133,608	2,725,000
Unamortized bond premium	2,059,918	92,521	(177,530)	1,974,909	-
Unamortized bond discount	(4,952)	-	2,476	(2,476)	-
Total Bonds Payable	<u>36,339,966</u>	<u>2,421,129</u>	<u>(3,455,054)</u>	<u>35,306,041</u>	<u>3,760,000</u>
Contract for Deed	95,404	-	(95,404)	-	-
Pension Liability					
GERF	3,281,736	44,930	(467,604)	2,859,062	-
PEPFF	2,065,682	-	(487,089)	1,578,593	-
Other Postemployment					
Benefits Obligation	337,711	53,740	-	391,451	-
Compensated Absences					
Payable	<u>1,113,665</u>	<u>339,057</u>	<u>(555,853)</u>	<u>896,869</u>	<u>56,240</u>
Governmental Activity Long-term Liabilities	<u>\$ 43,234,164</u>	<u>\$ 2,858,856</u>	<u>\$ (5,061,004)</u>	<u>\$ 41,032,016</u>	<u>\$ 3,816,240</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Business-Type Activities					
Bonds Payable					
General obligation					
revenue bonds	\$ 12,405,000	\$ 1,251,392	\$(1,275,000)	\$ 12,381,392	\$ 1,645,000
Revenue bonds	2,760,000	-	(200,000)	2,560,000	205,000
Unamortized bond premium	396,876	46,642	(46,496)	397,022	-
Total Bonds Payable	<u>15,561,876</u>	<u>1,298,034</u>	<u>(1,521,496)</u>	<u>15,338,414</u>	<u>1,850,000</u>
Pension Liability					
GERF	1,018,940	8,417	(182,993)	844,364	-
Other Postemployment					
Benefits Obligation	64,440	9,769	-	74,209	-
Compensated Absences					
Payable	<u>333,018</u>	<u>112,757</u>	<u>(159,836)</u>	<u>285,939</u>	<u>66,693</u>
Business-type Activity					
Long-term Liabilities	<u>\$ 16,978,274</u>	<u>\$ 1,428,977</u>	<u>\$(1,864,325)</u>	<u>\$ 16,542,926</u>	<u>\$ 1,916,693</u>

Conduit Debt Obligations

The City has issued conduit debt to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage or lease. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City or the State, nor any political subdivisions thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

At December 31, 2018 the following conduit debt existed:

- \$5,600,000 Student Housing Revenue note, Series 2005, with an outstanding balance of \$3,541,049.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

Component Unit Debt Activity

Revenue Bonds

These bonds were issued to finance capital improvements to the Marshall Municipal Utilities. These bonds will be retired from net revenue of this enterprise fund.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Utility Revenue Bonds,					
Series 2009	\$ 5,000,000	3.69 %	04/28/09	07/01/24	\$ 2,330,000
Series 2010	6,635,000	2.80	11/18/10	07/01/25	3,450,000
Series 2011	4,290,000	2.79	11/10/11	07/01/22	2,505,000
Series 2012 Refunding	2,320,000	1.28	06/01/12	07/01/19	360,000
Series 2012	5,500,000	2.31	06/01/12	07/01/27	3,495,000
Series 2013	6,355,000	3.14	12/18/13	07/01/28	4,460,000
Series 2014	4,025,000	3.04	04/24/14	07/01/29	3,130,000
Series 2016	7,310,000	1.51	04/21/16	07/01/23	5,450,000
Total Revenue Bonds					<u>\$ 25,180,000</u>

The annual debt service requirements to maturity for revenue bonds are as follows:

Year Ending December 31,	Revenue Bonds Marshall Municipal Utilities Component Unit Activities		
	Principal	Interest	Total
	2019	\$ 3,375,000	\$ 845,486
2020	3,535,000	751,867	4,286,867
2021	3,645,000	646,437	4,291,437
2022	3,245,000	535,918	3,780,918
2023	2,915,000	429,040	3,344,040
2024 - 2028	8,135,000	805,961	8,940,961
2029	330,000	11,550	341,550
Total	<u>\$ 25,180,000</u>	<u>\$ 4,026,259</u>	<u>\$ 29,206,259</u>

General Obligation Bonds

These bonds were issued for capital improvements of the library. The debt is a general obligation of the City and will be retired through ad valorem tax levies and pledges and cash contributions.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Capital Improvement of 2010A	\$ 1,150,000	2.00 - 3.30 %	9/15/2010	02/01/26	<u>\$ 565,000</u>

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 3: Detailed Notes on All Funds (Continued)

The annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	General Obligation Bonds		
	Marshall-Lyon County Library		
	Component Unit Activities		
	Principal	Interest	Total
2019	\$ 65,000	\$ 15,406	\$ 80,406
2020	65,000	13,895	78,895
2021	65,000	12,270	77,270
2022	70,000	10,445	80,445
2023	70,000	8,415	78,415
2024 - 2026	230,000	11,363	241,363
Total	\$ 565,000	\$ 71,794	\$ 636,794

Changes in Long-term Liabilities

Long-term liability activity for the component units for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Component Unit Activities					
Marshall Municipal Utilities					
Revenue Bonds	\$ 28,475,000	\$ -	\$ (3,295,000)	\$ 25,180,000	\$ 3,375,000
Accrued Transmission Reserve	901,385	1,054,832	-	1,956,217	776,192
Compensated Absences Payable	697,756	-	(14,502)	683,254	-
Other Postemployment Benefits Obligation	337,885	35,329	(14,538)	358,676	-
Pension Liability GERP	3,108,976	-	(595,918)	2,513,058	-
Unamortized Bond Discount	(110,671)	-	19,550	(91,121)	-
Component Unit Long-term Liabilities	\$ 33,410,331	\$ 1,090,161	\$ (3,900,408)	\$ 30,600,084	\$ 4,151,192
Marshall Housing Commission					
Compensated Absences Payable	\$ 51,142	\$ 20,724	\$ -	\$ 71,866	\$ 25,679
Marshall-Lyon County Library					
Bonds Payable					
General obligation bonds	\$ 625,000	\$ -	\$ (60,000)	\$ 565,000	\$ 65,000
Unamortized bond premium	8,435	-	(937)	7,498	-
Total Bonds Payable	633,435	-	(60,937)	572,498	65,000
Pension Liability GERP	531,962	-	(91,338)	440,624	-
Compensated Absences Payable	82,791	39,613	(31,149)	91,255	18,672
Other Postemployment Benefits Obligation	20,523	2,376	-	22,899	-
Component Unit Long-term Liabilities	\$ 1,268,711	\$ 41,989	\$ (183,424)	\$ 1,127,276	\$ 83,672

Note 4: Defined Benefit Pension Plan - Statewide

A. Plan Description

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

General Employees Retirement Fund (GERF)

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

Public Employees Police and Fire Fund (PEPFF)

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

B. Benefits Provided

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

GERF Benefits

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

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the General Employees Plan is at least 90 percent funded for two consecutive years, benefit recipients are given a 2.5 percent increase. If the plan has not exceeded 90 percent funded, or have fallen below 80 percent, benefit recipients are given a one percent increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase.

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

PEPFF Benefits

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

Benefit increases are provided to benefit recipients each January. Police and Fire Plan benefit recipients receive a future annual 1.0 percent increase. An annual adjustment will equal 2.5 percent any time the plan exceeds a 90 percent funded ratio for two consecutive years. If the adjustment is increased to 2.5 percent and the funded ratio falls below 80 percent for one year or 85 percent for two consecutive years, the post-retirement benefit increase will be lowered to one percent. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase. For retirements after May 31, 2014, the first increase will be delayed two years.

C. Contributions

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

GERF Contributions

Plan members were required to contribute 6.50 percent of their annual covered salary and the City was required to contribute 7.50 percent of pay for Coordinated Plan member in fiscal year 2018. The City's contributions to the GERF for the years ending December 31, 2018, 2017 and 2016 were \$346,802, \$325,243 and \$303,513, respectively. The Marshall Municipal Utilities contributions to the GERF for the years ending December 31, 2018, 2017 and 2016 were \$228,233, \$228,045 and \$223,004, respectively. The Marshall-Lyon County Library's contributions to the GERF for the years ending December 31, 2018, 2017 and 2016 were \$41,335, \$38,801 and \$35,525, respectively. The City's and discretely presented component units' contributions were equal to the required contributions for each year as set by Minnesota statute.

PEPFF Contributions

Plan members were required to contribute 10.80 percent of their annual covered salary and the City was required to contribute 16.20 percent of pay for the members in fiscal year 2018. The City's contributions to the PEPFF for the years ending December 31, 2018, 2017 and 2016 were \$260,368, \$254,704 and \$229,508, respectively. The City's contributions were equal to the required contributions for each year as set by Minnesota statute.

D. Pension Costs

GERF pension costs - Primary Government and Marshall - Lyon County Library

At December 31, 2018, the City reported a liability of \$4,144,050 for its proportionate share of the GERF's net pension liability of which the Marshall-Lyon County Library's portion was calculated at \$440,624. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2018. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$135,844. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the City's proportionate share was 0.0747 percent which was a decrease of 0.0010 percent from its proportion measured as of June 30, 2017. The Marshall-Lyon County Library's proportionate share was calculated at 0.0079 percent at June 30, 2018 which was a decrease of 0.0004 percent from its proportion measured as of June 30, 2017. For the year ended December 31, 2018, the City recognized pension expense of \$146,295 for its proportionate share of GERF's pension expense.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

At December 31, 2018 the City reported its proportionate share of GERF's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Primary Government		Component Unit - Library	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 98,372	\$ 103,288	\$ 11,704	\$ 12,289
Changes in Actuarial Assumptions	354,549	416,119	42,183	49,509
Net Difference Between Projected and Actual Earnings on Plan Investments	-	394,623	-	46,951
Changes in Proportion	133,503	70,369	15,884	8,372
Contributions to GERF Subsequent to the Measurement Date	174,186	-	20,724	-
Total	\$ 760,610	\$ 984,399	\$ 90,495	\$ 117,121

Deferred outflows of resources totaling \$194,910 related to pensions resulting from the City's contributions to GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to GERF pensions will be recognized in pension expense as follows:

	Primary Government	Component Unit Library
2019	\$ 149,747	\$ 17,816
2020	(151,515)	(18,027)
2021	(318,910)	(37,943)
2022	(77,297)	(9,196)

GERF Pension Costs - Marshall Municipal Utilities

At December 31, 2018, MMU reported a liability of \$2,513,058 for its proportionate share of the GERF's net pension liability. MMU's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2017. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the MMU totaled \$82,458. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MMU's proportion of the net pension liability was based on MMU's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, MMU's proportionate share was 0.0453 percent which was a 0.0034 percent decrease from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, MMU recognized pension expense (recovered) of (\$29,665) for its proportionate share of GERF's pension expense.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

At December 31, 2018, MMU reported its proportionate share of GERF's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	<u>Component Unit - Municipal Utilities</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 71,285	\$ 76,369
Changes in Actuarial Assumptions	250,129	296,875
Net Difference Between Projected and Actual Earnings on Plan Investments	-	270,220
Changes in Proportion	60,897	170,565
Contributions to GERF Subsequent to the Measurement Date	115,493	-
Total	<u>\$ 497,804</u>	<u>\$ 814,029</u>

Deferred outflows of resources totaling \$115,493 related to pensions resulting from MMU's contributions to GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to GERF pensions will be recognized in pension expense as follows:

	<u>Component Unit - Municipal Utilities</u>
2019	\$ 56,370
2020	(168,244)
2021	(267,394)
2022	(52,450)

PEPFF Pension Costs

At December 31, 2018, the City reported a liability of \$1,578,593 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the City's proportionate share was 0.1481 percent which was a 0.0049 percent decrease from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the City recognized pension expense of \$41,499 for its proportionate share of PEPFF's pension expense. The City also recognized \$13,329 for the year ended December 31, 2018 as pension expense (and an offsetting reduction of net pension liability) for its proportionate share of the State of Minnesota's on-behalf contributions to the plan. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the PEPFF each year, starting in fiscal year 2014.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

At December 31, 2018 the City reported its proportionate share of PEPFF's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 64,058	\$ 369,691
Changes in Actuarial Assumptions	2,036,747	2,323,895
Net Difference Between Projected and Actual Earnings on Plan Investments	-	341,668
Changes in Proportion	60,242	107,598
Contributions to PEPFF Subsequent to the Measurement Date	131,143	-
Total	\$ 2,292,190	\$ 3,142,852

Deferred outflows of resources totaling \$131,143 related to pensions resulting from the City's contributions to PEPFF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to PEPFF pensions will be recognized in pension expense as follows:

2019	\$ 43,896
2020	(115,770)
2021	(241,892)
2022	(647,839)
2023	(20,200)

E. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

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

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

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the GERF plan was completed in 2015. The most recent four-year experience study for PEPFF was completed in 2016. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

The following changes in actuarial assumptions occurred in 2018:

GERF

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

PEPFF

- The mortality projection scale was changed from MP-2016 to MP-2017.
- As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Stocks	36.00 %	5.10 %
International Stocks	17.00	5.30
Bonds (Fixed Income)	20.00	0.75
Alternative Assets (Private Markets)	25.00	5.90
Cash	2.00	-
Total	<u>100.00 %</u>	

F. Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota statutes. Based on these assumptions, the fiduciary net position of the GERF and PEPFF were projected to be available to make all projected future benefit payments of current plan member. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 4: Defined Benefit Pension Plan - Statewide (Continued)

G. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	City/Component Unit Proportionate Share of NPL		
	1 Percent		1 Percent
	Decrease (6.50%)	Current (7.50%)	Increase (8.50%)
GERF			
Primary Government	\$ 6,052,395	\$ 3,703,426	\$ 1,802,446
Component Unit - Library	682,216	440,624	203,169
Component Unit - Municipal Utilities	4,084,041	2,513,058	1,216,257
	City Proportionate Share of NPL		
	1 Percent		1 Percent
	Decrease (6.50%)	Current (7.50%)	Increase (8.50%)
PEPFF			
Primary Government	\$ 3,384,603	\$ 1,578,593	\$ 85,098

H. Pension Plan Fiduciary Net Position

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

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 5: Defined Contribution Plan

There are 5 City Council members covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

The defined contribution plan consists of individual accounts paying a lump-sum benefit. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses, therefore, there is no future liability to the employer. Minnesota statutes, chapter 353d.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2.0 percent of employer contributions and twenty-five hundredths of 1.0 percent (0.25 percent) of the assets in each member's account annually.

Pension expense for the year is equal to contributions made. Total contributions made by the City during the fiscal year 2018 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 1,991	\$ 1,991	5.00%	5.00%	5.00%

The City's contributions to the PEDCP for the years ended December 31, 2018, 2017 and 2016 were \$1,991, \$1,943 and \$1,599, respectively. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statute.

Note 6: Defined Benefit Pension Plan - Fire Relief Association

A. Plan Description

All members of the Marshall Fire Department (the Department) are covered by a defined benefit plan administered by the Marshall Volunteer Firefighters Relief Association (the Association). As of December 31, 2017, the plan covered 48 active firefighters and 11 vested terminated fire fighters whose pension benefits are deferred. The plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

The Association maintains a separate Special fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Firefighter's Relief Association Financing Guidelines Act of 1971 (chapter 261 as amended by chapter 509 of Minnesota statutes 1980). Funds are also derived from investment income.

B. Benefits Provided

A fire fighter who completes at least 20 years as an active member of the Department is entitled, after age 50, to a full service pension upon retirement.

The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, shall be equal to 60 percent of the pension as prescribed by the bylaws. This percentage increases 4 percent per year so that at 20 years of service, the full amount prescribed is paid. Members who retire at or after age 50 with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to the applicable vesting percentage times \$5,500 per year of service.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 6: Defined Benefit Pension Plan - Fire Relief Association (Continued)

C. Contributions

Minnesota statutes, chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions (if applicable). The State of Minnesota contributed \$107,252 in fire state aid to the plan on behalf of the City Fire Department for the year ended December 31, 2017, which was recorded as a revenue. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the plan for the year ended December 31, 2017 were \$107,252. The City's contributions were equal to the required contributions as set by state statute. In addition, the City made voluntary contributions of \$1,654 to the plan. The firefighter has no obligation to contribute to the plan.

D. Pension Costs

At December 31, 2018, the City reported a net pension liability (asset) of (\$335,892) for the plan. The net pension liability (asset) was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability (asset) in accordance with GASB 68 was determined by Van Iwaarden Associates applying an actuarial formula to specific census data certified by the Department. For the year ended December 31, 2018, the City recognized negative pension expense of \$43,634.

At December 31, 2018, the City reported deferred outflows of resources and its contributions subsequent to the measurement date, related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 356,220
Changes in Actuarial Assumptions	-	4,928
Net Difference Between Projected and Actual Earnings on Plan Investments	132,880	-
Total	\$ 132,880	\$ 361,148

Other amounts reported as deferred outflows and inflows of resources related to the plan will be recognized in pension expense as follows:

2019	\$ (27,705)
2020	(80,254)
2021	(61,683)
2022	191
2023	(58,817)

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 6: Defined Benefit Pension Plan - Fire Relief Association (Continued)

E. Actuarial Assumptions

The total pension liability at December 31, 2018 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Retirement eligibility at the later of age 50 or after completion of 20 years of service, if a member is both age 50 and has completed 10 years of service, but not 20 years of service, the lump sum pension will be reduced by 4% for each year of service less than 20 years.

Discount Rate	6.75%
Expected Long-term Rate of Return on Assets	6.75%
Investment Rate of Return	6.75%
20 Year Municipal Bond Yield	3.71%
Inflation Rate	2.75%

There were no changes in actuarial assumptions in 2018.

Retirement eligibility at the later of age 50 or after completion of 20 years of service, if a member is both age 50 and has completed 10 years of service, but not 20 years of service, the lump sum pension will be reduced by 4 percent for each year of service less than 20 years.

The 6 percent long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Equities	60.00 %	5.39 %
Fixed Income	30.00	1.98
Real Estate and Alternatives	5.00	4.25
Cash and Equivalents	5.00	0.79
Total	100.00 %	

F. Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 6: Defined Benefit Pension Plan - Fire Relief Association (Continued)

G. Pension Liability Sensitivity

The following presents the City's net pension liability (asset) for the plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate 1 percent lower or 1 percent higher than the current discount rate:

	<u>1 Percent Decrease (5.75%)</u>	<u>Current (6.75%)</u>	<u>1 Percent Increase (7.75%)</u>
Defined Benefit Plan	\$ (273,878)	\$ (335,892)	\$ (395,108)

H. Pension Plan Fiduciary Net Position

For financial reporting purposes, the Association's financial statements are not included with the City's financial statements because the Association is not a component unit of the City. The financial statements of the Association may be obtained at the City's offices.

Note 7: Retirement Plan - Housing Commission (Component Unit)

Component Unit Pension Information

Qualified employees of the Marshall Housing Commission (the Commission), a discrete component unit of the City, belong to the Housing Renewal and Local Agency Retirement Plan, which is a defined contribution retirement plan. The retirement plan is a national plan with local or regional housing authorities and commissions, urban renewal agencies and other organizations eligible to participate. Required contributions were made by the Commission to the Housing Renewal and Local Agency Retirement Plan. The Commission's pension contributions for the years ending December 31, 2018, 2017 and 2016 were \$8,106, \$7,813 and \$7,835, respectively.

Detailed information concerning the Commission's pension plan is presented in its publicly available annual report for the year ended September 30, 2018. That report may be obtained by contacting the Commission.

Note 8: Postemployment Benefits Other Than Pensions

A. Plan Description

The City, including the discretely presented component units, administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the City's group health insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the City and the union representing employees and are renegotiated each three-year bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	13
Active Plan Members	<u>92</u>
Total Plan Members	<u><u>105</u></u>

B. Funding Policy

Contribution requirements are also negotiated between the City and union representatives. The City does not contribute to the cost of current-year premiums for eligible retired plan members and their spouses. For the year 2018, the City directly contributed \$0 to the Plan, while implicit contributions totaled \$24,752.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 8: Postemployment Benefits Other Than Pensions (Continued)

C. Actuarial Methods and Assumptions

The City's total OPEB liability of \$488,559 was measured as of December 31, 2017, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of December 31, 2016. Roll forward procedures were used to roll forward the total OPEB liability to the measurement date.

The total OPEB liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.31%
20-Year Municipal Bond Yield	3.31%
Inflation Rate	2.75%
Medical Trend Rate	6.90% in 2018 grading to 4.40% over several decades

The discount rate used to measure the total OPEB liability was 3.31 percent. Per GASB guidance, the single rate that produces the same present value of expected benefit payments as (1) the expected long-term rate of return on plan assets during the period when projected assets are sufficient to pay future retiree benefits, and (2) the 20-year municipal bond rate after assets are projected to be exhausted.

Mortality rates were based on the RP-2014 mortality tables with projected mortality improvements based on scale MP-2015, and other adjustments for general employees and mortality rates were based on the RP-2000 mortality tables with projected mortality improvements based on Scale AA, and other adjustments.

The actuarial assumptions used in the December 31, 2018 valuation were based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

D. Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Balances at December 31, 2017	\$ 422,674
Changes for the Year:	
Service cost	46,291
Interset	17,579
Changes in assumptions or other inputs	17,186
Benefit payments	(15,171)
Net Changes	65,885
Balances at December 31, 2018	\$ 488,559

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 8: Postemployment Benefits Other Than Pensions (Continued)

Changes in the total OPEB liability for the MMU:

	Total OPEB Liability (a)
Balances at December 31, 2017	\$ 337,885
Changes for the Year:	
Service cost	8,762
Interset	12,930
Changes in assumptions or other inputs	13,637
Benefit payments	(14,538)
Net Changes	20,791
Balances at December 31, 2018	\$ 358,676

Since the prior measurement date, the following assumptions changed:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The index rate for 20-year, tax-exempt municipal bonds (Fidelity 20-Year Municipal GO AA Index); used in discount rate determination changed from 3.81% to 3.31%.

Since the prior measurement date, there have been no benefit terms changed.

E. Sensitivity of the Total OPEB Liability

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.31 percent) or 1-percentage-point higher (4.31 percent) than the current discount rate:

1 Percent Decrease (2.31%)	Current (3.31%)	1 Percent Increase (4.31%)
\$ 525,066	\$ 488,559	\$ 454,849

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower (5.90 percent decreasing to 3.40 percent) or 1-percentage-point higher (7.90 percent increasing to 5.40 percent) than the current cost trend rate:

1 Percent Decrease (5.9% Decreasing to 3.4%)	Healthcare Cost Trend Rates (6.9% Decreasing to 4.4%)	1 Percent Increase (7.9% Decreasing to 5.4%)
\$ 437,898	\$ 488,559	\$ 548,481

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 8: Postemployment Benefits Other Than Pensions (Continued)

The following presents the total OPEB liability of the MMU, as well as what the MMU's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.31 percent) or 1-percentage-point higher (4.31 percent) than the current discount rate:

1 Percent Decrease (2.31%)	Current (3.31%)	1 Percent Increase (4.31%)
\$ 388,516	\$ 358,676	\$ 332,171

The following presents the total OPEB liability of the MMU, as well as what the MMU's total OPEB liability would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower (5.90 percent decreasing to 3.40 percent) or 1-percentage-point higher (7.90 percent increasing to 5.40 percent) than the current cost trend rate:

1 Percent Decrease (5.9% Decreasing to 3.4%)	Healthcare Cost Trend Rates (6.9% Decreasing to 4.4%)	1 Percent Increase (7.9% Decreasing to 5.4%)
\$ 327,132	\$ 358,676	\$ 394,864

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the City recognized OPEB expense of \$25,842. At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Actuarial Assumptions	\$ 15,291	\$ -
Contributions to OPEB Subsequent to the Measurement Date	24,752	-
Total	\$ 40,043	\$ -

Deferred outflows of resources totaling \$24,752 related to pensions resulting from the City's contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:		Amount
2019	\$	1,895
2020		1,895
2021		1,895
2022		1,895
2023		1,895
Thereafter		5,816

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 8: Postemployment Benefits Other Than Pensions (Continued)

For the year ended December 31, 2018, the MMU recognized OPEB expense of \$23,033. At December 31, 2018, the MMU reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Actuarial Assumptions	\$ 12,296	\$ -
Contributions to OPEB Subsequent to the Measurement Date	14,538	-
Total	\$ 26,834	\$ -

Deferred outflows of resources totaling \$14,538 related to pensions resulting from the MMU's contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:

2019	\$	1,341
2020		1,341
2021		1,341
2022		1,341
2023		1,341
Thereafter		5,591

Note 9: Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation, property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

B. Commitments and Contingencies

Grants

Amounts received or receivable from Federal and State agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial. The financial assistance received is subject to an audit pursuant to the Uniform Guidance or audits by the grantor agency.

Note 9: Other Information (Continued)

Claims and Litigation

In connection with the normal conduct of its affairs, the City is involved in various claims, litigations and judgments. It is expected that the final settlement of these matters will not materially affect the financial statements of the City. No liability or provision for loss has been recorded in the December 31, 2018 financial statements in relation to any of these matters.

Tax Increment Districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

Component Units

MMU has contracted for the delivery of a fixed amount of power with the Western Area Power Administration (WAPA), which is a part of the US Department of Energy, through December 31, 2050.

MMU has entered into an S-1 Agreement with Missouri River Energy Services (MRES) for the purchase of any power and transmission service greater than our fixed WAPA allocation of power supply, required by MMU through January 1, 2057.

MMU has contracted to sell the capacity of its generation plant to MRES through May 31, 2029.

MMU has entered an agreement with the City of Marshall in support of industrial land development. This agreement calls for MMU to pay one half of the acquisition and development costs of approved projects through a payment in lieu of taxes capped at \$500,000 per year. Proceeds from subsequent sales of development projects will be divided equally between MMU and the City of Marshall with MMU's portion deducted from the payment in lieu of taxes.

MMU has contracted with Missouri Basin Municipal Power Agency dba Missouri River Energy Services (MRES) for Transmission Service (the TSA). The agreement dated February 1, 2011 runs through December 31, 2019, with continuation provisions. Among other things, the TSA provides for MRES to pay the Xcel Energy monthly transmission costs and then bill MMU for the cost of transmission on the MRES monthly power invoice.

C. Major Customers

MMU has two major customers who individually account for more than 10 percent revenue in 2018 and 2017. Revenue generated from these customers was \$24,327,941 and \$27,141,669 for 2018 and 2017, respectively. These amounts represent 56 percent and 58 percent of total revenue for 2018 and 2017, respectively.

D. Dark Fiber Agreement

Members of PrairieNet WAN are able to use dark fiber owned by MMU through negotiation of dark fiber agreements or through a month to month dark fiber fee as established by the MMU Commission. Dark Fiber made available to participating PrairieNet WAN members shall be "lit up" by the member so acquiring the use of the dark fiber, is at their cost. With prior approval of MMU, a member using dark fiber may work with another public body through which the member does joint work. Example of this would include Southwest Minnesota State University working through Marshall Public Schools (MPS) fiber capacity or the State of Minnesota working through the Lyon County fiber capacity. MMU has one dark fiber agreement with MPS that runs through June 1, 2024 in which MPS pays MMU \$1,500 per month.

E. Legal Debt Margin

The City's statutory debt limit is 3 percent of the estimated taxable market value of real and personal property located in the City. The taxable market value was \$890,286,520 at December 31, 2018 for a limit of \$26,708,596. The City currently has \$5,440,000 general obligation debt subject to the limit, leaving \$21,268,596 as a debt margin. Debt financed partially or entirely by special assessments, tax increment or operations of enterprise funds are excluded from this computation by statute.

Note 9: Other Information (Continued)

F. Concentrations

The City receives a significant amount of its annual General fund revenues from the State of Minnesota from the Local Government Aid (LGA) program. The amount received in 2018 was \$2,471,597 for LGA. This accounted for 20.4 percent of General fund revenues.

G. Transactions Between the Primary Government and its Component Unit

MMU remits an annually negotiated payment to the City of Marshall General fund in lieu of taxes. This fee is calculated on a formula based on preceding years KWH sales increased by an amount in support of industrial land development (\$500,000 in the year ended December 31, 2018). Payments under this agreement are \$1,328,669 for the year ended December 31, 2018.

