



STAFF REPORT

DATE: November 19, 2019

CONSENT

TO: City Council
FROM: Sue Iverson – Finance Director
AGENDA ITEM: Accept 3rd Quarter Financial Reports

BACKGROUND:

The City of Lake Elmo has fiduciary authority and responsibility to conduct normal business operations and report the unaudited financial information to the City Council on a regular basis.

ISSUE BEFORE THE CITY COUNCIL:

- 1) Does the City Council have any questions regarding the attached 3rd Quarter Financial information?

DISCUSSION:

As part of informing the City Council and community on the financial position of the City, attached are the Budget-to-Actual reports for the 3rd quarter of 2019.

The Budget vs. Actual for 3rd quarter 2019 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2019 budget cycle.

Please note that revenue figures are low on property taxes and utilities do to timing of when the revenue is received. Taxes are only received in July for those collected in May, December for those collected in October, and a clean-up payment for any delinquent taxes collected by the end of December in January of the next year. Utilities are billed quarterly so the report will only reflect payments for previous billings of 1st and 2nd quarter bills as 3rd quarter was mailed in October, Storm Water is billed annually in January for the previous year.

Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year. Budgeted transfers will be done in July to divide the interest income equally among the funds (6 months each).

The Finance Committee has reviewed the reports and recommends approval to the City Council.

FISCAL IMPACT:

N/A

RECOMMENDATION:

If removed from the consent agenda:

Motion to recommend approval of the 3rd Quarter Financial Reports.

ATTACHMENTS:

- 1) 3rd Quarter Budget-to-Actual Reports

CITY OF LAKE ELMO

2019 YTD Actuals

Master Worksheet

Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
General Fund Revenues:					
Taxes					
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,963,905	\$ 1,456,329	49.14%	Receive in July and Dec
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000	13,543	90.29%	Receive in July and Dec
101-410-1320-31030	Mobile Home Tax	15,000		0.00%	Receive in July and Dec
101-410-1320-31030	Delinquent Mobile Home Tax		4,660	0.00%	Receive in July and Dec
101-410-1320-31040	Fiscal Disparities	199,221	121,319	60.90%	Receive in July and Dec
101-410-1320-31045	Delinquent Fiscal Disparities			0.00%	Receive in July and Dec
101-410-1320-31050	Tax Abatement			0.00%	Receive in July and Dec
101-410-1320-31910	Penalty & Interest on Taxes	500		0.00%	Receive in July and Dec
101-410-1320-31920	Forfeited Tax Sale Apportionment		2,551	0.00%	Receive in July and Dec
Total Taxes		\$ 3,193,626	\$ 1,598,403	50.05%	
Licenses and Permits					
101-410-1320-32110	Liquor License	8,300	2,050	24.70%	
101-410-1320-32180	Wastehauler License	1,000	600	60.00%	
101-410-1320-32181	General Contractor License		300	0.00%	
101-410-1320-32183	Heating Contractor License			0.00%	
101-410-1320-32184	Blacktopping Contractor License			0.00%	
101-420-2400-32210	Building Permits	800,000	544,840	68.11%	
101-410-1910-32211	Driveway Permits	15,000	9,585	63.90%	
101-420-2400-32212	Fireplace Permits	16,000	10,860	67.88%	
101-420-2400-32220	Heating Permits	60,000	40,927	68.21%	
101-420-2400-32230	Plumbing Permits	60,000	54,808	91.35%	
101-420-2400-32232	Pool Permits	1,000	750	75.00%	
101-420-2400-32213	Siding Permits	12,500	2,801	22.40%	
101-420-2400-32214	Roof Permits	50,000	9,038	18.08%	
101-410-1320-32240	Animal License			0.00%	Discontinued in 2019
101-420-2400-32250	Utility Permits	27,000	27,843	103.12%	
101-420-2220-32260	Burning Permit	2,000	1,245	62.25%	
101-410-1320-32270	Massage Therapy Licenses	100	250	250.00%	
101-420-2400-32275	Fire Suppression Permits	2,500	1,420	56.80%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,500	240	16.00%	
101-410-1320-32281	Golf Cart Operation Permit		30		
101-420-2400-32282	Miscellaneous Permits		100	0.00%	
Total Licenses and Permits		\$ 1,056,900	\$ 707,687	66.96%	
Intergovernmental					
101-410-3100-32418	MSA Maintenance	151,727	153,963	101.47%	Pynt twice a year
101-420-2220-33420	State Fire Aid	60,000		0.00%	November receipt
101-410-1320-33422	PERA Aid	2,749	1,375	50.00%	July and December receipt
101-450-5200-33426	Miscellaneous State Grants	4,820	840	17.43%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	32,773	4,327	0.00%	ISD 916 Service Fee Due in Dec. - 2% Incr /Yr. End in 2026
101-430-3100-33630	Miscellaneous Grants		6,323	0.00%	South Washington City Watersted Grant Agreement
101-420-2220-33630	Miscellaneous Grants				Firefighter Training Reimbursement

CITY OF LAKE ELMO
2019 YTD Actuals
Master Worksheet

Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-410-1320-33521	Recycling Grant	15,766	-	0.00%	
Total Intergovernmental		\$ 267,835	\$ 166,827	62.29%	
Charges for Services					
101-410-1910-34103	Zoning & Subdivision Fees	45,000	62,995	139.99%	
101-420-2400-34104	Plan Check Fees	525,000	320,562	61.06%	
101-410-1320-34105	Sale of Copies, Books, Maps	200		0.00%	
101-410-1520-34107	Assessment Searches	1,400	660	47.14%	
101-450-5200-34207	Building Code Surcharges			0.00%	Pass Thru
101-450-5200-34710	Rent		12	0.00%	
101-410-1450-34111	Cable Operation Reimbursement	5,000	1,015	20.30%	Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee	25,000	18,500	74.00%	\$100 every new review charged
101-420-2400-34114	Street Light Fee		1,151	0.00%	
101-410-1910-34115	Base Map Upgrading Fee		3,050	0.00%	
101-410-1910-36206	Escrow Administration Fee	25,000	119,600	478.40%	\$100 every new escrow is charged
Total Charges for Services		\$ 626,600	\$ 527,555	84.19%	
Fines and Forfeits					
101-410-2100-35100	Fines	49,000	26,101	53.27%	
Total Fines and Forfeits		\$ 49,000	\$ 26,101	53.27%	
Investment Earnings					
101-410-1320-36210	Interest Earnings	40,000	-	0.00%	Interest applied at EOY
Total Investment Earnings		\$ 40,000	\$ -	0.00%	
Miscellaneous					
101-410-1320-31811	Cable Franchise Revenue	85,000	103,692	121.99%	
101-410-1320-36200	Miscellaneous Revenue	29,900	10,269	34.35%	
101-420-2220-36200	Miscellaneous Revenue		4,543	0.00%	Insurance Reimbursement for Sewer Backup
101-430-3100-36200	Miscellaneous Revenue		795	0.00%	Surplus Auction Proceeds
101-410-1910-36236	Conservation Easement Fee			0.00%	
101-420-2220-36204	Reimbursements - Fire	-		0.00%	
101-410-1320-36230	Donations	10,000	15,000	150.00%	Jaycees Donation
101-420-2220-36230	Donations		1,500	0.00%	AED Donation
101-410-1320-34120	Tower Rent	108,148	106,583	98.55%	
Total Miscellaneous		\$ 233,048	\$ 242,382	104.01%	
Total General Fund Revenues:		\$ 5,467,009	\$ 3,268,955	59.79%	

CITY OF LAKE ELMO
2019 YTD Actuals
Master Worksheet

Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
General Fund Expenditures:					
1110					
Personnel					
Mayor & Council					
101-410-1110-41030	Part-time Salaries	25,690	12,845	50.00%	Paid 2x a year
101-410-1110-41220	FICA Contributions	1,593	796	49.99%	Paid 2x a year
101-410-1110-41230	Medicare Contributions	373	186	49.94%	Paid 2x a year
101-410-1110-41510	Workers Compensation	237	57	24.10%	2019 Prem \$119, Refund from 2018 \$62
Total Personnel		\$ 27,893	\$ 13,885	49.78%	
Materials and Supplies					
101-430-1110-42000	Office Supplies	125	78	62.58%	
101-430-1110-42001	Computer Reimbursement	2,000	1,000	50.00%	
101-410-1110-43310	Mileage	300		0.00%	
101-410-1110-43185	IT Support	1,101	851	77.27%	
101-410-1110-42002	IT Hardware			0.00%	
101-410-1110-43190	Software Programs			0.00%	
Total Materials and Supplies		\$ 3,526	\$ 1,929	54.71%	
Charges and Services					
101-410-1110-44300	Miscellaneous	7,000	6,814	97.35%	
101-410-1110-44330	Dues & Subscriptions	12,800	3,672	28.69%	
101-410-1110-44370	Conferences & Training	1,000	480	48.00%	
Total Charges and Services		\$ 20,800	\$ 10,966	52.72%	
1110	Total Mayor & Council	\$ 52,219	\$ 26,780	51.28%	
1320					
Personnel					
Administration					
101-410-1320-41010	Full-time Salaries	222,374	175,921	79.11%	
101-410-1320-41030	Part-time Salaries			0.00%	
101-410-3120-41020	Overtime			0.00%	
101-410-3120-41040	Temporary Employees			0.00%	
101-410-1320-41210	PERA Contributions	16,678	13,063	78.32%	
101-410-1320-41220	FICA Contributions	17,012	10,064	59.16%	
101-410-1320-41230	Medicare Contributions		2,478	0.00%	
101-410-1320-41300	Insurance	39,114	25,865	66.13%	
101-410-1320-41325	Life Insurance	344	124	36.16%	
101-410-1320-41330	STD/LTD	1,198	893	74.53%	
101-410-1320-41420	Unemployment Benefits			0.00%	
101-410-1320-41510	Workers Compensation	2,005	758	37.82%	2019 Prem \$2149, Refund from 2018 \$1391
Total Personnel		\$ 298,725	\$ 229,167	76.71%	
Materials and Supplies					
101-410-1320-42000	Office Supplies	4,250	2,066	48.62%	

