



**CITY OF MAYER
REGULAR CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS
TUESDAY, MAY 28, 2019
6:30 PM**

AGENDA

- 1. Call Meeting to Order**
- 2. Pledge of Allegiance**
- 3. Approval of Agenda**
- 4. Public Comment (Please limit comments to 5 minutes)**
- 5. Consent Agenda**
 - A. Minutes
 1. May 13, 2019 City Council Meeting Minutes
 - B. Claims
 - C. Reports
 1. Fire Department
 2. City Administrator
 3. Public Works
 4. City Engineer
 5. Sheriffs Department
 - D. Cleaning Contract – Squeaky Clean
 - E. Lions Club – Gambling – Resolution 5-28-19-20
- 6. Reports and Recommendations of City Departments, Consultants, Commissions and Committees**
 - A. Administrative
 1. Post Issuance Policies and Procedures (Ehlers) Amendment – Resolution 5-28-19-21
 2. Tower Lease Extension – Resolution 5-28-19-22
 3. Quarter 1, 2019 Financial Report
 - B. Public Works
 1. Anerobic and Anoxic Mixer Replacement
- 7. City Council Reports**
- 8. Other Business**

9. Upcoming Meetings & Events

June 4, 2019 Planning and Zoning Meeting

June 10, 2019 City Council Meeting

June 11, 2019 Park and Recreation Meeting

10. For Your Information

11. Closed Meeting – Minn. Stat. §13D.03

A portion of the meeting may be closed to the public pursuant to Minnesota Statutes section 13D.03, subdivision 1(b) to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals.

12. Adjournment

MAYER CITY COUNCIL MEETING MINUTES – MAY 13, 2019

Call Regular meeting to order at 6:30 p.m. by Mayor Dodge

PRESENT: Mayor Dodge, Council Members Boder and Butterfield

ABSENT: Council Members McNeilly and Stieve-McPadden

STAFF: City Administrator McCallum, and Deputy Clerk Gildemeister

ALSO PRESENT: Don Wachholz, Peter Johnson, Kaye Timmers

The meeting was opened with the Pledge of Allegiance.

APPROVE AGENDA

A MOTION was made by Council Member Boder with a second by Council Member Butterfield to approve the agenda as presented. Motion Carried 3/0

PUBLIC COMMENT

None

APPROVE CONSENT AGENDA

A MOTION was made by Council Member Boder with a second by Council Member Butterfield to approve the Consent Agenda as presented. Motion Carried 3/0.

1. Approve the Minutes of the April 22, 2019 Regular Council Meeting.
2. Approve the Minutes of the April 22, 2019 Council Workshop Meeting.
3. Approve Claims for the Month of May 2019. Check numbers 22250 to 22271, E-Check numbers 5242E to 5270E.
4. Approve Resolution 5-13-19-17 Summary of Ordinance 230 Amending Title IX Animal Licensing.
5. Approve Off Sale Liquor License for FillMeUp.
6. Approve Resolution 5-13-19-18 Hiring of new Volunteer Firefighter Justin Hecksel.

CITY ADMINISTRATOR

1. **Approve Solar Subscription-Novel Energy Value of Solar Program** –A MOTION to Table the discussion while the City pursues another company was made by Council Member Boder and seconded by Council Member Butterfield. Motion carried 3/0.
2. **Approve Cleaning Service for City Hall/Community Center** –A MOTION to Accept bid from Squeaky Clean and enter into a contract for the cleaning of the City Hall/Community Center was made by Council Member Butterfield and seconded by Council Member Boder. Motion carried 3/0.

PLANNING AND ZONING

1. **Approve Resolution 5-13-19-19 Site Plan Review 505 Shimmcor Street** – Plans have been submitted to construct an accessory storage building located in the Shimmcor industrial park. Planning Commission reviewed the site plan on May 7, 2019 and recommended the approval of an accessory storage building located at 505 Shimmcor Street with nine (9) conditions. A MOTION to Approve Resolution 5-13-19-19 Site Plan 505 Shimmcor Street subject to conditions 2-9 and the use of cedar on front of building was made by Council Member Boder and seconded by Council Member Butterfield. Motion carried 3/0.

COUNCIL REPORTS

- Council Member Boder reported that one of his neighbors is having a drainage issue in their rear yard. He asked Staff to investigate it.
- Council Member Butterfield reported that the W-M Advisory Committee is working on Royal Roundup and Community Education is looking into splitting their program with the potential of busing Kids Company to and from Mayer Community Center.

ADMINISTRATOR REPORTS

- City Administrator McCallum gave an update on Jaguar Communications. She reported that she received a call from Crown, Jaguars restoration contractor, and they are looking to complete the right of way restorations, weather permitting, by May 31, 2019. She has been giving residents with issues the contact information for Crown. She stated that Crown will be vacuuming the sand and replacing with black dirt and seed.
- Mayor Dodge directed Administrator to schedule a Work Session with Jaguar Communication to discuss restoration and logistic strategies.

FOR YOUR INFORMATION

- Acknowledge Planning Commission Minutes from May 7, 2019.

ADJOURN

There being no further business, a MOTION was made by Council Member Butterfield and seconded by Council Member Boder to adjourn the meeting at 7:15 p.m. Motion carried 3/0.

Mike Dodge, Mayor

Attest: _____
Janell Gildemeister, Deputy City Clerk

ACCOUNTS PAYABLE LIST

May 28, 2019

Checks: 22268, 22272, 22274-22313, 5268E - 5285E

22268	Techstar Solutions	IT Services	\$390.80
22272	MPCA	Exam-Kuntz	\$15.00
22274	Tom Goepfort	On Call Pay	\$100.00
22275	Kliver Consulting	WWTP Consultant	\$900.00
22276	Gene Rupp	Reimbursement for Deposit	\$100.00
22277	Janell Gildemeister	Conference Mileage Reimbursement - St. Cloud	\$118.00
22278	VISA - Janell	Clerks Institute Registration	\$445.00
22279	VISA - Maggie	Conference Registration and Lodging	\$780.77
22280	B & B coating LLC	Painting of WWTP	\$35,327.00
22281	VISA - PW	WWTP Meter, WWTP Electronic Recycling, Postage for samples	\$1,187.03
22282	CarverLink	Generator	\$10,000.00
22283	AEM Workforce Solutions	Payroll and General Ledger Documentation	\$874.00
22284	American Leagl Publishing	Ordinance Codification	\$342.08
22285	Bobs Repair	Tire Repair	\$138.66
22286	Bolton and Menk	Engineering Services	\$7,524.00
22287	Bound Tree Medical	Heartsmart Pads	\$65.99
22288	Carver County Sheriff	Liquor License - Background Check	\$250.00
22289	Carverlink	Telephone - City Buildings	\$160.00
22290	City of Eden Priarie	WAFTA Dues	\$2,000.00
22291	Core and Main	Water Meter - FD	\$5,313.39
22292	Delano Rental	Skid Attachment - Skating Rink Repair	\$186.20
22293	Ehlers	Post Issuance Compliance Docs	\$200.00
22294	Emergency Appartus Maintenance	Engine Repairs	\$898.48
22295	Flagship Recreation	West Ridge Park Grills	\$1,242.30
22296	Gopher State One Call	Locates	\$70.20
22297	Grainger	WTP Filter, Light Bulb Changer Kit	\$174.33
22298	Hach Company	WWTP Electrode, Gel Cartridge	\$556.72
22299	Herald Journal	Legal Notices - Seasonal Position, Ordinance Notice	\$184.00
22300	Kjolhaug Environ Services	Wetland Monitoring	\$275.00
22301	Kliver Consulting	WWTP Consultant	\$900.00
22302	Lincoln National Life Ins.	Life Insurance and LTD and STD Benefits	\$202.80

22303	MARC	Weed Killer	\$418.90
22304	Mayer Lumber	Misc Supplies - PW and FD	\$595.70
22305	MN Dept of Health	2nd Quarter Water Connection Fee - Dues	\$1,330.00
22306	Mobil - Exxon	Motor fuels	\$572.01
22307	Municipal Dev. Group	City Planner	\$562.50
22308	Peak Heating and Cooling	2019 Spring Maintenance - Community Center/City Hall	\$643.50
22309	Pearson Bros	2019 Street Sweeping	\$2,700.00
22310	Ratwik Roszak and Maloney	Legal Services	\$2,625.00
22311	United Farmers Coop.	Lawn Fertilizer	\$128.53
22312	USA Bluebook	Locating Paint	\$270.34
22313	Utility Consultants	Samples	\$1,218.15
5268E	ADP LLC	Payroll	\$6,517.16
5269E	VOID	VOID	
5270E	ADP LLC	Payroll Taxes	\$2,823.97
5271E	Centerpoint Energy	Gas - WTP	\$24.45
5272E	Centerpoint Energy	Gas - WWTP	\$386.13
5273E	Centerpoint Energy	Gas - PW	\$71.10
5274E	Centerpoint Energy	Gas - FD	\$172.02
5275E	Centerpoint Energy	Gas- CH	\$444.39
5276E	Frontier	PW Internet	\$113.73
5277E	McLoed Coop	City Sign - Electric	\$36.96
5278E	McLoed Coop	Street Lights - Electric	\$703.43
5279E	Xcel Energy	Street Lights - Electric	\$1,830.54
5280E	ADP LLC	Payroll Taxes, Wages and Fees	\$9,432.18
5281E	ADP LLC	Payroll Taxes, Wages and Fees	\$9,598.08
5282E	ADP LLC	Council Payroll	\$2,612.53
5283E	ADP LLC	Council Payroll Taxes	\$789.01
5284E	ADP LLC	Processing Fee	\$138.18
5285E	PERA	Pera Benefits	\$1,290.72
			<hr/>
			\$88,503.54

Date: May 8, 2019

TO: MAYER CITY COUNCIL/CONTRACTING TOWNSHIPS
FROM: MAYER FIRE DEPARTMENT, ROD MAETZOLD – FIRE CHIEF
SUBJECT: FIRE REPORT FOR MONTH ENDING – 04/30/19

TOWNSHIP CALLS:

<u>DATE</u>	<u>TIME</u>	<u>TWP</u>	<u>DESCRIPTION/ADDRESS</u>	<u>MAN HOURS</u>
04/04/19	1046	Hollywood	Medical, 14610 58 th St	9

CITY OF MAYER CALLS:

<u>DATE</u>	<u>TIME</u>	<u>DESCRIPTION/ADDRESS</u>	<u>MAN HOURS</u>
04/05/19	0333	Mutual Aid Watertown City, Fire, 167 Wildwood Cir	17
04/05/19	1413	Medical, 2512 Riverbend Trail	12
04/09/19	1727	Medical, 104 5 th St NE	15
04/10/19	1037	Mutual Aid Watertown City, Garage Fire, 712 Hutchinson Rd	16
04/16/19	2105	Medical, 104 5 th St NE	18
04/25/19	1631	Medical, 419 Bluejay Ave	12
04/25/19	2136	Medical, 2308 Coldwater Crossing	16
04/27/19	1157	Fire Alarm, 305 5 th St NE	14
04/27/19	1242	Fire Alarm, 305 5 th St NE	12

FIRE DEPARTMENT TRAININGS/ACTIVITIES FOR MONTH ENDING 04/30/19

04/01/19	Officers Meeting at Watertown Fire Dept.
04/07/19	MFD Spring Fish Fry at Mayer Community Center
04/08/19	Regular Meeting
04/15/19	Group Training- scene setup and grain bin equipment
04/18/19	Chiefs Meeting at Cologne Fire Dept
04/22/19	Ladder, Truck and squad extrication training
04/29/19	Officers Meeting
04/25-27/19	MN State Fire Dept Assn Conference/Training at Mankato

Administrators Report

Cleaning Services – Staff has been working on a new contract for cleaning services. The contract is on the May 28, 2019 meeting agenda. They will start the first week of June if approved.

Public Works Committee Meeting – Staff met on May 21, 2019 to discuss projects such as street projects, future of the compost site, GIS mapping, and Pond Maintenance. Staff will be meeting weekly on Tuesdays to monitor these projects until completion.

City Admin. Conference – Nisswa – I attended a conference on May 1- 3 that focused on leadership and management co-sponsored by the League of Minnesota Cities.

Clerks Institute – Janell attended her last year (third year) at the Minnesota Clerks Institute. Once she completes this and other requirements, she can apply for the certification as a City Clerk.

Union – The City was notified by the Local 49ers that they are ready to start the negotiation process. This will be on the agenda on May 28, 2019 to be discussed in a closed session. We will be putting together a negotiating team.

EDA Course – I have finished my last month of the EDA Class. I have to do a presentation for a City Council on June 3, 2019. After that I am all done and have completed the certificate.

Clean Up Day – June 8, 2019 – Just a reminder that Clean Up Day is on June 8, 2019. I will put a reminder on social media.

May 18, 2019 – City-Wide Garage Sale – The Community garage sale was last weekend. I think it went well. I know a lot of residents participate and look forward to it every year.

EDA Meeting – The EDA met for the first time this year. We had some good discussion on the community video and on the CDA Land Trust Program through Carver County.

Planning Commission – The Planning Commission reviewed and recommended to Council approving a site plan for an accessory building at 505 Shimmcor. The Council also approved the site plan.

Memorial Day – Offices Closed.

Jaguar Communications – Jaguar continues with installation of cable and repairs for completed work. We have contacts here at City Hall for residents that have concerns about restoration or service. We have been forwarding residents to these contacts with the company.

Margaret McCallum, City Administrator



To: Mayor and Council Members

From: Kyle Kuntz

Re: Public Works Activities from April 16th (2019) to May 20th (2019)

Roads

- Started putting together a list of 2019 road repairs
 - Muller and Sons came to patch pot holes and watermain break locations
- Called contractor about repairing catch basin on Bluejay Ave

Parks

- Mowed and weed whipped all parks as needed
- Trimmed bushes around city sign
- Ice skating rink
 - Installed drain tile line
 - Graded entire ice skating rink area and area around playground equipment in Old Schoolhouse Park
 - Seeded all areas with grass seed

Water Treatment Facility

- Installed new control panel for air compressor
- Installed new controller for well #2 flow meter
- Started flushing hydrants
- Took water samples for Minnesota Department of Health
 - Took all MDH water samples to UPS store in Waconia to be shipped

Wastewater Treatment Facility

- Contractor in to haul bio solids
 - Cleaned scum manhole and influent channel in pre treatment building
- Removed plug for influent lift station check valve
 - Fixed check valve baffle
- Repaired south aeration basin diffuser piping
 - Pumped entire tank to emptied digester
 - Fixed blown plugged and cleaned, drained, and tightened all aeration piping diffusers
 - Pumped half the mixed liquor from the north aeration basin to the south basin and put plant back in to service
- Repaired UV wiper system
- Calibrated all pH probes and installed new influent sampler

Lift Stations & Collection System

- Quality flow came to conducted yearly pump inspections

Miscellaneous

- Attended the MPCA Wastewater Conference in Lakeville
 - Passed Type IV bio-solids exam!
- Located all water, sewer, and storm water utilities where Jaguar Communications is installing the new fiber optic line
- Cleaned and organized public works building
- City Hall/Community Center
 - Clean as needed
- STS crew finished installing slating on fence at public works building
- Trained in seasonal employee

Equipment

- Started to installed strobe lights on new mower



MEMORANDUM

Date: May 22, 2019
To: Mayer City Council
From: David Martini
Subject: Projects in Progress

For your convenience, the following is a summary of the projects Bolton & Menk worked on during the April billing period:

Miscellaneous Engineering

Miscellaneous engineering included the following:

- Wetland banking coordination
- Utility Map updates
- Park Planning maps
- Public Works Committee meeting
- Review potential flooding concerns and issues
- Review a “Watch for Children” sign request
- Review the condition of the site and punch list items for 633 Shimmcor
- Reviewing erosion control issues for various home construction sites

9.5 hours of time was provided at the City’s reduced hourly rate, which resulted in a savings to the City of **\$1,016.50**.

Comprehensive Plan Support

During the billing period, time was spent on ongoing comment review and revisions for the Surface Water Management Plan, the Transportation Plan, and the Land Use Plan. Work included attendance at a staff meeting to review the plans progress and remaining schedule.

Sanitary Sewer Improvements

During the billing period, time was spent on pre-construction coordination including a pre-construction meeting with the Contractor.

Cold Water Crossing (Pass Thru)

During the billing period, time was spent reviewing the condition of the site and punch list items.

Hidden Creek (Pass Thru)

During the billing period, time was spent reviewing the condition of the site and punch list items.

TH 25 Coordination

During the billing period, time was spent reviewing the status of the 2020 project including attendance at a Project Management Team meeting.

West Ridge Park Parking Area

During the billing period, time was spent coordinating survey work to determine the best location for the addition of a West Ridge Park parking lot adjacent to the alley.



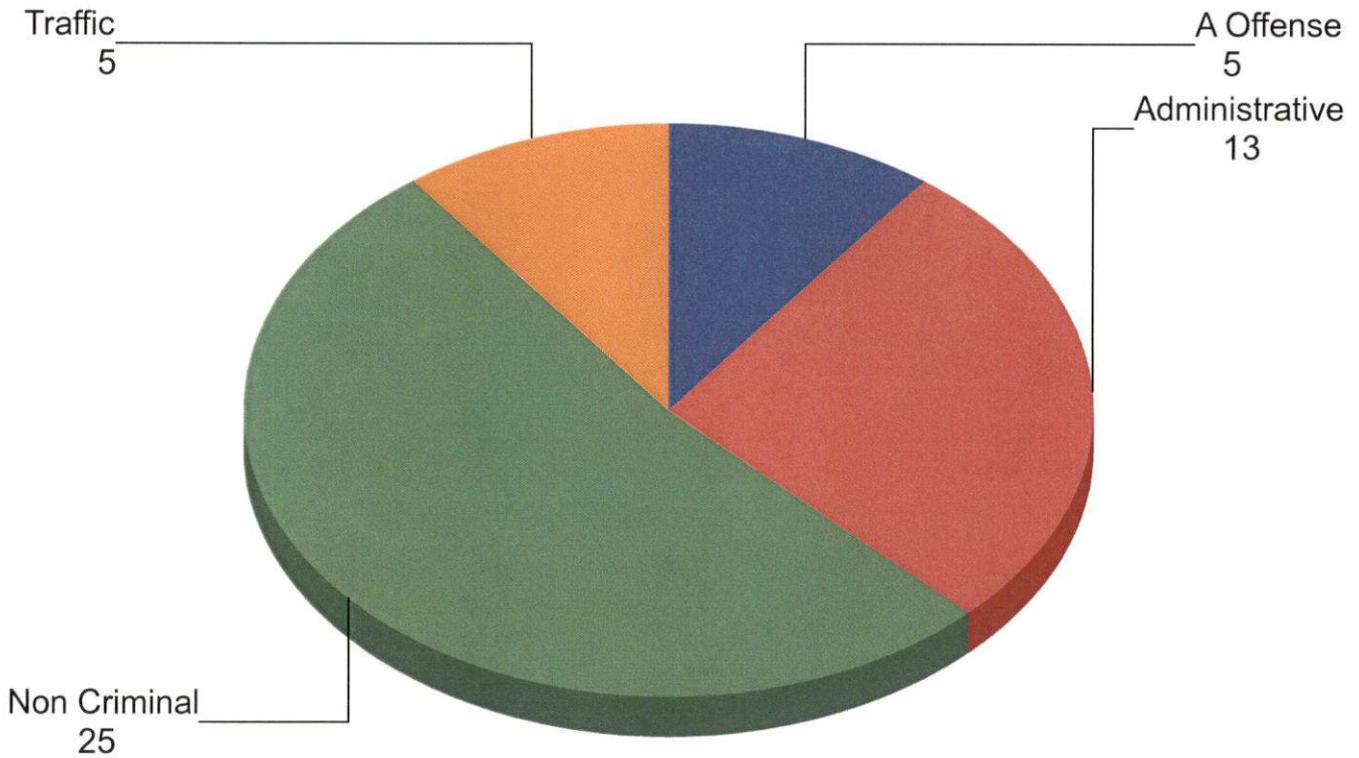
City of Mayer

April 2019



**Carver County Sheriff's Office
Monthly Calls for Service
From: 4/1/2019 To: 4/30/2019**

Mayer City



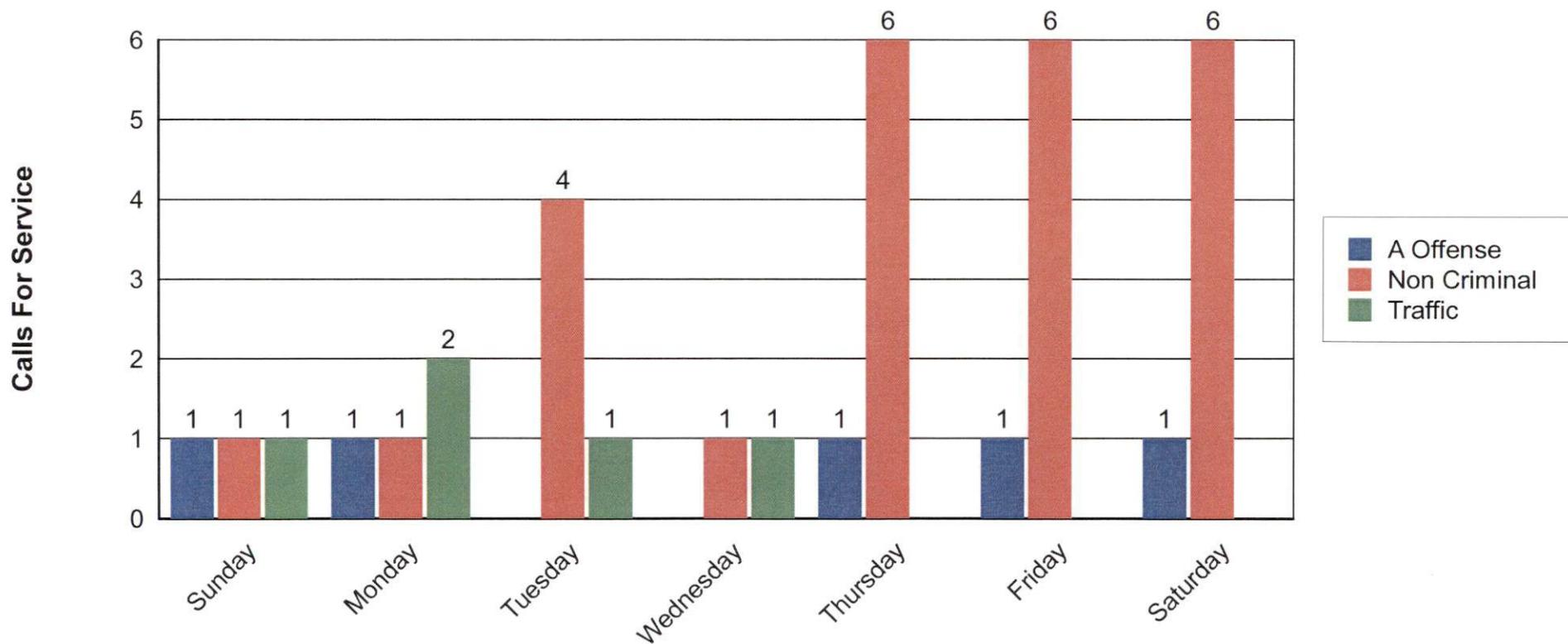
Total A Offense:	5
Total Non Criminal:	25
Total Traffic:	5
Total Administrative:	13

Total Mayer City: 48



Carver County Sheriff's Office
Day of Week Analysis of Calls for Service
Patrol Activity
From: 4/1/2019 To: 4/30/2019

