

**City Council Meeting Agenda
City Council Chambers
June 4, 2018**

City of Benson Mission Statement

Benson is a forward looking community that values public safety,
Quality of life and treats people with dignity and respect.

Page			
	1.	5:30 p.m. Call the Meeting to Order at the Benson City Council Chambers (Mayor)	
	2.	Pledge of Allegiance	
	3.	Approval of Agenda	
		Additions? <input type="checkbox"/> None 1. _____ 2. _____	
		Any Consent Agenda items to be moved to a regular agenda item?	
		Approval of Agenda ____ as Presented or ____ Revised	Action Requested
	4.	Consent Agenda:	Action Requested
2-3	a.	Minutes: ▪ 5.21.18 City Council Meeting	
	b.	Application: ▪ Harry's Pumping Service - Special Use Permit - Dispose of Septic Tank Sludge into Wastewater Facility	
4	c.	Correspondence : ▪ League of Minnesota Cities Zero Dues Increase for 2019	
	5.	Persons With Unscheduled Business to Come Before the City Council	
5-13	6.	Fire Department Capital Authorization Request	Action Requested
14-52	7.	2017 Audit	Information Only
	8.	Benson School Project Update	Information Only
53-58	9.	Prairie Five Transit Report Budget Request	Action Requested
	10.	Annexation & Detachment Order	Information Only
59-61	11.	14 th Street North Reconstruction Quote	Action Requested
	12.	Update on Xcel Grant	Information Only
62	13.	2018 Electric Project Quotes	Action Requested
63-81	14.	Budget Report	Information Only
	15.	Adjourn: Mayor	

<p>In compliance with the American Disability Act, if you need special assistance to participate in this meeting, please contact the City Manager's office at 320-843-4775. Notification 48 hours prior to the meeting will enable the City of make reasonable arrangements to ensure accessibility to this meeting.</p>
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DRAFT

**MINUTES - BENSON CITY COUNCIL - REGULAR MEETING
MAY 21, 2018**

The meeting was called to order at 5:30 p.m. by Mayor Collins. Members present: Jack Evenson, Terri Collins, Mark Schreck & Lucas Olson. Members Absent: None. Also present: City Manager Rob Wolfington, Director of Finance Glen Pederson and Police Chief Ian Hodge.

The Council recited the Pledge of Allegiance.

Mayor Collins asked for any changes or additions to the agenda. Wolfington asked to add a pay request from DGR. It was moved by Schreck, seconded by Evenson and carried unanimously to approve the amended agenda.

It was moved by Evenson seconded by Olson and carried unanimously to approve the following items on the Consent Agenda:

- May 7, 2018 City Council Minutes
- April 2, 2018 Planning Commission Minutes
- Public Works Report
- Thank you from Barb Schwartz to Wolfington for his Civil War Talk
- Thank you to the Council for donating a pool pass for the Foundation Fundraiser
- Police Report

The Mayor asked for people with unscheduled business, to which there were none.

Next was a request from the Humane Society to repair the fencing at the Dog Park. It has moved and heaved the posts just enough that small dogs can get out of the fence. After discussion, it was moved by Evenson, seconded by Olson and carried unanimously to grant \$500 to have a professional fence company repair the fence.

Wolfington presented a copy of the Biomass Energy Bill to the Council. He reviewed the bill and discussed how it affects the City of Benson. He discussed the Omnibus Finance Bill. He outlined other groups receiving funds and a new group that has been established to oversee the account that funds will be distributed from.

Swift County Health Services is having their annual golf outing and is requesting support. After discussion, it was moved by Evenson, seconded by Olson and carried unanimously to sponsor a hole at \$150 from each of the utility and liquor funds.

Wolfington discussed the projects at the airport and our engineers are ready to start working on them. It was moved by Evenson, seconded by Schreck and carried unanimously to approve the Professional Service Agreement with TKDA for May 12, 2018 - May 1, 2023 as presented.

It was moved by Schreck, seconded by Evenson and carried unanimously to grant TKDA authorization for Above Ground Dual Fuel System Installation Design and Construction Services.

It was moved by Olson, seconded by Schreck to grant TKDA authorization for the Arrival Departure Building design architectural and engineering services.

It was moved by Evenson, seconded by Schreck and carried unanimously to authorize advertising for bids for an above ground dual fuel system installation.

It was moved by Evenson, seconded by Olson and carried unanimously to approve a pay request from DGR Engineering in the amount of \$9,631.00.

It was moved by Evenson, seconded by Schreck and carried unanimously to approve bills and warrants in the amount of \$366,509.37.

There being no further business to come before the Council upon motion by Evenson, seconded by Olson and carried unanimously to adjourn the Council meeting at 5:45 p.m.

Mayor

City Clerk



CONNECTING & INNOVATING
SINCE 1913

May 18, 2018

Dear Mayors and Administrators,

With a long winter behind us, we hope that you are doing well and that your city is gearing up for a successful summer.

We are writing to let you know that the League of Minnesota Cities Board of Directors voted at its May meeting to set a preliminary maximum member dues schedule increase of zero percent (or, no dues increase) for the League's 2019 fiscal year that runs from September 1, 2018 through August 31, 2019.

The League's final dues schedule is similar to how your city sets its preliminary levy increase in that it cannot be higher than the maximum that is set. Please note that while there is no proposed dues increase, you may still see a slight increase or decrease in dues based on any shifts in your city's population (to learn more about how your dues are calculated, visit www.lmc.org/dues). The Board will make its final decision on annual dues when it meets on July 19 to approve the League's FY 2019 budget.

The League's finances continue to be strong so that we can provide you with the many services you rely on—from advocating for local control at the state Capitol and transportation funding in Washington, D.C.; providing a variety of big-picture and skills-focused training for your city officials and staff; to answering your questions about laws, statutes, and trending topics like data privacy and drones, among many others. We take our responsibility to carefully manage member assets very seriously, and we thank you for your continued support of our work. It is an honor to serve your city.

Please let us know if you have any questions about your dues or if you have comments about how we can better serve your needs. Feel free to call or email Dave Unmacht at (651) 281-1205 or dunmacht@lmc.org—and if you're ever near St. Paul, be sure to stop by for some coffee and conversation.

Jo Emerson
League of Minnesota Cities President,
Mayor, City of White Bear Lake

David J. Unmacht
Executive Director,
League of Minnesota Cities
Twitter: @UnmachtMnCities

CITY OF BENSON CAPITAL AUTHORIZATION REQUEST

1 Fund: General/Prescribe Burn Department: Fire Department

Prepared by: Chief Jeff Reuss Date: 05/09/2018

Describe Proposed Capital Expenditure: Expenditure would Purchase a ²⁰¹⁸~~2016~~ UTV Polaris Ranger equipped to fight wildland fire.

Does Proposed Expenditure Replace Existing Equipment? NO If Yes, Describe Use of Replaced Equipment: Equipment would be used to augment resources

2 If Included in Capital Improvements Program:

What Year:

What Heading:

Budgeted Amount:

3 Total Cost:

~~\$ 21,000~~ 18,472

-Trade-in (if applicable):

~~-\$ 0~~

+Net Book

Value (depreciated value): +\$

-Net Capitalized Cost:

~~\$ 21,000~~

\$ 18,472 ^{LOW} _{81D}

4 Justification of the Expenditure: (Main Objectives and Assumptions) The Fire Dept. has been participating in prescribed wildland burns for many years allowing us to build a bank of funds. We would like to utilize \$21,000.00 of those funds to purchase a Polaris Ranger from motorsports of Willmar. This vehicle best meets our required specs and objective to meet the task of fighting wildland fires. Quotes were prepared from 3 different retailers comparing cost and specs and the Polaris Ranger meets these requirements while providing the best cost of purchase.

18472

5 Approval Section:

Action taken:

	Signature	Date
Department Supervisor	<u>Jeffrey Reuss</u>	<u>5/14/18</u>
Division Director		
City Manager		
City Council Approval (If Applicable)	Council Meeting	

(Form Dated: 5/1/01)

NOTE: The lowest bidder has an Assurance of a conflict of interest. The owner (partner) of WMS is related to the Fire Chief. The Council should be aware of this conflict and deconflict if possible by asking questions.



Quote Summary

Prepared For: City Of Benson — Fire Department
1410 Kansas Ave
Benson, MN 56215
Business: 320-843-4775

Prepared By: Kentt Habben
Midwest Machinery Co.
380 Atlantic Avenue
Benson, MN 56215
Phone: 320-843-2610
Mobile: 320-894-4606
khabben@mmcj.com

Quote Id: 17361979
Created On: 09 May 2018
Last Modified On: 09 May 2018
Expiration Date: 16 May 2018

Equipment Summary	Selling Price	Qty	Extended
JOHN DEERE XUV825E (MY18) W/ RIGID INDUSTRIES SR-SERIES LED LIGHT BAR #93032	\$ 19,000.00 X	1 =	\$ 19,000.00
Equipment Total			\$ 19,000.00

Quote Summary

Equipment Total	\$ 19,000.00
SubTotal	\$ 19,000.00
Est. Service Agreement Tax	\$ 0.00
Total	\$ 19,000.00
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 19,000.00

Salesperson : X _____

Accepted By : X _____



JOHN DEERE



Selling Equipment

Quote Id: 17361979

Customer: CITY OF BENSON

JOHN DEERE XUV825E (MY18) W/RIGID INDUSTRIES SR-SERIES LED LIGHT BAR #93032

Hours:

Stock Number:

				Selling Price
				\$ 19,000.00
Code	Description	Qty	Unit	Extended
57A0M	XUV825E (MY18)	1	\$ 12,199.00	\$ 12,199.00
Standard Options - Per Unit				
001A	US/Canada	1	\$ 0.00	\$ 0.00
0505	Build To Order	1	\$ 0.00	\$ 0.00
1003	Black Steel Wheels Ancla M-T Extreme Terrain Tire	1	\$ 0.00	\$ 0.00
2007	Bench Seat - Black	1	\$ 0.00	\$ 0.00
2501	Olive and Black	1	\$ 100.00	\$ 100.00
3001	Deluxe Cargo Box - with Paint and reflectors	1	\$ 0.00	\$ 0.00
3100	Manual Lift	1	\$ 0.00	\$ 0.00
4000	OPS with nets	1	\$ 0.00	\$ 0.00
4049	Less Black Roof	1	\$ 0.00	\$ 0.00
4099	Less Power and Protection Package	1	\$ 0.00	\$ 0.00
4199	Less Rear Package	1	\$ 0.00	\$ 0.00
4201	Front Brush Guard	1	\$ 245.00	\$ 245.00
Standard Options Total				\$ 345.00
Dealer Attachments				
BM25148	Occupant Protective Structure (OPS) Rear View Mirror	1	\$ 87.74	\$ 87.74
LP40587	Camoplast Tracks (Gas)	1	\$ 5,199.00	\$ 5,199.00
BM25170	WARN ProVantage 2041-kg (4500-lb) Winch	1	\$ 734.38	\$ 734.38
BM24642	Winch Bumper Mount Kit 2041-kg (4500-lb)	1	\$ 192.88	\$ 192.88
BM24460	Occupant Protective Structure (OPS) Rear Screen	1	\$ 309.39	\$ 309.39
Dealer Attachments Total				\$ 6,523.39
Value Added Services Total				\$ 0.00
Other Charges				
	Freight	1	\$ 500.00	\$ 500.00
	Setup	1	\$ 2,000.00	\$ 2,000.00
Other Charges Total				\$ 2,500.00
Suggested Price				\$ 21,567.39
Customer Discounts				
Customer Discounts Total			\$ -2,567.39	\$ -2,567.39

total \$ 19,000

HONDA
Kawasaki
can-am
SEA-DOO



YAMAHA
SUZUKI
ski-doo
POLARIS

Jeff Reuss

Benson Fire Department Quote:

\$11,399.00	2018 Polaris Ranger 900 EPS
\$ 6,974.25	Accessories installed
\$ 99.00	Documentation Fee
<hr/>	
\$18,472.25	Total with no tax, and no licensing

Jay Reuss, Sales
Motor Sports of Willmar
4970 Hwy 71 NE
Willmar, MN 56201

call me 320-235-2351
toll free 800-205-7188
fax me 320-235-3306
jayr@motorsportsofwillmar.com
www.motorsportsofwillmar.com
[Like us on Facebook](#)

Motor Sports of Willmar Superstore
4970 Hwy. 71 NE • Willmar, MN 56201
320.235.2351 800.205.7188 fax 320.235.3306
www.MotorSportsOfWillmar.com

MOTOR SPORTS OF WILLMAR

HONDA KAWASAKI YAMAHA SUZUKI POLARIS BRP
 WWW.MOTORSPORTSOFWILLMAR.COM
 4970 HWY 71 NE, WILLMAR, MN 56201
 320-235-2351

Estimate

Date In: 5/1/2018
 Today Date: 5/14/2018
 Date Promised: 5/1/2018

Estimate For:

MSW
 4970 HWY 71 NE
 WILLMAR, MN 56201

Unit Name

Location

Units for this Repair Order

Service Writer:

Year	Make	Model	VIN / Serial No.	Color	Plate	Key Board	Miles In/Out
2018	HONDA	RANGER 900					1

Job: INSTALL ACCYS

Job For: 2018 HONDA RANGER 900

Description

Parts

Part Number	Quantity	Description	Each Price	Extension
2879969	1	MIRROR RGR 900	\$58.07	\$58.07
2879388	1	BATTERY CONNECTION KIT	\$35.54	\$35.54
2879142	1	POLARIS HD MULTI-MOUNT 4500 LB	\$646.79	\$646.79
2878846	1	FRONT RECEIVER HITCH	\$116.15	\$116.15
2878839	1	FRONT BRUSHGUARD	\$231.17	\$231.17
4510-0891	0	TRACK SYSTEM UTV 4S1	\$4,999.00	\$0.00
2881531	1	K-RACK,HDC,TTN	\$307.99	\$307.99
LIGHTBAR	1	32" COMBO LIGHT BAR W/WIRING	\$108.24	\$108.24
105-0123	1	BATTERY TENDER JR	\$39.99	\$39.99
4505-0514	1	SWITCH VANTAGE 4000	\$32.55	\$32.55
2880758	1	K-TRACKS,CMPLST,UTV,18/18	\$4,399.99	\$4,399.99
2879621	1	K-MOUNT,CMPLST XP,RANGER 900	\$401.79	\$401.79
Parts Subtotal				\$6,378.27

Labor

Description	Job Code	Technician	Line Total
INSTALL ACCYS			\$396.00
INSTALL TRACKS			\$199.98
Labor Subtotal			\$595.98
Job Subtotal			\$6,974.25

Customer Job Totals	
Parts	\$6,378.27
Labor	\$595.98
Total of Customer Jobs	<u>\$6,974.25</u>
Estimate Subtotal	\$6,974.25
Discounts Given	
Parts Discount:	\$480.43
Sales Tax	\$0.00
Repair Order Total	\$6,974.25
Total Amount Due	\$6,974.25

Estimate valid for 30 days.
Thank you for your business!



720 HWY 55 WEST
 PO BOX 436
 WATKINS, MN 55389
 (800)324-8269 (320)764-5310

DRAFT

Document: 01-64027
 Date: 5/10/2018

PO:
 CustId: BENSONFIREDEPAR

Cust Email: MATT@DOMATS.COM
 Phone: (320) 760-1046
 Salesperson: DKUEFLER
 User: DKUEFLER

Bill To:
 BENSON FIRE DEPARTMENT
 BENSON, MN

Ship To:
 BENSON FIRE DEPARTMENT

Item	Type	Description	Qty	Tax	Price	Discount	Net Price
MISC UNIT	MC	MISC UNIT	1.0000		\$11,299.00		\$11,299.00
Remark	RE	2018 POLARIS RANGER XP 900 EPS SOLAR RED					
2881531	PA	POL - K-HEADACHE RACK Discount applied: 15.00%	1.0000		\$349.99	\$52.50	\$297.49
2878839	PA	POL - FRONT BRUSHGUAR Discount applied: 15.00%	1.0000		\$249.99	\$37.50	\$212.49
		Bin:CPP403					
2883124	PA	POL - K-LIGHTBAR,32 Discount applied: 15.00%	1.0000		\$789.99	\$118.50	\$671.49
		Bin:DISP-A					
2879388	PA	POL - BATTERY CONNECT Discount applied: 15.00%	1.0000		\$34.99	\$5.25	\$29.74
		Bin:CPV303					
2882209	PA	POL - K-ACCY,HRNS,1LT BR,TTN Discount applied: 15.00%	1.0000		\$79.99	\$12.00	\$67.99
		Bin:CPW301					
2879969	PA	POL - K-MIRROR,RRVW,C Discount applied: 15.00%	1.0000		\$59.99	\$9.00	\$50.99
		Bin:WH208					
2880758	PA	POL - K-TRACKS CMLPST 18/18 Discount applied: 15.00%	1.0000		\$4,599.99	\$690.00	\$3,909.99
		Bin:SHED					
2879621	PA	POL - K MOUNT TRACKS Discount applied: 15.00%	1.0000		\$449.99	\$67.50	\$382.49
		Bin:CPV304					
2830511	PA	POL - BATTERYMINDER 1.5 AMP CON Discount applied: 15.00%	1.0000		\$74.99	\$11.25	\$63.74
		Bin:DISP-BATTERY					
2878846	PA	POL - FRONT RECEIVER Discount applied: 15.00%	1.0000		\$119.99	\$18.00	\$101.99
		Bin:CPW203					
2879142	PA	POL - POLARIS HD MULT Discount applied: 15.00%	1.0000		\$699.99	\$105.00	\$594.99
		Bin:CPN202					
INSTALL-NT	MC	INSTALLATION- NON TAXED	1.0000		\$910.00		\$910.00
Remark	RE	INSTALLATION OF ALL ACCESSORIES					
Total:							\$18,592.39



720 HWY 55 WEST
 PO BOX 436
 WATKINS, MN 55389
 (800)324-8269 (320)764-5310

DRAFT

Document: 01-64027
 Date: 5/10/2018

PO:
 CustId: BENSONFIREDEPAR

Cust Email: MATT@DOMATS.COM
 Phone: (320) 760-1046
 Salesperson: DKUEFLER
 User: DKUEFLER

Bill To:
 BENSON FIRE DEPARTMENT
 BENSON, MN

Ship To:
 BENSON FIRE DEPARTMENT

Totals		Sub Total:	\$18,592.39
		Total Tax:	\$0.00
		Estimated/Current Invoice Total:	\$18,592.39

Estimated/Current Balance Due On This Invoice: \$18,592.39

Signature: _____

A restocking fee will be charged on all returned items. No returns on electrical items or sale items.
 No returns without an invoice. All Used Equipment SOLD AS IS - No warranty on Used Equipment.
 No carrying charge is made on accounts paid within 30 days of purchase. Accounts not paid within 30 days will, on the billing date following, be charged 1.5% per month, or a rate of 18% annually.

Thank you for your business.

specs used to
Bid UTV

900

- | yes | No |
|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> mirror |
| <input type="checkbox"/> | <input type="checkbox"/> Battery Connection Kit - Winch |
| <input type="checkbox"/> | <input type="checkbox"/> 4500lb winch |
| <input type="checkbox"/> | <input type="checkbox"/> Front receiver Hitch |
| <input type="checkbox"/> | <input type="checkbox"/> Front Brush Guard |
| <input type="checkbox"/> | <input type="checkbox"/> Track system |
| <input type="checkbox"/> | <input type="checkbox"/> Back Rack |
| <input type="checkbox"/> | <input type="checkbox"/> Led 32" Combo Light Bar with wiring |
| <input type="checkbox"/> | <input type="checkbox"/> Battery Tender |
| <input type="checkbox"/> | <input type="checkbox"/> 1 - switch mount in Cab for winch |

labor cost

Install Tracks + accs.

Set up + Delivery

CITY OF BENSON, MINNESOTA

MANAGEMENT LETTER

DECEMBER 31, 2017

Conway, Deuth & Schmiesing, PLLP
Certified Public Accountants & Consultants
Willmar, Minnesota

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CITY OF BENSON, MINNESOTA

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Honorable Mayor and Members of the City Council
City of Benson
Benson, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Benson, Minnesota, for the year ended December 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standard*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of depreciation is based on the number of years an asset is in service. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible accounts in the Economic Development Revolving Loan Trust Fund is based on an analysis of the collectability of individual loans. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of pension and other post-employment benefit liabilities is based on actuarial valuations performed by consultants specializing in those areas. We evaluated the key factors and assumptions used to develop those estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Schedules of Funding Progress and Employer Contributions, the Schedules of Proportionate Share of the Net Pension Liability and Employer Contributions, and the Schedule of Changes in the City's Net Pension Liability and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the statements and schedules listed in the table of contents as supplementary information, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were engaged to report on the Elected and Appointed Officials, which accompany the financial statements but are not required supplementary information. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
Certified Public Accountants & Consultants
Willmar, Minnesota

June 4, 2018

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CITY OF BENSON, MINNESOTA

SCHEDULE OF FINDINGS ON INTERNAL ACCOUNTING ISSUES AND INTERNAL CONTROLS
DECEMBER 31, 2017

We noted certain matters involving the internal control structure and its operation that we consider being deficiencies in internal control under standards established by the American Institute of Certified Public Accountants. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

INTERNAL CONTROL

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the valuation of these factors necessarily requires estimates and judgments by management.