CITY OF LAKE ELMO
2019 YTD Actuals
Master Worksheet

Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-410-1320-42030	Printed Forms	100	1,301	1300.67%	
101-410-1320-43090	Newsletter/Website	-	-	0.00%	
Total Materials and Supplies		\$ 4,350	\$ 3,367	77.40%	
Charges and Services					
101-410-1320-43100	Assessing Services	81,500	85,831	105.31%	
101-410-1320-43040	Legal Services	90,000	32,836	36.48%	
101-410-1320-43150	Contract Services	3,100	1,773	57.19%	
101-410-1320-43180	Information Technology/Web	-	-	0.00%	
101-410-1320-43185	IT Support	6,682	5,215	78.06%	
101-410-1320-42002	IT Hardware	1,500	-	0.00%	
101-410-1320-43190	Software Programs	1,309	1,179	90.08%	
101-410-1320-43210	Telephone	2,511	1,310	52.19%	
101-410-1320-43220	Postage	3,000	1,147	38.23%	
101-410-1320-43310	Mileage	1,100	332	30.22%	
101-410-1320-43510	Legal Publishing	10,000	1,268	12.68%	
101-410-1320-43610	Insurance	35,649	32,212	90.36%	
101-410-1320-43152	Cable Operation Expense	-	275	0.00%	
101-410-1320-44330	Dues & Subscriptions	2,000	1,746	87.31%	
101-410-1320-44370	Conferences & Training	3,000	839	27.97%	
Total Charges and Services		\$ 241,351	\$ 165,965	68.77%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	1,791	1,162	64.87%	
Total Miscellaneous		\$ 1,791	\$ 1,162	64.87%	
1320	Total Administration	\$ 546,217	\$ 399,660	73.17%	
1410					
Personnel					
101-410-1410-41030	Part-time Salaries	-	795	0.00%	School Election will be reimbursed by School Dist
101-410-1410-41510	Workers Compensation	-	-	0.00%	
Total Personnel		\$ -	\$ 795	0.00%	
Charges and Services					
101-410-1410-43310	Travel Expense	-	25	0.00%	
101-410-1410-43510	Legal Notices Publishing	-	1,660	0.00%	
101-410-1410-43150	Contract Services	-	1,660	100.00%	annual charge
Total Charges and Services		\$ -	\$ 1,685	101.50%	
Capital Outlay					
101-480-8000-45800	Other Equipment	-	-	0.00%	
Total Capital Outlay		\$ -	\$ -	0.00%	
Miscellaneous					

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2019 YTD Actuals
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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-410-1410-44300	Miscellaneous	-	159	0.00%	
	Total Miscellaneous	\$ -	\$ 159	0.00%	
1410	Total Elections	\$ 1,660	\$ 2,639	158.98%	
1450	Communications				
Personnel					
101-410-1450-41010	Full-time Salaries	30,800	17,949	58.28%	
101-410-1450-41030	Part-time Salaries			0.00%	
101-410-1450-41020	Overtime			0.00%	
101-410-1450-41040	Temporary Employees			0.00%	Interns
101-410-1450-41210	PERA Contributions	2,310	1,318	57.04%	
101-410-1450-41220	FICA Contributions	2,356	1,057	44.86%	
101-410-1450-41230	Medicare Contributions		247	0.00%	
101-410-1450-41300	Insurance	7,243	4,281	59.10%	
101-410-1450-41325	Life Insurance	63	19	30.52%	
101-410-1450-41330	STD/LTD	157	105	66.67%	
101-410-1450-41510	Workers Compensation	262	116	44.36%	2019 Prem \$298, Refund from 2018 \$182
	Total Personnel	\$ 43,191	\$ 25,092	58.09%	
	Charges and Services				
101-410-1450-43090	Newsletter	3,000	1,552	51.73%	
101-410-1450-43180	Information Technology/Web	1,800	1,690	93.89%	
101-410-1450-43185	IT Support	535	413	77.28%	
101-410-1450-42002	IT Hardware			0.00%	
101-410-1450-43190	Software Programs			0.00%	
101-410-1450-43210	Telephone			0.00%	
101-410-1450-43220	Postage	1,450	722	49.81%	
101-410-1450-43310	Mileage			0.00%	
101-410-1450-43510	Public Notices			0.00%	
101-410-1450-43152	Cable Operations	5,000	3,080	61.60%	
101-410-1450-44370	Conferences and Training	-		0.00%	
	Total Charges and Services	\$ 11,785	\$ 7,458	63.28%	
1450	Total Communications	\$ 54,976	\$ 32,549	59.21%	
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	97,334	65,286	67.07%	
101-410-1520-41030	Part-time Salaries		3,443	0.00%	
101-410-1520-41020	Overtime			0.00%	
101-410-1520-41040	Temporary Employees	6,760	2,288	33.85%	Intern
101-410-1520-41210	PERA Contributions	7,300	4,897	67.08%	
101-410-1520-41220	FICA Contributions	7,963	4,176	52.44%	
101-410-1520-41230	Medicare Contributions		977	0.00%	

CITY OF LAKE ELMO
2019 YTD Actuals
Master Worksheet

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-410-1520-41300	Insurance	15,211	5,281	34.72%	
101-410-1520-41325	Life Insurance	125	45	35.86%	
101-410-1520-41330	STD/LTD	638	369	57.82%	
101-410-1520-41420	Unemployment Benefits			0.00%	
101-410-1520-41510	Workers Compensation	440	869	197.58%	2019 Prem \$1006, Refund from 2018 \$137
Total Personnel		\$ 135,771	\$ 87,631	64.54%	
Materials and Supplies					
101-410-1520-42000	Office Supplies	800	146	18.30%	
101-410-1520-42030	Printed Forms	375	-	0.00%	
Total Materials and Supplies		\$ 1,175	\$ 146	12.46%	
Charges and Services					
101-410-1520-43010	Audit Services	7,987	5,401	67.63%	
101-410-1520-43150	Contract Services	3,000		0.00%	
101-410-1520-43185	IT Support	3,779	2,920	77.28%	
101-410-1520-42002	IT Hardware	1,200	471	39.27%	
101-410-1520-43190	Software Programs	2,752	2,976	108.17%	Actual annual charges
101-410-1520-43210	Telephone	585	396	67.71%	
101-410-1520-43310	Mileage	500		0.00%	
101-410-1520-44330	Dues & Subscriptions	2,000	584	29.20%	
101-410-1520-44370	Conferences & Training	3,000	295	9.83%	
Total Charges and Services		\$ 24,802	\$ 13,044	52.59%	
Miscellaneous					
101-410-1520-44300	Miscellaneous	5,000	779	15.58%	
Total Miscellaneous		\$ 5,000	\$ 779	15.58%	
1520	Total Finance	\$ 166,748	\$ 101,600	60.93%	
1910					
Personnel					
101-410-1910-41010	Full-time Salaries	148,632	112,087	75.41%	
101-410-1910-41030	Part-time Salaries		2,830	0.00%	
101-410-1910-41020	Overtime			0.00%	
101-410-1910-41040	Temporary Employees	6,760	1,266	18.73%	Intern
101-410-1910-41210	PERA Contributions	11,147	8,300	74.46%	
101-410-1910-41220	FICA Contributions	11,887	7,168	60.30%	
101-410-1910-41230	Medicare Contributions		1,676	0.00%	
101-410-1910-41300	Insurance	30,422	6,313	20.75%	
101-410-1910-41325	Life Insurance	288	50	17.47%	
101-410-1910-41330	STD/LTD	805	251	31.21%	
101-410-1910-41510	Workers Compensation	1,424	585	41.06%	2019 Prem \$1273, Refund from 2018 \$688
Total Personnel		\$ 211,365	\$ 140,526	66.48%	

CITY OF LAKE ELMO
2019 YTD Actuals
Master Worksheet

Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
Materials and Supplies					
101-410-1910-42000	Office Supplies	500	49	9.72%	
101-410-1910-42030	Printed Forms	-	-	0.00%	
	Total Materials and Supplies	\$ 500	\$ 49	9.72%	
Charges and Services					
101-410-1910-43020	Comprehensive Planning	5,000	7,796	155.93%	Comp Plan: \$5000 in 2019 left over to use for any last minute changes to Comp Plan from adjacent
101-410-1910-43030	Engineering Services	15,000	15,103	100.69%	Jurisdictional review for SHC and /or Engr
101-410-1910-43150	Contract Services	5,500	3,399	61.80%	Codification 2020
101-410-1910-43180	Information Technology/Web			0.00%	
101-410-1910-43185	IT Support	5,505	4,254	77.28%	
101-410-1910-42002	IT Hardware	2,000	471	23.56%	
101-410-1910-43190	Software Programs	1,383	505	36.51%	
101-410-1910-43210	Telephone	678	396	58.39%	
101-410-1910-43220	Postage	100		0.00%	
101-410-1910-43310	Mileage	350	248	70.90%	
101-410-1910-43510	Legal Publishing	1,400	441	31.53%	
101-410-1910-44330	Dues & Subscriptions	800	354	44.25%	
101-410-1910-44350	Books	-		0.00%	
101-410-1910-44370	Conferences & Training	1,500	20	1.33%	
	Total Charges and Services	\$ 39,215	\$ 32,988	84.12%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200	-	0.00%	
	Total Miscellaneous	\$ 200	\$ -	0.00%	
1910	Total Planning & Zoning	\$ 251,280	\$ 173,563	69.07%	
1930					
Engineering Services					
Charges and Services					
101-410-1930-43030	Engineering Services	39,000	20,365	52.22%	
101-410-1930-43210	Telephone	-	-	0.00%	
	Total Charges and Services	\$ 39,000	\$ 20,365	52.22%	
Capital Outlay					
101-480-8000-45900	Construction Projects	35,000	33,323	95.21%	assume Keats Ave turn lane
	Total Capital Outlay	\$ 35,000	\$ 33,323	95.21%	
1930	Total Engineering Services	\$ 74,000	\$ 53,688	72.55%	
1940					
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies		97	0.00%	