Mayer City

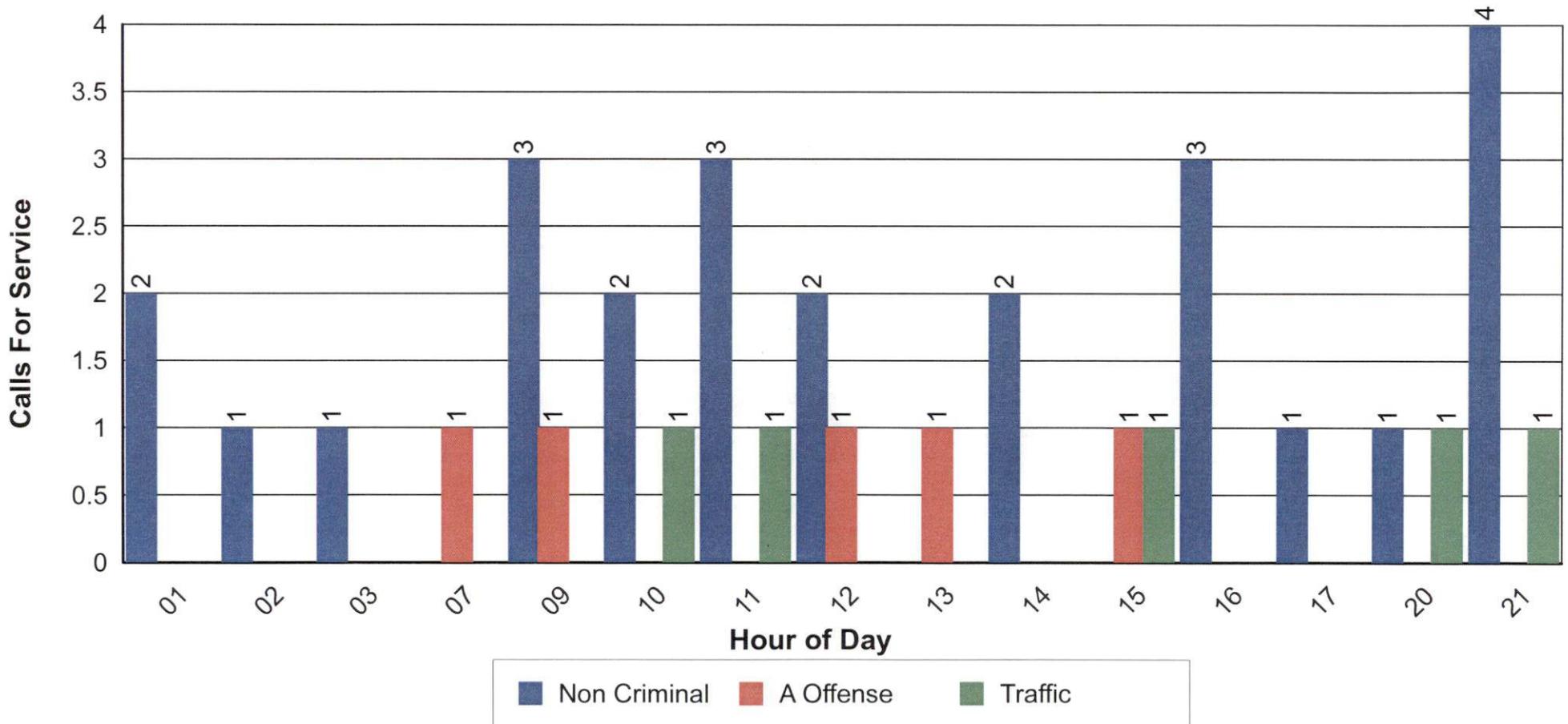


Total Mayer City: 35



Carver County Sheriff's Office
Hour of Day Analysis of Calls for Service
Patrol Activity
From: 4/1/2019 To: 4/30/2019

Mayer City



Total Mayer City: 35



Carver County Sheriff's Office
Monthly Calls for Service
From: 4/1/2019 To: 4/30/2019

Mayer City

Patrol

A Offense

Burglary	1
Theft	1
Fraud	2
Vehicle Theft	1

Total A Offense: 5

Non Criminal

Misc Non-criminal	1
Domestic	1
Abuse/Neglect (Info Only)	2
Animal	4
Medical	6
Assist Other Agency	1
Fire Call	2
Warrant Service	1
Suspicious Activity	5
Disturbance (Info Only)	2

Total Non Criminal: 25

Traffic

Traffic - Misc	2
Traffic Stop	3

Total Traffic: 5

Total Patrol: 35

Administrative

Administrative

GunPermit-Acquire	3
GunPermit-CarryNew	4
GunPermit-CarryRenew	3
GunPermit- Carry Late Ren	1
Rec Ck - Name Change	1
Lic - Liquor	1

Total Administrative: 13

Total Administrative: 13

Total Mayer City: 48



Carver County Sherff's Office

Traffic Citation Summary

From: 4/1/2019 To: 4/30/2019

Mayer City

No Parking Anytime:	1
Total Mayer City:	1



**Carver County Sheriff's Office
Verbal Warnings
From: 4/1/2019 to 4/30/2019**

Mayer City

Disturbance (Info Only):	1
Traffic Stop:	3
Grand Total Verbal Warnings:	4

CONTRACT FOR CLEANING SERVICES

This contract for facilities cleaning services is hereby entered into by and between the City of Mayer, Minnesota (the “City”) and Squeaky Clean LLC. (“Squeaky Clean”). The City and Squeaky Clean are collectively referred to herein as the “Parties,” and independently as a “Party.”

WHEREAS, the City desires facilities cleaning services for the City Hall/Community Center; and

WHEREAS, Squeaky Clean provides facilities cleaning services.

NOW, THEREFORE, IN CONSIDERATION OF the mutual promises and covenants contained in this Agreement, the Parties agree as follows:

1. **Duration.** This Agreement shall remain in effect for a period of two years from the date of its execution, or until it is terminated pursuant to Paragraph 2 of this Agreement.
2. **Termination.**
 - A. **Termination.** Either Party may terminate this Agreement with or without cause by providing the other Party with 30 days written notice from the first of any month.
 - B. **Effect of Termination or Expiration.** The Parties agree that the rights and duties created by this Agreement do not survive the termination or expiration of this Agreement unless expressly noted herein or required by law.
 - C. **Notices.** All notices required under this Agreement shall be deemed effective only if sent by Certified or Registered Mail or personally delivered to the addresses listed below:

TO THE CITY: Mayer City Administrator
Mayer City Hall
413 Bluejay Avenue
Mayer, MN 55360

TO SQUEAKY CLEAN: Linda Farr
Squeaky Clean LLC

Delano, MN

3. **Services.** Squeaky Clean agrees to perform the services (the “Services”) set forth in the Services Specifications attached hereto as **Exhibit A**, the terms of which are hereby incorporated into this Agreement. Squeaky Clean agrees to perform the Services in a good and workmanlike manner, and agrees to furnish all labor and materials necessary to perform the Services except as specifically excluded in Exhibit A.

4. **Consideration.** As consideration for the Services performed pursuant to this Agreement, and subject to all other provisions of this Agreement, the City shall pay Squeaky Clean for the Services in accordance with Exhibit A. Squeaky Clean shall submit invoices for such services to the City by the end of each calendar month in which services are provided pursuant to this Agreement.
 - A. **Effect of Termination.** The City’s obligation to pay Squeaky Clean for services provided pursuant to this Agreement shall survive the termination or expiration of this Agreement.

 - B. **Timely Payment.** Except in the event of a good-faith dispute as to the amount owed, the City shall pay Squeaky Clean for the Services provided during the preceding calendar month by the 15th day of each month. Except as may be provided in any court order, the City shall not be required to pay any interest, fee, penalty, or surcharge for any untimely payment.

5. **Squeaky Clean Personnel.**
 - A. **Assignment of Personnel.** The Parties acknowledge and agree that the City has the right to bar any Squeaky Clean employee, agent, or representative from its property for any reason, including the results of any background check. If the City exercises such right, Squeaky Clean agrees to immediately assign a different employee, agent, or representative to complete the Services.

 - B. **Compliance with Law.** Squeaky Clean, its employees, agents, and representatives shall abide by all federal, state, and local laws with respect to its employees.

 - C. **Equal Opportunity.** Squeaky Clean agrees to provide equal opportunity to all employees and applicants for employment in accordance with applicable EEO/AA laws, directives and regulations of Federal, State and local governing bodies or agencies thereof, specifically Minnesota Statutes Chapter 363A.

D. Criminal Background Check. All Squeaky Clean employees, agents, and representatives assigned to perform the Services or work on City property must consent to a criminal background check before performing any Services described in this Agreement or accessing the City property. Squeaky Clean shall provide a copy of said criminal background check to the City upon request.

6. Indemnification and Insurance.

A. Indemnification. Squeaky Clean agrees to indemnify and hold harmless the City, its agents, officers, and employees from any and all claims, causes of action, liabilities, losses, damages, costs, expenses including reasonable attorney's fees, suits, demands, and judgments of any nature, because of bodily injury to, or death of, any person or persons and/or because of damages to property of Squeaky Clean or others, including loss of use from any cause whatsoever, which may be asserted against the City on account of any act or omission, including negligence, of Squeaky Clean or Squeaky Clean' employees or agents in connection with Squeaky Clean' performance of this Agreement. Squeaky Clean agrees to defend any action brought against the City on any such matters, and to pay and satisfy any judgment entered thereon with all costs and expenses incurred in connection therewith.

B. Insurance. At its own expense, Squeaky Clean shall maintain public liability insurance, property damage insurance, workers compensation insurance, and a fidelity bond for its operations throughout the term of this Agreement. Such insurance shall be in amounts not less than the limits set forth in Minnesota Statutes, section 466.04 (as amended). The City shall be named as an additional insured on Squeaky Clean's policy of liability insurance. Within ten (10) business days after executing this Agreement, Squeaky Clean shall provide the City with proof of such insurance.

C. Effect of Termination. The Parties acknowledge and agree that Squeaky Clean obligations under this Section survive the termination or expiration of this Agreement.

7. Miscellaneous.

A. Assignment. Squeaky Clean may not assign any duties or obligations incurred, or benefits to which it is entitled, under this Agreement without the prior written consent of the City. The City shall, at all times, have the right to transfer or assign any of its duties and responsibilities under this Agreement to any third party.

- B. Independent Contractor.** Squeaky Clean shall, at all times, be considered an independent Contractor of the City. The City assumes no liability for actions or omissions of Squeaky Clean, its employees, agents, or representatives. No employee, agent, or representative of Squeaky Clean shall be considered an officer, employee, or agent of the City for any purpose.
- 1. Tax Withholding.** No withholding or deduction for State or federal income taxes, FICA, FUTA, or other State or federal employment taxes, will be made by the City from the payments due to Squeaky Clean. It is Squeaky Clean's sole obligation to comply with all federal and State tax laws.
 - 2. Discretion to Perform Services.** Squeaky Clean shall at all times be free to exercise initiative, judgment, and discretion as to how to best perform or provide the Services, subject to applicable professional standards and City policies.
 - 3. Provision of Equipment.** Except as specifically excluded in this Agreement or Exhibit A, Squeaky Clean shall provide all protective equipment, tools, uniforms, cleaning supplies, and other equipment necessary for the assigned employee(s) to provide Services pursuant to this Agreement. The City shall not be responsible for maintaining, repairing, or replacing such equipment.
- C. Choice of Law and Venue.** This Agreement shall be governed by the laws of the State of Minnesota. The Parties agree that all actions or proceedings arising in connection with this Agreement shall be tried and litigated exclusively in the State and Federal courts located in the County of Crow Wing, State of Minnesota.
- D. Equal Drafting and Severability.** This Agreement must be construed as having been equally drafted by the Parties. If any portion of this Agreement is found to be unenforceable, unconscionable, invalid or illegal, or is in any other way vacated, all other portions of this Agreement shall remain in full force and effect.
- E. Successors in Interest.** This Agreement shall bind all successors in interest to Squeaky Clean.
- F. Data Privacy.** Squeaky Clean recognizes that during the course of performance of its duties under this Agreement, it may receive, acquire,

have access to, or be exposed to “Government Data” as that term is used in the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 (“MGDPA”). Squeaky Clean hereby agrees that it must meet the requirements of the MGDPA as a contracting party under Minn. Stat. § 13.05, subdivision 6. Squeaky Clean agrees that it will collect, distribute, publish, maintain and store any Government Data only in accordance with the provisions of the MGDPA. Squeaky Clean’s obligation under this paragraph survives the termination of this agreement. Squeaky Clean and Squeaky Clean’s employees, agents, or representatives further agree not to use or disclose any government data to third parties.

G. Security. Squeaky Clean’s and Squeaky Clean’s employees, agents, or representatives shall strictly adhere to all City security procedures. Squeaky Clean’s employees, agents, or representatives shall be required to have identification badges and wear clothing identifying them as a Squeaky Clean employee, agent, or representative at all times while performing Services under this Agreement.

H. State Auditing. To the extent required by Minnesota Statutes, section 16C.05, subdivision 5 (as amended), the books, records, documents, and accounting procedures and practices of Squeaky Clean and Squeaky Clean’s employees, agents, or representatives relevant to this Agreement shall be made available and subject to examination by the City, and the State of Minnesota for a minimum of six (6) years from the end of this Agreement.

I. Complete Agreement. This Agreement constitutes the entire agreement between the Parties relating to the matters addressed in this document. This Agreement supersedes any and all prior agreements and contracts between the Parties. No Party has relied upon any statements, promises or representations other than those contained in this Agreement. No changes to this Agreement shall be considered valid unless they are in writing and signed by both Parties.

By signing below, each Party specifically acknowledges that it has read this Agreement, that it has had an opportunity to review this Agreement with legal counsel, that it understands this Agreement, and that it agrees to be legally bound by all terms of this Agreement.

SQUEAKY CLEAN LLC

CITY OF MAYER

By: _____

By: _____

Name: _____

Name: _____

Title: _____
Date: _____

Title: _____
Date: _____

EXHIBIT A—SERVICES SPECIFICATIONS

SCHEDULE OF MAINTENANCE SERVICES

General Cleaning (1 Day Per Week)

Entrance and Reception Area

- Spot clean both sides of entrance door glass & adjoining interior glass
- Sweep or dust mop hard surfaced floors
- Wet mop hard surfaced floors
- Vacuum carpeted areas and entry runners
- Weekly dust horizontal surfaces, including reception desk and window ledges
- Empty trash & recycling receptacles and replace liners as needed
- Spot clean switch plates, walls & doors as needed

Offices, Conference Rooms, Council Chambers, Multi-Use Rooms & Hallways

- Vacuum carpet areas and runners
- Sweep or dust mop hard surfaced floors
- Wet or damp mop hard surfaced floors
- Weekly dust reachable horizontal surfaces, including feather dusting around papers and personal items on desks and ledges
- Wipe down conference room tables and arrange furniture neatly
- Empty trash & recycling

Gymnasium & Kitchen

- Sweep & wet mop kitchen floor and empty trash
- Sweep & wet mop gymnasium area floors and empty trash
- Empty trash & recycling receptacles and replace liners as needed

Break Room / Coffee Service Area

- Empty trash & recycling receptacles and replace liners as needed

Lavatory Maintenance

- Clean 2 restrooms
- Empty trash & recycling receptacles and replace liners as needed

Monthly Cleaning

- Dust reachable high ledges, vents, base boards, moldings, picture frames, and corners to keep free of dust and cobwebs
- Edge vacuum all carpeted areas

RESPONSIBILITY FOR FURNISHING SUPPLIES

The City shall be responsible for furnishing plastic bags, can liners, toilet tissue, hand towels, hand soap, and sanitary napkins. The City will furnish a vacuum, mop, broom, and cleaning soaps and sprays.

Squeaky Clean shall be responsible for furnishing all other materials and equipment necessary to perform the Services.

COST OF MAINTENANCE SERVICES

General Cleaning (1 day/week): **\$561.17/month**

Event Cleaning: **\$50.00+tax/event**



CITY OF MAYER
RESOLUTION 5-28-19-20
APPROVING LAWFUL GAMBLING EXEMPTION

WHEREAS, the Mayer Lions Club has applied to the Minnesota gambling control board for a lawful gambling exemption at the Mayer Community Center; and

WHEREAS, the Mayer City Council has received copies of said exemption applications to the Minnesota gambling control board and has 30 days in which to present a resolution to said Minnesota gambling control board objecting to the exemption applications; and

WHEREAS, the city council approves of the exemption applications and wishes to waive the 30 day waiting period.

NOW, THEREFORE, BE IT RESOLVED, that the Mayer City Council hereby approves of the Minnesota gambling control board issuing a lawful gambling exemption to the Mayer Lions Club on June 22, 2019 at 109 Ash Avenue and does hereby waive the 30 day waiting period which it has to object to the issuance of said exemptions.

RESOLVED FURTHER, that the city clerk is hereby authorized and directed to send a copy of this resolution to the Minnesota gambling control board immediately after its passage.

Adopted by the City Council of the City of Mayer, Carver County, Minnesota, this 28th day of May 2019.

Mike Dodge, Mayor

ATTEST:

Margaret McCallum, City Administrator



Request for Council Action Memorandum

Item: Post Issuance Debt Policies and Procedures

Meeting Date: May 28, 2019

Presented By: Margaret McCallum, City Administrator

Recommendations/Council Action/Motion Requested:

To update the City's Post-Issuance Debt Compliance Policy and Procedures that was last updated in 2014 to reflect current updates in federal regulations.

The IRS encourages issuers and beneficiaries of obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

Details:

Bonds issued by state and local government are generally subject to ongoing monitoring and reporting with respect to federal disclosure requirements pursuant to their continuing disclosure agreements (CDAs), as well as compliance with federal tax requirements specifically related to tax-exempt bonds. In addition, issuers may face a variety of other compliance obligations, such as bond indenture requirements, state and local law and policy requirements.

Comprehensive post-issuance compliance of policies and procedures designed to assist an issuer of bonds in complying with all of the relevant requirements that apply to each series of bonds from the date they are issued until the bonds are no longer outstanding.

It is recommended that issuers of bonds or other debt obligations develop and adopt formal, written post-issuance compliance policies and procedures.

Policies and procedures at least consist of the following elements: a list of all of the compliance actions at the time that bonds are sold for each series of bonds; documentation of the source and frequency of such compliance requirements and identification and assignment of compliance responsibilities to officers by title.

The City wants to make sure to monitor obligations to ensure compliance with IRS Code, Treasury Regulations and the SEC Rule.

Since the time the City passed its policy and procedures relating to post issuance compliance, significant changes have taken place regarding disclosure practices. Ehlers has provided an amended version that

now includes several procedural items that are intended to assist the obligated person with how to monitor compliance with each unique Continuing Disclosure Agreement.

In addition, effective February 27, 2019, the Securities and Exchange Commission (SEC) required amendments that required two additional reportable events:

1. Incurrence of a financial obligation of the issuer or obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of financial obligation of the issuer or obligated person, any of which affect security holders, if material; and,
2. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation or the issue or obligated person, any of which reflect financial difficulties.

Numerous industry experts have suggested updating policies and procedures to ensure issuers are ready to comply with their disclosure obligations which includes the two new rules.

Updating will provide to the City's underwriters and current security holders that we are prepared to comply with our post issuance obligations.

Attachments:

2014 Post Issuance Compliance Policy and Procedures.

Proposed Updated Post Issuance Compliance Policy and Procedures.

Resolution 5-28-19-21.

5/27/14

City of Mayer, Minnesota Post-Issuance Debt Compliance Procedures

The City Council (the "Council") of the City of Mayer, Minnesota (the "City") has adopted the attached Post-Issuance Debt Compliance Policy dated May 27, 2014. The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the City. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the City Administrator will perform the following Post-Issuance Debt Compliance Procedures for all of the City's outstanding debt.

1. General Post-Issuance Compliance

- a. Ensure written procedures and/or guidelines have been put in place for individuals to follow when more than one person is responsible for ensuring compliance with Post-Issuance Debt Compliance Procedures.
- b. Ensure training and/or educational resources for post-issuance compliance have been approved and obtained.
- c. The City Administrator understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (the "VCAP Program")).

2. General Recordkeeping

- a. Retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation (or if such obligation is refunded, the final payment of the refunding bond) unless otherwise directed by the City's bond counsel.
- b. Retain both paper and electronic versions of records and documents for the obligation.
- c. General records and documentation to be assembled and retained
 - i. Description of the purpose of the obligation (referred to as the project) and the state statute authorizing the project.
 - ii. Record of tax-exempt status or revocation of tax-exempt status, if applicable.
 - iii. Any correspondence between the City and the IRS.
 - iv. Audited financial statements.
 - v. Bond transcripts, official statements and other offering documents of the obligation.
 - vi. Minutes and resolutions authorizing the issuance of the obligation.
 - vii. Certifications of the issue price of the obligation.

- viii. Any formal elections for the obligation (i.e. election to employ an accounting methodology other than the specific tracing method).
- ix. Appraisals, demand surveys, or feasibility studies for property financed by the obligation.
- x. Documents related to governmental grants, associated with construction, renovation or purchase of property financed with the obligation.
- xi. Reports of any prior IRS examinations of the City or the City's obligation.

3. Arbitrage Yield Restriction and Rebate Recordkeeping

- a. Investment and arbitrage documentation to be assembled and retained
 - i. An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligation. This includes an accounting of all monies deposited to the Debt Service Account to make debt service payments on the obligation, regardless of the source derived. Accounting for expenditures and assets is described in further detail in Section 4.
 - ii. Statements prepared by Trustee or Investment Provider.
 - iii. Documentation of at least quarterly allocations of investments and investment earnings to each obligation (i.e. uncommingling analysis).
 - iv. Documentation for investments made with obligation proceeds such as:
 - 1. Investment contracts (i.e. guaranteed investment contracts).
 - 2. Credit enhancement transactions (i.e. bond insurance contracts).
 - 3. Financial derivatives (swaps, caps, etc).
 - 4. Bidding of financial products.
 - Investments acquired with obligation proceeds are purchased at fair market value (i.e. three bids for open market securities needed in advance refunding escrows).
- b. Computations of the arbitrage yield.
- c. Computations of yield restriction and rebate amounts including but not limited to:
 - i. Compliance in meeting the "Temporary Period from Yield Restriction Exception" and limiting the investment of funds after the temporary period expires.
 - ii. Compliance in meeting the "Rebate Exception".
 - 1. Qualifying for the "Small Issuer Exception"
 - 2. Qualifying for a "Spending Exception"
 - 6 Month Spending Exception
 - 18 Month Spending Exception
 - 24 Month Spending Exception
 - 3. Qualifying for the "Bona Fide Debt Service Fund Exception"

4. Quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions (including Reserve Funds and Debt Service Funds)
 - d. Computations of yield restriction and rebate payments.
 - e. Timely Tax Form 8038-T filing, if applicable.
 - i. Remit any arbitrage liability associated with the obligation to the IRS at each five year anniversary date of the obligation, and the date in which the obligation is no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
 - f. Timely Tax Form 8038-R filing, if applicable.
 - g. Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (for example: reinvestment in zero coupon SLGS).
4. Expenditure and Asset Documentation to be Assembled and Retained
- a. Documentation of allocations of obligation proceeds to expenditures (i.e. allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).
 - i. Such allocation will be done not later than the earlier of:
 - eighteen (18) months after the later of the date the expenditure is paid, or the date the project, if any, that is financed by the tax-exempt bond issue is placed in service; or
 - the date sixty (60) days after the earlier of the fifth anniversary of the issue date of the tax-exempt bond issue, or the date sixty (60) days after the retirement of the tax-exempt bond issue.
 - b. Documentation of allocations of obligation proceeds to issuance costs.
 - c. Copies of requisitions, draw schedules, draw requests, invoices, bills and cancelled checks related to obligation proceed expenditures during the construction period.
 - d. Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
 - e. Records of expenditure reimbursements incurred prior to issuing bonds for facilities financed with obligation proceeds (Declaration of Official Intent/Reimbursement Resolutions including all modifications).
 - f. List of all facilities and equipment financed with obligation proceeds.
 - g. Depreciation schedules for depreciable property financed with obligation proceeds.
 - h. Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
 - i. Documentation of timely payment of principal and interest payments on the obligation.

- j. Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
- k. Documentation that excess earnings from a Reserve Fund is transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.

5. Miscellaneous Documentation to be Assembled and Retained

- a. Ensure that the project, while the obligation is outstanding, will avoid IRS private activity concerns.
 - i. The City Administrator shall monitor the use of all obligation-financed facilities in order to:
 - determine whether private business uses of obligation-financed facilities have exceeded the *de minimus* limits set forth in Section 141(b) of the Code as a result of sale of the facilities (including sale of capacity rights, leases and subleases of facilities (including easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers), leasehold improvement contracts, licenses, management contracts (in which the City authorizes a third party to operate a facility, e.g. cafeteria), research contracts, preference arrangements (in which the City permits a third party preference, such as parking in a public parking lot), joint ventures, limited liability companies or partnership arrangements, output contracts or other contracts for use of utility facilities (including contracts with large utility users), development agreements which provide for guaranteed payments or property values from a developer, grants or loans made to private entities (including special assessment agreements), naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons; and
 - determine whether private security or payments that exceed the *de minimus* limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.
 - ii. The City Administrator shall provide training and educational resources to any City staff that have the primary responsibility for the operation, maintenance, or inspection of obligation-financed facilities with regard to the limitations on the private business use of obligation-financed facilities and as to the limitations on the private security or payments with respect to obligation-financed facilities.
- b. The City Administrator shall undertake the following with respect to the obligations:
 - i. an annual review of the books and records maintained by the City with respect to such obligations; and

- ii. an annual physical inspection of the facilities financed with the proceeds of such obligations, conducted by the City Administrator with the assistance of any City staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.
- c. Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.