Note 10: Subsequent Event

The City passed a resolution on May 22, 2018 to issue a General Obligation bond for \$3,580,000. This bond was issued for the construction of street reconstruction and bituminous overlays.

The City passed a resolution on May 22, 2018 to approve a Pay-Go TIF District for \$2,070,000 in the Parkway Addition III.

City of Marshall, Minnesota
Notes to the Financial Statements
December 31, 2018

Note 11: Prior Period Restatement

The City restated its governmental activities OPEB liability account as of January 1, 2018 which was overstated by \$83,388 and special assessment receivable which was overstated by \$2,283,638.

The City restated its business activities OPEB liability account as of January 1, 2018 which was overstated by \$7,525.

The Economic Development Authority discretely presented component unit restated its long term debt as of January 1, 2018 which was understated by \$8,498.

Fund	December 31, 2018		
	Net Position January 1, 2018 as Previously Reported	Prior Period Restatement	Net Position January 1, 2018 as Restated
Governmental Activities	<u>\$ 81,461,909</u>	<u>\$ (2,367,026)</u>	<u>\$ 79,094,883</u>
Business-type Activities	<u>\$ 29,106,028</u>	<u>\$ (7,525)</u>	<u>\$ 29,098,503</u>
Business-type Activities			
Wastewater Treatment	\$ 17,973,530	\$ (7,499)	\$ 17,966,031
Municipal Liquor Store	1,695,671	(26)	1,695,645
Parkway Townhomes	21,746	-	21,746
Surface Water Management	<u>8,415,081</u>	<u>-</u>	<u>8,415,081</u>
Total Business-type Activities	<u>\$ 28,106,028</u>	<u>\$ (7,525)</u>	<u>\$ 28,098,503</u>
Component Units			
Marshall-Lyon County Library	<u>\$ 5,355,016</u>	<u>\$ 8,498</u>	<u>\$ 5,363,514</u>
			Adjustment/ Restatement
Government-wide Statements			
Governmental activities			
To restate beginning OPEB liability			\$ (83,388)
To write off special assessments on City owned property, subsequently sold and forgiven			<u>(2,283,638)</u>
Total Governmental Activities			<u>\$ (2,367,026)</u>
Business-type activities			
Sewer			
To restate beginning OPEB liability			\$ (7,499)
Liquor			
To restate beginning OPEB liability			<u>(26)</u>
Total Business-type Activities			<u>\$ (7,525)</u>
Marshall-Lyon County Library			
To restate beginning OPEB liability			<u>\$ 8,498</u>

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

City of Marshall, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2018

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Retirement Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/18	0.0747 %	\$ 4,144,050	\$ 135,844	\$ 4,279,894	\$ 5,015,656	85.3 %	79.5 %
06/30/17	0.0757	4,832,638	60,786	4,893,424	4,879,197	100.3	75.9
06/30/16	0.0708	5,748,609	75,053	5,823,662	4,394,194	132.5	68.9
06/30/15	0.0730	3,783,239	-	3,783,239	4,221,213	89.6	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's PERA Contributions - General Employees Retirement Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered-Employee Payroll (b/c)
12/31/18	\$ 388,137	\$ 388,137	\$ -	\$ 5,175,154	7.5 %
12/31/17	364,044	364,044	-	4,853,924	7.5
12/31/16	339,038	339,038	-	4,520,504	7.5
12/31/15	337,463	337,463	-	4,499,507	7.5

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Marshall, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2018

Notes to the Required Supplementary Information - General Employees Retirement Fund

Changes in Actuarial Assumptions

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2017 - The State's special funding contribution increased from \$6 million to \$16 million.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

City of Marshall, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2018

Schedule of Municipal Utilities' Share of PERA Net Pension Liability - General Employees Retirement Fund

Fiscal Year Ending	Component Unit's Proportion of the Net Pension Liability	Component Unit's Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Component Unit (b)	Total (a+b)	Component Unit's Covered Payroll (c)	Component Unit's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/18	0.0453 %	\$ 2,513,058	\$ 82,458	\$ 2,595,516	\$ 3,099,066	81.1 %	79.5 %
06/30/17	0.0487	3,108,976	39,118	3,148,094	3,040,599	102.2	75.9
06/30/16	0.0472	3,832,406	14,919	3,847,325	2,973,391	128.9	68.9
06/30/15	0.0478	2,477,244	-	2,477,244	2,809,961	88.2	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Municipal Utilities' PERA Contributions - General Employees Retirement Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Component Unit's Covered Payroll (c)	Contributions as a Percentage of Covered-Employee Payroll (b/c)
12/31/18	\$ 228,233	\$ 228,233	\$ -	\$ 3,043,105	7.5 %
12/31/17	228,045	228,045	-	3,040,599	7.5
12/31/16	223,004	223,004	-	2,973,391	7.5
12/31/15	207,341	207,341	-	2,809,961	7.5

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Marshall, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2018

Municipal Utilities' Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2017 - The State's special funding contribution increased from \$6 million to \$16 million.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

City of Marshall, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2018

Schedule of Employer's Share of PERA Net Pension Liability - Public Employees Police and Fire Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/18	0.1481 %	\$ 1,578,593	\$ -	\$ 1,578,593	\$ 1,561,333	101.1 %	88.8 %
06/30/17	0.1530	2,065,682	-	2,065,682	1,566,649	131.9	85.4
06/30/16	0.1490	5,979,629	-	5,979,629	1,433,849	417.0	63.9
06/30/15	0.1540	1,749,800	-	1,749,800	1,367,414	128.0	86.6

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's PERA Contributions - Public Employees Police and Fire Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered-Employee Payroll (b/c)
12/31/18	\$ 260,368	\$ 260,368	\$ -	\$ 1,607,209	16.2 %
12/31/17	254,704	254,704	-	1,572,249	16.2
12/31/16	229,508	229,508	-	1,416,719	16.2
12/31/15	240,460	240,460	-	1,484,321	16.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Marshall, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2018

Notes to the Required Supplementary Information - Public Employees Police and Fire Fund

Changes in Actuarial Assumptions

2018 - The mortality projection scale was changed from MP-2016 to MP-2017. As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

Schedule Employer's Fire Relief Association Contributions

Year Ending	Actuarial Determined Contribution (a)	Actual Contributions Paid (b)	Contribution Deficiency (Excess) (a-b)
12/31/18	\$ 117,360	\$ 117,360	\$ -
12/31/17	156,757	156,757	-
12/31/16	124,166	124,166	-
12/31/15	103,127	103,127	-
12/31/14	173,399	173,399	-

City of Marshall, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2018

Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios

	2018 (Fire Relief Report Date 2017)	2017 (Fire Relief Report Date 2016)	2016 (Fire Relief Report Date 2015)	2015 (Fire Relief Report Date 2014)
Total Pension Liability				
Service cost	\$ 131,058	\$ 138,841	\$ 151,873	\$ 128,480
Interest	173,655	234,533	206,225	203,955
Changes of benefit terms	-	-	88,384	59,012
Differences between expected and actual experience	-	(504,956)	-	-
Changes of assumptions	-	(579)	(44,795)	34,723
Benefit payments, including refunds of employee contributions	(867,453)	(656,455)	(45,890)	(254,609)
Net Change in Total Pension Liability	(562,740)	(788,616)	355,797	171,561
Total Pension Liability - January 1	2,875,329	3,663,945	3,308,148	3,136,587
Total Pension Liability - December 31 (A)	\$ 2,312,589	\$ 2,875,329	\$ 3,663,945	\$ 3,308,148
Plan Fiduciary Net Position				
Contributions - employer	\$ 108,906	\$ 156,757	\$ 124,166	\$ 103,127
Contributions - donations and other income	8,454	-	-	-
Net investment income	(147,725)	514,498	269,176	(45,718)
Benefit payments, including refunds of employee contributions	(867,453)	(656,455)	(45,890)	(254,609)
Administrative expense	(9,975)	(9,152)	(8,530)	(11,275)
Net Change in Plan Fiduciary Net Position	(907,793)	5,648	338,922	(208,475)
Plan Fiduciary Net Position - January 1	3,556,274	3,550,626	3,211,704	3,420,179
Plan Fiduciary Net Position - December 31 (B)	\$ 2,648,481	\$ 3,556,274	\$ 3,550,626	\$ 3,211,704
Fire Relief's Net Pension Liability (Asset) - December 31 (A-B)	\$ (335,892)	\$ (680,945)	\$ 113,319	\$ 96,444
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	114.52%	123.68%	96.91%	97.08%
Covered-employee Payroll	N/A	N/A	N/A	N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered-employee Payroll	N/A	N/A	N/A	N/A

Notes to Schedule:

Benefit Changes. None in 2018.

Changes of Assumptions. None in 2018.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Notes to the Required Supplementary Information - Fire Relief Association

Changes in Actuarial Assumptions

2018 - No changes in assumptions.

City of Marshall, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2018

Schedule of Changes in the City's Total OPEB Liability and Related Ratios

	2018
Total OPEB Liability	
Service cost	\$ 46,291
Interest	17,579
Changes in assumptions	17,186
Benefit payments	(15,171)
Net Change in Total OPEB Liability	65,885
Total OPEB Liability - Beginning	422,674
Total OPEB Liability - Ending	\$ 488,559
Covered - Employee Payroll	\$ 7,183,783
City's total OPEB liability as a percentage of covered employee payroll	6.80 %

Benefit Changes:

In 2018, there were no benefit changes that occurred.

Changes in Assumptions:

In 2018, the following assumptions changes:

The discount rate was changed from 3.81% to 3.31%.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

City of Marshall, Minnesota
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2018

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
Assets			
Cash and temporary investments	\$ 2,912,623	\$ 7,623,042	\$ 10,535,665
Receivables			
Interest	148	707	855
Delinquent taxes	-	11,456	11,456
Accounts	6,394	30,445	36,839
Notes/leases	13,576	-	13,576
Special assessments	-	595,417	595,417
Intergovernmental	-	96,861	96,861
Due from other funds	-	30,000	30,000
Prepaid items	25,548	-	25,548
	<u>25,548</u>	<u>-</u>	<u>25,548</u>
Total Assets	<u>\$ 2,958,289</u>	<u>\$ 8,387,928</u>	<u>\$ 11,346,217</u>
Liabilities			
Accounts payable	\$ 13,051	\$ 168,277	\$ 181,328
Due to other funds	30,000	429,028	459,028
Due to component unit	9,503	454	9,957
Due to other governments	12,902	-	12,902
Accrued salaries payable	4,489	-	4,489
Total Liabilities	<u>69,945</u>	<u>597,759</u>	<u>667,704</u>
Deferred Inflows of Resources			
Unavailable revenue - taxes	-	11,456	11,456
Unavailable revenue - special assessments	-	595,417	595,417
Total Deferred Inflows of Resources	<u>-</u>	<u>606,873</u>	<u>606,873</u>
Fund Balances			
Nonspendable for			
Prepaid items	25,548	-	25,548
Restricted for			
City celebrations	18,259	-	18,259
Economic development	2,056,401	-	2,056,401
Capital projects	-	1,933,006	1,933,006
Committed for			
Economic development	2,316	-	2,316
Capital projects	-	897,557	897,557
Assigned for			
Economic development	622,465	-	622,465
Capital projects	-	4,704,846	4,704,846
Drivers education	79,601	-	79,601
ASC Arena	30,422	-	30,422
Park improvements	-	16,569	16,569
Emergency response and industrial training center	53,332	-	53,332
Unassigned	-	(368,682)	(368,682)
Total Fund Balances	<u>2,888,344</u>	<u>7,183,296</u>	<u>10,071,640</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,958,289</u>	<u>\$ 8,387,928</u>	<u>\$ 11,346,217</u>

City of Marshall, Minnesota
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2018

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
Revenues			
Taxes	\$ -	\$ 387,186	\$ 387,186
Intergovernmental	-	745,919	745,919
Charges for services	255,375	-	255,375
Special assessments	-	259,901	259,901
Investment earnings	31,773	26,028	57,801
Miscellaneous	593,656	138,639	732,295
Total Revenues	<u>880,804</u>	<u>1,557,673</u>	<u>2,438,477</u>
Expenditures			
Current			
General government	-	8,559	8,559
Public safety	166,601	-	166,601
Public works	-	5,547	5,547
Culture and recreation	679,839	11,505	691,344
Economic development	243	-	243
Capital outlay			
General government	-	131,243	131,243
Public safety	-	145,637	145,637
Public works	-	39,341	39,341
Culture and recreation	-	416,866	416,866
Airport	-	683,548	683,548
Debt service			
Principal	-	95,404	95,404
Interest and other	-	825	825
Bond issuance costs	-	764	764
Total Expenditures	<u>846,683</u>	<u>1,539,239</u>	<u>2,385,922</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>34,121</u>	<u>18,434</u>	<u>52,555</u>
Other Financing Sources (Uses)			
Sale of capital assets	-	35,000	35,000
Transfers in	582,951	3,421,708	4,004,659
Bonds issued	-	35,000	35,000
Premium on bonds issued	-	2,441	2,441
Transfers out	<u>(58,604)</u>	<u>(3,528,245)</u>	<u>(3,586,849)</u>
Total Other Financing Sources (Uses)	<u>524,347</u>	<u>(34,096)</u>	<u>490,251</u>
Net Change in Fund Balances	558,468	(15,662)	542,806
Fund Balances, January 1	<u>2,329,876</u>	<u>7,198,958</u>	<u>9,528,834</u>
Fund Balances, December 31	<u>\$ 2,888,344</u>	<u>\$ 7,183,296</u>	<u>\$ 10,071,640</u>

City of Marshall, Minnesota
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 December 31, 2018

	215	220	221	223
	Marshall	Small	2018 Small	Program
	Celebrations	Cities	Cities	Income
	Development	Development	Development	SCDP -
	Program	Program	Program	Local
Assets				
Cash and temporary investments	\$ 18,259	\$ 1,107	\$ 539,290	\$ 124,523
Receivables				
Interest	-	-	-	-
Accounts	-	381	-	-
Notes/leases	-	13,576	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 18,259	\$ 15,064	\$ 539,290	\$ 124,523
Liabilities				
Accounts payable	\$ -	\$ 11	\$ -	\$ -
Due to other funds	-	-	-	-
Due to component unit	-	-	-	-
Due to other governments	-	-	-	-
Accrued salaries payable	-	-	-	-
Total Liabilities	-	11	-	-
Fund Balances				
Nonspendable for				
Prepaid items	-	-	-	-
Restricted for				
City celebrations	18,259	-	-	-
Economic development	-	-	-	56,401
Committed for				
Economic development	-	-	-	-
Assigned for				
Economic development	-	15,053	539,290	68,122
Driver education	-	-	-	-
ASC Arena	-	-	-	-
Emergency response and industrial training center	-	-	-	-
Total Fund Balances	18,259	15,053	539,290	124,523
Total Liabilities and Fund Balances	\$ 18,259	\$ 15,064	\$ 539,290	\$ 124,523

240 Community Education Drivers Training	258 ASC Arena	270 Emergency Response and Industrial Training Center	280 Endowment Avera / WMMC	801 Park and Recreation Donations	Total
\$ 92,503	\$ 53,421	\$ 51,204	\$ 2,032,316	\$ -	\$ 2,912,623
-	20	128	-	-	148
-	-	6,013	-	-	6,394
-	-	-	-	-	13,576
-	17,315	8,233	-	-	25,548
<u>\$ 92,503</u>	<u>\$ 70,756</u>	<u>\$ 65,578</u>	<u>\$ 2,032,316</u>	<u>\$ -</u>	<u>\$ 2,958,289</u>
\$ -	\$ 11,000	\$ 2,040	\$ -	\$ -	\$ 13,051
-	-	-	30,000	-	30,000
-	8,649	854	-	-	9,503
12,902	-	-	-	-	12,902
-	3,370	1,119	-	-	4,489
<u>12,902</u>	<u>23,019</u>	<u>4,013</u>	<u>30,000</u>	<u>-</u>	<u>69,945</u>
-	17,315	8,233	-	-	25,548
-	-	-	-	-	18,259
-	-	-	2,000,000	-	2,056,401
-	-	-	2,316	-	2,316
-	-	-	-	-	622,465
79,601	-	-	-	-	79,601
-	30,422	-	-	-	30,422
-	-	53,332	-	-	53,332
<u>79,601</u>	<u>47,737</u>	<u>61,565</u>	<u>2,002,316</u>	<u>-</u>	<u>2,888,344</u>
<u>\$ 92,503</u>	<u>\$ 70,756</u>	<u>\$ 65,578</u>	<u>\$ 2,032,316</u>	<u>\$ -</u>	<u>\$ 2,958,289</u>

City of Marshall, Minnesota
 Nonmajor Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2018

	215	220	221	223
	Marshall Celebrations	Small Cities Development Program	2018 Small Cities Development Program	Program Income SCDP - Local
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	159	-	-
Miscellaneous				
Rents	-	-	-	-
Contributions and donations	-	-	539,290	-
Refunds and reimbursements	-	5,711	-	-
Total Revenues	<u>-</u>	<u>5,870</u>	<u>539,290</u>	<u>-</u>
Expenditures				
Current				
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	243	-	-
Total Expenditures	<u>-</u>	<u>243</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>5,627</u>	<u>539,290</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	12,060
Transfers out	-	(12,060)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(12,060)</u>	<u>-</u>	<u>12,060</u>
Net Change in Fund Balances	-	(6,433)	539,290	12,060
Fund Balances, January 1	<u>18,259</u>	<u>21,486</u>	<u>-</u>	<u>112,463</u>
Fund Balances, December 31	<u>\$ 18,259</u>	<u>\$ 15,053</u>	<u>\$ 539,290</u>	<u>\$ 124,523</u>

240 Community Education Drivers Training	258 ASC Arena	270 Emergency Response and Industrial Training Center	280 Endowment Avera / WMMC	801 Park and Recreation Donations	Total
\$ 63,671	\$ 191,704	\$ -	\$ -	\$ -	\$ 255,375
-	81	500	31,028	5	31,773
-	-	35,868	-	-	35,868
-	-	316	-	-	539,606
-	11,927	544	-	-	18,182
<u>63,671</u>	<u>203,712</u>	<u>37,228</u>	<u>31,028</u>	<u>5</u>	<u>880,804</u>
-	-	166,601	-	-	166,601
51,398	596,635	-	31,806	-	679,839
-	-	-	-	-	243
<u>51,398</u>	<u>596,635</u>	<u>166,601</u>	<u>31,806</u>	<u>-</u>	<u>846,683</u>
<u>12,273</u>	<u>(392,923)</u>	<u>(129,373)</u>	<u>(778)</u>	<u>5</u>	<u>34,121</u>
-	440,660	130,231	-	-	582,951
-	-	-	(30,000)	(16,544)	(58,604)
-	<u>440,660</u>	<u>130,231</u>	<u>(30,000)</u>	<u>(16,544)</u>	<u>524,347</u>
12,273	47,737	858	(30,778)	(16,539)	558,468
<u>67,328</u>	<u>-</u>	<u>60,707</u>	<u>2,033,094</u>	<u>16,539</u>	<u>2,329,876</u>
<u>\$ 79,601</u>	<u>\$ 47,737</u>	<u>\$ 61,565</u>	<u>\$ 2,002,316</u>	<u>\$ -</u>	<u>\$ 2,888,344</u>

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City of Marshall, Minnesota
Community Education Drivers Training Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Charges for services	\$ 55,000	\$ 55,000	\$ 63,671	\$ 8,671	\$ 60,684
Expenditures					
Current					
Culture and recreation					
Supplies	-	-	50,393	(50,393)	24,672
Other services and charges	56,000	56,000	1,005	54,995	27,915
Total Expenditures	56,000	56,000	51,398	4,602	52,587
Net Change in Fund Balances	(1,000)	(1,000)	12,273	13,273	8,097
Fund Balances, January 1	67,328	67,328	67,328	-	59,231
Fund Balances, December 31	\$ 66,328	\$ 66,328	\$ 79,601	\$ 13,273	\$ 67,328

City of Marshall, Minnesota
Emergency Response and Industrial Training Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Intergovernmental					
State aids	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	\$ -
Investment earnings	-	-	500	500	2
Miscellaneous					
Refunds and reimbursements	-	-	544	544	1,310
Contributions and donations	15,000	15,000	316	(14,684)	-
Rents	73,775	73,775	35,868	(37,907)	30,235
Total Revenues	<u>93,775</u>	<u>93,775</u>	<u>37,228</u>	<u>(56,547)</u>	<u>31,547</u>
Expenditures					
Current					
Public safety					
Personal services	87,104	87,104	85,494	1,610	36,285
Supplies	15,500	15,500	12,013	3,487	3,547
Other services and charges	133,689	133,689	69,094	64,595	64,779
Total Expenditures	<u>236,293</u>	<u>236,293</u>	<u>166,601</u>	<u>69,692</u>	<u>104,611</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,518)	(142,518)	(129,373)	13,145	(73,064)
Other Financing Sources					
Transfers in	<u>130,220</u>	<u>130,220</u>	<u>130,231</u>	<u>11</u>	<u>129,048</u>
Net Change in Fund Balances	(12,298)	(12,298)	858	13,156	55,984
Fund Balances, January 1	<u>60,707</u>	<u>60,707</u>	<u>60,707</u>	<u>-</u>	<u>4,723</u>
Fund Balances, December 31	<u>\$ 48,409</u>	<u>\$ 48,409</u>	<u>\$ 61,565</u>	<u>\$ 13,156</u>	<u>\$ 60,707</u>

City of Marshall, Minnesota
ASC Arena Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Charges for services	\$ 218,500	\$ 218,500	\$ 191,704	\$ (26,796)	\$ 132,600
Investment earnings	-	-	81	81	116
Miscellaneous					
Contributions and donations	-	-	-	-	4,445
Refunds and reimbursements	-	-	11,927	11,927	6,555
Total Revenues	218,500	218,500	203,712	(14,788)	143,716
Expenditures					
Current					
Culture and recreation					
Personal services	256,781	256,781	243,794	12,987	219,132
Supplies	60,000	60,000	87,373	(27,373)	58,234
Other services and charges	305,301	305,301	265,468	39,833	268,643
Total Expenditures	622,082	622,082	596,635	25,447	546,009
Excess (Deficiency) of Revenues Over (Under) Expenditures	(403,582)	(403,582)	(392,923)	10,659	(402,293)
Other Financing Sources					
Transfers in	390,660	390,660	440,660	50,000	373,535
Net Change in Fund Balances	(12,922)	(12,922)	47,737	60,659	(28,758)
Fund Balances, January 1	-	-	-	-	28,758
Fund Balances, December 31	\$ 364,816	\$ 364,816	\$ 47,737	\$ (317,079)	\$ -

City of Marshall, Minnesota
 Nonmajor Capital Projects Funds
 Combining Balance Sheet (Continued on the Following Pages)
 December 31, 2018

	103	260	401	413	423
	Municipal State Aid	Marshall Industrial Park	Capital Equipment	SMASC Ball Parks	Park Improvements
Assets					
Cash and temporary investments	\$ 513,062	\$ 1,529,442	\$ 881,686	\$ (368,682)	\$ 134,924
Receivables					
Interest	-	-	707	-	-
Delinquent taxes	-	-	11,006	-	-
Accounts	-	-	30,445	-	-
Special assessments					
Delinquent	-	-	-	-	-
Noncurrent	-	-	-	-	-
Intergovernmental	-	-	2,485	-	-
Due from other funds	-	-	-	-	30,000
Total Assets	\$ 513,062	\$ 1,529,442	\$ 926,329	\$ (368,682)	\$ 164,924
Liabilities					
Accounts payable	\$ -	\$ -	\$ 7,500	\$ -	\$ -
Due to other funds	-	-	135,000	-	-
Due to component unit	-	236	-	-	-
Total Liabilities	-	236	142,500	-	-
Deferred Inflows of Resources					
Unavailable revenue - taxes	-	-	11,006	-	-
Unavailable revenue - special assessments	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	11,006	-	-
Fund Balances					
Restricted for					
Capital projects	124,064	-	62,782	-	-
Committed for					
Capital projects	-	-	-	-	-
Assigned for					
Capital projects	388,998	1,529,206	710,041	-	148,355
Park improvements	-	-	-	-	16,569
Unassigned	-	-	-	(368,682)	-
Total Fund Balances	513,062	1,529,206	772,823	(368,682)	164,924
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 513,062	\$ 1,529,442	\$ 926,329	\$ (368,682)	\$ 164,924

428	452	453	454	455	456	457	459	460
Saratoga/ Highway 23	2011 Public Improvements	2011 Improvements	2012 Public Improvements	2013 Merit Center	2013 Amateur Sports Center	2013 Public Improvements	2015 Public Improvements	East Wind Star Street Project
\$ 687,851	\$ -	\$ -	\$ -	\$ -	\$ 2,063,412	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 687,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,063,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 72,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>72,452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
615,399	-	-	-	-	1,130,761	-	-	-
-	-	-	-	-	897,557	-	-	-
-	-	-	-	-	35,094	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>615,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,063,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 687,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,063,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Marshall, Minnesota
 Nonmajor Capital Projects Funds
 Combining Balance Sheet (Continued)
 December 31, 2018

	461	493	494	495	496
	2016 Public Improvements	MERIT Track Expansion	City Hall Building	Public Improvement Revolving	2007 Public Improvements
Assets					
Cash and temporary investments	\$ -	\$ (7,974)	\$ 715,610	\$ 1,473,711	\$ -
Receivables					
Interest	-	-	-	-	-
Delinquent taxes	-	-	-	450	-
Accounts	-	-	-	-	-
Special assessments					
Delinquent	-	-	-	1,276	-
Noncurrent	-	-	-	594,141	-
Intergovernmental	-	94,124	-	252	-
Due from other funds	-	-	-	-	-
Total Assets	\$ -	\$ 86,150	\$ 715,610	\$ 2,069,830	\$ -
Liabilities					
Accounts payable	\$ -	\$ 86,150	\$ 2,000	\$ 175	\$ -
Due to other funds	-	-	-	294,028	-
Due to component unit	-	-	-	218	-
Total Liabilities	-	86,150	2,000	294,421	-
Deferred Inflows of Resources					
Unavailable revenue - taxes	-	-	-	450	-
Unavailable revenue - special assessments	-	-	-	595,417	-
Total Deferred Inflows of Resources	-	-	-	595,867	-
Fund Balances					
Restricted for					
Capital projects	-	-	-	-	-
Committed for					
Capital projects	-	-	-	-	-
Assigned for					
Capital projects	-	-	713,610	1,179,542	-
Park improvements	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	-	-	713,610	1,179,542	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 86,150	\$ 715,610	\$ 2,069,830	\$ -

497	499	
2008 Public Improvements	2010 Public Improvements	Total
\$ -	\$ -	\$ 7,623,042
-	-	707
-	-	11,456
-	-	30,445
-	-	1,276
-	-	594,141
-	-	96,861
-	-	30,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,387,928</u>
\$ -	\$ -	\$ 168,277
-	-	429,028
-	-	454
<u>-</u>	<u>-</u>	<u>597,759</u>
-	-	11,456
<u>-</u>	<u>-</u>	<u>595,417</u>
<u>-</u>	<u>-</u>	<u>606,873</u>
-	-	1,933,006
-	-	897,557
-	-	4,704,846
-	-	16,569
-	-	(368,682)
<u>-</u>	<u>-</u>	<u>7,183,296</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,387,928</u>

City of Marshall, Minnesota
 Nonmajor Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued on Following Pages)
 For the Year Ended December 31, 2018