It should be recognized that within the City, an inherent risk is present with certain positions. It is very common for cities such as the City of Benson, Minnesota, to assign many major responsibilities to a few key individuals in an attempt to operate within limited budgets. The inherent risk is again addressed only to maintain the awareness of the internal control structure and to encourage the Council's continual review of financial information at monthly meetings.

GENERAL RECOMMENDATIONS

The purpose of financial statements is to provide the users with insight as to the financial condition and the results of operations of the organization. In order to make financial decisions on a timely basis, financial statements must be prepared timely and correctly.

The following items are informational or areas of concern, which should be addressed:

Prior Year Recommendations:

UPCOMING GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT NO. 75

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, Financial Reporting for Postemployment Benefits Other Than Pensions, which revises and establishes new financial reporting requirements for governments that provide postemployment benefits other than pensions to its employees and retirees. The implementation of this Statement will lead to significant financial accounting and reporting changes for the City's postemployment benefit expense and related liability. The Statement will require the City to recognize, as a liability on its government-wide financial statements, its long-term obligation for postemployment benefits. The Statement is effective for fiscal years beginning after June 15, 2017.

We recommend that management of the City begin the process of evaluating the impact of implementation of this standard. Changes will be necessary to your financial records and it will benefit the City to begin this process now. If requested, Conway, Deuth and Schmiesing, PLLP will assist in the implementation. These services will be billed separate from, and in addition to, your annual audit engagement fees. Please contact us with any questions.

CITY OF BENSON, MINNESOTA

SCHEDULE OF FINDINGS ON INTERNAL ACCOUNTING ISSUES AND INTERNAL CONTROLS
DECEMBER 31, 2017

Current Year Recommendation:

RECOMMENDATION #1

We believe that the City should examine some financial performance indicators to properly gauge its performance and to help the Council make decisions related to the City's financial resources. Some of the most important are as follows:

	2015	2016	2017
<u>Debt Burden</u>	Ratio of gross debt less bonds fully supported from enterprise fund revenues over the estimated full value of taxable property:		
Bonded Debt	$\frac{\$ 2,295,000}{\$ 148,411,000} = 1.546\%$	$\frac{\$ 2,100,000}{\$ 151,174,892} = 1.389\%$	$\frac{\$ 2,840,000}{\$ 145,932,632} = 1.946\%$
Market Value of Property			
	Generally a debt burden ratio of more than 4.0 percent is considered to be high for a City in Benson's population range.		
<u>Debt per Capita</u>	Ratio of gross debt less bonds fully supported from enterprise fund revenues over the City's population:		
Bonded Debt	$\frac{\$ 2,295,000}{3,240} = \708	$\frac{\$ 2,100,000}{3,240} = \648	$\frac{\$ 2,840,000}{3,240} = \877
Population			
<u>Net Operating Revenue per Capita</u>	Ratio of General Fund revenues, over the City's population:		
Total Revenue	$\frac{\$ 3,692,120}{3,240} = \$1,140$	$\frac{\$ 3,593,147}{3,240} = \$1,109$	$\frac{\$ 3,597,355}{3,240} = \$1,110$
Population			
<u>Percent of Intergovernmental to Total Revenue</u>	Ratio of General Fund intergovernmental revenue to total General Fund revenue:		
Intergovernmental Revenue	$\frac{\$ 1,322,899}{\$ 3,692,120} = 35.83\%$	$\frac{\$ 1,264,043}{\$ 3,593,147} = 35.18\%$	$\frac{\$ 1,181,502}{\$ 3,597,355} = 32.84\%$
Total Revenue			

CITY OF BENSON, MINNESOTA

SCHEDULE OF FINDINGS ON INTERNAL ACCOUNTING ISSUES AND INTERNAL CONTROLS
DECEMBER 31, 2017

Current Year Recommendation: (Cont'd)

RECOMMENDATION #1 (Cont'd)

Net Operating Expenditures per Capita Ratio of General Fund expenditures, over the City's population:

Net Operating Expenditures Population	$\frac{\$ 3,220,429}{3,240} = \994	$\frac{\$ 3,274,230}{3,240} = \$1,011$	$\frac{\$ 3,182,274}{3,240} = \982
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Percent of Fund Balance Restricted Ratio of restricted balance, over the City's governmental fund balance:

Restricted Total Fund Balance	$\frac{\$ 207,815}{\$ 3,399,755} = 6.11\%$	$\frac{\$ 287,897}{\$ 3,559,056} = 8.09\%$	$\frac{\$ 334,536}{\$ 4,203,013} = 7.96\%$
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CITY OF BENSON, MINNESOTA
REVENUE AND EXPENDITURE COMPARISON
GENERAL FUND
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
REVENUES					
Taxes and Assessments	\$ 1,259,868	\$ 1,323,761	\$ 1,468,697	\$ 1,442,498	\$ 1,589,742
Licenses and Permits	24,606	33,761	23,266	28,774	34,445
Intergovernmental	1,245,285	1,264,538	1,322,899	1,264,043	1,181,502
Charges for Services	244,117	253,744	276,388	254,651	222,949
Fines, Forfeits and Other	524,387	577,838	600,870	603,181	568,717
Total Revenues	<u>3,298,263</u>	<u>3,453,642</u>	<u>3,692,120</u>	<u>3,593,147</u>	<u>3,597,355</u>
EXPENDITURES					
Current					
General Government	589,623	626,162	626,614	670,678	686,142
Public Safety	950,133	974,658	1,011,341	1,017,359	1,092,974
Public Works	602,011	578,522	661,793	675,131	625,893
Economic Development	8,808	26,864	17,425		
Culture and Recreation	526,763	455,105	669,550	673,810	646,091
Other	255,485	275,486	233,706	237,252	131,174
Total Expenditures	<u>2,932,823</u>	<u>2,936,797</u>	<u>3,220,429</u>	<u>3,274,230</u>	<u>3,182,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 365,440</u>	<u>\$ 516,845</u>	<u>\$ 471,691</u>	<u>\$ 318,917</u>	<u>\$ 415,081</u>

CITY OF BENSON, MINNESOTA
REVENUE AND EXPENSE COMPARISON
WATER FUND
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Operating Revenues	\$ 593,509	\$ 579,013	\$ 586,050	\$ 637,301	\$ 649,609
Operating Expenses	<u>547,357</u>	<u>536,322</u>	<u>506,743</u>	<u>531,747</u>	<u>561,741</u>
Operating Income (Loss)	46,152	42,691	79,307	105,554	87,868
Nonoperating Revenues (Expenses)	<u>(51,502)</u>	<u>(62,371)</u>	<u>(30,302)</u>	<u>(46,438)</u>	<u>(42,683)</u>
Income (Loss) Before Transfers and Other Items	<u><u>\$ (5,350)</u></u>	<u><u>\$ (19,680)</u></u>	<u><u>\$ 49,005</u></u>	<u><u>\$ 59,116</u></u>	<u><u>\$ 45,185</u></u>

CITY OF BENSON, MINNESOTA
REVENUE AND EXPENSE COMPARISON
SEWER FUND
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Operating Revenues	\$ 746,748	\$ 829,267	\$ 808,772	\$ 841,743	\$ 939,942
Operating Expenses	<u>791,793</u>	<u>844,211</u>	<u>825,921</u>	<u>828,381</u>	<u>829,056</u>
Operating Income (Loss)	(45,045)	(14,944)	(17,149)	13,362	110,886
Nonoperating Revenues (Expenses)	<u>(62,341)</u>	<u>(74,841)</u>	<u>(61,124)</u>	<u>(56,282)</u>	<u>(43,640)</u>
Income (Loss) Before Transfers and Other Items	<u><u>\$ (107,386)</u></u>	<u><u>\$ (89,785)</u></u>	<u><u>\$ (78,273)</u></u>	<u><u>\$ (42,920)</u></u>	<u><u>\$ 67,246</u></u>

CITY OF BENSON, MINNESOTA
REVENUE AND EXPENSE COMPARISON
ELECTRIC FUND
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Operating Revenues	\$ 4,408,751	\$ 4,180,713	\$ 4,055,022	\$ 4,181,822	\$ 3,939,941
Operating Expenses	<u>3,967,917</u>	<u>3,775,427</u>	<u>3,784,355</u>	<u>3,817,791</u>	<u>3,732,465</u>
Operating Income (Loss)	440,834	405,286	270,667	364,031	207,476
Nonoperating Revenues (Expenses)	<u>(221,885)</u>	<u>(93,975)</u>	<u>(168,735)</u>	<u>(168,696)</u>	<u>(242,578)</u>
Income (Loss) Before Transfers and Other Items	<u>\$ 218,949</u>	<u>\$ 311,311</u>	<u>\$ 101,932</u>	<u>\$ 195,335</u>	<u>\$ (35,102)</u>

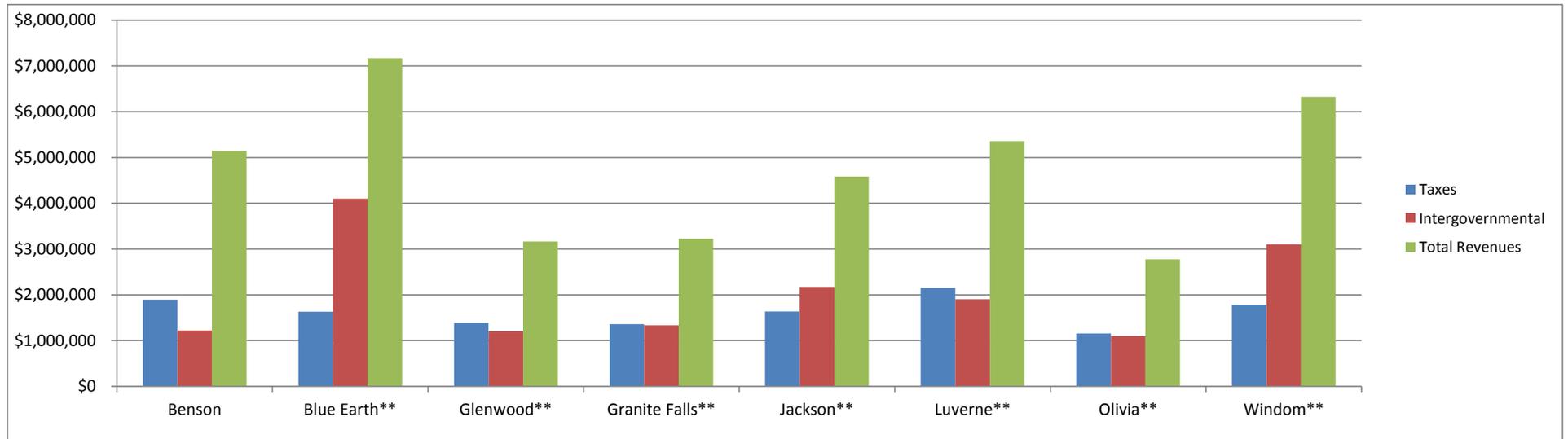
CITY OF BENSON, MINNESOTA
REVENUE AND EXPENSE COMPARISON
LIQUOR FUND
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Sales	\$ 1,138,723	\$ 1,109,387	\$ 1,105,459	\$ 1,106,680	\$ 1,086,404
Cost of Sales	<u>747,601</u>	<u>718,890</u>	<u>712,994</u>	<u>720,475</u>	<u>715,731</u>
Gross Profit	391,122	390,497	392,465	386,205	370,673
Other Operating Revenues	<u>2,122</u>	<u>2,164</u>	<u>1,834</u>	<u>1,880</u>	<u>1,731</u>
Total Operating Revenues	393,244	392,661	394,299	388,085	372,404
Operating Expenses	<u>306,468</u>	<u>306,870</u>	<u>339,939</u>	<u>315,632</u>	<u>331,297</u>
Operating Income (Loss)	86,776	85,791	54,360	72,453	41,107
Nonoperating Revenues (Expenses)	<u>21,314</u>	<u>18,085</u>	<u>26,929</u>	<u>32,931</u>	<u>31,335</u>
Income (Loss) Before Transfers and Other Items	<u><u>\$ 108,090</u></u>	<u><u>\$ 103,876</u></u>	<u><u>\$ 81,289</u></u>	<u><u>\$ 105,384</u></u>	<u><u>\$ 72,442</u></u>

CITY OF BENSON, MINNESOTA
 GOVERNMENTAL FUNDS REVENUES - COMPARABLE CITIES
 YEAR ENDED DECEMBER 31, 2017

	REVENUES											
	Population	Taxes	Special Assessments	Licenses and Permits	INTERGOVERNMENTAL			Total Inter-Governmental	Charges for Services / Fines	Interest Earnings	All Other Revenues	Total Revenues
					Federal Grants	State Grants	Local Grants					
Benson	3,240	\$1,895,825	\$ 1,608	\$ 34,445	\$ 392	\$1,207,682	\$ 13,566	\$1,221,640	\$ 294,480	\$ 51,260	\$1,643,986	\$5,143,244
Blue Earth**	3,233	1,629,165	450,186	35,180	56,135	4,026,795	15,804	4,098,734	677,994	63,178	214,580	7,169,017
Glenwood**	2,574	1,386,283		163,548	92,871	808,357	300,000	1,201,228	267,859	28,249	118,001	3,165,168
Granite Falls**	2,796	1,358,176	117,746	39,641	618	1,332,219		1,332,837	253,353	26,636	96,686	3,225,075
Jackson**	3,411	1,634,528	66,796	38,681	182,822	1,990,642		2,173,464	298,708	102,790	267,167	4,582,134
Luverne**	4,688	2,152,421	1,440	102,415	190,002	1,704,709	7,178	1,901,889	841,836	103,574	251,425	5,355,000
Olivia**	2,438	1,155,491	103,032	64,844		1,099,052		1,099,052	127,151	71,460	152,464	2,773,494
Windom**	4,597	1,787,014	167,908	143,137	409,111	2,677,805	16,451	3,103,367	932,214	32,669	160,430	6,326,739

** Based on 2016 data.



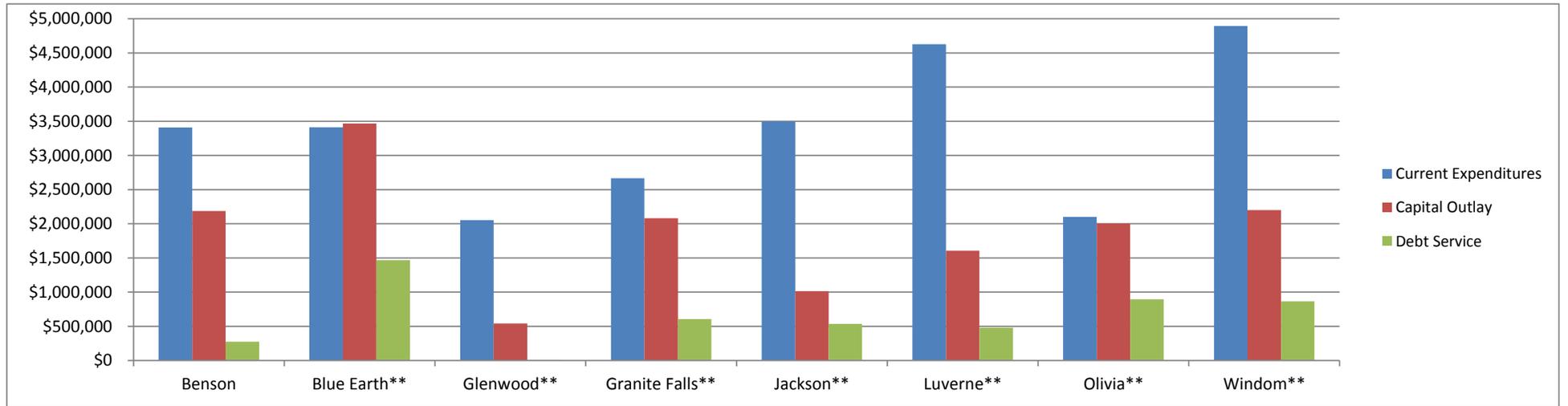
Benson	36.86%	0.03%	0.67%	0.01%	23.48%	0.26%	23.75%	5.73%	1.00%	31.96%	100.00%
Blue Earth**	22.73%	6.28%	0.49%	0.78%	56.17%	0.22%	57.17%	9.46%	0.88%	2.99%	100.00%
Glenwood**	43.80%	0.00%	5.17%	2.93%	25.54%	9.48%	37.95%	8.46%	0.89%	3.73%	100.00%
Granite Falls	42.11%	3.65%	1.23%	0.02%	41.31%	0.00%	41.33%	7.86%	0.83%	3.00%	100.00%
Jackson**	35.67%	1.46%	0.84%	3.99%	43.44%	0.00%	47.43%	6.52%	2.24%	5.83%	100.00%
Luverne**	40.19%	0.03%	1.91%	3.55%	31.83%	0.13%	35.52%	15.72%	1.93%	4.70%	100.00%
Olivia**	41.66%	3.71%	2.34%	0.00%	39.63%	0.00%	39.63%	4.58%	2.58%	5.50%	100.00%
Windom**	28.25%	2.65%	2.26%	6.47%	42.33%	0.26%	49.05%	14.73%	0.52%	2.54%	100.00%

CITY OF BENSON, MINNESOTA
 GOVERNMENTAL FUNDS EXPENDITURES - COMPARABLE CITIES
 YEAR ENDED DECEMBER 31, 2017

CURRENT EXPENDITURES

	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Total Debt Service	Total Expenditures
Benson	3,240	\$ 686,555	\$ 1,092,974	\$ 677,465	\$ 752,196	\$ 113,882	\$ 84,718	\$ 3,407,790	\$ 2,188,411	\$ 273,357	\$ 5,869,558
Blue Earth**	3,233	428,955	818,108	816,841	412,699	762,793	172,912	3,412,308	3,467,823	1,467,270	8,347,401
Glenwood**	2,574	435,370	642,738	250,510	351,225	251,021	121,551	2,052,415	541,754	12,198	2,606,367
Granite Falls**	2,796	529,193	766,918	437,152	290,820	202,302	440,544	2,666,929	2,080,653	604,549	5,352,131
Jackson**	3,411	734,370	794,289	638,789	181,133	813,220	337,113	3,498,914	1,015,736	535,720	5,050,370
Luverne**	4,688	658,464	1,219,086	806,296	1,150,222	562,936	230,296	4,627,300	1,604,817	480,059	6,712,176
Olivia**	2,438	488,373	719,496	406,451	351,934	93,040	40,174	2,099,468	2,005,347	896,815	5,001,630
Windom**	4,597	404,616	1,470,267	680,082	489,342	1,828,588	20,472	4,893,367	2,201,324	867,609	7,962,300

** Based on 2016 data.



Benson	11.70%	18.62%	11.54%	12.82%	1.94%	1.44%	58.06%	37.28%	4.66%	100.00%
Blue Earth**	5.14%	9.80%	9.79%	4.94%	9.14%	2.07%	40.88%	41.54%	17.58%	100.00%
Glenwood**	16.70%	24.66%	9.61%	13.48%	9.63%	4.66%	78.75%	20.79%	0.47%	100.00%
Granite Falls**	9.89%	14.33%	8.17%	5.43%	3.78%	8.23%	49.83%	38.88%	11.30%	100.00%
Jackson**	14.54%	15.73%	12.65%	3.59%	16.10%	6.68%	69.28%	20.11%	10.61%	100.00%
Luverne**	9.81%	18.16%	12.01%	17.14%	8.39%	3.43%	68.94%	23.91%	7.15%	100.00%
Olivia**	9.76%	14.39%	8.13%	7.04%	1.86%	0.80%	41.98%	40.09%	17.93%	100.00%
Windom**	5.08%	18.47%	8.54%	6.15%	22.97%	0.26%	61.46%	27.65%	10.90%	100.00%

City of Benson, Minnesota

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Audit Report

December 31, 2017

Independent Auditor's Report

Pages 2-4:

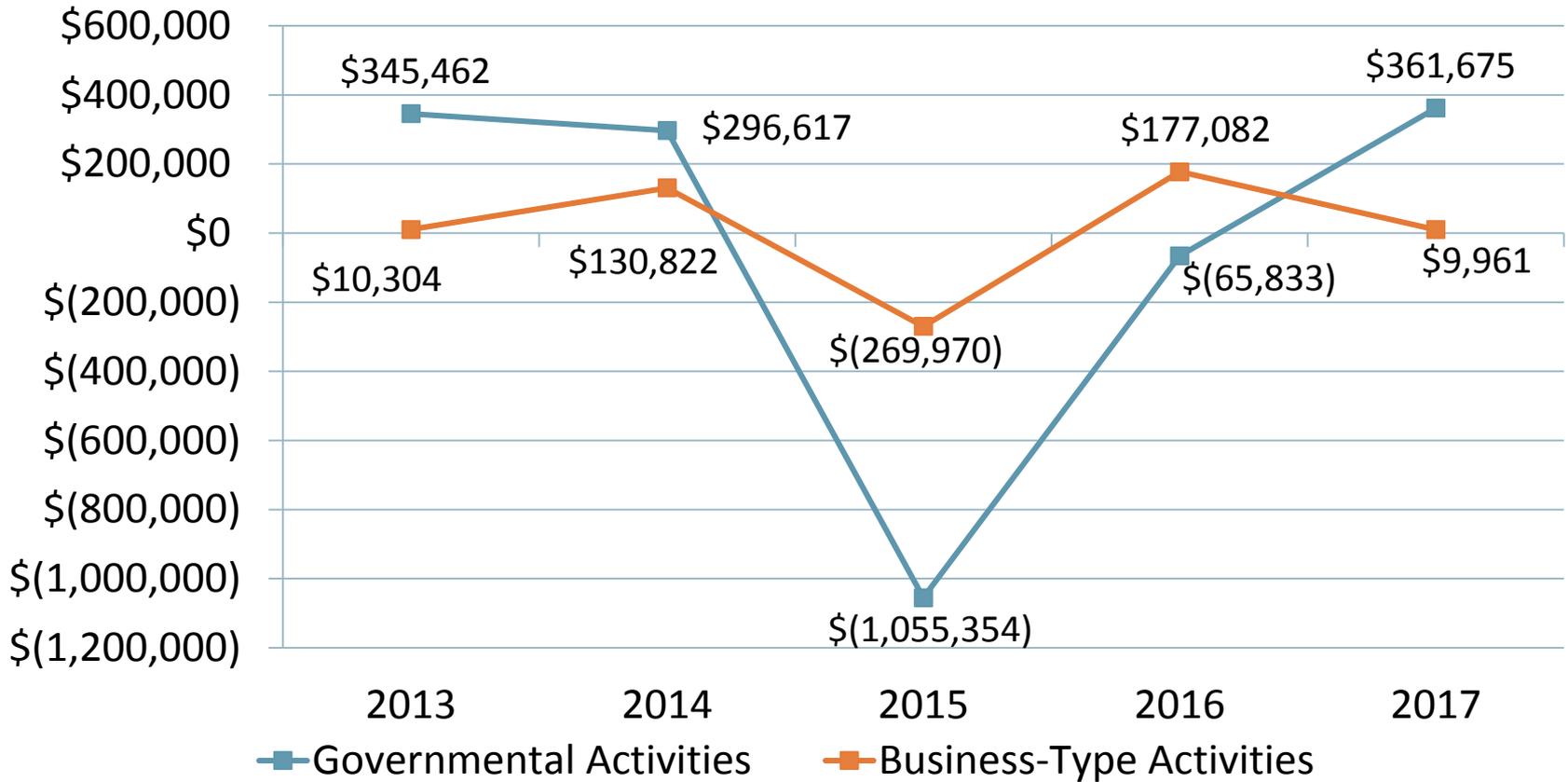
- Financial statements are the responsibility of the City's management
- Our responsibility is to express opinions on these financial statements based on our audit
- Conducted audit in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*
- Obtain reasonable assurance financials are free of material misstatement

Independent Auditor's Report (Cont'd)

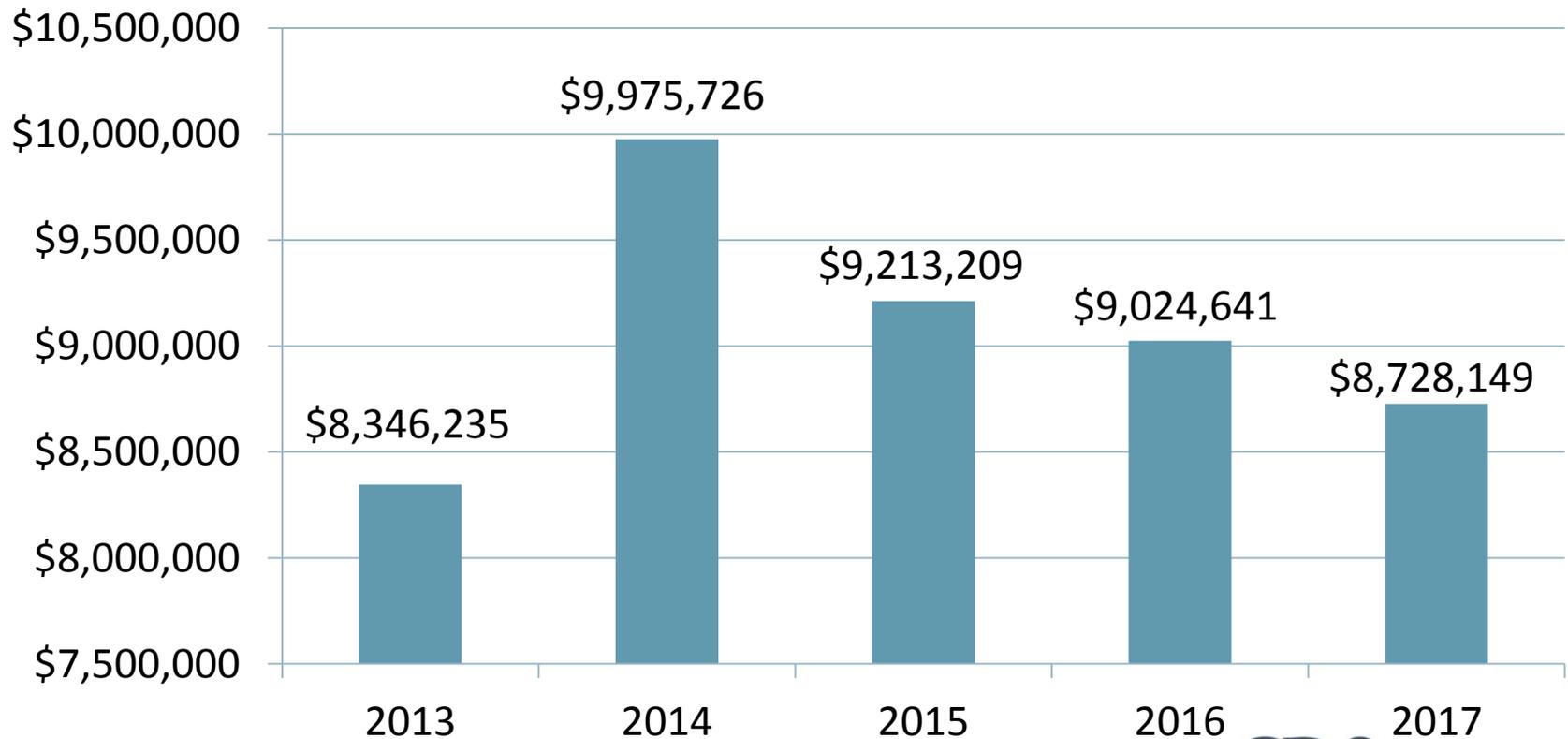
Pages 2-4:

- **Financial statements are presented fairly in our opinion**
- Internal control letter on pages 102-103

Change in Net Position



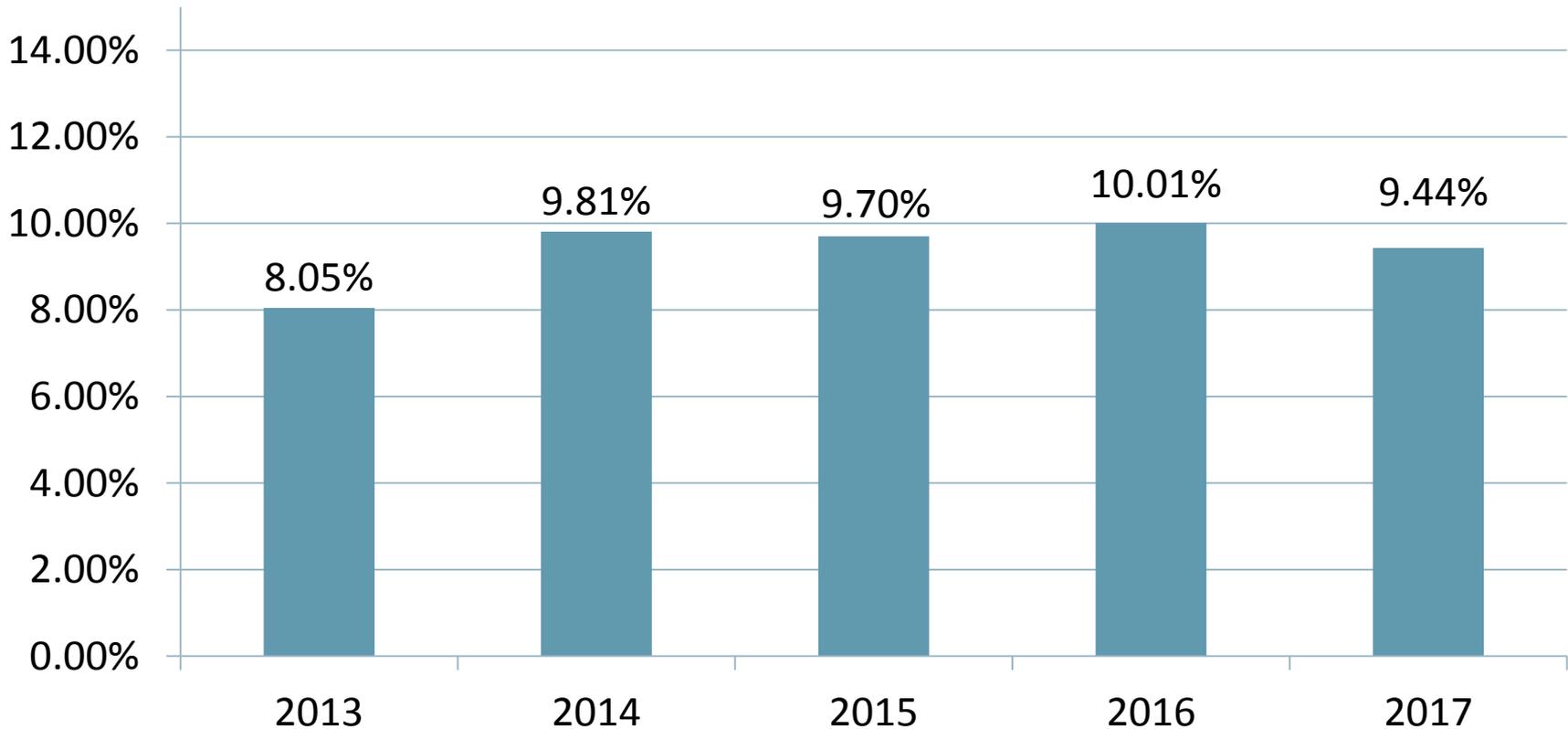
Cash and Investment Balances



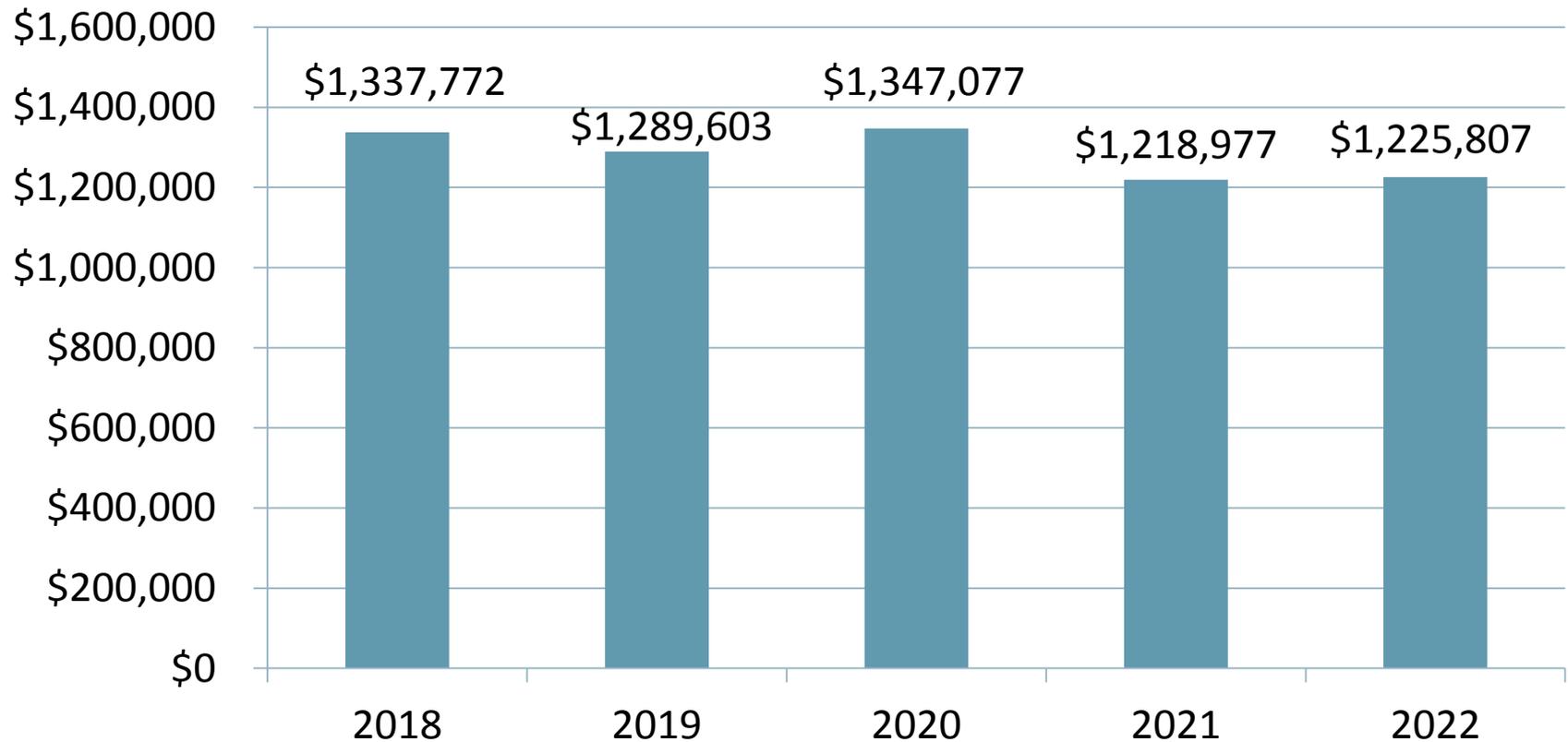
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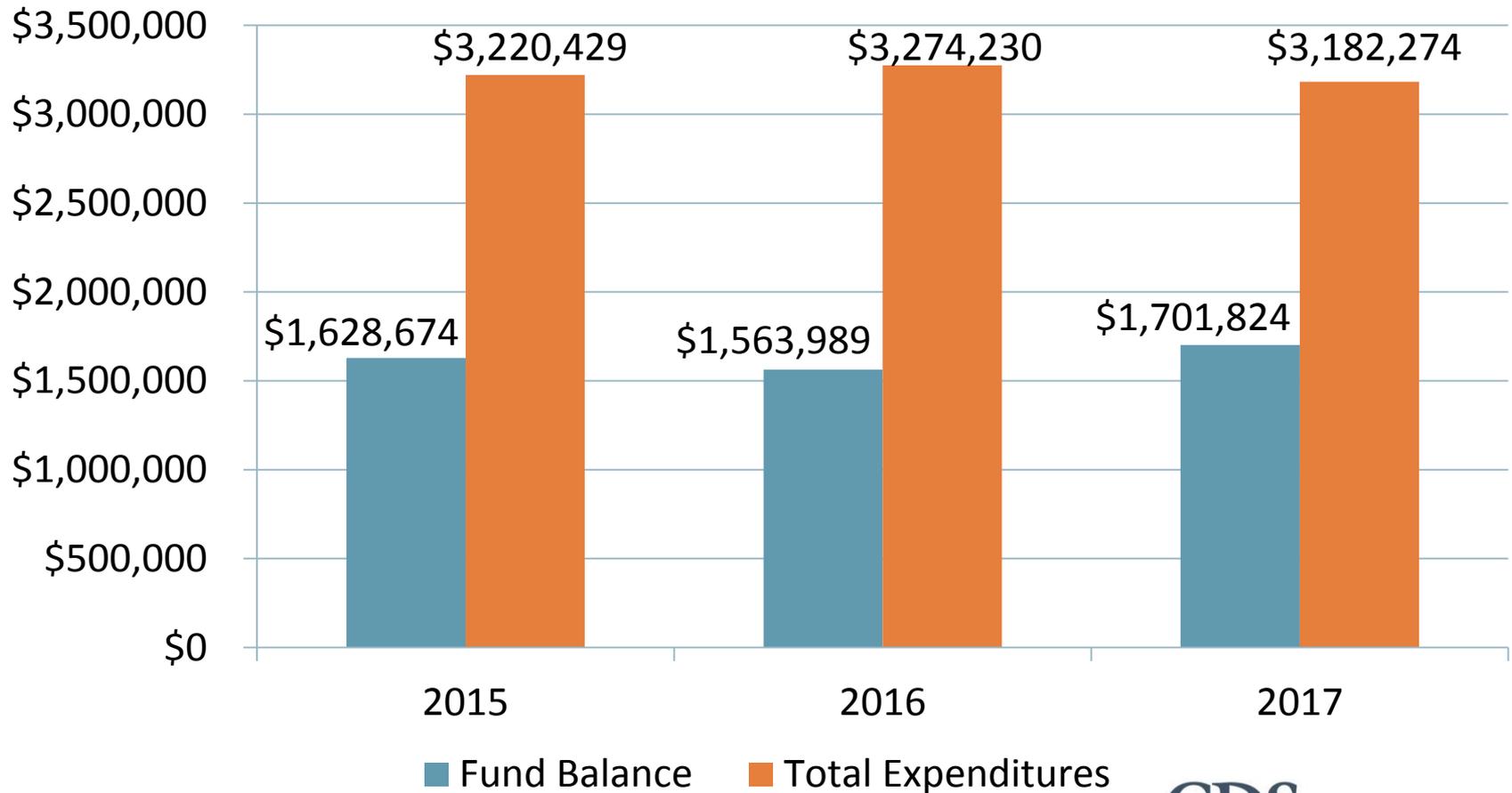
Long Term Debt Valuation