6. Additional Undertakings and Activities that Support Sections 1 through 5 above:

- a. The City Administrator will notify the City's bond counsel, financial advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt (Usually responses to IRS inquiries are due within 21 days of receipt. Such IRS responses require the review of the above mentioned data and must be in writing. As much time as possible is helpful in preparing the response).
- b. The City Administrator will consult with the City's bond counsel, financial advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (i.e. bond insurance, letter of credit, or hedging transactions (i.e. interest rate swap, cap).
- c. The City Administrator will monitor all "qualified tax-exempt debt obligations" within the first calendar year to determine if the limit is exceeded, and if exceeded, will address accordingly. For tax-exempt debt obligations issued during years 2009 and 2010, the limit is \$30,000,000 (The limit was \$10,000,000 prior to 2009. In 2011 and thereafter it will remain at \$10,000,000 unless changed by Congress). During this period, the limit also applies to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower.
- d. Comply with Continuing Disclosure Requirements.
 - i. If applicable, the timely filing of annual information agreed to in the Continuing Disclosure Certificate.
 - ii. Give notice of any Material Event.
- e. Identify any post-issuance change to terms of bonds which could be treated as a current refunding of "old" bonds by "new" bonds, often referred to as a "reissuance".
- f. The City Administrator will consult with the City's bond counsel prior to any sale, transfer, change in use or change in users of obligation-financed property which may require "remedial action" under applicable Treasury Regulations or resolution pursuant to the VCAP Program.

A remedial action has the effect of curing a deliberate action taken by the City which results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the

redemption of non-qualified bonds and alternative uses of proceeds or the facility (i.e. use for a qualified purpose instead).

- g. The City Administrator will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (i.e. Build America Bonds).

7. Compliance with Future Requirements

- a. Take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures which are essential to ensuring compliance with the applicable state and federal regulations.

AGREEMENT FOR POST-ISSUANCE DEBT COMPLIANCE POLICY AND PROCEDURES TEMPLATES

City of Mayer
413 Bluejay Ave
Mayer, MN 55360

Effective as of May 13, 2014

Ehlers & Associates, Inc. ("Ehlers") and the City of Mayer, Minnesota ("Client") do hereby mutually agree to the following with regard to post-issuance debt compliance policy and procedures templates. In consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, it is agreed by and between Ehlers and Client as follows:

The tax-exempt status of a debt obligation is contingent on compliance with all applicable state and federal laws at the time of issuance and throughout the term of the obligation. Such compliance requires Client to undertake certain recordkeeping and computational activities. In an effort to assist Client with these activities, Ehlers will provide Client with post-issuance debt compliance policy and procedures templates, all as more particularly described in this Agreement.

EHLERS RESPONSIBILITIES - SCOPE

Ehlers agrees to provide the following:

1. initial post-issuance debt compliance policy and procedures templates;
2. updates to the post-issuance debt compliance policy and procedures templates as determined by the Client; and
3. post-issuance debt compliance training and consultation as determined by the Client.

FEE ARRANGEMENT

Ehlers will charge Client fees in accordance with the fee schedule set forth below.

Fee Schedule	
Initial post-issuance debt compliance policy and procedures templates	\$500
Updates to post-issuance debt compliance policy and procedures templates	\$200 per update
Post-issuance debt compliance training and consultation	\$200 per hour

Ehlers will invoice Client for the amount due. The invoice is due and payable by the Client within 60 days of the invoice date.

LIMIT OF LIABILITY

To the fullest extent permitted by applicable law, the total aggregate liability of Ehlers under this Agreement for any actions or omissions taken by Ehlers in the performance of this Agreement shall be limited to the fees paid by Client to Ehlers under this Agreement. The Client understands they are ultimately responsible for the sufficiency of the language of the post-issuance debt compliance policy and procedures, ensuring that the post-issuance debt compliance policy and procedures are implemented and updated on a regular and as needed basis. Client, and not Ehlers, shall be responsible for any payment due to the Internal Revenue Service, including any rebate amount or yield reduction payment and any interest or penalty for failure to make timely payments on any tax-exempt debt obligation. Under no circumstances shall any employee or agent of Ehlers have any personal liability arising out of this Agreement and no party shall seek or claim any such personal liability.

NO THIRD PARTY BENEFICIARY

No third party shall have any rights or remedies under this Agreement. This Agreement is made solely for the benefit of the parties hereto, and no other person, partnership, limited liability company, association, or corporation shall acquire or have any rights under this Agreement.

CONFIDENTIALITY: DISCLOSURE OF INFORMATION

Client Information All information, files, records, memoranda and other data of the Client ("Client Information") shall be deemed by the parties to be the property of Client. Ehlers may disclose Client Information to third parties in connection with the performance by it of its duties hereunder.

Ehlers Information Client acknowledges that in connection with the performance by Ehlers of its duties hereunder, Client may become aware of internal files, records, memoranda and other data, including without limitation computer programs of Ehlers ("Ehlers Information"). Client acknowledges that all Ehlers Information, except reports prepared by Ehlers for the Client, is confidential and proprietary to Ehlers, and agrees that Client will not, directly or indirectly, disclose the same or any part thereof to any person or entity except with the express written consent of Ehlers.

TERM / TERMINATION OF CONTRACT

This Agreement shall begin on the effective date stated above. Either party may terminate this Agreement with or without cause at any time by sending written notice of termination to the other party at least 30 days prior to the effective date of termination. Termination of this Agreement shall extend to the termination of all Addenda to this Agreement. Should this Agreement be terminated, Ehlers shall be relieved of all liability in connection with this Agreement and Addenda to this Agreement.

SEVERABILITY

To the extent any provision of this Agreement shall be determined invalid or unenforceable, the invalid or unenforceable portion shall be deleted from this Agreement, and the validity and enforceability of the remainder shall be unaffected.

ENTIRE AGREEMENT

There are no representations, covenants, warranties, promises, agreements, conditions or undertakings, oral or written, between Client and Ehlers other than as set forth herein. Except or otherwise expressly provided herein, no subsequent alteration, amendment, change or addition to this Agreement shall be

binding upon Ehlers.

AMENDMENT

Ehlers and Client may mutually agree in writing to amend the terms covered by this Agreement (which amendment shall be reflected in an Addendum to this Agreement), including the scope and the fee arrangement, at any time. No modification, alteration, or amendment to this Agreement shall be binding upon any party hereto until such modification, alteration, or amendment is reduced to writing and duly executed by both parties hereto.

GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Minnesota.

NOTICE

All notices given shall be in writing and shall be deemed to have been given when delivered, transmitted by first class, registered or certified mail, postage prepaid and addressed as follows:

If to Client:

City of Mayer
413 Bluejay Ave *PO Box 102*
Mayer, MN 55360
Attention: City Administrator

If to Ehlers:

Ehlers & Associates, Inc.
3060 Centre Pointe Drive
Roseville, MN 55113
Attention: President

In Witness Whereof, the parties have executed this Agreement this _____ day of _____,
20____

By: *Quayn Ruth Hammond* Title: *City Administrator*

Ehlers & Associates, Inc.

By: *Gail Roberts* Title: *Vice President*

The City of Mayer, Minnesota

Resolution 5-28-19-21

Adopting Post-Issuance Debt Compliance Policy for Tax-exempt and Tax-advantaged Governmental Bonds

WHEREAS, the City of Mayer, Minnesota (the “City”) from time to time will issue tax-exempt and tax-advantaged governmental bonds; and

WHEREAS, under the Internal Revenue Code of 1986, as amended and related regulations (the “Code”), and Securities and Exchange Commission (the “SEC”) the City is required to take certain actions after bond issuance to ensure that interest on those bonds remains in compliance with the Code and SEC; and

WHEREAS, the City has determined to adopt a policy regarding how the City will carry out its compliance responsibilities via written procedures, and to that end, has caused to be prepared documents titled Post-Issuance Debt Compliance Policy and Post-Issuance Debt Compliance Procedures; and

WHEREAS, the City Council (the “Council”) of the City has reviewed the Post-Issuance Debt Compliance Policy in connection with the Post-Issuance Debt Compliance Procedures and has determined that it is in the best interest of the District to adopt the Policy.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF MAYER, MINNESOTA; the Council approves the Policy as shown in the form attached; and

BE IT FURTHER RESOLVED; City staff are authorized to take all actions necessary to carry out the Post-Issuance Debt Compliance Policy and Post-Issuance Debt Compliance Procedures.

Adopted by the City of Mayer, Minnesota this 28th day of May, 2019.

ATTEST:

Mike Dodge, Mayor

Margaret McCallum, City Administrator

The City of Mayer, Minnesota Post-Issuance Debt Compliance Policy

The City Council (the “Council”) of the City of Mayer, Minnesota (the “City”) has chosen, by policy, to take steps to help ensure that all obligations will be in compliance with all applicable federal regulations. This policy may be amended, as necessary, in the future.

IRS Background

The Internal Revenue Service (IRS) is responsible for enforcing compliance with the Internal Revenue Code (the “Code”) and regulations promulgated thereunder (“Treasury Regulations”) governing certain obligations (for example: tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various “Tax Credit” Bonds). The IRS encourages issuers and beneficiaries of these obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

SEC Background

The Securities and Exchange Commission (SEC) is responsible for enforcing compliance with the SEC Rule 15c2-12 (the “Rule”). Governments or governmental entities issuing obligations generally have a requirement to meet specific continuing disclosure standards set forth in continuing disclosure agreements (“CDA”). Unless the issuer, obligated person, or a specific obligation is exempt from compliance with CDAs, these agreements are entered into at the time of obligation issuance to enable underwriter(s) to comply with the Rule. The Rule sets forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offerings of municipal securities, (ii) underwriters to obtain CDAs from issuers and other obligated persons to provide material event disclosure and annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities transactions in the secondary market. The SEC encourages issuers and beneficiaries adopt and implement a post-issuance debt compliance policy and procedures to safeguard against Rule violations.

When obligations are issued, the CDA commits the issuer or obligated person to provide certain annual financial information and material event notices to the public. Issuers and other obligated persons may also choose to provide periodic, voluntary financial information and filings to investors in addition to fulfilling the specific responsibilities delineated in their CDA. It is important to note that issuers and other obligated persons should not give any one investor certain information that is not readily available to all market participants by disseminating information to the marketplace, at large. Issuers and other obligated persons should be aware that any disclosure activities determined to be “communicating to the market” can be subject to regulatory scrutiny.

Post-Issuance Debt Compliance Policy Objective

The City desires to monitor these obligations to ensure compliance with the IRS Code, Treasury Regulations and the SEC Rule. To help ensure compliance, the City has developed the following policy (the “Post-Issuance Debt Compliance Policy”). The Post-Issuance Debt Compliance Policy shall apply to the obligations mentioned above,

including bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper or any other form of debt that is subject to compliance.

Post-Issuance Debt Compliance Policy

The City Administrator of the City is designated as the City's agent who is responsible for post-issuance compliance of these obligations.

The City Administrator shall assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures (the "Post-Issuance Debt Compliance Procedures"). At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:

1. General Post-Issuance Compliance
2. General Recordkeeping
3. Arbitrage Yield Restriction and Rebate Recordkeeping
4. Expenditure and Asset Documentation to be Assembled and Retained
5. Miscellaneous Documentation to be Assembled and Retained
6. Additional Undertakings and Activities that Support Sections 1 through 5 above
7. Continuing Disclosure Obligations
8. Compliance with Future Requirements

The City Administrator shall apply the Post-Issuance Debt Compliance Procedures to each qualifying obligation and maintain a record of the results. Further, the City Administrator will ensure that the Post-Issuance Debt Compliance Policy and Procedures are updated on a regular and as needed basis.

The City Administrator or any other individuals responsible for assisting the City Administrator in maintaining records needed to ensure post-issuance debt compliance, are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.

Most of the provisions of this Post-Issuance Debt Compliance Policy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the City may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the City Administrator shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance Policy.

Private Activity Bonds

The City may issue tax-exempt obligations that are "private activity" bonds because either (1) the bonds finance a facility that is owned by the City but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called "conduit bonds", where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law (such as certain manufacturing projects and certain affordable housing projects). Prior to the issuance of either of these types of bonds, the City Administrator shall take steps necessary to

ensure that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance Policy.

In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the City Administrator may determine that all or some portion of compliance responsibilities described in this Post-Issuance Debt Compliance Policy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the City under federal law. In a case where the City Administrator is concerned about the compliance ability of a private party, the City Administrator may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

The City Administrator is additionally authorized to seek the advice, as necessary, of bond counsel and/or its financial advisor to ensure the City is in compliance with this Post-Issuance Debt Compliance Policy.

Adopted this May 28, 2019 by the City of Mayer, Minnesota.

Mike Dodge, Mayor

Margaret McCallum, City Administrator

The City of Mayer, Minnesota Post-Issuance Debt Compliance Procedures

The City Council (the “Council”) of The City of Mayer, Minnesota (the “City”) has adopted the attached Post-Issuance Debt Compliance Policy dated **May 28, 2019**. The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the City. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the City Administrator of the City will perform the following Post-Issuance Debt Compliance Procedures for all of the City’s outstanding debt.

1) General Post-Issuance Compliance

- a) Ensure written procedures and/or guidelines have been put in place for individuals to follow when more than one person is responsible for ensuring compliance with Post-Issuance Debt Compliance Procedures.
- b) Ensure training and/or educational resources for post-issuance compliance have been approved and obtained.
- c) The City Administrator understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements (e.g. as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (the “VCAP Program”).

2) General Recordkeeping

- a) Retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation. If an obligation is refunded, then the final payment of the refunding obligation becomes the beginning of the period unless otherwise directed by the City’s bond counsel.
- b) Retain electronic (preferred) and/or paper versions of records and documents for the obligation.
- c) General records and documentation to be assembled and retained:
 - i) Description of the purpose of the obligation (i.e. the project or projects) and the state statute authorizing the project.
 - ii) Record of tax-exempt status or revocation of tax-exempt status, if applicable.
 - iii) Any correspondence between the City and the IRS.
 - iv) Audited financial statements.
 - v) All accounting audits of property financed by the obligation.
 - vi) Obligation transcripts, official statements, and other offering documents of the obligation.
 - vii) Minutes and resolutions authorizing the issuance of the obligation.
 - viii) Certifications of the issue price of the obligation.

- ix) Any formal elections for the obligation (i.e. an election to employ an accounting methodology other than the specific tracing method).
 - x) Appraisals, demand surveys, or feasibility studies for property financed by the obligation.
 - xi) All information reports filed for the obligations.
 - xii) All management contracts and other service agreements, research contracts, and naming rights contracts.
 - xiii) Documents related to governmental grants associated with construction, renovation or purchase of property financed by the obligation.
 - xiv) Reports of any prior IRS examinations of the City or the City's obligation.
 - xv) All correspondence related to the above (faxes, emails, or letters).
- 3) Arbitrage Yield Restriction and Rebate Recordkeeping
- a) Investment and arbitrage documentation to be assembled and retained:
 - i) An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligation. This includes an accounting of all monies deposited to the debt service fund to make debt service payments on the obligation, regardless of the source derived. Accounting for expenditures and assets is described in further detail in Section 4.
 - ii) Statements prepared by Trustee and/or Investment Provider.
 - iii) Documentation of at least quarterly allocations of investments and investment earnings to each obligation.
 - iv) Documentation for investments made with obligation proceeds such as:
 - (1) investment contracts (i.e. guaranteed investment contracts),
 - (2) credit enhancement transactions (i.e. obligation insurance contracts),
 - (3) financial derivatives (e.g. swaps, caps, and collars), and
 - (4) bidding of financial products:
 - (a) Investments acquired with obligation proceeds are purchased at fair market value (e.g. three bid safe harbor rule for open market securities needed in advance refunding escrows).
 - b) Computations of the arbitrage yield.
 - c) Computations of yield restriction and rebate amounts including but not limited to:
 - i) Compliance in meeting the "Temporary Period from Yield Restriction Exception" and limiting the investment of funds after the temporary period expires.
 - ii) Compliance in meeting the "Rebate Exception."
 - (1) qualifying for the "Small Issuer Exception,"
 - (2) qualifying for a "Spending Exception,"
 - (a) 6-Month Spending Exception
 - (b) 18-Month Spending Exception
 - (c) 24-Month Spending Exception
 - (3) qualifying for the "Bona Fide Debt Service Fund Exception," and

- (4) quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions including reserve funds and debt service funds.
 - d) Computations of yield restriction and rebate payments.
 - e) Timely Tax Form 8038-T filing, if applicable.
 - i) Remit any arbitrage liability associated with the obligation to the IRS at each five-year anniversary date of the obligation, and the date in which the obligation is no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
 - f) Timely Tax Form 8038-R filing, if applicable.
 - i) Remit the form after the date in which the obligation is no longer outstanding (redemption or maturity date), whichever comes sooner, within 2 years of said date.
 - g) Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (e.g. reinvestment in zero coupon SLGS).
- 4) Expenditure and Asset Documentation to be Assembled and Retained
- a) Documentation of allocations of obligation proceeds to expenditures (e.g. allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).
 - i) Such allocation will be done not later than the earlier of:
 - (1) eighteen (18) months after the later of the date the expenditure is paid, or the date the project, if any, that is financed by the obligation is placed in service; or
 - (2) the date sixty (60) days after the earlier of the fifth anniversary of the issue date of the obligation, or the date sixty (60) days after the retirement of the obligation.
 - b) Documentation of allocations of obligation proceeds to issuance costs.
 - c) Copies of requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to obligation proceed expenditures during the construction period.
 - d) Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
 - e) Records of expenditure reimbursements incurred prior to issuing obligations for projects financed with obligation proceeds (declaration of official intent/reimbursement resolutions including all modifications).
 - f) List of all facilities and equipment financed with obligation proceeds.
 - g) Depreciation schedules for depreciable property financed with obligation proceeds.

- h) Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
 - i) Documentation of timely payment of principal and interest payments on the obligation.
 - j) Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
 - k) Documentation that excess earnings from a Reserve Fund are transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.
- 5) Miscellaneous Documentation to be Assembled and Retained
- a) Ensure that the project, while the obligation is outstanding, will avoid IRS private activity concerns.
 - b) The City Administrator shall monitor the use of all obligation-financed facilities in order to:
 - i) Determine whether private business uses of obligation-financed facilities have exceeded the *de minimus* limits set forth in Section 141(b) of the Code as a result of:
 - (1) sale of the facilities;
 - (2) sale of City capacity rights;
 - (3) leases and subleases of facilities including easements or use arrangements for areas outside the four walls (e.g. hosting of cell phone towers);
 - (4) leasehold improvement contracts, licenses, management contracts in which the City authorizes a third party to operate a facility (e.g. cafeteria);
 - (5) research contracts;
 - (6) preference arrangements in which the City permits a third-party preference (e.g. parking in a public parking lot, joint ventures, limited liability companies or partnership arrangements);
 - (7) output contracts or other contracts for use of utility facilities including contracts with large utility users;
 - (8) development agreements which provide for guaranteed payments or property values from a developer;
 - (9) grants or loans made to private entities including special assessment agreements;
 - (10) naming rights agreements; and
 - (11) any other arrangements that provide special legal entitlements to nongovernmental persons.
 - ii) Determine whether private security or payments that exceed the *de minimus* limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.

- c) The City Administrator shall provide training and educational resources to any City staff that have the primary responsibility for the operation, maintenance, or inspection of obligation-financed facilities with regard to the limitations on the private business use of obligation-financed facilities and as to the limitations on the private security or payments with respect to obligation-financed facilities.
 - d) The City shall undertake the following with respect to the obligations:
 - i) An annual review of the books and records maintained by the City with respect to such obligations.
 - ii) An annual physical inspection of the facilities financed with the proceeds of such obligations, conducted by the City Administrator with the assistance of any City staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.
 - e) Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.
- 6) Additional Undertakings and Activities that Support Sections 1 through 5 above:
- a) The City Administrator will notify the City's bond counsel, financial advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt. Usually responses to IRS inquiries are due within 21 days of receipt. Such IRS responses require the review of the above-mentioned data and must be in writing. As much time as possible is helpful in preparing the response.
 - b) The City Administrator will consult with the City's bond counsel, financial advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (e.g. obligation insurance, letter of credit, or hedging transaction).
 - c) The City Administrator will monitor all "qualified tax-exempt debt obligations" (often referred to as "bank qualified" obligations) within the first calendar year to determine if the limit is exceeded, and if exceeded, will address accordingly. For obligations issued during years 2009 and 2010 the limit was \$30,000,000. During this period, the limit also applied to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower. In 2011 and thereafter it is \$10,000,000 unless changed by Congress.
 - d) Identify any post-issuance change to terms of obligations which could be treated as a current refunding of "old" obligations by "new" obligations, often referred to as a "reissuance."
 - e) The City Administrator will consult with the City's bond counsel prior to any sale, transfer, change in use or change in users of obligation-financed property which may require "remedial action" under applicable Treasury Regulations or resolution pursuant to the VCAP Program.

- i) A remedial action has the effect of curing a deliberate action taken by the City which results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the redemption of non-qualified obligations and/or the alternative uses of proceeds or the facility (i.e. to be used for another qualified purpose).
- f) The City Administrator will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (e.g. Build America Bonds).

7) Continuing Disclosure Obligations

- a) Identify a position at the City to be responsible for compliance with continuing disclosure obligations as defined by the Rule and any policies of the City.
- b) The position responsible for compliance may have the ability to assign responsibilities, delegate where appropriate or engage a dissemination agent or third-party service providers to perform all or some of the duties described in this section. The City cannot delegate its compliance responsibilities.
- c) The City should specify how providers or delegated authorities will be monitored and supervised.
- d) The City should identify the documents that set forth the respective requirements being monitored at the time of closing for each obligation.
- e) The City should catalog all outstanding Continuing Disclosure Agreements and establish consolidated filing requirements based on the outstanding CDAs.
- f) The City should identify the frequency of the actions to be undertaken to ensure compliance, establish a system or filing alerts or reminders to administer the filing requirements.
- g) The City Administrator for compliance must be made aware of any new outstanding debt, changes to obligation or loan covenants, events of acceleration or default that would materially affect investors.
- h) The City should review a compliance checklist to verify compliance with CDA requirements, at least annually, although it may be advisable to provide more frequent reviews in connection to specific material events.
- i) The City should monitor mandatory material events specifically identified in accordance with the Rule and file required notices within 10 days of occurrence.
 - i) Principal and interest payment delinquencies.
 - ii) Non-payment related defaults, if material.
 - iii) Unscheduled draws on debt service reserves reflecting financial difficulties.
 - iv) Unscheduled draws on credit enhancements reflecting financial difficulties.
 - v) Substitution of credit or liquidity providers or their failure to perform.

- vi) Adverse tax opinion, IRS notices or material events affecting the tax status of the obligation.
 - vii) Modifications to rights of security holders, if material.
 - viii) Obligation calls, if material.
 - ix) Defeasances.
 - x) Release, substitution or sale of property securing repayment of the obligations, if material.
 - xi) Rating Changes.
 - xii) Bankruptcy, insolvency, receivership, or similar event of the obligated person(s).
 - xiii) Merger, consolidation, or acquisition of the obligated person, if material.
 - xiv) Appointment of a successor or additional trustee, or change of name of a trustee, if material.
 - xv) Incurrence of financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect security holders, if material.
 - xvi) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation of the City, any of which reflect financial difficulties.
- j) In addition to the mandatory material events, the City should review and file any additional or voluntary event notices.
 - k) The City should maintain a catalog of all outstanding obligations whether publicly offered or privately placed, and the terms and conditions that govern default or acceleration provisions.
 - l) Any missed filing requirement should be remedied with a failure to file notice as soon as possible once the late filing is identified and the required information is available to file.
 - m) Sensitive information such as bank accounts and wire information should be redacted from documents prior to posting on EMMA.
 - n) The City needs to monitor for changes in law and regulations that effect continuing disclosure obligations and review disclosure policies and procedures periodically to ensure compliance and consistency with regulation and market expectations.
- 8) Compliance with Future Requirements
- a) Take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures which are essential to ensuring compliance with the applicable state and federal regulations.

CITY ATTORNEY STAFF REPORT

Date: May 24, 2019
To: City Council
From: Timothy A. Sullivan, City Attorney
Re: Tower Lease—Second Amended Offer of 20-year Lease Extension

Background

The City Council previously discussed the tower lease issue at the June 25, 2018 work session, the August 13, 2018 meeting, and the March 11, 2019 Work Session. Per the instructions of the City Council, the City Attorney informed the representative of the tenant that the City would consider a 20-year lease extension with a \$40,000 signing bonus. The City Attorney also requested the representative of the tenant to include language covering the City's attorney's fees associated with the lease extension. The representative of the tenant provided the City Attorney with the lease extension documents for review and presentation to the City Council.

Third Amended Offer to Extend Term of Amended Lease

Tower Alliance has tendered the following amended proposal: 1) extending the term of the amended lease four additional 5-year terms (a total of 20 years); and 2) a signing bonus of \$42,000. This amount includes the last offer of a \$40,000 signing bonus and \$2,000 towards attorney's fees. This amount more than covers the attorney's fees incurred in relation to the lease extension. The other material terms of the lease remain in effect, including the rent and the escalation of rent throughout the extended lease term.

Options Available to the City

1. Accept the offered amended lease extension.
2. Reject the offered amended lease extension.

Staff Analysis

This is likely the final and best offer that the City will receive from the representative of the tenant. They have reduced the term of the sought lease extension and have greatly increased the signing bonus.

Council Direction

The lease amendment and a resolution approving the same are included in the meeting packet. The Council may either approve or reject this proposal.