	103	260	401	413	423	428
	Municipal State Aid	Marshall Industrial Park	Capital Equipment	SMASC Ball Parks	Park Improvements	Saratoga/ Highway 23
Revenues						
Property taxes	\$ -	\$ -	\$ 346,042	\$ -	\$ -	\$ -
Franchise taxes	-	-	40,892	-	-	-
Intergovernmental						
State grants	21,158	-	630,637	-	-	-
Special assessments	-	-	-	-	-	-
Investment earnings	1,668	4,664	8,910	720	25	-
Miscellaneous						
Rents	-	-	-	-	-	-
Contributions and donations	-	-	15,500	-	63,772	-
Refunds and reimbursements	-	-	10,547	40,020	-	-
Total Revenues	<u>22,826</u>	<u>4,664</u>	<u>1,052,528</u>	<u>40,740</u>	<u>63,797</u>	<u>-</u>
Expenditures						
Current						
General government	-	-	-	-	-	-
Public works	-	3,658	-	-	-	-
Culture and recreation	-	-	-	-	11,505	-
Capital outlay						
General government	-	-	54,530	-	-	-
Public safety	-	-	40,128	-	-	-
Public works	9,742	-	1,843	-	-	27,525
Culture and recreation	-	-	177,299	24,785	-	-
Airport	-	-	683,548	-	-	-
Debt service						
Principal	-	-	-	95,404	-	-
Interest and other	-	-	-	825	-	-
Bond issuance costs	-	-	764	-	-	-
Total Expenditures	<u>9,742</u>	<u>3,658</u>	<u>958,112</u>	<u>121,014</u>	<u>11,505</u>	<u>27,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,084</u>	<u>1,006</u>	<u>94,416</u>	<u>(80,274)</u>	<u>52,292</u>	<u>(27,525)</u>
Other Financing Sources (Uses)						
Sale of capital assets	-	-	35,000	-	-	-
Transfers in	-	-	2,640	972,718	46,544	-
Bonds issued	-	-	35,000	-	-	-
Premium on bonds issued	-	-	2,441	-	-	-
Transfers out	(27,105)	-	(139,971)	-	-	-
Total Other Financing Sources (Uses)	<u>(27,105)</u>	<u>-</u>	<u>(64,890)</u>	<u>972,718</u>	<u>46,544</u>	<u>-</u>
Net Change in Fund Balances	(14,021)	1,006	29,526	892,444	98,836	(27,525)
Fund Balances, January 1	<u>527,083</u>	<u>1,528,200</u>	<u>743,297</u>	<u>(1,261,126)</u>	<u>66,088</u>	<u>642,924</u>
Fund Balances, December 31	<u>\$ 513,062</u>	<u>\$ 1,529,206</u>	<u>\$ 772,823</u>	<u>\$ (368,682)</u>	<u>\$ 164,924</u>	<u>\$ 615,399</u>

452	453	454	455	456	457	459	460	461
2011 Public Improvements	2011 Improvements	2012 Public Improvements	2013 Merit Center	2013 Amateur Sports Center	2013 Public Improvements	2015 Public Improvements	East Wind Star Street Project	2016 Public Improvements
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4	-	-	-	3,695	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4	-	-	-	3,695	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11,385	-	-	-	-	-
-	-	-	-	206,093	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11,385	206,093	-	-	-	-
-	-	4	(11,385)	(206,093)	-	3,695	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	96,592	90,373	-	38,669
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(201,181)	(67,791)	(222,197)	(972,718)	-	-	-	(18,786)	-
(201,181)	(67,791)	(222,197)	(972,718)	-	96,592	90,373	(18,786)	38,669
(201,181)	(67,791)	(222,193)	(984,103)	(206,093)	96,592	94,068	(18,786)	38,669
201,181	67,791	222,193	984,103	2,269,505	(96,592)	(94,068)	18,786	(38,669)
\$ -	\$ -	\$ -	\$ -	\$ 2,063,412	\$ -	\$ -	\$ -	\$ -

City of Marshall, Minnesota
 Nonmajor Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
 For the Year Ended December 31, 2018

	493	494	495	496
	MERIT Track Expansion	City Hall Building	Public Improvement Revolving	2007 Public Improvements
Revenues				
Property taxes	\$ -	\$ -	\$ 252	\$ -
Franchise taxes	-	-	-	-
Intergovernmental				
State grants	94,124	-	-	-
Special assessments	-	-	259,901	-
Investment earnings	-	-	5,101	-
Miscellaneous				
Rents	-	-	8,800	-
Contributions and donations	-	-	-	-
Refunds and reimbursements	-	-	-	-
Total Revenues	<u>94,124</u>	<u>-</u>	<u>274,054</u>	<u>-</u>
Expenditures				
Current				
General government	-	-	8,559	-
Public works	-	-	1,889	-
Culture and recreation	-	-	-	-
Capital outlay				
General government	-	36,390	40,323	-
Public safety	94,124	-	-	-
Public works	-	-	131	-
Culture and recreation	-	-	8,689	-
Airport	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other	-	-	-	-
Bond issuance costs	-	-	-	-
Total Expenditures	<u>94,124</u>	<u>36,390</u>	<u>59,591</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(36,390)</u>	<u>214,463</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	750,000	1,239,667	94,017
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers out	-	-	(770,552)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>750,000</u>	<u>469,115</u>	<u>94,017</u>
Net Change in Fund Balances	-	713,610	683,578	94,017
Fund Balances, January 1	<u>-</u>	<u>-</u>	<u>495,964</u>	<u>(94,017)</u>
Fund Balances, December 31	<u>\$ -</u>	<u>\$ 713,610</u>	<u>\$ 1,179,542</u>	<u>\$ -</u>

497		499		
2008 Public Improvements		2010 Public Improvements		Total
\$ -		\$ -		\$ 346,294
-		-		40,892
-		-		745,919
-		-		259,901
-		1,241		26,028
-		-		8,800
-		-		79,272
-		-		50,567
<u>-</u>		<u>1,241</u>		<u>1,557,673</u>
-		-		8,559
-		-		5,547
-		-		11,505
-		-		131,243
-		-		145,637
-		100		39,341
-		-		416,866
-		-		683,548
-		-		95,404
-		-		825
-		-		764
<u>-</u>		<u>100</u>		<u>1,539,239</u>
-		-		18,434
-		1,141		
-		-		35,000
90,488		-		3,421,708
-		-		35,000
-		-		2,441
-		(1,107,944)		(3,528,245)
<u>90,488</u>		<u>(1,107,944)</u>		<u>(34,096)</u>
90,488		(1,106,803)		(15,662)
<u>(90,488)</u>		<u>1,106,803</u>		<u>7,198,958</u>
<u>\$ -</u>		<u>\$ -</u>		<u>\$ 7,183,296</u>

City of Marshall, Minnesota
General Fund
Comparative Balance Sheets
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and temporary investments	\$ 7,862,622	\$ 7,605,258
Receivables		
Interest	7,463	2,423
Delinquent taxes	123,092	40,940
Accounts	121,417	108,426
Special assessments	1,207	15,035
Intergovernmental	141,968	152,268
Prepaid items	125,393	111,386
 Total Assets	\$ 8,383,162	\$ 8,035,736
Liabilities		
Accounts payable	\$ 196,211	\$ 133,251
Accrued salaries payable	155,971	136,501
Due to other governments	45,388	22
Due to other funds	153,601	153,601
Due to component unit	68,447	83,697
Unearned revenue	10,072	75,978
Total Liabilities	629,690	583,050
Deferred Inflows of Resources		
Unavailable revenue - taxes	123,092	40,940
Unavailable revenue - special assessments	1,207	15,035
Total Deferred Inflows of Resources	124,299	55,975
Fund Balances		
Nonspendable for		
Prepaid items	125,393	111,386
Assigned for		
Insurance reserve	119,295	125,280
Carryover expenditures	34,761	75,749
OPEB liability	465,660	311,237
Holiday decorations	-	500
Shelter	13,744	17,409
Operating expenditure contingency	641,733	596,447
Forfeiture program - police department	82,797	74,874
Unallocated health insurance premium	12,218	14,916
Unassigned	6,133,572	6,068,913
Total Fund Balances	7,629,173	7,396,711
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 8,383,162	\$ 8,035,736

City of Marshall, Minnesota
 General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Continued on the Following Pages)
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018			Variance with Final Budget	2017
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Revenues					
Taxes					
Property taxes	\$ 4,537,041	\$ 4,537,041	\$ 4,489,992	\$ (47,049)	\$ 3,711,223
Lodging tax	165,000	165,000	173,183	8,183	180,731
Franchise fees	323,450	323,450	431,230	107,780	371,707
Total taxes	<u>5,025,491</u>	<u>5,025,491</u>	<u>5,094,405</u>	<u>68,914</u>	<u>4,263,661</u>
Special assessments	-	-	4,521	4,521	1,833
Licenses and permits					
Business	68,175	68,175	62,908	(5,267)	70,657
Nonbusiness	206,503	206,503	199,840	(6,663)	178,104
Total licenses and permits	<u>274,678</u>	<u>274,678</u>	<u>262,748</u>	<u>(11,930)</u>	<u>248,761</u>
Intergovernmental					
Federal					
Other Federal aid	-	-	2,080	2,080	152,898
State					
Local government aid	2,471,597	2,471,597	2,471,597	-	2,432,200
Property tax credits and aids	-	-	162	162	154
Airport grants	88,646	88,646	99,768	11,122	67,300
Other State aids	507,618	507,618	583,208	75,590	455,012
Total State	<u>3,067,861</u>	<u>3,067,861</u>	<u>3,154,735</u>	<u>86,874</u>	<u>2,954,666</u>
Local					
Other local grants	68,094	68,094	77,176	9,082	76,344
Total Intergovernmental	<u>3,135,955</u>	<u>3,135,955</u>	<u>3,233,991</u>	<u>98,036</u>	<u>3,183,908</u>
Charges for services					
General government	73,185	73,185	126,352	53,167	78,768
Public safety	83,708	83,708	107,006	23,298	74,295
Streets and highways	1,333,900	1,333,900	1,324,468	(9,432)	1,382,968
Culture and recreation	445,731	445,731	475,965	30,234	462,980
Miscellaneous	236,655	236,655	146,383	(90,272)	122,410
Total charges for services	<u>2,173,179</u>	<u>2,173,179</u>	<u>2,180,174</u>	<u>6,995</u>	<u>2,121,421</u>
Fines and forfeits	108,000	108,000	95,764	(12,236)	108,878
Investment earnings	30,000	30,000	85,294	55,294	25,627
Miscellaneous					
Contributions and donations	830,669	830,669	853,837	23,168	847,542
Refunds and reimbursements	157,738	157,738	291,941	134,203	202,997
Total miscellaneous	<u>988,407</u>	<u>988,407</u>	<u>1,145,778</u>	<u>157,371</u>	<u>1,050,539</u>
Total Revenues	<u>11,735,710</u>	<u>11,735,710</u>	<u>12,102,675</u>	<u>366,965</u>	<u>11,004,628</u>

City of Marshall, Minnesota
 General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Continued on the Following Pages)
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures					
Current					
General government					
Other general government					
Personal services	\$ 53,489	\$ 53,489	\$ 51,920	\$ 1,569	\$ 50,007
Supplies	20,000	20,000	69,533	(49,533)	13,623
Other services and charges	724,669	724,669	732,607	(7,938)	160,605
Total other general government	<u>798,158</u>	<u>798,158</u>	<u>854,060</u>	<u>(55,902)</u>	<u>224,235</u>
Cable commission					
Personal services	161,219	161,219	158,420	2,799	125,245
Supplies	8,300	8,300	5,879	2,421	6,780
Other services and charges	11,686	11,686	9,608	2,078	10,961
Total cable commission	<u>181,205</u>	<u>181,205</u>	<u>173,907</u>	<u>7,298</u>	<u>142,986</u>
Administration					
Personal services	524,568	524,568	510,400	14,168	563,608
Supplies	18,250	18,250	11,806	6,444	5,838
Other services and charges	40,923	40,923	38,049	2,874	22,067
Total administration	<u>583,741</u>	<u>583,741</u>	<u>560,255</u>	<u>23,486</u>	<u>591,513</u>
Finance director/clerk/treasurer					
Personal services	291,656	291,656	292,660	(1,004)	267,605
Supplies	3,500	3,500	1,715	1,785	3,263
Other services and charges	11,059	11,059	28,671	(17,612)	21,721
Total finance director/ clerk/treasurer	<u>306,215</u>	<u>306,215</u>	<u>323,046</u>	<u>(16,831)</u>	<u>292,589</u>
Appraising and assessing					
Personal services	289,823	289,823	290,586	(763)	269,536
Supplies	2,500	2,500	666	1,834	5,667
Other services and charges	15,071	15,071	14,485	586	31,416
Total appraising and assessing	<u>307,394</u>	<u>307,394</u>	<u>305,737</u>	<u>1,657</u>	<u>306,619</u>
Legal					
Supplies	500	500	36	464	448
Other services and charges	125,720	125,720	124,064	1,656	120,177
Total legal	<u>126,220</u>	<u>126,220</u>	<u>124,100</u>	<u>2,120</u>	<u>120,625</u>

City of Marshall, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Community development					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 481
Other services and charges	153,550	153,550	168,651	(15,101)	187,704
Total community development	153,550	153,550	168,651	(15,101)	188,185
Municipal building					
Personal services	199,199	199,199	198,993	206	193,655
Supplies	25,900	25,900	24,751	1,149	19,124
Other services and charges	61,690	61,690	53,711	7,979	54,995
Total municipal building	286,789	286,789	277,455	9,334	267,774
Safety committee					
Supplies	1,200	1,200	584	616	1,287
Other services and charges	18,876	18,876	14,811	4,065	11,865
Total safety committee	20,076	20,076	15,395	4,681	13,152
Data processing					
Supplies	33,100	33,100	26,539	6,561	24,226
Other services and charges	157,655	157,655	101,853	55,802	97,262
Total data processing	190,755	190,755	128,392	62,363	121,488
Duplication					
Supplies	3,072	3,072	1,503	1,569	3,564
Other services and supplies	17,726	17,726	16,936	790	17,023
Total duplication	20,798	20,798	18,439	2,359	20,587
Motor pool					
Supplies	5,250	5,250	2,403	2,847	2,625
Other services and supplies	1,161	1,161	429	732	755
Total motor pool	6,411	6,411	2,832	3,579	3,380
Transit operation					
Other services and charges	32,400	32,400	31,985	415	-
Adult community center					
Personal services	132,458	132,458	133,588	(1,130)	125,807
Supplies	22,786	22,786	20,723	2,063	13,466
Other services and charges	16,385	16,385	15,869	516	15,580
Total adult community center	171,629	171,629	170,180	1,449	154,853
Total general government	3,185,341	3,185,341	3,154,434	30,907	2,447,986

City of Marshall, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018			Variance with Final Budget	2017
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Public safety					
Police					
Personal services	\$ 2,565,644	\$ 2,565,644	\$ 2,557,077	\$ 8,567	\$ 2,405,876
Supplies	103,282	103,282	111,783	(8,501)	74,893
Other services and charges	279,908	279,908	282,741	(2,833)	274,838
Total police	<u>2,948,834</u>	<u>2,948,834</u>	<u>2,951,601</u>	<u>(2,767)</u>	<u>2,755,607</u>
Chemical assessment					
Personal services	27,891	27,891	30,236	(2,345)	32,345
Supplies	13,139	13,139	14,493	(1,354)	10,690
Other services and charges	18,907	18,907	13,168	5,739	18,790
Total chemical assessment	<u>59,937</u>	<u>59,937</u>	<u>57,897</u>	<u>2,040</u>	<u>61,825</u>
Fire					
Personal services	218,386	218,386	218,078	308	184,126
Supplies	87,565	87,565	105,621	(18,056)	102,928
Other services and charges	317,865	317,865	321,782	(3,917)	356,236
Total fire	<u>623,816</u>	<u>623,816</u>	<u>645,481</u>	<u>(21,665)</u>	<u>643,290</u>
Emergency management					
Supplies	3,000	3,000	1,381	1,619	4,406
Other services and charges	8,575	8,575	5,940	2,635	5,325
Total emergency management	<u>11,575</u>	<u>11,575</u>	<u>7,321</u>	<u>4,254</u>	<u>9,731</u>
Animal control					
Personal services	27,911	27,911	22,522	5,389	24,404
Supplies	2,100	2,100	1,394	706	587
Other services and charges	8,756	8,756	5,557	3,199	5,838
Total animal control	<u>38,767</u>	<u>38,767</u>	<u>29,473</u>	<u>9,294</u>	<u>30,829</u>
Total public safety	<u>3,682,929</u>	<u>3,682,929</u>	<u>3,691,773</u>	<u>(8,844)</u>	<u>3,501,282</u>
Public works					
Street maintenance					
Personal services	175	175	59,752	(59,577)	71,359
Supplies	18,750	18,750	15,626	3,124	11,626
Other services and charges	242,375	242,375	234,219	8,156	242,625
Total street maintenance	<u>261,300</u>	<u>261,300</u>	<u>309,597</u>	<u>(48,297)</u>	<u>325,610</u>

City of Marshall, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Public works (continued)					
Engineering					
Personal services	\$ 766,255	\$ 766,255	\$ 792,460	\$ (26,205)	\$ 689,736
Supplies	14,800	14,800	11,085	3,715	8,784
Other services and charges	57,865	57,865	33,234	24,631	37,664
Total engineering	<u>838,920</u>	<u>838,920</u>	<u>836,779</u>	<u>2,141</u>	<u>736,184</u>
Building inspection and zoning					
Personal services	372,454	372,454	379,008	(6,554)	366,358
Supplies	9,600	9,600	9,422	178	7,415
Other services and charges	28,200	28,200	30,339	(2,139)	27,522
Total building inspection and zoning	<u>410,254</u>	<u>410,254</u>	<u>418,769</u>	<u>(8,515)</u>	<u>401,295</u>
Street administration					
Personal services	888,040	888,040	841,430	46,610	758,536
Supplies	463,213	463,213	541,003	(77,790)	401,745
Other services and charges	65,633	65,633	105,994	(40,361)	61,592
Total street administration	<u>1,416,886</u>	<u>1,416,886</u>	<u>1,488,427</u>	<u>(71,541)</u>	<u>1,221,873</u>
Total public works	<u>2,927,360</u>	<u>2,927,360</u>	<u>3,053,572</u>	<u>(126,212)</u>	<u>2,684,962</u>
Culture and recreation					
Park maintenance and development					
Personal services	425,218	425,218	426,326	(1,108)	361,292
Supplies	287,225	287,225	249,622	37,603	180,390
Other services	92,163	92,163	74,316	17,847	89,148
Total parks and recreation	<u>804,606</u>	<u>804,606</u>	<u>750,264</u>	<u>54,342</u>	<u>630,830</u>
Aquatic center					
Personal services	116,329	116,329	100,607	15,722	92,587
Supplies	77,600	77,600	85,821	(8,221)	66,441
Other services and charges	89,564	89,564	44,413	45,151	58,926
Total aquatic center	<u>283,493</u>	<u>283,493</u>	<u>230,841</u>	<u>52,652</u>	<u>217,954</u>
Municipal band					
Personal services	10,815	10,815	9,285	1,530	10,494
Supplies	400	400	1,586	(1,186)	259
Other services and charges	208	208	201	7	202
Total municipal band	<u>11,423</u>	<u>11,423</u>	<u>11,072</u>	<u>351</u>	<u>10,955</u>

City of Marshall, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Culture and recreation (continued)					
Community services administration					
Personal services	\$ 295,914	\$ 295,914	\$ 288,115	\$ 7,799	\$ 271,921
Supplies	17,995	17,995	7,382	10,613	18,842
Other services and charges	49,662	49,662	39,362	10,300	44,567
Total community services administration	<u>363,571</u>	<u>363,571</u>	<u>334,859</u>	<u>28,712</u>	<u>335,330</u>
Youth development					
Personal services	17,465	17,465	8,867	8,598	11,542
Supplies	2,400	2,400	1,300	1,100	1,166
Other services and charges	8,536	8,536	8,526	10	8,588
Total youth development	<u>28,401</u>	<u>28,401</u>	<u>18,693</u>	<u>9,708</u>	<u>21,296</u>
Community services - general					
Personal services	1,146	1,146	-	1,146	639
Supplies	15,400	15,400	14,068	1,332	13,692
Other services and charges	996	996	715	281	963
Total community services - general	<u>17,542</u>	<u>17,542</u>	<u>14,783</u>	<u>2,759</u>	<u>15,294</u>
Summer education					
Personal services	63,212	63,212	55,226	7,986	60,818
Supplies	3,200	3,200	1,072	2,128	2,054
Other services and charges	5,670	5,670	2,601	3,069	3,378
Total summer education	<u>72,082</u>	<u>72,082</u>	<u>58,899</u>	<u>13,183</u>	<u>66,250</u>
Fall education					
Personal services	49,286	49,286	36,074	13,212	43,038
Supplies	8,500	8,500	3,875	4,625	4,372
Other services and charges	5,370	5,370	5,838	(468)	7,273
Total fall education	<u>63,156</u>	<u>63,156</u>	<u>45,787</u>	<u>17,369</u>	<u>54,683</u>
Winter education					
Personal services	56,114	56,114	62,421	(6,307)	50,115
Supplies	3,200	3,200	3,268	(68)	4,133
Other services and charges	5,920	5,920	6,718	(798)	4,005
Total winter education	<u>65,234</u>	<u>65,234</u>	<u>72,407</u>	<u>(7,173)</u>	<u>58,253</u>
Summer recreation					
Personal services	64,965	64,965	56,358	8,607	60,853
Supplies	27,500	27,500	21,319	6,181	19,828
Other services and charges	9,895	9,895	18,440	(8,545)	10,220
Total summer recreation	<u>102,360</u>	<u>102,360</u>	<u>96,117</u>	<u>6,243</u>	<u>90,901</u>

City of Marshall, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Culture and recreation (continued)					
Fall recreation					
Personal services	\$ 47,223	\$ 47,223	\$ 38,182	\$ 9,041	\$ 41,632
Supplies	7,500	7,500	8,568	(1,068)	9,914
Other services and charges	770	770	5,823	(5,053)	1,283
Total fall recreation	<u>55,493</u>	<u>55,493</u>	<u>52,573</u>	<u>2,920</u>	<u>52,829</u>
Winter recreation					
Personal services	49,588	49,588	62,467	(12,879)	54,845
Supplies	8,700	8,700	8,716	(16)	9,609
Other services and charges	11,570	11,570	7,724	3,846	9,730
Total winter recreation	<u>69,858</u>	<u>69,858</u>	<u>78,907</u>	<u>(9,049)</u>	<u>74,184</u>
Total culture and recreation	<u>1,937,219</u>	<u>1,937,219</u>	<u>1,765,202</u>	<u>172,017</u>	<u>1,628,759</u>
Airport					
Personal services	201,438	201,438	215,592	(14,154)	178,609
Supplies	69,830	69,830	86,215	(16,385)	58,280
Other services and charges	158,708	158,708	149,825	8,883	256,202
Total airport	<u>429,976</u>	<u>429,976</u>	<u>451,632</u>	<u>(21,656)</u>	<u>493,091</u>
Total current	<u>12,162,825</u>	<u>12,162,825</u>	<u>12,116,613</u>	<u>46,212</u>	<u>10,756,080</u>
Capital outlay					
Public safety	-	-	80,101	(80,101)	-
Culture and recreation	-	-	5,764	(5,764)	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>85,865</u>	<u>(85,865)</u>	<u>-</u>
Total Expenditures	<u>12,162,825</u>	<u>12,162,825</u>	<u>12,202,478</u>	<u>(39,653)</u>	<u>10,756,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(427,115)</u>	<u>(427,115)</u>	<u>(99,803)</u>	<u>327,312</u>	<u>248,548</u>
Other Financing Sources (Uses)					
Sale of capital assets	30,000	30,000	5,160	(24,840)	29,945
Transfers in	327,105	327,105	327,105	-	252,105
Total Other Financing Sources (Uses)	<u>357,105</u>	<u>357,105</u>	<u>332,265</u>	<u>(24,840)</u>	<u>282,050</u>
Net Change in Fund Balances	(70,010)	(70,010)	232,462	302,472	530,598
Fund Balances, January 1	<u>7,396,711</u>	<u>7,396,711</u>	<u>7,396,711</u>	<u>-</u>	<u>6,866,113</u>
Fund Balances, December 31	<u>\$ 7,326,701</u>	<u>\$ 7,326,701</u>	<u>\$ 7,629,173</u>	<u>\$ 302,472</u>	<u>\$ 7,396,711</u>

City of Marshall, Minnesota
Debt Service Funds
Combining Balance Sheet (Continued on the Following Pages)
December 31, 2018

	317	322	325	359	360	361	362
	2008 G.O. Equipment Certificates	2014B MERIT / SMASC	2015A Bond	2015 Public Improvement Bonds	2016B G.O. Various Purpose Bonds	2002A Revenue Tax Increment Bonds	2017A Public Improvement Bonds
Assets							
Cash and temporary investments	\$ -	\$ 14,795	\$ 50,702	\$ 88,206	\$ 526,439	\$ -	\$ 147,756
Receivables							
Taxes	-	-	1,408	1,215	5,503	-	1,575
Special assessments							
Delinquent	-	-	-	1,887	2,058	-	-
Noncurrent	-	-	-	379,874	422,887	-	-
Intergovernmental	-	-	361	490	4,669	-	945
Total Assets	\$ -	\$ 14,795	\$ 52,471	\$ 471,672	\$ 961,556	\$ -	\$ 150,276
Liabilities							
Accounts payable	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources							
Unavailable revenue - taxes	-	-	1,408	1,215	5,503	-	1,575
Unavailable revenue - special assessments	-	-	-	381,761	424,945	-	-
Total Deferred Inflows of Resources	-	-	1,408	382,976	430,448	-	1,575
Fund Balances							
Restricted for							
Debt service	-	14,795	50,563	88,696	531,108	-	148,701
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 14,795	\$ 52,471	\$ 471,672	\$ 961,556	\$ -	\$ 150,276

363	364	365	366	367	368	369	370	371
2005A G.O. Various Purpose Bonds	2006B G.O. Utility and Improvement Bonds	2007 Public Improvement Bonds	2008 Public Improvement Bonds	2009 Public Improvement Bonds	2010 Public Improvement Bonds	2011 Public Improvement Bonds	2011A G.O. Tax Increment Bonds	2012A G.O. Tax Increment Bonds
\$ -	\$ -	\$ -	\$ 247,065	\$ -	\$ 1,244,654	\$ 144,625	\$ 677,879	\$ 639,011
-	-	-	256	-	991	2,525	22	3,009
-	-	-	476	-	90	1,084	-	3,172
-	-	-	315,324	-	539,864	66,062	26,917	667,460
-	-	-	287	-	6,439	650	9	2,513
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563,408</u>	<u>\$ -</u>	<u>\$ 1,792,038</u>	<u>\$ 214,946</u>	<u>\$ 704,827</u>	<u>\$ 1,315,165</u>
\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	256	-	991	2,525	22	3,009
-	-	-	315,800	-	539,954	67,146	26,917	670,632
-	-	-	316,056	-	540,945	69,671	26,939	673,641
-	-	-	246,852	-	1,251,093	145,275	677,888	641,524
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563,408</u>	<u>\$ -</u>	<u>\$ 1,792,038</u>	<u>\$ 214,946</u>	<u>\$ 704,827</u>	<u>\$ 1,315,165</u>

City of Marshall, Minnesota
Debt Service Funds
Combining Balance Sheet (Continued)
December 31, 2018

	372 2013 Public Improvement Bonds	373 2014 Public Improvement Bonds	374 23 Pedestrian Bridge	375 2018A Improvement Bonds	376 2016 Tax Abatement Bonds	377 2017B Improvement Bonds
Assets						
Cash and temporary investments	\$ 698,047	\$ 125,820	\$ 80,131	\$ 471,433	\$ 118,146	\$ 535,982
Receivables						
Taxes	5,018	2,742	2,708	589	3,732	873
Special assessments						
Delinquent	2,006	537	-	-	-	-
Noncurrent	417,807	283,331	-	317,162	-	-
Intergovernmental	1,803	996	717	354	1,345	294
Total Assets	<u>\$ 1,124,681</u>	<u>\$ 413,426</u>	<u>\$ 83,556</u>	<u>\$ 789,538</u>	<u>\$ 123,223</u>	<u>\$ 537,149</u>
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources						
Unavailable revenue - taxes	5,018	2,742	2,708	-	3,732	873
Unavailable revenue - special assessments	419,813	283,868	-	317,751	-	-
Total Deferred Inflows of Resources	<u>424,831</u>	<u>286,610</u>	<u>2,708</u>	<u>317,751</u>	<u>3,732</u>	<u>873</u>
Fund Balances						
Restricted for						
Debt service	699,850	126,816	80,848	471,787	119,491	536,276
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,124,681</u>	<u>\$ 413,426</u>	<u>\$ 83,556</u>	<u>\$ 789,538</u>	<u>\$ 123,223</u>	<u>\$ 537,149</u>