CITY OF LAKE ELMIO
2019 YTD Actuals
Master Worksheet

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-410-1940-42230	Building Repair Supplies	800	124	15.47%	Menard's charges
Total Materials and Supplies		\$ 800	124	15.47%	
Charges and Services					
101-410-1940-43180	Information Technology/Web	400		0.00%	
101-410-1940-43185	IT Support	5,090	3,933	77.28%	
101-410-1940-42002	IT Hardware		471	0.00%	
101-410-1940-43190	Software Programs	372		0.00%	
101-410-1940-43210	Telephone	877	629	71.75%	
101-410-1940-43810	Utilities	4,500	2,324	51.65%	xcel, water, sewer
101-410-1940-43840	Refuse	1,600	1,196	74.73%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	2,768	46.13%	dintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	16,000	7,479	46.74%	copier leases
101-410-1940-44120	Rentals - Building	30,000		0.00%	city lease space - transfer to FDA (transfer done on 7/1)
Total Charges and Services		\$ 64,839	18,800	29.00%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,800	874	48.55%	
Total Miscellaneous		\$ 1,800	874	48.55%	
1940	Total City Hall	\$ 67,439	19,798	29.36%	
2100					
Police					
Charges and Services					
101-420-2100-43151	Law Enforcement Contract	701,768	351,518	50.09%	
101-420-2100-44301	Misc. - Community Event	1,000		0.00%	
Total Charges and Services		\$ 702,768	351,518	50.02%	
2100	Total Police	\$ 702,768	\$ 351,518	50.02%	
2150					
Prosecution					
Charges and Services					
101-420-2150-43045	Attorney Criminal	45,792	27,354	59.74%	
Total Charges and Services		\$ 45,792	\$ 27,354	59.74%	
2150	Total Prosecution	\$ 45,792	\$ 27,354	59.74%	
2220					
Personnel					
Fire					
101-420-2220-41010	Full-time Salaries	90,636	61,056	67.36%	
101-420-2220-41030	Part-time Salaries	172,649	111,075	64.34%	
101-420-2220-41035	Paid On Call Salaries	71,400	40,211	56.32%	
101-420-2220-41210	PERRA Contributions	30,594	26,867	87.82%	
101-420-2220-41220	FICA Contributions	18,669	10,031	53.73%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-420-2220-41230	Medicare Contributions		3,170	0.00%	
101-420-2220-41300	Life Insurance	14,487	9,556	65.96%	
101-420-2220-41325	Life Insurance	500	44	8.80%	
101-420-2220-41330	STD/LTD	1,715	352	20.54%	
101-420-2220-41420	Unemployment Benefits		2,431	0.00%	
101-420-2220-41510	Workers Compensation	31,635	23,910	75.58%	2019 Prem \$41977, Refund from 2018 \$18067
Total Personnel		432,285	288,702	66.79%	
Materials and Supplies					
101-420-2220-42000	Office Supplies	500	934	186.79%	
101-420-2220-42080	EMS Supplies	3,750	2,143	57.14%	Odd year costs - 2 AEDs
101-420-2220-42090	Fire Prevention	3,000	651	21.71%	
101-420-2220-42120	Fuel, Oil and Fluids	8,000	8,297	103.72%	
101-420-2220-42400	Small Tools & Equipment	22,675	11,600	51.16%	
Total Materials and Supplies		37,925	23,625	62.29%	
Charges and Services					
101-420-2220-43050	Physicals	8,198	4,723	57.62%	
101-420-2220-43150	Contract Services		2,700	0.00%	
101-420-2220-43180	Information Technology/Web		2,049	0.00%	
101-420-2220-43185	IT Support	18,130	14,010	77.28%	
101-420-2220-42002	IT Hardware	7,000	2,520	36.00%	
101-420-2220-43190	Software Programs	341		0.00%	
101-420-2220-43210	Telephone	4,063	2,336	57.49%	
101-420-2220-43230	Radio	25,636	10,034	39.14%	
101-420-2220-43310	Milage	500	70	13.92%	
101-420-2220-43630	Insurance	8,274	7,825	94.57%	
101-420-2220-43810	Utility	16,000	4,784	29.90%	
101-420-2220-43840	Refuse	4,000	501	12.53%	
101-420-2220-44010	Repairs/Maint Bldg	7,000	8,965	128.07%	
101-420-2220-44040	Repairs/Maint Eqpt	30,896	29,491	95.45%	
101-420-2220-44170	Uniforms	9,821	3,216	32.75%	
101-420-2220-44330	Dues & Subscriptions	5,980	3,298	55.15%	
101-420-2220-44350	Books	440		0.00%	
101-420-2220-44370	Conferences & Training	22,944	10,159	44.28%	
Total Charges and Services		169,222	106,679	63.04%	
Capital Outlay					
101-480-8000-45500	Vehicle			0.00%	
101-480-8000-45800	Equipment			0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	9,438	9,438	100.00%	
Total Capital Outlay		9,438	9,438	100.00%	
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000	1,074	53.70%	
Total Miscellaneous		2,000	1,074	53.70%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
2220	Total Fire	\$ 650,870	\$ 429,518	65.99%	
2250	Fire Relief				
Charges and Services					
101-420-2250-44920	Fire State Aid	60,000	-	0.00%	Relief Assoc. pass through
Total Charges and Services		\$ 60,000	\$ -	0.00%	
2250	Total Fire Relief	\$ 60,000	\$ -	0.00%	
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	219,756	131,407	59.80%	
101-420-2400-41030	Part-time Salaries	30,690		0.00%	position not filled
101-420-2400-41020	Overtime		2,996	0.00%	OT due to vacancies
101-420-2400-41040	Temporary Employees			0.00%	
101-420-2400-41210	PERA Contributions	21,085	9,534	45.22%	
101-420-2400-41220	FICA Contributions	21,507	8,166	37.97%	
101-420-2400-41230	Medicare Contributions		1,910	0.00%	
101-420-2400-41300	Insurance	46,357	14,199	30.63%	
101-420-2400-41325	Life Insurance	500	91	18.21%	
101-420-2400-41330	STD/LTD	1,500	507	33.78%	
101-420-2400-41510	Workers Compensation	2,567	898	34.99%	2019 Prem \$2071, Refund from 2018 \$1172
Total Personnel		\$ 343,962	\$ 169,708	49.34%	
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,750	395	22.55%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600	1,046	29.06%	
Total Materials and Supplies		\$ 5,700	\$ 1,441	25.28%	
Charges and Services					
101-420-2400-43030	Engineering	1,000	3,475	347.49%	
101-420-2400-43060	Inspector Contract Services		59,718	0.00%	
101-420-2400-43180	Information Technology/Web			0.00%	
101-420-2400-43185	IT Support	5,654	4,369	77.28%	
101-420-2400-42002	IT Hardware	1,800	600	33.32%	
101-420-2400-43190	Software Programs	8,126	250	3.08%	
101-420-2400-43210	Telephone	3,325	2,384	71.70%	
101-420-2400-43510	Legal Publishing			0.00%	
101-420-2400-43530	Insurance	4,101	2,790	68.04%	
101-420-2400-44040	Repairs/Maint Eqpt	1,000	987	98.71%	Vehicle Repairs and Tires
101-420-2400-44170	Uniforms	800	190	23.75%	
101-420-2400-44330	Dues & Subscriptions	740	135	18.24%	
101-420-2400-44380	Building Code Surcharges			0.00%	Pass Thru from Revenue Collections
101-420-2400-44350	Books	500		0.00%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-420-2400-44370	Conferences & Training	3,200	915	28.59%	
Total Charges and Services		\$ 30,245	\$ 75,813	250.66%	
Capital Outlay					
101-480-2400-455500	Vehicle	24,000	-	0.00%	Paid from fund balance. Moved from 2018 to 2019
Total Capital Outlay		\$ 24,000	\$ -	0.00%	
Miscellaneous					
101-420-2400-44300	Miscellaneous	1,000	221	22.08%	
Total Miscellaneous		\$ 1,000	\$ 221	22.08%	
2400	Total Building Inspection	\$ 404,907	\$ 247,183	61.05%	
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	1,780	1,740	97.75%	Monitoring System (Woodbury) Streets
Total Charges and Services		\$ 1,780	\$ 1,740	97.75%	
2500	Total Emergency Communications	\$ 1,780	\$ 1,740	97.75%	
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	9,000	8,397	93.30%	
Total Charges and Services		\$ 9,000	\$ 8,397	93.30%	
2700	Total Animal Control	\$ 9,000	\$ 8,397	93.30%	
3100	Streets				
Personnel					
101-430-3100-41010	Full-time Salaries	290,012	263,426	90.83%	Snow events
101-430-3100-41030	Part-time Salaries			0.00%	
101-430-3100-41020	Overtime	6,000	6,546	109.10%	on call pay
101-430-3100-41040	Temporary Employees	9,360	4,527	48.37%	
101-430-3100-41210	PERA Contributions	21,751	20,582	94.63%	Snow events
101-430-3100-41220	FICA Contributions	22,186	16,805	75.75%	Snow events
101-430-3100-41230	Medicare Contributions		3,930	0.00%	
101-430-3100-41300	Insurance	75,728	50,876	67.18%	
101-430-3100-41325	Life Insurance	819	236	28.81%	
101-430-3100-41330	STD/LTD	2,049	1,119	54.59%	
101-430-3100-41600	Safety Clothing Allowance	744	515	69.21%	
101-430-3100-41510	Workers Compensation	23,593	6,794	28.80%	2019 Prem \$31402, Refund from 2018 \$24608
Total Personnel		\$ 452,242	\$ 375,355	83.00%	
Materials and Supplies					
101-430-3100-42000	Office Supplies	800	1,297	162.07%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-430-3100-42120	Fuel, Oil and Fluids	15,000	11,345	75.64%	
101-430-3100-42150	Contracting Supplies	2,500	10,359	414.36%	
	Contract Service ROW			0.00%	
101-430-3100-42210	Repair/Maint. Supplies	10,000	10,759	107.59%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,000	7,820	78.20%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,000	46,842	234.21%	
101-430-3100-42260	Street Signs	5,000	4,116	82.32%	
101-430-3100-42290	Sand/Salt S&I	80,000	96,111	120.14%	
101-430-3100-42400	Small Tools & Minor Equipment	20,500	14,825	72.32%	forklift for PW
101-430-3100-44375	Personal Protection Equipment	2,800	854	30.52%	
	Total Materials and Supplies	\$ 166,600	\$ 204,328	122.65%	
	Charges and Services				
101-430-3100-43030	Engineering Services	4,800	10,276	214.09%	
101-430-3100-43090	Sealcoating & Crack Sealing	590,000	804,611	136.37%	Sealcoat, crackseal, mill/overlay, LE Ave Ph3
101-430-3100-43150	Contract Services	24,500	11,360	46.37%	
101-430-3100-43180	Information Technology/Web			0.00%	
101-430-3100-43185	IT Support	7,482	8,175	109.26%	\$500 credit in July still needs recording
101-430-3100-42002	IT Hardware	1,200	479	39.89%	
101-430-3100-43190	Software Programs	1,604	1,200	74.81%	
101-430-3100-44050	Snow Removal Contract Services			0.00%	
101-430-3100-44050	Tree Program			0.00%	
101-430-3100-43210	Telephone	5,930	2,894	48.80%	
101-430-3100-43230	Radio	7,000	2,060	29.43%	
101-430-3100-43310	Mileage		280	0.00%	
101-430-3100-43510	Public Notices		212	0.00%	
101-430-3100-43630	Insurance	20,401	19,293	94.57%	
101-430-3100-43810	Utilities	19,698	19,009	96.50%	
101-430-3100-43811	Street Lights	33,000	25,225	76.44%	
101-430-3100-43840	Refuse	3,000	2,604	86.81%	
101-430-3100-44010	Repairs/Maint Bldg.	21,000	20,929	99.66%	Pump tanks, repair shop floor drains
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	1,500	9	0.57%	
101-430-3100-44040	Repairs/Maint Equip	20,000	23,749	118.75%	Truck repairs, towing, tire replacement, etc
101-430-3100-44041	Repairs/Maint Equip S&I	14,000	9,744	69.60%	
101-430-3100-44130	Equipment Rental	2,000	73	3.65%	
101-430-3100-44170	Uniforms	5,578	3,753	67.28%	
101-430-3100-44330	Dues & Subscriptions	800	606	75.75%	
101-430-3100-44370	Conferences & Training	4,800	1,768	36.84%	
101-430-3100-44380	Clean-up Days	-	-	0.00%	
	Total Charges and Services	\$ 788,292	\$ 968,308	122.84%	
	Capital Outlay				
101-900-9000-47200	Transfer to Vehicle Replacement Fund	50,745	50,745	100.00%	transfers will be done 7/1
101-480-3100-45500	Capital Purchases	-	-	0.00%	
	Total Capital Outlay	\$ 50,745	\$ 50,745	100.00%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
Miscellaneous	Miscellaneous	1,000	1,846	184.63%	Sandbags, Ins deductibles
101-430-3100-44300		\$ 1,000	\$ 1,846	184.63%	
Total Miscellaneous		\$ 1,000	\$ 1,846	184.63%	
3100	Total Streets	\$ 1,458,879	\$ 1,600,582	109.71%	
5200	Part's & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	132,127	53,134	40.21%	
101-450-5200-41030	Part-time Salaries			0.00%	
101-450-5200-41020	Overtime		97	0.00%	
101-450-5200-41040	Temporary Employees	14,000	4,582	32.73%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	9,910	3,958	39.93%	
101-450-5200-41220	FICA Contributions	10,108	3,530	34.93%	
101-450-5200-41230	Medicare Contributions		826	0.00%	
101-450-5200-41300	Insurance	34,493	7,379	21.39%	
101-450-5200-41325	Life Insurance	200	44	22.22%	
101-450-5200-41330	STD/LTD	544	177	32.58%	
101-450-5200-41420	Safety Clothing Allowance	315		0.00%	
101-450-5200-41460	Unemployment Benefits			0.00%	
101-450-5200-41510	Workers Compensation	22,078	7,354	33.31%	2019 Prem \$8772, Refund from 2018 \$1418
Total Personnel		\$ 223,775	\$ 81,081	36.23%	
Materials and Supplies					
101-450-5200-42000	Office Supplies	800	117	14.57%	
101-450-5200-42120	Fuel, Oil and Fluids	2,000	5,767	288.35%	
101-450-5200-42150	Operating Supplies	1,000	617	61.71%	
101-450-5200-42160	Chemicals	2,000	201	10.07%	
101-450-5200-42210	Repair/Maint. Supplies	7,000	7,100	101.42%	
101-450-5200-42230	Building Repair Supplies	500		0.00%	
101-450-5200-42250	Landscaping Materials			0.00%	
101-450-5200-42400	Small Tools & Minor Equipment	5,000	595	11.90%	
Total Materials and Supplies		\$ 18,300	\$ 14,396	78.67%	
Charges and Services					
101-450-5200-43150	Contracted Services	80,000	30,848	38.56%	
101-450-5200-43185	IT Support	4,636	3,630	78.31%	
101-450-5200-42002	IT Hardware		471	0.00%	
101-450-5200-43190	Software Programs	340		0.00%	
101-450-5200-43210	Telephone	993	1,229	123.76%	
101-450-5200-43510	Public Notices			0.00%	
101-450-5200-43630	Insurance	6,214	5,876	94.56%	
101-450-5200-43810	Utilities	10,500	5,743	54.70%	
101-450-5200-43840	Refuse	1,000	2,488	248.80%	
101-450-5200-44010	Repairs/Maint Bldg	5,000	5,564	111.29%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200	2,973	92.89%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
101-450-5200-44040	Repairs/Maint Eqpt	3,200	15,239	476.21%	Tires for John Deere Tractor \$6786
101-450-5200-44120	Rentals - Buildings	8,000	3,589	44.86%	
101-450-5200-44130	Uniforms Rental		7	0.00%	
101-450-5200-44170	Uniforms	1,078	478	44.33%	
101-450-5200-44301	Events	500	524	104.88%	Tree Give Away
101-450-5200-44302	Lakes	15,000	8,205	54.70%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	1,200	1,197	99.75%	
101-450-5200-44130	Equipment Rental	1,200		0.00%	
101-450-5200-44375	Personal Protection Equipment	800	229	28.58%	
Total Charges and Services		\$ 142,860	\$ 88,289	61.80%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund	14,817	14,817	100.00%	Transfer to Vehicle Replacement Fund
101-900-5200-45500	Capital Purchases	-	-	0.00%	
Total Capital Outlay		\$ 14,817	\$ 14,817	100.00%	
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,000	1,535	153.54%	
Total Miscellaneous		\$ 1,000	\$ 1,535	153.54%	
5200 Total Parks & Recreation		\$ 400,752	\$ 200,119	49.94%	
9000 Transfers					
101-900-9000-47200	Transfer to Washington County (Library)			0.00%	
101-900-9000-47200	Transfer to Debt Service	67,859	67,859	100.00%	Transfers done on 7/1
101-900-9000-47200	Transfer to Vehicle Replacement Fund	470,076	470,076	100.00%	Transfers done on 7/1
101-900-9000-47200	Transfer to Vehicle Replacement Fund	100,000	100,000	100.00%	Transfers done on 7/1
Total Transfers		\$ 637,935	\$ 637,935	100.00%	
9000 Total Transfers		\$ 637,935	\$ 637,935	100.00%	
9000 Contingency Reserve					
Contingency Reserve		3,788	-	0.00%	
Total Contingency Reserve	Reserve for possible Insurance Increase	\$ 3,788	\$ -	0.00%	
9000 Contingency Reserve		\$ 3,788	\$ -	0.00%	
Total General Fund Expenditures:		\$ 5,591,009	\$ 4,314,624	77.17%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (124,000)	\$ (1,045,669)	843.28%	Use of Fund Balance if negative

