AGENDA
MAPLE PLAIN CITY COUNCIL – WORKSHOP MEETING
MAPLE PLAIN CITY HALL
March 24, 2014
5:30 PM

1. CALL TO ORDER

2. ADOPT AGENDA

3. MEET THE NEW PUBLIC WORKS EMPLOYEE (5:30 p.m.)

4. CITY HALL SITE ASSESSMENT FINAL REPORT (5:45 p.m.)

5. STORM WATER UTILITY CHARGES UPDATE

6. NON-RESIDENTIAL WATER RATES UPDATE

7. 2013 AUDIT REPORT (6:30 p.m.)

8. OTHER ISSUES

A. Pickleball courts
B. April Strategic Planning Meeting

9. ADJOURNMENT

Memorandum

To: Mayor and City Council Members

From: Tessia Melvin, City Administrator

Date: March 20, 2014

Re: Storm Water Charges

BACKGROUND

The City Council met on March 10 to discuss storm water utility rates. During this discussion the Council specifically reviewed two properties that filed complaints with the City Administrator: 1270 County Road 19 and Marsh Land Properties.

Concerns of Property Owner One: 1270 County Road 19

- The property owner constructed a storm water pond on his site as part of the Minnehaha Creek Watershed District (MCWD) requirements
- Various adjacent properties drain into his property
- The property owner has to do annual maintenance on his pond (grass ditch) some of it due to sediment runoff from adjacent property to the north
- The County Road ditch systems affect his property
- The City has not adjacent storm sewer piping in his area
- Currently pays $515.16 annually

Concerns of Property Owner Two: Marsh Land Properties (See Attached Aerial View)

- Feels that his concerns were not addressed by prior administration
- The City's property North and West of Highway 19 pour into this property.
- Land is currently in forfeiture due to failure to pay his city utilities. Owner currently owes nearly $12,000 in past dues.
- The property owner currently has to maintain the storm water pond. Attached is an Engineer's report on the collection, treatment and disposal of storm water into the storm retention pond.
- Currently pays $2,844.72 annually.

Storm Water Utility Rate Chart

City of Maple Plain	Rate/Month	Rate/Quarter	Unit	REF	Rate/REF
Single Family Residential	$2.97	$8.91	per lot	1	$9.00
Institutional	$13.50	$40.50	per acre	1.5	$9.00
Multi-Family	$18.00	$54.00	per acre	2	$9.00
Commercial/Industrial	$27.00	$81.00	per acre	3	$9.00

UPDATE

During the meeting the City Council recommended viewing the Marsh Land Properties as residential, since it is land-locked, it connects the owner's residential property and cannot be developed. The City Attorney discussed this option with the attorney of the property owner. The owner's attorney responded with they are fine with reducing the costs going forward, but are asking the City to forgive the past debt. The City Attorney is asking for Council direction.

COSTS

Under the current fee schedule the Marsh Property would pay $35.64 annual. Note that this rate was created for residential properties under one acre. However after review by staff, it is recommended that the Council consider zoning the property as residential, but charging it per acre. See chart below for more details.

Current Rate	Residential Rate	Residential Rate Proposed
$8.87 x 3 x $9 = $237 per month | $2.844 per year	$2.97 per month $2.97 x 12 = $35.64 per year	$2.97 x 8.78 = $26.08 $2.97 x 8.78 x 12 = $312 per year Or $9 x 8.78 = $79.02 per month $9 x 8.78 x 12 = $948.24 per year

Memorandum

To: Mayor and City Council Members

From: Tessia Melvin, City Administrator

Date: March 20, 2014

Re: City Hall Site Assessment Final Report

BACKGROUND

The City Council met on March 10 review an update on the City Hall Site Assessment report and the potential of leasing from the Discovery Center. After the meeting, the City Council asked the City Administrator to stop work on the assessment, as they have made their decision and staff would continue the process. A final study was completed after the Administrator's conversation. Staff would like Council direction on the study and term of contract.

Included in the entire packet, is a bound City Assessment Final Report.

Memorandum

To: Mayor and City Council Members

From: Tessia Melvin, City Administrator

Date: March 21, 2014

Re: Preliminary Audit Results and Financial Update

Background

The 2013 Audit was conducted the first week of February and some items of interest were provided:

- 2014 Budget: Reduced Contingency Fund
- How we repay our Bonds
- Future Levy Limits
- Long-term Financial Planning

Recommendations

Staff recommends Council consider hiring Abdo, Eick & Meyers to provide services to prepare a 5-year financial planning tool, CIP and a rate study for the water and sewer funds. See attached proposal for more details. A binder with the 2013 results is attached in the entire packet.

ABDO EICK & MEYERS LLP
Certified Public Accountants & Consultants

5201 Eden Avenue
Suite 250
Edina, MN 55436

MEMORANDUM

To: Management, Honorable Mayor, and City Council,
City of Maple Plain, Minnesota (the City)

From: Andrew Berg, CPA
Partner

Date: January 7, 2014

RE: 5 year financial planning tool, rate study and audit preparation

Following discussion with City staff, we have submitted this letter to provide services to prepare a 5 year financial planning tool, CIP and rate study for the water and sewer funds. Upon Council approval, we will provide an engagement letter for these services.

Long Term Plan

We will complete a long term plan, from information management provides, that projects and summarizes the cash flows, debt requirements, tax levies, and capital improvement projects for each of the funds of the City for the periods ending December 31, 2014 through December 31, 2018. As part of the long term plan, we will include and incorporate the City's CIP. If the City desires a more in-depth analysis of the CIP, such as a street inventory, we can discuss further. Several benefits of this planning tool include:

- The plan will allow the City to make data based decisions. Having specific data that is current and relevant will allow the City to make knowledge based vs. hypothetical decisions.

- Projected cash balances of all funds helps to identify opportunities to reduce financial risk, alleviate and prevent deficits, see the financial impact from the capital improvement plan, and improve the overall financial condition and awareness of overall city activity.

- A summary of debt service requirements will improve awareness of activity, potentially avoid spikes in tax levies or possibly even identify opportunities to reduce the annual debt service tax levy.

- Managing the tax levy is a significant concern for those charged with governance, residents, and bond rating agencies. A summary of tax levies (including General, Debt Service, and other funds as applicable) will help avoid tax levy spikes.

- In addition to a summary of tax levies, a summary of the City's tax rate and comparison to other comparable cities will be provided.

- A long term plan will assist the City in maintaining a sufficient level of working capital (i.e. percentage of cash reserves compared to budgeted expenditures) for the General fund.

- A long term plan will provide documentation of an established funding strategy, including but not limited to funding capital projects; that is, building reserves or bonding. This may help to avoid high debt per capita compared to similar sized cities as well as identify cash saving opportunities. An improved bond rating may also be a byproduct.

- A long term plan will result in improved budgeting and less staff effort.

- This information is especially critical to provide continuity in lieu of turnover of staff and council members.

Rate Study

We will complete a rate study, from information management provides, that projects the cash flows from the Water and Sewer funds of the City for the periods ending December 31, 2014 through December 31, 2018. Our study will consider the operating, capital and debt service activity of the Water and Sewer funds. The rate study will be done using the current rate scenario and inflation increases. Different rate scenarios will be used. Our rate study will focus on the cash flows of the funds and will be based on a similar format of the cash flow statement presented in your annual financial statements. Several benefits to conducting a rate study include:

- Once completed, the study will allow the City to make data based decisions. Having specific data that is current and relevant will allow the City to make knowledge based vs. hypothetical decisions such as:

    - Are rates sufficient or excessive related to existing and operating costs and debt service requirements?
    - Since a portion of bonds rely on property taxes, what would rates need to be to reduce this reliance on property taxes? If this reliance is reduced, what is the impact on ending cash balances?
    - Are cash reserves sufficient alone to cover future capital projects or will other sources be needed?
    - If additional bonding is necessary, what do rates need to change to cover those debt service requirements?

- It is always the goal of the Firm to use the data from the study to work collaboratively with you to improve the financial condition of the City. We will use our experience and financial expertise to find the best solutions for the City.

- Identifying potential financial risks is also a byproduct of this study.

- Having solid rate study information on hand is essential for the City staff and Council. This information is especially critical to provide continuity in lieu of turnover of staff and council members.

- Finally, this rate study will provide the City with a focused strategy on minimizing risk and maximizing available resources, demonstrating to your constituency you are responsibly managing the City's capital and financial resources.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Long Term Plan with Rate Study	$	9,000
Annual updates		3,000

2013 Year-end Audit Preparation

The City has requested assistance with the 2013 year-end audit preparation. This will be done at our hourly rates, depending on staff, between $110 and $150 per hour.

CITY OF MAPLE PLAIN
MAPLE PLAIN, MINNESOTA

MANAGEMENT LETTER

FOR THE YEAR ENDED
DECEMBER 31, 2013

ABDO EICK & MEYERS LLP
Certified Public Accountants & Consultants

ABDO EICK & MEYERS LLP
Certified Public Accountants & Consultants

March 18, 2014

Management, Honorable Mayor and City Council
City of Maple Plain, 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 Maple Plain, Minnesota (the City), for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 23, 2013. Professional standards also require that we provide you with the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve your or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control over financial reporting of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Audit Findings

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described on the following pages as items 2013-001, 2013-002, 2013-003 and 2013-004, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

5201 Eden Avenue, Suite 250
Edina, MN 55436
952.835.9090 | Fax 952.835.3261

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described below as finding 2013-003 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described on the following pages as findings 2013-001, 2013-002, and 2013-004 to be significant deficiencies.

2013-001 Limited segregation of duties

Condition: During our audit, we reviewed procedures over cash disbursements and utility billing and found the City to have limited segregation of duties related to these procedures.

Criteria: There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Cause: During the year the Deputy Clerk had access to the check stock, prepared the checks, entered transactions into the accounting system, and had access to the City's automated check signing machine. The Deputy Clerk prepares and mails customer billing statements, receives and endorses checks/currency, prepares and takes the deposit slip to the bank, and maintains the utility billing register.

Effect: The existence of this limited segregation of duties increases the risk of fraud.

Recommendation: While we recognize staff is not large enough to eliminate these deficiencies, we believe the risk can be reduced with better monitoring. We recommend that the Deputy Clerk not have access to the automated check signing machine. We also recommend another person other than the City administrator or Deputy Clerk review bank statements for unusual activity before the City Administrator completes the reconciliations. For utility billing, we recommend that the City Administrator review the utility billing register after customer billing statements are generated.

Management response:

Management recognizes that it is not economically feasible to correct this finding, is aware of the deficiency and is relying on continued oversight by management and the City Council to monitor this deficiency. Ongoing consideration is given as to how this may be addressed.

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2013-002 Preparation of financial statements

Condition: As in prior years, we were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Recent auditing standards require auditors to communicate this situation to the City Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on recent auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

Criteria: Internal controls should be in place to provide reasonable assurance over financial reporting.

Cause: From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organization of your size.

Effect: The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

Recommendation: It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements we recommend a disclosure checklist is utilized to ensure all required disclosures are presented and the City should agree its financial software to the numbers reported in the financial statements.