378	396	
2000B Improvement Bonds	2004C G.O. Tax Increment Refunding Bonds	Totals
\$ -	\$ -	\$ 5,810,691
-	-	32,166
-	-	11,310
-	-	3,436,688
-	-	21,872
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,312,727</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
-	-	31,577
-	-	3,448,587
-	-	3,480,164
-	-	5,831,563
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,312,727</u>

City of Marshall, Minnesota
Debt Service Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances (Continued on the Following Pages)
For the Year Ended December 31, 2018

	317	322	325	359	360	361	362
	2008 G.O. Equipment Certificates	2014B MERIT / SMASC	2015A Bond	2015 Public Improvement Bonds	2016B G.O. Various Purpose Bonds	2002A Revenue Tax Increment Bonds	2017A Public Improvement Bonds
Revenues							
Taxes							
Property taxes	\$ 233	\$ -	\$ 50,372	\$ 51,967	\$ 264,249	\$ 23	\$ 132,122
Special assessments	-	-	-	67,050	89,912	-	-
Investment earnings	-	68	-	396	58	263	-
Contributions and donations	-	-	-	-	-	-	-
Total Revenues	<u>233</u>	<u>68</u>	<u>50,372</u>	<u>119,413</u>	<u>354,219</u>	<u>286</u>	<u>132,122</u>
Expenditures							
Debt service							
Principal	85,000	915,000	40,000	110,000	325,000	-	-
Interest and other	3,242	542,869	9,979	24,389	41,314	-	35,966
Total Expenditures	<u>88,242</u>	<u>1,457,869</u>	<u>49,979</u>	<u>134,389</u>	<u>366,314</u>	<u>-</u>	<u>35,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(88,009)</u>	<u>(1,457,801)</u>	<u>393</u>	<u>(14,976)</u>	<u>(12,095)</u>	<u>286</u>	<u>96,156</u>
Other Financing Sources							
Transfers in	-	1,457,969	-	-	136,191	-	3,781
Transfers out	(2,640)	-	-	-	-	(118,965)	-
Total Other Financing Sources (Uses)	<u>(2,640)</u>	<u>1,457,969</u>	<u>-</u>	<u>-</u>	<u>136,191</u>	<u>(118,965)</u>	<u>3,781</u>
Net Change in Fund Balances	(90,649)	168	393	(14,976)	124,096	(118,679)	99,937
Fund Balances, January 1	<u>90,649</u>	<u>14,627</u>	<u>50,170</u>	<u>103,672</u>	<u>407,012</u>	<u>118,679</u>	<u>48,764</u>
Fund Balances, December 31	<u>\$ -</u>	<u>\$ 14,795</u>	<u>\$ 50,563</u>	<u>\$ 88,696</u>	<u>\$ 531,108</u>	<u>\$ -</u>	<u>\$ 148,701</u>

363	364	365	366	367	368	369	370	371
2005A G.O. Various Purpose Bonds	2006B G.O. Utility and Improvement Bonds	2007 Public Improvement Bonds	2008 Public Improvement Bonds	2009 Public Improvement Bonds	2010 Public Improvement Bonds	2011 Public Improvement Bonds	2011A G.O. Tax Increment Bonds	2012A G.O. Tax Increment Bonds
\$ 15	\$ 8	\$ 25	\$ 14	\$ (1)	\$ 39,327	\$ 88,505	\$ 81	\$ 84,285
-	-	320	99,192	82,754	205,783	29,775	8,075	178,632
1,013	80	-	750	1,386	2,424	31	2,781	1,113
-	-	-	-	-	-	-	-	-
<u>1,028</u>	<u>88</u>	<u>345</u>	<u>99,956</u>	<u>84,139</u>	<u>247,534</u>	<u>118,311</u>	<u>10,937</u>	<u>264,030</u>
-	-	-	180,000	-	315,000	115,000	155,000	265,000
-	-	-	12,390	-	27,784	26,048	21,057	31,114
-	-	-	<u>192,390</u>	-	<u>342,784</u>	<u>141,048</u>	<u>176,057</u>	<u>296,114</u>
<u>1,028</u>	<u>88</u>	<u>345</u>	<u>(92,434)</u>	<u>84,139</u>	<u>(95,250)</u>	<u>(22,737)</u>	<u>(165,120)</u>	<u>(32,084)</u>
-	-	-	39,800	-	920,864	67,791	386,916	222,197
<u>(521,604)</u>	<u>(32,145)</u>	<u>(332,387)</u>	-	<u>(446,978)</u>	-	-	-	-
<u>(521,604)</u>	<u>(32,145)</u>	<u>(332,387)</u>	<u>39,800</u>	<u>(446,978)</u>	<u>920,864</u>	<u>67,791</u>	<u>386,916</u>	<u>222,197</u>
(520,576)	(32,057)	(332,042)	(52,634)	(362,839)	825,614	45,054	221,796	190,113
<u>520,576</u>	<u>32,057</u>	<u>332,042</u>	<u>299,486</u>	<u>362,839</u>	<u>425,479</u>	<u>100,221</u>	<u>456,092</u>	<u>451,411</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,852</u>	<u>\$ -</u>	<u>\$ 1,251,093</u>	<u>\$ 145,275</u>	<u>\$ 677,888</u>	<u>\$ 641,524</u>

City of Marshall, Minnesota
Debt Service Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances (Continued)
For the Year Ended December 31, 2018

	372 2013 Public Improvement Bonds	373 2014 Public Improvement Bonds	374 23 Pedestrian Bridge	375 2018A Improvement Bonds	376 2016 Tax Abatement Bonds	377 2017B Improvement Bonds
Revenues						
Taxes						
Property taxes	\$ 192,113	\$ 36,850	\$ 99,500	\$ 49,438	\$ 188,870	\$ 41,021
Special assessments	93,663	63,720	-	422,404	-	-
Investment earnings	2,138	488	-	141	-	1,509
Contributions and donations	-	-	-	-	-	500,000
Total Revenues	<u>287,914</u>	<u>101,058</u>	<u>99,500</u>	<u>471,983</u>	<u>188,870</u>	<u>542,530</u>
Expenditures						
Debt service						
Principal	365,000	235,000	60,000	-	115,000	-
Interest and other	68,850	37,657	31,770	196	68,700	61,349
Total Expenditures	<u>433,850</u>	<u>272,657</u>	<u>91,770</u>	<u>196</u>	<u>183,700</u>	<u>61,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,936)</u>	<u>(171,599)</u>	<u>7,730</u>	<u>471,787</u>	<u>5,170</u>	<u>481,181</u>
Other Financing Sources						
Transfers in	205,249	18,786	-	-	-	55,095
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>205,249</u>	<u>18,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,095</u>
Net Change in Fund Balances	59,313	(152,813)	7,730	471,787	5,170	536,276
Fund Balances, January 1	<u>640,537</u>	<u>279,629</u>	<u>73,118</u>	<u>-</u>	<u>114,321</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 699,850</u>	<u>\$ 126,816</u>	<u>\$ 80,848</u>	<u>\$ 471,787</u>	<u>\$ 119,491</u>	<u>\$ 536,276</u>

378		396		
2000B		2004C G.O.		
Improvement		Tax Increment		Totals
Bonds		Refunding		
Bonds		Bonds		
\$	3	\$	-	\$ 1,319,020
	-		-	1,341,280
	1		49	14,689
	-		-	500,000
	<u>4</u>		<u>49</u>	<u>3,174,989</u>
	-		-	3,280,000
	-		-	1,044,674
	-		-	<u>4,324,674</u>
	<u>4</u>		<u>49</u>	<u>(1,149,685)</u>
	-		-	3,514,639
	<u>(570)</u>		<u>(19,105)</u>	<u>(1,474,394)</u>
	<u>(570)</u>		<u>(19,105)</u>	<u>2,040,245</u>
	(566)		(19,056)	890,560
	<u>566</u>		<u>19,056</u>	<u>4,941,003</u>
<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$ 5,831,563</u>

City of Marshall, Minnesota
Economic Development Authority Funds
Combining Balance Sheet/Net Position
December 31, 2018

	204/208 Economic Development Authority	205/206/207/209 EDA Parkway Housing Fund	212 State EDA CRIF
Assets			
Cash and temporary investments	\$ 611,359	\$ 342,224	\$ -
Receivables			
Interest	1,932	-	-
Delinquent taxes	3,370	-	-
Notes/leases	-	233,714	-
Intergovernmental	904	-	-
Prepaid items	124	-	-
Land held for resale	-	1,110,455	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 617,689</u>	<u>\$ 1,686,393</u>	<u>\$ -</u>
Liabilities			
Accounts payable	\$ 1,410	\$ 43,120	\$ -
Due to primary government	-	317,090	-
Total Liabilities	<u>1,410</u>	<u>360,210</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue - taxes	3,370	-	-
	<u> </u>	<u> </u>	<u> </u>
Fund Balances			
Nonspendable			
Prepaid items	124	-	-
Land held for resale	-	1,110,455	-
Restricted for			
Economic development	-	-	-
Assigned for			
Economic development	612,785	215,728	-
Total Fund Balances	<u>612,909</u>	<u>1,326,183</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 617,689</u>	<u>\$ 1,686,393</u>	<u>\$ -</u>

Amounts reported for EDA activities in the statement
of net position are different because

Total Fund Balances - EDA Funds

Capital assets used in EDA activities are not financial
resources and therefore are not reported as assets in the funds.

Long-term assets are not available to pay current-period expenditures and, therefore,
are unavailable in the funds.

Delinquent property taxes receivable

Total Net Position - EDA Activities

213	214	
Federal EDA CRIF	EDA Revolving	Total
\$ 29,828	\$ 255,260	\$ 1,238,671
-	-	1,932
-	-	3,370
143,424	-	377,138
-	-	904
-	-	124
-	-	1,110,455
<u>\$ 173,252</u>	<u>\$ 255,260</u>	<u>\$ 2,732,594</u>
\$ -	\$ -	\$ 44,530
-	-	317,090
-	-	361,620
-	-	3,370
-	-	124
-	-	1,110,455
173,252	255,260	428,512
-	-	828,513
<u>173,252</u>	<u>255,260</u>	<u>2,367,604</u>
<u>\$ 173,252</u>	<u>\$ 255,260</u>	<u>\$ 2,732,594</u>
		\$ 2,367,604
		6,299
		3,370
		<u>\$ 2,377,273</u>

City of Marshall, Minnesota
Economic Development Authority Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances/Net Position
For the Year Ended December 31, 2018

	204/208 Economic Development Authority	205/206/207/209 EDA Parkway Housing	212 State EDA CRIF
Revenues			
Taxes			
Property taxes	\$ 118,771	\$ -	\$ -
Intergovernmental	-	21,746	-
Investment earnings	13,315	-	28
Miscellaneous			
Rents	-	10,051	-
Refunds and reimbursements	<u>2,758</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>134,844</u>	<u>31,797</u>	<u>28</u>
Expenditures			
Current			
Economic development	<u>147,092</u>	<u>24,067</u>	<u>63,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,248)	7,730	(63,232)
Other Financing Sources			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(253,039)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(253,039)</u>
Net Change in Fund Balances	(12,248)	7,730	(316,271)
Fund Balances, January 1	<u>625,157</u>	<u>1,318,453</u>	<u>316,271</u>
Fund Balances, December 31	<u>\$ 612,909</u>	<u>\$ 1,326,183</u>	<u>\$ -</u>

Amounts reported for EDA activities in the statement of activities are different because

Net Change in Fund Balances - EDA Funds

EDA funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.

Depreciation expense

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

Property taxes

Change in Net Position - EDA Activities

213	214	
Federal EDA CRIF	EDA Revolving	Total
\$ -	\$ -	\$ 118,771
-	-	21,746
6,044	2,229	21,616
-	-	10,051
-	-	2,758
<u>6,044</u>	<u>2,229</u>	<u>174,942</u>
 <u>789,976</u>	 <u>8</u>	 <u>1,024,403</u>
 (783,932)	 2,221	 (849,461)
-	253,039	253,039
-	-	(253,039)
<u>-</u>	<u>253,039</u>	<u>-</u>
 (783,932)	 255,260	 (849,461)
<u>957,184</u>	<u>-</u>	<u>3,217,065</u>
<u>\$ 173,252</u>	<u>\$ 255,260</u>	<u>\$ 2,367,604</u>
		 \$ (849,461)
		 (646)
		 <u>2,008</u>
		<u><u>\$ (848,099)</u></u>

City of Marshall, Minnesota
Economic Development Authority Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018			Variance with Final Budget	2017
	Budgeted Amounts		Actual Amounts		Actual
	Original	Final			Amounts
Revenues					
Taxes					
Property taxes	\$ 120,000	\$ 120,000	\$ 118,771	\$ (1,229)	\$ 118,143
Investment Earnings	2,500	2,500	13,315	10,815	5,582
Miscellaneous					
Refunds and reimbursements	3,500	3,500	2,758	(742)	4,050
Total Revenues	<u>126,000</u>	<u>126,000</u>	<u>134,844</u>	<u>8,844</u>	<u>127,775</u>
Expenditures					
Current					
Economic development					
Supplies	4,800	4,800	3,898	902	-
Other services and charges	131,977	131,977	143,194	(11,217)	198,838
Total Expenditures	<u>136,777</u>	<u>136,777</u>	<u>147,092</u>	<u>(10,315)</u>	<u>198,838</u>
Net Change in Fund Balances	(10,777)	(10,777)	(12,248)	(1,471)	(71,063)
Fund Balances, January 1	<u>625,157</u>	<u>625,157</u>	<u>625,157</u>	<u>-</u>	<u>696,220</u>
Fund Balances, December 31	<u>\$ 614,380</u>	<u>\$ 614,380</u>	<u>\$ 612,909</u>	<u>\$ (1,471)</u>	<u>\$ 625,157</u>

City of Marshall, Minnesota
EDA Parkway Housing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Intergovernmental	\$ -	\$ -	\$ 21,746	\$ 21,746	\$ -
Miscellaneous					
Rents	10,051	10,051	10,051	-	12,564
Total Revenues	10,051	10,051	31,797	21,746	12,564
Expenditures					
Current					
Economic development					
Other services and charges	256	256	24,067	(23,811)	3,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,795	9,795	7,730	(2,065)	8,726
Other Financing Sources					
Sale of capital assets	-	-	-	-	10,769
Net Change in Fund Balances	9,795	9,795	7,730	(2,065)	19,495
Fund Balances, January 1	1,318,453	1,318,453	1,318,453	-	1,298,958
Fund Balances, December 31	<u>\$ 1,328,248</u>	<u>\$ 1,328,248</u>	<u>\$ 1,326,183</u>	<u>\$ (2,065)</u>	<u>\$ 1,318,453</u>

City of Marshall, Minnesota
Marshall-Lyon County Library Funds
Combining Balance Sheet
December 31, 2018

	211	321	
	Marshall - Lyon County Library	Marshall - Lyon County Library Debt	Totals
Assets			
Cash and temporary investments	\$ 330,148	\$ 116,582	\$ 446,730
Prepaid item	4,667	-	4,667
Receivables			
Interest	60	-	60
Delinquent taxes	-	1,232	1,232
Intergovernmental	-	311	311
Due from component unit	<u>5,936</u>	<u>-</u>	<u>5,936</u>
 Total Assets	 <u>\$ 340,811</u>	 <u>\$ 118,125</u>	 <u>\$ 458,936</u>
Liabilities			
Accounts payable	\$ 23,129	\$ -	\$ 23,129
Accrued salaries payable	10,341	-	10,341
Due to primary government	3,426	-	3,426
Due to other governments	547	-	547
Total Liabilities	<u>37,443</u>	<u>-</u>	<u>37,443</u>
Deferred Inflows of Resources			
Unavailable revenue - taxes	<u>-</u>	<u>1,232</u>	<u>1,232</u>
Fund Balances			
Restricted for			
Debt service	-	116,893	116,893
Assigned for			
Unearned revenue	24,494	-	24,494
Staff separation	76,051	-	76,051
Library materials	8,899	-	8,899
Emergency/unanticipated	86,955	-	86,955
Unassigned	<u>106,969</u>	<u>-</u>	<u>106,969</u>
Total Fund Balances	<u>303,368</u>	<u>116,893</u>	<u>420,261</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 340,811</u>	 <u>\$ 118,125</u>	 <u>\$ 458,936</u>

City of Marshall, Minnesota
 Marshall-Lyon County Library Funds
 Reconciliation of the Balance Sheet to the Statement of Net Position
 December 31, 2018

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

Total Fund Balances from Above	\$ 420,261
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.	5,935,694
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Other postemployment benefits obligation	(22,899)
Bonds payable	(565,000)
Unamortized bond premiums	(7,498)
Compensated absences payable	(91,255)
Pension liability	(440,624)
Long-term assets are not available to pay current-period expenditures and, therefore, are unavailable in the funds.	
Delinquent property taxes receivable	1,232
Governmental funds to not report long-term amounts related to pensions and other postemployment benefits.	
Deferred outflows of pension resources	90,495
Deferred inflows of pension resources	(117,121)
Deferred outflows of other postemployment benefits	1,877
Governmental funds to not report a liability for accrued interest until due and payable.	(6,724)
Total Net Position	\$ 5,198,438

City of Marshall, Minnesota
 Marshall-Lyon County Library Funds
 Combining Schedule of Revenues, Expenditures and
 Changes in Fund Balances/Net Position
 For the Year Ended December 31, 2018

	211	321	
	Marshall - Lyon County Library	Marshall - Lyon County Library Debt	Totals
Revenues			
Taxes			
Property taxes	\$ 6,497	\$ 40,510	\$ 47,007
Intergovernmental			
City of Marshall	612,109	31,806	643,915
Lyon County	318,328	-	318,328
Fines and fees	13,723	-	13,723
Investment earnings	1,154	229	1,383
Miscellaneous			
Contributions and donations	23,439	-	23,439
Refunds and reimbursements	271	-	271
Total Revenues	<u>975,521</u>	<u>72,545</u>	<u>1,048,066</u>
Expenditures			
Current			
Culture and recreation	962,673	-	962,673
Debt service			
Principal	-	60,000	60,000
Interest and other	-	17,638	17,638
Total Expenditures	<u>962,673</u>	<u>77,638</u>	<u>1,040,311</u>
Net Change in Fund Balances	12,848	(5,093)	7,755
Fund Balances, January 1	<u>290,520</u>	<u>121,986</u>	<u>412,506</u>
Fund Balances, December 31	<u>\$ 303,368</u>	<u>\$ 116,893</u>	<u>\$ 420,261</u>

City of Marshall, Minnesota
 Marshall - Lyon County Library Funds
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances to the Statement of Activities
 For the Year Ended December 31, 2018

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

Net Change in Fund Balances from Previous Page	\$ 7,755
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.</p>	
Depreciation	(262,682)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
Principal repayments	60,000
Premium amortization	937
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>	
	500
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	39,800
Direct aid contributions	3,368
<p>Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.</p>	
Property taxes	(5,791)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Other postemployment benefits cost	(499)
Compensated absences	(8,464)
	(8,464)
Change in Net Position - Governmental Activities	\$ (165,076)

City of Marshall, Minnesota
Marshall - Lyon County Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2018				2017
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Taxes					
Property taxes	\$ -	\$ -	\$ 6,497	\$ 6,497	\$ 589,606
Intergovernmental					
City of Marshall	590,886	590,886	612,109	21,223	-
Lyon County	318,328	318,328	318,328	-	264,382
Fines and fees	12,800	12,800	13,723	923	14,491
Investment earnings	200	200	1,154	954	904
Miscellaneous					
Contributions and donations	7,000	7,000	23,439	16,439	30,761
Refunds and reimbursements	-	-	271	271	624
Total Revenues	<u>929,214</u>	<u>929,214</u>	<u>975,521</u>	<u>46,307</u>	<u>900,768</u>
Expenditures					
Current					
Culture and recreation					
Salaries	578,910	578,910	573,245	5,665	536,661
Insurance and pension	170,695	170,695	152,084	18,611	148,461
Supplies	7,500	7,500	22,985	(15,485)	16,878
Telephone	2,225	2,225	2,110	115	1,984
Postage	100	100	1,090	(990)	406
Travel, conferences, and workshops	1,500	1,500	1,025	475	1,102
Professional services	1,000	1,000	2,158	(1,158)	6,139
Repairs and maintenance	30,581	30,581	33,923	(3,342)	29,042
Books and periodicals	58,000	58,000	65,448	(7,448)	64,258
AV materials and circulation supplies	6,000	6,000	6,278	(278)	6,634
Utilities and refuse hauling	41,325	41,325	35,825	5,500	35,299
Vehicle maintenance	500	500	661	(161)	394
Insurance and bonds	6,120	6,120	5,817	303	1,420
Other services and charges	43,454	43,454	37,760	5,694	39,438
Expenditures of donations	-	-	22,264	(22,264)	15,251
Total Expenditures	<u>947,910</u>	<u>947,910</u>	<u>962,673</u>	<u>(14,763)</u>	<u>903,367</u>
Net Change in Fund Balances	(18,696)	(18,696)	12,848	31,544	(2,599)
Fund Balances, January 1	<u>290,520</u>	<u>290,520</u>	<u>290,520</u>	<u>-</u>	<u>293,119</u>
Fund Balances, December 31	<u>\$ 271,824</u>	<u>\$ 271,824</u>	<u>\$ 303,368</u>	<u>\$ 31,544</u>	<u>\$ 290,520</u>

City of Marshall, Minnesota
 Summary Financial Report
 Revenues and Expenditures For General Operations
 Governmental Funds
 For the Years Ended December 31, 2018 and 2017

	Total		Percent Increase (Decrease)
	2018	2017	
Revenues			
Taxes	\$ 9,583,840	\$ 8,473,004	13.11 %
Special assessments	1,605,702	1,095,853	46.53
Licenses and permits	262,748	248,761	5.62
Intergovernmental	6,714,137	5,368,128	25.07
Charges for services	2,435,549	2,314,705	5.22
Fines and forfeits	95,764	108,878	(12.04)
Investment earnings	241,317	117,729	104.98
Miscellaneous	3,097,424	2,135,436	45.05
Total Revenues	\$ 24,036,481	\$ 19,862,494	21.01 %
Per Capita	\$ 1,734	\$ 1,439	20.48 %
Expenditures			
Current			
General government	\$ 3,162,993	\$ 2,518,100	25.61 %
Public safety	3,858,374	3,605,947	7.00
Public works	3,059,119	2,694,235	13.54
Culture and recreation	2,456,546	2,271,750	8.13
Economic development	138,506	92,556	49.65
Airport	451,632	493,091	(8.41)
Capital outlay			
General government	131,243	489,868	(73.21)
Public safety	225,738	492,379	(54.15)
Public works	6,548,117	5,960,188	9.86
Culture and recreation	484,392	1,129,700	(57.12)
Economic development	-	47,089	N/A
Airport	683,548	63,129	982.78
Debt service			
Principal	3,375,404	3,942,605	(14.39)
Interest and other charges	1,045,499	1,092,985	(4.34)
Bond issuance costs	79,181	138,228	(42.72)
Total Expenditures	\$ 25,700,292	\$ 25,031,850	2.67 %
Per Capita	\$ 1,854	\$ 1,814	2.22 %
Total Long-Term Indebtedness	\$ 33,333,608	\$ 34,380,404	(3.04) %
Per Capita	2,405	2,492	(3.47)
General Fund Balance - December 31	\$ 7,629,173	\$ 7,396,711	3.14
Per Capita	550	536	2.69

The purpose of this report is to provide a summary of financial information concerning the City of Marshall to interested citizens. The complete financial statements may be examined at City Hall, 344 West Main Street. Questions about this report should be directed to Karla Drown, Finance Director at (507) 537-6763.

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OTHER REQUIRED REPORTS

CITY OF MARSHALL
MARSHALL, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT ON
MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council
City of Marshall, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Marshall, Minnesota (the City) as of and for the year ended December 31, 2018, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2019.

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

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

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

ABDO, EICK & MEYERS, LLP
Mankato, Minnesota
June 17, 2019



INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Marshall, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Marshall, Minnesota (the City), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 17, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Finding and Response, we identified a certain deficiency that we consider to be a significant deficiency.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Finding and Response as item 2018-001 to be a significant deficiency.

Compliance and Other Matters

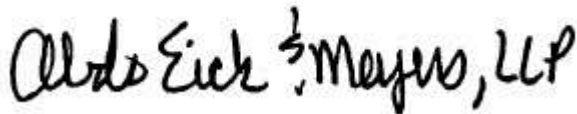
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to the Finding

The City's response to the finding identified in our audit are described in the accompanying Schedule of Finding and Response. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ABDO, EICK & MEYERS, LLP
Mankato, Minnesota
June 17, 2019

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City of Marshall, Minnesota
Schedule of Finding and Response
For the Year Ended December 31, 2018

<u>Finding</u>	<u>Description</u>
2018-001	Financial Report Preparation
<i>Condition:</i>	As in prior years, the auditor was requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.
<i>Criteria:</i>	Internal controls should be in place to provide reasonable assurance over financial reporting.
<i>Cause:</i>	From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organization of your size.
<i>Effect:</i>	The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.
<i>Recommendation:</i>	It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, the auditor has instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements we recommend a disclosure checklist is utilized to ensure all required disclosures are presented and the City should agree its financial software to the numbers reported in the financial statements.
<i>Management Response:</i>	
	For now, the City's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.
<i>Updated Progress From Prior Year:</i>	
	There is no change in this finding.

Management Communication

City of Marshall

Marshall, Minnesota

For the Year Ended
December 31, 2018

Management, Honorable Mayor and City Council
City of Marshall, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Marshall, Minnesota (the City) as of and for the year ended December 31, 2018, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 17, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 25, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of financial statements does not relieve you or your management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. As described below, we did not identify a deficiency in internal control that we consider to be a material weakness, but we did identify a deficiency that we consider to be a significant deficiency.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described below as item 2018-001 to be a significant deficiency.

2018-001 Financial Report Preparation

Condition: As in prior years, the auditor was requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the Council as an internal control deficiency. Ultimately, it is management’s responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

Criteria: Internal controls should be in place to provide reasonable assurance over financial reporting.

Cause: From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organization of your size.

Effect: The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

Recommendation: It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, the auditor has instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements we recommend a disclosure checklist is utilized to ensure all required disclosures are presented and the City should agree its financial software to the numbers reported in the financial statements.

Management Response:

For now, the City’s management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

Updated Progress from Prior Year:

There is no change in this finding.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or Minnesota statutes.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City changed accounting policies during 2018 related to accounting and financial reporting for other postemployment benefits (GASB 75). We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period, except for the prior period adjustment described in Note 11.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City were capital asset basis, depreciation, allowance for doubtful accounts, other postemployment benefits and the liability for the City's pensions.

- Management's estimate of capital asset basis is based on estimated historical cost of the capital assets and depreciation is based on the estimated useful lives of capital assets.
- Allowance for doubtful accounts is based on estimated uncollectible accounts.
- Other postemployment benefits are based on an actuarial calculation.
- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

We also assisted in preparing a number of year end accounting entries. These were necessary to adjust the City's records at year end to correct ending balances. The City should establish more detailed processes and procedures to reduce the total number of entries in each category. The City will receive better and timelier information if the preparation of year end entries is completed internally.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 17, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedules of Employer's Share of the Net Pension Liability, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, the Schedules of Employer's Contributions and the Schedule of Changes in the City's OPEB Liability and Related Ratios), which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: ⁽¹⁾

GASB Statement No. 83 - *Certain Asset Retirement Obligations*

Summary

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. The best estimate should include probability weighting of all potential outcomes, when such information is available or can be obtained at reasonable cost. If probability weighting is not feasible at reasonable cost, the most likely amount should be used. This Statement requires that a deferred outflow of resources associated with an ARO be measured at the amount of the corresponding liability upon initial measurement.

This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. In addition, it requires a government to evaluate all relevant factors at least annually to determine whether the effects of one or more of the factors are expected to significantly change the estimated asset retirement outlays. A government should remeasure an ARO only when the result of the evaluation indicates there is a significant change in the estimated outlays. The deferred outflows of resources should be reduced and recognized as outflows of resources (for example, as an expense) in a systematic and rational manner over the estimated useful life of the tangible capital asset.