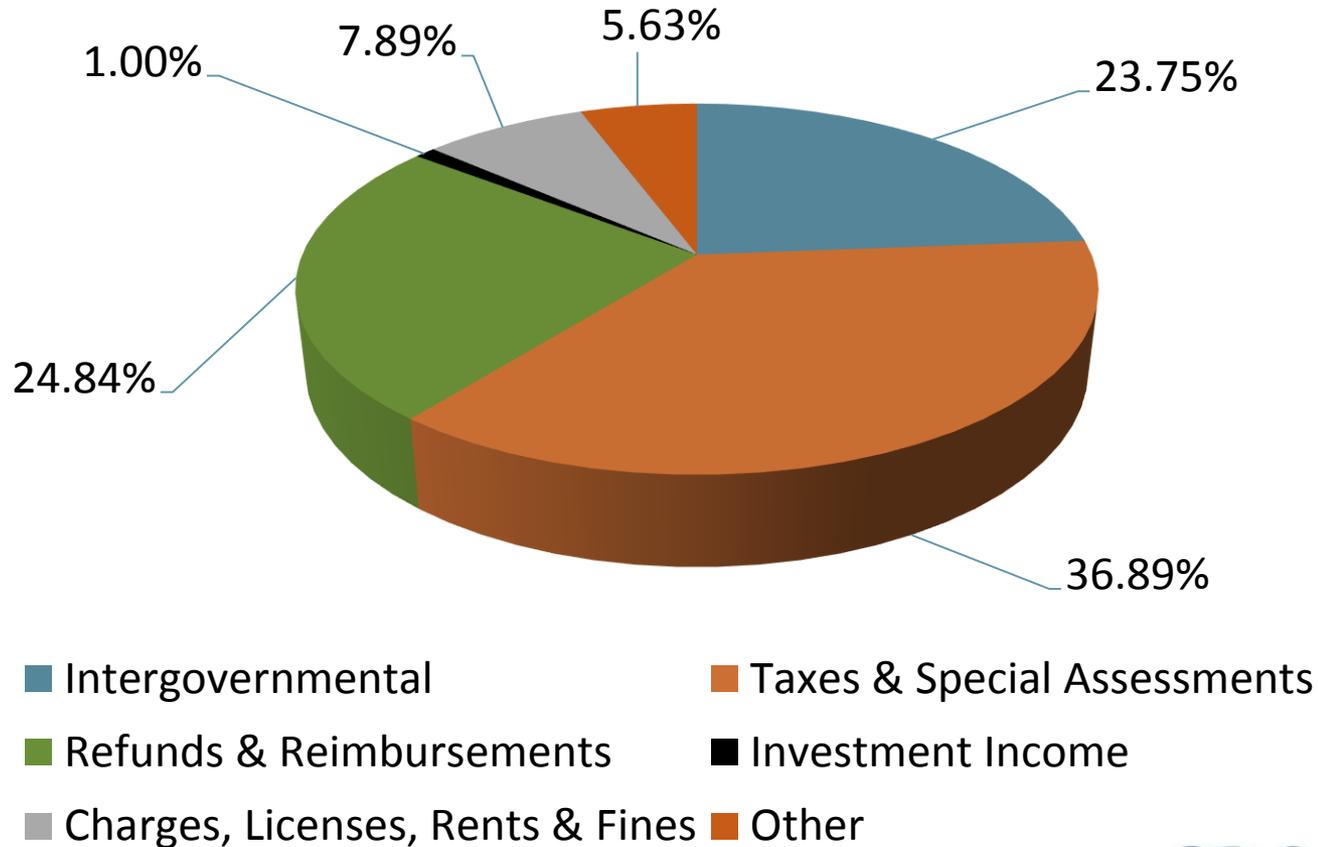
Future Debt Service (Principal & Interest) – Bonded Debt



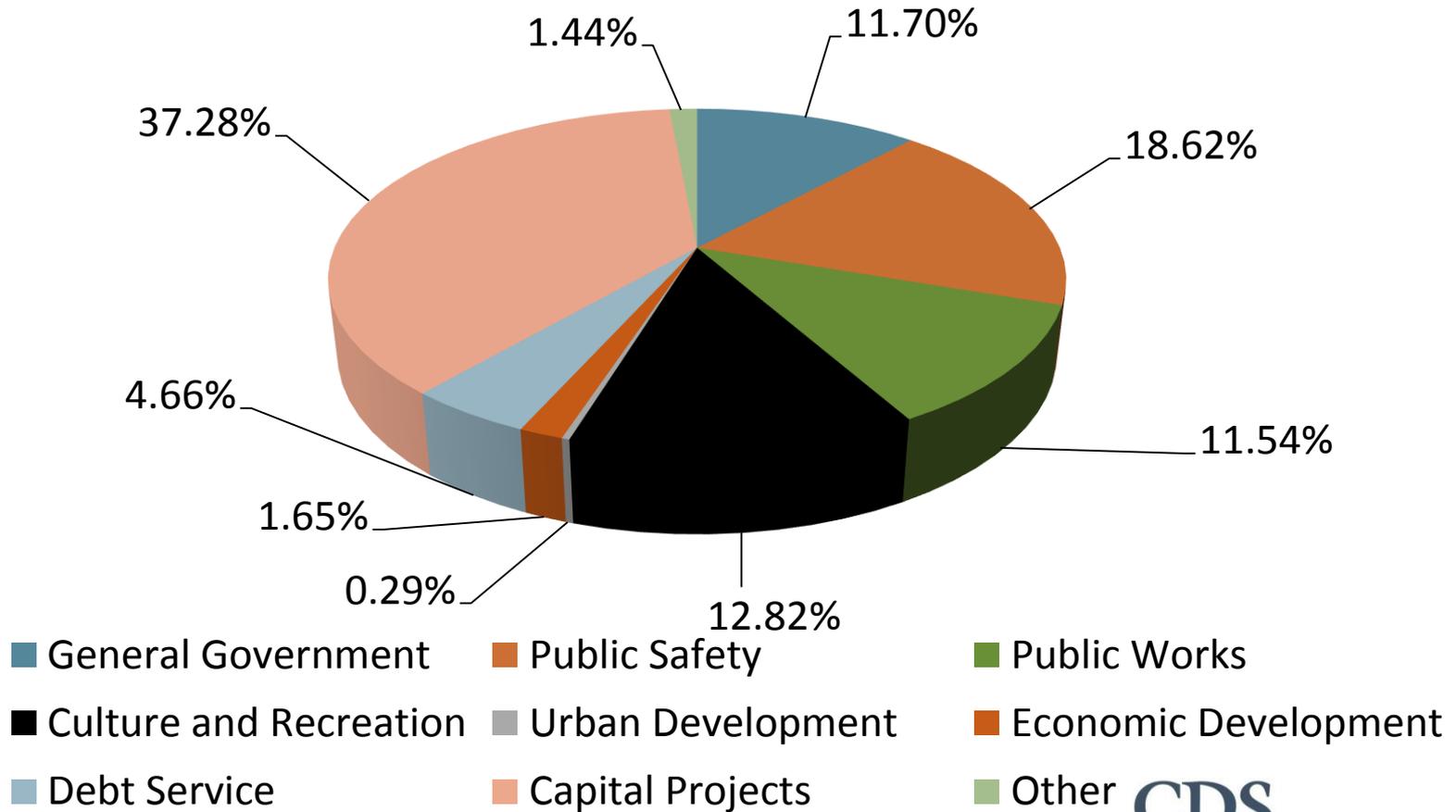
General Fund Balance vs. Expenditures



2017 Governmental Revenue Breakdown



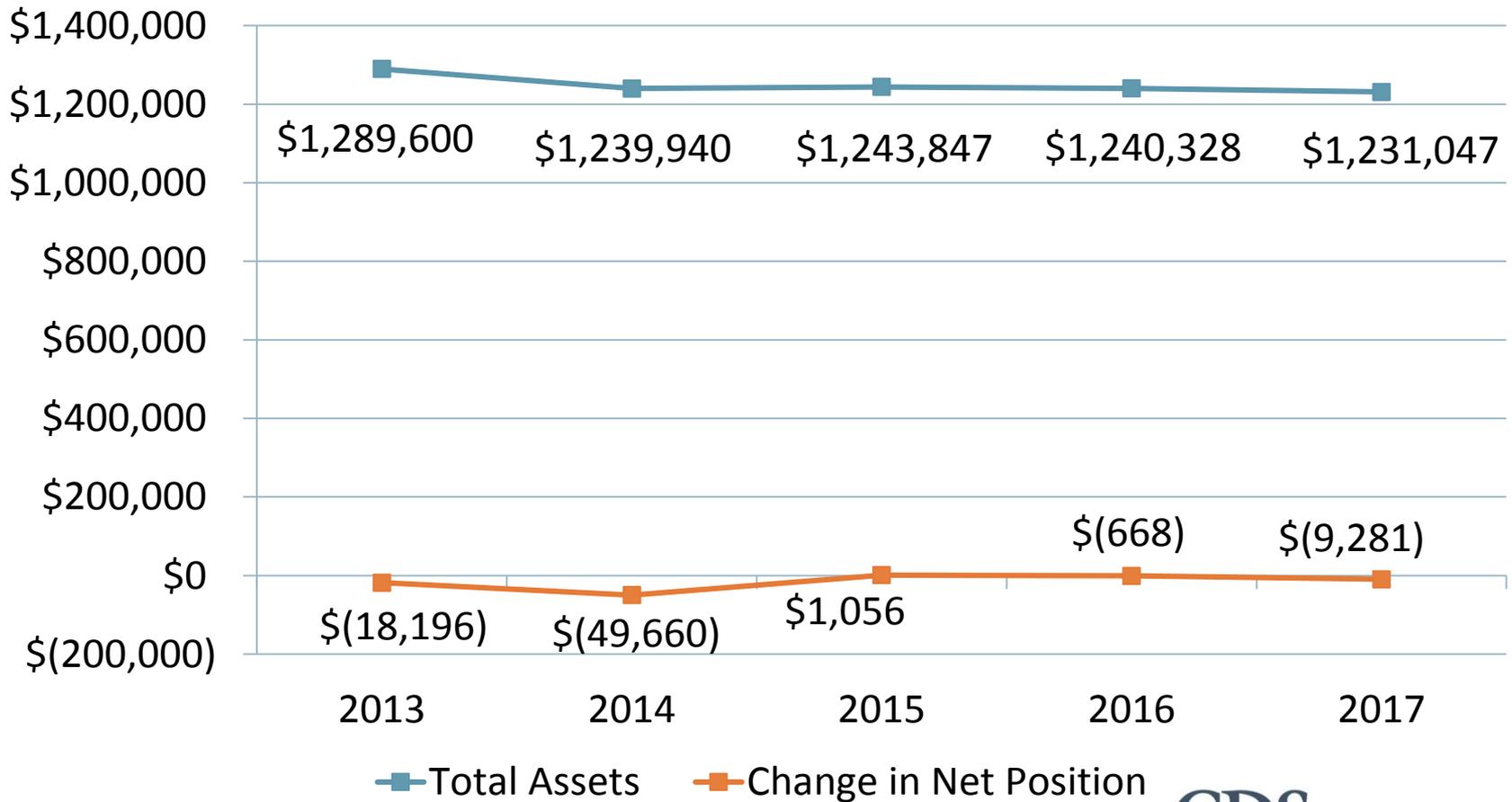
2017 Governmental Expenditure Breakdown



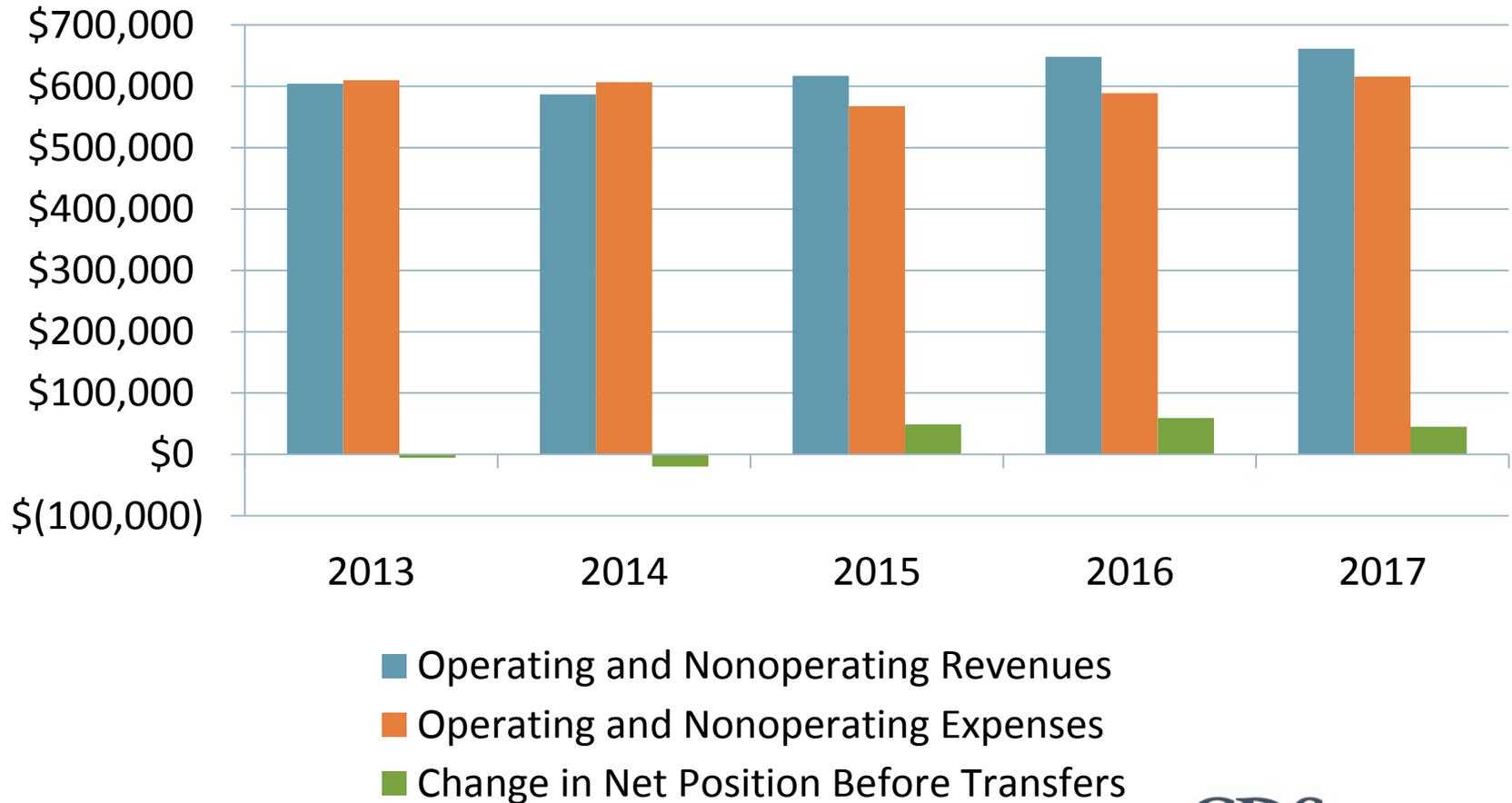
General Fund Revenues vs. Expenditures

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,568,542	\$ 1,568,542	\$ 1,589,686	\$ 21,144
Special Assessments			56	56
Licenses and Permits	38,400	38,400	34,445	(3,955)
Intergovernmental	1,127,716	1,127,716	1,181,502	53,786
Charges for Services	220,633	220,633	222,949	2,316
Fines and Forfeits	20,500	20,500	16,379	(4,121)
Investment Income	50,000	50,000	21,279	(28,721)
Miscellaneous				
Rents	67,700	67,700	76,597	8,897
Refunds and Reimbursements	429,464	429,464	444,787	15,323
Donations	1,000	1,000	2,615	1,615
Other	10,000	10,000	7,060	(2,940)
Total Revenues	<u>3,533,955</u>	<u>3,533,955</u>	<u>3,597,355</u>	<u>63,400</u>
EXPENDITURES				
Current				
General Government	704,100	704,100	686,142	(17,958)
Public Safety	1,081,600	1,081,600	1,092,974	11,374
Public Works	679,500	679,500	625,893	(53,607)
Culture and Recreation	600,100	600,100	646,091	45,991
Airport	54,900	54,900	75,085	20,185
Public Transit	7,500	7,500	9,633	2,133
Debt Service	90,865	90,865	46,456	(44,409)
Total Expenditures	<u>3,218,565</u>	<u>3,218,565</u>	<u>3,182,274</u>	<u>(36,291)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	315,390	315,390	415,081	99,691
OTHER FINANCING SOURCES (USES)				
Transfers In	171,650	171,650	152,423	(19,227)
Transfers Out	(625,000)	(625,000)	(625,000)	
Sale of Property			195,331	195,331
Total Other Financing				
Sources (Uses)	<u>(453,350)</u>	<u>(453,350)</u>	<u>(277,246)</u>	<u>176,104</u>
Net Change in Fund Balances	<u>\$ (137,960)</u>	<u>\$ (137,960)</u>	<u>\$ 137,835</u>	<u>\$ 275,795</u>

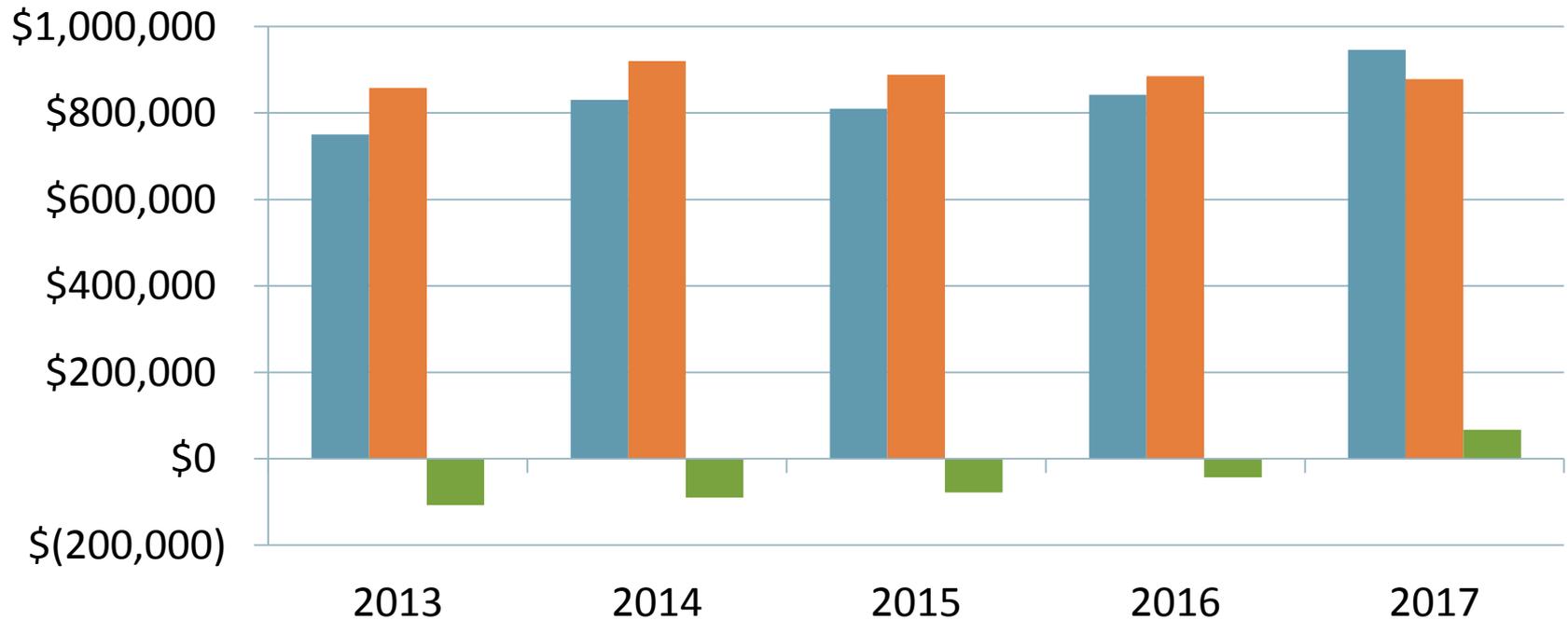
Economic Development Revolving Trust Fund



Water Fund

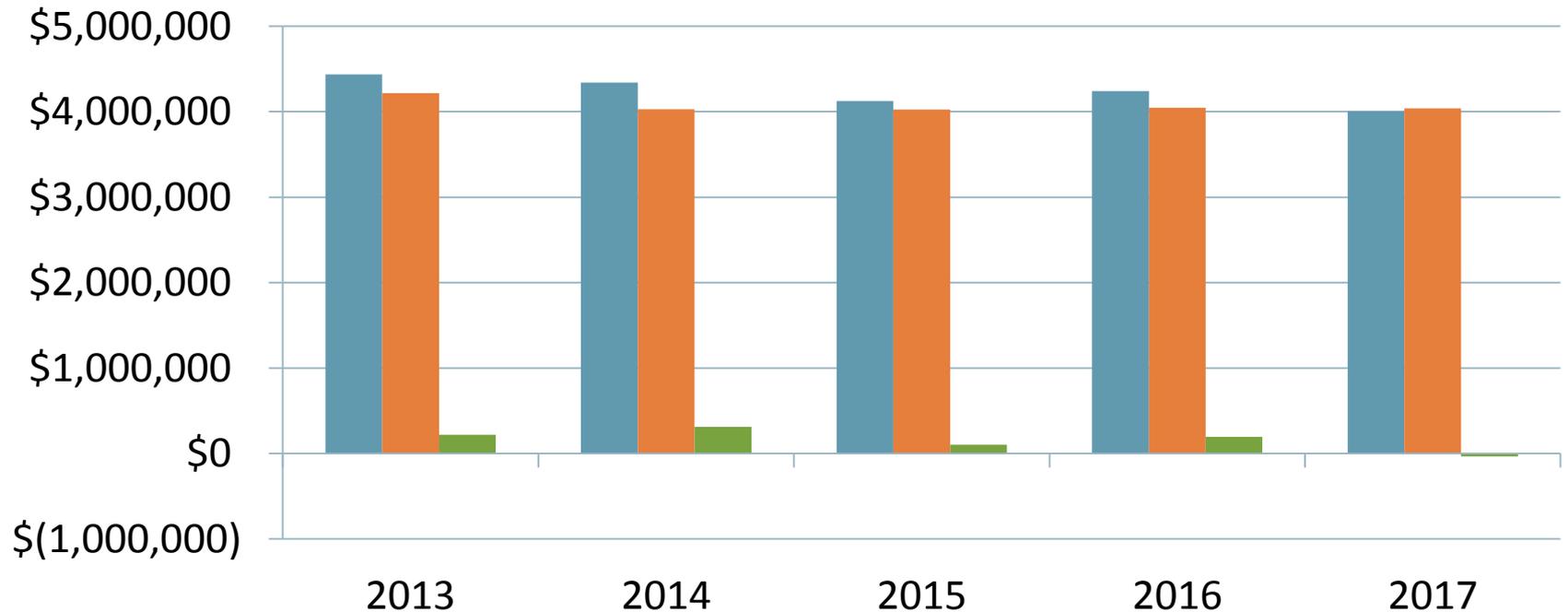


Sewer Fund



- Operating and Nonoperating Revenues
- Operating and Nonoperating Expenses
- Change in Net Position Before Transfers