Management response:

For now, the City's management accepts the degree of risk associated with this deficiency and thoroughly reviews a draft of the financial statements.

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2013-003 Material audit adjustment

Condition: During our audit, we noted three material audit adjustments. These included an entry to record additional grants receivable, an entry to record a prior period adjustment for an investment in a joint venture, and an entry to adjust a transfer to the proper fund.

Criteria: The financial statements are the responsibility of the City's management; therefore, the City must be able to prevent or detect a material misstatement in the financial statements including footnote disclosures.

Cause: The year-end trial balance did not reflect all necessary accounting entries.

Effect: This indicates that it would be likely that a misstatement may occur and not be detected by the City's system of internal control.

Recommendation: We recommend that management review each journal entry, obtain an understanding of why the entry was necessary and modify current procedures to ensure that future corrections are not needed.

Management response:

Management understands the finding, and concurs that complete reconciliations of all accounts, including journal entries to adjust balances to these reconciliations needs to be done prior to the start of the audit. Staff strives to make sure this is done.

2013-004 Authorized bank signatories

Condition: During our audit, we requested confirmations of authorized bank signatories from each bank where the City holds deposits. We discovered that the City's previous City Administrator and Mayor were still listed as signors at one of the banks

Criteria: Internal controls should be in place to ensure that former employees do not have access to City bank accounts.

Cause: Oversight caused the former City Administrator and Mayor to be listed as signors.

Effect: The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors or misappropriation of assets of the City.

Recommendation: We recommend that the City confirm signors at each bank regularly to ensure that only current employees have authorization as signatories.

Management response:

The City has taken the required steps to ensure that the former City Administrator and Mayor has been removed from the authorized signatories list.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. As a result of our testing we noted no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or statutes set forth by the State of Minnesota.

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Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The requirements of GASB statement No. 61 was adopted for the year ended December 31, 2013. 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 estimate affecting the financial statements was capital asset basis, depreciation, and the equity interest in the joint venture.

Management's estimate of the capital asset basis and depreciation estimates is based on estimated or actual historical cost and the estimated useful lives of capital assets. The estimate of the equity interest in the joint venture is based on the percentage of equity as noted in the joint powers agreement. We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed three material entries that we consider to be audit entries or corrections of management decisions described as follows:

- To record additional grants receivable ($24,031)
- To record a prior period adjustment for an investment in a joint venture ($91,288)
- To adjust a transfer to the proper fund ($30,000)

We assisted in preparing a number of year-end accounting entries. These were necessary to adjust the City's records at year end to correct ending balances. The City will receive better more timely information if the preparation of year-end entries is completed internally.

Disagreements with Management

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

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 18, 2014.

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 governmental unit'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.

Financial Position and Results of Operations

Our principal observations and recommendations are summarized below. These recommendations resulted from our observations made in connection with our audit of the City's financial statements for the year ended December 31, 2013.

General Fund

The General fund is used to account for resources traditionally associated with government, which are not required legally or by sound principal management to be accounted for in another fund. The General fund balance decreased $215,913 from 2012. The fund balance of $987,373 is 60 percent of the 2014 budgeted expenditures. We recommend the fund balance be maintained at a level sufficient to fund operations until the major revenue sources are received in June. The City has adopted a fund balance policy with a goal of 60 percent.

The purposes and benefits of a fund balance are as follows:

- Expenditures are incurred somewhat evenly throughout the year. However, property tax and state aid revenues are not received until the second half of the year. An adequate fund balance will provide the cash flow required to finance the governmental fund expenditures.

- Expenditures not anticipated at the time the annual budget was adopted may need immediate City Council action. These would include capital outlay, replacement, lawsuits and other items. An adequate fund balance will provide the financing needed for such expenditures.

- A strong fund balance will assist the City in maintaining, improving or obtaining its bond rating. The result will be better interest rates in future bond sales.

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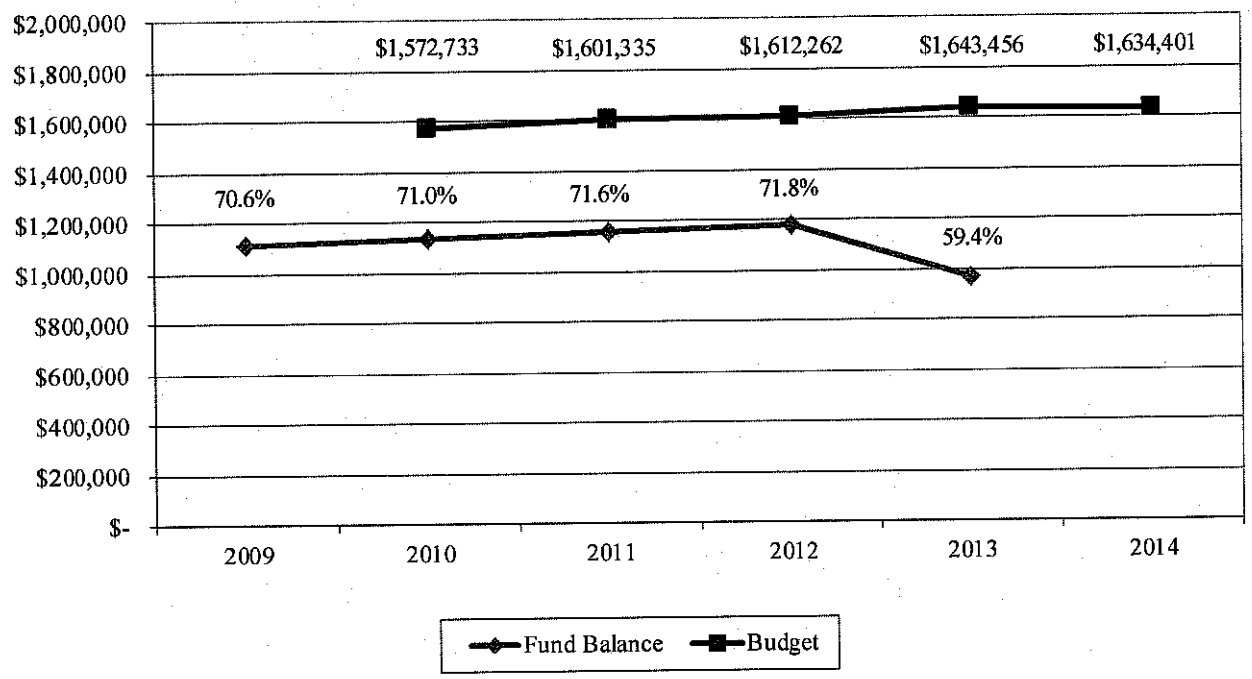
Fund Balance

A table summarizing the General unassigned fund balance in relation to budget follows.

Year	Unassigned Fund Balance December 31,	Budget Year	General Fund Budget December 31,	Percent of Fund Balance to Budget
2009	$ 1,110,864	2010	$ 1,572,733	70.6 %
2010	1,136,811	2011	1,601,335	71.0
2011	1,155,131	2012	1,612,262	71.6
2012	1,179,294	2013	1,643,456	71.8
2013	971,143	2014	1,634,401	59.4

Unassigned Fund Balance as a Percent of Next Year's Budgeted Expenditures



We have compiled peer group average fund balance information from the 4th class cities (populations less than 2,500) we audit. In 2011 and 2012, the average peer group General fund balance as a percentage of expenditures was 82 percent, and 86 percent, respectively. Based on comparison to the peer groups, the City's General fund balance is below the average range.

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A summary of activity compared to budget follows:

	Final Budget Amounts	Actual Amounts	Variance with Final Budget
Revenues	$ 1,643,456	$ 1,667,967	$ 24,511
Expenditures	1,430,131	1,447,651	(17,520)
Excess of revenues over expenditures	213,325	220,316	6,991
Other financing sources (uses)			
Sale of capital assets	-	17	17
Transfers out	(213,325)	(436,246)	(222,921)
Total other financing sources (uses)	(213,325)	(436,229)	(222,904)
Net change in fund balances	-	(215,913)	(215,913)
Fund balances, January 1	1,203,286	1,203,286	-
Fund balances, December 31	$ 1,203,286	$ 987,373	$ (215,913)

A summary of the budget variances follow:

- Revenues exceeded budgeted expectations by $24,511.
- The largest positive revenue budget variances were related to licenses and permits, intergovernmental, and miscellaneous revenues which were over budget by $21,975, $27,240, and $22,543, respectively.
- Taxes were $39,126 under budget. This was partially due to the levy for the 2012A G.O. Bonds being budgeted in the General fund and recognized as revenue in the 2012A G.O. Bond Debt Service fund.
- Overall, expenditures were over budget by $17,520.
    - The largest expenditure budget variance was in the current public works program, which was under budget by $56,235.
    - Culture and recreation had significant negative budget variances in both current and capital expenditures, resulting in an overall negative variance of $74,361 related to a donation for playground equipment and park improvements.
- The City transferred out $222,921 more than budgeted for future capital.

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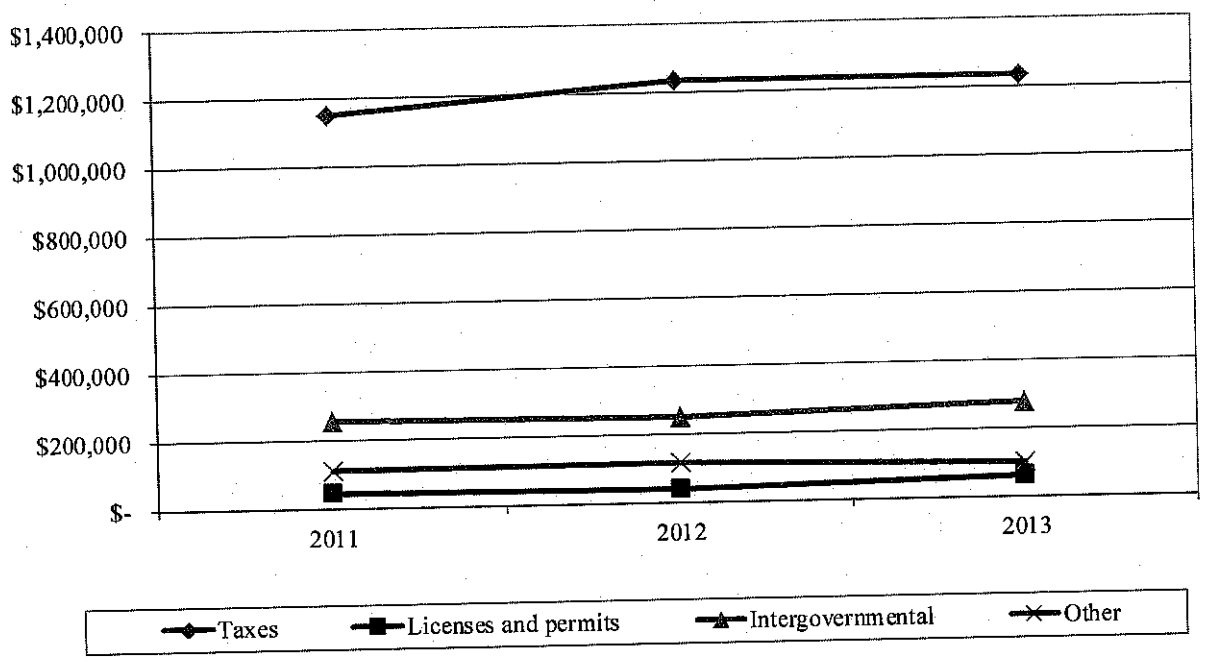
A summary of past three years General fund revenues and other sources is as follows:

Source	2011	2012	2013	Percent of Total	Per Capita
Taxes	$ 1,146,497	$ 1,230,329	$ 1,232,258	73.9 %	$ 689
Licenses and permits	43,539	35,462	60,810	3.6	34
Intergovernmental	252,701	247,736	276,832	16.6	155
Charges for services	21,446	32,254	19,574	1.2	11
Fines and forfeitures	18,467	21,234	13,226	0.8	7
Special assessments	-	1,747	333	-	-
Interest on investments	5,695	6,072	4,291	0.3	2
Miscellaneous	66,348	53,980	60,643	3.6	34
Sale of capital assets	-	-	17	-	-
Total revenues	$ 1,554,693	$ 1,628,814	$ 1,667,984	100.0 %	$ 932

The sources of revenues and other sources summarized above are presented graphically as follows:

General Fund Revenue by Source



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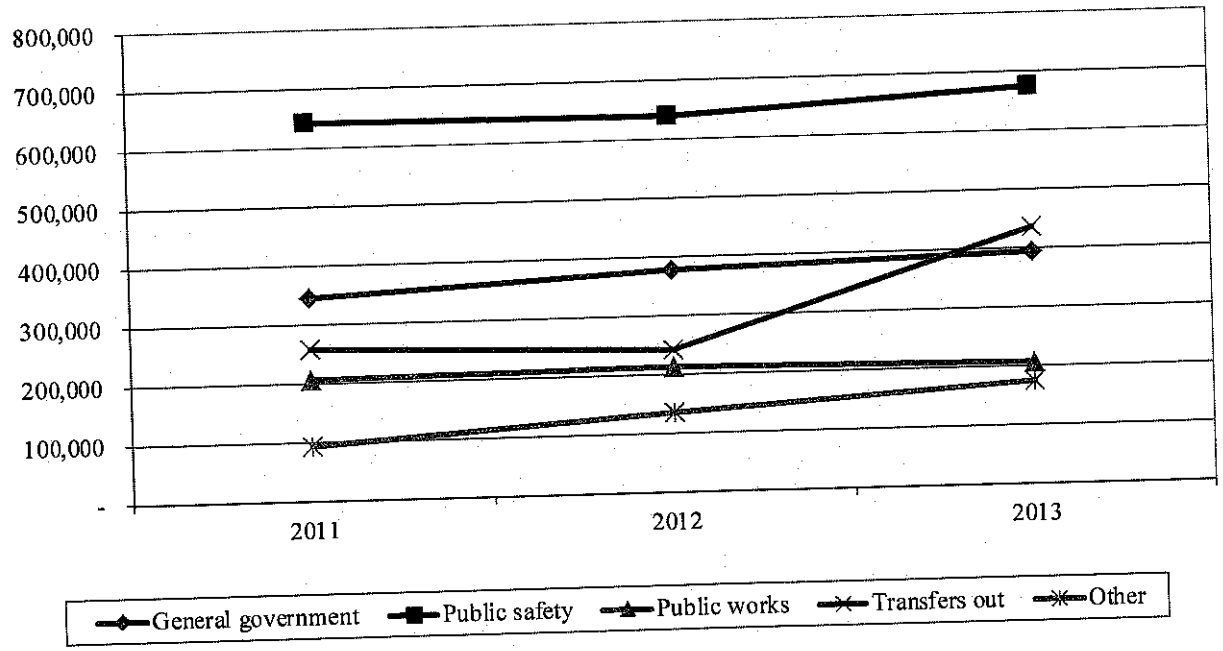
A summary of the past three years General fund expenditures and transfers is as follows:

Program	2011	2012	2013	Percent of Total	Per Capita	Peer Group Per Capita
Current						
General government	$ 344,081	$ 376,341	$ 394,621	20.9 %	$ 221	$ 182
Public safety	641,455	640,027	675,016	35.8	378	212
Public works	206,964	210,972	206,268	10.9	115	158
Culture and recreation	35,056	79,249	81,534	4.3	46	70
Economic development	30,869	10,812	13,752	0.7	8	6
Total current	1,258,425	1,317,401	1,371,191	72.6	768	628
Capital outlay	3,396	23,242	55,023	2.9	31	69
Debt service	21,438	21,438	21,437	1.1	12	-
Transfers out	255,825	240,167	436,246	23.4	244	-
Total expenditures and transfers out	$ 1,539,084	$ 1,602,248	$ 1,883,897	100.0 %	$ 1,055	$ 697

The above chart compares the amount the City spends per capita, in comparison to a peer group. We have compiled peer group average derived from information we have requested from the Office of the State Auditor of cities of the 4th class which have populations below 2,500.

The expenditures and transfers summarized above are presented graphically as follows:

General Fund Expenditures



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Special Revenue Fund

A summary of year end fund balances for the special revenue funds follows:

Fund	Fund Balances December 31, 2013	Fund Balances December 31, 2012	Increase (Decrease)
Fire Partnership	$ 481,157	$ 493,158	$ (12,001)
Economic Development	8,721	8,691	30
Total	$ 489,878	$ 501,849	$ (11,971)

The Fire Partnership fund balance decreased due to expenditures in excess of revenues.

Capital Projects Funds

A summary of year end fund balances for all capital projects funds follows:

Fund	Fund Balances December 31, 2013	Fund Balances December 31, 2012	Increase (Decrease)
Major			
Capital Project fund	$ 274,485	$ 297,466	$ (22,981)
Capital Improvement fund	857,213	551,214	305,999
Nonmajor			
Street Improvement fund	99,842	62,746	37,096
Building fund	152,345	111,817	40,528
Park and Ride fund	45	-	45
Equipment Capital fund	284,968	283,857	1,111
Total	$ 1,668,898	$ 1,307,100	$ 361,798

The Capital Project fund balance decreased due to the expenditures for capital projects, which were funded by 2012 and 2013 bond proceeds. The Capital Improvement fund balance increased due to transfers in for future capital projects. The other Capital Project funds have accumulated fund balances for future capital outlay.

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Debt Service Funds

Debt Service funds are a type of governmental fund to account for the accumulation of resources for the payment of interest and principal on debt (other than enterprise fund debt).

Debt Service funds may have one or a combination of the following revenue sources pledged to retire debt as follows:

- Property taxes - Primarily for general City benefit projects such as parks and municipal buildings. Property taxes may also be used to fund special assessment bonds which are not fully assessed.
- Tax increments - Pledged exclusively for tax increment/economic development districts.
- Special assessments - Charges to benefited properties for various improvements.

In addition to the above pledged assets, other funding sources may be received by Debt Service funds as follows:

- Residual project proceeds from the related capital projects fund
- Investment earnings
- State or federal grants
- Transfers from other funds

The following is a recap of the various Debt Service fund assets and the related bond principal outstanding:

	December 31, 2013		
Debt Description	Total Cash	Total Assets	Remaining Bonds
Major			
2012A G.O. Bonds	$ 20,706	$ 83,301	$ 1,465,000
2013A G.O. Bonds	1,465	1,465	355,000
Total	$ 22,171	$ 84,766	$ 1,820,000
		Total remaining interest payments	$ 317,006

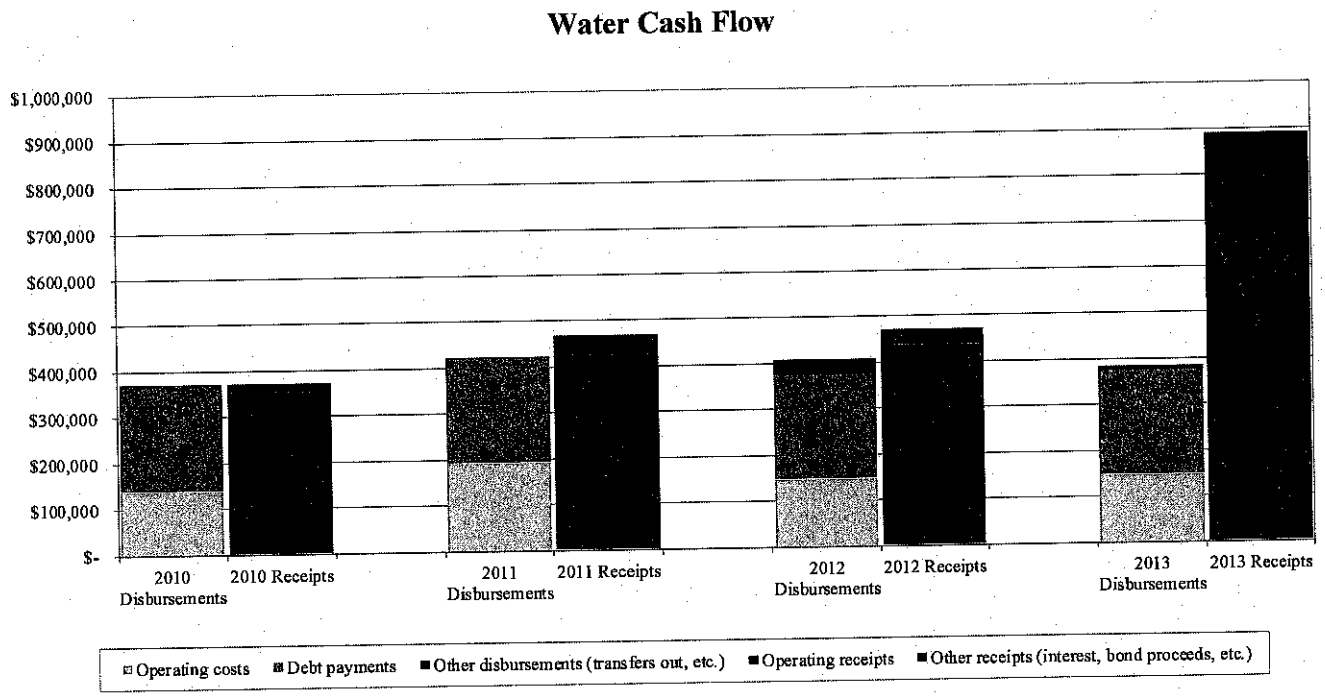
As the City begins to make principal payments they should monitor sources for payment of the debt obligations. The City's outstanding debt is required to be funded by various resources such as special assessments, property taxes, transfers from enterprise funds, etc. Special assessments are usually certified once to the County for collection, but tax levies need to be certified annually. The City failed to certify the tax levy in 2013 for collection in 2014, in the amount of $45,776, for payment of the 2013A G.O. bond principal and interest in 2014. The City will have to evaluate and determine additional sources for payment of the 2014 principal and interest, and ensure the 2014 and future net levies as noted in the bond documents are certified annually to the County. We recommend management pay particular attention to annual tax levies and transfers listed in each bond issue book to ensure proper funding of debt service.