CITY OF MAYER

RESOLUTION 5-28-19-22

RESOLUTION APPROVING SECOND AMENDMENT TO SITE LEASE AGREEMENT BY AND BETWEEN THE CITY OF MAYOR, AS LANDLORD, AND VERIZON WIRELESS (VAW) LLC d/b/a/ VERIZON WIRELESS, AS TENANT

BE IT RESOLVED by the City Council of the City of Mayer, Minnesota, as follows:

1. The City Council approves the above-referenced Second Amendment to Site Lease Agreement.

2. That the Mayor and City Administrator are authorized to sign the above-referenced Second Amendment to Site Lease Agreement on behalf of the City of Mayor.

Member _____ seconded the foregoing resolution and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against:

Whereupon said resolution was declared duly passed and adopted.

Adopted by the City Council of the City of Mayer, Minnesota, this 28th day of May, 2019.

Mike Dodge, Mayor

Margaret McCallum, City Administrator

THE SECOND AMENDMENT TO SITE LEASE AGREEMENT

This Second Amendment to Site Lease Agreement (this "**Amendment**") is made effective as of the latter signature date hereof (the "**Effective Date**") by and between **City of Mayer**, a Minnesota municipal corporation ("**Landlord**") and **Verizon Wireless (VAW) LLC d/b/a Verizon Wireless** ("**Tenant**") (Landlord and Tenant being collectively referred to herein as the "**Parties**").

RECITALS

WHEREAS, Landlord owns the real property described on **Exhibit A** attached hereto and by this reference made a part hereof (the "**Parent Parcel**"); and

WHEREAS, Landlord and Qwest Wireless, L.L.C., a Delaware limited liability company, predecessor-in-interest to Tenant, entered into that certain Site Lease Agreement dated July 24, 2000 (the "**Original Lease**"), as amended by that certain Amendment No. 1 to Site Lease Agreement (the "**First Amendment**") (the Original Lease and First Amendment, collectively being, the "**Lease**"), pursuant to which the Tenant leases a portion of the Parent Parcel and is the beneficiary of certain easements for access and public utilities, all as more particularly described in the Lease (such portion of the Parent Parcel so leased along with such portion of the Parent Parcel so affected, collectively, the "**Leased Premises**"), which Leased Premises are also described on **Exhibit A**; and

WHEREAS, Tenant, Verizon Communications Inc., a Delaware corporation, and other parties identified therein, entered into a Management Agreement and a Master Prepaid Lease, both with an effective date of March 27, 2015 and both with ATC Sequoia LLC, a Delaware limited liability company ("**American Tower**"), pursuant to which American Tower subleases, manages, operates and maintains, as applicable, the Leased Premises, all as more particularly described therein; and

WHEREAS, Tenant has granted American Tower a limited power of attorney (the "**POA**") to, among other things, prepare, negotiate, execute, deliver, record and/or file certain documents on behalf of Tenant, all as more particularly set forth in the POA; and

WHEREAS, Landlord and Tenant desire to amend the terms of the Lease to extend the term thereof and to otherwise modify the Lease as expressly provided herein.

NOW THEREFORE, in consideration of the foregoing recitals and the mutual covenants set forth herein and other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **One-Time Payment.** Tenant shall pay to Landlord a one-time payment in the amount of **Forty Two Thousand and No/100 Dollars (\$42,000.00)**, payable within thirty (30) days of the Effective Date and subject to the following conditions precedent: (a) Tenant's receipt of this Amendment executed by Landlord, on or before June 25, 2019; (b) Tenant's confirmation that Landlord's statements as further set forth in this Amendment are true, accurate, and complete, including verification of Landlord's ownership; (c) Tenant's receipt of any documents and other items reasonably requested by Tenant in order to effectuate the transaction and payment contemplated herein; and (d) receipt by Tenant of an original Memorandum (as defined herein) executed by Landlord.
2. **Lease Term Extended.** Notwithstanding anything to the contrary contained in the Lease or this Amendment, the Parties agree the Lease originally commenced on July 24, 2000 and, without giving effect to the terms of this Amendment but assuming the exercise by Tenant of all remaining renewal options contained in the Lease (each an "**Existing Renewal Term**" and, collectively, the "**Existing Renewal Terms**"), the Lease is otherwise scheduled to expire on December 31, 2034. In addition to any Existing Renewal Term(s), the Lease is hereby amended to provide Tenant with the option to extend the Lease for each of four (4) additional five (5) year renewal terms (each a "**New Renewal Term**" and,

collectively, the “**New Renewal Terms**”). Notwithstanding anything to the contrary contained in the Lease, as modified by this Amendment, (a) all Existing Renewal Terms and New Renewal Terms shall automatically renew unless Tenant notifies Landlord that Tenant elects not to renew the Lease at least sixty (60) days prior to the commencement of the next Renewal Term (as defined below) and (b) Landlord shall be able to terminate the Lease only in the event of a material default by Tenant, which default is not cured within sixty (60) days of Tenant’s receipt of written notice thereof, provided, however, in the event that Tenant has diligently commenced to cure a material default within sixty (60) days of Tenant’s actual receipt of notice thereof and reasonably requires additional time beyond the sixty (60) day cure period described herein to effect such cure, Tenant shall have such additional time as is necessary (beyond the sixty [60] day cure period) to effect the cure. References in this Amendment to “**Renewal Term**” shall refer, collectively, to the Existing Renewal Term(s) and the New Renewal Term(s). The Landlord hereby agrees to execute and return to Tenant an original Memorandum of Lease in the form and of the substance attached hereto as **Exhibit B** and by this reference made a part hereof (the “**Memorandum**”) executed by Landlord, together with any applicable forms needed to record the Memorandum, which forms shall be supplied by Tenant to Landlord.

Rent and Escalation. The Parties hereby acknowledge and agree that all applicable increases and escalations to the rental payments under the Lease (the “**Rent**”) shall continue in full force and effect through the New Renewal Term(s). In the event of any overpayment of Rent prior to or after the Effective Date, Tenant shall have the right to deduct from any future Rent payments an amount equal to the overpayment amount. Notwithstanding anything to the contrary contained in the Lease, as modified by this Amendment, all Rent and any other payments expressly required to be paid by Tenant to Landlord under the Lease and this Amendment shall be paid to **City of Mayer MN**.

- Landlord and Tenant Acknowledgments.** Except as modified herein, the Lease and all provisions contained therein remain in full force and effect and are hereby ratified and affirmed. In the event there is a conflict between the Lease and this Amendment, this Amendment shall control. The Parties hereby agree that no defaults exist under the Lease. To the extent Tenant needed consent and/or approval from Landlord for any of Tenant’s activities at and uses of the site prior to the Effective Date, including subleasing to American Tower, Landlord’s execution of this Amendment is and shall be considered consent to and approval of all such activities and uses and confirmation that no additional consideration is owed to Landlord for such activities and uses. Landlord hereby acknowledges and agrees that Tenant shall not need consent or approval from, or to provide notice to, Landlord for any future activities at or uses of the Leased Premises, including, without limitation, subleasing and licensing to additional customers, installing, modifying, repairing, or replacing improvements within the Leased Premises, and/or assigning all or any portion of Tenant’s interest in the Lease, as modified by this Amendment. Tenant and Tenant’s sublessees and customers shall have vehicular (specifically including truck) and pedestrian access to the Leased Premises from a public right of way on a 24 hours per day, 7 days per week basis, together with utilities services to the Leased Premises from a public right of way. Upon request by Tenant and at Tenant’s sole cost and expense and for no additional consideration to Landlord, Landlord hereby agrees to promptly execute and return to Tenant building permits, zoning applications and other forms and documents, including a memorandum of lease, as required for the use of the Leased Premises by Tenant and/or Tenant’s customers, licensees, and sublessees. Landlord hereby appoints Tenant as Landlord’s attorney-in-fact coupled with an interest to prepare, execute and deliver land use and zoning and building permit applications that concern the Leased Premises, on behalf of Landlord with federal, state and local governmental authorities, provided that such applications shall be limited strictly to the use of the Leased Premises as a wireless telecommunications facility and that such attorney-in-fact shall not allow Tenant to re-zone or otherwise reclassify the Leased Premises or the Parent Parcel. The terms, provisions, and conditions of this Section shall survive the execution and delivery of this Amendment.

4. **Non-Compete.** During the original term, any Existing Renewal Terms, and/or any New Renewal Terms of the Lease, as modified by this Amendment, Landlord shall not sell, transfer, grant, convey, lease, and/or license by deed, easement, lease, license or other legal instrument, an interest in and to, or the right to use or occupy any portion of the Parent Parcel or Landlord's contiguous, adjacent, adjoining or surrounding property to any person or entity directly or indirectly engaged in the business of owning, acquiring, operating, managing, investing in or leasing wireless telecommunications infrastructure (any such person or entity, a "**Third Party Competitor**") without the prior written consent of Tenant, which may be withheld, conditioned, and/or delayed in Tenant's sole, reasonable discretion.

5. **Limited Right of First Refusal.** Notwithstanding anything to the contrary contained herein, this paragraph shall not apply to any fee simple sale of the Parent Parcel from Landlord to any prospective purchaser that is not a Third Party Competitor or to American Tower. If Landlord receives an offer or desires to offer to: (i) sell or convey any interest (including, but not limited to, leaseholds or easements) in any real property of which the Leased Premises is a part to a Third Party Competitor or (ii) assign all or any portion of Landlord's interest in the Lease to a Third Party Competitor (any such offer, the "**Offer**"), Tenant shall have the right of first refusal to purchase the real property or other interest being offered by Landlord in connection with the Offer on the same terms and conditions. If Tenant elects, in its sole and absolute discretion, to exercise its right of first refusal as provided herein, Tenant must provide Landlord with notice of its election not later than forty-five (45) days after Tenant receives written notice from Landlord of the Offer. If Tenant elects not to exercise Tenant's right of first refusal with respect to an Offer as provided herein, Landlord may complete the transaction contemplated in the Offer with the Third Party Competitor on the stated terms and price but with the express condition that such sale is made subject to the terms of the Lease, as modified by this Amendment. Landlord hereby acknowledges and agrees that any sale or conveyance by Landlord in violation of this Section is and shall be deemed to be null and void and of no force and effect. The terms, provisions, and conditions of this Section shall survive the execution and delivery of this Amendment. For the avoidance of doubt, American Tower, its affiliates and subsidiaries, shall not be considered a Third Party Competitor and this provision shall not apply to future transactions with American Tower, its affiliates and subsidiaries.

6. **Landlord Statements.** Landlord hereby represents and warrants to Tenant that: (i) to the extent applicable, Landlord is duly organized, validly existing, and in good standing in the jurisdiction in which Landlord was organized, formed, or incorporated, as applicable, and is otherwise in good standing and authorized to transact business in each other jurisdiction in which such qualifications are required; (ii) Landlord has the full power and authority to enter into and perform its obligations under this Amendment, and, to the extent applicable, the person(s) executing this Amendment on behalf of Landlord, have the authority to enter into and deliver this Amendment on behalf of Landlord; (iii) no consent, authorization, order, or approval of, or filing or registration with, any governmental authority or other person or entity is required for the execution and delivery by Landlord of this Amendment; (iv) Landlord is the sole owner of the Leased Premises and all other portions of the Parent Parcel; (v) to the best of Landlord's knowledge, there are no agreements, liens, encumbrances, claims, claims of lien, proceedings, or other matters (whether filed or recorded in the applicable public records or not) related to, encumbering, asserted against, threatened against, and/or pending with respect to the Leased Premises or any other portion of the Parent Parcel which do or could (now or any time in the future) adversely impact, limit, and/or impair Tenant's rights under the Lease, as amended and modified by this Amendment; (vi) so long as Tenant performs its obligations under the Lease, Tenant shall peaceably and quietly have, hold and enjoy the Leased Premises, and Landlord shall not act or permit any third person to act in any manner which would interfere with or disrupt Tenant's business or frustrate Tenant or Tenant's customers' use of the Leased Premises and (vii) the square footage of the Leased Premises is the greater of Tenant's existing improvements on the Parent Parcel or the land area conveyed to Tenant

under the Lease. The representations and warranties of Landlord made in this Section shall survive the execution and delivery of this Amendment. Landlord hereby does and agrees to indemnify Tenant for any damages, losses, costs, fees, expenses, or charges of any kind sustained or incurred by Tenant as a result of the breach of the representations and warranties made herein or if any of the representations and warranties made herein prove to be untrue. The aforementioned indemnification shall survive the execution and delivery of this Amendment.

7. **Notices.** The Parties acknowledge and agree that Section 19 of the Original Lease and Section 5 of the First Amendment are hereby deleted in their entirety and are of no further force and effect. From and after the Effective Date the notice address and requirements of the Lease, as modified by this Amendment, shall be controlled by this Section of this Amendment. All notices must be in writing and shall be valid upon receipt when delivered by hand, by nationally recognized courier service, or by First Class United States Mail, certified, return receipt requested to the addresses set forth herein: to Landlord at: City of Mayer, MN, PO Box 102 413 Bluejay Ave., Mayer, MN 55360; to Tenant at: Verizon Wireless, Attn.: Network Real Estate, 180 Washington Valley Road, Bedminster, NJ 07921; with copy to: American Tower, Attn.: Land Management, 10 Presidential Way, Woburn, MA 01801; and also with copy to: Attn.: Legal Dept. 116 Huntington Avenue, Boston, MA 02116. Any of the Parties, by thirty (30) days prior written notice to the others in the manner provided herein, may designate one or more different notice addresses from those set forth above. Refusal to accept delivery of any notice or the inability to deliver any notice because of a changed address for which no notice was given as required herein, shall be deemed to be receipt of any such notice.
8. **Counterparts.** This Amendment may be executed in several counterparts, each of which when so executed and delivered, shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument, even though all Parties are not signatories to the original or the same counterpart. Furthermore, the Parties may execute and deliver this Amendment by electronic means such as .pdf or similar format. Each of the Parties agrees that the delivery of the Amendment by electronic means will have the same force and effect as delivery of original signatures and that each of the Parties may use such electronic signatures as evidence of the execution and delivery of the Amendment by all Parties to the same extent as an original signature.
9. **Governing Law.** The Parties acknowledge and agree that Section 23 of the Original Lease is hereby deleted in its entirety and is of no further force and effect. From and after the Effective Date and notwithstanding anything to the contrary contained in the Lease and in this Amendment, the Lease and this Amendment shall be governed by and construed in all respects in accordance with the laws of the State or Commonwealth in which the Leased Premises is situated, without regard to the conflicts of laws provisions of such State or Commonwealth.
10. **Waiver.** Notwithstanding anything to the contrary contained herein, in no event shall Landlord or Tenant be liable to the other for, and Landlord and Tenant hereby waive, to the fullest extent permitted under applicable law, the right to recover incidental, consequential (including, without limitation, lost profits, loss of use or loss of business opportunity), punitive, exemplary and similar damages.
11. **Tenant's Securitization Rights; Estoppel.** Landlord hereby consents to the granting by Tenant and/or American Tower of one or more leasehold mortgages, collateral assignments, liens, and/or other security interests (collectively, a "**Security Interest**") in Tenant's (or American Tower's) interest in the Lease, as amended, and all of Tenant's (or American Tower's) property and fixtures attached to and lying within the Leased Premises and further consents to the exercise by Tenant's (or American Tower's) mortgagee ("**Tenant's Mortgage**") of its rights to exercise its remedies, including without limitation foreclosure, with respect to any such Security Interest. Landlord shall recognize the holder of any such Security

Interest of which Landlord is given prior written notice (any such holder, a “**Holder**”) as “Tenant” hereunder in the event a Holder succeeds to the interest of Tenant and/or American Tower hereunder by the exercise of such remedies. Landlord further agrees to execute a written estoppel certificate within thirty (30) days of written request of the same by Tenant, American Tower or Holder.

12. **Taxes.** During the term of the Lease, as modified by this Amendment, Landlord shall pay when due all real property, personal property, and other taxes, fees and assessments attributable to the Parent Parcel, including the Leased Premises. Tenant hereby agrees to reimburse Landlord for any personal property taxes in addition to any increase in real property taxes levied against the Parent Parcel, to the extent both are directly attributable to Tenant's improvements on the Leased Premises (but not, however, taxes or other assessments attributable to periods prior to the Effective Date), provided, however, that Landlord must furnish written documentation (the substance and form of which shall be reasonably satisfactory to Tenant) of such personal property taxes or real property tax increase to Tenant along with proof of payment of same by Landlord. Anything to the contrary notwithstanding, Tenant shall not be obligated to reimburse Landlord for any applicable taxes unless Landlord requests such reimbursement within one (1) year after the date such taxes became due. Landlord shall submit requests for reimbursement in writing to: *American Tower Corporation, Attn: Landlord Relations, 10 Presidential Way, Woburn, MA 01801* unless otherwise directed by Tenant from time to time. Subject to the requirements set forth in this Section, Tenant shall make such reimbursement payment within forty-five (45) days of receipt of a written reimbursement request from Landlord. Tenant shall pay applicable personal property taxes directly to the local taxing authority to the extent such taxes are billed and sent directly by the taxing authority to Tenant. If Landlord fails to pay when due any taxes affecting the Parent Parcel as required herein, Tenant shall have the right, but not the obligation, to pay such taxes on Landlord’s behalf and: (i) deduct the full amount of any such taxes paid by Tenant on Landlord’s behalf from any future payments required to be made by Tenant to Landlord hereunder; (ii) demand reimbursement from Landlord, which reimbursement payment Landlord shall make within thirty (30) days of such demand by Tenant; and/or (iii) collect from Landlord any such tax payments made by Tenant on Landlord’s behalf by any lawful means.

13. **Conflict/Capitalized Terms.** The Parties hereby acknowledge and agree that in the event of a conflict between the terms and provisions of this Amendment and those contained in the Lease, the terms and provisions of this Amendment shall control. Except as otherwise defined or expressly provided in this Amendment, all capitalized terms used in this Amendment shall have the meanings or definitions ascribed to them in the Lease. To the extent of any inconsistency in or conflict between the meaning, definition, or usage of any capitalized terms in this Amendment and the meaning, definition, or usage of any such capitalized terms or similar or analogous terms in the Lease, the meaning, definition, or usage of any such capitalized terms in this Amendment shall control.

[SIGNATURES COMMENCE ON FOLLOWING PAGE]

LANDLORD:

City of Mayer, a Minnesota municipal corporation

Signature: _____

Print Name: _____

Title: _____

Date: _____

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

TENANT:

Verizon Wireless (VAW) LLC d/b/a Verizon Wireless

By: ATC Sequoia LLC, a Delaware limited liability company

Title: Attorney-in-Fact

Signature: _____

Print Name: _____

Title: _____

Date: _____

EXHIBIT A

This Exhibit A may be replaced at Tenant's option as described below.

PARENT PARCEL

Tenant shall have the right to replace this description with a description obtained from Landlord's deed (or deeds) that include the land area encompassed by the Lease and Tenant's improvements thereon.

The Parent Parcel consists of the entire legal taxable lot owned by Landlord as described in a deed (or deeds) to Landlord of which the Leased Premises is a part thereof with such Parent Parcel being described below:

Tract 1:

Beginning at a point 33 feet directly west of the northwest corner of Lot 7, Block 3, Haueter's Second Addition to the Village of Mayer, according to the plat thereof on file and of record in the office of the County Recorder, Carver County, Minnesota; thence south 300 feet; thence west 290.4 feet; thence north 300 feet; thence east 290.4 feet to the place of beginning.

Tract 2:

Beginning at a point 323.4 feet directly west of the northwest corner of Lot 7, Block 3, Haueter's Second Addition to the Village of Mayer, according to the plat thereof on file and of record in the office of the County Recorder, Carver County, Minnesota; thence south 300 feet; thence west 42.6 feet; thence north 300 feet; thence east 42.6 feet to the place of beginning.

Tract 3:

The north 261.62 feet of that part of the Northeast Quarter of Section 1, Township 116, Range 26 described as follows: Commencing at a point 160.0 feet north and 699.0 feet west from the southeast corner of said northeast Quarter, said point being on the north line of the Great Northern Rail Road right of way; thence due north along the west line of Lots 7 through 12, Block 1, Haueter's Addition to the Village of Mayer, according to the plat thereof on file and of record in the office of the County Recorder, Carver County, Minnesota, a distance of 579.3 feet to the northwest corner of land formerly owned by Henry J. Hill, being the place of beginning of the tract to be described; thence east 177.3 feet to the west line of the land of the Evangelical Lutheran Church; thence north 100.0 feet; thence east 155.7 feet; thence north 464.0 feet to the southeast corner of the land owned by Common School District No. 73 of Carver County; thence west 333.0 feet; thence south 564.0 feet to the point of beginning.

Tract 4:

That part of the East Half of the Northeast Quarter of Section 1, Township 116 North, Range 26 West, described as follows:

Commencing at the northwest corner of said East Half of the Northeast Quarter; thence south along the west line of said East Half of the Northeast Quarter a distance of 660.0 feet to the actual point of beginning; thence easterly parallel with the north line of said East Half of the Northeast Quarter deflecting left 89 degrees 49 minutes a distance of 900.25 feet; thence continue easterly, parallel with said north line deflecting left 0 degrees 17 minutes a distance of 61.49 feet to a line 33.0 feet westerly of, measured at right angles to and parallel with the northerly extension of the westerly line of Haueter's Second Addition to Mayer, according to the recorded plat thereof; thence southerly along said parallel line, deflecting right 90 degrees 19 minutes a distance of 91.13 feet to the northerly line of the land deeded to Fred Lobitz recorded in Book "72" of Deeds, page 321; thence westerly along said northerly line, deflecting right 89 degrees 56 minutes 45 seconds a distance of 150.00 feet to the westerly line of said Lobitz land; thence southerly along said westerly line, deflecting left 89 degrees 56 minutes 45 seconds a distance of 100.00 feet to the northerly line of school property recorded in Book "K" of Deeds, page 164, Book "30" of Deeds, page 396 and Book "77" of Deeds page 112; thence westerly along said northerly line, deflecting right 89 degrees 56 minutes 45 seconds a distance of 150.00 feet to the westerly line of said school property; thence southerly along said westerly line deflecting left 89 degrees 56 minutes 45 seconds a distance of 561.62 feet to the southerly line of said school property; thence westerly along the westerly extension of said southerly line, deflecting right 89 degrees 56 minutes 45 seconds a distance of 658.90 feet to the west line of said East Half of the Northeast Quarter; thence north along said west line, deflecting right 89 degrees 50 minutes 15 seconds a distance of 752.80 feet to the point of beginning.

Being situated in the County of New Castle, State of Minnesota, and being known as Carver County APN: 500010600.

EXHIBIT A (Continued)

LEASED PREMISES

Tenant shall have the right to replace this description with a description obtained from the Lease or from a description obtained from an as-built survey conducted by Tenant.

The Leased Premises consists of that portion of the Parent Parcel as defined in the Lease which shall include access and utilities easements. The Square footage of the Leased Premises shall be the greater of: (i) 5,600 square feet; (ii) Tenant's (and Tenant's customers) existing improvements on the Parent Parcel; or (iii) the legal description or depiction below (if any).