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
601 Water Fund					
Water Fund Revenues:					
601-000-0000-33422	PERA Pension Revenue			0.00%	
601-000-0000-33426	Miscellaneous State Grants		124,191	0.00%	Reimbursement Grants and Well #1 Study
601-000-0000-36100	Special Assessments	108,550	38,137	35.13%	
601-000-0000-36103	Prepaid Special Assessments			0.00%	
601-000-0000-36200	Miscellaneous			0.00%	
601-000-0000-36205	Refunds and Reimbursements			0.00%	
601-000-0000-36206	Smart Controller Pilot Program		875	0.00%	
601-000-0000-36210	Interest on Investments	20,000			Applied EOY
601-000-0000-37100	Water Sales	937,421	460,203	49.09%	1st Quarter not billed until April.
601-000-0000-37120	Bulk Water			0.00%	
601-000-0000-37130	Water Lat Benefit Fee			0.00%	
601-000-0000-39250	Contribution of Capital Assets			0.00%	
601-000-0000-37140	Water Access Revenue	960,000	445,000	46.35%	
601-000-0000-37150	Water Connections - Municipal	320,000	180,900	56.53%	
601-000-0000-37170	Meter Sales	90,000	68,474	76.08%	
601-000-0000-xxxx	3M Settlement		2,700,000		
601-000-0000-39200	Transfer In			0.00%	
Total Water Fund Revenues:		\$ 2,435,971	\$ 4,017,780	164.94%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	166,020	98,162	59.13%	
601-494-9400-41030	Part-time Salaries			0.00%	
601-494-9400-41020	Overtime	6,000	2,931	48.85%	
601-494-9400-41040	Temporary Employees			0.00%	
601-494-9400-41210	PERA Contributions	12,452	7,356	59.08%	
601-494-9400-41220	FICA Contributions	12,701	5,871	46.23%	
601-494-9400-41230	Medicare Contributions		1,373	0.00%	
601-494-9400-41300	Insurance	38,620	15,714	40.69%	
601-494-9400-41325	Life Insurance	237	84	35.38%	
601-494-9400-41330	STD/LTD	685	422	61.56%	
601-494-9400-41301	Unemployment Insurance			0.00%	
601-494-9400-41600	Safety Clothing Allowance	289	120	41.52%	
601-494-9400-41510	Workers Compensation	7,029	3,197	45.48%	2019 Prem \$5859, Refund from 2018 \$2662
Total Personnel		\$ 244,033	\$ 135,229	55.41%	
Materials and Supplies					
601-494-9400-42000	Office Supplies	800	642	80.31%	
601-494-9400-42002	IT Hardware				
601-494-9400-42120	Fuel, Oil and Fluids	4,500	6,625	147.22%	
601-494-9400-42030	Printed Forms	750	177	23.59%	
601-494-9400-42150	Operating Supplies	1,000	1,095	109.52%	