Electric Fund

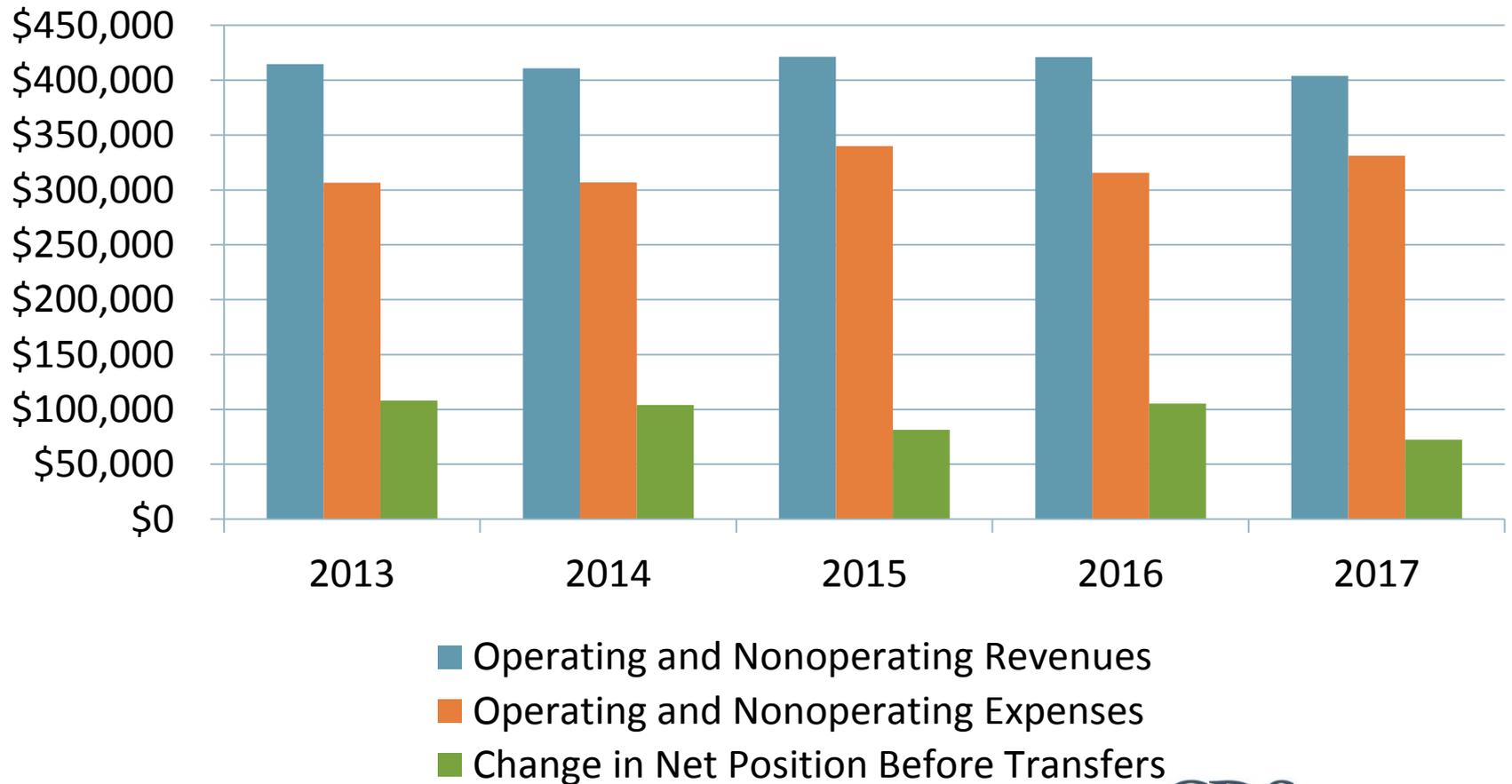


- Operating and Nonoperating Revenues
- Operating and Nonoperating Expenses
- Change in Net Position Before Transfers

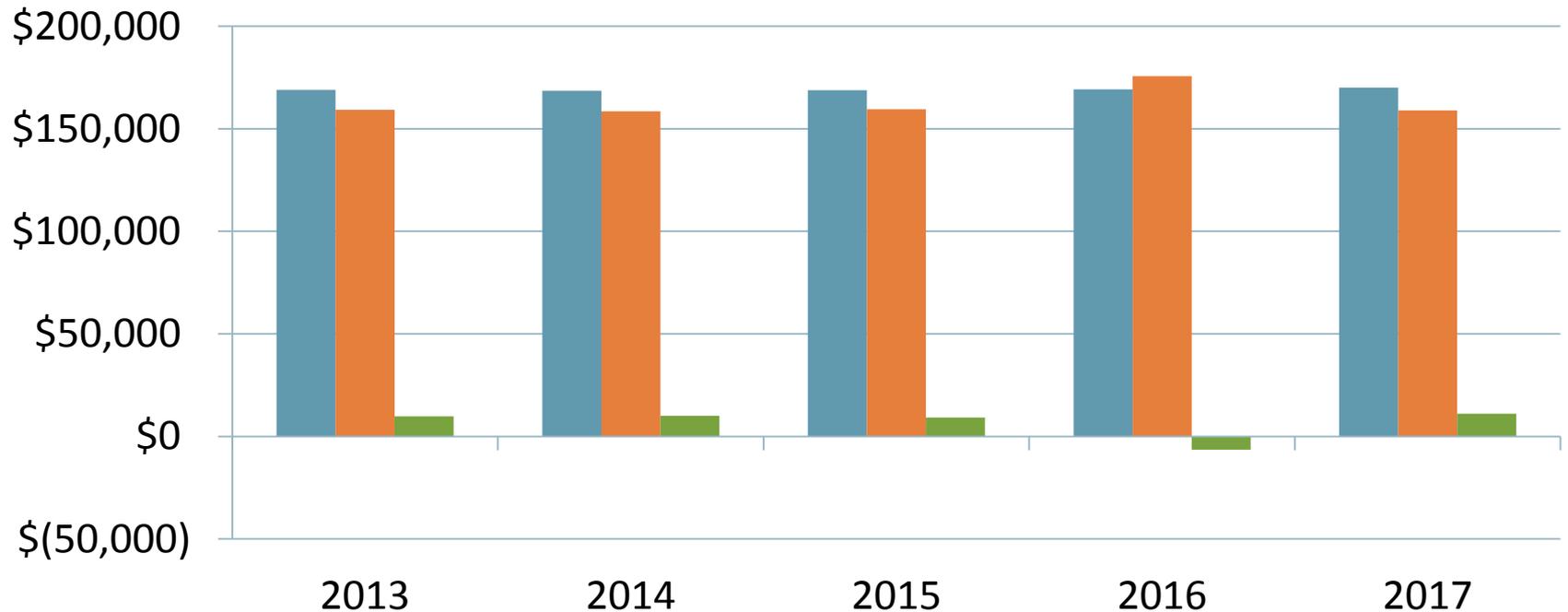
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Liquor Fund



Sanitation Fund



- Operating and Nonoperating Revenues
- Operating and Nonoperating Expenses
- Change in Net Position Before Transfers

Compliance Section

Minnesota Legal Compliance (page 101)

- In accordance with Audit Guide issued by OSA
- No compliance issues noted

Government Auditing Standards (pages 102-103)

- Internal Control
 - One material weakness noted:
 - Limited Segregation of Duties
- Compliance and Other Matters
 - No instances of noncompliance or other matters noted

Required Communications

- Accounting Practices
- Difficulties Encountered
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Accountants
- Other Audit Findings or Issues

Management Letter

General Recommendations:

- Prior Year Item:
 - Upcoming Government Accounting Standards Board Statement No. 75

Questions or Comments:

Contact Information:

Darrin Ogdahl, CPA

dogdahl@cdscpa.com

320-214-2908

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CONWAY, DEUTH & SCHMIESING

PRAIRIE FIVE COMMUNITY ACTION COUNCIL, INC.

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FAX: 320/269-6570

TDD: 320/269-6988

www.prairiefive.com

E-mail prairiefive@prairiefive.org

Branch Offices

Benson

Canby

Ortonville

Madison



Mission Statement: Working together to strengthen the quality of life in our communities.

May 21, 2018

Rob Wolfington, City Manager
1410 Kansas Avenue
Benson, MN 56215

Dear Mr. Wolfington:

We now have a clearer picture of funding and our expenses, we can now give you a more definitive answer as to the 2019 funding request for the cities and counties. We will not be increasing our request of **\$7,000** for operating the year of 2019; we have not changed this over the last 7 years and feel this will be sufficient. We analyzed our expenditures and revenues and bill on a bi-annual basis. Please see the following information for the amount we have requested each year from 2013 through 2017 to give you an idea of our total revenues, operating costs and funding breakdown that we have included below.

REVENUE AND EXPENSES 2014-2017

System:	Total Operating Costs	Total Operating Revenue
2014	\$1,682,381	\$1,921,867
2015	\$1,684,214	\$1,896,709
2016	\$2,000,208	\$2,281,049
2017	\$2,401,084	\$2,530,438

Funding Breakdown from Cities and Counties 2014 - 2017

	DOT Funding	Cities/Counties
2014	\$1,300,068	\$77,000 (\$7,000 Each City and County)
2015	\$1,269,419	\$77,000 (\$7,000 Each City and County)
2016	\$1,572,500	\$79,917 (\$7,000 Each City and County)
2017	\$1,853,984	\$84,000 (\$7,000 Each City and County)

The Remainder of Revenue comes from Fares, Donations, and Contract Revenues to equal Total Operating Revenues.

To help you with future planning we have also included a Vehicle Replacement Chart for 2017 through 2020 with the estimated amount needed for the local match. We will be replacing two buses in 2019 and one maintenance vehicle. We were planning on replacing 3 buses in 2019, however, due to good maintenance, we feel we will only need to replace 2 this year. We will be asking for the 20% local match for the service vehicle. Planning for 2019, we will be replacing 2 buses and 1 service vehicle. The cost to each of the cities and counties, is estimated at \$3,667. For 2019, with buses estimated at a cost of \$85,000 each equaling a total of \$170,000 and the service vehicle we estimate at \$50,000.00, our match of the total \$220,000 is 20% or \$44,000. This total split by the 12 cities and counties equals \$3,667 each for local capital cost.

Years of the Bus	Approximate cost Per County/City	Replacement Year	In the 10yr Capital plan
2006	\$1,320	2017	Yes
2007	\$1,320	2017	Yes
2009	\$1,350	2018	Yes
2009	\$1,350	2018	Yes
2009	\$1,417	2019	Yes
2009	\$1,417	2019	Yes
2009	\$833	2019	Yes
2013	\$1,467	2020	Yes
2011	\$1,467	2020	Yes

To summarize the TOTAL we are asking for from each city and county to budget in for 2019 will be **\$10,667.00**. Half of the operating will be billed for in July 2019 and after December 2019 sometime in late January just as it has been done in the past, due to the fact we have to wait to close out for the year after we finish our billing for December.

If you have questions or if you would like us to meet with you, please call 877-757-4337 or 320-269-6578. Let us know when would be a good time and place. Thank you for your time and support to the Prairie Five RIDES program.

Sincerely,



Ted Nelson
Prairie Five Rides
Program Manager

PRAIRIE FIVE DOT RIDES

	TOTALS	Appleton	Benson	Canby	Madison	Ort	BS	CH	LQP	SW	YM	BS MSI	Ort 2	Monte	Monte 2	Dawson	Clara City	Clarkfield	
JAN	2017	17,819	1397	3589	1519	1426	2144	110	276	195	110	334	626	224	4245	296	1328	0	0
	2018	16,683	1179	3259	1300	1379	1811	54	218	132	144	270	654	232	4536	369	1122	15	9
FEB	2017	16,385	1285	3028	1317	1478	1930	82	227	185	114	356	591	206	4205	232	1149	0	0
	2018	15,209	1165	2693	1266	1323	1776	36	178	142	156	253	589	157	4071	314	1067	15	8
MAR	2017	18,450	1434	3469	1355	1626	2242	127	230	164	146	396	678	257	4652	291	1383	0	0
	2018	15,086	1064	2611	1117	1243	1690	53	199	153	152	286	597	198	4347	316	1017	24	19
APR	2017	14,367	1033	2045	1168	1307	1879	113	189	144	136	282	576	212	3875	209	1199	0	0
	2018	15,560	1094	2870	1120	1454	1866	59	226	116	142	276	626	198	4042	300	1148	17	6
MAY	2017	15,056	1010	2262	1184	1410	1504	88	194	239	128	267	625	218	4475	217	1235	0	0
	2018	0																	
JUNE	2017	11,683	702	2034	1295	1004	564	124	199	275	156	274	661	0	3498	0	897	0	0
	2018	0																	
JULY	2017	9,591	509	1647	1032	720	565	105	196	124	102	238	489	0	3103	0	761	0	0
	2018	0																	
AUG	2017	10,042	402	1770	642	690	524	111	214	99	134	246	589	0	3685	63	873	0	0
	2018	0																	
SEP	2017	14,042	917	2374	1064	1092	1811	76	241	88	76	250	590	220	3990	310	943	0	0
	2018	0																	
OCT	2017	15,493	994	2505	1301	1255	2059	66	191	145	168	229	631	150	4516	309	959	15	0
	2018	0																	
NOV	2017	15,519	1015	2694	1302	1385	1991	89	213	162	157	256	593	213	4125	325	939	31	29
	2018	0																	
DEC	2017	13,478	896	2482	1112	1204	1547	64	165	143	130	250	459	122	3760	272	832	24	16
	2018	0																	
Total	2017	171,925	11,594	29,899	14,291	14,940	17,277	1,256	2,513	1,950	1,677	3,587	6,771	0	44,641	0	11,690	62	45
Total	2018	62,538	4,502	11,433	4,803	5,811	5,336	369	711	569	728	1,435	2,038	4,629	13,254	2,147	3,223	60	42

Note: The data below indicates the number of rides by passenger's resident county

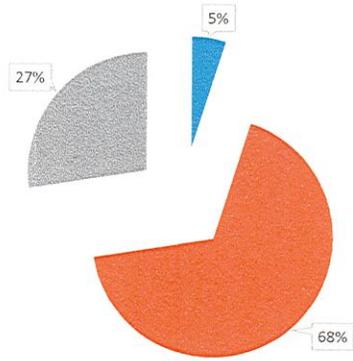
Quarterly DOT Ride Count

	Appleton	Benson	Canby	Madison	Ort	BS	CH	LQP	SW	YM	BS MSI	Ort 2	Monte	Monte 2	Dawson	Clara City	Clarkfield
1st	3408	8563	3683	3945	5277	143	595	427	452	809	1840	587	12954	999	3206	54	36
2nd	1094	2870	1120	1454	1866	59	226	116	142	276	626	198	4042	300	1148	17	6
3rd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4th	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	4502	11433	4803	5399	7143	202	821	543	594	1085	2466	785	16996	1299	4354	71	42

TOTAL DOT RIDES

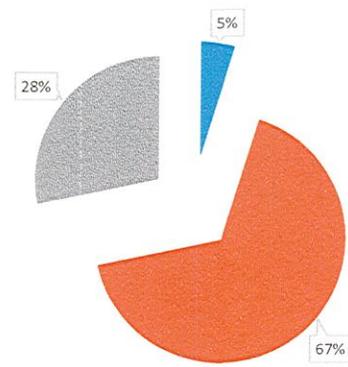
	DISABLED	SENIOR	ADULT	CHILD
JAN	3773	1575	3669	3108
FEB	3431	1547	3151	2818
MAR	3544	1618	3142	2667
APR	3485	1623	2987	2939
MAY	0	0	0	0
JUNE	0	0	0	0
JULY	0	0	0	0
AUG	0	0	0	0
SEPT	0	0	0	0
OCT	0	0	0	0
NOV	0	0	0	0
DEC	0	0	0	0
TOTAL	62538	14233	6363	12949

2014



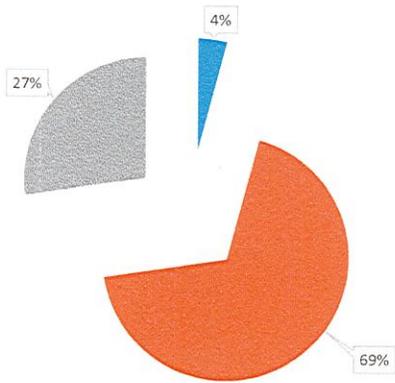
■ CITIES-COUNTIES ■ DOT FUNDING ■ FARES/ CONTRACTS, etc...

2015



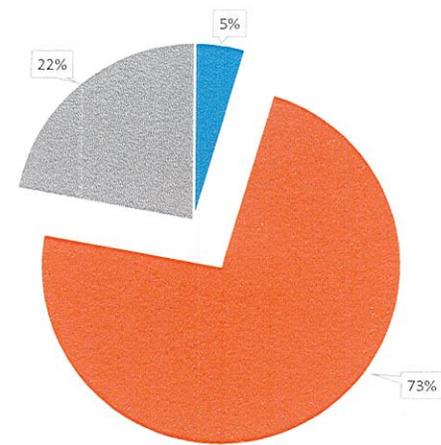
■ CITIES-COUNTIES ■ DOT FUNDING ■ FARES/ CONTRACTS, etc...

2016



■ CITIES-COUNTIES ■ DOT FUNDING ■ FARES/ CONTRACTS, etc...

2017



■ CITIES-COUNTIES ■ DOT FUNDING ■ FARES/ CONTRACTS, etc...