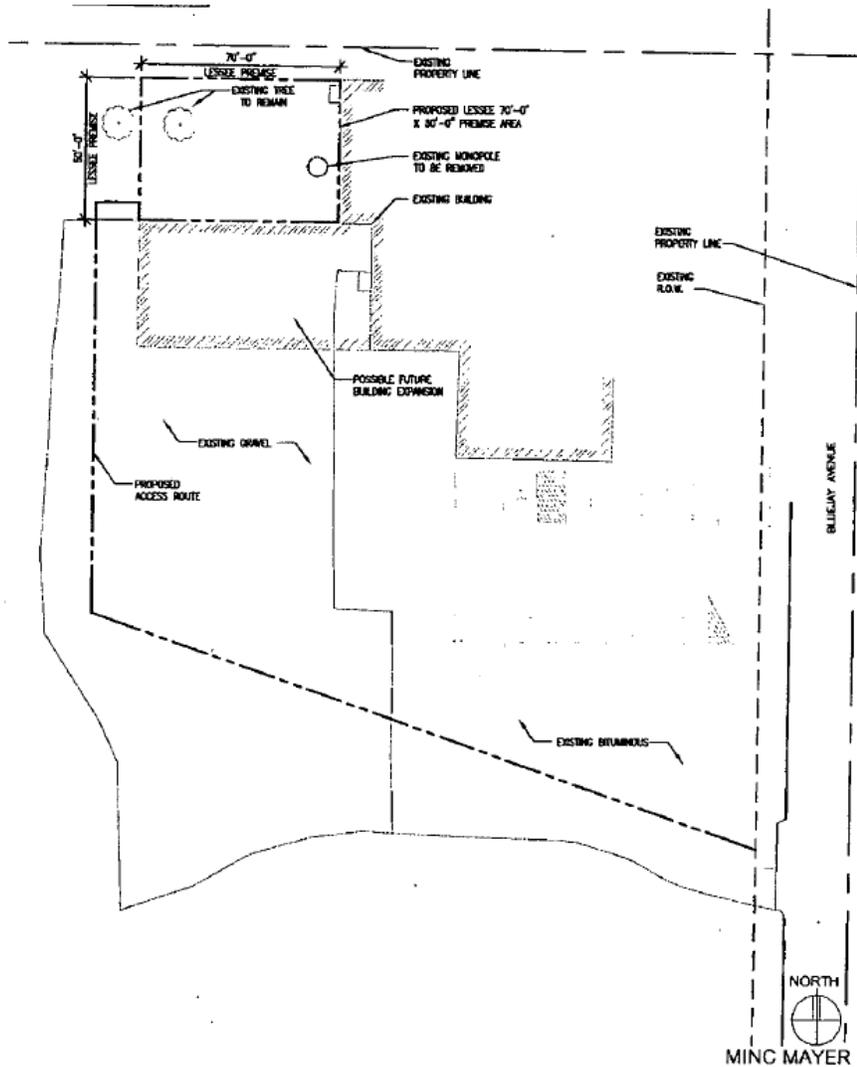


EXHIBIT A (Continued)

ACCESS AND UTILITIES

The access and utility easements include all easements of record as well that portion of the Parent Parcel currently utilized by Tenant (and Tenant's customers) for ingress, egress and utility purposes from the Leased Premises to and from a public right of way including but not limited to:

EXHIBIT B

FORM OF MEMORANDUM OF LEASE

Prepared by and Return to:

American Tower
10 Presidential Way
Woburn, MA 01801
Attn: Land Management/Ryan Oatis, Esq.
ATC Site No: 412783
ATC Site Name: Mayer MN
Assessor's Parcel No(s): 500010600

Prior Recorded Lease Reference:

Document No: 488216
State of Minnesota
County of Carver

MEMORANDUM OF LEASE

This Memorandum of Lease (the "**Memorandum**") is entered into as of the latter signature date hereof, by and between **City of Mayer**, a Minnesota municipal corporation ("**Landlord**") and **Verizon Wireless (VAW) LLC d/b/a Verizon Wireless** ("**Tenant**").

NOTICE is hereby given of the Lease (as defined and described below) for the purpose of recording and giving notice of the existence of said Lease. To the extent that notice of such Lease has previously been recorded, then this Memorandum shall constitute an amendment of any such prior recorded notice(s).

1. **Parent Parcel and Lease.** Landlord is the owner of certain real property being described in **Exhibit A** attached hereto and by this reference made a part hereof (the "**Parent Parcel**"). Landlord and Qwest Wireless, L.L.C., a Delaware limited liability company, predecessor-in-interest to Tenant, entered into that certain Site Lease Agreement dated July 24, 2000 (as the same may have been amended from time to time, collectively, the "**Lease**"), pursuant to which the Tenant leases a portion of the Parent Parcel and is the beneficiary of certain easements for access and public utilities, all as more particularly described in the Lease (such portion of the Parent Parcel so leased along with such portion of the Parent Parcel so affected, collectively, the "**Leased Premises**"), which Leased Premises is also described on **Exhibit A**.
2. **American Tower.** Tenant, Verizon Communications Inc., a Delaware corporation, and other parties identified therein, entered into a Management Agreement and a Master Prepaid Lease, both with an effective date of March 27, 2015 and both with ATC Sequoia LLC, a Delaware limited liability company ("**American Tower**"), pursuant to which American Tower subleases, manages, operates and maintains, as applicable, the Leased Premises, all as more particularly described therein. In connection with these responsibilities, Tenant has also granted American Tower a limited power of attorney (the "**POA**") to, among other things, prepare, negotiate, execute, deliver, record and/or file certain documents on behalf of Tenant, all as more particularly set forth in the POA.
3. **Expiration Date.** Subject to the terms, provisions, and conditions of the Lease, and assuming the exercise by Tenant of all renewal options contained in the Lease, the final expiration date of the Lease would be December 31, 2054. Notwithstanding the foregoing, in no event shall Tenant be required to exercise any option to renew the term of the Lease.

4. **Leased Premises Description.** Tenant shall have the right, exercisable by Tenant at any time during the original or renewal terms of the Lease, to cause an as-built survey of the Leased Premises to be prepared and, thereafter, to replace, in whole or in part, the description(s) of the Leased Premises set forth on **Exhibit A** with a legal description or legal descriptions based upon such as-built survey. Upon Tenant's request, Landlord shall execute and deliver any documents reasonably necessary to effectuate such replacement, including, without limitation, amendments to this Memorandum and to the Lease.
5. **Right of First Refusal.** There is a right of first refusal in the Lease.
6. **Effect/Miscellaneous.** This Memorandum is not a complete summary of the terms, provisions and conditions contained in the Lease. In the event of a conflict between this Memorandum and the Lease, the Lease shall control. Landlord hereby grants the right to Tenant to complete and execute on behalf of Landlord any government or transfer tax forms necessary for the recording of this Memorandum. This right shall terminate upon recording of this Memorandum.
7. **Notices.** All notices must be in writing and shall be valid upon receipt when delivered by hand, by nationally recognized courier service, or by First Class United States Mail, certified, return receipt requested to the addresses set forth herein: to Landlord at: City of Mayer, MN, PO Box 102 413 Bluejay Ave., Mayer, MN 55360; to Tenant at: Verizon Wireless, Attn.: Network Real Estate, 180 Washington Valley Road, Bedminster, NJ 07921; with copy to: American Tower, Attn.: Land Management, 10 Presidential Way, Woburn, MA 01801, and also with copy to: Attn.: Legal Dept. 116 Huntington Avenue, Boston, MA 02116. Any of the parties hereto, by thirty (30) days prior written notice to the other in the manner provided herein, may designate one or more different notice addresses from those set forth above. Refusal to accept delivery of any notice or the inability to deliver any notice because of a changed address for which no notice was given as required herein, shall be deemed to be receipt of any such notice.
8. **Counterparts.** This Memorandum may be executed in multiple counterparts, each of which when so executed and delivered, shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument.
9. **Governing Law.** This Memorandum shall be governed by and construed in all respects in accordance with the laws of the State or Commonwealth in which the Leased Premises is situated, without regard to the conflicts of laws provisions of such State or Commonwealth.

[SIGNATURES COMMENCE ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Landlord and Tenant have each executed this Memorandum as of the day and year set forth below.

LANDLORD

2 WITNESSES

City of Mayer, a Minnesota municipal corporation

Signature: _____
Print Name: _____
Title: _____
Date: _____

Signature: _____
Print Name: _____

Signature: _____
Print Name: _____

WITNESS AND ACKNOWLEDGEMENT

State/Commonwealth of _____

County of _____

On this ____ day of _____, 201____, before me, the undersigned Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence, to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Notary Public
Print Name: _____
My commission expires: _____

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

TENANT

WITNESS

Verizon Wireless (VAW) LLC d/b/a Verizon Wireless

By: ATC Sequoia LLC,
a Delaware limited liability company
Title: Attorney-in-Fact

Signature: _____
Print Name: _____
Title: _____
Date: _____

Signature: _____
Print Name: _____

Signature: _____
Print Name: _____

WITNESS AND ACKNOWLEDGEMENT

Commonwealth of Massachusetts

County of Middlesex

On this ____ day of _____, 201____, before me, the undersigned Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence, to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Notary Public
Print Name: _____
My commission expires: _____

[SEAL]

EXHIBIT A

This Exhibit A may be replaced at Tenant's option as described below.

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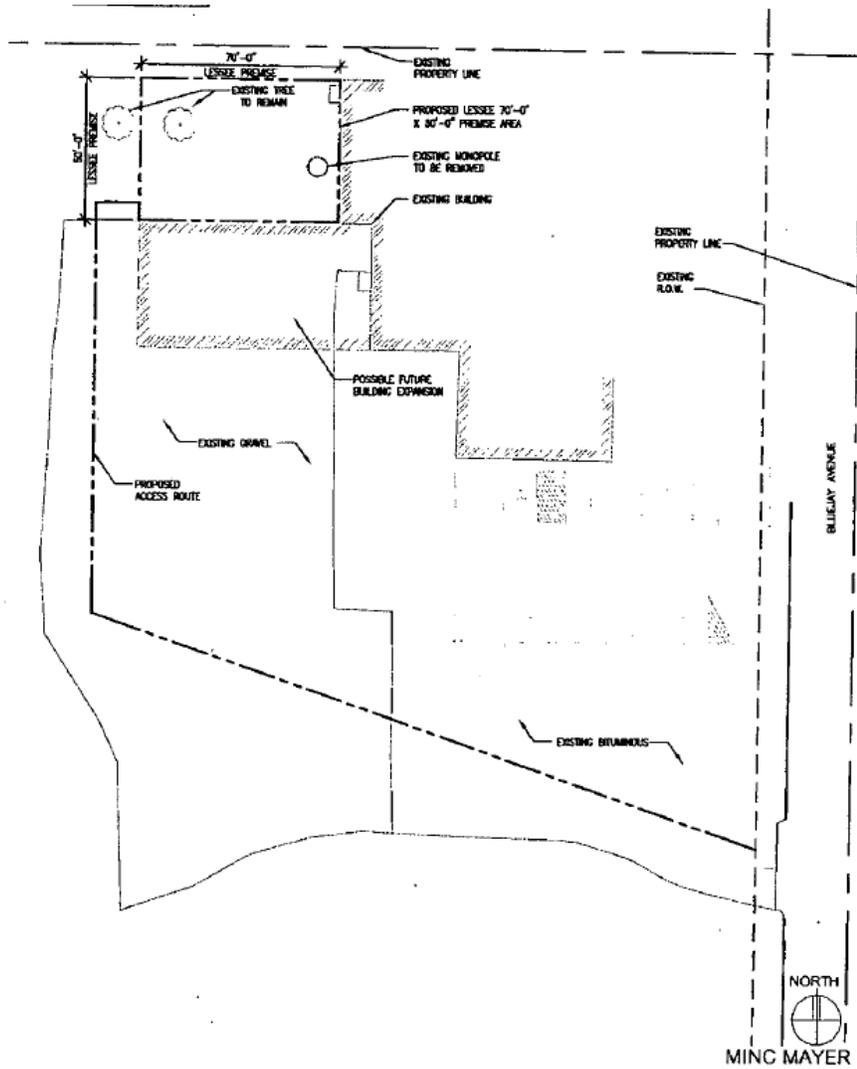


EXHIBIT A (Continued)

ACCESS AND UTILITIES

The access and utility easements include all easements of record as well that portion of the Parent Parcel currently utilized by Tenant (and Tenant's customers) for ingress, egress and utility purposes from the Leased Premises to and from a public right of way including but not limited to:

1st Quarter Report

City of Mayer
Mayer, Minnesota

As of March 31, 2019

 **ABDO
EICK &
MEYERS** LLP

AEM Financial Solutions™

**People
+ Process.**
Going
Beyond the
Numbers

ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and City Council
City of Mayer
Mayer, Minnesota

Management is responsible for accompanying financial statements of the City of Mayer, Minnesota (the City) which comprise the budget to actual statement of revenues and expenditures for the General and enterprise funds as of March 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

Honorable Mayor and City Council
 City of Mayer
 Mayer, Minnesota

Dear Honorable Mayor and City Council:

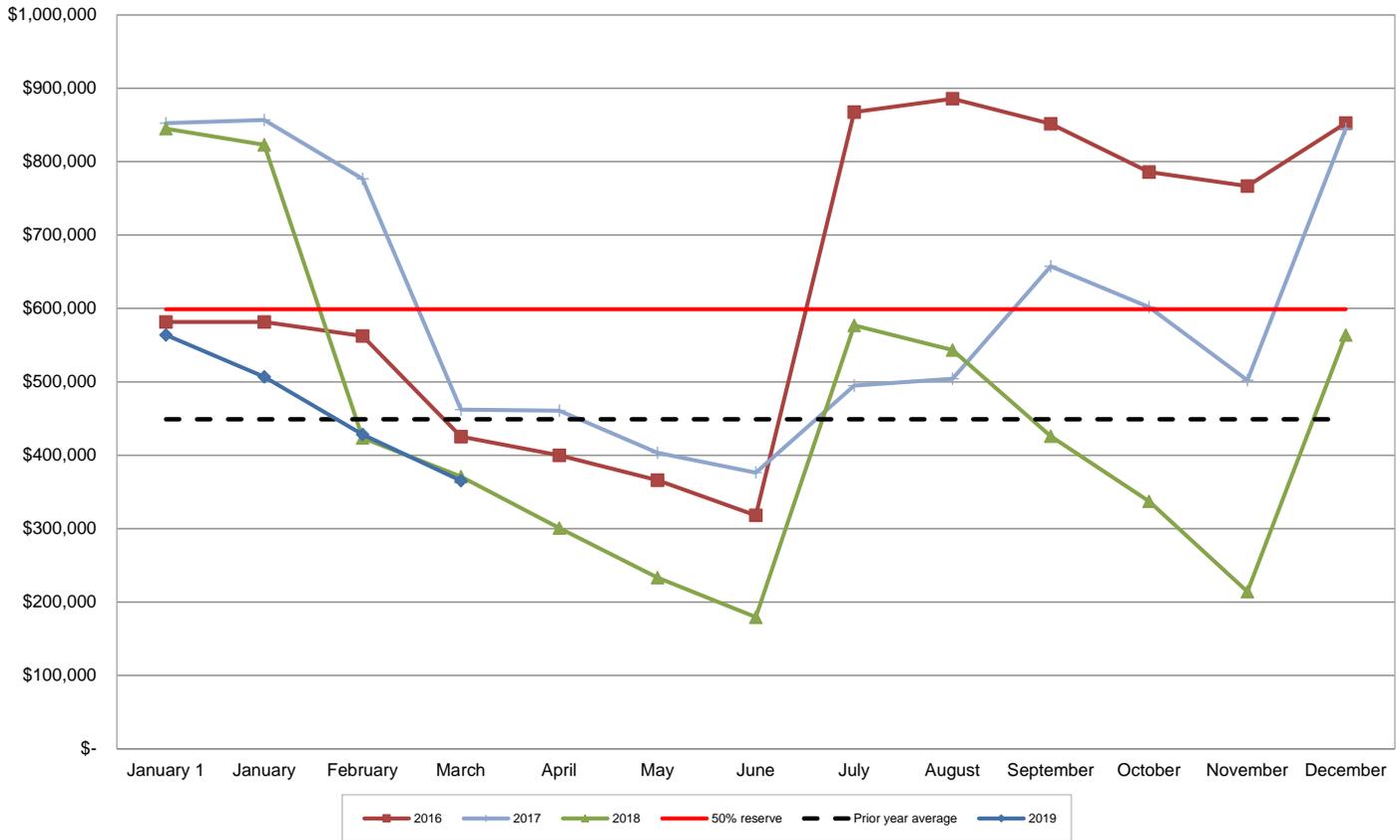
We have reconciled all bank accounts through March 31, 2019 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

Cash and Investments

The City's cash and investment balances are as follows:

	<u>03/31/2019</u>	<u>12/31/2018</u>	<u>Increase/ (Decrease)</u>
Checking and Savings	\$ 1,086,497	\$ 1,523,316	\$ (436,819)
Investments (at Market Value)	<u>4,539,128</u>	<u>4,507,539</u>	<u>31,589</u>
 Total Cash and Investments	 <u>\$ 5,625,625</u>	 <u>\$ 6,030,855</u>	 <u>\$ (405,230)</u>
 <u>Investment Type</u>	 <u>03/31/2019</u>	 <u>12/31/2018</u>	 <u>Increase/ (Decrease)</u>
Checking and Savings	\$ 1,086,497	\$ 1,523,316	\$ (436,819)
Money Market	649,683	641,471	8,213
Negotiable CD's	3,889,444	3,866,068	23,376
Municipal Bond	-	-	-
Government Agency Securities	<u>-</u>	<u>-</u>	<u>-</u>
 Total Investments	 <u>\$ 5,625,625</u>	 <u>\$ 6,030,855</u>	 <u>\$ (405,230)</u>

General Fund Cash Balances 2016 - 2019



General Fund

	YTD Budget	YTD Actual	Percent of YTD Budget		YTD Budget	YTD Actual	Percent of YTD Budget		
Receipts					Disbursements				
Taxes	\$ 164,152	\$ 87	0.1 %	↓	General government	\$ 39,975	\$ 23,201	58.0 %	↑
Special assessments	-	-	-	N/A	City Administrator	26,362	22,946	87.0	↑
Licenses and permits	25,600	17,127	66.9	↓	Mayor	5,325	4,044	75.9	↑
Intergovernmental	87,015	13,378	15.4	↓	City Clerk	6,281	5,698	90.7	⇒
Charges for services	16,329	3,760	23.0	↓	Elections	263	494	188.0	↓
Fines and forfeitures	250	4,253	1,701.0	↑	Assessor	3,500	-	-	N/A
Rent	4,750	3,765	79.3	↓	Accounting/Auditing	11,250	29,526	262.5	↓
Contributions and Donations	-	10,845	-	N/A	Legal Services	3,750	6,046	161.2	↓
Interest on investments	625	4,611	737.8	↑	Engineering	3,750	1,686	44.9	↑
Miscellaneous revenue	750	8,986	1,198.1	↑	Community Center	2,403	1,385	57.7	↑
	<u>\$ 299,470</u>	<u>\$ 66,811</u>	<u>22.3 %</u>	↓	Planning and Zoning	10,250	10,224	99.7	⇒
					Police	25,525	2,650	10.4	↑
					Fire	60,669	51,428	84.8	↑
					Building Inspection	6,250	8,702	139.2	↓
					Street and highways	52,216	80,243	153.7	↓
					Maintenance	3,740	3,845	102.8	⇒
					Parks	34,978	14,560	41.6	↑
					Compost	1,348	429	31.8	↑
					EDA	1,138	-	-	N/A
					Miscellaneous	500	1,144	228.9	↓
						<u>\$ 299,470</u>	<u>\$ 268,249</u>	<u>89.6 %</u>	↑

Key
 ↑ Varies more than 10% than budget positively
 ↓ Varies more than 10% than budget negatively
 ⇒ Within 10% of budget

Current short-term rates being offered by financial institutions are very low as evidenced by the table of U.S. Treasury rates below. The U.S. Treasury rates provide a benchmark perspective for rate of return.

Treasury Yields									
Date	1 mo	3 mo	6 mo	1 yr	2 yr	3 yr	5 yr	7 yr	10 yr
12/31/2010	0.07	0.12	0.19	0.29	0.61	1.02	2.01	2.71	3.30
12/30/2011	0.01	0.02	0.06	0.12	0.25	0.36	0.83	1.35	1.89
12/31/2012	0.02	0.05	0.11	0.16	0.25	0.36	0.72	1.18	1.78
12/31/2013	0.01	0.07	0.10	0.13	0.38	0.78	1.75	2.45	3.04
12/31/2014	0.03	0.04	0.12	0.25	0.67	1.10	1.65	1.97	2.17
03/31/2015	0.05	0.03	0.14	0.26	0.56	0.89	1.37	1.65	1.87
06/30/2015	0.02	0.01	0.11	0.28	0.64	1.01	1.63	2.07	2.35
09/30/2015	-	-	0.08	0.33	0.64	0.92	1.37	1.75	2.06
12/31/2015	0.14	0.16	0.49	0.64	1.06	1.31	1.76	2.09	2.27
03/31/2016	0.18	0.21	0.39	0.59	0.73	0.87	1.21	1.54	1.78
06/30/2016	0.20	0.26	0.36	0.45	0.58	0.71	1.01	1.29	1.49
09/30/2016	0.20	0.29	0.45	0.59	0.77	0.88	1.14	1.42	1.60
12/31/2016	0.44	0.51	0.62	0.85	1.20	1.47	1.93	2.25	2.45
03/31/2017	0.74	0.76	0.91	1.03	1.24	1.50	1.93	2.22	2.40
06/30/2017	0.84	1.03	1.14	1.24	1.38	1.55	1.89	2.14	2.31
09/30/2017	0.96	1.06	1.20	1.31	1.47	1.62	1.92	2.16	2.33
12/31/2017	1.28	1.39	1.53	1.76	1.89	1.98	2.20	2.33	2.40
03/31/2018	1.63	1.73	1.93	2.09	2.27	2.39	2.56	2.68	2.74
06/30/2018	1.77	1.93	2.11	2.33	2.52	2.63	2.73	2.81	2.85
09/30/2018	2.12	2.19	2.36	2.59	2.81	2.88	2.94	3.01	3.05
12/31/2018	2.44	2.45	2.56	2.63	2.48	2.46	2.51	2.59	2.69
03/29/2019	2.43	2.40	2.44	2.40	2.27	2.21	2.23	2.31	2.41

Budget Summary

A more detailed analysis of funds is included as Attachment A.

Cash Balance Summary

A detailed view of department totals compared with budget is included as Attachment B.

Investment Summary

A detailed summary of current investments is included as Attachment C.

Enterprise Fund Summary

A detailed summary of enterprise fund financial results is included as Attachment D.

Revenue and Expenditures

A detail of revenues and expenditures is included.

* * * * *

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

If you have any questions or wish to discuss any of the items contained in this letter or the attachments, 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.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

City of Mayer, Minnesota
Statement of Revenue and Expenditures -
Budget and Actual -
General Fund (Unaudited)
For the Three Months Ended March 31, 2019

ATTACHMENT A

	Annual Budget	Budget Through 03/31/2019	Actual Through 03/31/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget through 03/31/2019
Revenues					
Taxes	\$ 656,608	\$ 164,152	\$ 87	\$ (164,065) *	0.1 %
Special assessments	-	-	-	-	-
Licenses and permits	102,400	25,600	17,127	(8,473)	66.9
Intergovernmental	348,058	87,015	13,378	(73,637) *	15.4
Charges for services	65,316	16,329	3,760	(12,569)	23.0
Fines and forfeitures	1,000	250	4,253	4,003	1,701.0
Rent	19,000	4,750	3,765	(985)	79.3
Contributions and donations	-	-	10,845	10,845	-
Interest on investments	2,500	625	4,611	3,986	737.8
Miscellaneous revenue	3,000	750	8,986	8,236	1,198.1
Total Revenues	1,197,882	299,470	66,811	(232,659)	22.3
Expenditures					
General government	159,900	39,975	23,201	16,774 (1)	58.0
City administrator	105,448	26,362	22,946	3,416	87.0
Mayor and council	21,300	5,325	4,044	1,281	75.9
City clerk	25,124	6,281	5,698	583	90.7
Elections	1,050	263	494	(231)	-
Assessor	14,000	3,500	-	3,500	-
Accounting/auditing	45,000	11,250	29,526	(18,276) (2)	262.5
Legal services	15,000	3,750	6,046	(2,296)	161.2
Engineering	15,000	3,750	1,686	2,065	44.9
Planning and zoning	9,610	2,403	1,385	1,017	57.7
Community center	41,000	10,250	10,224	26	99.7
Police	102,100	25,525	2,650	22,875 (3)	10.4
Fire	242,674	60,669	51,428	9,241	84.8
Building inspection	25,000	6,250	8,702	(2,452)	139.2
Street and highways	208,863	52,216	80,243	(28,028) (4)	153.7
Maintenance	14,960	3,740	3,845	(105)	102.8
Parks	139,913	34,978	14,560	20,419 (5)	41.6
Compost	5,390	1,348	429	919	31.8
EDA	4,550	1,138	-	1,138	-
Miscellaneous	2,000	500	1,144	(644)	228.9
Total Expenditures	1,197,882	299,470	268,249	31,221	89.6
Excess Revenues (Expenditures)	-	-	(201,438)	(201,438)	N/A
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	N/A
Operating transfers out	-	-	-	-	N/A
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ -	\$ -	\$ (201,438)	\$ (201,438)	N/A %

* Property taxes, assessments, and local government aids are only paid twice a year.

Item Explanation of Items Percentage Received/Expended Less than 80% or Greater Than 120% and \$ Variance Greater than \$15,000.

- (1) Budgeted Capital Outlay purchases have not yet been made.
- (2) Audit Services are paid during the first half of the year.
- (3) 1st half of Carver County Police contract is paid in 2nd Quarter.
- (4) Expenditures exceeded budget due to snow removal costs incurred in February and March.
- (5) Budgeted Capital purchases have not been made yet for the year.