A government may have a minority share (less than 50 percent) of ownership interest in a jointly owned tangible capital asset in which a nongovernmental entity is the majority owner and reports its ARO in accordance with the guidance of another recognized accounting standards setter. Additionally, a government may have a minority share of ownership interest in a jointly owned tangible capital asset in which no joint owner has a majority ownership, and a nongovernmental joint owner that has operational responsibility for the jointly owned tangible capital asset reports the associated ARO in accordance with the guidance of another recognized accounting standards setter. In both situations, the government's minority share of an ARO should be reported using the measurement produced by the nongovernmental majority owner or the nongovernmental minority owner that has operational responsibility, without adjustment to conform to the liability measurement and recognition requirements of this Statement.

In some cases, governments are legally required to provide funding or other financial assurance for their performance of asset retirement activities. This Statement requires disclosure of how those funding and assurance requirements are being met by a government, as well as the amount of any assets restricted for payment of the government's AROs, if not separately displayed in the financial statements.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs.

Future Accounting Standard Changes (Continued)

Effective Date

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

This Statement will enhance comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs.

GASB Statement No. 84 - *Fiduciary Activities*

Summary

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

Effective Date

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship.

Future Accounting Standard Changes (Continued)

GASB Statement No. 87 - Leases

Summary

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated). However, lessors should not restate the assets underlying their existing sales-type or direct financing leases. Any residual assets for those leases become the carrying values of the underlying assets.

How the Changes in This Statement Will Improve Accounting and Financial Reporting

This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

GASB Statement No. 88 - Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

Summary

The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

Future Accounting Standard Changes (Continued)

How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms associated with debt will be disclosed. As a result, users will have better information to understand the effects of debt on a government's future resource flows.

GASB Statement No. 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period*

Summary

The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.

GASB Statement No. 90 - *Majority Equity Interests*

Summary

The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

Future Accounting Standard Changes (Continued)

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously was reported inconsistently. In addition, requiring reporting of information about component units if the government acquires a 100 percent equity interest provides information about the cost of services to be provided by the component unit in relation to the consideration provided to acquire the component unit.

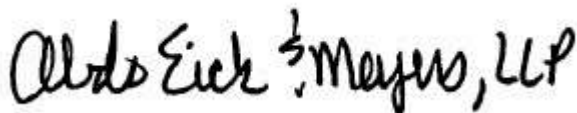
⁽¹⁾ *Note.* From GASB Pronouncements Summaries. Copyright 2018 by the Financial Accounting Foundation, 401 Merritt 7, Norwalk, CT 06856, USA, and is reproduced with permission.

* * * * *

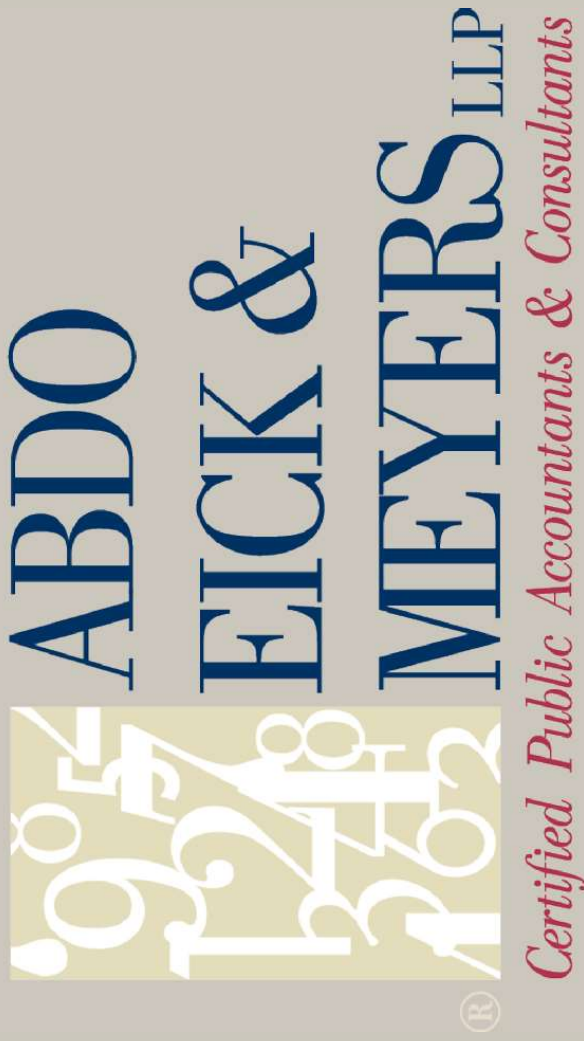
This communication is intended solely for the information and use of management, the City Council, others within the City, and the Minnesota Office of the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

The comments and recommendations in this report are purely constructive in nature, and should be read in this context. Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service, and for the courtesy and cooperation extended to us by your staff.



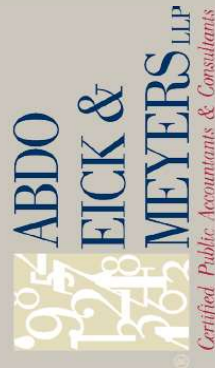
ABDO, EICK & MEYERS, LLP
Mankato, Minnesota
June 17, 2019



City of
Marshall

2018
Financial
Statement
Audit

Introduction



Audit Opinion and Responsibility

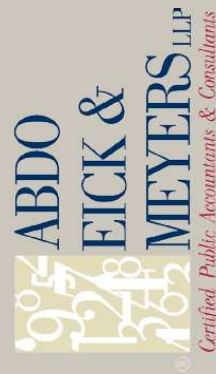
General Fund Results

Other Governmental Funds

Enterprise Funds

Ratios

Audit Results



Auditor's Opinion

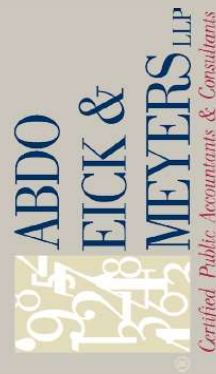


Minnesota Legal Compliance



Audit Results

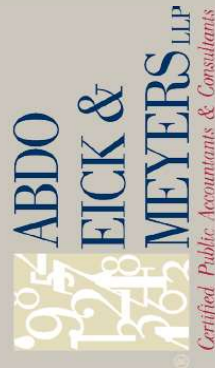
2018 Audit Findings



Preparation of Financial Statements

- Internal Control Finding

Results from Prior Year

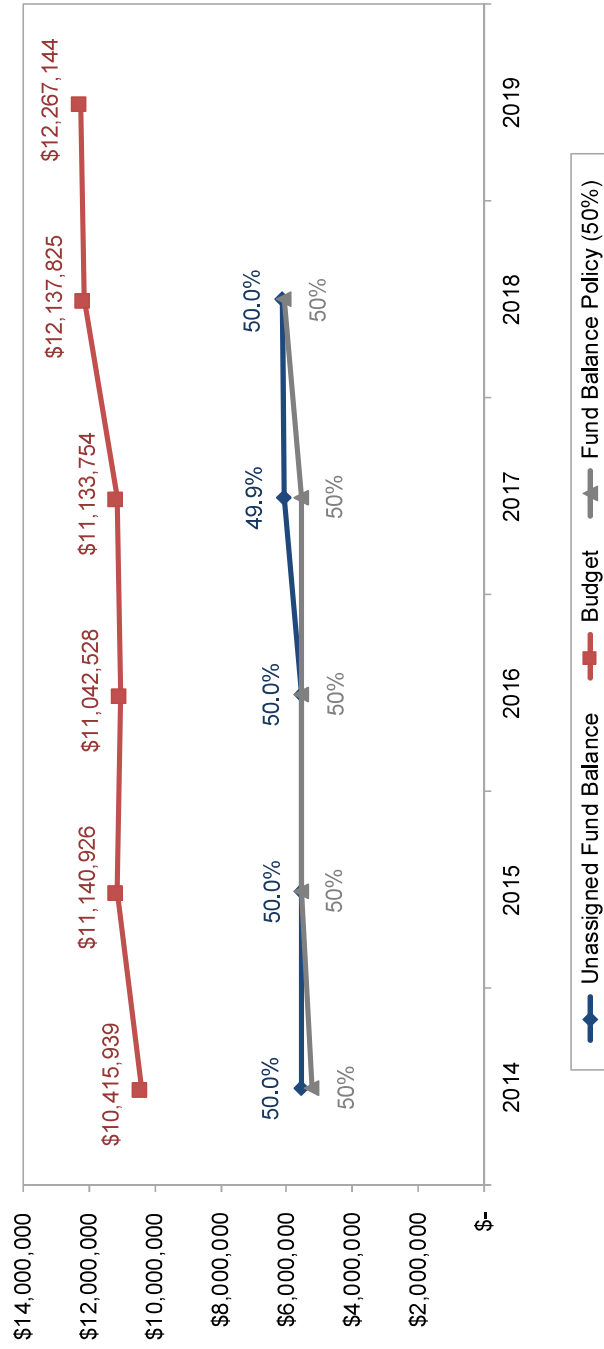
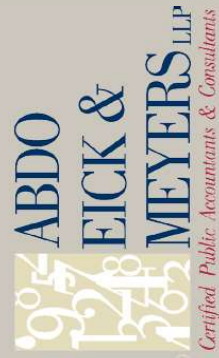


Prior Year Finding

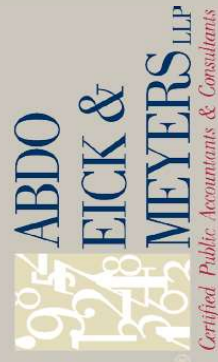
Material
Audit and
Accounting
Adjustments

Update:
During our
2018 audit, no
material
adjustments
were needed
to be made.

General Fund - Fund Balances

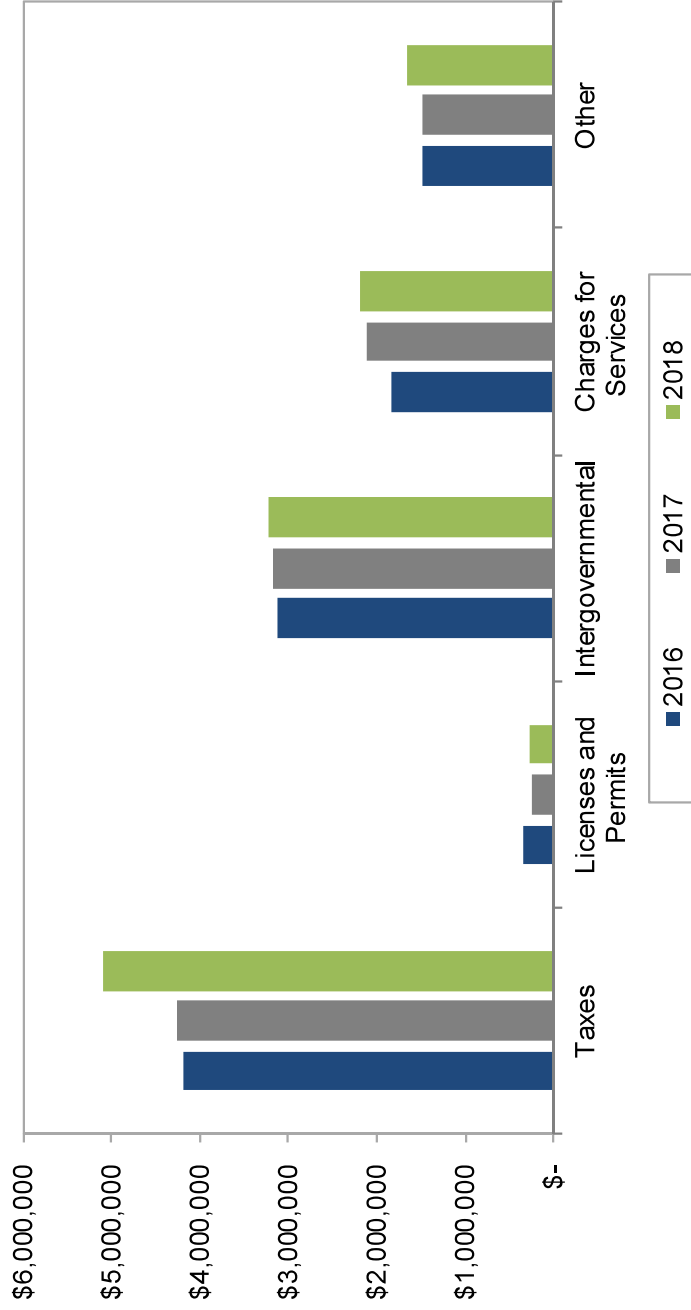
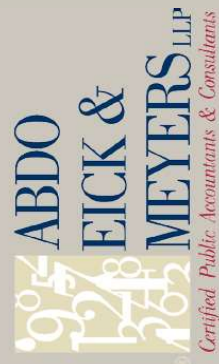


General Fund Budget to Actual

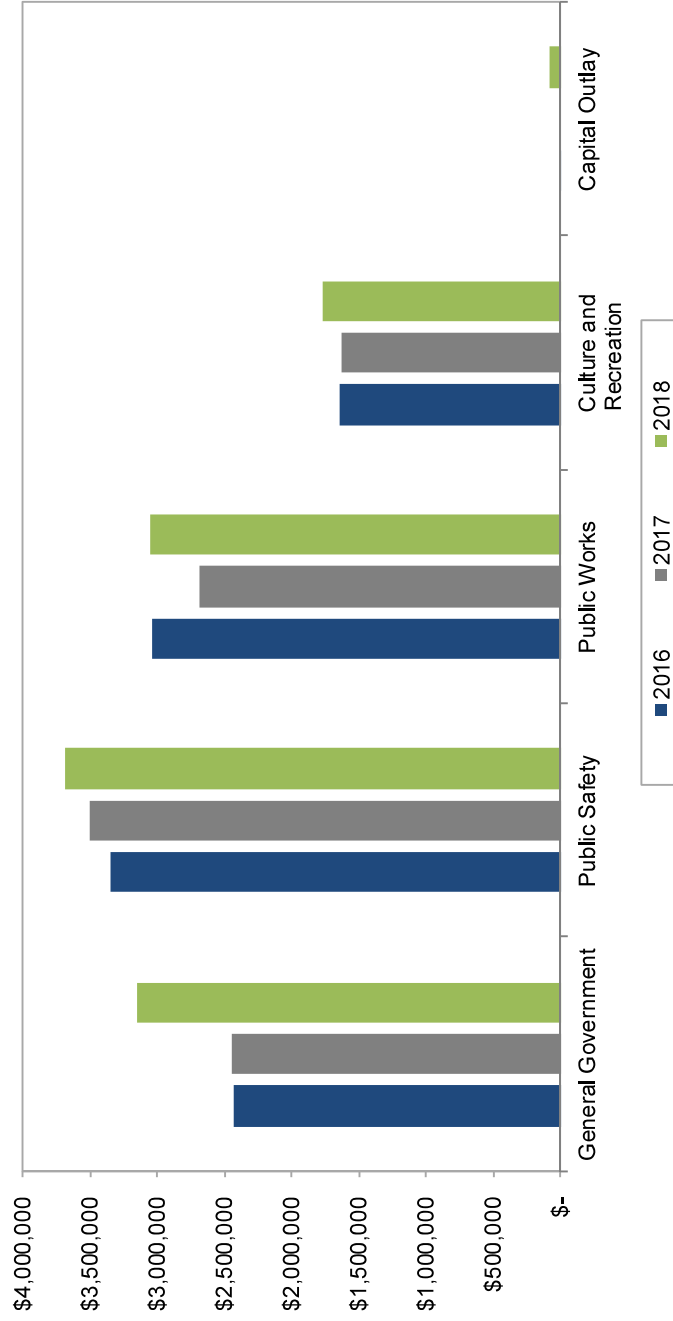
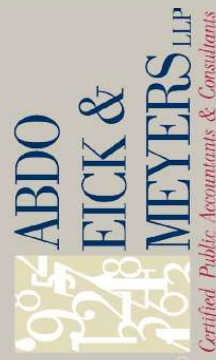


	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 11,735,710	\$ 12,102,675	\$ 366,965
Expenditures	12,162,825	12,202,478	(39,653)
Excess of Revenues Over Expenditures	(427,115)	(99,803)	327,312
Other Financing Sources (Uses)			
Sale of capital assets	30,000	5,160	(24,840)
Transfers in	327,105	327,105	-
Total Other Financing Sources (Uses)	357,105	332,265	(24,840)
Net Change in Fund Balances	(70,010)	232,462	302,472
Fund Balances, January 1	7,396,711	7,396,711	-
Fund Balances, December 31	\$ 7,326,701	\$ 7,629,173	\$ 302,472

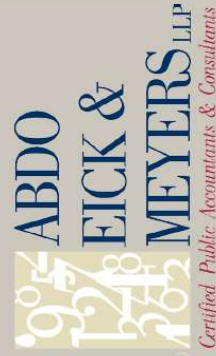
General Fund Revenues by Type



General Fund Expenditures by Type

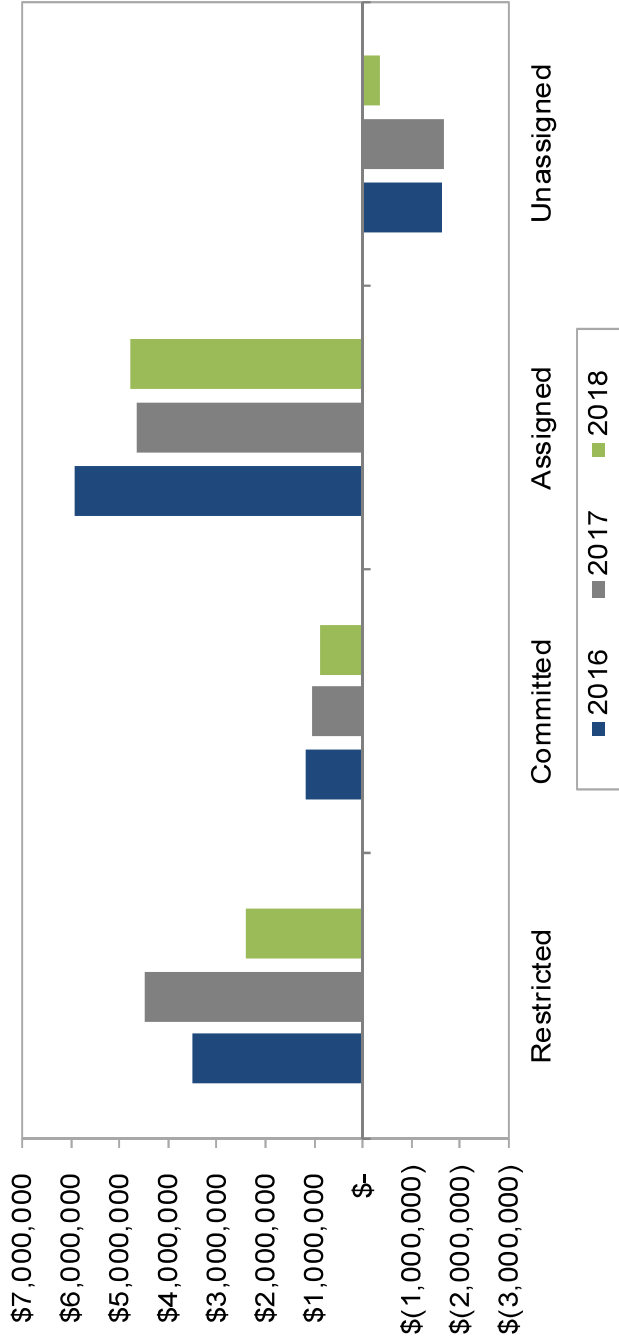
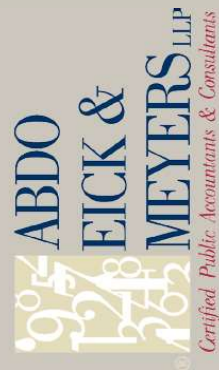


Capital Projects Fund Balances

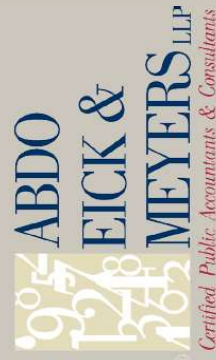


Fund	Fund Balances		Increase (Decrease)
	December 31, 2018	2017	
Major			
2017 Public Improvements	\$ 292,344	\$ 1,323,654	\$ (1,031,310)
Nonmajor			
Municipal State Aid	513,062	527,083	(14,021)
Marshall Industrial Park	1,529,206	1,528,200	1,006
Capital Improvement Fund	772,823	743,297	29,526
SMASC Ball Parks	(368,682)	(1,261,126)	892,444
Liberty Park Improvements	164,924	66,088	98,836
Saratoga/Highway 23	615,399	642,924	(27,525)
2011 Public Improvements	-	201,181	(201,181)
2011 Improvements	-	67,791	(67,791)
2012 Public Improvements	-	222,193	(222,193)
2013 Merit Center	-	984,103	(984,103)
2013 Amateur Sports Center	2,063,412	2,269,505	(206,093)
2013 Public Improvements	-	(96,592)	96,592
2015 Public Improvements	-	(94,068)	94,068
East Wind Star Street Project	-	18,786	(18,786)
2016 Public Improvements	-	(38,669)	38,669
City Hall Building	713,610	-	713,610
Public Improvement Revolving	1,179,542	495,964	683,578
2007 Public Improvements	-	(94,017)	94,017
2008 Public Improvements	-	(90,488)	90,488
2010 Public Improvements	-	1,106,803	(1,106,803)
Total	\$ 7,475,640	\$ 8,522,612	\$ (1,046,972)

Capital Projects Fund Balances

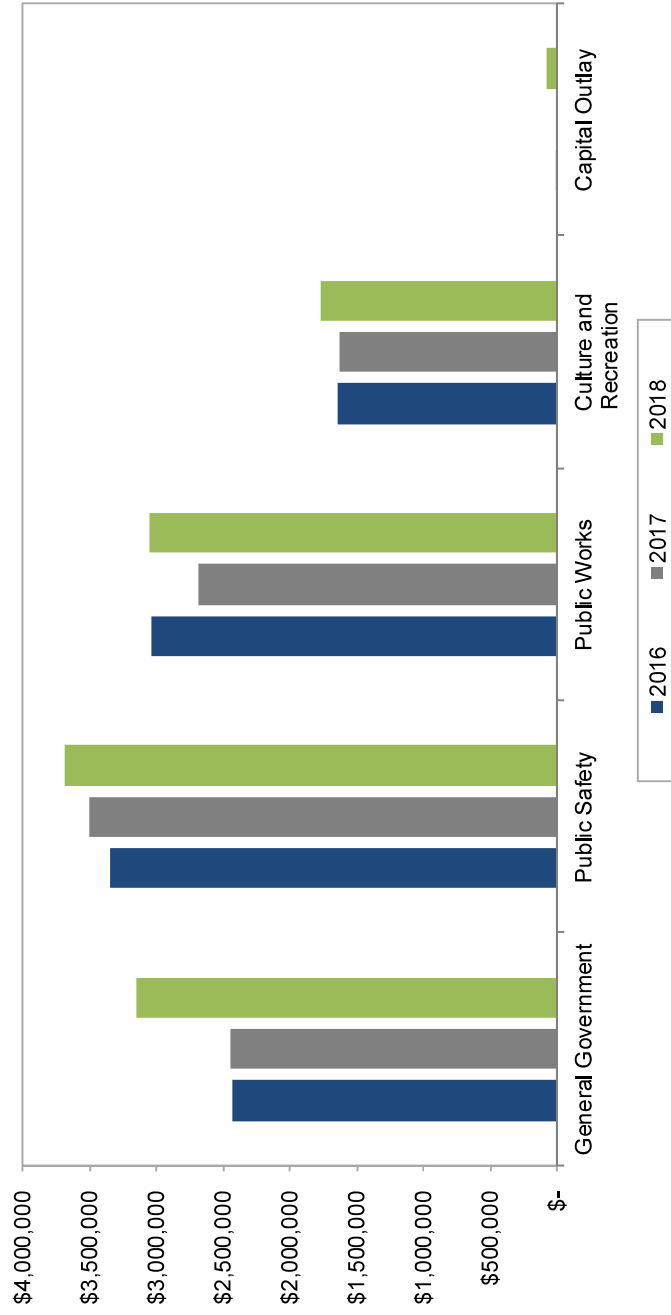
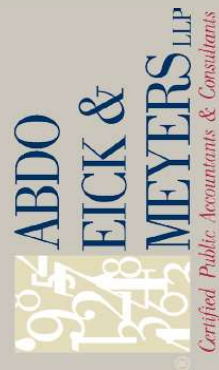


Special Revenue Fund Balances

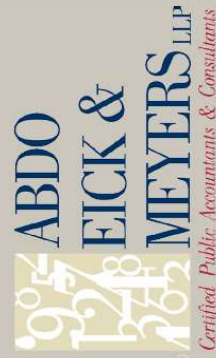


Fund	Fund Balances December 31,		Increase (Decrease)
	2018	2017	
Major			
Tax Increment Financing	\$ 5,153,917	\$ 4,816,902	\$ 337,015
Sales/Lodging Tax	1,496,083	1,478,315	17,768
Nonmajor			
Marshall Celebrations	18,259	18,259	-
Small Cities Development Program	15,053	21,486	(6,433)
2018 Small Cities Development Program	539,290	-	539,290
Program Income SCDP - Local	124,523	112,463	12,060
Community Education Drivers Training	79,601	67,328	12,273
ASC Arena	47,737	-	47,737
Emergency Response and Industrial Training Center	61,565	60,707	858
Endowment - Avera / WMMC	2,002,316	2,033,094	(30,778)
Park and Recreation Donations	-	16,539	(16,539)
Total	\$ 9,538,344	\$ 8,625,093	\$ 913,251

Special Revenue Fund Balances

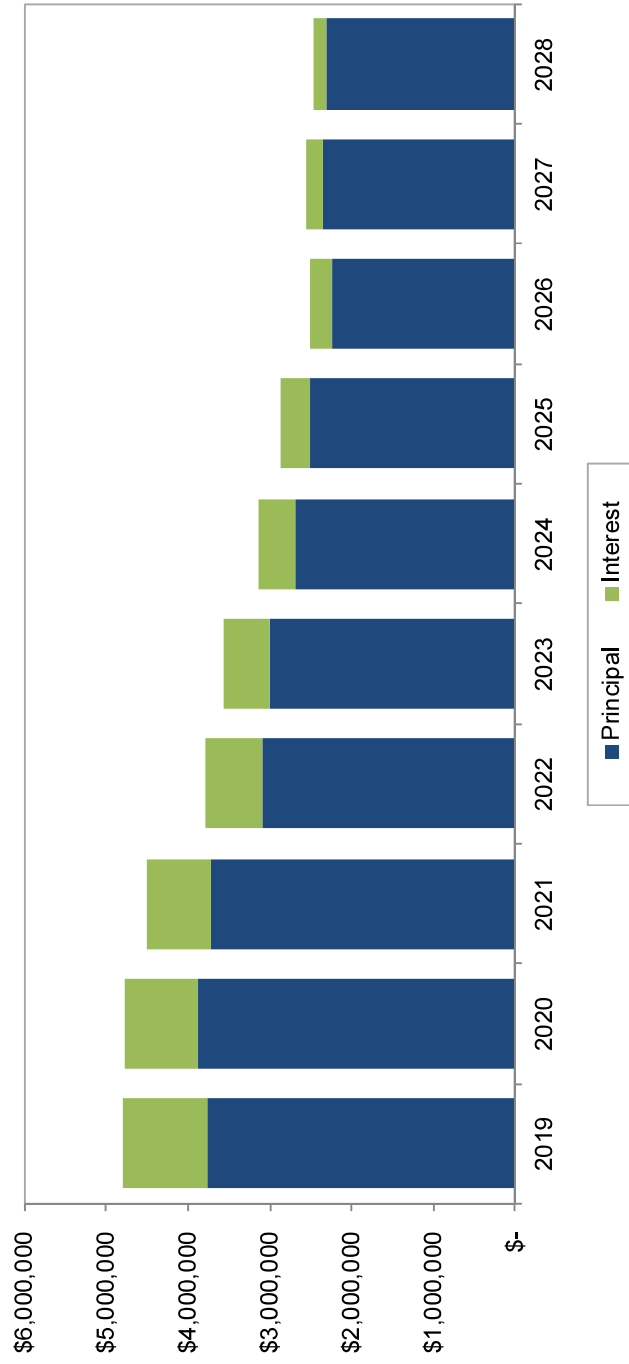
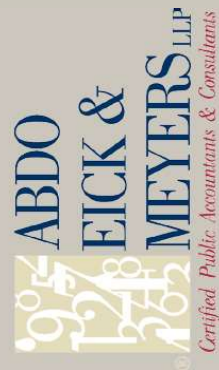