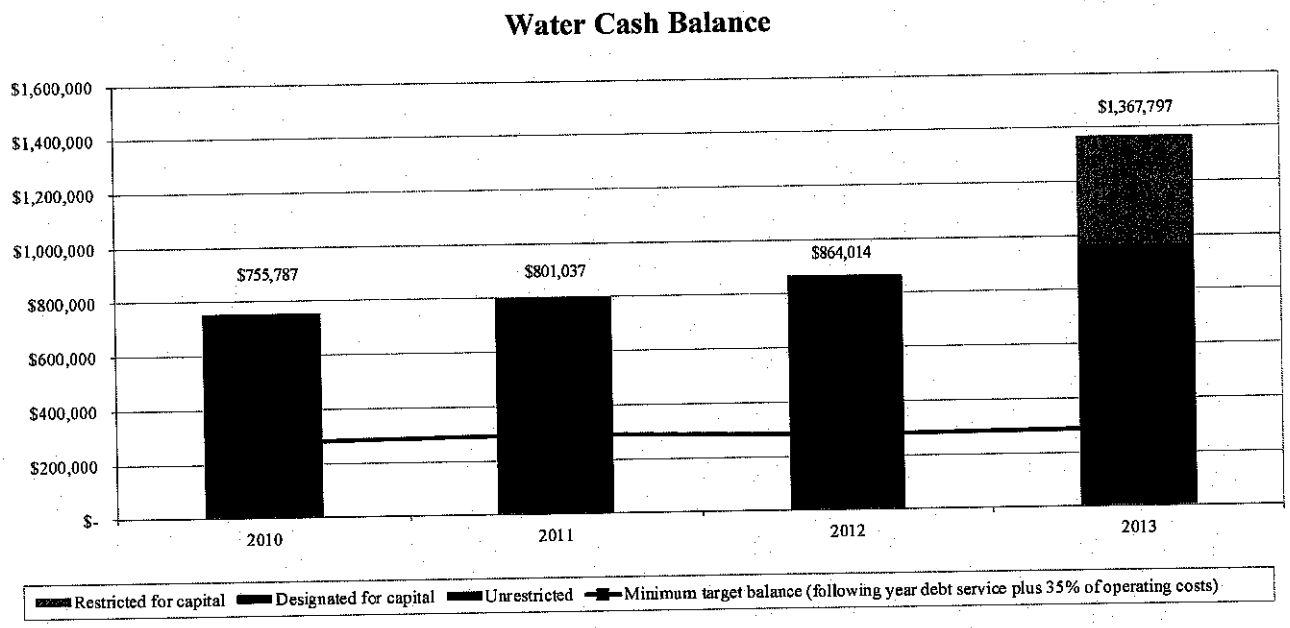
People + Process. Going Beyond the Numbers

Enterprise Funds

Water Fund

The results of the operations in terms of cash flow and the breakdown of the cash balances for the past four years are as follows:





	2010	2011	2012	2013
Bonds payable	$ 3,051,768	$ 2,889,000	$ 2,724,000	$ 2,970,000

For the most part, operating margins are sufficient to keep pace with operating expenses. The increase in cash for 2013 is due to the issuance of the 2013A G.O. Bonds. These bond proceeds will be used for future capital projects, including water meters and water main improvements. The City should consider conducting a rate and cash flow study. Enterprise funds should be self-sufficient, and conducting these studies will help the City determine the steps needed to provide sufficient cash flows to meet operating needs.

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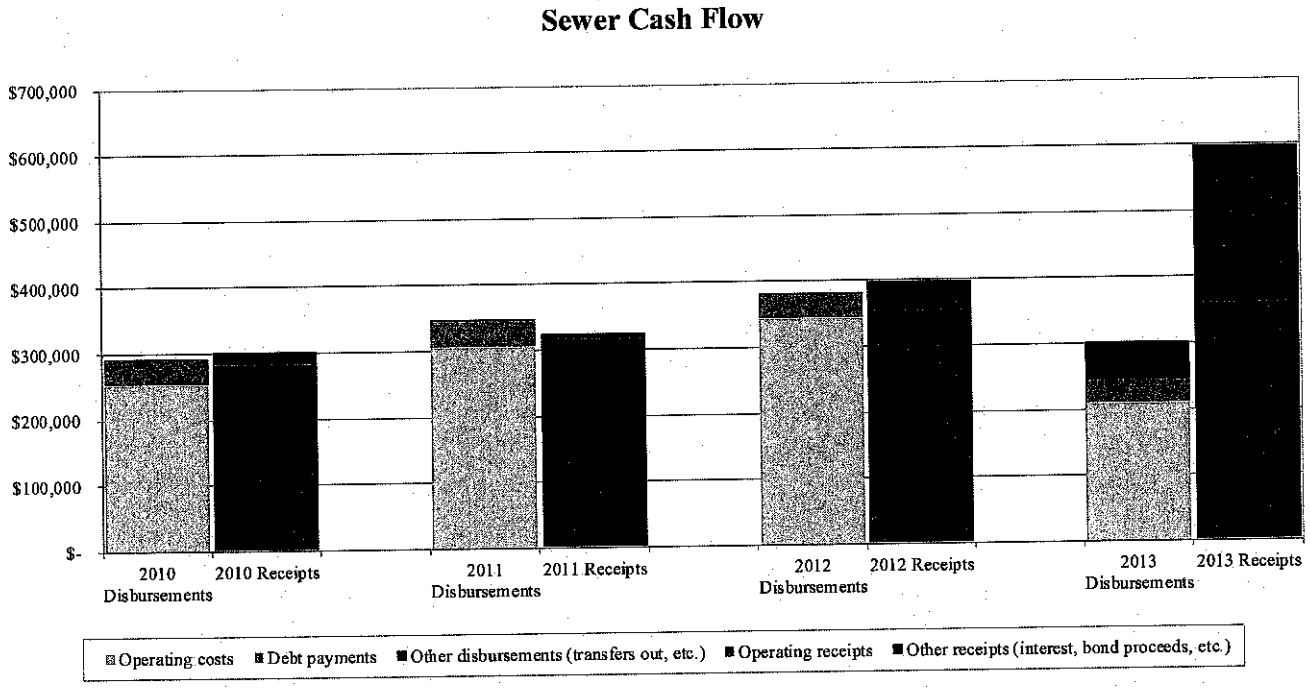
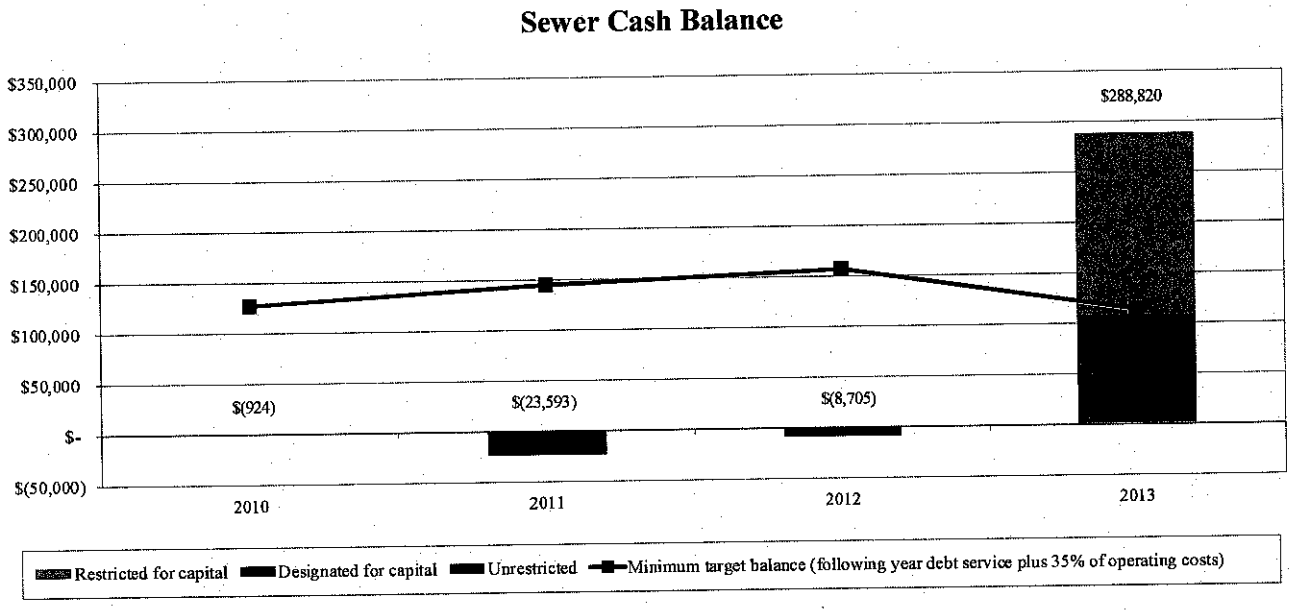
Sewer Fund

The results of the operations in terms of cash flow and the breakdown of the cash balances for the past four years are as follows:



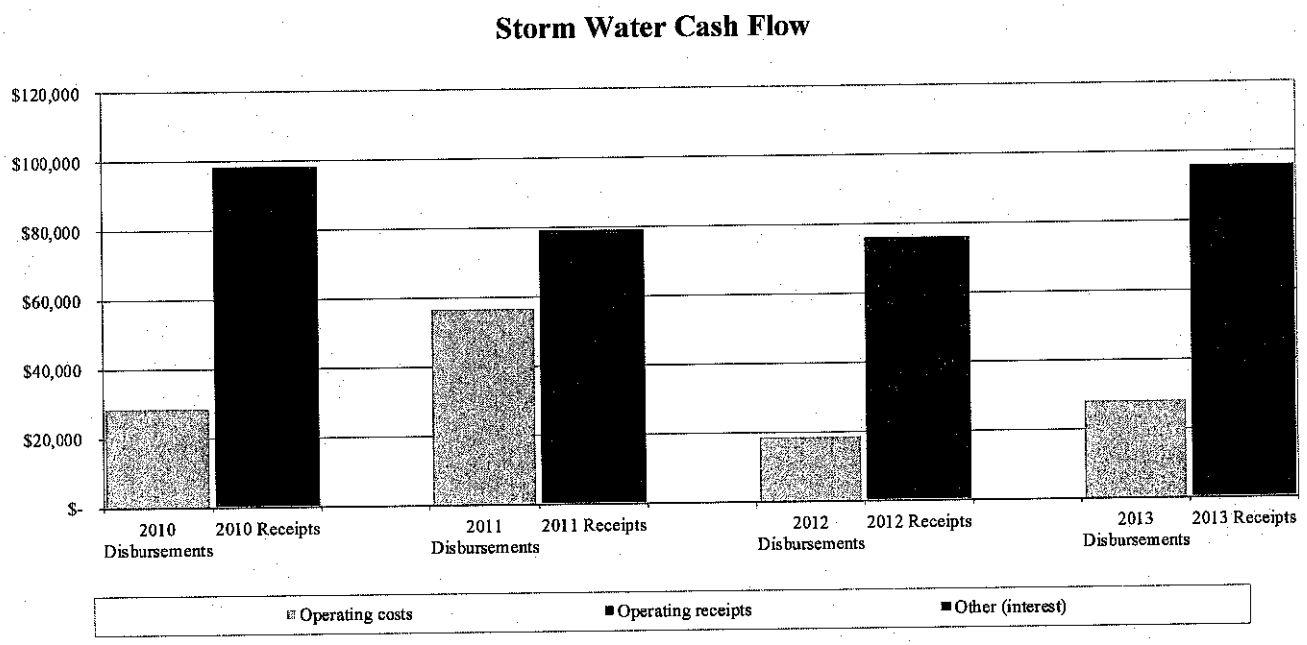


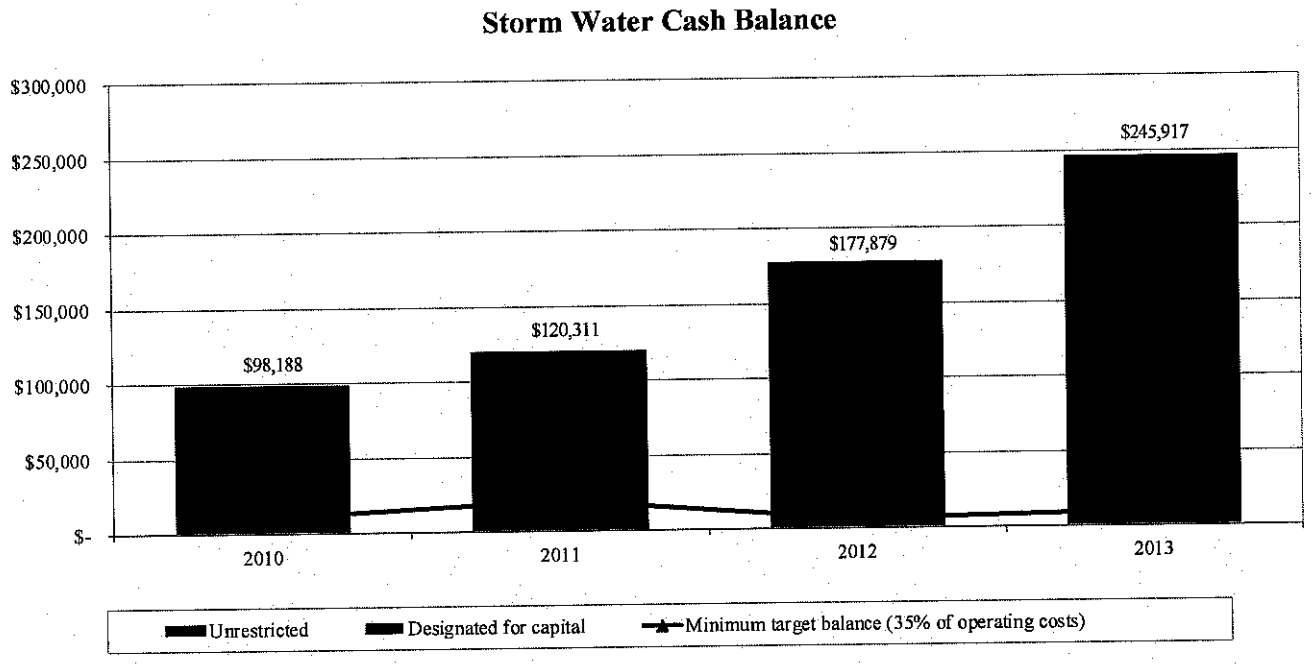
	2010	2011	2012	2013
Bonds payable	$ 189,000	$ 157,500	$ 126,000	$ 334,500

For the most part, operating margins are sufficient to keep pace with operating expenses, but the cash balance is low with improvement in 2013. The increase in cash for 2013 is due to the issuance of the 2013A G.O. Bonds. These bond proceeds will be used for future capital projects, including sewer main improvements. The City should consider conducting a rate and cash flow study. Enterprise funds should be self-sufficient, and conducting these studies will help the City determine the steps needed to provide sufficient cash flows to meet operating needs.

Storm Water Fund

The results of the operations in terms of cash flow and the breakdown of the cash balances for the past two years are as follows:





The cash balance has increased each of the last three years. A significant portion has been internally designated for future capital outlay in 2013 (approx. $130,000). The City has minimal operating expenses in the Storm Water fund and rates are currently sufficient to cover operating costs. The City should continue to monitor their rates to ensure operations provide sufficient cash flows to meet operating needs and future capital projects.

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Ratio Analysis

The following captures a few ratios from the City's financial statements that give some additional information for trend and peer group analysis. The peer group average is derived from information available on the website of the Office of the State Auditor for 4th class Cities which have populations under 2,500. The majority of these ratios facilitate the use of economic resources focus and accrual basis of accounting at the government-wide level. A combination of liquidity (ability to pay its most immediate obligations), solvency (ability to pay its long-term obligations), funding (comparison of financial amounts and economic indicators to measure changes in financial capacity over time) and common-size (comparison of financial data with other cities) ratios are shown below.

Ratio	Calculation	Source	2010	2011	2012	2013
Debt to assets	Total liabilities/total assets	Government-wide	33% *37%*	31% *32%*	34% *36%*	36% *N/A*
Debt service coverage	Net cash provided by operations/ enterprise fund debt payments	Enterprise funds	89% *102%*	91% *89%*	114% *90%*	162% *N/A*
Debt per capita	Bonded debt / population	Government-wide	$ 1,830 *$ 3,125*	$ 1,865 *$ 3,647*	$ 2,531 *$ 3,207*	$ 2,953 *N/A*
Taxes per capita	Tax revenues / population	Government-wide	$ 586 *$ 407*	$ 646 *$ 636*	$ 687 *$ 444*	$ 714 *N/A*
Current expenditures per capita	Governmental fund current expenditures / population	Governmental funds	$ 765 *$ 804*	$ 811 *$ 891*	$ 852 *$ 849*	$ 900 *N/A*
Capital expenditures per capita	Governmental fund capital outlay / population	Governmental funds	$ 143 *$ 229*	$ 183 *$ 238*	$ 1,267 *$ 310*	$ 370 *N/A*
Capital assets % left to depreciate - Governmental	Net capital assets/ gross capital assets	Government-wide	69% *61%*	69% *59%*	75% *57%*	74% *N/A*
Capital assets % left to depreciate - Business-type	Net capital assets/ gross capital assets	Government-wide	82% *59%*	81% *62%*	79% *61%*	77% *N/A*

Represents the City of Maple Plain
Represents Peer Group Average

Debt-to-Assets Leverage Ratio (Solvency Ratio)

The debt-to-assets leverage ratio is a comparison of a city's total liabilities to its total assets or the percentage of total assets that are provided by creditors. It indicates the degree to which the City's assets are financed through borrowings and other long-term obligations (i.e. a ratio of 50 percent would indicate half of the City's assets are financed through outstanding debt).

Debt Service Coverage Ratio (Solvency Ratio)

The debt coverage ratio is a comparison of cash generated by operations to total debt service payments (principal and interest) of enterprise funds. This ratio indicates if there are sufficient cash flows from operations to meet debt service obligations. Except in cases where other nonoperating revenues (i.e. taxes, assessments, transfers from other funds, etc.) are used to fund debt service payments, an acceptable ratio would be above 100 percent.

Bonded Debt per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total bonded debt by the population of the City and represents the amount of bonded debt obligation for each citizen of the City at the end of the year. The higher the amount, the more resources are needed in the future to retire these obligations through taxes, assessments or user fees.

Taxes per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total tax revenues by the population of the City and represents the amount of taxes for each citizen of the City for the year. The higher this amount is, the more reliant the City is on taxes to fund its operations.

Current Expenditures per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total current governmental expenditures by the population of the City and represents the amount of governmental expenditure for each citizen of the City during the year. Since this is generally based on ongoing expenditures, we would expect consistent annual per capita results.

Capital Expenditures per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total governmental capital outlay expenditures by the population of the City and represents the amount of capital expenditure for each citizen of the City during the year. Since projects are not always recurring, the per capita amount will fluctuate from year to year.

Capital Assets Percentage (Common-size Ratio)

This percentage represents the percent of governmental or business-type capital assets that are left to be depreciated. The lower this percentage, the older the City's capital assets are and may need major repairs or replacements in the near future. A higher percentage may indicate newer assets being constructed or purchased and may coincide with higher debt ratios or bonded debt per capita.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: [1]

GASB Statement No. 67 - *The Financial Reporting for Pension Plans- an Amendment to GASB Statement No. 25*

Summary

The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria.

The requirements of Statements No. 25 and No. 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. The new information will enhance the decision-usefulness of the financial reports of these pension plans, their value for assessing accountability, and their transparency by providing information about measures of net pension liabilities and explanations of how and why those liabilities changed from year to year. The net pension liability information, including ratios, will offer an up-to-date indication of the extent to which the total pension liability is covered by the fiduciary net position of the pension plan. The comparability of the reported information for similar types of pension plans will be improved by the changes related to the attribution method used to determine the total pension liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison to actuarially determined rates, when such rates are determined. In that circumstance, it also will provide information about whether employers and nonemployer contributing entities, if applicable, are keeping pace with actuarially determined contribution measures. In addition, new information about rates of return on pension plan investments will inform financial report users about the effects of market conditions on the pension plan's assets over time and provide information for users to assess the relative success of the pension plan's investment strategy and the relative contribution that investment earnings provide to the pension plan's ability to pay benefits to plan members when they come due.

Future Accounting Standard Changes - Continued

GASB Statement No. 68 - *The Accounting and Financial Reporting of Pensions- an Amendment of GASB Statement No. 27*

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information.

GASB Statement No. 69 - *Government Combinations and Disposals of Government Operations*

Summary

This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations.

The distinction between a government merger and a government acquisition is based upon whether an exchange of significant consideration is present within the combination transaction. Government mergers include combinations of legally separate entities without the exchange of significant consideration. This Statement requires the use of carrying values to measure the assets and liabilities in a government merger. Conversely, government acquisitions are transactions in which a government acquires another entity, or its operations, in exchange for significant consideration. This Statement requires measurements of assets acquired and liabilities assumed generally to be based upon their acquisition values. This Statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. This Statement defines the term operations for purposes of determining the applicability of this Statement and requires the use of carrying values to measure the assets and liabilities in a transfer of operations.

A disposal of a government's operations results in the removal of specific activities of a government. This Statement provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions.

The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, and should be applied on a prospective basis. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

Until now, governments have accounted for mergers, acquisitions, and transfers of operations by analogizing to accounting and financial reporting guidance intended for the business environment, generally APB Opinion No. 16, Business Combinations. This Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. This Statement also improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations.