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
601-494-9400-42160	Chemicals	13,000	2,890	22.23%	
601-494-9400-42210	Repair/Maint. Supplies	26,000	5,421	20.85%	
601-494-9400-42270	Utility System Maintenance		564	0.00%	
601-494-9400-42300	Water Meters & Supplies	135,000	83,099	61.55%	
601-494-9400-44375	Personal Protective Equipment	800	548	68.55%	
601-494-9400-42400	Small Tools & Minor Equipment	10,800	1,115	10.32%	
Total Materials and Supplies		\$ 192,650	\$ 102,177	53.04%	
Charges and Services					
601-494-9400-43030	Engineering Services	20,000	11,884	59.42%	
601-494-8084-43030	3M Litigation Engineering Support		11,297		
601-494-8085-43030	MN - 3M Settlement Workgroups		24,181		
601-494-9400-43040	Legal Services	200,000	703,904	351.95%	3M Litigation
601-494-9400-43010	Audit Services	7,987	5,401	67.63%	
601-494-9400-43150	Contract Services	31,000	9,871	31.84%	
	Computers			0.00%	
601-494-9400-43185	IT Support	7,297	5,687	77.94%	
601-494-9400-42002	IT Hardware	1,800	471	26.17%	
601-494-9400-43190	Software Programs	3,274	8,042	245.65%	
601-494-9400-43210	Telephone	987	1,250	126.72%	
601-494-9400-44377	Credit Card Fees	1,972	4,276	216.83%	
601-494-9400-43220	Postage	2,000	2,267	113.33%	
601-494-9400-43310	Mileage	200	184	91.93%	
601-494-9400-43610	Insurance	9,178	8,680	94.57%	
601-494-9400-43810	Electric Utility	45,000	43,210	96.02%	
601-494-9400-43820	Water Utility		7,755	0.00%	
601-494-9400-43830	Gas Utility				
601-494-9400-44010	Repairs/Maint Imp Bldgs	2,000	2,228	111.40%	
601-494-9400-44030	Repairs/Maint Imp Not Bldgs	20,000	36,163	180.82%	Watermain Breaks and leak repairs
601-494-9400-44040	Repairs/Maint. Equip.	12,000	9,068	75.57%	
601-494-9400-44150	Equipment Rental	1,000	7	0.68%	
601-494-9400-44170	Uniforms	984	487	49.49%	
601-494-9400-44330	Dues & Subscriptions		60	0.00%	
601-494-9400-44370	Conferences & Training	2,000	1,510	75.51%	
Total Charges and Services		\$ 368,678	\$ 897,884	243.54%	
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	358,000	428,180	119.60%	\$50K Service Truck, \$120K Hammes Bypass, \$188K oversizing
Total Capital Outlay		\$ 358,000	\$ 428,180	119.60%	
Miscellaneous and Non-operating					
601-494-9400-43320	Depreciation Expense			0.00%	
601-494-9400-44300	Miscellaneous	2,000	(163)	-8.13%	
601-494-9400-46010	Bond Principal	810,000	590,427	72.89%	
601-494-9400-46110	Bond Interest	292,041	99,083	33.93%	

CITY OF LAKE ELMO
2019 YTD Actuals
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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	11,000		0.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance			0.00%	
601-494-9400-46220	Deferred Charges Amort			0.00%	
601-494-9400-46300	Bond Issuance Costs	12,000		0.00%	
601-494-9400-47200	Transfer Out			0.00%	
Total Misc. and Non-operating		\$ 1,127,041	\$ 689,347	61.16%	
Total Water Fund Expenses:		\$ 2,290,402	\$ 2,252,818	98.36%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 145,569	\$ 1,764,962	1212.45%	
602 Sewer Fund					
Sewer Fund Revenues:					
602-000-0000-33422	PERA Pension Revenue			0.00%	
602-000-0000-36100	Special Assessments	141,799	170,924	120.54%	
602-000-0000-36210	Interest on Investments	20,000		0.00%	
602-000-0000-37200	Sewer Sales	339,849	197,611	58.15%	1st Quarter not billed until April.
602-000-0000-37220	SAC Early Pay discount/revenue		3,529	0.00%	
602-000-0000-37230	Sewer Lat Benefit Fee	31,050	11,000	35.43%	
602-000-0000-39250	Contribution of Capital Assets			0.00%	
602-000-0000-37240	Sewer Connection Fee Revenue (SAC)	901,500	455,192	50.49%	
602-000-0000-37250	Sewer Connection Fees Regional			0.00%	
602-000-0000-37260	Sewer Connection Fees Municipal	339,500	184,001	54.20%	
Total Sewer Fund Revenues:		\$ 1,773,689	\$ 1,022,257	57.63%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	79,409	38,548	48.54%	
602-495-9450-41030	Part-time Salaries			0.00%	
602-495-9450-41020	Overtime	6,000	2,978	49.63%	On call pay
602-495-9450-41040	Temporary Employees			0.00%	
602-495-9450-41210	PERA Contributions	5,956	2,889	48.51%	
602-495-9450-41220	FICA Contributions	6,075	2,319	38.17%	
602-495-9450-41230	Medicare Contributions		542	0.00%	
602-495-9450-41300	Insurance	17,825	7,038	39.48%	
602-495-9450-41325	Life Insurance	125	41	32.51%	
602-495-9450-41330	STD/LTD	491	190	38.64%	
602-495-9450-41600	Safety Clothing Allowance	140	120	85.71%	
602-495-9450-41301	Unemployment Insurance			0.00%	
602-495-9450-41510	Workers Compensation	3,911	2,488	63.61%	2019 Prem \$3442, Refund from 2018 \$954
Total Personnel		\$ 119,932	\$ 57,152	47.65%	
Materials and Supplies					
602-495-9450-42210	Repair/Maint. Supplies	4,000	1,739	43.46%	

CITY OF LAKE ELMO

2019 YTD Actuals

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
602-495-9450-42000	Office Supplies	800	322	40.27%	
602-495-9450-42030	Printed Forms		358	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids	4,500	5,546	123.24%	
602-495-9450-42150	Operating Supplies	1,000	801	80.14%	
602-495-9450-44375	Personal Protective Equipment	800	548	68.55%	
602-495-9450-42400	Small Tools & Minor Equipment	4,500	70	1.55%	
Total Materials and Supplies		\$ 15,600	\$ 9,384	60.15%	
Charges and Services					
602-495-9450-43030	Engineering Services	20,000	7,664	38.32%	
602-495-9450-43010	Audit Services	7,987	5,401	67.63%	
602-495-9450-43150	Contract Services	30,400	16,049	52.79%	
602-495-9450-43185	IT Support	4,041	3,470	78.47%	
602-495-9450-42002	IT Hardware	800	471	58.90%	
602-495-9450-43190	Software Programs	3,010	7,592	252.25%	
602-495-9450-43210	Telephone	1,707	1,754	102.79%	
602-495-9450-44377	Credit Card Fees	1,972	2,541	128.86%	
602-495-9450-43220	Postage	1,175	2,267	192.91%	
602-495-9450-43310	Mileage		90	0.00%	
602-495-9450-43610	Insurance	3,665	3,466	94.58%	
602-495-9450-43810	Electric Utility	9,000	9,453	105.03%	
602-495-9450-43820	Sewer Utility - Met Council	169,359	112,906	66.67%	
602-495-9450-44010	Repairs\Maint Imp Bldgs		1,105	0.00%	
602-495-9450-44040	Repairs\Maint Equip.	4,500	5,656	125.70%	
602-495-9450-44150	Equipment Rental	1,000	7	0.68%	
602-495-9450-44170	Uniforms		261	46.29%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	15,000		0.00%	Pave Lisbon Lift Station
602-495-9450-44370	Conferences & Training	2,000	3,367	168.35%	
Total Charges and Services		\$ 276,178	\$ 183,221	66.34%	
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	345,000	55,784	16.17%	Sewer Oversizing - \$295K, Service Truck \$50K
Total Capital Outlay		\$ 345,000	\$ 55,784	16.17%	
Miscellaneous and Non-operating					
602-495-9450-43320	Depreciation Expense			0.00%	
602-495-9450-44300	Miscellaneous Expenses	300		0.00%	
602-495-9450-46010	Bond Principal	470,000	335,358	71.35%	
602-495-9450-46110	Bond Interest	208,454	88,500	42.46%	
602-495-9450-46220	Deferred Charges Amort			0.00%	
602-495-9450-46300	Bond Issuance Costs	20,000		0.00%	
602-495-9450-46250	Fiscal Agent Fees	16,000		0.00%	
602-495-9450-47200	Transfer Out			0.00%	
Total Misc. and Non-operating		\$ 714,754	\$ 423,858	59.30%	