City of Mayer, Minnesota
 Unaudited Cash Balances by Fund
 March 31, 2018, December 31, 2018, March 31, 2019

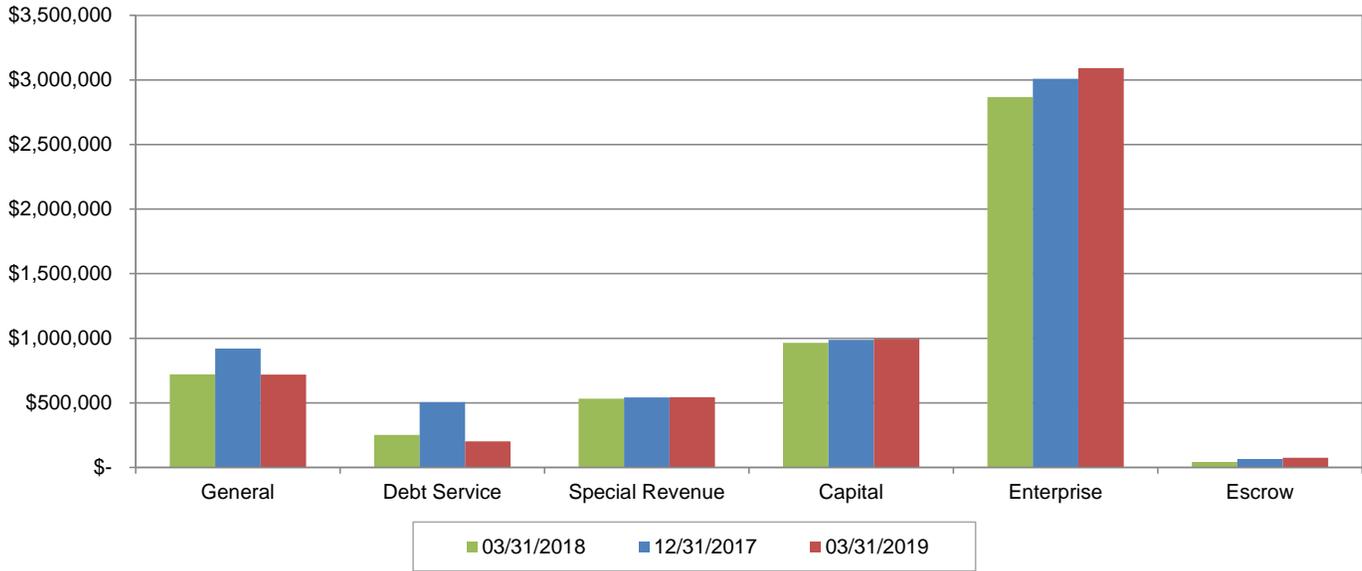
ATTACHMENT B

Fund	Balance 03/31/2018	Balance 12/31/2018	Balance 03/31/2019	YTD Change From 12/31/2018
100 General fund	\$ 721,035	\$ 920,059	\$ 718,223	\$ (201,836) (1)
210 Fire Truck Fund	151,552	152,535	153,430	895
212 Fire Dept Grant & Contributions	32,479	13,844	12,322	(1,522)
215 Fire Dept Fema Grant	(9,923)	-	-	-
220 Park Improvement	333,295	356,644	358,736	2,092
222 Old Schoolhouse Park	5,464	-	-	-
225 EDA	19,799	19,748	19,864	116
325 Hwy 25/2007 St Bond	225,519	368,547	151,549	(216,998) (2)
350 2015 Fire Truck Fund	26,971	137,704	50,763	(86,941) (3)
400 70th Street Improvement	43,165	-	-	-
405 Street Improvement Fund	68,730	113,149	113,813	664
410 Comm Ctr Capital Outlay Fund	24,280	24,438	24,581	143
435 Capital Projects	829,244	850,874	856,121	5,247
620 Water Fund	1,069,992	1,101,171	1,132,292	31,121
640 Sewer Fund	1,776,264	1,889,275	1,937,153	47,878
650 Storm Water Fund	19,720	17,476	21,298	3,822
700 Investment Fund	-	-	-	-
800 Escrow Fund	42,202	65,391	75,481	10,090
Total	<u>\$ 5,379,787</u>	<u>\$ 6,030,855</u>	<u>\$ 5,625,624</u>	<u>\$ (405,231)</u>

Item Explanation of changes with \$ variance greater than \$50,000.

- (1) The decrease is an expected result from excess of expenditures over revenues until 1st half tax settlement is received.
- (2) Bond payment was made in 1st Quarter, bond levy revenue will be received with 1st half settlement
- (3) Bond payment was made in 1st Quarter, bond levy revenue will be received with 1st half settlement

Cash Balance by Fund Compared to Prior Year



Fund

- | | | | |
|---|-----------------|---|------------|
| ↓ | General | → | Capital |
| ↓ | Debt Service | → | Enterprise |
| → | Special Revenue | ↑ | Escrow |

Key

- | | |
|---|---|
| ↑ | Balance increased more than 10% over prior year |
| ↓ | Balance decreased more than 10% over prior year |
| → | Balance within 10% of prior year |

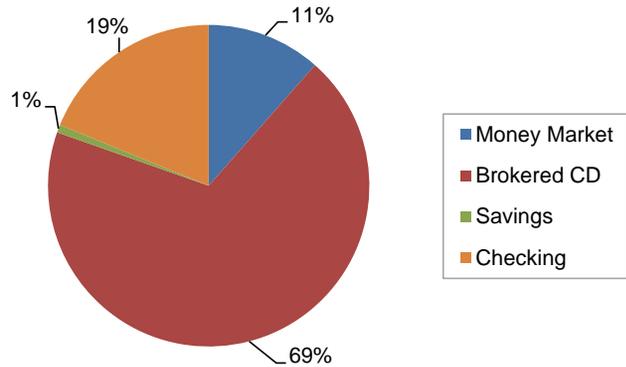
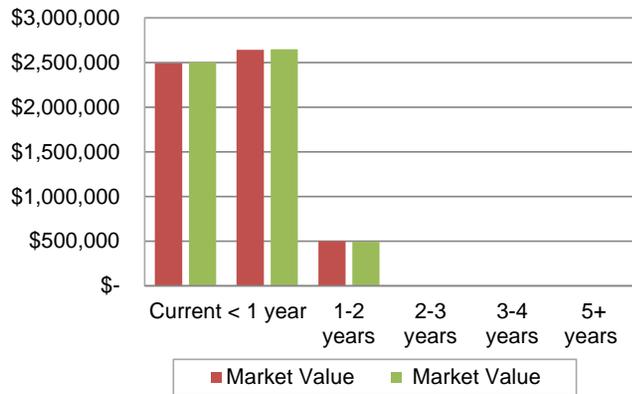
City of Mayer, Minnesota
Schedule of Investments
For the Three Months Ended March 31, 2019

ATTACHMENT C

Institution	Description	Type	Market Value	Deposits -	Expenditures -	Transfers	Interest	Unadjusted	Market Value	Unrealized
			1/1/2019	Purchases	Sales			Market Value	3/31/2019	gain / loss
Security Bank & Trust		Checking	\$ 1,534,547.31	\$ 325,769.13	\$ (797,990.22)	\$ -	\$ 843.79	\$ 1,063,170.01	\$ 1,063,170.01	\$ -
Security Bank & Trust	788491	Savings	44,119.42	-	-	-	43.52	44,162.94	44,162.94	-
Security Bank & Trust	3000708	Money Market	97,242.21	-	-	-	124.68	97,366.89	97,366.89	-
Security Bank & Trust	FEMA Grant 766823	Savings	297.25	-	-	-	0.07	297.32	297.32	-
Security Bank & Trust	8725	Brokered CD	21,719.44	-	-	-	46.53	21,765.97	21,765.97	-
Security Bank & Trust	143337	Brokered CD	28,414.23	-	-	-	103.85	28,518.08	28,518.08	-
Security Bank & Trust	94601	Brokered CD	215,883.78	-	-	-	-	215,883.78	215,883.78	-
			1,942,223.64	325,769.13	(797,990.22)	-	1,162.44	1,471,164.99	1,471,164.99	-
First MN Bank	82799	Brokered CD	105,780.89	-	-	-	647.90	106,428.79	106,428.79	-
First MN Bank	82786	Brokered CD	262,512.98	-	(263,690.76)	-	1,177.78	(0.00)	(0.00)	-
First MN Bank	82807	Brokered CD	208,034.36	-	-	-	1,169.32	209,203.68	209,203.68	-
First MN Bank	82809	Brokered CD	214,858.06	-	-	-	1,315.99	216,174.05	216,174.05	-
First MN Bank	82825	Brokered CD	105,711.04	-	-	-	659.46	106,370.50	106,370.50	-
First MN Bank	82837	Brokered CD	-	263,690.76	-	-	-	263,690.76	263,690.76	-
			896,897.33	263,690.76	(263,690.76)	-	4,970.45	901,867.78	901,867.78	-
Ehlers	Cash	Cash	-	(520,066.21)	520,065.77	-	0.44	(0.00)	(0.00)	(0.00)
Ehlers	941410412	Money Market	852.12	14,596.96	(9,490.76)	-	66.10	6,024.42	6,024.42	-
Ehlers	Federated Govt Obl Inst	Brokered CD	-	5,302.32	(4.64)	-	2.32	5,300.00	5,300.00	-
Ehlers	United States Treasury	Brokered CD	-	499,368.02	-	-	330.95	499,698.97	494,863.11	(4,835.86)
Ehlers	Wells Fargo Bank NA	Brokered CD	202,287.47	-	(820.35)	-	1,043.47	202,510.59	203,042.63	532.04
Ehlers	Wells Fargo Bank NA	Brokered CD	45,711.58	-	(100.38)	-	153.12	45,764.32	45,883.62	119.30
Ehlers	Goldman Sacks Bk	Brokered CD	245,800.24	-	(1,375.21)	-	893.29	245,318.32	246,861.68	-
Ehlers	Capital One BK USA	Brokered CD	245,800.24	-	(1,500.23)	-	954.16	245,254.17	246,861.68	-
Ehlers	Ally BK Midvale Utah	Brokered CD	245,800.24	-	(1,500.23)	-	954.16	245,254.17	246,861.68	-
Ehlers	Morgan Stanley Bank	Brokered CD	245,947.78	-	(2,988.36)	-	1,463.68	244,423.10	246,844.39	2,421.29
Ehlers	Sallie Mae Bk Murray Utah	Brokered CD	245,947.78	-	(2,988.36)	-	1,463.68	244,423.10	246,844.39	2,421.29
Ehlers	Metabank Storm Lake Iowa CD	Brokered CD	232,704.09	-	-	-	1,350.12	234,054.21	232,967.38	(1,086.83)
Ehlers	Bank of the West	Brokered CD	244,853.00	-	(249,642.25)	-	1,107.83	(3,681.42)	-	3,681.42
Ehlers	BMO Harris	Brokered CD	244,853.00	-	(249,655.00)	-	651.24	(4,150.76)	-	4,150.76
Ehlers	United States Treasury	Brokered CD	263,347.98	-	-	-	2,027.72	265,375.70	264,975.90	(399.80)
			2,463,905.52	(798.91)	0.00	-	12,462.28	2,475,568.89	2,487,330.88	7,003.61
4M Fund		Money Market	543,376.24	-	-	-	2,915.69	546,291.93	546,291.93	-
4M Fund	Bank of the West	Brokered CD	240,100.00	-	-	-	-	240,100.00	240,100.00	-
			783,476.24	-	-	-	2,915.69	786,391.93	786,391.93	-
Total Cash and Investments			\$ 2,839,120.97	\$ 588,660.98	\$ (1,061,680.98)	\$ -	\$ 21,510.86	\$ 5,634,993.59	\$ 5,646,755.58	\$ 7,003.61

City of Mayer, Minnesota
Investments
For the Three Months Ended March 31, 2019

Maturities



Maturity	Unadjusted Market Value 3/31/2019	Market Value 3/31/2019	Variance 3/31/2019
Current	\$ 2,490,607.99	\$ 2,503,198.55	\$ 12,590.56
< 1 year	2,644,686.63	2,648,693.92	4,007.29
1-2 years	499,698.97	494,863.11	(4,835.86)
2-3 years	-	-	-
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 5,634,993.59</u>	<u>\$ 5,646,755.58</u>	<u>\$ 11,761.99</u>
	-	\$ -	
Weighted Average Rate of Return	1.13%	3/31/2019	
Average Maturity (Years)	0.12	3/31/2019	

Investment Type	Market Value 3/31/2019
Money Market	\$ 649,683.24
Brokered CD	3,889,442.07
Savings	44,460.26
Government Securities	-
Municipal Securities	-
Checking	<u>1,063,170.01</u>
	<u>\$ 5,646,755.58</u>

Operating Account	
O/S Deposits	\$ -
O/S Checks	<u>(21,131.60)</u>
Reconciled Balance	<u>\$ 5,625,623.98</u>

City of Mayer, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Water Fund (Unaudited)
For the Three Months Ended March 31, 2019

ATTACHMENT D

WATER FUND

	Annual Budget	Actual Thru 3/31/2018	Actual Thru 3/31/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Actual Thru 03/31/2019
Revenues					
Charges for services	\$ -	\$ 83,215	\$ 90,060	\$ 6,845	92.4 %
Connection fees	-	27,000	9,280	(17,720) (1)	290.9
Developer area fee	-	-	-	-	N/A
Special assessment	-	-	-	-	N/A
Interest earnings	-	3,483	6,436	2,953	N/A
Miscellaneous	-	5,663	3,491	(2,172)	162.2
Total Revenues	-	119,361	109,267	(10,094)	-
Expenses					
Salaries and benefits	62,926	11,030	15,340	(4,310)	71.9
Supplies	8,600	160	536	(376)	29.8
Other services and charges	19,460	3,536	4,077	(541)	86.7
Repair and maintenance	13,750	69	3,204	(3,135)	2.2
Utilities	24,800	5,144	7,588	(2,444)	67.8
Capital outlay	122,500	16,025	8,774	7,251	182.6
Depreciation	-	-	-	-	-
Insurance	4,050	365	4,524	(4,160)	8.1
Bond principal	291,000	15,000	20,000	(5,000)	75
Bond interest	56,079	1,813	14,736	(12,924) (2)	12.3
Total Expenses	603,165	53,140	78,779	(25,639)	67.5
Transfers in	-	-	-	-	N/A
Transfers out	-	-	-	-	N/A
Excess Revenues Over (Under) Expenses	\$ (603,165)	\$ 66,220	\$ 30,488	\$ (35,733)	(494.6) %

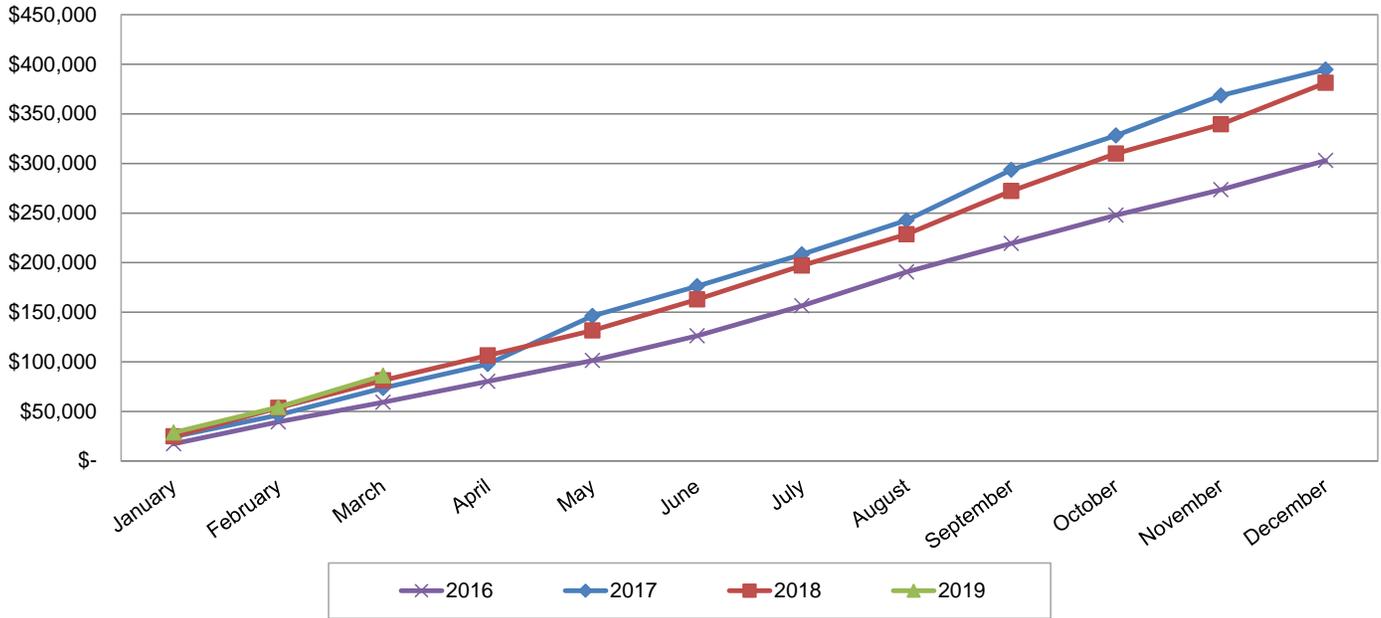
Item Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$10,000.

- (1) New Water Connections are down compared to 2018.
(2) PFA Interest payment was made in 2nd quarter in 2018.

City of Mayer, Minnesota
 Statement of Revenues and Expenses -
 Budget and Actual -
 Water Fund (Unaudited) (Continued)
 For the Three Months Ended March 31, 2019

WATER FUND

Water Sales Comparison 2016 - 2019



City of Mayer, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Sewer Fund (Unaudited)
For the Three Months Ended March 31, 2019

ATTACHMENT D

SEWER FUND

	Annual Budget	Actual Thru 03/31/2018	Actual Thru 03/31/2019	Variance - Favorable (Unfavorable)		Percent Received or Expended Based on Actual Thru 03/31/2019
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -		N/A %
Capital grants & contributions	-	898	967	69		92.8
Charges for services	-	112,592	122,763	10,171		91.7
Connection fee	-	27,000	9,280	(17,720)	(1)	290.9
Developer area fee	-	-	-	-		N/A
Special assessments	-	-	-	-		#DIV/0!
Interest income	-	6,024	11,148	5,124		54.0
Miscellaneous	-	-	-	-		N/A
Total Revenues	-	146,514	144,158	(2,356)		101.6
Expenses						
Salaries and benefits	62,926	11,030	15,340	(4,310)		71.9
Supplies	61,055	7,446	11,025	(3,579)		67.5
Other services and charges	49,535	6,750	17,206	(10,457)	(2)	39.2
Repair and maintenance	111,650	4,295	5,076	(781)		84.6
Utilities	46,430	9,416	13,327	(3,912)		70.6
Depreciation	-	-	-	-		N/A
Capital outlay	56,017	5,675	21,337	(15,662)	(3)	26.6
Insurance	13,200	484	12,173	(11,689)	(4)	4.0
Bond principal	356,900	-	-	-		N/A
Bond interest	75,600	-	1,118	(1,118)		-
Total Expenses	833,313	45,095	96,603	(51,508)		46.7
Transfers in	-	-	-	-		N/A
Transfers out	-	-	-	-		N/A
Excess Revenues Over (Under) Expenses	\$ (833,313)	\$ 101,419	\$ 47,555	\$ (53,864)		213.3 %

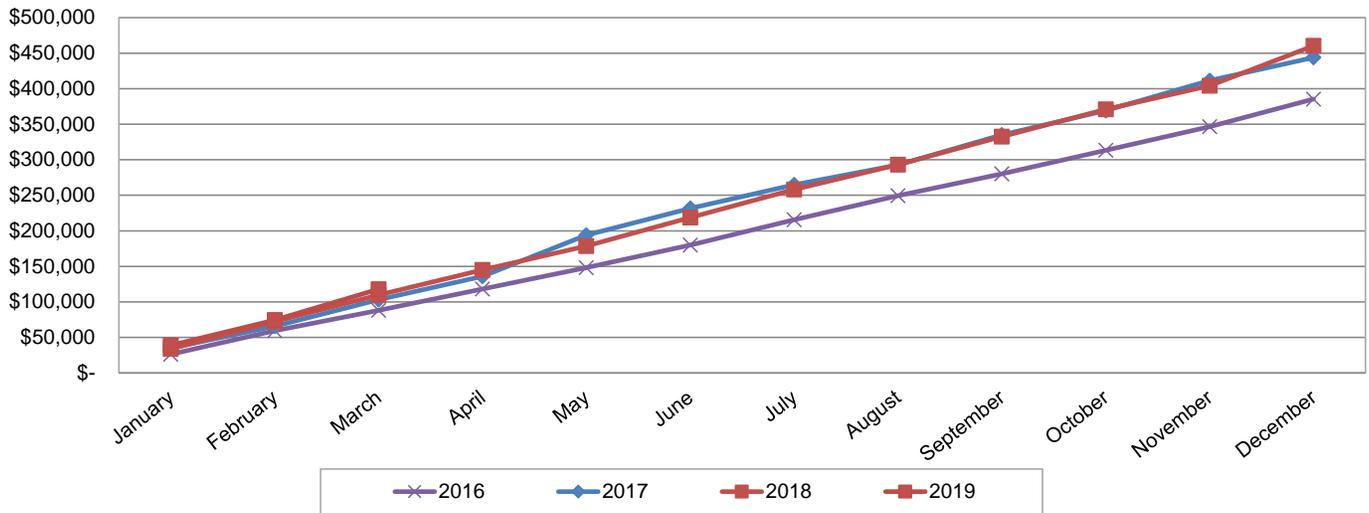
Item Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$10,000.

- (1) New Sewer Connections are down compared to 2018.
- (2) Increase in Engineering Fees related to sewer improvements
- (3) Purchase of improvements for Waste Water Treatment Facility
- (4) League of MN Insurance paid in April in 2018.

City of Mayer, Minnesota
 Statement of Revenues and Expenses -
 Budget and Actual -
 Sewer Fund (Unaudited)
 For the Three Months Ended March 31, 2019

SEWER FUND

Sewer Sales Comparison 2016 - 2019



City of Mayer, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Storm Sewer Fund (Unaudited)
For the Three Months Ended March 31, 2019

ATTACHMENT D

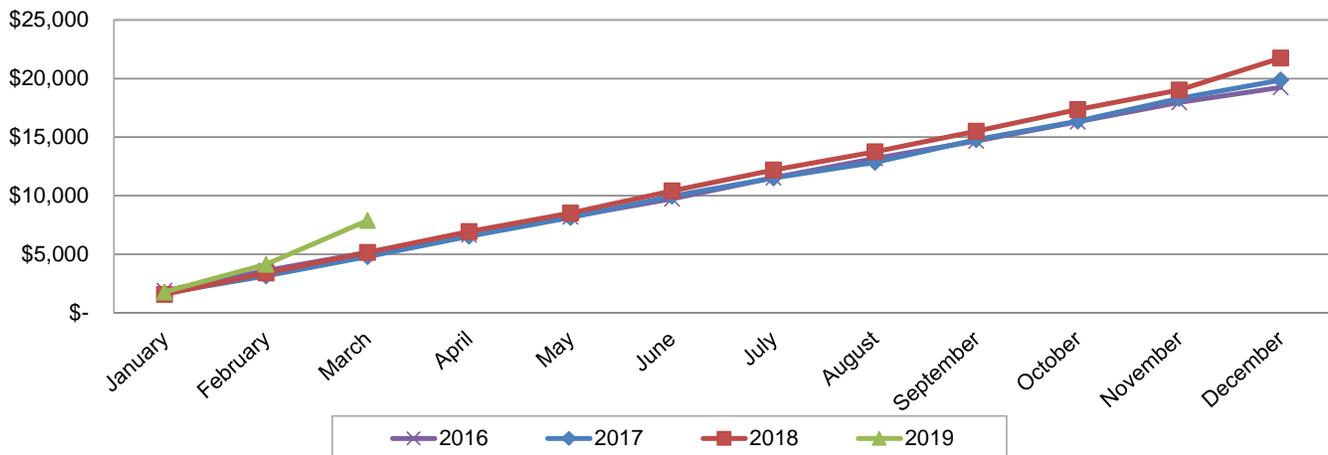
STORM SEWER FUND

	Actual Thru 03/31/2018	Actual Thru 03/31/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Actual Thru 03/31/2019
Revenues				
Charges for services	\$ 5,277	\$ 8,095	\$ 2,818	65.2 %
Interest earnings	97	110	13	N/A
Intergovernmental	-	-	-	N/A
Special assessments	-	-	-	N/A
Miscellaneous	-	-	-	N/A
Total Revenues	5,374	8,205	2,831	65.5
Expenses				
Other services and charges	1,489	4,383	(2,895)	34.0
Capital outlay	17,070	-	17,070 (1)	N/A
Depreciation	-	-	-	N/A
Total Expenses	18,559	4,383	14,175	423.4
Transfers in	-	-	-	N/A
Transfers out	-	-	-	N/A
Excess Revenues Over (Under) Expenses	\$ (13,185)	\$ 3,822	\$ (11,344)	(345.0) %

Item Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$10,000.

(1) Wetland restoration expenditures in 1st Quarter 2018.