BUDGET APPROVAL REQUEST FOR 2019 FOR Prairie Five RIDES

5/21/2018

ESTIMATED EXPENSES	VAN EXPENSES	DOT	OUT OF REGION	Capital Exp.	NSE Contract
PERSONNEL EXPENSES	\$29,930	\$1,678,911	\$26,105	\$0	\$40,500
ADMINISTRATIVE EXPENSES	\$2,025	\$142,650	\$10,000	\$0	\$23,750
VEHICLE CHARGES	\$3,475	\$210,500	\$400	\$0	\$4,000
VAN/GARAGE LEASES	\$200	\$100,000	\$1,200	\$0	\$7,700
MILEAGE VOLUNTEER DRIVERS	\$0	\$139,500	\$71,200	\$0	\$0
INSURANCE CHARGES	\$1,550	\$90,000	\$2,000	\$0	\$2,250
TAXES/FEES	\$75	\$2,300	\$150	\$0	\$0
CAPITOL EXPENSES	\$0	\$0	\$0	\$220,000	\$0
TOTAL ESTIMATED EXPENSES	\$37,255	\$2,363,861	\$111,055	\$220,000	\$78,200

It is estimated that 95% of the van expenses can be applied to the DOT

TOTAL ESTIMATED EXPENSES AFTER VAN APPLIED TO DOT **\$2,810,371**

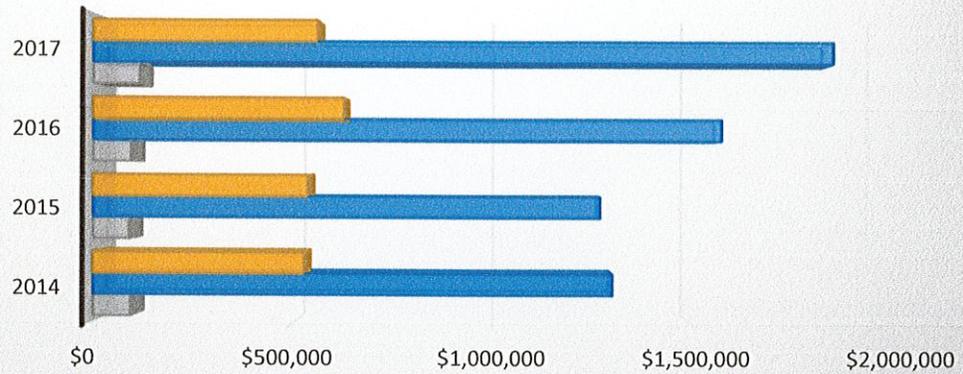
TOTAL ESTIMATED EXPENSES from FY 2017 and 1st qtr 2018

ESTIMATED REVENUES		
DOT FUNDING FOR 18	\$2,250,000	
85% OF FUNDING BASE FROM		
DOT on \$	2,363,861	\$2,009,282
Dot and local match for 3 vehicle		\$220,000
100% of the NSE Budget		\$78,200
FARES/CONTRACTS/DONATIONS		\$450,000
CITIES/COUNTIES		\$84,000

TOTAL ESTIMATED REVENUE FY 2019 **\$2,841,482**

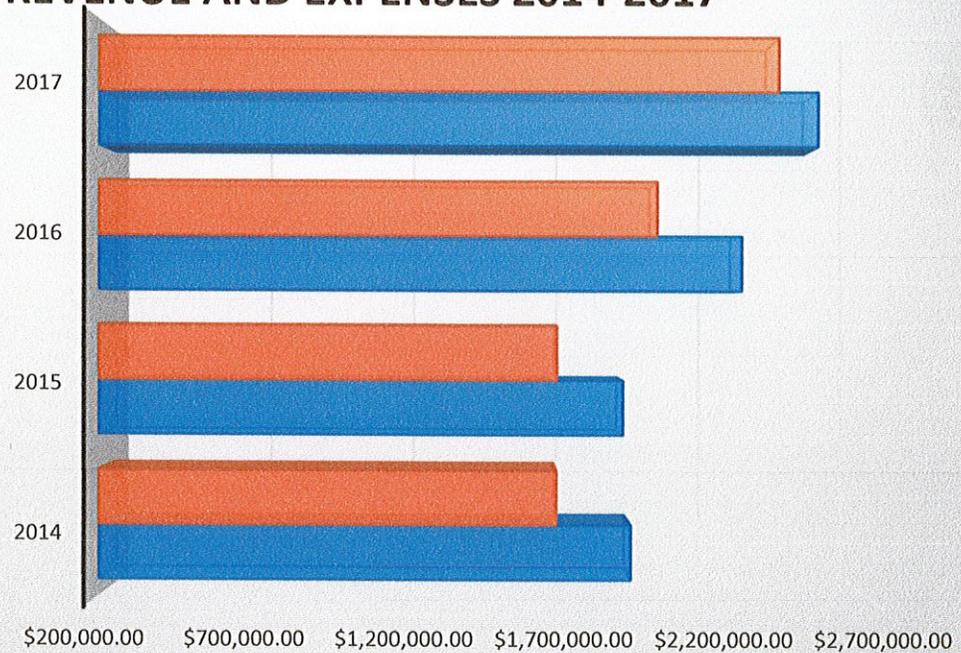
Estimated Revenue over Expenses FY 2019 **\$31,111**

FUNDING BREAKDOWN 2014-2017



	2014	2015	2016	2017
FARES/ CONTRACTS, ect...	\$527,505	\$536,913	\$626,842	\$560,854
DOT FUNDING	\$1,300,068	\$1,269,419	\$1,572,500	\$1,853,984
CITIES-COUNTIES	\$94,294	\$90,377	\$94,717	\$115,600

REVENUE AND EXPENSES 2014-2017



	2014	2015	2016	2017
TOTAL OPERATING COSTS	\$1,682,381.81	\$1,684,213.84	\$2,007,208.42	\$2,401,084.85
TOTAL OPERATING REVENUE	\$1,921,867.55	\$1,896,708.79	\$2,281,049.29	\$2,530,438.53

14th Street Reconstruction Project

Bid packages were sent out to 4 different qualified contracting companies and the City only received one quote for service. Each company was given sufficient time to submit a formal quote.

Recommend: T & K Kennedy Excavating Inc.

Subd. 4. Contracts exceeding \$25,000 but not \$100,000.

If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$100,000, the contract may be made either upon sealed bids or by direct negotiation, **by obtaining two or more quotations for the purchase or sale when possible**, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one year after receipt thereof.

Proposal

- GENERAL EXCAVATING
- GRAVEL
- BLACK DIRT
- BACK HOE WORK

T & K KENNEDY EXCAVATING, INC.

250 Hwy. 12 SE, Benson, MN 56215
OFFICE 320-842-4911 FAX 320-843-4727

Licensed Designer & Installer of Septic Systems

- SNOW REMOVAL
- CAT WORK
- DEMOLITION
- WATER AND SEWER

PROPOSAL SUBMITTED TO: City of Benson		PHONE:	DATE: 4/27/18
STREET: 1410 Kansas Ave		JOB NAME: Water and Sewer Replacement	
CITY, STATE, AND ZIP CODE: Benson, MN 56215		JOB LOCATION: 14th St N between Nevada and Montana Ave	
ARCHITECT:	DATE OF PLANS:	JOB PHONE:	

We hereby submit specifications and estimates for:

Remove 6" water main and replace with 591' of 8" water main	\$14,775.00
Install 20' of 10" water main, disconnect 4" water main, install 8"x10" Tee and 8" gate valve	2,500.00
Remove 4 hydrants	2,000.00
Install 2 hydrants and gate valves	3,500.00
Disconnect 4" water main	3,000.00
Reconnect 10 water services	7,500.00
Install 6"x8" reducer and gate valve	1,750.00
Remove and replace 12" sanitary sewer: 265'	9,275.00
Remove and replace 12" sanitary sewer: 327'	11,445.00
Remove and replace 12" sanitary sewer: 32'	1,280.00
Remove and replace 8" sanitary sewer: 40'	2,000.00
Reconnect 10 sewer services	10,000.00
Remove and replace 2 manholes	5,000.00
Connect new 12" sanitary sewer to existing in 2 locations	1,500.00
Connect new 8" sanitary sewer to existing in 1 location	750.00

Continued on next page

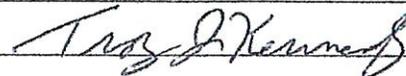
We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

_____ dollars (\$ _____).

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature _____



Note: This proposal may be withdrawn by us if not accepted within _____ days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Signature _____

Proposal

- GENERAL EXCAVATING
- GRAVEL
- BLACK DIRT
- BACK HOE WORK

T & K KENNEDY EXCAVATING, INC.

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PROPOSAL SUBMITTED TO: City of Benson		PHONE:	DATE: 4/27/18
STREET: 1410 Kansas Ave		JOB NAME: Water and Sewer Replacement	
CITY, STATE, AND ZIP CODE: Benson, MN 56215		JOB LOCATION: 14th St N between Nevada and Montana Ave	
ARCHITECT:	DATE OF PLANS:	JOB PHONE:	

We hereby submit specifications and estimates for: **Continued**

Install new storm sewer: 68' of 24" RCP	2,176.00
Install new storm sewer: 97' of 15" RCP	2,134.00
Install new storm sewer: 78' of 12" RCP	1,716.00
Reconnect 24" RCP to existing	750.00
Install 4 2'x3' catch basins	4,000.00
Install 1 manhole	1,750.00
Install 240' of 4" sump line	1,920.00
Install 4 stub outs for sump line	600.00
Pumping water at water main tie in points	1,500.00
Truck time used on site	1,995.00
Grading road to bottom of gravel elevation	2,625.00

City of Benson to:

- Furnish all material to complete project
- Testing
- Surveying and staking

~~We Propose~~ hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

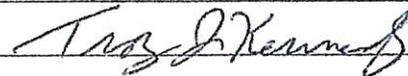
Ninety seven thousand four hundred forty one dollars and 00/100 dollars (\$**97,441.00**).

Payment to be made as follows:

Progress payments

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature _____



Note: This proposal may be withdrawn by us if not accepted within _____ days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Signature _____

2018 City of Benson Electric Project Bids

	Border States	DSG	Irby	JT
1. 1/0 primary 12,500 feet	\$29,375.00	Wire not proven	\$25,362.50	
2. 4/0 secondary 5,000 feet	\$7,150.00	\$6900.00	\$6,370.00	
3. (2) 15 kva transformer	\$2,800.00	\$3,600.00	\$3,306.00	
4. 112.5 kva transformer	\$7,236.00	\$5,600.00	\$6,293.00	
5. Basement for 112.5 kva		\$1,065.88		
6. (9) Secondary peds	\$1,374.48	\$1,611.00	\$1,395.00	
7. (80) 1/0 elbows	\$2,204.40	\$2,296.00	\$2,328.00	
8. (15) 4 point junctions	\$2,122.20	\$2,235.00	\$1,844.25	
9. (5) 3 phase sectionalizer and basements	\$4,907.55	\$4,365.00	\$4,095.00	
10. Switch with basement	\$21,309.00	\$13,488.00	\$15,235.00	
11. 5,000 feet 1 ¼ interduct	\$2,449.25	\$2,150.00	\$2,300.00	
12. 21 45 degree pvc				\$1,791
Total: \$68,145.51				

05/24/18
11:10:09

CITY OF BENSON
BUDGET REPORT
FOR MONTH ENDED 30Apr2018

PAGE # 1

DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
GENERAL FUND REVENUES						
TAXES	1,198,717.17	1,338,191.86	26,213.82	14,197.68	1,427,046.00	1
ABATEMENTS		19.30				
LODGING TAXES	25,899.47	24,307.14	4,356.86	4,271.54	25,000.00	17
FRANCHISE FEES	217,742.87	227,168.41	57,644.98	45,711.40	210,000.00	22
BUSINESS LICENSES	8,045.00	8,593.31	7,845.00	8,195.00	8,000.00	102
NON-BUSINESS LICENSES	310.00	965.00	290.00	110.00	400.00	28
BUILDING PERMITS	20,418.84	24,886.75	2,946.75	2,528.75	30,000.00	8
LOCAL GOVERNMENT AID	988,807.00	992,959.00			1,045,773.00	
HOMESTEAD & AG CREDIT AID	308.80	311.61				
POLICE TRAINING REIMBURSEMENT	2,501.29	2,225.49			2,500.00	
INSURANCE PREMIUM TAX-FIRE	44,076.38	41,149.20	1,000.00		40,000.00	
INSURANCE PREMIUM TAX-POLICE	49,612.84	58,781.08			55,000.00	
AIRPORT MAINTENANCE	28,211.07	23,603.19			24,257.00	
TRANSIT REFUNDS	111,600.00					
OTHER FED/STATE/LOCAL GRANTS	38,925.87	62,473.30	4,750.00	2,500.00	23,000.00	11
POLICE SERVICES	11,430.90	3,109.00	2,500.00	160.00	5,500.00	3
DARE REVENUES		115.00		10.00		
DOG POUND REVENUES	620.00	540.00	60.00	60.00	500.00	12
COPS IN SCHOOLS REIMBURSEMENT	26,838.00	32,886.00	7,371.00	7,560.00	38,000.00	20
TOWNSHIP FIRE CONTRACTS	66,377.00	61,109.00	60,004.00	64,294.00	64,294.00	100
FIRE DEPARTMENT CALLS	28,710.22	21,565.16	(384.84)	2,595.15	20,000.00	13
RESQUE SQUAD CALLS	2,092.50	7,888.44	(1,072.50)	(1,793.26)	2,000.00	(90)
BUILDING INSPECTIONS SERVICES	36,833.43	38,840.21	9,530.29	10,955.90	40,000.00	27
STREET REPAIR FEES	4,500.00	2,700.00	600.00	2,100.00	3,500.00	60
EQUIPMENT RENTALS	825.00	1,587.50	1,337.50		1,500.00	
WEED REMOVAL CHARGES	1,481.53	1,197.00			1,500.00	
SWIMMING POOL RECEIPTS	47,499.16	51,292.65	271.36	304.11	50,000.00	1
POOL CONCESSION SALES	9,615.46	11,931.25			10,000.00	
ARMORY USE FEES	7,616.25	7,863.75	3,092.50	3,703.75	6,000.00	62
PARK FEES	24,308.69	19,139.54	4,096.18	6,084.77	20,000.00	30
TREE REMOVAL RECEIPTS	8,096.00	4,395.38	(608.50)	449.00	4,000.00	11
BUS FARES	19,254.36					
BUS SIGN ADVERTISING	320.00					
HANGER RENTALS - AIRPORT	16,130.50	11,975.00	4,965.00	3,745.00	12,000.00	31
AIRPORT LAND REVENUES	6,995.00	6,995.00	6,995.00	534.00	7,500.00	7
SALE OF LOTS - CEMETERY	15,720.00	4,360.00	1,160.00	400.00	7,000.00	6
SODDING FEES - CEMETERY	700.00	1,490.00	340.00	450.00	600.00	75
CEMETERY MEMORIALS						
CEMETERY MONUMENT FEES	450.00	600.00		100.00	300.00	33
PARK SIGN RENTALS	185.00	150.00	70.00		200.00	
COURT FINES	20,998.51	15,378.52	4,391.21	7,608.19	20,000.00	38
PARKING FINES	1,010.00	1,000.00	1,000.00	3,259.75	500.00	652

05/24/18
11:10:09

CITY OF BENSON
BUDGET REPORT
FOR MONTH ENDED 30Apr2018

PAGE # 2

DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
	-----	-----	-----	-----	-----	-----
SPECIAL ASSESSMENTS	139.17	56.43		53.88		
INTEREST EARNINGS	44,443.31	41,710.97	13,570.58	18,958.71	45,000.00	42
UNREALIZED GAIN (LOSS) ON INVEST	956.87	(20,432.49)				
PROPERTY RENTS	2,250.12	6,425.00	1,200.00	10,595.00		
CIVIC CENTER RENT	44,439.00	41,600.00	9,375.00	3,125.00	35,000.00	9
DONATIONS	4,325.00	2,500.00		1,100.00	1,000.00	110
SALE OF PROPERTY		195,330.50	196.00	229.90		
REFUNDS & REIMBURSEMENTS	42,679.42	44,490.92	13,314.65	6,911.40	40,000.00	17
REIMBURSEMENTS - GAS & OIL	34,138.44	34,476.91	7,508.19	7,631.96	30,000.00	25
OTHER REVENUE	6,857.07	5,805.99	1,958.71	980.02	5,000.00	20
MANAGEMENT FEE-EDA & RL FUND	16,713.00	18,515.00			16,000.00	
MANAGEMENT FEES - GARBAGE FUND	9,014.00	9,194.00	3,066.00	2,345.91	9,384.00	25
MANAGEMENT FEE - WATER FUND	39,327.00	40,110.00	13,370.00	10,229.91	40,920.00	25
MANAGEMENT FEE - ELECTRIC FUND	176,908.00	180,446.22	60,150.06	46,014.27	184,056.00	25
MANAGEMENT FEE - LIQUOR FUND	26,118.00	26,640.00	8,880.00	6,792.00	27,168.00	25
MANAGEMENT FEE - SEWER FUND	51,053.00	52,073.78	17,357.94	13,277.91	53,112.00	25
MANAGEMENT FEES - TAX INCREMENT						
TRANSFER FROM OTHER FUNDS	1,443.00	1,516.00			1,650.00	
TRANSFER FROM LIQUOR FUND	80,000.00	80,000.00	80,000.00		80,000.00	
TRANSFER FROM UTILITY FUND	53,406.28	70,907.00			90,000.00	
TOTAL GENERAL FUND REVENUES	3,727,994.79	3,945,109.27	440,712.74	318,340.60	3,864,160.00	8
GENERAL FUND EXPENDITURES						
MAYOR & COUNCIL						
SALARIES - CITY COUNCIL	15,610.00	15,355.00	5,280.00	4,440.00	16,000.00	28
PENSIONS	1,194.25	1,174.72	403.94	339.68	1,200.00	28
OFFICE SUPPLIES	804.55	234.57	15.00	17.98	100.00	18
MAYOR & COUNCIL CONTINGENCY		59.98		1,100.02	1,000.00	110
TRAVEL EXPENSE	878.03	691.59	387.41	482.12	700.00	69
TRAINING & INSTRUCTION	1,519.71	751.55	501.55	1,302.50	1,200.00	109
PRINTING & PUBLISHING	3,799.75	4,379.34	1,161.30	954.20	4,500.00	21
OTHER INS - PUBLIC OFF LIAB	9,724.26	9,629.80	9,629.80	9,674.00	10,000.00	97
DUES & SUBSCRIPTIONS	9,021.00	10,392.00	6,910.00	6,897.00	9,200.00	75
TOTAL: MAYOR & COUNCIL	42,551.55	42,668.55	24,289.00	25,207.50	43,900.00	57
ADMINISTRATION & FINANCE						
SALARIES	283,546.96	292,045.01	99,323.33	103,124.51	305,600.00	34
PENSIONS	50,580.94	51,875.53	18,938.99	19,859.19	54,400.00	37
HEALTH, LIFE, DISB + CAFETERIA	67,401.52	70,394.90	28,912.00	27,204.79	71,500.00	38
OFFICE SUPPLIES	3,875.15	4,531.47	1,558.64	1,129.02	5,000.00	23
DUPLICATING & COPYING	2,828.31	2,862.77	967.20	943.71	3,000.00	31

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CITY OF BENSON
BUDGET REPORT
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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
POSTAGE	2,349.32	1,873.82	73.20		2,000.00	
SAFETY AND DRUG TESTING	2,528.75	602.45	351.80		2,000.00	
GAS & OIL	1,542.80	1,343.28	442.41	379.95	2,000.00	19
EQUIPMENT REPAIR PARTS	3,964.95	1,210.02	489.59	256.32	3,000.00	9
SMALL TOOLS AND EQUIPMENT	5,471.41	5,982.07	963.07	880.64	5,000.00	18
UTILITY CONTRACTED SERVICES	14,400.00	14,400.00	4,800.00	4,800.00	14,400.00	33
OTHER CONTRACTED SERVICES	11,500.25	16,652.29	2,859.54	5,477.50	15,000.00	37
CONSULTING SERVICES	40,303.55	18,813.50	3,127.00	2,954.87	40,000.00	7
TELEPHONE	9,107.66	9,331.51	3,067.66	3,355.24	9,000.00	37
TRAVEL EXPENSE	4,114.98	7,090.98	3,204.89	3,404.75	5,000.00	68
TRAINING & INSTRUCTION	2,026.43	2,498.00	1,128.04	2,555.00	2,500.00	102
PUBLIC INFORMATION						
INSURANCE	7,485.00	7,102.00	7,102.00	7,412.00	8,000.00	93
WORKERS COMPENSATION	1,893.22	1,334.46	1,334.46	1,399.34	2,000.00	70
DUES & SUBSCRIPTIONS	2,645.24	2,566.37	1,309.45	616.95	3,000.00	21
TOTAL: ADMINISTRATION & FINANCE	517,566.44	512,510.43	179,953.27	185,753.78	552,400.00	34
ELECTIONS						
TEMPORARY SALARIES	2,272.92	2,092.28	770.94		2,500.00	
OFFICE SUPPLIES	1,331.56	3,925.80	1,311.54	3,470.00	2,000.00	174
TOTAL: ELECTIONS	3,604.48	6,018.08	2,082.48	3,470.00	4,500.00	77
AUDITING & ACCTING SERVICES	23,650.00	23,700.00			26,000.00	
ASSESSING SERVICES CONTRACTED	18,832.00	17,204.00			19,000.00	
CITY ATTORNEY						
OFFICE SUPPLIES	1,438.96	336.66	195.19	374.72	1,000.00	37
CITY ATTORNEY CONTRACT	28,000.00	18,385.30	5,179.50	9,387.00	26,000.00	36
TOTAL: CITY ATTORNEY	29,438.96	18,721.96	5,374.69	9,761.72	27,000.00	36
CITY HALL						
BUILDING MAINTENANCE & SUPPL	4,406.61	29,723.10	1,308.59	1,099.16	8,000.00	14
CONTRACTED SERV - CLEANING	4,351.58	4,080.00	1,280.00	640.00	4,500.00	14
INSURANCE	2,461.00	2,029.00	2,029.00	1,187.00	3,000.00	40
UTILITIES	7,194.24	7,470.29	2,392.88	2,836.89	8,000.00	35
HEATING COST	2,884.18	3,772.13	2,538.68	3,172.20	3,000.00	106
TOTAL: CITY HALL	21,297.61	47,074.52	9,549.15	8,935.25	26,500.00	34