CITY OF LAKE ELMO
2019 YTD Actuals
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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
Total Sewer Fund Expenses:					
		\$ 1,471,464	\$ 729,398	49.57%	
Total Sewer Fund Revs. Over/(Under) Expenses:					
		\$ 302,225	\$ 292,858	96.90%	
603 Storm Water Fund					
Storm Water Fund Revenues:					
603-000-0000-33422	PERA Pension Revenue			0.00%	
603-000-0000-36100	Special Assessments		21,923	0.00%	
603-000-0000-36210	Interest on Investment	7,000		0.00%	
603-000-0000-39250	Contribution of Capital Assets			0.00%	
603-000-0000-36232	Developer Contributions			0.00%	
603-000-0000-37300	Surface Water Utility Sales	337,303	220,820	65.47%	Not billed until next January for 2019.
603-000-0000-34113	SW Review Fee Revenue	29,051	25,000	86.06%	
	Total Storm Water Fund Revenues:	\$ 373,354	\$ 267,742	71.71%	
Storm Water Fund Expenses:					
Personnel					
603-496-9500-41010	Full-time Salaries	54,068	23,926	44.25%	
603-496-9500-41030	Part-time Salaries			0.00%	
603-496-9500-41020	Overtime			0.00%	
603-496-9500-41040	Temporary Employees			0.00%	
603-496-9500-41210	PERA Contributions	4,055	1,785	44.02%	
603-496-9500-41220	FICA Contributions	4,136	1,425	34.46%	
603-496-9500-41230	Medicare Contributions		333	0.00%	
603-496-9500-41300	Insurance	12,318	2,422	19.66%	
603-496-9500-41325	Life Insurance	81	13	16.49%	
603-496-9500-41330	STD/LTD	263	67	25.52%	
603-496-9500-41600	Safety Clothing Allowance	88		0.00%	
603-496-9500-41301	Unemployment Insurance			0.00%	
603-496-9500-41510	Workers' Compensation	1,626	1,037	63.80%	2019 Prem \$1685, Refund from 2018 \$648
	Total Personnel	\$ 76,635	\$ 31,009	40.46%	
Materials and Supplies					
603-496-9500-42000	Office Supplies	800	360	44.95%	
603-496-9500-42120	Fuel, Oil and Fluids	400	2,086	521.49%	
603-496-9500-42030	Printed Forms		177	0.00%	
603-496-9500-42210	Repair/Maint. Maint Supplies	2,000	457	22.83%	
603-496-9500-42150	Operating Supplies	1,000	523	52.32%	
603-496-9500-44375	Personal Protective Equipment	800		0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	3,500	58	1.65%	
	Total Materials and Supplies	\$ 8,500	\$ 3,660	43.06%	
Charges and Services					
603-496-9500-43030	Engineering Services	20,000	12,339	61.69%	

CITY OF LAKE ELMO
2019 YTD Actuals
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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
603-496-9500-43010	Audit Services	7,987	5,401	67.63%	
603-496-9500-43150	Contract Services	6,000	1,816	30.26%	
603-496-9500-43185	IT Support	3,668	2,882	78.59%	
603-496-9500-42002	IT Hardware	1,000	471	47.12%	
603-496-9500-43190	Software Programs	3,010	6,617	219.86%	
603-496-9500-43210	Telephone	351	654	186.49%	
603-496-9500-44377	Credit Card Fees	360	700	194.44%	
603-496-9500-43220	Postage	2,000	1,267	63.33%	
603-496-9500-43510	Legal Notices		58	0.00%	SWPP Notice
603-496-9500-43610	Insurance	5,751	5,439	94.57%	
603-496-9500-44010	Street Sweeping	30,000	12,876	42.92%	
603-496-9500-44040	Repairs/Maint Equip	1,000	1,680	167.99%	
603-496-9500-44030	Repairs/Maint Not Bldg	33,500	250	0.75%	
603-496-9500-44150	Equipment Rental	1,000	237	23.68%	
603-496-9500-44170	Uniforms	234	125	53.40%	
603-496-9500-44370	Conferences & Training	2,500	297	11.88%	
Total Charges and Services		\$ 118,360	\$ 53,108	44.87%	
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	40,000	-	0.00%	Storm Water Comp Plan Update
Total Capital Outlay		\$ 40,000	\$ -	0.00%	
Miscellaneous and Non-operating					
603-496-9500-43320	Depreciation Expense			0.00%	
603-496-9500-44300	Miscellaneous Expenses	2,000	866	43.30%	
603-496-9500-46010	Bond Principal	175,000	201,367	115.07%	
603-496-9500-46110	Bond Interest	54,500	27,827	51.06%	
603-496-9500-46220	Deferred Charges Amort			0.00%	
603-496-9500-46200	Fiscal Agent Fees	900		0.00%	
603-496-9500-46300	Bond Issuance Costs			0.00%	
Total Misc. and Non-operating		\$ 232,400	\$ 230,060	98.99%	
Total Storm Water Fund Expenses:		\$ 475,895	\$ 317,837	66.79%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (102,541)	\$ (50,095)	48.85%	

CITY OF LAKE ELMO

2019 YTD Actuals

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Account Number	Description	2019 Adopted	Actual 9/30/2019	YTD % of Budget	Comments
Total EDA Brookfield Bidg Fund Revs. Over/(Under) Expenses:					
		\$ 32,409	\$ (1,736)	-5.36%	