Future Accounting Standard Changes - Continued

GASB Statement No. 70 - *Accounting and Financial Reporting for Nonexchnage Financial Guarantees*

Summary

Some governments extend financial guarantees for the obligations of another government, a not-for-profit organization, a private entity, or individual without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). As a part of this nonexchange financial guarantee, a government commits to indemnify the holder of the obligation if the entity or individual that issued the obligation does not fulfill its payment requirements. Also, some governments issue obligations that are guaranteed by other entities in a nonexchange transaction. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range.

This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to report the obligation until legally released as an obligor. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees.

The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged. Except for disclosures related to cumulative amounts paid or received in relation to a nonexchange financial guarantee, the provisions of this Statement are required to be applied retroactively. Disclosures related to cumulative amounts paid or received in relation to a nonexchange financial guarantee may be applied prospectively.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive nonexchange financial guarantees. This Statement also will enhance the information disclosed about a government's obligations and risk exposure from extending nonexchange financial guarantees. This Statement also will augment the ability of financial statement users to assess the probability that governments will repay obligation holders by requiring disclosures about obligations that are issued with this type of financial guarantee.

GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measure Date - an Amendment of GASB Statement No. 68*

Summary

The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Future Accounting Standard Changes - Continued

Statement No. 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement No. 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement No. 68, if it is not practical for an employer or nonemployer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement No. 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement No. 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. This benefit will be achieved without the imposition of significant additional costs.

[1] *Note*. From GASB Pronouncements Summaries. Copyright 2014 by the Financial Accounting Foundation, 401 Merritt 7, Norwalk, CT 06856, USA, and is reproduced with permission.

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

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Abdo Eick & Meyers, LLP

ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
March 18, 2014

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CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
GENERAL FUND							
Active	E 101-41110-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-103 Part-Time Emplo	$18,950.00	$2,825.00	$0.00	$0.00	$16,125.00	14.91%
Active	E 101-41110-121 PERA Contributio	$235.00	$37.50	$0.00	$0.00	$197.50	15.96%
Active	E 101-41110-122 FICA Contribution	$1,097.00	$169.62	$0.00	$0.00	$927.38	15.46%
Active	E 101-41110-151 Worker s Comp I	$96.00	$85.94	$0.00	$0.00	$10.06	89.52%
Active	E 101-41110-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-202 Duplicating & Cop	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-302 Planning Services	$2,880.00	$128.26	$0.00	$0.00	$2,751.74	4.45%
Active	E 101-41110-303 Engineering Servi	$3,084.00	$607.15	$0.00	$0.00	$2,476.85	19.69%
Active	E 101-41110-304 Legal Services	$7,500.00	$2,263.33	$980.00	$0.00	$5,236.67	30.18%
Active	E 101-41110-311 Contract Service	$0.00	$390.00	$0.00	$0.00	-$390.00	0.00%
Active	E 101-41110-319 Other Consulting	$0.00	$8,590.32	$0.00	$0.00	-$8,590.32	0.00%
Active	E 101-41110-322 Postage	$0.00	$218.94	$218.94	$0.00	-$218.94	0.00%
Active	E 101-41110-331 Training & Travel	$3,435.00	$14.00	$0.00	$0.00	$3,421.00	0.41%
Active	E 101-41110-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-412 Building Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-433 Dues & Subscripti	$3,325.00	$1,789.00	$536.00	$0.00	$1,536.00	53.80%
Active	E 101-41110-434 Awards & Indemn	$935.00	$0.00	$0.00	$0.00	$935.00	0.00%
Active	E 101-41110-437 Miscellaneous	$0.00	$737.31	$0.00	$0.00	-$737.31	0.00%
Active	E 101-41110-570 Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41110-715 Depreciation Exp	$675.00	$0.00	$0.00	$0.00	$675.00	0.00%
Active	E 101-41300-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41310-103 Part-Time Emplo	$8,650.00	$1,275.00	$0.00	$0.00	$7,375.00	14.74%
Active	E 101-41310-121 PERA Contributio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41310-122 FICA Contribution	$666.00	$97.54	$0.00	$0.00	$568.46	14.65%
Active	E 101-41310-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41310-202 Duplicating & Cop	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41310-331 Training & Travel	$3,199.00	$392.84	$225.00	$0.00	$2,806.16	12.28%
Active	E 101-41310-433 Dues & Subscripti	$40.00	$0.00	$0.00	$0.00	$40.00	0.00%
Active	E 101-41310-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-202 Duplicating & Cop	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-302 Planning Services	$4,550.00	$0.00	$0.00	$0.00	$4,550.00	0.00%
Active	E 101-41330-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-304 Legal Services	$3,240.00	$0.00	$0.00	$0.00	$3,240.00	0.00%
Active	E 101-41330-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-331 Training & Travel	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41330-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41410-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41410-104 Temporary Emplo	$1,900.00	$0.00	$0.00	$0.00	$1,900.00	0.00%
Active	E 101-41410-121 PERA Contributio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41410-122 FICA Contribution	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41410-201 Office Supplies	$500.00	$0.00	$0.00	$0.00	$500.00	0.00%
Active	E 101-41410-207 Training Supplies	$100.00	$0.00	$0.00	$0.00	$100.00	0.00%
Active	E 101-41410-309 EDP, Software an	$320.00	$0.00	$0.00	$0.00	$320.00	0.00%
Active	E 101-41410-322 Postage	$80.00	$0.00	$0.00	$0.00	$80.00	0.00%
Active	E 101-41410-351 Legal Notices Pu	$250.00	$0.00	$0.00	$0.00	$250.00	0.00%
Active	E 101-41410-414 Data Processing	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41410-437 Miscellaneous	$750.00	$774.06	$0.00	$0.00	-$24.06	103.21%
Active	E 101-41410-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41420-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41420-351 Legal Notices Pu	$1,650.00	$170.06	$77.10	$0.00	$1,479.94	10.31%
Active	E 101-41420-353 Ordinance Public	$3,000.00	$0.00	$0.00	$0.00	$3,000.00	0.00%