Storm Sewer Sales Comparison 2016 - 2019



MAYER, MN
***Budget YTD Rev-Exp©**

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Page 1

Current Period: March 2019

		2019	2019	March	2019	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
GENERAL FUND						
Revenues		\$1,197,881.78	\$66,812.03	\$25,343.52	\$1,131,069.75	5.58%
Expenditures		\$1,197,881.78	\$268,249.33	\$83,467.48	\$929,632.45	22.39%
Gain/(Loss)		\$0.00	(\$201,437.30)	(\$58,123.96)	\$201,437.30	0.00%
Revenue						
Active	R 100-41000-31000 General Propert	\$639,645.64	\$87.40	\$87.40	\$639,558.24	0.01%
Active	R 100-41000-31300 General Sales	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-32110 Alcoholic Beve	\$2,000.00	\$4,320.00	\$0.00	(\$2,320.00)	216.00%
Active	R 100-41000-32112 Liquor License	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-32170 Amusements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-32180 Other Licenses/	\$0.00	\$708.18	\$0.00	(\$708.18)	0.00%
Active	R 100-41000-32210 Building Permit	\$100,000.00	\$11,531.26	\$5,746.09	\$88,468.74	11.53%
Active	R 100-41000-32220 Variance/Permit	\$0.00	\$500.00	\$250.00	(\$500.00)	0.00%
Active	R 100-41000-32240 Animal License	\$400.00	\$67.50	\$7.50	\$332.50	16.88%
Active	R 100-41000-33160 Other Federal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-33400 State Grants an	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	R 100-41000-33401 Local Governm	\$313,058.00	\$0.00	\$0.00	\$313,058.00	0.00%
Active	R 100-41000-33402 Homestead Cre	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-33407 PERA Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-33421 Police State Aid	\$6,500.00	\$0.00	\$0.00	\$6,500.00	0.00%
Active	R 100-41000-33600 County Grants	\$3,500.00	\$3,612.50	\$3,612.50	(\$112.50)	103.21%
Active	R 100-41000-33610 County Grants/	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-33620 Other County G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-34000 Charges for Ser	\$3,000.00	\$10.00	\$0.00	\$2,990.00	0.33%
Active	R 100-41000-34103 Zoning and Sub	\$3,600.00	\$0.00	\$0.00	\$3,600.00	0.00%
Active	R 100-41000-34105 Sale of Maps a	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-34107 Assessment Se	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-34110 Filing Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-34300 State Reimburs	\$10,000.00	\$9,765.00	\$7,750.00	\$235.00	97.65%
Active	R 100-41000-34403 Compost Collec	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	100.00%
Active	R 100-41000-34750 Community Ce	\$5,000.00	\$1,250.00	\$425.00	\$3,750.00	25.00%
Active	R 100-41000-34760 Comm Ctr Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-35100 Court Fines	\$1,000.00	\$4,252.54	\$328.53	(\$3,252.54)	425.25%
Active	R 100-41000-35200 Bad Check Cha	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36102 Penalties and I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36200 Miscellaneous	\$0.00	(\$3.00)	\$0.00	\$3.00	0.00%
Active	R 100-41000-36210 Interest Earning	\$2,500.00	\$4,611.37	\$4,020.69	(\$2,111.37)	184.45%
Active	R 100-41000-36220 Other Rents an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36230 Contributions a	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36232 10% Charitable	\$3,000.00	\$7,645.00	\$0.00	(\$4,645.00)	254.83%
Active	R 100-41000-36240 Insurance Clai	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-36250 Refunds/Reimb	\$0.00	\$568.72	\$0.00	(\$568.72)	0.00%
Active	R 100-41000-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-39000 Other Financing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-39310 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41000-99999 Unallocated Util	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-41940-36260 Tower Antenna	\$19,000.00	\$3,764.57	\$615.81	\$15,235.43	19.81%
Active	R 100-42100-32112 Liquor License	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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Active	R 100-42100-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-42200-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-42200-33420 Fire 2% Ins Pre	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-42200-34207 Fire Contracts	\$51,215.74	\$0.00	\$0.00	\$51,215.74	0.00%
Active	R 100-42200-34208 Fire Truck Fund	\$16,962.40	\$0.00	\$0.00	\$16,962.40	0.00%
Active	R 100-42200-34209 FD Building Fu	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-42200-36230 Contributions a	\$0.00	\$10,845.00	\$0.00	(\$10,845.00)	0.00%
Active	R 100-42200-36250 Refunds/Reimb	\$0.00	\$625.00	\$0.00	(\$625.00)	0.00%
Active	R 100-42200-39101 Sales of Gener	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-42700-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-43000-36104 Developer Seal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-43000-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-43000-39101 Sales of Gener	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-43100-36200 Miscellaneous	\$0.00	\$150.00	\$0.00	(\$150.00)	0.00%
Active	R 100-43160-36250 Refunds/Reimb	\$0.00	\$0.99	\$0.00	(\$0.99)	0.00%
Active	R 100-45000-34785 City Park Donat	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-45000-34795 Baseball Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-45000-34950 Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-45000-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-45300-34795 Baseball Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$1,197,881.78	\$66,812.03	\$25,343.52	\$1,131,069.75	5.58%
Expenditure						
Active	E 100-41000-200 Office Supplies	\$3,000.00	\$603.42	\$206.05	\$2,396.58	20.11%
Active	E 100-41000-208 Training and Instr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-301 Auditing and Acct	\$45,000.00	\$29,525.76	\$11,365.00	\$15,474.24	65.61%
Active	E 100-41000-303 Engineering Fees	\$15,000.00	\$1,685.50	\$1,328.00	\$13,314.50	11.24%
Active	E 100-41000-304 Legal Fees	\$15,000.00	\$6,046.41	\$4,040.35	\$8,953.59	40.31%
Active	E 100-41000-315 ACH Processing F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-321 Telephone	\$3,000.00	\$272.95	\$91.00	\$2,727.05	9.10%
Active	E 100-41000-322 Postage	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-41000-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-340 Advertising	\$900.00	\$200.00	\$0.00	\$700.00	22.22%
Active	E 100-41000-350 Print/Binding	\$2,000.00	\$242.73	\$0.00	\$1,757.27	12.14%
Active	E 100-41000-351 Legal Notices Pub	\$2,000.00	\$209.43	\$48.33	\$1,790.57	10.47%
Active	E 100-41000-355 Gopher State Loc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-360 Insurance (GENE	\$15,500.00	\$14,057.68	\$0.00	\$1,442.32	90.69%
Active	E 100-41000-430 Miscellaneous (G	\$6,000.00	\$526.86	\$0.00	\$5,473.14	8.78%
Active	E 100-41000-432 Uncollectable Che	\$0.00	\$4.00	\$4.00	(\$4.00)	0.00%
Active	E 100-41000-433 Dues and Subscri	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41000-490 Donations to Civic	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-500 Capital Outlay (G	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 100-41000-620 Fiscal Agent s Fe	\$900.00	\$0.00	\$0.00	\$900.00	0.00%
Active	E 100-41000-700 Transfers (GENE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41000-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41100-100 Wages and Salari	\$15,500.00	\$3,648.61	\$0.00	\$11,851.39	23.54%
Active	E 100-41100-180 Employee Withold	\$2,500.00	\$282.99	\$0.00	\$2,217.01	11.32%
Active	E 100-41100-208 Training and Instr	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41100-300 Professional Svcs	\$1,800.00	\$37.70	\$0.00	\$1,762.30	2.09%
Active	E 100-41100-331 Travel Expenses	\$500.00	\$74.24	\$0.00	\$425.76	14.85%
Active	E 100-41300-100 Wages and Salari	\$79,567.50	\$18,086.56	\$6,057.70	\$61,480.94	22.73%

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Active	E 100-41300-120 Employer Contrib	\$5,967.56	\$0.00	\$0.00	\$5,967.56	0.00%
Active	E 100-41300-131 Employer Paid He	\$7,000.00	\$1,619.47	\$651.22	\$5,380.53	23.14%
Active	E 100-41300-133 Employer Paid De	\$600.00	\$93.40	\$0.00	\$506.60	15.57%
Active	E 100-41300-134 Employer Paid Lif	\$36.00	\$23.25	\$0.00	\$12.75	64.58%
Active	E 100-41300-180 Employee Withold	\$6,086.91	\$1,425.67	\$463.44	\$4,661.24	23.42%
Active	E 100-41300-208 Training and Instr	\$3,000.00	\$1,047.87	\$0.00	\$1,952.13	34.93%
Active	E 100-41300-300 Professional Srvs	\$1,250.00	\$435.86	\$60.62	\$814.14	34.87%
Active	E 100-41300-331 Travel Expenses	\$500.00	\$214.02	\$0.00	\$285.98	42.80%
Active	E 100-41330-430 Miscellaneous (G	\$1,440.00	\$0.00	\$0.00	\$1,440.00	0.00%
Active	E 100-41400-100 Wages and Salari	\$14,674.40	\$3,604.23	\$1,299.94	\$11,070.17	24.56%
Active	E 100-41400-120 Employer Contrib	\$1,100.58	\$0.00	\$0.00	\$1,100.58	0.00%
Active	E 100-41400-130 Employer Paid Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41400-131 Employer Paid He	\$5,260.00	\$1,187.46	\$506.13	\$4,072.54	22.58%
Active	E 100-41400-133 Employer Paid De	\$204.00	\$31.76	\$0.00	\$172.24	15.57%
Active	E 100-41400-134 Employer Paid Lif	\$12.24	\$23.23	\$0.00	(\$10.99)	189.79%
Active	E 100-41400-180 Employee Withold	\$1,122.59	\$297.96	\$108.48	\$824.63	26.54%
Active	E 100-41400-208 Training and Instr	\$1,000.00	\$412.50	\$0.00	\$587.50	41.25%
Active	E 100-41400-300 Professional Srvs	\$1,250.00	\$140.68	\$20.61	\$1,109.32	11.25%
Active	E 100-41400-331 Travel Expenses	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41410-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41410-210 Operating Supplie	\$0.00	\$493.61	\$0.00	(\$493.61)	0.00%
Active	E 100-41410-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41410-350 Print/Binding	\$1,050.00	\$0.00	\$0.00	\$1,050.00	0.00%
Active	E 100-41410-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41410-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41550-300 Professional Srvs	\$14,000.00	\$0.00	\$0.00	\$14,000.00	0.00%
Active	E 100-41910-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-110 Other Pay Boards	\$3,110.00	\$0.00	\$0.00	\$3,110.00	0.00%
Active	E 100-41910-120 Employer Contrib	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-131 Employer Paid He	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-180 Employee Withold	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-208 Training and Instr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-300 Professional Srvs	\$6,500.00	\$1,385.20	\$247.50	\$5,114.80	21.31%
Active	E 100-41910-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41910-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-312 Software Support	\$3,000.00	\$1,122.40	\$390.80	\$1,877.60	37.41%
Active	E 100-41920-400 Repairs & Maint C	\$7,000.00	\$87.50	\$87.50	\$6,912.50	1.25%
Active	E 100-41920-500 Capital Outlay (G	\$15,000.00	\$5,874.28	\$965.73	\$9,125.72	39.16%
Active	E 100-41940-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-120 Employer Contrib	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-180 Employee Withold	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-300 Professional Srvs	\$6,000.00	\$1,556.25	\$726.25	\$4,443.75	25.94%
Active	E 100-41940-321 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-381 Electric Utilities	\$8,000.00	\$1,706.22	\$556.37	\$6,293.78	21.33%
Active	E 100-41940-383 Gas Utilities	\$7,000.00	\$3,210.98	\$1,106.27	\$3,789.02	45.87%
Active	E 100-41940-400 Repairs & Maint C	\$10,000.00	\$1,485.43	\$198.10	\$8,514.57	14.85%
Active	E 100-41940-438 Comm Ctr Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-500 Capital Outlay (G	\$10,000.00	\$2,264.90	\$851.46	\$7,735.10	22.65%
Active	E 100-41940-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41940-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42100-300 Professional Srvs	\$100,000.00	\$250.00	\$0.00	\$99,750.00	0.25%

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Active	E 100-42100-430 Miscellaneous (G	\$2,100.00	\$2,400.00	\$300.00	(\$300.00)	114.29%
Active	E 100-42200-100 Wages and Salari	\$39,000.00	\$26,606.14	\$0.00	\$12,393.86	68.22%
Active	E 100-42200-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-180 Employee Withold	\$4,400.00	\$0.00	\$0.00	\$4,400.00	0.00%
Active	E 100-42200-200 Office Supplies	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-42200-208 Training and Instr	\$8,500.00	\$2,892.42	\$690.00	\$5,607.58	34.03%
Active	E 100-42200-230 Fire Department E	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42200-300 Professional Srvs	\$0.00	\$332.90	\$0.00	(\$332.90)	0.00%
Active	E 100-42200-305 Medical and Physi	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-42200-322 Postage	\$125.00	\$0.00	\$0.00	\$125.00	0.00%
Active	E 100-42200-331 Travel Expenses	\$350.00	\$0.00	\$0.00	\$350.00	0.00%
Active	E 100-42200-360 Insurance (GENE	\$10,000.00	\$5,135.80	\$0.00	\$4,864.20	51.36%
Active	E 100-42200-430 Miscellaneous (G	\$500.00	\$429.00	\$0.00	\$71.00	85.80%
Active	E 100-42200-433 Dues and Subscri	\$1,500.00	\$1,040.00	\$0.00	\$460.00	69.33%
Active	E 100-42200-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-700 Transfers (GENE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42247-400 Repairs & Maint C	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-42260-212 Motor Fuels	\$1,800.00	\$209.64	\$121.85	\$1,590.36	11.65%
Active	E 100-42260-400 Repairs & Maint C	\$14,000.00	\$874.31	\$26.75	\$13,125.69	6.25%
Active	E 100-42260-406 800 Mgz Radios	\$22,750.00	\$0.00	\$0.00	\$22,750.00	0.00%
Active	E 100-42260-417 Uniform Rental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42260-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42260-517 PPE Purchase	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 100-42260-580 New Equipment	\$0.00	\$3,375.00	\$0.00	(\$3,375.00)	0.00%
Active	E 100-42260-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42280-210 Operating Supplie	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42280-321 Telephone	\$1,500.00	\$243.57	\$81.19	\$1,256.43	16.24%
Active	E 100-42280-381 Electric Utilities	\$1,800.00	\$378.11	\$124.52	\$1,421.89	21.01%
Active	E 100-42280-383 Gas Utilities	\$3,000.00	\$1,561.87	\$528.69	\$1,438.13	52.06%
Active	E 100-42280-400 Repairs & Maint C	\$3,000.00	\$4,632.86	\$1,132.15	(\$1,632.86)	154.43%
Active	E 100-42280-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42280-600 Debt Srv Principal	\$3,500.00	\$3,616.63	\$3,616.63	(\$116.63)	103.33%
Active	E 100-42280-601 Debt Srv Interest	\$0.00	\$99.46	\$99.46	(\$99.46)	0.00%
Active	E 100-42282-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42282-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42285-600 Debt Srv Principal	\$19,293.00	\$0.00	\$0.00	\$19,293.00	0.00%
Active	E 100-42285-601 Debt Srv Interest	\$2,456.00	\$0.00	\$0.00	\$2,456.00	0.00%
Active	E 100-42290-124 Fire Pension Cont	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42400-300 Professional Srvs	\$25,000.00	\$8,701.99	\$5,624.34	\$16,298.01	34.81%
Active	E 100-42400-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42500-381 Electric Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42500-400 Repairs & Maint C	\$450.00	\$560.00	\$560.00	(\$110.00)	124.44%
Active	E 100-42500-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42700-300 Professional Srvs	\$650.00	\$584.30	\$0.00	\$65.70	89.89%
Active	E 100-43000-360 Insurance (GENE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-100 Wages and Salari	\$30,000.00	\$8,035.62	\$2,810.97	\$21,964.38	26.79%
Active	E 100-43100-120 Employer Contrib	\$2,250.00	\$0.00	\$0.00	\$2,250.00	0.00%
Active	E 100-43100-131 Employer Paid He	\$9,250.00	\$1,978.45	\$935.63	\$7,271.55	21.39%

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Active	E 100-43100-133 Employer Paid De	\$650.00	\$83.84	\$0.00	\$566.16	12.90%
Active	E 100-43100-134 Employer Paid Lif	\$18.00	\$11.64	\$0.00	\$6.36	64.67%
Active	E 100-43100-180 Employee Withold	\$2,295.00	\$624.66	\$215.11	\$1,670.34	27.22%
Active	E 100-43100-208 Training and Instr	\$1,000.00	\$275.00	\$0.00	\$725.00	27.50%
Active	E 100-43100-210 Operating Supplie	\$4,000.00	\$1,101.26	\$908.23	\$2,898.74	27.53%
Active	E 100-43100-212 Motor Fuels	\$5,000.00	\$1,857.47	\$1,134.77	\$3,142.53	37.15%
Active	E 100-43100-300 Professional Srvs	\$2,000.00	\$548.36	\$60.62	\$1,451.64	27.42%
Active	E 100-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-310 Contract Services	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-43100-321 Telephone	\$500.00	\$150.20	\$51.00	\$349.80	30.04%
Active	E 100-43100-331 Travel Expenses	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 100-43100-360 Insurance (GENE	\$2,000.00	\$3,155.10	\$0.00	(\$1,155.10)	157.76%
Active	E 100-43100-400 Repairs & Maint C	\$15,000.00	\$1,963.71	\$84.57	\$13,036.29	13.09%
Active	E 100-43100-430 Miscellaneous (G	\$1,000.00	\$229.93	\$0.00	\$770.07	22.99%
Active	E 100-43100-500 Capital Outlay (G	\$74,000.00	\$1,816.00	\$0.00	\$72,184.00	2.45%
Active	E 100-43124-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43125-229 Sand & Salt	\$7,000.00	\$6,117.80	\$6,117.80	\$882.20	87.40%
Active	E 100-43125-300 Professional Srvs	\$20,000.00	\$42,483.75	\$17,626.25	(\$22,483.75)	212.42%
Active	E 100-43150-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43150-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43150-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43160-381 Electric Utilities	\$30,000.00	\$9,810.65	\$4,526.55	\$20,189.35	32.70%
Active	E 100-43160-400 Repairs & Maint C	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43700-200 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43700-321 Telephone	\$960.00	\$341.61	\$113.87	\$618.39	35.58%
Active	E 100-43700-381 Electric Utilities	\$2,500.00	\$730.82	\$220.18	\$1,769.18	29.23%
Active	E 100-43700-383 Gas Utilities	\$1,500.00	\$567.02	\$212.00	\$932.98	37.80%
Active	E 100-43700-400 Repairs & Maint C	\$5,000.00	\$1,650.03	\$186.75	\$3,349.97	33.00%
Active	E 100-43700-500 Capital Outlay (G	\$0.00	\$171.22	\$0.00	(\$171.22)	0.00%
Active	E 100-43700-580 New Equipment	\$5,000.00	\$383.90	\$0.00	\$4,616.10	7.68%
Active	E 100-45000-100 Wages and Salari	\$30,000.00	\$7,888.73	\$2,810.97	\$22,111.27	26.30%
Active	E 100-45000-110 Other Pay Boards	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-45000-120 Employer Contrib	\$2,250.00	\$0.00	\$0.00	\$2,250.00	0.00%
Active	E 100-45000-131 Employer Paid He	\$9,250.00	\$1,978.44	\$935.63	\$7,271.56	21.39%
Active	E 100-45000-133 Employer Paid De	\$650.00	\$83.84	\$0.00	\$566.16	12.90%
Active	E 100-45000-134 Employer Paid Lif	\$18.00	\$11.64	\$0.00	\$6.36	64.67%
Active	E 100-45000-180 Employee Withold	\$2,295.00	\$624.66	\$215.11	\$1,670.34	27.22%
Active	E 100-45000-212 Motor Fuels	\$1,300.00	\$0.00	\$0.00	\$1,300.00	0.00%
Active	E 100-45000-300 Professional Srvs	\$7,000.00	\$112.50	\$0.00	\$6,887.50	1.61%
Active	E 100-45000-303 Engineering Fees	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45000-360 Insurance (GENE	\$5,000.00	\$2,855.52	\$0.00	\$2,144.48	57.11%
Active	E 100-45000-370 Recreation Progra	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-45000-381 Electric Utilities	\$150.00	\$35.44	\$11.78	\$114.56	23.63%
Active	E 100-45000-400 Repairs & Maint C	\$5,000.00	\$750.00	\$0.00	\$4,250.00	15.00%
Active	E 100-45000-430 Miscellaneous (G	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45000-490 Donations to Civic	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-500 Capital Outlay (G	\$70,000.00	\$218.76	\$0.00	\$69,781.24	0.31%
Active	E 100-45000-530 City Beautification	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45000-580 New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019	2019	March	2019	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 100-45300-400 Repairs & Maint C	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45300-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45300-580 New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46340-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-110 Other Pay Boards	\$450.00	\$0.00	\$0.00	\$450.00	0.00%
Active	E 100-46500-300 Professional Srvs	\$1,100.00	\$0.00	\$0.00	\$1,100.00	0.00%
Active	E 100-46500-321 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-340 Advertising	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 100-46500-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-47000-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49503-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49505-100 Wages and Salari	\$3,150.00	\$393.08	\$0.00	\$2,756.92	12.48%
Active	E 100-49505-180 Employee Withold	\$240.00	\$35.71	\$3.26	\$204.29	14.88%
Active	E 100-49505-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49505-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49505-400 Repairs & Maint C	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-49505-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49507-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49508-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49570-450 Sales Tax Payme	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		(\$1,197,881.78)	(\$268,249.33)	(\$83,467.48)	(\$929,632.45)	22.39%
Total GENERAL FUND		\$0.00	(\$201,437.30)	(\$58,123.96)	\$201,437.30	0.00%
FIRE TRUCK FUND						
Revenues		\$0.00	\$894.71	\$894.71	-\$894.71	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$894.71	\$894.71	(\$894.71)	0.00%
Revenue						
Active	R 210-42200-32180 Other Licenses/	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 210-42200-34202 FD Highway Re	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 210-42200-34208 Fire Truck Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 210-42200-34210 Capital Equipm	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 210-42200-36210 Interest Earning	\$0.00	\$894.71	\$894.71	(\$894.71)	0.00%
Active	R 210-42200-39101 Sales of Gener	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 210-42200-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$894.71	\$894.71	(\$894.71)	0.00%
Expenditure						
Active	E 210-42200-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 210-42200-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 210-42200-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 210-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 210-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 210-47000-620 Fiscal Agent s Fe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total FIRE TRUCK FUND		\$0.00	\$894.71	\$894.71	(\$894.71)	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
FIRE DEPT GRANTS&CONTRIBUTIONS						
Revenues		\$0.00	-\$55.25	\$89.75	\$55.25	0.00%
Expenditures		\$0.00	\$1,466.59	\$1,466.59	-\$1,466.59	0.00%
Gain/(Loss)		\$0.00	(\$1,521.84)	(\$1,376.84)	\$1,521.84	0.00%
Revenue						
Active	R 212-42200-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 212-42200-36200 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 212-42200-36210 Interest Earning	\$0.00	\$89.75	\$89.75	(\$89.75)	0.00%
Active	R 212-42200-36230 Contributions a	\$0.00	(\$145.00)	\$0.00	\$145.00	0.00%
Active	R 212-42200-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 212-42265-33150 FEMA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	(\$55.25)	\$89.75	\$55.25	0.00%
Expenditure						
Active	E 212-42200-208 Training and Instr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 212-42200-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 212-42200-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 212-42260-580 New Equipment	\$0.00	\$1,466.59	\$1,466.59	(\$1,466.59)	0.00%
Total Expenditure		\$0.00	(\$1,466.59)	(\$1,466.59)	\$1,466.59	0.00%
Total FIRE DEPT GRANTS&CONTRIBUTIONS		\$0.00	(\$1,521.84)	(\$1,376.84)	\$1,521.84	0.00%
FIR DEPT FEMA GRANT						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 215-42200-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 215-42200-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 215-42260-33160 Other Federal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 215-42200-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 215-42260-580 New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total FIR DEPT FEMA GRANT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PARK IMPROVEMENT FUND						
Revenues		\$0.00	\$2,091.93	\$2,091.93	-\$2,091.93	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$2,091.93	\$2,091.93	(\$2,091.93)	0.00%
Revenue						
Active	R 220-41000-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 220-45000-34780 Park Dedication	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 220-45000-36210 Interest Earning	\$0.00	\$2,091.93	\$2,091.93	(\$2,091.93)	0.00%
Active	R 220-45000-36230 Contributions a	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 220-45000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$2,091.93	\$2,091.93	(\$2,091.93)	0.00%
Expenditure						
Active	E 220-45000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 220-45000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total PARK IMPROVEMENT FUND		\$0.00	\$2,091.93	\$2,091.93	(\$2,091.93)	0.00%
OLD SCHOOLHOUSE PARK						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 222-45000-34795 Baseball Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 222-45000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 222-45000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 222-45000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 222-45000-580 New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 222-45000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total OLD SCHOOLHOUSE PARK		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
EDA						
Revenues		\$0.00	\$115.84	\$115.84	-\$115.84	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$115.84	\$115.84	(\$115.84)	0.00%
Revenue						
Active	R 225-41000-36210 Interest Earning	\$0.00	\$115.84	\$115.84	(\$115.84)	0.00%
Active	R 225-46500-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 225-46500-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 225-46500-36200 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 225-46500-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$115.84	\$115.84	(\$115.84)	0.00%
Expenditure						
Active	E 225-46500-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-101 Full-Time Employ	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-110 Other Pay Boards	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-321 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 225-46500-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total EDA		\$0.00	\$115.84	\$115.84	(\$115.84)	0.00%
CITY CELEBRATION						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 230-41000-32110 Alcoholic Beve	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-34940 Sale of 125th A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	R 230-41000-36200 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-36230 Contributions a	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 230-41000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 230-41000-110 Other Pay Boards	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 230-41000-200 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 230-41000-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 230-41000-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 230-41000-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 230-41000-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total CITY CELEBRATION		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
RISING ARTISTS FESTIVAL						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 231-41000-33620 Other County G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 231-41000-34750 Community Ce	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 231-41000-36200 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 231-41000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 231-41000-36230 Contributions a	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 231-41000-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 231-41000-110 Other Pay Boards	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 231-41000-200 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 231-41000-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 231-41000-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 231-41000-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 231-41000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total RISING ARTISTS FESTIVAL		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
GO W/S 2001 REVENUE BONDS						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 301-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 301-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GO W/S 2001 REVENUE BONDS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019	2019	March	2019	% of
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GO W/S 2003 REVENUE BONDS						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 302-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 302-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GO W/S 2003 REVENUE BONDS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
GO IMPROVEMENT BONDS 2003						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 303-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 303-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GO IMPROVEMENT BONDS 2003		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
GO WATER/SEWER BONDS 2004						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 304-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 304-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total GO WATER/SEWER BONDS 2004		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
HWY 25/2007 ST BOND						
Revenues		\$0.00	\$883.74	\$883.74	-\$883.74	0.00%
Expenditures		\$0.00	\$218,525.00	\$0.00	-\$218,525.00	0.00%
Gain/(Loss)		\$0.00	(\$217,641.26)	\$883.74	\$217,641.26	0.00%
Revenue						
Active	R 325-41000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 325-41000-32170 Amusements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 325-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 325-41000-36102 Penalties and I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 325-41000-36210 Interest Earning	\$0.00	\$883.74	\$883.74	(\$883.74)	0.00%
Active	R 325-41000-39300 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$883.74	\$883.74	(\$883.74)	0.00%
Expenditure						
Active	E 325-41000-600 Debt Srv Principal	\$0.00	\$205,000.00	\$0.00	(\$205,000.00)	0.00%
Active	E 325-41000-601 Debt Srv Interest	\$0.00	\$13,050.00	\$0.00	(\$13,050.00)	0.00%
Active	E 325-41000-620 Fiscal Agent s Fe	\$0.00	\$475.00	\$0.00	(\$475.00)	0.00%
Active	E 325-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	(\$218,525.00)	\$0.00	\$218,525.00	0.00%
Total HWY 25/2007 ST BOND		\$0.00	(\$217,641.26)	\$883.74	\$217,641.26	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
DEBT SERVICE FOR 2007B BONDS						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 330-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 330-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total DEBT SERVICE FOR 2007B BONDS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2015 FIRE TRUCK BOND						
Revenues		\$0.00	\$296.02	\$296.02	-\$296.02	0.00%
Expenditures		\$0.00	\$87,237.50	\$0.00	-\$87,237.50	0.00%
Gain/(Loss)		\$0.00	(\$86,941.48)	\$296.02	\$86,941.48	0.00%
Revenue						
Active	R 350-41000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 350-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 350-41000-36210 Interest Earning	\$0.00	\$296.02	\$296.02	(\$296.02)	0.00%
Active	R 350-41000-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$296.02	\$296.02	(\$296.02)	0.00%
Expenditure						
Active	E 350-41000-600 Debt Srv Principal	\$0.00	\$80,000.00	\$0.00	(\$80,000.00)	0.00%
Active	E 350-41000-601 Debt Srv Interest	\$0.00	\$6,662.50	\$0.00	(\$6,662.50)	0.00%
Active	E 350-41000-620 Fiscal Agent s Fe	\$0.00	\$575.00	\$0.00	(\$575.00)	0.00%
Active	E 350-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 350-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	(\$87,237.50)	\$0.00	\$87,237.50	0.00%
Total 2015 FIRE TRUCK BOND		\$0.00	(\$86,941.48)	\$296.02	\$86,941.48	0.00%
SPECIAL ASSESSMENTS						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 360-41000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 360-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 360-41000-36101 Prepaid Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 360-41000-36102 Penalties and I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 360-41000-36107 2007 E.Side Pr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 360-41000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 360-41000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 360-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 360-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 360-47000-620 Fiscal Agent s Fe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 360-47000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total SPECIAL ASSESSMENTS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
2007A REFUNDING						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 361-41000-39300 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 361-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 361-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2007A REFUNDING		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70TH STREET IMPROV FUND						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 400-43000-34300 State Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 400-43000-36105 Building Permit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 400-43000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 400-43000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 400-43100-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 70TH STREET IMPROV FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
STREET IMPROVEMENT FUND						
Revenues		\$0.00	\$663.68	\$663.68	-\$663.68	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$663.68	\$663.68	(\$663.68)	0.00%
Revenue						
Active	R 405-43000-36210 Interest Earning	\$0.00	\$663.68	\$663.68	(\$663.68)	0.00%
Active	R 405-43000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 405-43100-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$663.68	\$663.68	(\$663.68)	0.00%
Expenditure						
Active	E 405-43100-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STREET IMPROVEMENT FUND		\$0.00	\$663.68	\$663.68	(\$663.68)	0.00%
COMM CTR CAPITOL OUTLAY FUND						
Revenues		\$0.00	\$143.34	\$143.34	-\$143.34	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$143.34	\$143.34	(\$143.34)	0.00%
Revenue						
Active	R 410-41000-36210 Interest Earning	\$0.00	\$143.34	\$143.34	(\$143.34)	0.00%
Active	R 410-41940-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019	2019	March	2019	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Total Revenue		\$0.00	\$143.34	\$143.34	(\$143.34)	0.00%
Expenditure						
Active	E 410-41940-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 410-41940-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 410-41940-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total COMM CTR CAPITOL OUTLAY FUND		\$0.00	\$143.34	\$143.34	(\$143.34)	0.00%
HWY 25 PROJECT 2006						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 425-41000-39310 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 425-43000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 425-43000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 425-43100-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 425-41000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-41000-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-41000-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-41000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-43000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-43100-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-47000-603 Short-Term Debt	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 425-47100-604 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total HWY 25 PROJECT 2006		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2007 STREET CONST PROJECT						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 430-41000-39310 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 430-43000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 430-43100-39300 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 430-41000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-41000-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-41000-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-41000-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-43100-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-43100-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-43100-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-47000-603 Short-Term Debt	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 430-47100-604 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
Total 2007 STREET CONST PROJECT		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CAPITAL PROJECTS						
	Revenues	\$0.00	\$4,992.40	\$4,992.40	-\$4,992.40	0.00%
	Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Gain/(Loss)	\$0.00	\$4,992.40	\$4,992.40	(\$4,992.40)	0.00%
Revenue						
Active	R 435-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 435-41000-36101 Prepaid Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 435-41000-36102 Penalties and I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 435-41000-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 435-42200-39101 Sales of Gener	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 435-43000-36210 Interest Earning	\$0.00	\$4,992.40	\$4,992.40	(\$4,992.40)	0.00%
	Total Revenue	\$0.00	\$4,992.40	\$4,992.40	(\$4,992.40)	0.00%
Expenditure						
Active	E 435-41000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 435-42200-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 435-43000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total CAPITAL PROJECTS	\$0.00	\$4,992.40	\$4,992.40	(\$4,992.40)	0.00%
ROUNABOUT PROJECT 2015						
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Gain/(Loss)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 440-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 440-43000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 440-43100-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 440-43100-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						
Active	E 440-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 440-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 440-43100-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 440-43100-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 440-43100-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 440-47000-620 Fiscal Agent s Fe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total ROUNABOUT PROJECT 2015	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
W RIDGE RD/7TH ST CAP IMPROV						
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Gain/(Loss)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 460-41000-33611 Met Council Gr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 460-43000-36107 2007 E.Side Pr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure						