**City of Lake Elmo
Investment Portfolio Analysis
September 30, 2019**

Brokerage	Last Purch Date	Maturity Date	Next Call Date	Ave Maturity	Rating	Type	CUSIP	Investment Descriptions	Category Total	Concentration	Face/Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value	Interest Earned YTD	Accrued Interest
4M Fund	8/16/2018			30 Days	N/A	MM		MN Municipal Liquid Asset Fund		5%	387,125.47	1.830%	7,084.40	387,125.47	5,329.07	
4M Fund	8/16/2018			90 Days	N/A	MM		MN Municipal PLUS Fund		28%	2,004,902.80	1.910%	38,293.64	2,004,902.80	40,922.30	
	3/28/2019	7/31/2019		125 Days	N/A	MM		4M Term Series Pool-4 Month		0%	-	2.400%	-	-	2,054.80	
	3/28/2019	9/26/2019		182 Days	N/A	MM		4M Term Series Pool-6 Month		0%	-	2.450%	-	-	3,054.12	
	8/9/2019	11/29/2019		112 Days	N/A	MM		4M Term Series Pool-3 Month		4%	250,000.00	1.900%	4,750.00	250,000.00	-	
First Resource Bank	10/17/2018			30 Days	N/A	MM		FRB Money Market Plus		57%	4,062,486.65	2.100%	85,312.22	4,062,486.65	46,517.97	
Lake Elmo	10/17/2018			30 Days	N/A	MM		Money Market Sweep Account		5%	350,732.11	1.500%	5,260.98	350,732.11	9,791.17	
Lake Elmo				N/A	N/A	Checking		Lake Elmo Bank Checking Account		0%	-	0.000%	-	-	-	
Wells Fargo Advisors				30 Days	N/A	MM		Wells Fargo Avd. 100% Treasury MM Fund		0%	16,963.59	1.300%	220.53	16,963.59	1,427.21	
Northland Securities				30 Days	N/A	MM		Northland Securities MM Fund		0%	2,180.91	1.290%	28.13	2,180.91	1,207.44	
													-			
Sub Total								Cash Accounts	30%		7,074,391.53	1.992%	140,949.90	7,074,391.53	110,304.08	-
													-			
Wells Fargo Advisors	11/17/2016	11/17/2022	2/17/2019	6 Yr	AA+	Agency	3130A9T68	FHLB - Multi Stepup Callable		1%	222,142.50	3.540%	7,863.84	225,036.00	2,250.00	
Wells Fargo Advisors	10/27/2016	10/27/2023	4/27/2019	7 Yr	Aaa/AA+/AAA	Agency	3134GAUG7	FHLMC-Step med Term Nte Callable		5%	755,780.00	2.610%	19,725.86	775,139.50	7,750.00	
Wells Fargo Advisors	2/22/2019	2/22/2024	8/22/2019	5 Yr	Aaa/AA+/AAA	Agency	3134GSX34	FHLMC-Step med Term Nte StepUp Callable		0%	-	3.424%	-	-	2,250.00	
Wells Fargo Advisors	8/28/2019	9/6/2022	12/6/2019	3 Yr	AAA/AA+	Agency	3133EKJ80	FFCB Callable		3%	445,000.00	2.030%	9,033.50	444,474.90	-	
Wells Fargo Advisors	9/6/2019	9/6/2022	12/6/2019	3 Yr	AAA/AA+	Agency	3133EKJ80	FFCB Callable		1%	245,000.00	2.030%	4,973.50	244,710.90	(69.08)	
Wells Fargo Advisors	8/26/2015	8/26/2019	N/A	4 Yr	N/A	CD	14042E5Y2	Capital One NA, McLean, VA		0%	-	2.100%	-	-	1,582.80	
Wells Fargo Advisors	10/2/2014	10/2/2019	N/A	5 Yr	N/A	CD	02587CBR0	American Express Bank FSB, Salt Lake City, UT		1%	100,863.00	2.150%	2,168.55	100,000.00	1,072.05	
Wells Fargo Advisors	10/16/2014	10/16/2019	N/A	5 Yr	N/A	CD	140420QF0	Capital One Bank USA NA, Glenn Allen, VA		1%	100,850.00	2.150%	2,168.28	100,007.00	1,072.05	
Wells Fargo Advisors	1/30/2015	1/30/2020	N/A	5 Yr	N/A	CD	02587DXE3	American Exp Cent Bk, Salt Lake City, UT		1%	145,427.75	1.950%	2,835.84	145,043.50	2,827.50	
Wells Fargo Advisors	8/11/2017	8/11/2020	8/11/2020	3 Yr	N/A	CD	88241TBU3	Texas Axchange Bank, Crowley, Tx		0%	-	1.900%	-	-	3,494.46	
Wells Fargo Advisors	8/26/2015	8/26/2020	N/A	5 Yr	N/A	CD	14042E6A3	Capital One NA, McLean, VA		1%	126,325.00	2.350%	2,968.64	125,572.50	2,937.50	
Wells Fargo Advisors	2/16/2018	2/18/2020	N/A	2 Yr	N/A	CD	410493CW8	Hanmi Bank, Los Angeles, CA		1%	245,000.00	2.200%	5,390.00	245,316.05	4,046.18	
Wells Fargo Advisors	2/22/2018	2/24/2020	2/24/2020	2 Yr	N/A	CD	552249BJ2	Lyons Natl Bank, Lyons, NY		1%	245,000.00	2.200%	5,390.00	245,335.65	5,390.00	
Wells Fargo Advisors	10/17/2018	2/19/2019	N/A	5 Mo	N/A	CD	98970L2J1	ZB Natl Assoc, Salt Lake City, UT		0%	0.00	2.150%	-	-	1,803.94	
Wells Fargo Advisors	10/17/2018	4/17/2019	N/A	6 Mo	N/A	CD	795450X26	Sallie Mae Bank, Salt Lake City, UT		0%	0.00	2.300%	-	-	2,809.78	
Wells Fargo Advisors	5/2/2019	5/3/2021	6/2/2019	2 Yr	N/A	CD	59101LGG6	Metabank, Sioux Falls, SD		0%	0.00	2.450%	-	-	1,512.96	
Wells Fargo Advisors	8/7/2019	8/9/2021	11/7/2019	2 Yr	N/A	CD	391414BG3	Great Western Bk, Watertown, SD		1%	245,000.00	2.050%	5,022.50	245,029.40	426.57	
Wells Fargo Advisors	10/17/2018	4/17/2019	N/A	6 Mo	N/A	CD	919853BQ	Valley Natl Bank, Wayne, NJ		0%	0.00	2.250%	-	-	2,748.70	
Wells Fargo Advisors	10/19/2018	4/22/2019	N/A	6 Mo	N/A	CD	46176PJX4	Investors Bank, Short Hills, NJ		0%	0.00	2.500%	-	-	2,794.01	
Wells Fargo Advisors	10/25/2018	4/25/2019	11/25/2018	6 Mo	N/A	CD	699125GG9	Paragon Bank, Memphis, TN		0%	0.00	2.250%	-	-	1,827.42	
Wells Fargo Advisors	10/26/2018	4/26/2019	11/26/2018	6 Mo	N/A	CD	06424QDL8	Bank of Missouri, Perryville, MO		0%	0.00	2.250%	-	-	1,827.42	
Wells Fargo Advisors	10/30/2018	4/30/2019	N/A	6 Mo	N/A	CD	58958PFA7	Meridian Bank, Paoli, PA		0%	0.00	2.250%	-	-	2,748.70	
Wells Fargo Advisors	10/31/2018	4/30/2019	N/A	6 Mo	N/A	CD	133033DX5	Camden Natl Bank, Camden, ME		0%	0.00	2.250%	-	-	2,733.60	
Wells Fargo Advisors	10/19/2018	10/19/2020	4/19/2019	2 Yr	N/A	CD	48128FZK1	JP morgan Chase Bank, Columbus, OH		1%	245,000.00	3.000%	7,350.00	245,071.05	3,664.93	
Wells Fargo Advisors	10/26/2018	10/26/2020	4/26/2019	2 Yr	N/A	CD	20451PVW3	Compass Bank, Birmingham, AL		1%	245,000.00	3.000%	7,350.00	248,104.15	3,664.93	
Wells Fargo Advisors	11/15/2018	11/16/2020	12/15/2018	2 Yr	N/A	CD	20033AN77	Comenity Capital Bank, Salt Lake City, UT		1%	245,000.00	3.050%	7,472.50	248,415.30	5,609.09	
Wells Fargo Advisors	4/26/2019	10/27/2020	10/26/2019	18 mo	N/A	CD	46176PKZ7	Investors Bank, Short Hills, NJ		1%	245,000.00	2.400%	5,880.00	246,555.75	-	
Wells Fargo Advisors	11/21/2018	11/23/2020	12/21/2018	2 Yr	N/A	CD	90348JFW5	UBS Bank USA, Salt Lake City UT		1%	245,000.00	3.100%	7,595.00	248,613.75	5,701.43	
Wells Fargo Advisors	11/28/2018	11/30/2020	12/28/2018	2 Yr	N/A	CD	947547KM6	Webbank, Salt Lake City, UT		0%	0.00	3.100%	-	-	4,411.33	
Wells Fargo Advisors	11/9/2018	2/9/2021	12/1/2018	15 Mo	N/A	CD	538036DX9	Live Oak Banking Co, Wilmington, NC		1%	245,000.00	3.000%	7,350.00	248,942.05	5,517.56	
Wells Fargo Advisors	11/15/2018	2/16/2021	12/15/2018	3 Yr	N/A	CD	02769QCP2	American Natl Bank, MN Baxter, MN		1%	245,000.00	3.000%	7,350.00	248,995.95	5,517.56	
Wells Fargo Advisors	4/17/2019	4/19/2021	5/17/2019	2 Yr	N/A	CD	359067CW3	Frontier Bank IA, Rock Papis, IA		1%	245,000.00	2.450%	6,002.50	245,058.80	2,516.12	
Wells Fargo Advisors	4/17/2019	4/19/2021	10/17/2019	2 Yr	N/A	CD	7954502G9	Sallie Mae Bank, Salt Lake City, UT		1%	245,000.00	2.450%	6,002.50	247,425.50	-	
Wells Fargo Advisors	10/18/2018	10/18/2021	4/18/2019	3 Yr	N/A	CD	02007GFP3	Ally Bank, Sandy, UT		1%	245,000.00	3.100%	7,595.00	251,377.35	3,787.10	
Wells Fargo Advisors	10/24/2018	10/25/2021	4/24/2019	3 Yr	N/A	CD	06740KMM6	Barclays Bank, Wilmington, DE		1%	245,000.00	3.100%	7,595.00	251,433.70	3,787.10	
Wells Fargo Advisors	10/26/2018	10/26/2021	4/26/2019	3 Yr	N/A	CD	1732QU72	Citibank NA, Sioux Falls, SD		1%	245,000.00	3.150%	7,717.50	251,690.95	3,848.18	
Wells Fargo Advisors	10/31/2018	10/29/2021	11/30/2018	3 Yr	N/A	CD	06607ABL4	Bank Champaign NA, Champaign, IL		0%	0.00	3.150%	-	-	3,827.05	
Wells Fargo Advisors	6/17/2019	11/17/2021	7/16/2019	29 mo	N/A	CD	204161BC6	Community Bank TX NA, Beaumont, TX		1%	245,000.00	2.400%	5,880.00	248,060.05	1,465.98	
Wells Fargo Advisors	6/28/2019	12/28/2021	12/28/2019	2.5 Yr	N/A	CD	33847E2N6	Flagstar Bank FSB, Troy, MI		1%	245,000.00	2.350%	5,757.50	247,935.10	-	
Wells Fargo Advisors	4/12/2019	4/12/2022	5/12/2019	3 Yr	N/A	CD	319461BW8	First Choice Bank, CA		1%	245,000.00	2.450%	6,002.50	245,144.55	2,516.12	
Wells Fargo Advisors	7/5/2019	7/5/2022	8/5/2019	3 Yr	N/A	CD	99000QLA0	Commenity Bank, Wilmington, DE		1%	200,000.00	2.150%	4,300.00	199,730.00	730.42	
Wells Fargo Advisors	7/30/2019	7/29/2022	10/30/2019	3 Yr	N/A	CD	35471YFE7	Franklin Synergy Bank, Franklin, TN		1%	245,000.00	2.150%	5,267.50	245,044.10	894.76	
Wells Fargo Advisors	11/9/2018	11/9/2023	12/9/2018	5 Yr	N/A	CD	59013J4V8	Merrick Bank		1%	245,000.00	3.550%	8,697.50	245,423.85	5,790.38	
Wells Fargo Advisors	11/30/2018	11/30/2023	12/30/2018	5 Yr	N/A	CD	15118RQF7	Celtic Bank		0%	0.00	3.500%	-	-	5,052.83	