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 101-41500-101 Full-Time Employ	$111,703.00	$18,656.40	$0.00	$0.00	$93,046.60	16.70%
Active	E 101-41500-102 Full-Time Employ	$1,277.00	$176.47	$0.00	$0.00	$1,100.53	13.82%
Active	E 101-41500-103 Part-Time Emplo	$3,000.00	$690.00	$0.00	$0.00	$2,310.00	23.00%
Active	E 101-41500-105 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-106 Administrative Int	$8,400.00	$0.00	$0.00	$0.00	$8,400.00	0.00%
Active	E 101-41500-115 Educational Assis	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-121 PERA Contributio	$8,191.00	$1,365.35	$0.00	$0.00	$6,825.65	16.67%
Active	E 101-41500-122 FICA Contribution	$9,577.00	$1,461.26	$0.00	$0.00	$8,115.74	15.26%
Active	E 101-41500-131 Employer Paid H	$10,715.00	$1,280.48	$0.00	$0.00	$9,434.52	11.95%
Active	E 101-41500-132 Employer Paid D	$1,009.00	$200.83	$0.00	$0.00	$808.17	19.90%
Active	E 101-41500-133 Employer Paid Lif	$60.00	$9.20	$0.00	$0.00	$50.80	15.33%
Active	E 101-41500-151 Worker s Comp I	$919.00	$1,092.18	$0.00	$0.00	-$173.18	118.84%
Active	E 101-41500-201 Office Supplies	$2,500.00	$2,112.69	$43.97	$0.00	$387.31	84.51%
Active	E 101-41500-202 Duplicating & Cop	$1,000.00	$228.28	$0.00	$0.00	$771.72	22.83%
Active	E 101-41500-204 Envelopes & Lett	$900.00	$206.34	$0.00	$0.00	$693.66	22.93%
Active	E 101-41500-301 Auditing & Accou	$19,900.00	$18,601.55	$14,650.00	$0.00	$1,298.45	93.48%
Active	E 101-41500-309 EDP, Software an	$3,653.00	$4,698.00	$54.00	$0.00	-$1,045.00	128.61%
Active	E 101-41500-312 Financial Service	$5,000.00	$0.00	$0.00	$0.00	$5,000.00	0.00%
Active	E 101-41500-321 Telephone	$4,320.00	$1,110.65	$154.93	$0.00	$3,209.35	25.71%
Active	E 101-41500-322 Postage	$3,800.00	$643.27	$300.00	$0.00	$3,156.73	16.93%
Active	E 101-41500-331 Training & Travel	$6,359.00	$0.00	$0.00	$0.00	$6,359.00	0.00%
Active	E 101-41500-340 Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-350 Printing & Binding	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-352 General Public Inf	$1,400.00	$933.85	$933.85	$0.00	$466.15	66.70%
Active	E 101-41500-361 General Liability I	$2,489.00	$0.00	$0.00	$0.00	$2,489.00	0.00%
Active	E 101-41500-400 Equipment Repair	$2,700.00	$57.11	$0.00	$0.00	$2,642.89	2.12%
Active	E 101-41500-412 Building Rentals	$3,338.00	$0.00	$0.00	$0.00	$3,338.00	0.00%
Active	E 101-41500-413 Office Equipment	$0.00	$1,024.25	$0.00	$0.00	-$1,024.25	0.00%
Active	E 101-41500-419 General Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-433 Dues & Subscripti	$1,217.00	$0.00	$0.00	$0.00	$1,217.00	0.00%
Active	E 101-41500-437 Miscellaneous	$1,500.00	$394.96	$204.19	$0.00	$1,105.04	26.33%
Active	E 101-41500-560 Furniture & Fixtur	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-570 Office Equipment	$0.00	$288.56	$0.00	$0.00	-$288.56	0.00%
Active	E 101-41500-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41500-715 Depreciation Exp	$1,650.00	$0.00	$0.00	$0.00	$1,650.00	0.00%
Active	E 101-41500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41550-201 Office Supplies	$500.00	$0.00	$0.00	$0.00	$500.00	0.00%
Active	E 101-41550-305 Assessing Servic	$14,624.00	$3,685.16	$1,231.79	$0.00	$10,938.84	25.20%
Active	E 101-41610-304 Legal Services	$25,000.00	$10,617.42	$6,871.25	$0.00	$14,382.58	42.47%
Active	E 101-41910-302 Planning Services	$26,600.00	$2,201.52	$0.00	$0.00	$24,398.48	8.28%
Active	E 101-41910-310 Janitorial Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-223 Building Repair S	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0.00%
Active	E 101-41940-310 Janitorial Service	$2,520.00	$642.50	$197.18	$0.00	$1,877.50	25.50%
Active	E 101-41940-362 Property Insuranc	$432.00	$0.00	$0.00	$0.00	$432.00	0.00%
Active	E 101-41940-381 Electric Utilities	$7,000.00	$1,716.42	$0.00	$0.00	$5,283.58	24.52%
Active	E 101-41940-382 Water Utilities	$1,900.00	$0.00	$0.00	$0.00	$1,900.00	0.00%
Active	E 101-41940-383 Gas Utilities	$5,000.00	$3,454.78	$1,289.64	$0.00	$1,545.22	69.10%
Active	E 101-41940-385 Sewer Utilities	$2,800.00	$0.00	$0.00	$0.00	$2,800.00	0.00%
Active	E 101-41940-400 Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-401 Building Repair &	$15,000.00	$2,231.50	$0.00	$0.00	$12,768.50	14.88%
Active	E 101-41940-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-41940-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 101-42110-304 Legal Services	$17,500.00	$4,761.49	$1,195.83	$0.00	$12,738.51	27.21%
Active	E 101-42110-306 Police Administra	$465,063.00	$133,529.60	$37,460.34	$0.00	$331,533.40	28.71%
Active	E 101-42110-317 Board & Booking	$4,000.00	$548.00	$473.00	$0.00	$3,452.00	13.70%
Active	E 101-42110-437 Miscellaneous	$1,000.00	$522.84	$0.00	$0.00	$477.16	52.28%
Active	E 101-42210-124 Fire Pension Cont	$25,750.00	$0.00	$0.00	$0.00	$25,750.00	0.00%
Active	E 101-42290-307 Fire Administratio	$161,795.00	$26,965.84	$0.00	$0.00	$134,829.16	16.67%
Active	E 101-42400-308 Building Inspectio	$12,000.00	$863.45	$0.00	$0.00	$11,136.55	7.20%
Active	E 101-42400-438 Collected for Oth	$2,000.00	$45.90	$0.00	$0.00	$1,954.10	2.30%
Active	E 101-42500-319 Other Consulting	$505.00	$251.04	$0.00	$0.00	$253.96	49.71%
Active	E 101-42500-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-42700-318 Animal Shelter B	$250.00	$0.00	$0.00	$0.00	$250.00	0.00%
Active	E 101-43000-101 Full-Time Employ	$47,632.00	$5,520.93	$0.00	$0.00	$42,111.07	11.59%
Active	E 101-43000-102 Full-Time Employ	$2,159.00	$182.49	$0.00	$0.00	$1,976.51	8.45%
Active	E 101-43000-104 Temporary Emplo	$3,600.00	$657.00	$0.00	$0.00	$2,943.00	18.25%
Active	E 101-43000-115 Educational Assis	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-121 PERA Contributio	$3,610.00	$413.51	$0.00	$0.00	$3,196.49	11.45%
Active	E 101-43000-122 FICA Contribution	$4,111.00	$482.54	$0.00	$0.00	$3,628.46	11.74%
Active	E 101-43000-131 Employer Paid H	$22,720.00	$1,881.86	$0.00	$0.00	$20,838.14	8.28%
Active	E 101-43000-132 Employer Paid D	$1,239.00	$95.11	$0.00	$0.00	$1,143.89	7.68%
Active	E 101-43000-133 Employer Paid Lif	$60.00	$9.20	$0.00	$0.00	$50.80	15.33%
Active	E 101-43000-151 Worker s Comp I	$6,008.00	$8,069.52	$0.00	$0.00	-$2,061.52	134.31%
Active	E 101-43000-201 Office Supplies	$200.00	$0.00	$0.00	$0.00	$200.00	0.00%
Active	E 101-43000-211 Cleaning Supplie	$200.00	$0.00	$0.00	$0.00	$200.00	0.00%
Active	E 101-43000-212 Motor Fuels	$4,000.00	$1,075.85	$0.00	$0.00	$2,924.15	26.90%
Active	E 101-43000-213 Lubricants & Addi	$750.00	$189.56	$0.00	$0.00	$560.44	25.27%
Active	E 101-43000-215 Shop Materials	$800.00	$190.57	$8.71	$0.00	$609.43	23.82%
Active	E 101-43000-221 Equipment Parts	$4,000.00	$0.00	$0.00	$0.00	$4,000.00	0.00%
Active	E 101-43000-223 Building Repair S	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-225 Landscaping Mat	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-240 Small Tools & Mi	$600.00	$0.00	$0.00	$0.00	$600.00	0.00%
Active	E 101-43000-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-303 Engineering Servi	$6,500.00	$162.15	$0.00	$0.00	$6,337.85	2.49%
Active	E 101-43000-321 Telephone	$2,300.00	$865.86	$239.60	$0.00	$1,434.14	37.65%
Active	E 101-43000-323 Radio Units	$442.00	$0.00	$0.00	$0.00	$442.00	0.00%
Active	E 101-43000-331 Training & Travel	$1,250.00	$163.96	$163.96	$0.00	$1,086.04	13.12%
Active	E 101-43000-350 Printing & Binding	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-362 Property Insuranc	$1,178.00	$0.00	$0.00	$0.00	$1,178.00	0.00%
Active	E 101-43000-363 Automotive Insur	$2,704.00	$64.00	$0.00	$0.00	$2,640.00	2.37%
Active	E 101-43000-381 Electric Utilities	$0.00	-$18.99	$0.00	$0.00	$18.99	0.00%
Active	E 101-43000-383 Gas Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-384 Refuse & Recycli	$300.00	$88.51	$88.51	$0.00	$211.49	29.50%
Active	E 101-43000-400 Equipment Repair	$210.00	$66.18	$34.38	$0.00	$143.82	31.51%
Active	E 101-43000-401 Building Repair &	$3,500.00	$0.00	$0.00	$0.00	$3,500.00	0.00%
Active	E 101-43000-404 Machinery & Equi	$4,060.00	$1,160.54	$0.00	$0.00	$2,899.46	28.58%
Active	E 101-43000-417 Uniform Rentals	$0.00	$283.59	$0.00	$0.00	-$283.59	0.00%
Active	E 101-43000-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-433 Dues & Subscripti	$314.00	$0.00	$0.00	$0.00	$314.00	0.00%
Active	E 101-43000-437 Miscellaneous	$1,950.00	$143.50	$2.90	$0.00	$1,806.50	7.36%
Active	E 101-43000-540 Heavy Machinery	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43000-715 Depreciation Exp	$12,029.00	$0.00	$0.00	$0.00	$12,029.00	0.00%
Active	E 101-43100-215 Shop Materials	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43100-221 Equipment Parts	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43100-224 Street Maintenan	$15,000.00	$719.20	$0.00	$0.00	$14,280.80	4.79%
Active	E 101-43100-303 Engineering Servi	$4,500.00	$1,823.90	$0.00	$0.00	$2,676.10	40.53%
Active	E 101-43100-311 Contract Service	$37,500.00	$0.00	$0.00	$0.00	$37,500.00	0.00%

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 101-43100-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
In-Active	E 101-43100-321 Telephone	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43100-361 General Liability I	$265.00	$0.00	$0.00	$0.00	$265.00	0.00%
Active	E 101-43100-381 Electric Utilities	$650.00	$168.01	$0.00	$0.00	$481.99	25.85%
Active	E 101-43100-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43124-311 Contract Service	$27,500.00	$0.00	$0.00	$0.00	$27,500.00	0.00%
Active	E 101-43124-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43125-101 Full-Time Employ	$6,734.00	$4,045.07	$0.00	$0.00	$2,688.93	60.07%
Active	E 101-43125-102 Full-Time Employ	$1,439.00	$1,866.97	$0.00	$0.00	-$427.97	129.74%
Active	E 101-43125-121 PERA Contributio	$593.00	$428.62	$0.00	$0.00	$164.38	72.28%
Active	E 101-43125-122 FICA Contribution	$629.00	$450.07	$0.00	$0.00	$178.93	71.55%
Active	E 101-43125-229 Sand & Salt Mate	$3,750.00	$0.00	$0.00	$0.00	$3,750.00	0.00%
Active	E 101-43125-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43160-381 Electric Utilities	$28,183.00	$5,645.09	$96.92	$0.00	$22,537.91	20.03%
Active	E 101-43200-314 Sanitation & Recy	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-43200-384 Refuse & Recycli	$1,120.00	$0.00	$0.00	$0.00	$1,120.00	0.00%
Active	E 101-43200-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-101 Full-Time Employ	$12,552.00	$321.25	$0.00	$0.00	$12,230.75	2.56%
Active	E 101-45200-102 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-121 PERA Contributio	$879.00	$23.26	$0.00	$0.00	$855.74	2.65%
Active	E 101-45200-122 FICA Contribution	$966.00	$24.37	$0.00	$0.00	$941.63	2.52%
Active	E 101-45200-135 City Volunteer Ins	$175.00	$141.00	$0.00	$0.00	$34.00	80.57%
Active	E 101-45200-151 Worker s Comp I	$551.00	$527.60	$0.00	$0.00	$23.40	95.75%
Active	E 101-45200-211 Cleaning Supplie	$200.00	$0.00	$0.00	$0.00	$200.00	0.00%
Active	E 101-45200-212 Motor Fuels	$500.00	$444.40	$0.00	$0.00	$55.60	88.88%
Active	E 101-45200-213 Lubricants & Addi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-215 Shop Materials	$850.00	$0.00	$0.00	$0.00	$850.00	0.00%
Active	E 101-45200-221 Equipment Parts	$1,750.00	$0.00	$0.00	$0.00	$1,750.00	0.00%
Active	E 101-45200-225 Landscaping Mat	$3,500.00	$0.00	$0.00	$0.00	$3,500.00	0.00%
Active	E 101-45200-228 Park Equipment	$0.00	$185.00	$0.00	$0.00	-$185.00	0.00%
Active	E 101-45200-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-311 Contract Service	$2,500.00	$1,068.40	$0.00	$0.00	$1,431.60	42.74%
Active	E 101-45200-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-322 Postage	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-350 Printing & Binding	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-351 Legal Notices Pu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-362 Property Insuranc	$6,267.00	$0.00	$0.00	$0.00	$6,267.00	0.00%
In-Active	E 101-45200-381 Electric Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-402 Structure Repair	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0.00%
Active	E 101-45200-403 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-404 Machinery & Equi	$750.00	$0.00	$0.00	$0.00	$750.00	0.00%
Active	E 101-45200-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-45200-530 Improvements Ot	$0.00	$20,000.00	$0.00	$0.00	-$20,000.00	0.00%
Active	E 101-45200-540 Heavy Machinery	$20,000.00	$0.00	$0.00	$0.00	$20,000.00	0.00%
Active	E 101-45200-715 Depreciation Exp	$5,400.00	$0.00	$0.00	$0.00	$5,400.00	0.00%
Active	E 101-45200-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46102-311 Contract Service	$2,000.00	$0.00	$0.00	$0.00	$2,000.00	0.00%
Active	E 101-46300-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-510 Land	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 101-46300-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-602 Other Long-Term	$18,046.00	$0.00	$0.00	$0.00	$18,046.00	0.00%
Active	E 101-46300-612 Other Long-Term	$3,392.00	$0.00	$0.00	$0.00	$3,392.00	0.00%
Active	E 101-46300-615 Property Taxes	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46300-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46500-319 Other Consulting	$10,000.00	$2,700.00	$0.00	$0.00	$7,300.00	27.00%
Active	E 101-46500-351 Legal Notices Pu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46500-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-46630-490 Civic Organizatio	$6,200.00	$6,078.26	$4,057.00	$0.00	$121.74	98.04%
Active	E 101-49100-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49360-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49360-721 Equipment Revol	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49360-722 Capital Improvem	$140,200.00	$0.00	$0.00	$0.00	$140,200.00	0.00%
Active	E 101-49360-723 Transfers to WTP	$30,660.00	$0.00	$0.00	$0.00	$30,660.00	0.00%
Active	E 101-49990-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49990-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49990-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 101-49990-725 Contingencies	$20,000.00	$0.00	$0.00	$0.00	$20,000.00	0.00%
	Total GENERAL FUND	$1,634,550.00	$336,242.92	$71,788.99	$0.00	$1,298,307.08	20.57%
COMMUNITY EVENTS FUND							
Active	E 105-45000-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45000-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-202 Duplicating & Cop	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-203 Printed Forms &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-204 Envelopes & Lett	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-250 Merchandise Res	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-311 Contract Service	$0.00	$1,000.00	$0.00	$0.00	-$1,000.00	0.00%
Active	E 105-45100-316 Street Sweeping	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-321 Telephone	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-322 Postage	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-340 Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-350 Printing & Binding	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 105-45100-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total COMMUNITY EVENTS FUND	$0.00	$1,000.00	$0.00	$0.00	-$1,000.00	0.00%
SPECIAL PROJECTS FUND							
Active	E 110-43100-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 110-43100-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total SPECIAL PROJECTS FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
DEVELOPMENT ESCROW							
Active	E 150-41900-300 Management Ser	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 150-41900-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 150-41900-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 150-41900-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 150-41900-308 Building Inspectio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total DEVELOPMENT ESCROW	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
ECONOMIC DEVELOPMENT AUTHORITY							
Active	E 200-46500-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total ECONOMIC DEVELOPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
SPECIAL REVENUE FUND							