Debt Service Funds

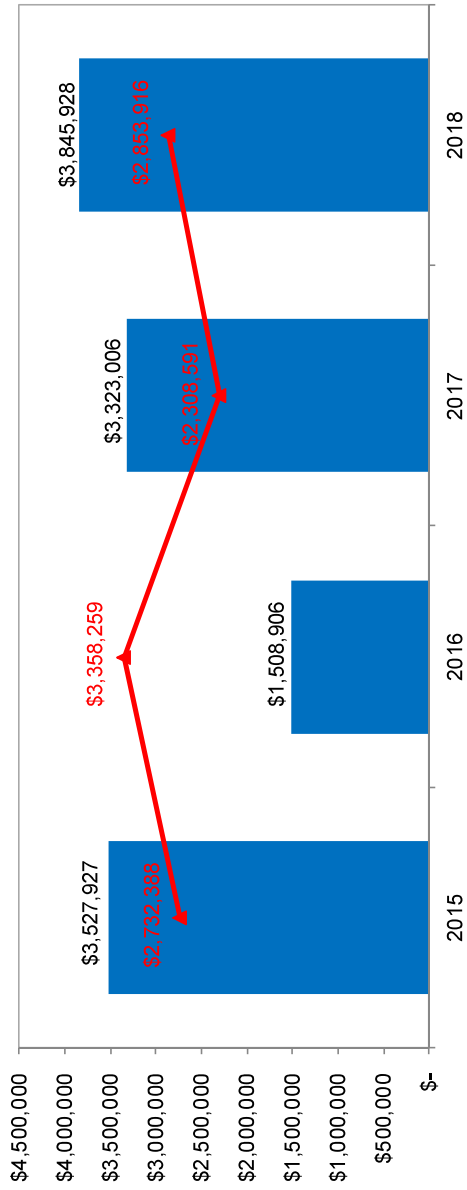
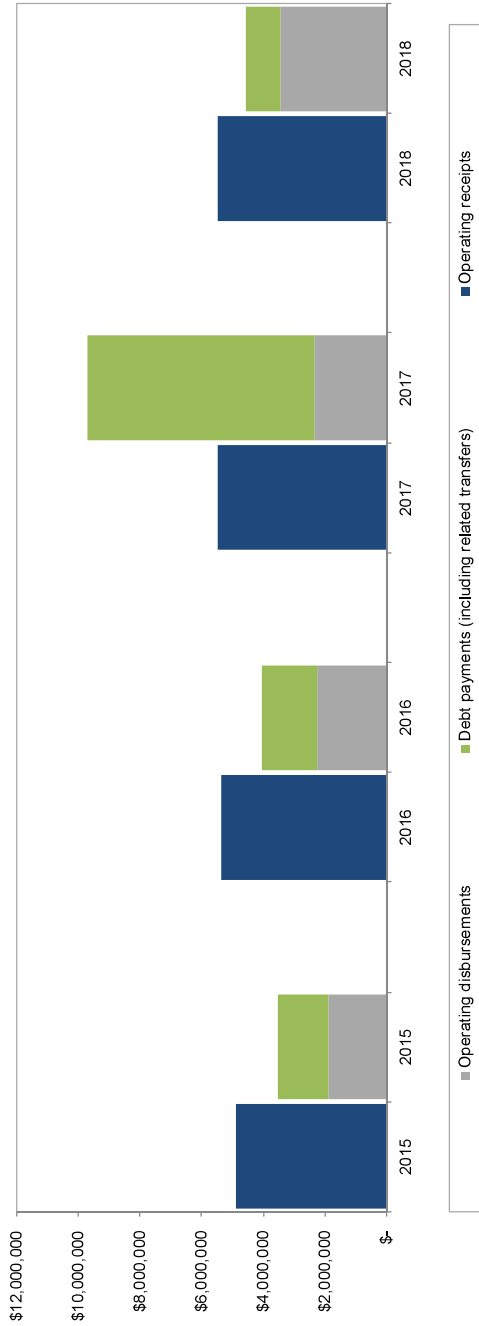
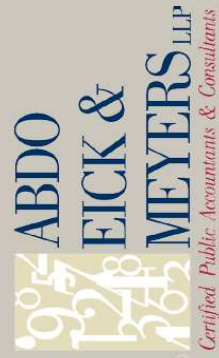


Debt Description	Total Cash and Investments	Total Assets	Outstanding Debt	Maturity Date
General Obligation Bonds				
G.O. Equipment Certificates of 2013A	\$ -	\$ -	\$ 495,000	02/01/23
G.O. Bonds of 2015A	130,833	136,027	1,510,000	02/01/31
G.O. Bonds of 2016B	-	-	570,000	02/01/25
G.O. Bonds of 2017A	-	-	170,000	02/01/23
G.O. Tax Increment Bonds				
G.O. Tax Increment Bonds of 2011A	677,879	704,827	830,000	02/01/23
G.O. Tax Increment Bonds of 2017B	-	-	2,930,000	02/01/33
G.O. Tax Abatement Bonds				
G.O. Tax Abatement Bonds of 2016C	118,146	123,223	2,695,000	02/01/37
G.O. Special Assessment Bonds				
G.O. Improvement Bonds of 2008B	247,065	563,408	175,000	02/01/19
G.O. Improvement Bonds of 2010B	1,244,654	1,792,038	920,000	02/01/21
G.O. Improvement Bonds of 2011B	144,625	214,946	835,000	02/01/27
G.O. Improvement Bonds of 2012A	639,011	1,315,165	1,240,000	02/01/28
G.O. Improvement Bonds of 2013A	698,047	1,124,681	1,855,000	02/01/25
G.O. Improvement Bonds of 2014C	125,820	413,426	1,390,000	02/01/26
G.O. Improvement Bonds of 2014B	14,795	14,795	12,020,000	02/01/28
G.O. Improvement Bonds of 2015B	88,206	471,672	665,000	02/01/24
G.O. Improvement Bonds of 2016B	526,439	961,556	1,310,000	02/01/25
G.O. Improvement Bonds of 2017A	147,756	150,276	1,035,000	02/01/28
G.O. Improvement Bonds of 2017B	535,982	537,149	360,000	02/01/28
G.O. Improvement Bonds of 2018B	471,433	789,538	2,328,608	
Total All Debt Service Funds	\$ 5,810,691	\$ 9,312,727	\$ 33,333,608	
Future Interest on Debt			\$ 5,838,324	

Debt Service Funds

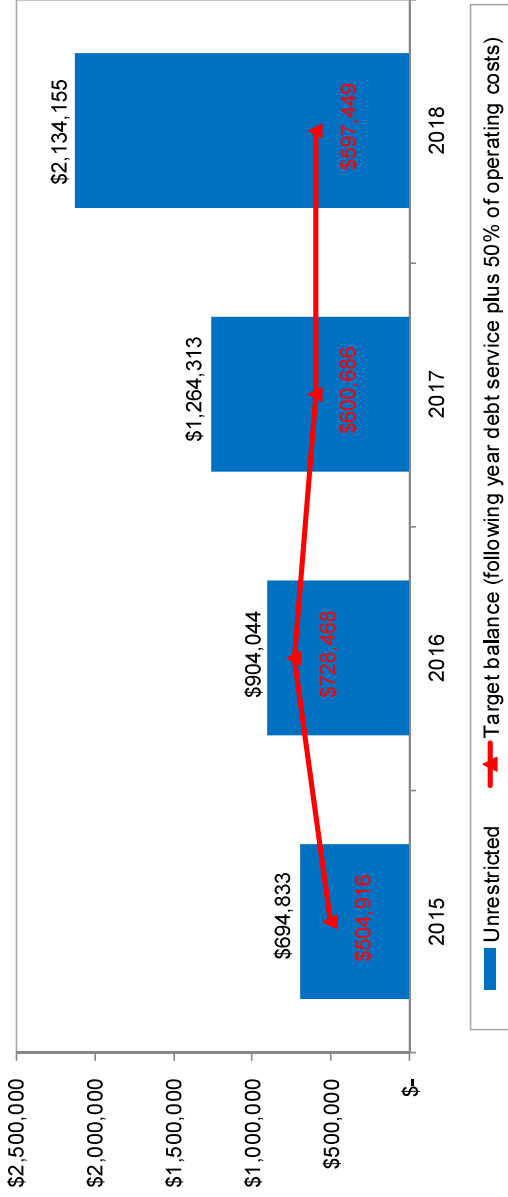
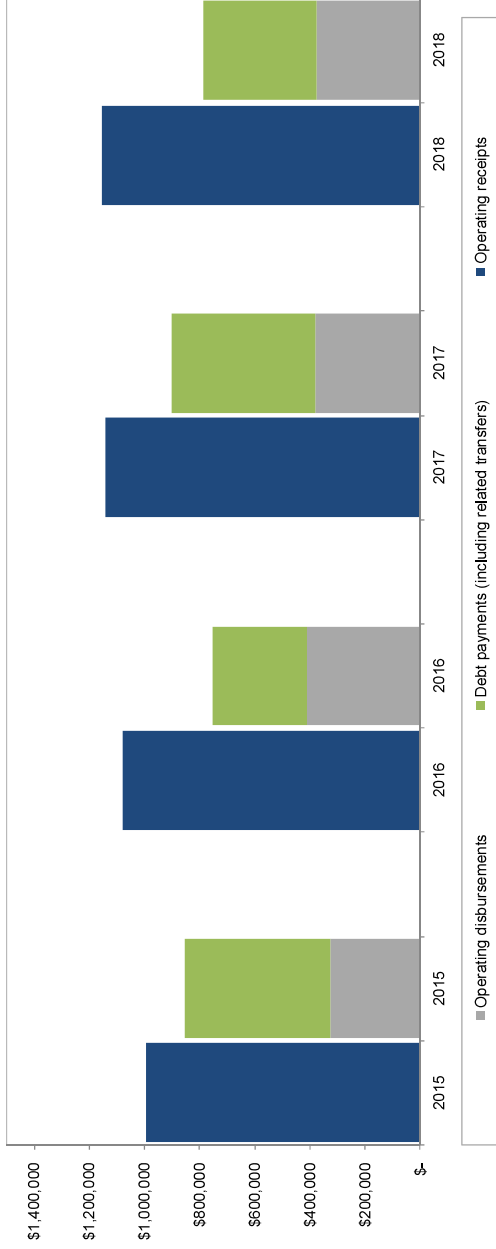


Wastewater Fund - Cash Flows from Operations and Cash Balances

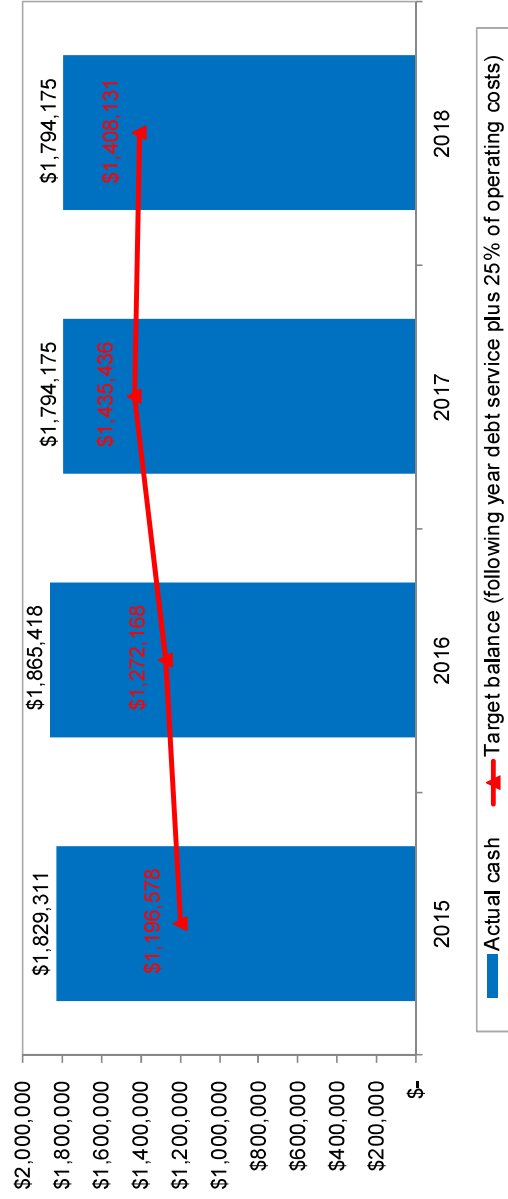
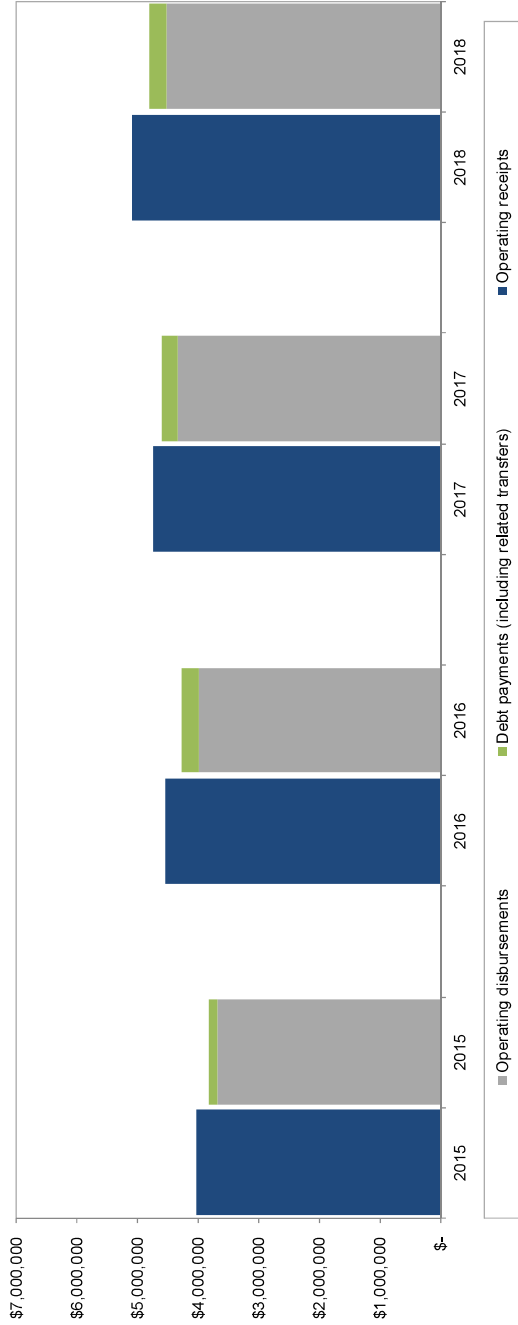
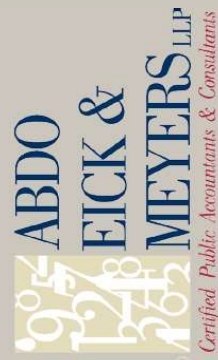


■ Actual cash
 —▲ Minimum target balance (following year debt service plus 50% of operating costs)

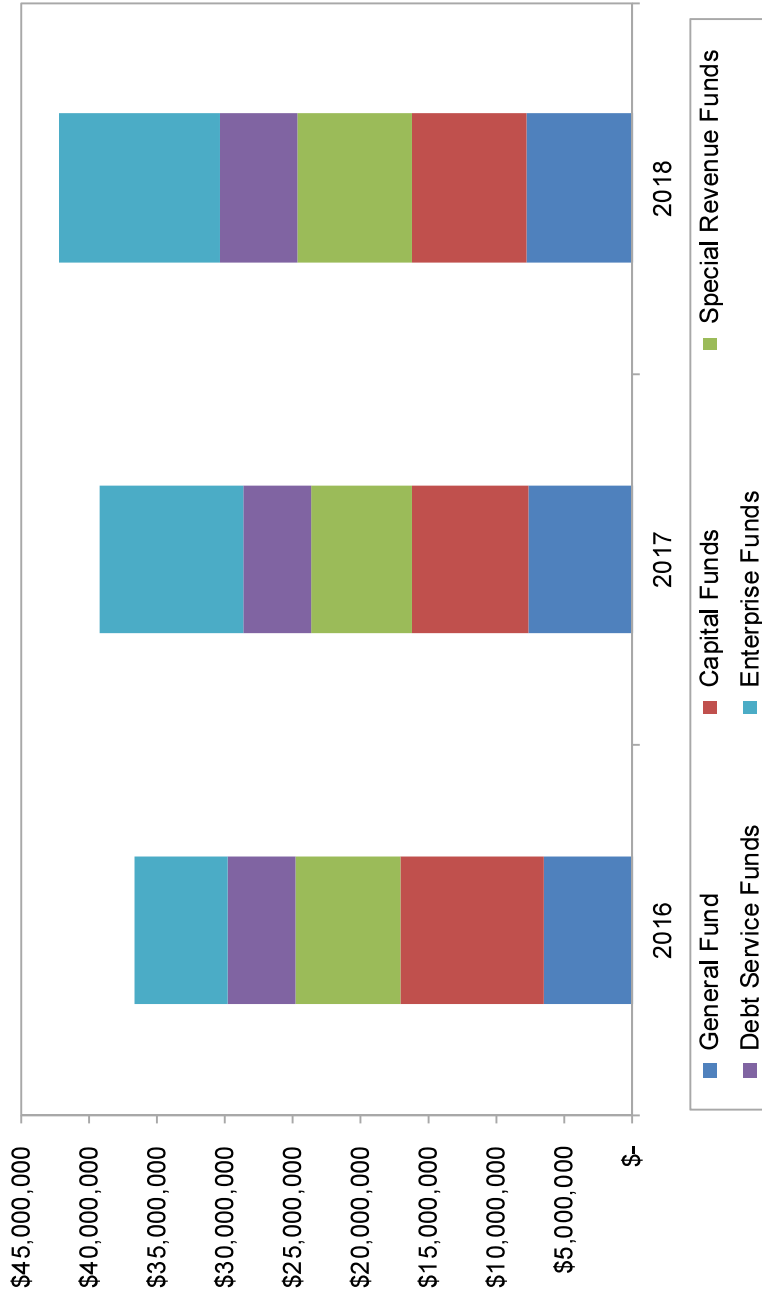
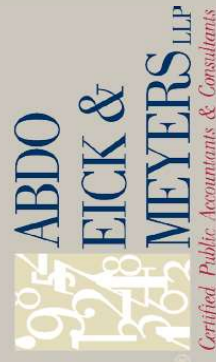
Surface Water Fund - Cash Flows from Operations and Cash Balances



Liquor Fund - Cash Flows from Operations and Cash Balances

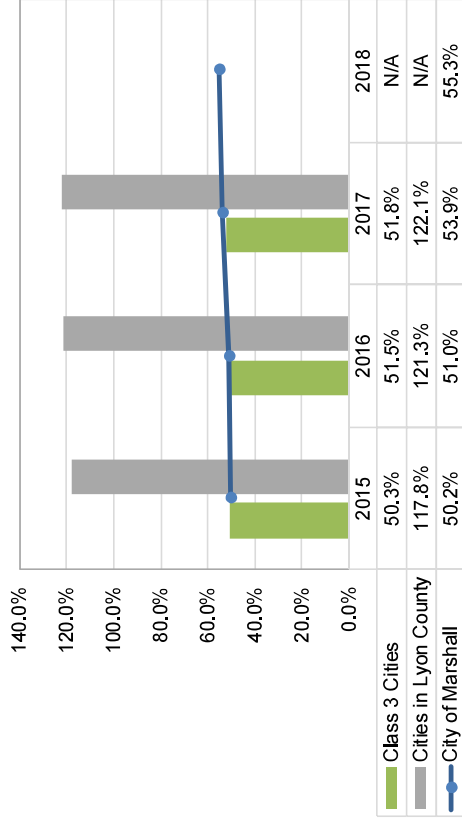


Cash and Investments by Balances by Fund Type

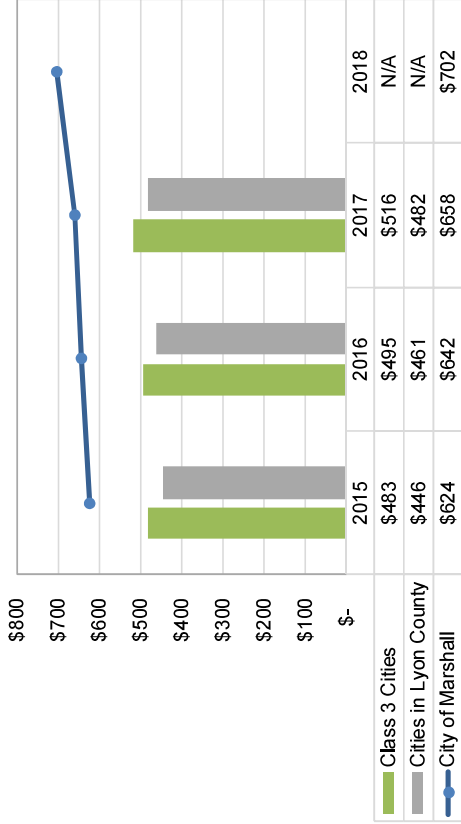


Key Ratios

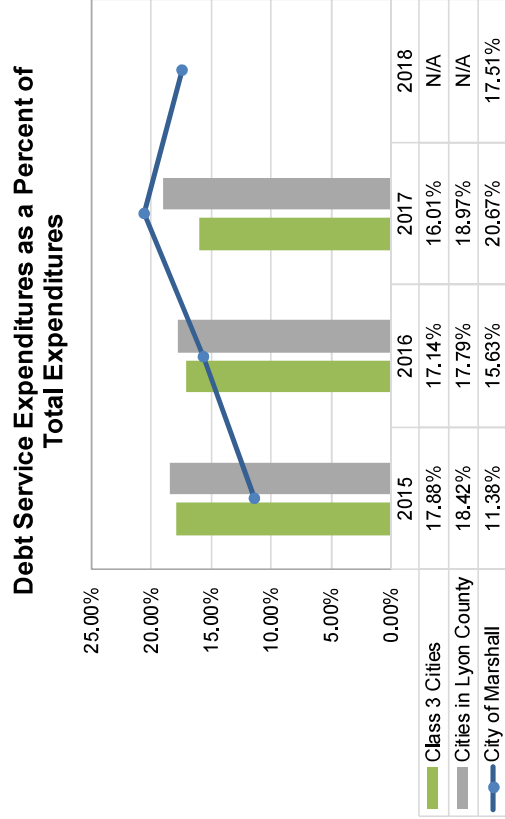
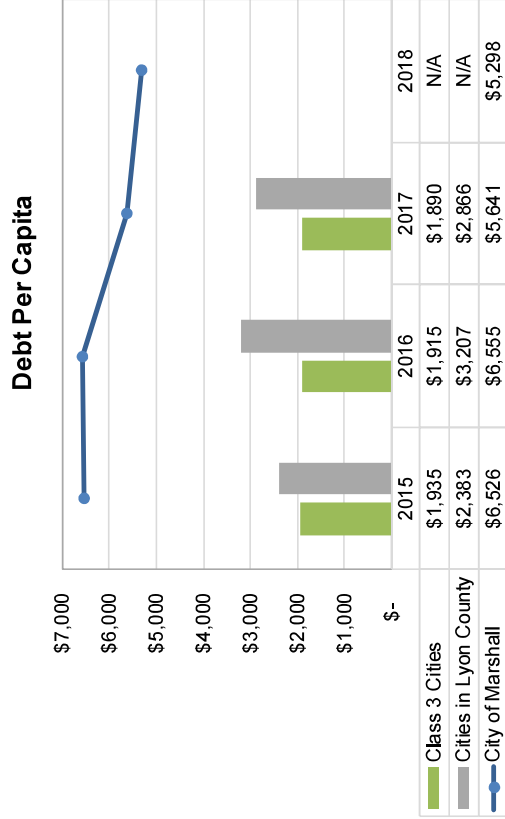
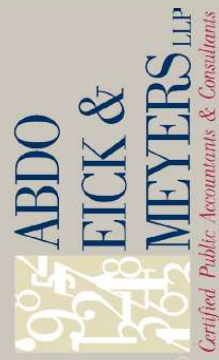
Tax Rates



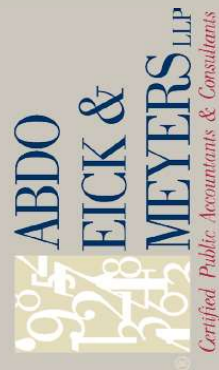
Taxes Per Capita



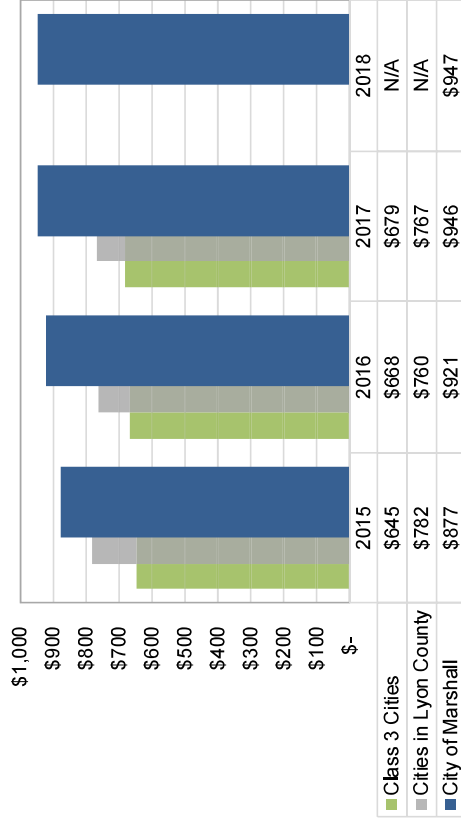
Key Ratios



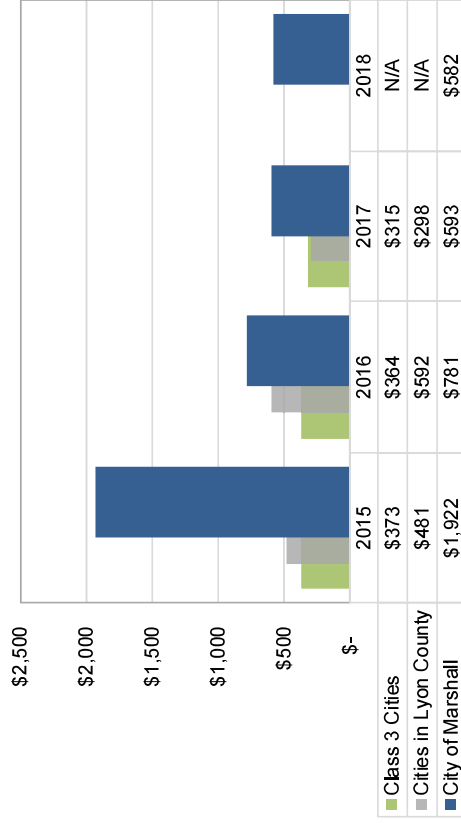
Key Ratios



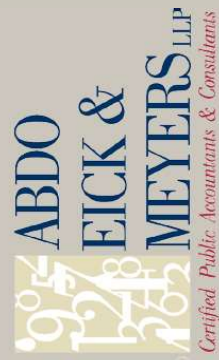
Current Expenditures Per Capita



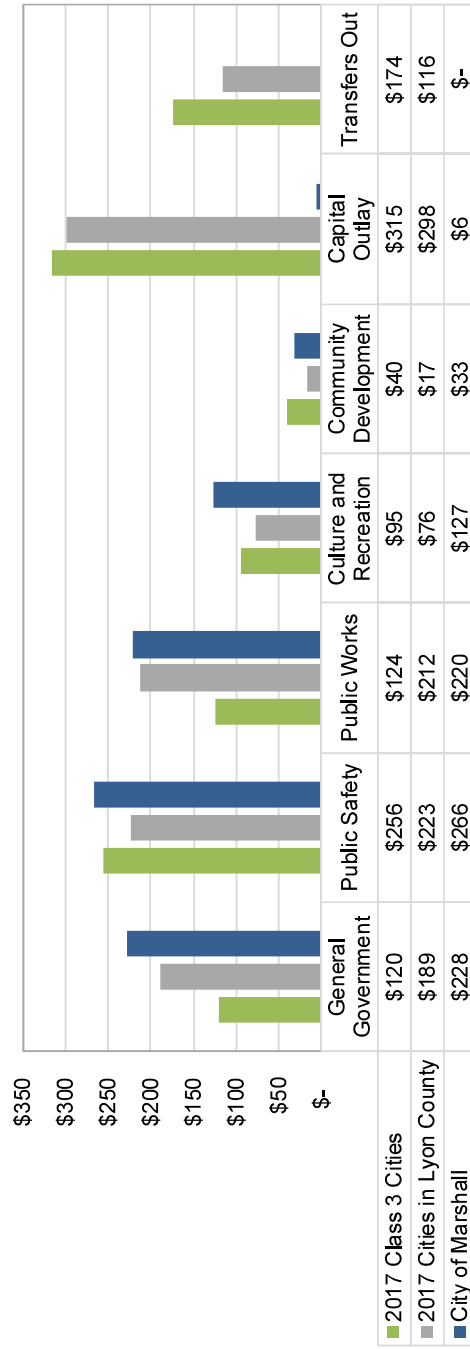
Capital Expenditures Per Capita



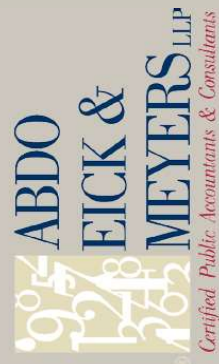
Key Ratios



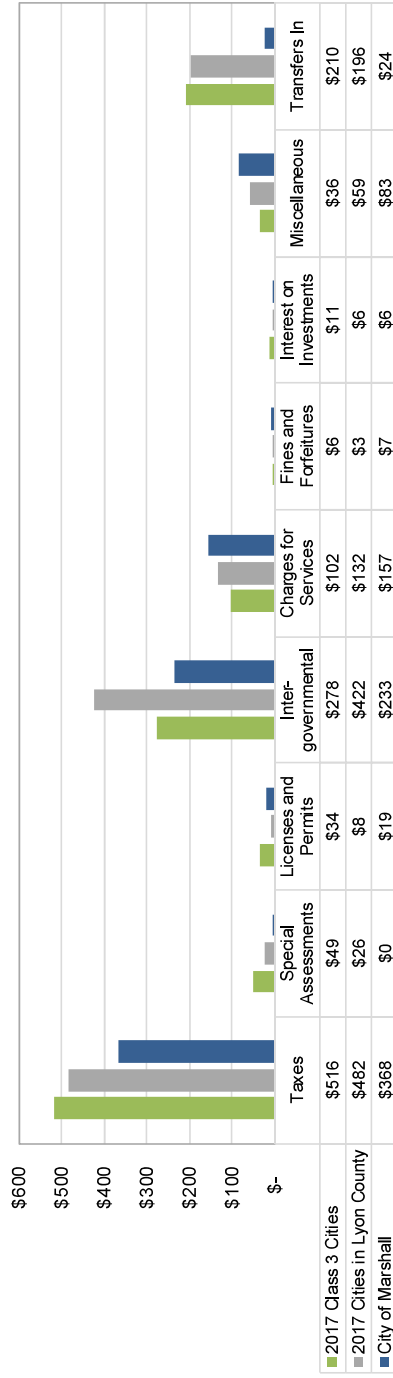
Expenditures by Program Per Capita



Key Ratios



Per Capita Revenues by Source



Questions?