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CITY OF BENSON
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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
POLICE DEPARTMENT						
SALARIES	485,745.22	535,290.69	171,189.38	170,198.37	549,400.00	31
PENSIONS	97,557.44	104,196.49	34,864.55	33,609.90	111,700.00	30
HEALTH, LIFE & DISB INSURANCE	101,234.56	105,983.04	44,453.16	44,315.81	99,000.00	45
OFFICE SUPPLIES	4,764.97	2,875.95	1,489.79	2,866.75	5,500.00	52
GAS & OIL	15,443.03	16,701.09	5,358.25	5,469.60	19,000.00	29
OPERATING SUPPLIES	19,822.65	10,788.22	1,643.56	2,621.20	20,000.00	13
UNIFORM ALLOWANCE	10,606.99	10,448.50	2,986.03	2,898.30	9,000.00	32
PERSONNEL TESTING & RECRUIT	1,042.15				1,500.00	
INVESTIGATIONS	30,296.00	42,007.72	10,502.33	8,882.76	32,000.00	28
EQUIPMENT REPAIR PARTS	1,147.74	949.86	44.14	51.91	2,600.00	2
EQUIPMENT REPAIRS CONTRACTED	8,416.59	13,420.41	3,881.07	5,837.33	8,000.00	73
BUILDING REPAIRS & MAINT		1,496.00		3,532.99		
SMALL TOOLS & EQUIPMENT	8,913.40	8,656.80	1,990.81	8,942.57	8,600.00	104
CONTRACTED RECORDS MAINT					4,000.00	
CONTRACTED SERVICES-CLEANING				1,360.00	2,400.00	57
TELEPHONE	9,421.28	9,929.25	3,144.60	3,701.47	9,500.00	39
DRUG EDUCATION & ENFORCEMENT	1,569.86	650.48	150.00	123.71	2,600.00	5
DARE EXPENDITURES	1,992.28	2,052.43	2,052.43	1,730.27	2,000.00	87
TRAVEL EXPENSE	2,689.84	5,731.01	3,161.43	2,561.14	4,000.00	64
TRAINING & INSTRUCTION	5,012.76	8,911.21	7,697.52	2,875.28	7,000.00	41
INSURANCE	12,564.00	12,959.00	12,959.00	13,051.00	14,000.00	93
WORKERS COMPENSATION	13,956.82	13,991.17	13,991.17	15,690.81	15,000.00	105
ELECTRIC UTILITIES		1,283.65		1,712.37	4,000.00	43
HEATING COSTS		196.61		1,067.44	2,100.00	51
RENTS	1,485.00	1,680.00	400.00	400.00	2,000.00	20
DUES & SUBSCRIPTIONS	2,864.24	3,128.00	2,365.00	2,863.00	3,000.00	95
DOG POUND EXPENSES	729.00	356.50	20.00	90.00	1,700.00	5
TOTAL: POLICE DEPARTMENT	837,275.82	913,684.08	324,344.22	336,453.98	939,600.00	36
FIRE DEPARTMENT						
PART TIME - SALARIES	48,302.25	58,236.29	2,355.28	5,034.56	49,000.00	10
OFFICE SUPPLIES	252.03	1,115.24	59.58	314.61	750.00	42
GAS & OIL	1,811.13	2,070.58	463.18	665.96	2,000.00	33
OPERATING SUPPLIES	2,202.77	2,088.76	263.66	36.71	3,600.00	1
EQUIPMENT REPAIR PARTS	3,011.48	1,879.26	473.32	372.63	3,000.00	12
EQUIPMENT REPAIR CONTRACTUAL	5,521.24	864.85		1,287.00	5,000.00	26
RADIO REPAIRS CONTRACTED	1,426.58	1,230.84	431.50		1,500.00	
BUILDING MAINTENANCE & SUPPL	3,615.28	8,952.24	732.70	198.23	5,100.00	4
BUILDING REPAIRS CONTRACTED	2,723.00				2,000.00	
SMALL TOOLS & EQUIPMENT	13,459.60	10,216.26	2,501.04	632.85	5,000.00	13

CITY OF BENSON
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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
CONTRACTED SERVICES	1,717.71	558.15	141.31	1,383.19	500.00	277
TRAVEL EXPENSE	3,833.94	3,137.96	1,573.17	3,375.68	3,000.00	113
TRAINING & INSTRUCTION	7,335.00	7,250.42	700.00	2,670.00	6,000.00	45
INSURANCE	6,516.00	5,711.02	5,609.00	5,355.00	7,500.00	71
WORKERS COMPENSATION	6,495.44	7,010.70	7,010.70	7,090.00	7,000.00	101
UTILITIES	5,248.87	4,645.48	1,822.64	2,393.22	4,500.00	53
HEATING COST	1,885.30	2,274.35	1,305.84	1,923.07	3,000.00	64
HYDRANT RENTALS/FIRE SERVICE	10,000.00	10,000.00	3,333.32	3,333.32	10,000.00	33
TRUCK LEASE		46,455.54		30,600.36	90,865.00	34
DUES & SUBSCRIPTIONS	650.00	899.00	849.00	821.00	900.00	91
TOTAL: FIRE DEPARTMENT	126,007.62	174,596.94	29,625.24	67,487.39	210,215.00	32
BUILDING DEPARTMENT						
SALARIES	49,587.20	51,576.00	15,964.00	16,432.00	53,000.00	31
PENSIONS	9,847.53	10,182.62	3,179.73	3,290.25	10,200.00	32
HEALTH, LIFE AND DISABILITY	14,361.28	15,079.84	5,963.59	5,690.99	14,300.00	40
GAS	190.86	300.74	127.47	75.77	500.00	15
OPERATING SUPPLIES	945.17	3,757.28	303.12	72.27	3,200.00	2
CONTRACTED SERV.-OTHER EXPENSE		565.00	565.00	500.00	1,000.00	50
TELEPHONE	610.76	608.85	202.69	203.60	750.00	27
TRAVEL EXPENSE	4,287.32	4,511.54	1,639.14	1,810.12	5,000.00	36
TRAINING & INSTRUCTION	1,066.00	355.00	290.00	310.00	1,000.00	31
DUES & SUBSCRIPTIONS	75.00	75.00	75.00	75.00	100.00	75
TOTAL: BUILDING DEPARTMENT	80,971.12	87,011.87	28,309.74	28,460.00	89,050.00	32
HIGHWAY STREETS & ROADS						
SALARIES	242,838.28	244,718.51	66,268.96	71,522.37	250,200.00	29
PENSIONS	43,340.55	45,233.68	12,569.65	13,191.23	44,100.00	30
HEALTH, LIFE & DISB INSURANCE	30,711.55	31,835.87	13,003.99	12,402.92	31,205.00	40
OFFICE SUPPLIES	86.34	825.79	771.79		500.00	
GAS & OIL	29,510.36	24,062.72	6,549.28	11,244.66	27,000.00	42
OPERATING SUPPLIES	11,665.35	9,179.58	2,809.99	7,348.40	11,000.00	67
STREET MARKINGS & SIGNS	14,047.64	4,637.01	2,388.66	470.50	6,000.00	8
SHOP SUPPLIES	1,097.31	610.26	176.51	99.34	1,000.00	10
EQUIPMENT REPAIR PARTS	7,513.11	23,024.58	8,831.95	6,176.76	12,000.00	51
TIRES	6,235.00	9,858.00			10,000.00	
EQUIPMENT REPAIRS CONTRACTED	13,524.80	14,191.58	4,039.57	4,509.37	8,000.00	56
STREET MAINTENANCE-MATERIALS	16,121.23	6,673.30	202.50	10,966.38	20,000.00	55
STREET MAINT.- SEALCOATING	40,867.56	5,077.50	5,077.50	5,077.50	50,000.00	10
SNOW REMOVAL	15,426.84	4,890.00		4,320.89	10,000.00	43
FLOOD CONTROL						

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
BUILDING MAINTENANCE & SUPPL	19,196.68	10,216.52	6,545.84	2,162.63	5,000.00	43
SMALL TOOLS & EQUIPMENT	1,932.19	1,362.88	408.03	1,159.50	5,000.00	23
TELEPHONE	900.00	900.00	300.00	300.00	900.00	33
TRAVEL EXPENSE	344.25	117.20			350.00	
TRAINING & INSTRUCTION	703.91	1,305.87	326.08	4,400.00	1,000.00	440
INSURANCE	11,599.00	10,826.00	10,826.00	10,157.00	12,000.00	85
WORKERS COMPENSATION	13,781.34	16,315.51	13,284.51	16,608.49	17,000.00	98
UTILITIES	6,243.96	5,991.32	2,239.04	2,124.26	6,500.00	33
HEATING COST	3,376.68	3,921.03	2,359.22	3,432.87	4,500.00	76
STREET LIGHTING UTILITIES	61,790.52	61,357.23	21,414.28	22,052.47	65,000.00	34
LAUNDRY	1,304.94	1,747.77	466.08	584.20	1,000.00	58
TOTAL: STREET DEPARTMENT	594,159.39	538,879.71	180,859.43	210,311.74	599,255.00	35
COMMUNITY EDUCATION FEES	23,184.28	30,790.40			25,000.00	
SENIOR CITIZEN PROGRAM	27,885.97	9,506.92	3,381.75	3,233.39	10,500.00	31
SWIMMING POOL						
TEMPORARY SALARIES	48,240.28	50,053.32			50,000.00	
PENSIONS	3,690.55	3,829.24			4,000.00	
OPERATING SUPPLIES	8,425.87	11,104.39	974.71	958.77	10,200.00	9
BUILDING MAINTENANCE & SUPPL	15,216.70	4,866.24	397.44	114.25	17,000.00	1
BUILDING REPAIRS CONTRACTED	639.24	6,700.88			6,500.00	
CONCESSION SUPPLIES	8,885.86	8,207.98			9,000.00	
TELEPHONE	391.76	394.79	131.32	141.06	450.00	31
INSURANCE	12,521.79	12,344.15	12,344.15	11,994.75	13,000.00	92
UTILITIES	11,088.08	8,896.07	524.92	940.94	11,500.00	8
HEATING COST	5,786.14	7,985.56			7,500.00	
TOTAL: SWIMMING POOL	114,886.27	114,382.62	14,372.54	14,149.77	129,150.00	11
ARMORY						
OPERATING SUPPLIES	41.94	182.75	91.45	19.97	500.00	4
BUILDING MAINT & SUPPLIES	1,755.95	1,776.84	537.72	433.43	3,000.00	14
CONTRACTED SERVICES	409.91	461.11	100.90	166.09	2,000.00	8
TELEPHONE	502.16	506.27	168.50	177.97	500.00	36
INSURANCE	3,761.00	2,733.00	2,733.00	2,369.00	3,000.00	79
UTILITIES	2,093.44	2,112.99	812.47	978.78	2,500.00	39
HEATING COST	1,540.11	1,797.41	1,066.04	1,436.93	2,000.00	72
TOTAL: ARMORY	10,104.51	9,570.37	5,510.08	5,582.17	13,500.00	41

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
PARKS						
SALARIES	103,032.24	103,114.72	26,859.06	23,316.31	94,600.00	25
PENSIONS	13,849.87	13,771.48	4,305.60	3,908.61	15,500.00	25
HEALTH, LIFE & DISB INSURANCE	15,141.41	15,935.28	7,169.00	6,999.85	15,500.00	45
MOSQUITO SPRAY & SUPPLIES	12,000.00	6,700.00		4,926.40	10,000.00	49
CHEMICALS & CHEM SUPPLIES	8,487.43	8,586.93	432.65	1,882.69	9,000.00	21
GAS & OIL	6,687.08	8,342.05	958.61	1,614.39	8,000.00	20
OPERATING SUPPLIES	14,791.14	15,354.84	3,109.27	8,628.41	15,000.00	58
LANDSCAPING MATERIALS	3,973.22	3,349.43	2,256.96	92.95	7,000.00	1
BEAUTIFY BENSON						
EQUIPMENT REPAIR PARTS	11,736.03	11,422.89	3,044.76	2,476.33	29,000.00	9
EQUIPMENT REPAIRS CONTRACTED	3,996.93	4,728.81	905.15	(881.76)	2,000.00	(44)
BUILDING REPAIR AND MAINT	18,331.23	2,446.68	346.16	3,167.67	1,500.00	211
SMALL TOOLS & EQUIPMENT	5,986.03	6,902.23	69.99	3,163.87	9,000.00	35
CONTRACTED SERVICES-MOWING	7,170.79	8,440.84			7,000.00	
CONTRACTED SERVICES-TREE REMOV	45,705.00	43,141.00	9,572.00		45,000.00	
CONTRACTED SERVICES-OTHER	7,379.11	8,073.20	285.00	130.00	6,000.00	2
TELEPHONE	698.51	584.40	264.32	260.04	800.00	33
TRAVEL EXPENSE	278.51	88.30		188.54	500.00	38
TRAINING & INSTRUCTION	216.47	166.51	81.51	1,100.00	500.00	220
INSURANCE	28,175.64	25,004.10	22,796.59	22,285.95	28,000.00	80
UTILITIES	7,777.46	6,865.40	1,779.88	1,731.89	8,000.00	22
RENT						
CEMETERY	7,131.57	36,075.89	16,574.91	4,245.24	5,000.00	85
TOTAL: PARK DEPARTMENT	322,545.67	329,094.98	100,811.42	89,237.38	316,900.00	28
LODGING TAX EXPENSES	24,069.98	23,871.82	1,730.97	7,140.03	31,750.00	22
PROPERTY TAX ABATEMENTS						
NOT ALLOCATED	13,735.79	18,244.09	4,703.91	1,654.91	10,000.00	17
PUBLIC TRANSIT						
SALARIES	111,113.82					
PENSIONS	13,166.90					
HEALTH, LIFE & DISB INSURANCE	18,524.85					
GAS & OIL	7,214.48					
PERSONNEL TESTING						
OPERATING SUPPLIES	1,152.02					
EQUIPMENT REPAIR PARTS	11,502.97					
TIRES	280.50					

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
CONTRACTED SERVICES	2,916.65	9,633.34			7,000.00	
TELEPHONE	404.76					
TRAVEL EXPENSE	416.60					
TRAINING & INSTRUCTION	155.00					
INSURANCE	5,850.00					
WORKERS COMPENSATION	3,670.43					
RENT						
TOTAL: PUBLIC TRANSIT	176,368.98	9,633.34			7,000.00	
AIRPORT						
SALARIES	2,500.00	2,500.00			2,500.00	
PENSIONS	192.00	192.00			500.00	
GAS	32,676.13	25,405.98		12,904.50	23,000.00	56
OPERATING SUPPLIES	514.35	9,927.49	8,202.55	305.78	3,000.00	10
BUILDING MAINTENANCE & SUPPL	5,286.33	15,789.79	8,366.46	2,298.57	15,000.00	15
MANAGEMENT FEES	4,200.00	3,540.00	1,400.00		4,500.00	
CONTRACTED SERVICES	655.00	2,756.47		3,878.95	500.00	776
TELEPHONE	937.26	940.04	316.10	335.26	900.00	37
INSURANCE	4,681.00	4,491.00	4,491.00	2,036.00	5,000.00	41
UTILITIES	8,489.98	8,792.60	3,541.14	2,461.83	9,000.00	27
HEATING COST	750.95	749.68	307.26	625.42	1,000.00	63
TOTAL: AIRPORT	60,883.00	75,085.05	26,624.51	24,846.31	64,900.00	38
TRANSFERS						
TRANS TO CAPITAL OUTLAY FUND	460,000.00	610,000.00			550,000.00	
TRANS TO GOLF CLUB	113,633.00	59,500.00	24,500.00	23,500.00	60,000.00	39
TRANSFER TO CONCRETE PROJECTS	15,000.00	15,000.00				
TRANS TO STORM WATER FUND						
TRANS TO FIRE RELIEF FUND	54,076.38	51,149.20			40,000.00	
TRANS TO OTHER FUNDS	43,451.15				33,040.00	
TRANS TO CIVIC CENTER BOARD	37,500.00	69,375.00	12,500.00		35,000.00	
TOTAL GENERAL FUND EXPENDITURES	3,792,679.97	3,807,273.93	978,522.40	1,045,185.32	3,864,160.00	27
TOTAL REVENUES LESS EXPENDITURES	(64,685.18)	137,835.34	(537,809.66)	(726,844.72)	=====	

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BUDGET REPORT
FOR MONTH ENDED 30Apr2018

DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
LIBRARY FUND						
TAXES	112,158.68	113,770.08	2,436.44	1,206.89	109,521.00	1
INTEREST EARNINGS						
RENTALS						
DONATIONS	706.57	720.00	360.00	1,485.00		
BUILDING DONATIONS						
SALE OF PROPERTY						
REFUNDS & REIMBURSEMENTS	2,516.14	2,959.87	958.49	1,021.24	2,000.00	51
TRANSFER FROM GENERAL FUND						
TRANSFER FROM OTHER FUNDS	325.00	326.00			400.00	
TOTAL LIBRARY FUND REVENUES	115,706.39	117,775.95	3,754.93	3,713.13	111,921.00	3
EXPENDITURES						
OFFICE & OPERATING SUPPLIES	2,787.14	2,359.49	805.11	1,963.53	3,340.00	59
EQUIPMENT REPAIRS						
BUILDING MAINTENANCE & SUPPL	7,173.43	3,937.86	1,152.37	2,597.09	3,000.00	87
BUILDING REPAIRS CONTRACTED						
MANAGEMENT FEES-PIONEERLAND	81,792.00	83,428.00	20,857.00	21,482.75	85,931.00	25
CONTRACTED SERV - CLEANING	5,135.00	4,740.00	1,580.00	1,580.00	5,400.00	29
TELEPHONE	952.09	958.82	321.38	340.04	1,000.00	34
TRAVEL	403.74	213.16	250.00		450.00	
INSURANCE	4,186.00	3,741.00	3,741.00	2,795.00	4,500.00	62
UTILITIES	2,569.52	3,835.37	398.80	1,652.98	2,800.00	59
HEATING COST	2,476.61	2,890.30	1,303.98	1,108.41	2,500.00	44
CAPITAL OUTLAY						
CAPITAL OUTLAY - BOOKS	3,000.00	3,000.00			3,000.00	
TOTAL LIBRARY FUND EXPENDITURES	110,475.53	109,104.00	30,409.64	33,519.80	111,921.00	30
TOTAL REVENUES LESS EXPENDITURES	5,230.86	8,671.95	(26,654.71)	(29,806.67)		

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
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*** WATER FUND ***						
SALE OF SERVICE	613,786.47	633,334.93	190,028.89	194,991.20	635,000.00	31
CONNECTION FEES	600.00				250.00	
FIRE SERVICE FEE	10,000.00	10,000.00	3,333.32	2,499.99	10,000.00	25
REFUNDS & REIMBURSEMENTS	12,914.79	6,274.25	5,039.63	9,237.69	3,500.00	264
TOTAL REVENUES	637,301.26	649,609.18	198,401.84	206,728.88	648,750.00	32
EXPENDITURES						
SALARIES	107,341.23	130,387.71	32,519.65	40,715.76	113,700.00	36
EARNED BENEFITS	2,794.90	(3,140.93)			2,000.00	
FRINGE BENEFITS	72,010.59	76,800.00	17,078.85	19,564.02	57,150.00	34
OFFICE SUPPLIES	304.64	46.05	46.05	17.99	300.00	6
CHEMICALS & CHEMICAL SUPPLIES	18,235.98	17,984.29	2,516.78	3,314.85	24,000.00	14
GAS & OIL	2,600.26	3,060.73	723.06	799.23	3,000.00	27
OPERATING SUPPLIES	3,500.77	4,558.94	1,604.45	2,582.23	4,500.00	57
LABORATORY AND TESTING	2,300.37	1,778.62	478.37	720.44	1,400.00	51
EQUIPMENT REPAIR & MAINTENANCE	2,241.42	12,296.37	6,156.90	1,114.57	3,000.00	37
MAINTAIN SYSTEM	31,032.86	31,108.86	11,939.37	3,168.83	27,000.00	12
BUILDING REPAIR & MAINTENANCE	2,404.92	896.86	561.80	232.49	1,500.00	15
MANAGEMENT FEES	39,327.00	40,110.00	13,370.00	13,640.00	40,920.00	33
TELEPHONE	2,118.91	2,431.16	738.41	819.64	2,000.00	41
TRAVEL	603.27	213.44		617.65	800.00	77
TRAINING	536.27	703.04	163.04	2,715.00	800.00	339
MARKETING	532.02	610.50			700.00	
INSURANCE	4,211.00	5,871.00	1,957.00	2,014.00	6,000.00	34
WORK COMP INSURANCE	3,167.65	3,040.86	970.76	1,930.30	4,500.00	43
ELECTRIC UTILITIES	23,444.20	26,684.50	9,174.56	9,070.38	26,000.00	35
DEPRECIATION	195,111.30	190,368.42	64,913.59	65,126.20	195,000.00	33
MISCELLANEOUS	5,551.10	3,552.55	1,928.14	2,139.84	6,000.00	36
INTERDEPARTMENTAL CHARGES	12,375.00	12,375.00	4,125.00	4,125.00	12,375.00	33
TOTAL EXPENDITURES	531,745.66	561,737.97	170,965.78	174,428.42	532,645.00	33
OPERATING PROFIT/(LOSS)	105,555.60	87,871.21	27,436.06	32,300.46	116,105.00	28