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		2019	2019	March	2019	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 460-43100-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 460-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 460-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 460-43100-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total W RIDGE RD/TTH ST CAP IMPROV		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
WATER FUND						
Revenues		\$0.00	\$109,266.78	\$46,969.75	-\$109,266.78	0.00%
Expenditures		\$603,165.00	\$78,779.08	\$11,504.01	\$524,385.92	13.06%
Gain/(Loss)		(\$603,165.00)	\$30,487.70	\$35,465.74	(\$633,652.70)	-5.05%
Revenue						
Active	R 620-00000-33439 PENSION REV	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-41000-36102 Penalties and I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49000-99990 Prior Period Adj	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-36102 Penalties and I	\$0.00	\$3,971.90	\$2,818.93	(\$3,971.90)	0.00%
Active	R 620-49440-36210 Interest Earning	\$0.00	\$6,435.92	\$6,435.92	(\$6,435.92)	0.00%
Active	R 620-49440-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-36236 Assets Contribu	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-36240 Insurance Clai	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-36250 Refunds/Reimb	\$0.00	\$600.36	\$0.00	(\$600.36)	0.00%
Active	R 620-49440-36260 Tower Antenna	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-37110 Water Use Cha	\$0.00	\$86,088.12	\$31,864.95	(\$86,088.12)	0.00%
Active	R 620-49440-37150 Water Connect/	\$0.00	\$9,280.00	\$4,640.00	(\$9,280.00)	0.00%
Active	R 620-49440-37170 Water Meter/Re	\$0.00	\$1,630.00	\$745.00	(\$1,630.00)	0.00%
Active	R 620-49440-37180 State Connect	\$0.00	\$1,260.48	\$464.95	(\$1,260.48)	0.00%
Active	R 620-49440-37240 MPFA Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-37320 Developer Are	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-99990 Prior Period Adj	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49440-99999 Unallocated Util	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$109,266.78	\$46,969.75	(\$109,266.78)	0.00%
Expenditure						
Active	E 620-47000-600 Debt Srv Principal	\$291,000.00	\$20,000.00	\$0.00	\$271,000.00	6.87%
Active	E 620-47000-601 Debt Srv Interest	\$56,079.00	\$14,736.40	\$0.00	\$41,342.60	26.28%
Active	E 620-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49000-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49410-216 Chemicals and Ch	\$3,500.00	\$272.20	\$272.20	\$3,227.80	7.78%
Active	E 620-49410-321 Telephone	\$1,500.00	\$513.18	\$172.38	\$986.82	34.21%
Active	E 620-49410-381 Electric Utilities	\$21,000.00	\$6,713.10	\$2,212.40	\$14,286.90	31.97%
Active	E 620-49410-383 Gas Utilities	\$800.00	\$361.48	\$129.93	\$438.52	45.19%
Active	E 620-49410-400 Repairs & Maint C	\$5,000.00	\$808.97	\$0.00	\$4,191.03	16.18%
Active	E 620-49410-500 Capital Outlay (G	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 620-49420-430 Miscellaneous (G	\$4,500.00	\$1,331.00	\$1,331.00	\$3,169.00	29.58%
Active	E 620-49430-300 Professional Srvs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 620-49430-381 Electric Utilities	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 620-49430-400 Repairs & Maint C	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 620-49430-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49435-300 Professional Srvs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 620-49435-400 Repairs & Maint C	\$3,000.00	\$1,343.57	\$0.00	\$1,656.43	44.79%

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		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 620-49435-500 Capital Outlay (G	\$7,500.00	\$650.85	\$650.85	\$6,849.15	8.68%
Active	E 620-49440-100 Wages and Salari	\$42,000.00	\$11,339.99	\$3,983.03	\$30,660.01	27.00%
Active	E 620-49440-120 Employer Contrib	\$3,126.00	\$0.00	\$0.00	\$3,126.00	0.00%
Active	E 620-49440-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-131 Employer Paid He	\$13,870.00	\$2,970.92	\$1,431.87	\$10,899.08	21.42%
Active	E 620-49440-133 Employer Paid De	\$700.00	\$114.68	\$0.00	\$585.32	16.38%
Active	E 620-49440-134 Employer Paid Lif	\$30.00	\$11.64	\$0.00	\$18.36	38.80%
Active	E 620-49440-180 Employee Withold	\$3,200.00	\$902.45	\$305.26	\$2,297.55	28.20%
Active	E 620-49440-208 Training and Instr	\$1,000.00	\$868.00	\$23.00	\$132.00	86.80%
Active	E 620-49440-215 Samples	\$600.00	\$263.98	\$51.82	\$336.02	44.00%
Active	E 620-49440-216 Chemicals and Ch	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-222 Wellhead Protecti	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 620-49440-226 Fire Hydrant Supp	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
Active	E 620-49440-300 Professional Srvs	\$3,000.00	\$574.25	\$100.30	\$2,425.75	19.14%
Active	E 620-49440-301 Auditing and Acct	\$2,835.00	\$0.00	\$0.00	\$2,835.00	0.00%
Active	E 620-49440-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-312 Software Support	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0.00%
Active	E 620-49440-315 ACH Processing F	\$75.00	\$31.82	\$10.62	\$43.18	42.43%
Active	E 620-49440-322 Postage	\$1,500.00	\$317.34	\$0.00	\$1,182.66	21.16%
Active	E 620-49440-350 Print/Binding	\$1,000.00	\$191.83	\$0.00	\$808.17	19.18%
Active	E 620-49440-355 Gopher State Loc	\$400.00	\$41.20	\$0.00	\$358.80	10.30%
Active	E 620-49440-360 Insurance (GENE	\$4,050.00	\$4,524.32	\$0.00	(\$474.32)	111.71%
Active	E 620-49440-400 Repairs & Maint C	\$5,000.00	\$1,051.38	\$390.91	\$3,948.62	21.03%
Active	E 620-49440-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-430 Miscellaneous (G	\$500.00	\$438.44	\$438.44	\$61.56	87.69%
Active	E 620-49440-433 Dues and Subscri	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 620-49440-437 Water Meters	\$15,000.00	\$8,123.09	\$0.00	\$6,876.91	54.15%
Active	E 620-49440-450 Sales Tax Payme	\$0.00	\$283.00	\$0.00	(\$283.00)	0.00%
Active	E 620-49440-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-615 Bond Discount A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49440-620 Fiscal Agent s Fe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49480-216 Chemicals and Ch	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		(\$603,165.00)	(\$78,779.08)	(\$11,504.01)	(\$524,385.92)	13.06%
Total WATER FUND		(\$603,165.00)	\$30,487.70	\$35,465.74	(\$633,652.70)	-5.05%
SEWER FUND						
Revenues		\$0.00	\$144,157.69	\$62,978.38	-\$144,157.69	0.00%
Expenditures		\$833,313.00	\$96,602.83	\$21,405.19	\$736,710.17	11.59%
Gain/(Loss)		(\$833,313.00)	\$47,554.86	\$41,573.19	(\$880,867.86)	-5.71%

Revenue

Active	R 640-00000-33439 PENSION REV	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-41000-36100 Special Assess	\$0.00	\$0.04	\$0.00	(\$0.04)	0.00%
Active	R 640-49490-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-36102 Penalties and I	\$0.00	\$4,878.28	\$3,380.02	(\$4,878.28)	0.00%
Active	R 640-49490-36210 Interest Earning	\$0.00	\$11,147.55	\$11,147.55	(\$11,147.55)	0.00%
Active	R 640-49490-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-36236 Assets Contribu	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-36240 Insurance Clai	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-36250 Refunds/Reimb	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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Active	R 640-49490-37210 Sewer Use Cha	\$0.00	\$117,883.71	\$43,461.67	(\$117,883.71)	0.00%
Active	R 640-49490-37240 MPFA Fund	\$0.00	\$967.21	\$348.84	(\$967.21)	0.00%
Active	R 640-49490-37246 MPFA - Drew	\$0.00	\$0.90	\$0.30	(\$0.90)	0.00%
Active	R 640-49490-37250 Sewer Connect/	\$0.00	\$9,280.00	\$4,640.00	(\$9,280.00)	0.00%
Active	R 640-49490-37320 Developer Are	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-39101 Sales of Gener	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-39310 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-99990 Prior Period Adj	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 640-49490-99999 Unallocated Util	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$144,157.69	\$62,978.38	(\$144,157.69)	0.00%
Expenditure						
Active	E 640-47000-600 Debt Srv Principal	\$356,900.00	\$0.00	\$0.00	\$356,900.00	0.00%
Active	E 640-47000-601 Debt Srv Interest	\$75,600.00	\$1,117.95	\$0.00	\$74,482.05	1.48%
Active	E 640-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49000-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49470-321 Telephone	\$185.00	\$193.07	\$64.82	(\$8.07)	104.36%
Active	E 640-49470-381 Electric Utilities	\$5,250.00	\$1,718.34	\$514.85	\$3,531.66	32.73%
Active	E 640-49470-400 Repairs & Maint C	\$5,000.00	\$449.74	\$140.24	\$4,550.26	8.99%
Active	E 640-49470-500 Capital Outlay (G	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 640-49480-216 Chemicals and Ch	\$21,100.00	\$10,043.12	\$972.00	\$11,056.88	47.60%
Active	E 640-49480-220 Bio-Solids Dispos	\$37,330.00	\$0.00	\$0.00	\$37,330.00	0.00%
Active	E 640-49480-300 Professional Svcs	\$24,925.00	\$6,400.00	\$1,850.00	\$18,525.00	25.68%
Active	E 640-49480-321 Telephone	\$2,200.00	\$409.55	\$139.18	\$1,790.45	18.62%
Active	E 640-49480-381 Electric Utilities	\$29,295.00	\$7,491.22	\$2,557.20	\$21,803.78	25.57%
Active	E 640-49480-383 Gas Utilities	\$11,700.00	\$3,924.78	\$1,410.95	\$7,775.22	33.55%
Active	E 640-49480-385 Testing and Lab S	\$16,700.00	\$3,411.70	\$910.70	\$13,288.30	20.43%
Active	E 640-49480-404 Repairs/Maint Ma	\$21,650.00	\$3,116.11	\$629.44	\$18,533.89	14.39%
Active	E 640-49480-500 Capital Outlay (G	\$55,517.00	\$21,337.02	\$4,548.74	\$34,179.98	38.43%
Active	E 640-49490-100 Wages and Salari	\$42,000.00	\$11,340.00	\$3,983.03	\$30,660.00	27.00%
Active	E 640-49490-120 Employer Contrib	\$3,126.00	\$0.00	\$0.00	\$3,126.00	0.00%
Active	E 640-49490-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-131 Employer Paid He	\$13,870.00	\$2,970.92	\$1,431.87	\$10,899.08	21.42%
Active	E 640-49490-133 Employer Paid De	\$700.00	\$114.68	\$0.00	\$585.32	16.38%
Active	E 640-49490-134 Employer Paid Lif	\$30.00	\$11.64	\$0.00	\$18.36	38.80%
Active	E 640-49490-180 Employee Withold	\$3,200.00	\$902.86	\$305.26	\$2,297.14	28.21%
Active	E 640-49490-208 Training and Instr	\$1,000.00	\$665.00	\$0.00	\$335.00	66.50%
Active	E 640-49490-300 Professional Svcs	\$0.00	\$474.26	\$50.29	(\$474.26)	0.00%
Active	E 640-49490-301 Auditing and Acct	\$2,835.00	\$0.00	\$0.00	\$2,835.00	0.00%
Active	E 640-49490-303 Engineering Fees	\$0.00	\$6,246.00	\$1,886.00	(\$6,246.00)	0.00%
Active	E 640-49490-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-312 Software Support	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0.00%
Active	E 640-49490-315 ACH Processing F	\$75.00	\$31.82	\$10.62	\$43.18	42.43%
Active	E 640-49490-322 Postage	\$1,500.00	\$317.34	\$0.00	\$1,182.66	21.16%
Active	E 640-49490-350 Print/Binding	\$1,000.00	\$191.83	\$0.00	\$808.17	19.18%
Active	E 640-49490-355 Gopher State Loc	\$400.00	\$41.20	\$0.00	\$358.80	10.30%
Active	E 640-49490-360 Insurance (GENE	\$13,200.00	\$12,172.58	\$0.00	\$1,027.42	92.22%
Active	E 640-49490-400 Repairs & Maint C	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-404 Repairs/Maint Ma	\$25,000.00	\$1,510.10	\$0.00	\$23,489.90	6.04%
Active	E 640-49490-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-433 Dues and Subscri	\$125.00	\$0.00	\$0.00	\$125.00	0.00%

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		2019	2019	March	2019	% of
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Active	E 640-49490-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-525 Inflow/Infiltration	\$60,000.00	\$0.00	\$0.00	\$60,000.00	0.00%
Active	E 640-49490-615 Bond Discount A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-620 Fiscal Agent s Fe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 640-49490-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		(\$833,313.00)	(\$96,602.83)	(\$21,405.19)	(\$736,710.17)	11.59%
Total SEWER FUND		(\$833,313.00)	\$47,554.86	\$41,573.19	(\$880,867.86)	-5.71%
STORM WATER FUND						
Revenues		\$0.00	\$8,205.31	\$4,003.19	-\$8,205.31	0.00%
Expenditures		\$0.00	\$4,383.28	\$1,633.01	-\$4,383.28	0.00%
Gain/(Loss)		\$0.00	\$3,822.03	\$2,370.18	(\$3,822.03)	0.00%
Revenue						
Active	R 650-49500-33425 Met Council Sto	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-49500-36210 Interest Earning	\$0.00	\$109.85	\$109.85	(\$109.85)	0.00%
Active	R 650-49500-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-49500-37310 Storm Water Ut	\$0.00	\$7,875.40	\$3,738.00	(\$7,875.40)	0.00%
Active	R 650-49500-37320 Developer Are	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-49500-37360 Penalties/Late	\$0.00	\$220.06	\$155.34	(\$220.06)	0.00%
Active	R 650-49500-39200 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$8,205.31	\$4,003.19	(\$8,205.31)	0.00%
Expenditure						
Active	E 650-49500-303 Engineering Fees	\$0.00	\$4,255.00	\$1,593.00	(\$4,255.00)	0.00%
Active	E 650-49500-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-49500-321 Telephone	\$0.00	\$128.28	\$40.01	(\$128.28)	0.00%
Active	E 650-49500-400 Repairs & Maint C	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-49500-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-49500-430 Miscellaneous (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-49500-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		\$0.00	(\$4,383.28)	(\$1,633.01)	\$4,383.28	0.00%
Total STORM WATER FUND		\$0.00	\$3,822.03	\$2,370.18	(\$3,822.03)	0.00%
INVESTMENT FUND						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 700-41000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total INVESTMENT FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
ESCROW FUND						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue						
Active	R 800-41000-36200 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 800-41000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 800-41000-36270 Development E	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 800-41000-36275 Landscape Esc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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		2019 YTD Budget	2019 YTD Amt	March MTD Amt	2019 YTD Balance	% of Budget
Expenditure						
Active	E 800-41000-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-351 Legal Notices Pub	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-41000-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 800-49060-810 Refunds/Reimburs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Total ESCROW FUND		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
GASB 34 Conversion Fund						
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gain/(Loss)		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Revenue						
Active	R 999-00000-33439 PENSION REV	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-00000-39300 Proceeds-Gen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-41000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-41000-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-41000-99990 Prior Period Adj	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-43000-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-43100-36100 Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-45000-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-46500-32180 Other Licenses/	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-46500-33620 Other County G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 999-46500-36235 Contrib from De	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Expenditure						
Active	E 999-41000-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-41000-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-41000-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-41000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-42000-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-42000-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-42000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-100 Wages and Salari	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-501 Capital Outlay Off	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-630 Bond Issue Costs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-43000-720 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-45000-129 PENSION EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-45000-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-45000-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-46500-103 Part-Time Employ	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-46500-420 Depreciation Expe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

MAYER, MN
***Budget YTD Rev-Exp©**

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Current Period: March 2019

		2019	2019	March	2019	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 999-46500-500 Capital Outlay (G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-47000-600 Debt Srv Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-47000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-47000-604 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-47000-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 999-49000-601 Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Expenditure		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Total GASB 34 Conversion Fund		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Report Total		(\$1,436,478.00)	(\$416,775.39)	\$29,989.97	(\$1,019,702.61)	29.01%

QUALITY FLOW SYSTEMS, INC.

800 6th Street NW
New Prague, MN 56071

Phone (952)758-9445
Fax (952)758-9661

October 15, 2018

To: City of Mayer
Attn: Mr. Greg Kluver

Subject: Submersible Mixer Replacements

Dear Greg;

Please find below pricing for two replacement mixers identical to the units currently installed.

KSB Submersible Mixers:

Two	(2)	"KSB" Model Amamix C2223/24XDG, 3.4hp, 460/3 submersible mixer complete with 33' of power cord.
One	(1)	Freight to jobsite
One	(1)	Start-up and training

Total Delivered Selling Price - \$12,540.00
(freight allowed to the jobsite)

If you have questions or wish for our proposal to be quoted different, please give me a call.

Sincerely,

Pat Malay

Pat Malay