Audit Team

Kyle Meyers

Tom Olinger

Erin Enstad

Chad Hess

Cliff Crimmins

Zach Valentin

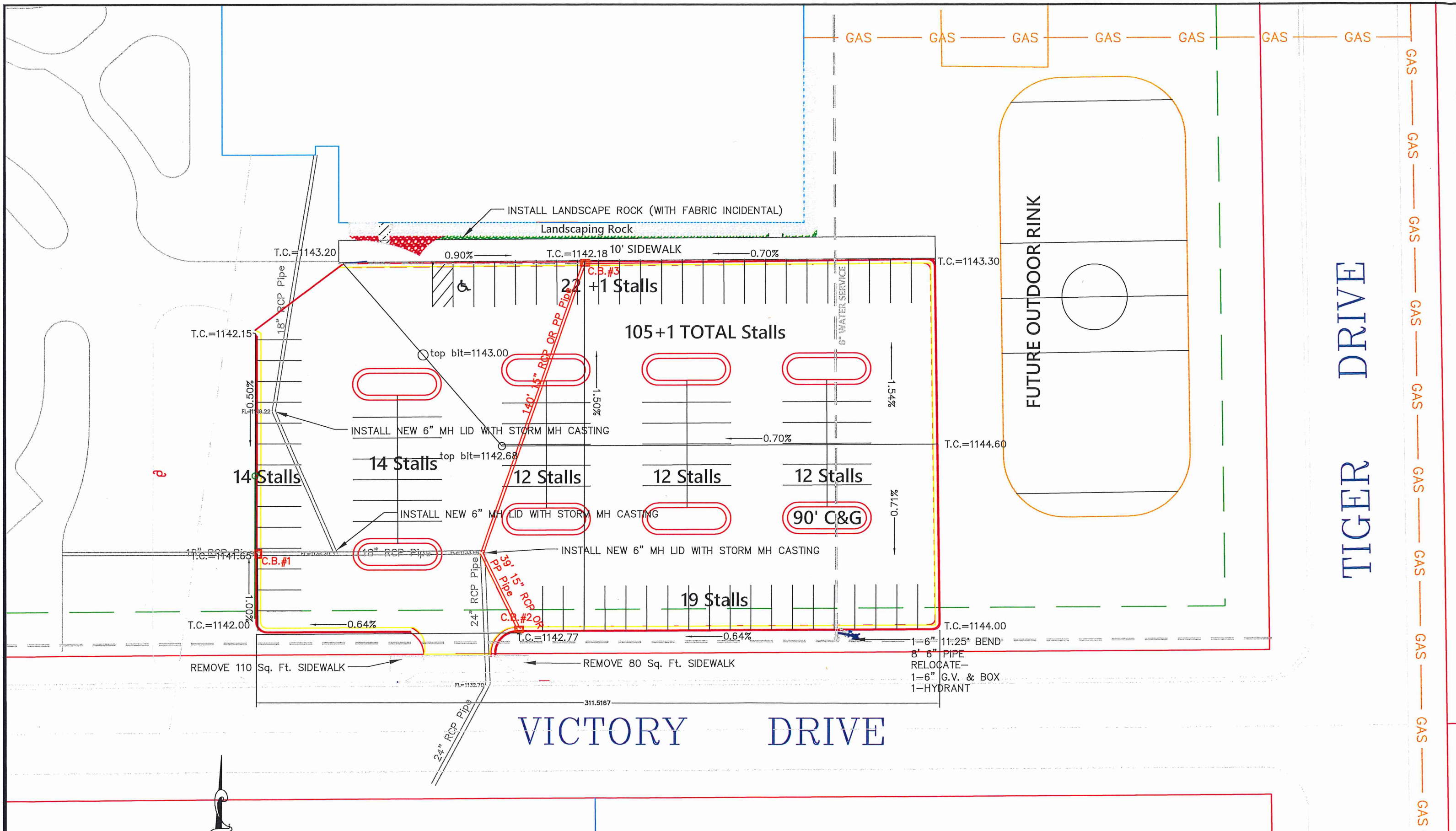
Hunter/Lindsay

25

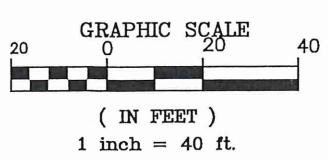


CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	ACTION
Subject:	Consideration for approval of Red Baron Arena & Expo Parking Lot addition
Background Information:	At the April 9, 2019, work-session, Council gave direction to City staff to move forward with plans for additional parking space(s) to be added at the Red Baron Arena & Expo. The plan before Council will be to add 106 stalls on the South end of the facility. Marshall Amateur Hockey Association (MAHA) will also present a proposal for consideration to approve an outdoor hockey rink adjacent to the proposed parking addition.
Fiscal Impact:	Parking Lot addition project will be paid out of 456-70579-5530. \$450,000 has been budgeted. MAHA has indicated their intent to finance the outdoor rink portion of the project.
Alternative/ Variations:	None suggested.
Recommendations:	Staff recommends approval of project as presented.



TIGER DRIVE



CITY ENGINEERS OFFICE
344 WEST MAIN STREET
MARSHALL, MINNESOTA
56258

Red Baron Expo Center Parking Lot
330
Grading Sheet

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
DATE _____ LICENSE NO. 41557

DATE 06/07/2019
DESIGNED BY
DRAWN BY G.J.S.
CHECKED BY

PROJECT NO. RED
SHEET NO. XX OF XX



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	INFO/ACTION
Subject:	Project Z70: South High Street/South Whitney Street (100 & 200 Block) Alley Improvement Project - Consider Resolution Declaring Adequacy of Petition and Ordering Preparation of Report.
Background Information:	<p>Attached please find the resolution necessary for the initiation of the special assessment procedures for the above-referenced project area and as shown on the attached map.</p> <p>Per Minn. Stat. 429.031, subd. 1(f), if the council chooses to proceed with an improvement based on a petition, said petition must have the signatures of the owners of at least 35 percent in frontage of the property bordering the proposed improvements.</p> <p>City staff has determined that the signatures on the attached petition are of at least 35 percent of the property owners. The City Clerk has endorsed the petition indicating the petition has been examined, checked, and found the petition to be in proper form and signed by the owners of a least the required 35 percent of frontage.</p>
Fiscal Impact:	All improvements will be assessed according to the current Special Assessment Policy, potentially including but not limited to Marshall Municipal Utilities, Wastewater Department, Surface Water Management Utility Fund and Ad Valorem participation. Final approval of these projects must include determination of funding sources.
Alternative/ Variations:	No alternative actions recommended.
Recommendations:	that the Council adopt RESOLUTION NUMBER XXXX, SECOND SERIES, which is the “Resolution Declaring Adequacy of Petition and Ordering Preparation of Report” for Alley Improvements for the 100 & 200 Blocks of South High Street/South Whitney Street.

RESOLUTION NUMBER _____, SECOND SERIES

**RESOLUTION DECLARING ADEQUACY OF PETITION
AND ORDERING PREPARATION OF REPORT**

BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, MINNESOTA:

1. A certain petition requesting the improvement of the common alleyway in the 100 and 200 blocks of South High Street and South Whitney Street, filed with the council on June 25, 2019, is hereby declared to be signed by the required percentage of owners of property affected thereby. This declaration is made in conformity to Minn. Stat. § 429.035.
2. The petition for proposed improvement is hereby referred to Glenn J. Olson, P.E. and that person is instructed to report to the council with all convenient speed advising the council in a preliminary way as to whether the proposed improvement is necessary, cost-effective, and feasible; whether it should best be made as proposed or in connection with some other improvement; the estimated cost of the improvement as recommended; and a description of the methodology used to calculate individual assessments for affected parcels.

Passed and adopted by the Council this 25th day of June, 2019.

Mayor

ATTEST:

City Clerk

This Instrument Drafted by: Glenn J. Olson, P.E., Director of Public Works/City Engineer

Petition For Local Improvement

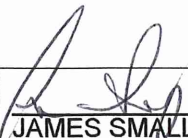

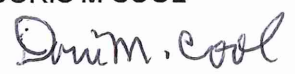
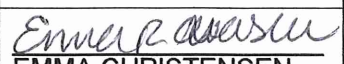
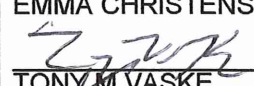






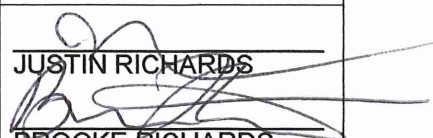
Marshall, Minnesota May, 2019

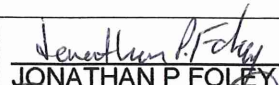



received
 06/07/2019 *deh* (3 pages of
 signatures)

To the City Council of Marshall, Minnesota:

We, the undersigned, owners of not less than 35 percent in frontage of the real property abutting the alley lying between the west side of South Whitney Street and the east side of South High Street, between the north line of East Marshall Street and the south line of East College Drive hereby petition that such alley be improved by installing storm sewer and/or concrete surfacing of the alley, pursuant to Minnesota Statutes, Chapter 429.

	Parcel	Property Address	Owners	Signature
1	27-541001-0	206 WHITNEY ST S	MARY L BOLEK	<u>MARY L BOLEK</u>
2	27-496034-0	301 MARSHALL ST E	SDMN PROPERTIES, LLC	<u>SDMN PROPERTIES, LLC</u>
3	27-496025-0	101 HIGH ST S	ADAM & KATIE RIGGE JT	<u>ADAM RIGGE</u> <i>Kat</i> <u>KATIE RIGGE</u>
4	27-496026-0	103 HIGH ST S	KEVIN R & ANNE T VELDHIJSEN JT	<u>KEVIN R VELDHIJSEN</u> <i>Anne T Veldhuisen</i> <u>ANNE T VELDHIJSEN</u>
5	27-496027-0	105 HIGH ST S	CHELSEA & HAYDEN DOMBROVSKI JT	<u>CHELSEA DOMBROVSKI</u> <i>Hayden Dombrovski</i> <u>HAYDEN DOMBROVSKI</u>
6	27-496028-0	107 HIGH ST S	KRISTIN L MALIN	<u>KRISTIN L MALIN</u>
7	27-496029-0	109 HIGH ST S	DANIEL T & MARIE R RITTER	<u>DANIEL T RITTER</u> <i>Dan Ritter</i> <u>MARIE R RITTER</u> <i>Marie Ritter</i>
8	27-496030-0	111 HIGH ST S	TAYLOR HAYDEN SCHRUNK	<u>TAYLOR SCHRUNK</u> <i>Taylor Schrunk</i> <u>HAYDEN SCHRUNK</u>

9	27-496031-0	113 HIGH ST S	JAMES SMALLEY & SARA RUNCHEY	 JAMES SMALLEY  SARA RUNCHEY
10	27-496032-0	115 HIGH ST S	SCOTT A & BRENDA M BAKER	SCOTT A BAKER BRENDA M BAKER
11	27-496033-0	117 HIGH ST S	DORIS & JOSEPH COOL TRUSTEES - DORIS M COOL TRUST	DORIS M COOL 
12	27-541003-0	210 WHITNEY ST S	EMMA CHRISTENSEN & TONY M VASKE JT	 EMMA CHRISTENSEN  TONY M VASKE
13	27-541002-0	208 WHITNEY ST S	ERIK P ENERSEN	 ERIK P ENERSEN
14	27-540008-0	204 WHITNEY ST S	RICHARD L & JOANN M DORMAN JT	 RICHARD L DORMAN  JOANN M DORMAN
15	27-540007-0	202 WHITNEY ST S	LEE ANN M BUYSSE	 LEE ANN M BUYSSE
16	27-540006-0	200 WHITNEY ST S	ABBY & ANDREW DALLMANN	 ABBY DALLMANN  ANDREW DALLMANN
17	27-540005-0	108 WHITNEY ST S	SUSAN M BROMEN	SUSAN M BROMEN
18	27-540004-0	104 WHITNEY ST S	JUSTIN & BROOKE RICHARDS JT	JUSTIN RICHARDS  BROOKE RICHARDS

19	27-540002-0	102 WHITNEY ST S	JONATHAN P & JESSICA K FOLEY	 JONATHAN P FOLEY  JESSICA K FOLEY
20	27-540001-0	100 WHITNEY ST S	GERALD T BUE	_____ GERALD T BUE
21	27-540003-0	106 WHITNEY ST S	THOMAS E HAYNES MARY P JORGENSEN HAYNES JT	 THOMAS E HAYNES  MARY P JORGENSEN HAYNES

Examined, checked, and found to be in proper form and has been signed by the owners of at least the required 35 percent of frontage of the real property abutting the alley improvements petitioned for.



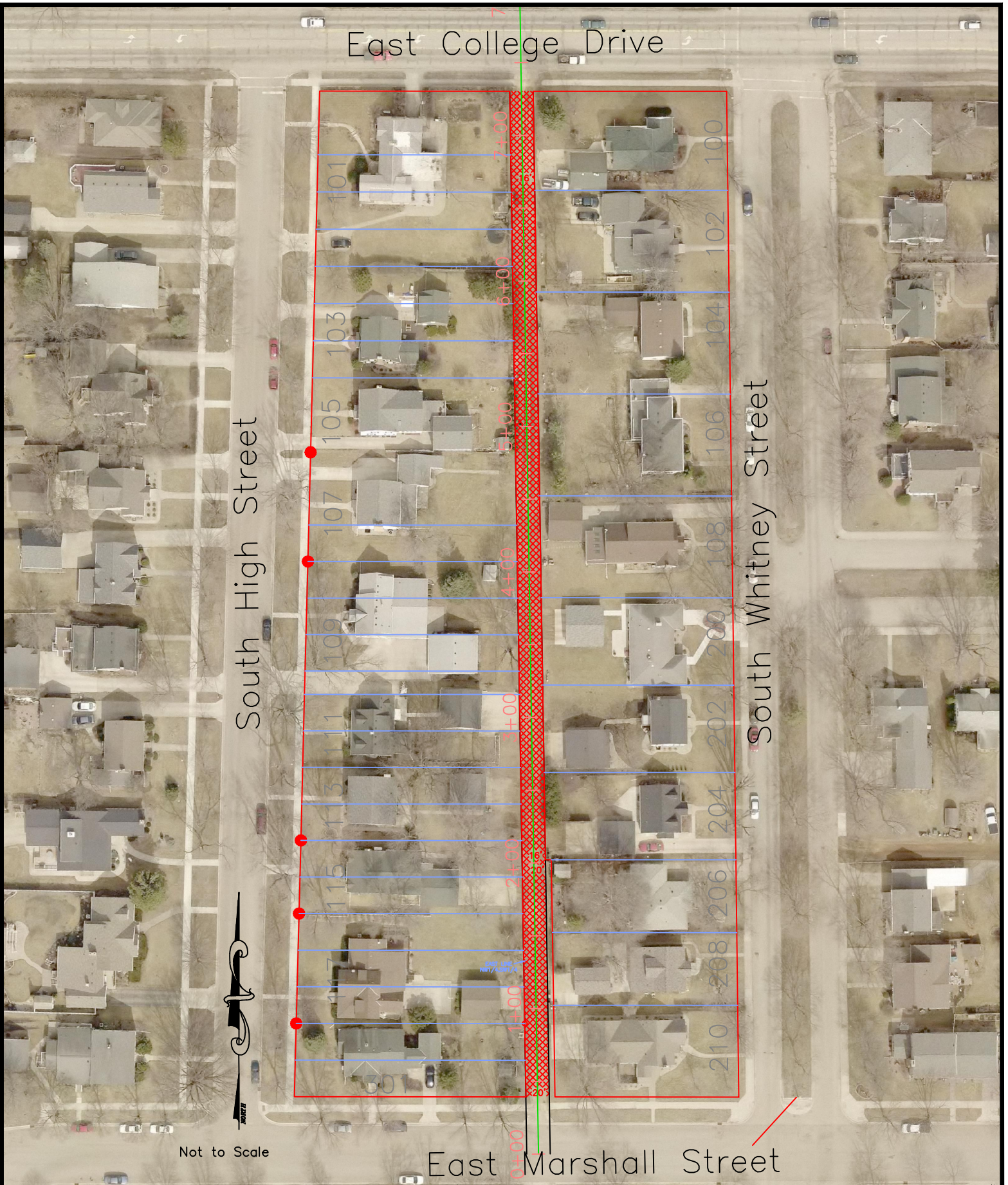
 City Clerk

Project Z70: Alley Project (High/Whitney)

Alley Frontage Calculations

				Alley Frontage	Signature Received
1	27-541001-0	206 WHITNEY ST S	MARY L BOLEK	50	50
2	27-496034-0	301 MARSHALL ST E	SDMN PROPERTIES, LLC	50	50
3	27-496025-0	101 HIGH ST S	ADAM & KATIE RIGGE JT	125	125
4	27-496026-0	103 HIGH ST S	KEVIN R & ANNE T VELDHUISEN JT	75	75
5	27-496027-0	105 HIGH ST S	CHELSEA & HAYDEN DOMBROVSKI JT	50	50
6	27-496028-0	107 HIGH ST S	KRISTIN L MALIN	75	75
7	27-496029-0	109 HIGH ST S	DANIEL T & MARIE R RITTER	83	83
8	27-496030-0	111 HIGH ST S	TAYLOR HAYDEN SCHRUNK	58	58
9	27-496031-0	113 HIGH ST S	JAMES SMALLEY & SARA RUNCHEY	50	50
10	27-496032-0	115 HIGH ST S	SCOTT A & BRENDA M BAKER	50	50
11	27-496033-0	117 HIGH ST S	DORIS & JOSEPH COOL TRUSTEES - DORIS M COOL TRUST	75	75
12	27-541003-0	210 WHITNEY ST S	EMMA CHRISTENSEN & TONY M VASKE JT	63	63
13	27-541002-0	208 WHITNEY ST S	ERIK P ENERSEN	50	50
14	27-540008-0	204 WHITNEY ST S	RICHARD L & JOANN M DORMAN JT	60	60
15	27-540007-0	202 WHITNEY ST S	LEE ANN M BUYSSE	60	60
16	27-540006-0	200 WHITNEY ST S	ABBY & ANDREW DALLMANN	60	60
17	27-540005-0	108 WHITNEY ST S	SUSAN M BROMEN	70	70
18	27-540004-0	104 WHITNEY ST S	JUSTIN & BROOKE RICHARDS JT	55	55
19	27-540002-0	102 WHITNEY ST S	JONATHAN P & JESSICA K FOLEY	70	70
20	27-540001-0	100 WHITNEY ST S	GERALD T BUE	68	68
21	27-540003-0	106 WHITNEY ST S	THOMAS E HAYNES MARY P JORGENSEN HAYNES JT	85	85
TOTAL FOOTAGE				1,382	1,019

Signatures Received Frontage	1,019
Total Alley Frontage	1,382
Percentage (must be more than 35%)	73.7%
	(Greater than 35%)



CITY ENGINEERS OFFICE
344 WEST MAIN STREET
MARSHALL, MINNESOTA
56258

Z70 Concrete/Bituminous Alley

Proposed Alley Reconstruction
 Bounded by Whitney, High
 East College Drive & East Marshall

DATE	1/17/2024
SHEET NO.	337
1 OF 1	



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	ACTION
Subject:	Consider Approval of Resolution Consenting to and Approving the Issuance of a Conduit Revenue Obligation by Lyon County
Background Information:	<p>In 2018, UCAP approached the City about issuing a conduit bond on behalf of UCAP for the Head Start Facility. The Mayor and City Administrator expressed support to issue the conduit bonds. Conduit bonds are revenue bonds—the city does not pay debt service, or any other cost related to the transaction. As a practical matter, the loan is (normally) handled entirely by a separate bond trustee (usually the trust division of a bank). After the bonds are issued, the city has almost no role in payment or administration of the bonds. In order for bonds to be qualified tax-exempt obligations the bonds must be (i) issued by a "qualified small issuer," (ii) issued for public purposes, and (iii) designated as qualified tax-exempt obligations. A "qualified small issuer" is (with respect to bonds issued during any calendar year) an issuer that issues no more than \$10 million of tax-exempt bonds during the calendar year. Qualified tax-exempt obligations are commonly referred to as "bank qualified bonds."</p> <p>However, we recently found out that it is possible that we would exceed \$10 million of bonding due to the fact that the wastewater facility upgrades Public Facilities Authority loan counts towards the \$10 million limit. To avoid putting the wastewater financing and future City Hall financing at risk, Baker Tilly (Springsted) approached the County to issue the conduit bonds. The County can issue the conduit bonds if the City consents them to do so. The County will take up this request at their June 18th Board meeting and the City will consent for them to do the conduit bonding at the June 25th.</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	Approve Resolution Consenting to and Approving the Issuance of a Conduit Revenue Obligation by Lyon County

United Community Action Partnership (UCAP) Head Start Facility Conduit Bonding

Background on Head Start Facility:

In 2017, UCAP was given notice that Grace Life Church of Marshall was expanding and would no longer be able to lease classroom space to Head Start (HS) after June 1, 2019. UCAP has analyzed over 30 existing buildings for conversion into a new HS Center and has been in contact with real estate agents, developers, churches, local leaders, schools, the media, and architects to assist in locating available space. None of the spaces, including UCAP's corporate office on South Saratoga, were viable for conversion largely due to the HS Program Performance Standards and the Minnesota Child Care Center Laws and Rules. Typical barriers included the size of space, buildings designed with residential versus commercial construction methods, lack of sprinkler systems, short-term lease options, and accessibility. As an example, the cost to renovate the corporate offices to meet HS regulations would have cost over \$4.3 million which exceeds the cost of new construction by over \$700,000. In addition, UCAP would have to incur the costs of renovating a replacement space for the corporate office and moving staff, phone, computer systems, etc. The most viable option for UCAP is the construction of a new HS facility next to the corporate office, providing efficiencies for both the organization and consumers accessing UCAP services.

Marshall has experienced positive growth in population, the economy, and welcoming new residents from around the world, but child poverty rates are rising. The 2016 American Community Survey showed a 3% increase in child poverty rates over recent years. In 2017, the State Demographer issued a report called Greater Minnesota Refined and Revisited which noted that rural residents who work full-time are two or more times more likely to live in poverty than urban residents working full-time. With more families in poverty, HS programs are critical. The National Head Start Association notes that children in Head Start are 31% less likely to have been held back a grade.

HS is a critical program that promotes school readiness of children from birth to age five from low-income families by enhancing cognitive, social and emotional development. Without the HS program in Marshall, many children would enter kindergarten unprepared, struggle with English comprehension, and be without consistent child care. No other early childhood program in Marshall provides free full day services. Lack of child care options is a significant barrier in Southwest Minnesota with community leaders, philanthropic organizations, and employers struggling to develop solutions. HS classrooms have consistently remained fully enrolled, with a waiting list.

UCAP is planning the development of a new HS facility at 1400 S Saratoga Street in Marshall, Minnesota. The total development cost of the new facility is approximately \$3.6 million. This 14,148 square foot single-story facility will provide 5 HS classrooms, each with approximately 985 square feet, including restrooms, storage and furniture. Additionally, the proposed facility includes rooms for Infant and Toddler care expansion (Early Head Start). The facility will include Head Start offices for Family Service Workers, Site Supervisor, Coach/Mentor, Program Assistant, and Education Manager, bringing HS staff on site, increasing productivity and reducing travel costs. In addition, co-locating UCAP and HS will provide a more streamlined approach for referrals and improve access for consumers seeking services from various UCAP programs.

The building will include a commercial kitchen to improve the nutritional services provided to the children. Installation of a kitchen on-site is estimated to save \$10,000 per year, a 1% reduction in program costs. It will also allow for more farm to table integration, reduce sugar and fat content, and provide food that reflects the diversity of the children enrolled. The center

will also have a fenced outdoor play area that meets the mandatory 75 square feet of outdoor space per child. A multipurpose room will provide opportunities for indoor play/large motor development and space for Parent Committees, Policy Council, and meetings with parents. The space will also have a custodial room, storage room, mechanical/electrical room, adult restrooms, and entrance/lobby. The UCAP site has the necessary space for parking and also for a bus loading/unloading area. The site is already owned by UCAP and will be located next to the corporate office. The site plan and building layout is included in the additional attachments section. The new facility will be ready for occupancy by UCAP's HS programs for the 2019/2020 school year.

A new HS facility in Marshall is critical to ensuring that early childhood education needs are met, especially for children living in poverty that have limited opportunities to afford tuition-based preschool options. HS works to provide equal opportunity for children entering kindergarten, despite their economic status. HS advances children on an educational, social and physical level. The program also provides critical education services for parents, including the topics of child development, health care, nutrition, and importance of family engagement. A new facility will also create a sense of stability for families and teaching staff knowing they have a permanent location.