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
OTHER INCOME & EXPENSE						
INTEREST INCOME	10,797.31	11,360.79	3,676.07	3,955.87	11,500.00	34
CONTRIBUTED CAPITAL DEPRECIAT'N						
GAIN/LOSS ON FIXED ASSET SALE	(57,237.05)	(54,044.16)	(7,175.47)	(6,680.88)	(50,850.00)	13
INTEREST EXPENSE						
GRANTS & CONTRIBUTED CAPITAL						
NET INCOME/(LOSS)	59,115.86	45,187.84	23,936.66	29,575.45	76,755.00	39

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
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*** SEWER FUND ***						
SALE OF SERVICE	833,847.39	938,897.92	307,991.32	327,905.10	968,000.00	34
CONNECTION FEES	6,072.00				2,000.00	
REFUNDS & REIMBURSEMENTS	1,823.45	1,044.89	321.25	180.42	2,000.00	9
TOTAL REVENUES	841,742.84	939,942.81	308,312.57	328,085.52	972,000.00	34
EXPENDITURES						
SALARIES	5,844.79	8,320.87	1,575.04	2,159.49	9,500.00	23
EARNED BENEFITS	2,817.63	(4,177.14)			2,000.00	
FRINGE BENEFITS	3,265.10	3,230.11	725.56	1,933.80	4,100.00	47
OFFICE SUPPLIES	13.98	20.00			100.00	
CHEMICALS & CHEMICAL SUPPLIES	26,452.51	27,765.13	7,233.17	8,944.12	28,000.00	32
GAS & OIL	2,200.72	2,252.67	592.54	267.73	2,200.00	12
OPERATING SUPPLIES	1,358.89	1,095.57	101.14	998.12	1,800.00	55
LABORATORY AND TESTING	1,724.10	3,405.69	409.05	477.95	3,000.00	16
CONTRACTED SERVICES-TESTING				666.45		
EQUIPMENT REPAIR & MAINTENANCE	9,897.58	9,842.71	1,197.96	892.81	13,000.00	7
MAINTAIN SYSTEM	44,783.91	43,947.43	5,062.00	5,224.77	33,000.00	16
BUILDING REPAIR & MAINTENANCE	2,088.52	5,676.13	2,415.12	1,507.67	5,000.00	30
CONTRACTED OPERATIONS	241,332.00	244,956.00	81,652.00	83,448.00	250,000.00	33
MANAGEMENT FEES	51,053.00	52,074.00	17,358.00	17,704.00	53,112.00	33
TELEPHONE	361.25	524.04	184.22	189.26	600.00	32
TRAVEL	379.44	90.21		526.26	300.00	175
TRAINING	823.33			445.00	700.00	64
INSURANCE	17,924.00	16,796.00	5,597.80	5,562.20	19,000.00	29
WORK COMP INSURANCE	151.26	160.14	160.14			
ELECTRIC UTILITIES	50,574.13	50,534.92	17,819.37	17,773.87	52,500.00	34
HEAT	3,481.63	5,099.00	2,251.14	2,834.09	5,000.00	57
DEPRECIATION	333,370.79	332,058.73	110,685.79	110,805.12	335,000.00	33
MISCELLANEOUS	7,122.16	4,025.84	1,646.23	1,550.00	6,000.00	26
INTERDEPARTMENTAL CHARGES	21,360.00	21,360.00	7,120.00	7,120.00	21,360.00	33
TOTAL EXPENDITURES	828,380.72	829,058.05	263,786.27	271,030.71	845,272.00	32
OPERATING PROFIT/(LOSS)	13,362.12	110,884.76	44,526.30	57,054.81	126,728.00	45

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
OTHER INCOME & EXPENSE						
SPECIAL ASSESSMENTS						
INTEREST INCOME	408.83	423.92			600.00	
CONTRIBUTED CAPITAL DEPRECIAT'N						
INTEREST EXPENSE	(56,690.46)	(49,583.27)	(6,726.03)	(5,932.49)	(42,500.00)	14
GAIN/LOSS ON DISPOSAL OF ASSET		5,520.00				
GRANTS & CONTRIBUTED CAPITAL						
NET INCOME/(LOSS)	(42,919.51)	67,245.41	37,800.27	51,122.32	84,828.00	60

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
*** GARBAGE COLLECTION FUND ***						
REVENUES						
SALE OF GARBAGE TAGS	2,724.79	4,021.63	1,239.32	1,119.33	2,000.00	56
GARBAGE BILLINGS	164,070.25	163,242.34	54,710.69	54,521.00	189,000.00	29
OTHER REVENUE	96.46	360.83	63.88	5.69	200.00	3
TOTAL REVENUES	166,891.50	167,624.80	56,013.89	55,646.02	191,200.00	29
EXPENDITURES						
OPERATING SUPPLIES	1,576.16	1,620.65	508.05	669.16	1,500.00	45
MANAGEMENT FEES	9,014.00	9,194.00	3,066.00	3,128.00	9,384.00	33
CONTRACTED GARBAGE PICKUP	103,944.00	103,944.00	34,648.00	34,648.00	113,000.00	31
REFUSE DISPOSAL	59,818.74	43,382.00	13,336.00	13,298.40	56,000.00	24
UNCOLLECTABLE ACCOUNTS	1,287.14	773.47			1,200.00	
TOTAL EXPENDITURES	175,640.04	158,914.12	51,558.05	51,743.56	181,084.00	29
OPERATING PROFIT/(LOSS)	(8,748.54)	8,710.68	4,455.84	3,902.46	10,116.00	39
INTEREST INCOME	2,321.36	2,385.23	775.20	897.49	2,000.00	45
NET INCOME/(LOSS)	(6,427.18)	11,095.91	5,231.04	4,799.95	12,116.00	40

DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
*** ELECTRIC FUND ***						
REVENUES						
SALE OF SERVICE	3,022,839.05	2,923,253.23	998,110.18	1,087,112.17	3,059,770.00	36
MISCELLANEOUS	29,642.18	27,561.62	6,548.58	7,720.44	30,000.00	26
ADMINISTRATIVE SERVICES	14,400.00	14,400.00	4,800.00	3,600.00	14,400.00	25
INTERDEPARTMENTAL CHARGES	33,735.00	33,735.00	11,245.00	11,245.00	33,735.00	33
REFUNDS AND REIMBURSEMENTS	22,789.10	28,126.47	2,287.88	1,210.80	20,000.00	6
CONSERVATION REBATES	31,483.76	21,576.29	10,298.90	3,230.83	15,000.00	22
TRANSMISSION REVENUE	84,297.57	80,587.95	13,010.44	13,468.50	81,600.00	17
GENERATION CAPACITY REVENUE						
DEDICATED CAPACITY REVENUE	328,500.00	333,500.00	110,000.00	112,000.00	332,000.00	34
GENERATION SALES	5,685.11	6,475.89	1,529.46	1,753.88	6,000.00	29
BACKUP POWER AGREEMENT	608,461.57	477,451.78	116,024.86	132,752.06	550,000.00	24
TOTAL REVENUES	4,181,833.34	3,946,668.23	1,273,855.30	1,374,093.68	4,142,505.00	33
EXPENDITURES						
POWER PRODUCTION						
GAS & OIL	8,309.60				10,000.00	
OPERATING SUPPLIES						
EQUIPMENT REPAIR & MAINTENANCE	49,349.83	43,865.75	13,213.60	13,213.60	55,000.00	24
BUILDING REPAIR & MAINT	809.46	4,974.82	640.27	419.23	4,000.00	10
MANAGEMENT FEES-POWER PRODUCT	17,690.40	18,044.60	6,015.00	6,136.00	18,405.60	33
MRES-OPERATION & MAINT	25,631.63	19,971.17	5,687.56	7,948.24	28,000.00	28
CONTRACTED SERVICES						
UTILITIES	34,629.49	36,534.48	15,371.09	16,591.50	35,000.00	47
MISCELLANEOUS						
TOTAL POWER PRODUCTION	136,420.41	123,390.82	40,927.52	44,308.57	150,405.60	29
PURCHASED POWER						
PURCHASED POWER	1,395,013.10	1,247,435.92	418,426.94	422,677.94	1,211,000.00	35
WHEELING	354,183.47	365,250.31	118,780.44	122,451.48	342,000.00	36
BACKUP POWER AGREEMENT COSTS	273,242.13	257,670.02	79,750.32	115,921.90	280,000.00	41
TOTAL PURCHASED POWER	2,022,438.70	1,870,356.25	616,957.70	661,051.32	1,833,000.00	36

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TRANSMISSION						
MAINTENANCE OF TRANS LINE					1,000.00	
MANAGMENT FEES-TRANSMISSION	17,690.40	18,044.60	6,015.00	6,136.00	18,405.60	33
MRES-STATION & MAINT	593.76	2,552.78	1,440.85	147.18	2,500.00	6
OTHER CONTRACTED SERVICES						
TOTAL TRANSMISSION	18,284.16	20,597.38	7,455.85	6,283.18	21,905.60	29
DISTRIBUTION						
MRES - OFFICE ADDER	33,267.14	33,858.01	9,330.62	7,661.68	33,000.00	23
GAS & OIL	5,366.64	5,709.53	1,691.34	2,064.16	5,000.00	41
OPERATING SUPPLIES	15,710.15	19,939.43	7,413.13	5,984.76	15,000.00	40
EQUIPMENT REPAIRS & MAINT	17,329.24	25,637.65	18,746.21	13,480.40	19,000.00	71
MAINTAIN SYSTEM	26,001.44	23,992.40	9,008.86	4,810.74	38,000.00	13
MAINTAIN STREET LIGHTS	9,832.73	40,726.45	8,461.21	3,913.64	8,000.00	49
BUILDING REPAIR & MAINTENANCE	4,792.53	4,257.10	3,438.13	297.34	15,000.00	2
MANAGEMENT FEES-DIST	53,072.40	54,135.90	18,047.10	18,404.00	55,216.80	33
MISSOURI RIVER CLEARING			45,000.00	45,000.00		
MRES DISTRIBUTION	406,234.11	417,571.52	123,708.08	111,805.19	453,000.00	25
OTHER CONTRACTED SERVICES	1,367.86	6,342.39	3,073.05	214.01	10,000.00	2
TELEPHONE	4,588.42	5,104.92	1,568.10	1,629.44	4,500.00	36
TRAVEL EXPENSE	9,266.24	8,873.51	2,740.11	2,806.65	8,000.00	35
TRAINING	10,219.68	7,537.62	2,744.32	2,496.98	8,500.00	29
ELECTRIC UTILITIES	4,737.07	3,064.41	1,358.54	1,506.23	4,000.00	38
HEAT	1,986.88	2,376.08	1,567.24	2,160.00	3,000.00	72
MISCELLANEOUS					1,000.00	
TOTAL DISTRIBUTION	603,772.53	659,126.92	257,896.04	224,235.22	680,216.80	33
ADMINISTRATION						
SALARIES	91,843.85	95,047.71	29,550.22	29,590.99	98,000.00	30
EARNED BENEFITS	2,687.59	(5,360.45)			1,800.00	
FRINGE BENEFITS	49,634.70	56,419.50	16,866.53	16,281.10	45,815.00	36
OFFICE SUPPLIES	16,290.19	19,205.96	6,674.48	10,184.73	15,000.00	68
POSTAGE	1,763.78	1,811.35	71.20	98.00	1,500.00	7
GAS	40.97				200.00	
MANAGEMENT FEES	79,606.80	81,198.55	27,065.35	27,608.00	82,825.20	33
MRES-NON UTILITY CHARGES	91,483.94	84,873.23	16,789.66	27,598.04	90,000.00	31
CONTRACTED SERVICES	4,379.92	21,704.93	1,058.90	1,999.02	7,000.00	29
DATA PROCESSING SERVICES	22,287.76	26,547.16	9,880.60	9,809.19	24,000.00	41
BILL PRINT SERVICES	13,623.12	13,493.29	4,400.93	4,375.15	14,000.00	31
TELEPHONE	7,331.66	7,429.80	2,483.84	3,027.29	7,500.00	40
TRAVEL EXPENSE	1,520.92	542.61	739.84		2,000.00	

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TRAINING & INSTRUCTION	1,470.00	989.00	585.00		1,600.00	
MARKETING	7,047.31	7,564.77	2,023.60	2,811.30	8,000.00	35
INSURANCE	39,646.30	38,741.50	13,239.50	14,455.50	40,000.00	36
DEPRECIATION	528,766.04	537,228.62	168,932.92	168,095.00	535,000.00	31
MISCELLANEOUS						
BAD DEBTS	15,485.83	15,793.50			12,000.00	
DUES & SUBSCRIPTIONS	5,936.00	5,773.00	5,773.00	5,943.00	6,000.00	99
MRES-LOAD MANAGEMENT	7,126.46	8,588.67	1,440.85	1,471.90	10,000.00	15
LOAD MANAGEMENT/CONSERVATION	48,904.13	41,400.63	18,175.00	10,326.83	37,202.80	28
TOTAL ADMINISTRATION	1,036,877.27	1,058,993.33	325,751.42	333,675.04	1,039,443.00	32
GRAND TOTAL EXPENSES	3,817,793.07	3,732,464.70	1,248,988.53	1,269,553.33	3,724,971.00	34
OPERATING PROFIT/(LOSS)	364,040.27	214,203.53	24,866.77	104,540.35	417,534.00	25
OTHER INCOME & EXPENSE						
INTEREST INCOME	61,156.41	60,424.48	13,542.69	19,898.65	60,000.00	33
UNREALIZED GAIN (LOSS) ON INVS	(8,120.46)	(12,293.53)				
INTEREST EXPENSE	(225,893.57)	(307,881.33)	13,631.31	5,587.97	(105,000.00)	(5)
GAIN/LOSS ON DISPOSAL/ASSET	(2,397.30)	(24,756.17)				
SALE OF PROPERTY	6,550.00	35,200.00				
NET INCOME/(LOSS)	195,335.35	(35,103.02)	52,040.77	130,026.97	372,534.00	35
*** SALE OF SERVICE BREAKDOWN ***						
RESIDENTIAL LIGHTING	1,292,690.31	1,243,840.96	414,116.78	463,330.72	1,335,150.00	35
INTERRUPTIBLE SERVICE	73,785.28	71,846.29	42,427.63	57,575.47	71,400.00	81
MUNICIPAL SERVICE	196,828.95	212,798.65	81,710.17	81,277.92	204,000.00	40
COMMERCIAL LIGHTING	349,462.54	338,490.84	122,798.85	135,394.99	357,000.00	38
INDUSTRIAL SERVICE	1,026,340.70	973,909.47	308,525.82	320,518.06	1,004,500.00	32
STREET LIGHTING & SECURITY LIGHTS	83,731.27	82,367.02	28,530.93	29,015.01	87,720.00	33
TOTAL SALES OF SERVICE	3,022,839.05	2,923,253.23	998,110.18	1,087,112.17	3,059,770.00	36

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*** LIQUOR FUND ***						
REVENUES						
SALES	1,106,680.59	1,086,321.91	287,292.62	299,261.87	1,085,000.00	28
COST OF SALES	720,475.36	715,732.56	187,351.04	191,881.61	712,100.00	27
GROSS PROFIT	386,205.23	370,589.35	99,941.58	107,380.26	372,900.00	29
RENTAL INCOME	32,703.20	30,293.20	8,956.80	9,323.60	30,000.00	31
MACHINE COMMISSIONS	1,879.20	1,731.34	542.52	642.17	1,800.00	36
MISCELLANEOUS INCOME		85.08			500.00	
TOTAL GROSS PROFIT	420,787.63	402,698.97	109,440.90	117,346.03	405,200.00	29
EXPENDITURES						
SALARIES	136,463.92	142,125.95	46,056.40	45,683.00	147,000.00	31
FRINGE BENEFITS	52,189.98	63,390.49	19,100.05	18,414.53	52,340.00	35
OFFICE SUPPLIES	881.77	428.19	1.10	40.61	500.00	8
OPERATING SUPPLIES	5,090.91	4,499.28	1,414.67	1,461.71	5,000.00	29
BUILDING MAINTENANCE & SUPPLIES	9,021.19	7,184.39	1,854.90	6,845.38	10,000.00	68
MANAGEMENT FEES	26,118.00	26,640.00	8,880.00	9,056.00	27,168.00	33
CONTRACTED SERVICES - CLEANING	11,405.54	10,614.54	3,526.84	3,526.84	12,000.00	29
TELEPHONE EXPENSE	1,461.74	1,461.37	484.63	487.82	1,500.00	33
TRAVEL EXPENSE	54.00				100.00	
TRAINING & INSTRUCTION	74.00	430.00	430.00	440.00	500.00	88
FREIGHT ON LIQUOR	3,575.40	5,332.10	1,763.45	1,704.98	4,000.00	43
ADVERTISING	8,419.51	6,405.16	1,598.21	1,818.36	7,000.00	26
INSURANCE	21,695.85	21,240.12	7,080.04	7,004.00	22,000.00	32
UTILITIES	12,554.69	12,756.73	3,611.07	4,201.92	13,000.00	32
HEATING COST	1,196.92	1,004.70	730.88	1,191.72	1,400.00	85
DEPRECIATION	4,876.25	5,386.25	1,865.10	1,768.00	6,000.00	29
MISCELLANEOUS	4,937.10	5,791.98	1,443.83	974.37	5,700.00	17
CREDIT CARD DISCOUNT	12,799.97	14,428.65	4,294.40	5,079.33	14,000.00	36
BAD DEBTS	1,635.40	1,002.70	60.00	393.01	800.00	49
LAUNDRY EXPENSE	1,179.56	1,173.51	357.89	348.27	1,200.00	29
TOTAL EXPENDITURES	315,631.70	331,296.11	104,553.46	110,439.85	331,208.00	33
OPERATING PROFIT/(LOSS)	105,155.93	71,402.86	4,887.44	6,906.18	73,992.00	9
INTEREST INCOME	227.66	1,043.50	219.10	427.96	800.00	53
GAIN/LOSS ON DISPOSAL/ASSET						
NET INCOME/(LOSS)	105,383.59	72,446.36	5,106.54	7,334.14	74,792.00	10

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CITY OF BENSON
BUDGET REPORT
FOR MONTH ENDED 30Apr2018

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DESCRIPTION	2016 YEAR END	2017 YEAR END	2018 YTD FOR SAME TIME PERIOD	2018 YTD	ADOPTED BUDGET	PERCENT
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*** LIQUOR SALES ANALYSIS ***						
OFF SALE LIQUOR & WINE SALES	366,207.31	360,133.98	94,738.38	100,490.49	360,000.00	28
COST OF SALES	(255,653.24)	(251,641.55)	(66,477.82)	(69,770.98)	(249,000.00)	28
GROSS PROFIT	110,554.07	108,492.43	28,260.56	30,719.51	111,000.00	28
OFF SALE BEER SALES	532,127.14	543,232.01	132,604.64	135,566.37	535,000.00	25
COST OF SALES	(392,555.15)	(399,042.40)	(98,895.36)	(98,867.57)	(393,000.00)	25
GROSS PROFIT	139,571.99	144,189.61	33,709.28	36,698.80	142,000.00	26
ON SALE LIQUOR & WINE SALES	68,332.02	58,295.96	19,331.66	20,977.95	60,000.00	35
COST OF SALES	(11,677.06)	(9,602.78)	(3,208.40)	(3,306.69)	(10,800.00)	31
GROSS PROFIT	56,654.96	48,693.18	16,123.26	17,671.26	49,200.00	36
ON SALE BEER SALES	95,532.18	81,183.07	28,267.88	30,100.38	85,000.00	35
COST OF SALES	(28,085.68)	(24,831.29)	(8,624.60)	(8,688.82)	(23,800.00)	37
GROSS PROFIT	67,446.50	56,351.78	19,643.28	21,411.56	61,200.00	35
MISCELLANEOUS SALES	44,481.94	43,476.89	12,350.06	12,126.68	45,000.00	27
COST OF SALES	(32,504.23)	(30,614.54)	(10,144.86)	(11,247.55)	(35,500.00)	32
GROSS PROFIT	11,977.71	12,862.35	2,205.20	879.13	9,500.00	9
TOTAL SALES	1,106,680.59	1,086,321.91	287,292.62	299,261.87	1,085,000.00	28
TOTAL COST OF SALES	(720,475.36)	(715,732.56)	(187,351.04)	(191,881.61)	(712,100.00)	27
TOTAL GROSS PROFIT	386,205.23	370,589.35	99,941.58	107,380.26	372,900.00	29
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