Wells Fargo Advisors	12/14/2018	10/14/2020	6/14/2019	1.75 Yr	N/A	CD	43733LBE6	Home Savings Bank UT, Salt Lake City, UT		1%	245,000.00	3.000%	7,350.00	248,035.55	3,664.93	
Wells Fargo Advisors	7/27/2016	7/27/2023	4/27/2018	7 Yr	AA+/AAA	Agency	3136G3YV1	FNMA Step-Up		1%	191,368.00	1.250%	2,392.10	199,430.00	2,750.00	
Wells Fargo Advisors	10/12/2017	10/13/2020	N/A	3 Yr	N/A	CD	254673EH5	Discover Bank, Greenwood, DE		1%	245,000.00	2.295%	5,622.75	245,374.85	2,382.21	
Wells Fargo Advisors	12/30/2016	12/30/2021	N/A	5 Yr	N/A	CD	949763DU7	Wells Fargo Bank, Sioux Falls, SD		1%	216,100.80	2.650%	5,726.67	216,879.10	3,550.77	
Wells Fargo Advisors	10/13/2017	10/13/2022	N/A	5 Yr	N/A	CD	87164YSN5	Synchrony Drapper, UT		1%	125,000.00	2.558%	3,197.50	126,972.50	1,464.73	
Wells Fargo Advisors	4/3/2019	4/3/2023	10/3/2019	4 Yr	N/A	CD	38148P5V5	Goldman Sachs Bk USA, New York NY		1%	245,000.00	2.750%	6,737.50	252,614.60	-	
Wells Fargo Advisors	9/21/2018	9/21/2021	N/A	3 Yr	N/A	CD	05580APC2	bmw Salt Lake City UT		1%	245,000.00	3.082%	7,550.90	250,693.80	7,350.00	
Wells Fargo Advisors	1/4/2019	1/4/2024	N/A	5 Yr	N/A	CD	856285NR8	State Bank of India		1%	245,000.00	3.550%	8,697.50	261,731.05	4,313.01	
Wells Fargo Advisors	1/10/2019	1/10/2022	N/A	3 Yr	N/A	CD	61760ATY5	Morgan Stanley Private Bank		1%	245,000.00	3.050%	7,472.50	251,796.30	3,705.54	
Wells Fargo Advisors	1/28/2019	1/28/2022	N/A	4 Yr	N/A	CD	05581WK53	BMO Harris Bank		0%	-	3.000%	-	-	3,644.80	
Wells Fargo Advisors	2/22/2019	2/22/2024	8/22/2019	5 Yr	N/A	CD	87270LBU6	TIAA FSB, Jacksonville, FL		1%	245,000.00	3.000%	7,350.00	256,436.60	3,644.79	
Wells Fargo Advisors	8/14/2019	8/14/2024	2/14/2020	5 Yr	N/A	CD	05581WZ24	BMO Harris Bank, NA Multistep-up, Callable		1%	245,000.00	2.535%	6,210.75	245,137.20	-	
													-			
Northland Securities	4/6/2016	4/6/2021	N/A	5 Yr	N/A	CD	140420XR6	Capital One - Glen Allen		1%	140,001.40	1.740%	2,436.02	140,208.60	1,186.74	
Northland Securities	4/21/2016	10/21/2022	4/21/2018	5 Yr	N/A	CD	40434AT90	HSBC Bank, McLean, VA		1%	237,374.40	2.000%	4,747.49	239,968.80	2,393.42	
Northland Securities	12/28/2017	12/30/2019	N/A	2 Yr	N/A	CD	61747ME31	Morgan Stanley Bank, Salt Lake, Utah		1%	240,000.00	2.100%	5,040.00	240,122.40	2,513.10	
Northland Securities	11/27/2018	11/27/2028	11/27/2019	10 Yr	Aaa/AA+	Agency	3130AFG76	FHLB Fixed Rate QP-2028, Callable		3%	500,000.00	4.040%	20,200.00	501,040.00	10,100.00	
Northland Securities	6/17/2019	6/17/2027	12/17/2019	8.5 Yr	Aaa/AA+	Agency	3130AGLF0	FHLB Fixed Rate 1R-2027, Callable		2%	250,000.00	2.940%	7,350.00	250,222.50	-	
Northland Securities	6/12/2019	6/12/2028	12/12/2019	9 Yr	Aaa/AA+	Agency	3130AGL86	FHLB Fixed Rate RD-2028, Callable		2%	250,000.00	3.050%	7,625.00	250,225.00	-	
Northland Securities	4/1/2019	4/1/2026	7/1/2019	7 Yr	Aaa/AA+	Agency	3130AG5E1	FHLB Fixed Rate RS-2026, Callable		0%	-	3.070%	-	-	2,302.50	
Northland Securities	2/28/2018	5/28/2021	2/28/2019	3 Yr	Aaa/AA+	Agency	3134GSFP5	FHLMC-Med Term NTS-Callable		0%	-	2.600%	-	-	3,257.00	
Northland Securities	10/17/2018	10/17/2024	1/17/2019	6 Yr	Aaa/AA+	Agency	3134GSZB4	FHLMC Med Term NTS, Callable		0%	-	3.531%	-	-	1,786.11	
Northland Securities	7/27/2016	7/27/2021	1/27/2017	5 Yr	Aaa/AA+	Agency	3136G3A70	FNMA-Med Term NTS Callable		2%	367,460.00	1.500%	5,511.90	377,860.60	5,700.00	
Northland Securities	12/19/2018	10/16/2024	10/16/2019	6 Yr	Aaa/AA+	Agency	3133EJG78	FFCD4731845 - Callable		2%	303,411.00	3.544%	10,752.89	300,144.00	5,460.00	
Northland Securities	12/19/2018	12/3/2026	6/3/2019	8 Yr	Aaa/AA+	Agency	3130AFH26	FHLN4772485 - Callable		0%	-	3.830%	-	-	7,076.67	
Northland Securities	12/26/2018	12/26/2025	3/26/2019	7 Yr	AA+	Agency	3133EJ3W7	FFCB Cons Sywide Bds, Callable		0%	-	3.730%	-	-	2,828.58	
Northland Securities	12/27/2018	12/27/2023	12/27/2019	5 Yr	Aaa/AA+	Agency	3134GSM93	FMCC4779445 - Callable		2%	300,900.00	3.255%	9,794.30	300,978.00	4,980.00	
Northland Securities	2/4/2019	2/4/2028	2/4/2020	9 Yr	Aaa/AA+	Agency	3133EJ6U8	FFCB-Callable		3%	450,000.00	3.650%	16,425.00	451,872.00	8,212.50	
Northland Securities	8/20/2019	2/20/2025	8/20/2020	5.5 Yr	Aaa/AA+	Agency	3133EKC95	FFCB-Callable		1%	200,000.00	2.190%	4,380.00	200,040.00	-	
Northland Securities	2/20/2019	11/20/2024	5/20/2019	5 Yr	Aaa/AA+	Agency	3133EKB55	FFCB-Callable		0%	-	3.170%	-	-	2,377.50	
Northland Securities	4/2/2019	4/2/2029	4/2/2020	10 Yr	Aaa/AA+	Agency	3133EKF55	FFCB-Callable		2%	300,000.00	3.300%	9,900.00	200,608.00	-	
Northland Securities	4/3/2019	4/3/2025	4/3/2020	6 Yr	Aaa/AA+	Agency	3133EKFV3	FFCB-Callable		1%	199,800.00	2.798%	5,590.40	301,062.00	-	
Northland Securities	7/1/2019	10/1/2025	10/1/2019	6.25 Yr	AA+	Agency	3133EKS20	FFCB-Callable		1%	150,000.00	2.798%	4,197.00	150,004.50	-	
Northland Securities	7/2/2019	7/2/2026	10/2/2019	7 Yr	AA+	Agency	3133EKT2	FFCB-Callable		1%	150,000.00	2.730%	4,095.00	150,006.00	-	
Northland Securities	6/20/2019	6/1/2024	N/A	5 Yr	Aa3	Muni	263868FQ9	Dubuque Iowa Taxable GO 2019B		1%	113,841.20	3.000%	3,415.24	114,607.90	-	
Northland Securities	4/24/2019	10/1/2022	N/A	3.5 Yr	Aa1/AA+	Muni	419792NH5	Hawaii St Taxable GO 2016FJ		1%	235,355.35	2.550%	6,001.56	240,201.60	-	
Northland Securities	5/2/2019	12/1/2023	N/A	4.5 Yr	SS	Muni	435164SG4	Holland Mich LTD Tax GO Bds 2015		2%	259,391.67	2.550%	6,614.49	262,977.50	3,900.00	
Northland Securities	5/20/2019	3/1/2029	3/1/2028	10 Yr	Aa1/AA+	Muni	442331-3E-2	Houston Tex Taxable Pen Oblg Bnd 2017		1%	126,701.38	3.054%	3,869.46	132,890.40	2,175.00	
Northland Securities	6/27/2019	12/1/2028	12/1/2026	9.5 Yr	AA	Muni	560058R35	Mahoning Co Ohio GO Taxable Ref 2016		1%	204,946.23	2.664%	5,459.77	207,624.00	-	
Northland Securities	8/9/2019	6/1/2029		10 Yr	Aaa/AAA	Muni	774221FX8	Rockville MD Taxable GO Ref Bds 2018		2%	281,202.10	2.300%	6,467.65	282,861.00	(176.67)	
Northland Securities	6/18/2019	6/1/2023	N/A	4 Yr	Aa2	Muni	941647Z25	Waterloo Iowa GO Black Hawk Co 2019B		1%	100,749.00	2.400%	2,417.98	102,453.00	-	
Northland Securities	4/1/2019	10/1/2021	N/A	2.5 Yr	Aa1/AA+	Muni	958522XM1	Western Superior San Dist MN Taxable GO		1%	198,790.00	2.401%	4,772.95	200,680.00	-	
Northland Securities	12/24/2018	2/1/2021	N/A	2.5 Yr	AAA/AA	Muni	963439YA6	White Bear Lake Dist 624 GO Tax OPEB 2008A		1%	212,474.22	2.900%	6,161.75	208,126.00	10,000.00	
													-			
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	N/A	CD	259435-1	Landmark Community Bank		0%	-	2.141%	-	-	2,222.50	
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	N/A	CD	259436-1	Pacific Western Bank		0%	-	2.081%	-	-	2,161.85	
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	N/A	CD	259437-1	Fieldpoint Private Bank & Trust		0%	-	2.081%	-	-	2,161.58	
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	N/A	CD	259432-1	Bank 7		0%	-	2.261%	-	-	2,801.12	
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	N/A	CD	259433-1	Texas Capital Bank		0%	-	2.261%	-	-	2,801.12	
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	N/A	CD	259434-1	Western Alliance Bank/Torrey Pines Bank		0%	-	2.211%	-	-	2,740.28	
4M Fund	8/27/2019	3/26/2020	N/A	1 Yr	N/A	CD		Bank of China		1%	243,400.00	2.689%	6,545.03	243,400.00	-	
4M Fund	8/27/2019	3/26/2020	N/A	1 Yr	N/A	CD		Servisfirst Bank		1%	243,500.00	2.649%	6,450.32	243,500.00	-	
4M Fund	11/7/2018	5/1/2021	N/A	2.5 Yr	Aa1	Muni	091582TF3	Bismarck Refunding Improvement B		2%	344,874.47	3.050%	10,518.67	343,801.20	6,800.00	
													-			
Sub Total								Fixed Rate Instruments	70%		16,338,029.47	2.716%	443,753.53	16,501,273.90	258,371.11	-
Sub Total								Zero Coupon Instruments (Cost)	0%		-	0.000%	-	-	-	-
								Zero Instruments Interest Accrual			-		-	-	-	-
								Zero Instruments Book Carrying Value			-		-	-	-	-

								Total Investments			23,412,421.00	2.497%	584,703.43	23,575,665.43	368,675.19	-
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Overall Annualized Rate of Return
 Annualized Rate of Return w/o Money Market
 Benchmark - 4M Plus Rate

2.497%
 2.716%
 1.910%

Interest Rec'd in Current Year
 Prior Year Interest Rec'd in Current Year
 Current Year Interest Rec'd Next Year
 Total Current Year Interest Income

368,675.19
 61,828.10
 -
 306,847.09

[Redacted] = callable