Background on Conduit Bonding:

In 2018, UCAP approached the City about issuing a conduit bond on behalf of UCAP for the Head Start Facility. The Mayor and City Administrator expressed support to issue the conduit bonds. Conduit bonds are revenue bonds—the city does not pay debt service, or any other cost related to the transaction. As a practical matter, the loan is (normally) handled entirely by a separate bond trustee (usually the trust division of a bank). After the bonds are issued, the city has almost no role in payment or administration of the bonds. In order for bonds to be qualified tax-exempt obligations the bonds must be (i) issued by a "qualified small issuer," (ii) issued for public purposes, and (iii) designated as qualified tax-exempt obligations. A "qualified small issuer" is (with respect to bonds issued during any calendar year) an issuer that issues no more than \$10 million of tax-exempt bonds during the calendar year. Qualified tax-exempt obligations are commonly referred to as "bank qualified bonds."

However we recently found out that it is possible that we would exceed \$10 million of bonding due to the fact that the wastewater facility upgrade Public Facilities Authority loan counts towards the \$10 million limit. To avoid putting the wastewater financing and future City Hall financing at risk, Baker Tilly (Springsted) approached the County to issue the conduit bonds. The County can issue the conduit bonds if the City consents them to do so. The County will take up this request at their June 18th Board meeting and the City will consent for them to do the conduit bonding at the June 25th.

CITY OF MARSHALL, MINNESOTA

**RESOLUTION NO. _____
SECOND SERIES**

**CONSENTING TO AND APPROVING THE ISSUANCE OF A CONDUIT
REVENUE OBLIGATION BY LYON COUNTY, MINNESOTA**

WHEREAS, pursuant to Minnesota Statutes, Sections 469.152-469.1655, as amended (the “Act”), Lyon County, Minnesota (the “County”) proposes to issue a revenue note (the “Note”) for the benefit of United Community Action Partnership, Inc. (the “UCAP”), a Minnesota nonprofit corporation and an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) to (i) refinance a prior obligation related to an existing facility used and operated by UCAP to provide comprehensive services to people living with low incomes located at 1400 S. Saratoga Street in the City of Marshall, Minnesota (the “City”), and (ii) finance the costs related to the acquisition, construction, and equipping of a facility to be used and operated as a Head Start and Early Head Start Program to be located at 1402 S. Saratoga Street in the City (collectively, the “Project”); and

WHEREAS, the County proposes to issue its Note in an aggregate principal amount not to exceed \$1,340,000 pursuant to the Act to finance and refinance the Project and to repay the Note from payments to be made by UCAP pursuant to a loan agreement between the County and UCAP; and

WHEREAS, the Act permits the County to finance facilities located in the City for the benefit of an organization described in Section 501(c)(3) of the Code, provided the City has consented to such financing; and

WHEREAS, it is reasonable that the County finance the Project in the City on behalf of UCAP;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Marshall, Minnesota, that the City hereby consents to and approves the undertaking and financing of the Project by the County for purposes of the Act.

Passed and adopted this June 25, 2019.

CITY OF MARSHALL, MINNESOTA

Robert J. Byrnes
Mayor

Attest:

Kyle Box
City Clerk

STATE OF MINNESOTA)
) ss.
COUNTY OF LYON)

I, the undersigned, being the duly qualified and acting City Clerk of the City of Marshall, Minnesota (the "City"), do hereby certify that attached hereto is a compared, true, and correct copy of a resolution consenting to and approving the issuance of a conduit revenue obligation by Lyon County, Minnesota duly adopted by the City Council of the City on June 25, 2019, at a regular meeting thereof duly called and held, as on file and of record in my office, which resolution has not been amended, modified, or rescinded since the date thereof, and is in full force and effect as of the date hereof.

WITNESS My hand this ____ day of _____, 2019.

City Clerk



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	ACTION
Subject:	City Charges on Tax Forfeited Property Located at 620 W. Main Street
Background Information:	<p>On May 16, 2018 the bare lot located at 620 W. Main Street was forfeited to the State of Minnesota/Lyon County. Property forfeited for failure to pay real estate taxes. In addition to real estate taxes, City of Marshall had levied special assessments in the amount of \$19,234.52. Special assessments were levied as a result of nuisance abatement to remove the residential property damaged/destroyed in severe weather incident. Lyon County attempted to sell the property but was unable to do so. Minnesota Statutes do allow municipality to reassess special assessments or to levy charges against property in an amount up to costs incurred for unpaid special assessments. City Council had previously authorized special assessments to be reassessed in the amount of 50% of the cancelled special assessments.</p> <p>This matter came before the Council on May 14, 2019. City Council directed staff to negotiate an amount to be charged against the property if the tax forfeited property returns to private owners. Minnesota Statute §444.076 authorizes the City to levy a fee or charge against the property allowing the private property owner to take advantage of the improvement which gave rise to the special assessment. City staff has negotiated a charge of \$3,000 to be paid by perspective purchaser for the property. Attached is a signed agreement wherein the perspective purchaser agrees to pay a \$3,000 charge against the property. That charge is in addition to the purchase price which would be paid to Lyon County. Perspective purchaser has paid \$1,000 earnest money payment. Agreement is contingent upon City Council approval. If this matter is approved, the \$3,000 charge agreement plus the earnest money payment of \$1,000 will be forwarded to Lyon County for the conclusion of this transaction. Staff is recommending approval of the agreement as prepared.</p>
Fiscal Impact:	City shall receive \$3,000 as full and final payment of unpaid special assessment as previously charged in the amount of \$19,234.52. Property will return to tax rolls for City, County and School District tax funds.
Alternative/Variations:	None recommended.
Recommendations:	Consider and approve City Fees and Charges Agreement as signed by perspective purchaser.

CITY FEES AND CHARGES AGREEMENT
620 West Main Street, Marshall, Lyon County, Minnesota

THIS AGREEMENT, made and entered into this 20 day of June, 2019, by and between the City of Marshall, Minnesota, a municipal corporation and perspective purchaser Thomas Percy, as follows:

1. The City of Marshall has previously incurred significant expense in the abatement of nuisance property located at 620 W. Main Street. Legal description of that property is Lot 11 to Auditor's Plat #1, City of Marshall, Lyon County, Minnesota.
2. The residential property previously located on said property was destroyed by severe weather incident and the City has incurred expenses in excess of \$19,000.00 to abate the nuisance by way of removal of property at that location.
3. Said property is now a tax forfeited property owned by Lyon County, Minnesota, as the former owner has failed to pay real estate taxes.
4. Thomas Percy has expressed an interest in purchasing said property from Lyon County, Minnesota.
5. Pursuant to Minnesota Statutes §444.076, the City of Marshall may impose fees or charges for the use or availability of said property in an amount not to exceed the unpaid balance on a cancelled special assessment imposed for abatement of nuisance.
6. Perspective purchaser Thomas Percy has hereby paid an earnest money payment of \$1,000.00 for the proposed purchase of said property.
7. The City of Marshall believes that the appropriate fee or charge to be paid for the availability of said property is an amount of \$3,000.00.
8. That this agreement is subject to and contingent upon the approval of the \$3,000.00 charge to be imposed by the City of Marshall. If this agreement is acceptable and approved by the City of Marshall, this agreement and the \$1,000.00 earnest money will be remitted to Lyon County for the conclusion of the sale of property to Thomas Percy.
9. If, however, this agreement for the imposition of a \$3,000.00 charge by the City of Marshall is not approved by the City Council, then the \$1,000.00 earnest money payment will be refunded to Thomas Percy and this transaction will not be forwarded to Lyon County for conclusion.

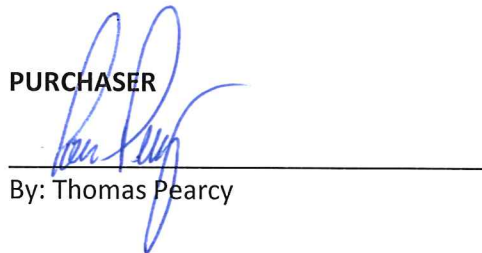
IN WITNESS WHEREOF, the parties have hereunto set their hands the date first above written and hereby agree to the terms and conditions herein.

CITY OF MARSHALL



By: Annette Storm,
Its: Director of Administrative Services

PURCHASER



By: Thomas Percy



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, June 25, 2019
Category:	NEW BUSINESS
Type:	ACTION
Subject:	Consider Appointments to the Various Boards, Commissions, Bureaus and Authorities.
Background Information:	The City of Marshall has various openings on the Boards, Commission, Bureaus and Authorities. Interviews were conducted on Tuesday, May 28 and Tuesday June 25, 2019 with the City Council.
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	approval of appointments to the various boards, commissions, bureaus and authorities.

City of Marshall Boards and Commissions

Adult Community Center Commission	Incumbent	New Applicants
2 openings (2) unexpired terms to expire 5/31/22		

Airport Commission	Incumbent	New Applicants
3 openings (3) unexpired terms to expire 5/31/22	Tom Larson	

Cable Commission	Incumbent	New Applicants
2 openings (2) unexpired terms to expire 5/31/22		

Community Services Advisory Board	Incumbent	New Applicants
2 openings (2) expired terms to expire 2/28/21 and 2/28/22		

Marshall Municipal Utilities Commission	Incumbent	New Applicants
1 opening (1) unexpired term to expire 5/31/24		Kristina Carrow

Police Advisory Board	Incumbent	New Applicants
1 opening (1) unexpired term to expire 5/31/22		



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Click or tap to enter a date.
Category:	COUNCIL REPORTS
Type:	INFO
Subject:	Commission/Board Liaison Reports
Background Information:	<p>Byrnes - Fire Relief Association and Regional Development Commission</p> <p>Schafer - Airport Commission, MERIT Center Board, City Council-County Board/Library Agreement & Operations Southwest Minnesota Amateur Sports Commission and SW Minnesota Emergency Communication Board</p> <p>Meister -Community Services Advisory Board, Cable Commission and Economic Development Authority</p> <p>Bayerkohler - Public Housing Commission, Planning Commission and Capital Equipment Review Committee</p> <p>DeCramer – Economic Development Authority and Utilities Commission</p> <p>Labat - Library Board, Police Advisory Board and Convention and Visitors Bureau</p> <p>Lozinski - Adult Community Center Commission and Joint Law Enforcement Center Management Committee and Marshall Area Transit</p>
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
4570	AMAZON							
	I-433758388647	MATERIALS	R	6/11/2019		90.32CR	113369	
	I-435649798995	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		12.95CR	113369	
	I-437787644556	SWINDAYCAREKITS/FRIENDSSRP	R	6/11/2019		176.92CR	113369	
	I-446585778338	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		48.20CR	113369	
	I-457759383353	BOOK	R	6/11/2019		64.99CR	113369	
	I-464338659748	SWINITIATIVEDAYCAREKITS GRANT	R	6/11/2019		7.84CR	113369	
	I-546444736453	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		151.98CR	113369	
	I-577944675869	DVD	R	6/11/2019		17.99CR	113369	
	I-639354587664	FRIENDSSRP	R	6/11/2019		17.57CR	113369	
	I-664873945945	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		33.52CR	113369	
	I-739988954879	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		49.32CR	113369	
	I-783577577563	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		39.34CR	113369	
	I-794473784496	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		17.64CR	113369	
	I-854645855637	FRIENDSSRP	R	6/11/2019		26.11CR	113369	
	I-976865538335	SWINITIATIVEDAYCAREKITGRANT	R	6/11/2019		13.84CR	113369	768.53
VOID	VOID CHECK		V	6/11/2019			113370	**VOID**
5702	B & H PHOTO & ELECTRONICS CORP							
	I-158249333	SECURITYCAMERAS	R	6/11/2019		1,642.50CR	113371	1,642.50
0018	BORDER STATES ELECTRIC SUPPLY							
	I-917810444	LEDLIGHTSCLOUD/CAN	R	6/11/2019		101.16CR	113372	
	I-917838437	LEDCLLOUD/CAN	R	6/11/2019		117.50CR	113372	218.66
5070	BRODART CO							
	I-530401	FRIENDSSUPPLIES	R	6/11/2019		80.16CR	113373	80.16
5351	CENGAGE LEARNING							
	I-67190855	BOOKS	R	6/11/2019		38.92CR	113374	38.92
0875	COMPUTER MAN INC							
	I-281238	LAPTOPADULTSERVICES	R	6/11/2019		839.00CR	113375	
	I-281358	SECURITYCAMERASOFTWARESETUP	R	6/11/2019		95.00CR	113375	934.00
3819	DACOTAH PAPER CO							
	I-67888	BLDGSUPPLIES	R	6/11/2019		37.52CR	113376	
	I-70464	BATHROOMSUPPLIES	R	6/11/2019		265.80CR	113376	
	I-74399	BLDGSUPPLIES	R	6/11/2019		39.39CR	113376	342.71
1	DEAR READER.COM							
	I-33350	SUBSCRIPTION	R	6/11/2019		1,200.00CR	113377	1,200.00

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
4573	DEMCO							
	I-6608514	FRIENDSMAGBOX	R	6/11/2019		540.53CR	113378	
	I-6613826	FRIENDSSRP	R	6/11/2019		124.32CR	113378	664.85
1	ERA MINNESOTA							
	I-201906103533	PROGRAM	R	6/11/2019		50.00CR	113379	50.00
1141	DEBAERE, FRANCIS							
	I-1513	SECURITYCAMERAWIRING	R	6/11/2019		3,300.00CR	113380	
	I-1514	SECURITYCAMERAINSTALLATION/WIR	R	6/11/2019		690.00CR	113380	3,990.00
4552	INGRAM LIBRARY SERVICES							
	I-39967902	MATERIALS/SWINITIATIVEDAYGRANT	R	6/11/2019		155.24CR	113381	
	I-40060822	MATERIALS/SWINDAYCAREKITSGRANT	R	6/11/2019		104.90CR	113381	
	I-40060823	MATERIALS	R	6/11/2019		94.01CR	113381	
	I-40069563	MATERIALS	R	6/11/2019		28.14CR	113381	
	I-401691199	MATERIALS	R	6/11/2019		91.50CR	113381	
	I-40262480	MATERIALS	R	6/11/2019		45.75CR	113381	
	I-40288607	MATERIALS	R	6/11/2019		888.64CR	113381	
	I-40306366	MATERIALS	R	6/11/2019		117.14CR	113381	
	I-40352425	MATERIALS	R	6/11/2019		36.05CR	113381	
	I-40361056	MATERIALS	R	6/11/2019		14.59CR	113381	
	I-40469236	MATERIALS	R	6/11/2019		125.99CR	113381	
	I-40469239	MATERIALS	R	6/11/2019		485.97CR	113381	
	I-40481018	MATERIALS	R	6/11/2019		13.79CR	113381	2,201.71
VOID	VOID CHECK		V	6/11/2019			113382	**VOID**
6299	IZQUIERDO, CHRISTINA							
	I-201906103532	TRACY/RETURN	R	6/11/2019		27.84CR	113383	27.84
6072	LUND, CHELSEA							
	I-MLCL20	FRIENDSSLP/ANNUALREPORT	R	6/11/2019		175.00CR	113384	175.00
1545	LYON COUNTY HIGHWAY DEPARTMENT							
	I-201906103530	MAYVANGAS	R	6/11/2019		67.98CR	113385	67.98
6246	MARSHALL MUNICIPAL UTILITIES **							
	I-201906103529	SRVS4/29-05/30	R	6/11/2019		2,152.46CR	113386	2,152.46
4980	MENARDS INC							
	I-39205	SURGEPROTECTOR/CORDCOVER	R	6/11/2019		32.38CR	113387	
	I-40444	COURTYARD/GAS CAN	R	6/11/2019		54.89CR	113387	87.27

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
3597	PAAPE DISTRIBUTING CO							
	I-006588	MOVETHERMOSTATS	R	6/11/2019		895.00CR	113388	
	I-006589	MOVETHERMOSTATS	R	6/11/2019		400.75CR	113388	1,295.75
6234	PERMA-BOUND							
	C-837456	SWINITIATEDAYCAREKITS	R	6/11/2019		19.91	113389	
	I-1826087-00	SWINITIATEDAYCAREKITSGRANT	R	6/11/2019		612.16CR	113389	592.25
2318	SOUTHWEST SANITATION INC.							
	I-201906103528	SRVC MAY19	R	6/11/2019		116.46CR	113390	116.46
4648	TRI-COUNTY NEWS							
	I-201906103531	CWD1YRSUBSCRIPTION	R	6/11/2019		48.00CR	113391	48.00
5733	VAST BROADBAND							
	I-201906043505	SRVC0526-0625	R	6/11/2019		89.96CR	113392	89.96
4489	VERIZON WIRELESS							
	I-9829687650	SRVS05/09-06/08	R	6/11/2019		60.78CR	113393	60.78
4575	WALMART COMMUNITY							
	I-000325	SWINGRANTELKITS	R	6/11/2019		94.21CR	113394	
	I-002781	SWINITIATEDVEELKITGRANT	R	6/11/2019		66.23CR	113394	
	I-007713	SUPPLIES	R	6/11/2019		27.86CR	113394	188.30

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	24	0.00	17,034.09	17,034.09
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	2	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	26	0.00	17,034.09	17,034.09

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
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** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
211	6/2019	17,034.09CR
=====		
ALL		17,034.09CR

5/11/2019 9:27 AM
 PACKET: 06877 EFT Payments-LIBRARY
 VENDOR SET: 01
 FUND : 211 LIBRARY FUND
 DEPARTMENT: 0437 LIBRARY
 BUDGET TO USE: CB-CURRENT BUDGET

REGULAR DEPARTMENT PAYMENT REGISTER

BANK: AP

VENDOR	NAME	ITEM #	G/L ACCOUNT NAME	DESCRIPTION	EFT #	AMOUNT
01-1271	HENLE PRINTING COMPANY					
		I-159348	211-70437-2271	COLLECTION SU HOLDSPOSTCARDS	000665	51.17
		I-159831	211-70437-2213	DONATIONS/GRA FRIENDSRPPOSTCARDS	000665	303.35
		I-159832	211-70437-2213	DONATIONS/GRA FRIENDSRPREGISTRATIONS	000665	53.80
		I-159842	211-70437-2213	DONATIONS/GRA FRIENDSRPREADINGLOGSRUBBY	000665	281.60
		I-159921	211-70437-2213	DONATIONS/GRA FRIENDSRPBROCHURES	000665	337.47
01-4549	A & B BUSINESS, INC					
		I-IN619121	211-70437-3405	MAINTENANCE A SRVS5/21-5/20/19	000666	408.16
					DEPARTMENT 0437 LIBRARY	TOTAL: 1,435.55
					FUND 211 LIBRARY FUND	TOTAL: 1,435.55
					REPORT GRAND TOTAL:	1,435.55

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====			=====GROUP BUDGET=====		
				ANNUAL BUDGET	BUDGET OVER	AVAILABLE BUDG	ANNUAL BUDGET	BUDGET OVER	AVAILABLE BUDG
2019-2020	211-70437-2213	DONATIONS/GRANT EXPENSE	976.22	0		11,443.03-	Y		
	211-70437-2271	COLLECTION SUPPLIES	51.17	3,000		1,198.02			
	211-70437-3405	MAINTENANCE AGREEMENTS	408.16	28,000		19,119.45			
** 2019-2020 YEAR TOTALS **			1,435.55						

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
211-0437	LIBRARY	1,435.55
211 TOTAL	LIBRARY FUND	1,435.55
** TOTAL **		1,435.55

NO ERRORS

** END OF REPORT **

--UNAPPROVED --

**MINUTES OF THE
MARSHALL PLANNING COMMISSION MEETING
JUNE 12, 2019**

MEMBERS PRESENT: Fox, Schroeder, Steen, Edblom, Lee and Carstens

MEMBERS ABSENT: Knieff

OTHERS PRESENT: Ilya Gutman, Jason Anderson and Glenn Bayerkohler

1. Chairman Edblom asked for nominations for 2019/2020 officers. Steen nominated Edblom for Chairperson, seconded by Schroeder. Edblom nominated Steen for Vice Chairperson, Lee seconded. ALL VOTED IN FAVOR.
2. The meeting was called to order by Chairman Edblom. He asked for the approval of the minutes of the April 10, 2019, regular meeting of the Marshall Planning Commission. Carstens MADE A MOTION, SECOND BY Fox, to approve the minutes as written. THE MOTION PASSED with Schroeder abstaining.
3. Gutman explained the original MERIT Center master plan included a shooting range shown west of the driving track north of Erie Road. A shooting range is not listed as a permitted or conditional use in any zoning district. The area north of Erie Road is zoned A - Agricultural District and a driving track is listed among conditional uses in that zoning district. It seems to make sense to add shooting ranges as a conditional use in A - Agricultural Districts. Several other cities that have outdoor shooting ranges were contacted and it seems to be a common way to have shooting ranges listed as a conditional use in a rural or agricultural district. A few other minor changes are also proposed to streamline the Ordinance and make it more consistent. Staff recommends the recommendation to the City Council approving the revisions amending Section 86-96 A - Agricultural District by adding shooting ranges as a conditional use in an A - Agricultural District. Schroeder asked if there was any feedback from residents. Gutman said this is not public hearing; that will be held at the City Council so public is not aware at this time. Anderson said that with the requirement of a conditional use it will be looked at on case by case basis. Edblom asked if city is bringing this forward. Anderson said at this time we have not had a request but a gun range is shown in the MERIT Center master plan. Carstens asked if this is for police training only or open to public for use. Anderson said there are things that are being worked out. We will have to address that when we receive a request. Gutman said in other cities it does allow public use. Anderson said the embankments are tall enough to make it safe for public use. Steen MADE A MOTION, SECOND BY Schroeder to recommend to City Council an approval as recommend by staff. MOTION PASSED.
4. In other business Gutman went over packet from a zoning class that he and Anderson attended.
5. A MOTION WAS MADE BY Fox, SECOND BY Lee to adjourn the meeting. ALL VOTED IN FAVOR. Chairman Edblom declared the meeting adjourned.

Respectfully submitted,
Chris DeVos, Recording Secretary



BUILDING PERMIT LIST

June 25, 2019

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
MENARD INC	1500 BOYER DR	INTERIOR & EXTERIOR REMC	450,000.00
% WESTERN COMMUNITY ACTION INC, JILL A C	1402 SARATOGA ST S	NEW BUILDING	1,894,800.00
JAMES LOZINSKI CONSTRUCTION INC.	702 SOUTHVIEW DR E	BUILDING ADDITION	188,000.00
ACE HOME & HARDWARE	904 ANDREW ST	NEW BUILDING	415,000.00
ACE HOME & HARDWARE	900 ANDREW ST	NEW BUILDING	415,000.00
MINNESOTA CABINETS, INC.	105 THOMAS AVE E	INTERIOR REMODEL	3,500.00
WALERIUS, PAUL & KRISTA	204 PARK AVE	EXTERIOR REMODEL	10,000.00
Girard, Josh B & Jessica L	502 BRUCE ST S	INTERIOR REMODEL	3,000.00
VERSLUYS, STEVEN M & MAURETTA D	1428 FLOYD WILD DR	RE-ROOFING	6,000.00
ANDA CONSTRUCTION COMPANY	901 PEARL AVE	EXTERIOR REMODEL	57,000.00
RA CHILDREN PROPERTIS LLC	1001 PEARL AVE	EXTERIOR REMODEL	57,000.00
ANDA CONSTRUCTION COMPANY	801 PEARL AVE	EXTERIOR REMODEL	57,000.00
GEIHL CONSTRUCTION, INC.	1105 DAVID DR	DECK	14,000.00
Safe Basements of MN	505 2ND ST S	INTERIOR REMODEL	3,500.00
JAMES LOZINSKI CONSTRUCTION INC.	1120 CLIFTON CIR	RE-ROOFING	17,500.00
GARY VLAMINCK CONSTRUCTION	1004 SILVERVINE DR	INTERIOR & EXTERIOR REMC	2,500.00
ROOT, RAYMOND L & SHARON M	503 CARLSON ST	DECK	6,200.00
Regnier Electric	1306 PARKSIDE DR	HVAC	2,500.00
OLIVEIRA, MICHAEL & SUSAN	902 ELAINE AVE	DOORS	1,600.00
GESKE HOME IMPROVEMENT CO.	1104 DEVITO ST	Windows	600.00
GESKE HOME IMPROVEMENT CO.	706 -8 2ND ST S	Windows	600.00
GESKE HOME IMPROVEMENT CO.	1231 PATRICIA CT	Windows	2,400.00
GESKE HOME IMPROVEMENT CO.	406 VIKING DR	Windows	600.00
GESKE HOME IMPROVEMENT CO.	409 BRUCE ST S	Windows	6,000.00
GESKE HOME IMPROVEMENT CO.	105 THOMAS AVE W	Windows	1,200.00
GESKE HOME IMPROVEMENT CO.	713 NUESE LN	Windows	1,800.00
JOHNSON, RANDOLPH & JACQUELYN	507 SARATOGA ST W	DECK	5,000.00
TUTT CONSTRUCTION, INC.	715 SCOTT ST	RE-ROOFING	1,356.00

GESKE HOME IMPROVEMENT CO.	403 MINNESOTA ST N	Windows	1,200.00
C&S Roofing and Drywall	513 CENTRAL AVE	RE-ROOFING	10,800.00
RICK SLAGEL CONSTRUCTION INC	506 DONITA AVE	RE-ROOFING	12,000.00
TUTT CONSTRUCTION, INC.	711 SCOTT ST	RE-ROOFING	14,100.00
LEIBFRIED, SHAWN M & STEPHANIE	107 THOMAS AVE W	INTERIOR & EXTERIOR REMC	12,500.00
CLARK, EDWARD J & JULIE A	509 SOUTHVIEW DR W	Windows	1,500.00
LOUWAGIE, KRYSTL R	701 COLLEGE DR E	Windows	2,000.00
Regnier Electric	101 C ST	HVAC	5,100.00
Regnier Electric	211 ROBERT ST	HVAC	2,500.00
TUTT CONSTRUCTION, INC.	310 LYON ST E	RE-ROOFING	6,600.00
KANDY NOLES, DANIEL J STEVENS &	206 DESCHEPPER ST	EXTERIOR STRUCTURE	7,400.00
TUTT CONSTRUCTION, INC.	301 LYON ST W	INTERIOR REMODEL	3,200.00



PLUMBING PERMIT LIST
June 25, 2019

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
BISBEE PLUMBING & HEATING	904 POPLAR AVE	WATER HEATER	500.00
Girard, Josh B & Jessica L	502 BRUCE ST S	INTERIOR REMODEL	0.00
SHERMAN, JASON L & LISA M	105 THOMAS AVE E	INTERIOR REMODEL	500.00
TRIO PLUMBING & HEATING	110 RANCH AVE	INTERIOR REMODEL	300.00
E.T. HEATING & COOLING	312 WARSAW CIR	NEW BUILDING	0.00



SIGN PERMIT LIST
June 25, 2019

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
DUININCK INC	705 7TH ST N	N/A	200.00

June 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4 4:30 p.m. Airport Commission	5	6	7	8
9	10 3:30 p.m. Public Housing Commission 4:00 p.m. Library Board	11 5:30 p.m. Regular City Council Meeting	12 12:00 p.m. Adult Community Center 5:30 p.m. Planning Commission	13	14	15
16	17	18 4:30 p.m. Marshall Municipal Utilities Commission	19 12:00 p.m. EDA	20 2:00 p.m. CVB Board Meeting	21	22
23	24	25 4:00 p.m. Work Session 5:30 p.m. Regular City Council Meeting	26	27	28	29
30						

July 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2 4:30 p.m. Airport Commission	3	4 City Hall Closed – Independence Day	5	6
7	8 3:30 p.m. Public Housing Commission 4:00 p.m. Library Board	9 4:00 p.m. Work Session 5:30 p.m. Regular City Council Meeting	10 5:30 p.m. Planning Commission	11	12	13
14	15	16 4:30 p.m. Marshall Municipal Utilities Commission	17 12:00 p.m. EDA	18 2:00 p.m. CVB Board Meeting	19	20
21	22	23 4:00 p.m. Work Session 5:30 p.m. Regular City Council Meeting	24	25	26	27
28	29	30	31			

August 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6 4:30 p.m. Airport Commission	7 4:45 p.m. Community Services Advisory Board	8	9	10
11	12 3:30 p.m. Public Housing Commission 4:00 p.m. Library Board	13 5:30 p.m. Regular City Council Meeting	14 5:30 p.m. Planning Commission	15 2:00 p.m. CVB Board Meeting	16	17
18	19	20 4:30 p.m. Marshall Municipal Utilities Commission	21 12:00 p.m. EDA	22	23	24
25	26	27 4:00 p.m. Work Session 5:30 p.m. Regular City Council Meeting	28	29	30	31