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 201-41510-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-41510-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-41940-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-41940-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-42220-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-603 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-613 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 201-43100-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total SPECIAL REVENUE FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
STREET MAINTENANCE FUND							
Active	E 250-43100-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 250-43100-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total STREET MAINTENANCE FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
DEBT SERV -GENERAL							
Active	E 301-47076-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 301-47076-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 301-47076-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 301-47076-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total DEBT SERV -GENERAL	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
CITY FUNDED PROJECTS							
Active	E 302-43100-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 302-47076-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total CITY FUNDED PROJECTS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
DEBT SERVICE (CAPITAL PRJTS)							
Active	E 351-47110-601 Bond Principal	$0.00	$75,000.00	$0.00	$0.00	-$75,000.00	0.00%
Active	E 351-47110-611 Bond Interest	$0.00	$16,160.00	$0.00	$0.00	-$16,160.00	0.00%
Active	E 351-47110-620 Fiscal Agent s Fe	$0.00	$450.00	$0.00	$0.00	-$450.00	0.00%
Active	E 351-47110-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48035-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48035-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48035-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48035-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48036-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48036-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 351-48036-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total DEBT SERVICE (CAPITAL PRJTS)	$0.00	$91,610.00	$0.00	$0.00	-$91,610.00	0.00%
2013A GO Bonds							
Active	E 352-47120-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total 2013A GO Bonds	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT DEBT SERVICE							
Active	E 376-47087-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47087-610 Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47087-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47088-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47088-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47088-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47089-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47089-610 Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-47089-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 376-49325-610 Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
CAPITAL IMPROVEMENT FUND							

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 400-41940-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-42500-103 Part-Time Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-42500-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-42500-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-42500-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-43100-107 Secretarial Servic	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 400-43100-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total CAPITAL IMPROVEMENT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
PARK IMPROVEMENT FUND							
Active	E 401-45200-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 401-45200-510 Land	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 401-45200-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 401-45200-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 401-45200-540 Heavy Machinery	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 401-45200-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total PARK IMPROVEMENT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #4							
Active	E 404-46500-102 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 404-46500-104 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 404-46500-300 Management Ser	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 404-46500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 404-49000-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 404-49000-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #4	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #5							
Active	E 405-42265-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 405-49000-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #5	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #6							
Active	E 406-46500-300 Management Ser	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-46500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-47076-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-47076-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-49000-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-49000-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 406-49339-307 Fire Administratio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #6	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #7							
Active	E 407-46500-104 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-46500-300 Management Ser	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-46500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-49000-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-49000-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-49336-307 Fire Administratio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 407-49336-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #7	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #8							
Active	E 408-43940-439 Refunds & Reimb	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #8	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #9							
Active	E 409-46500-104 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-46500-300 Management Ser	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-46500-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-47076-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-49000-605 TIF Obligation	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 409-49000-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-49342-307 Fire Administratio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 409-49342-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #9	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TAX INCREMENT FUND #10							
Active	E 410-49340-307 Fire Administratio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 410-49340-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total TAX INCREMENT FUND #10	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
PARK & RIDE PROJECT							
Active	E 450-43100-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-311 Contract Service	$0.00	$0.22	$0.00	$0.00	-$0.22	0.00%
Active	E 450-43100-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 450-43100-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total PARK & RIDE PROJECT	$0.00	$0.22	$0.00	$0.00	-$0.22	0.00%
CAPITAL IMPROVEMENT PROJECTS							
Active	E 451-43100-303 Engineering Servi	$0.00	$26,904.14	$0.00	$0.00	-$26,904.14	0.00%
Active	E 451-43100-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-312 Financial Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-500 Capital Outlay (G	$0.00	$77,376.00	$0.00	$0.00	-$77,376.00	0.00%
Active	E 451-43100-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43100-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-43124-303 Engineering Servi	$0.00	$3,622.21	$0.00	$0.00	-$3,622.21	0.00%
Active	E 451-43124-500 Capital Outlay (G	$0.00	$14,733.75	$0.00	$0.00	-$14,733.75	0.00%
Active	E 451-47120-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49400-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49400-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49400-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49400-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49450-103 Part-Time Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49450-107 Secretarial Servic	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49450-303 Engineering Servi	$0.00	$173.78	$0.00	$0.00	-$173.78	0.00%
Active	E 451-49450-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49450-312 Financial Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 451-49450-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total CAPITAL IMPROVEMENT PROJECTS	$0.00	$122,809.88	$0.00	$0.00	-$122,809.88	0.00%
EQUIPMENT REPLACEMENT FUND							
Active	E 501-41500-105 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-41500-309 EDP, Software an	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-41500-570 Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-41500-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-41940-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-42500-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-43000-540 Heavy Machinery	$0.00	$3,918.80	$0.00	$0.00	-$3,918.80	0.00%
Active	E 501-43000-550 Motor Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-43000-570 Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-45200-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 501-49990-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Total EQUIPMENT REPLACEMENT FUND		$0.00	$3,918.80	$0.00	$0.00	-$3,918.80	0.00%
WATER FUND							
Active	E 601-49400-101 Full-Time Employ	$0.00	$6,329.91	$0.00	$0.00	-$6,329.91	0.00%
Active	E 601-49400-102 Full-Time Employ	$0.00	$644.13	$0.00	$0.00	-$644.13	0.00%
Active	E 601-49400-107 Secretarial Servic	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-121 PERA Contributio	$0.00	$505.63	$0.00	$0.00	-$505.63	0.00%
Active	E 601-49400-122 FICA Contribution	$0.00	$528.31	$0.00	$0.00	-$528.31	0.00%
Active	E 601-49400-131 Employer Paid H	$0.00	$2,282.93	$0.00	$0.00	-$2,282.93	0.00%
Active	E 601-49400-132 Employer Paid D	$0.00	$121.77	$0.00	$0.00	-$121.77	0.00%
Active	E 601-49400-151 Worker s Comp I	$0.00	$935.53	$0.00	$0.00	-$935.53	0.00%
Active	E 601-49400-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-203 Printed Forms &	$0.00	$206.57	$0.00	$0.00	-$206.57	0.00%
Active	E 601-49400-211 Cleaning Supplie	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-212 Motor Fuels	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-215 Shop Materials	$0.00	$8.49	$0.00	$0.00	-$8.49	0.00%
Active	E 601-49400-216 Chemicals & Che	$0.00	$1,112.95	$34.17	$0.00	-$1,112.95	0.00%
Active	E 601-49400-221 Equipment Parts	$0.00	$341.00	$0.00	$0.00	-$341.00	0.00%
Active	E 601-49400-223 Building Repair S	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-225 Landscaping Mat	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-227 Utility Maintenanc	$0.00	$1,143.12	$315.13	$0.00	-$1,143.12	0.00%
Active	E 601-49400-240 Small Tools & Mi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-259 Other For Resale	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-301 Auditing & Accou	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-303 Engineering Servi	$0.00	$791.90	$0.00	$0.00	-$791.90	0.00%
Active	E 601-49400-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-309 EDP, Software an	$0.00	$371.95	$0.00	$0.00	-$371.95	0.00%
Active	E 601-49400-310 Janitorial Service	$0.00	$211.66	$53.21	$0.00	-$211.66	0.00%
Active	E 601-49400-311 Contract Service	$0.00	$21,337.24	$2,991.72	$0.00	-$21,337.24	0.00%
Active	E 601-49400-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-321 Telephone	$0.00	$440.53	$149.42	$0.00	-$440.53	0.00%
Active	E 601-49400-322 Postage	$0.00	$109.14	$0.00	$0.00	-$109.14	0.00%
Active	E 601-49400-331 Training & Travel	$0.00	$400.00	$0.00	$0.00	-$400.00	0.00%
Active	E 601-49400-351 Legal Notices Pu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-362 Property Insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-363 Automotive Insur	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-381 Electric Utilities	$0.00	$7,228.05	$2,663.21	$0.00	-$7,228.05	0.00%
Active	E 601-49400-382 Water Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-383 Gas Utilities	$0.00	$912.95	$324.43	$0.00	-$912.95	0.00%
Active	E 601-49400-385 Sewer Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-400 Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-401 Building Repair &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-404 Machinery & Equi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-419 General Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-433 Dues & Subscripti	$0.00	$689.68	$0.00	$0.00	-$689.68	0.00%
Active	E 601-49400-437 Miscellaneous	$0.00	$8.00	$0.00	$0.00	-$8.00	0.00%
Active	E 601-49400-438 Collected for Oth	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-540 Heavy Machinery	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-570 Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 601-49400-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-611 Bond Interest	$0.00	$27,466.25	$0.00	$0.00	-$27,466.25	0.00%
Active	E 601-49400-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-710 Residual Equity T	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-715 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-722 Capital Improvem	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49400-730 Interfund Loans	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 601-49611-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total WATER FUND	$0.00	$74,127.69	$6,531.29	$0.00	-$74,127.69	0.00%
SEWER FUND							
Active	E 602-47078-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-47078-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49400-106 Administrative Int	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49400-730 Interfund Loans	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-101 Full-Time Employ	$0.00	$982.61	$0.00	$0.00	-$982.61	0.00%
Active	E 602-49450-102 Full-Time Employ	$0.00	$152.27	$0.00	$0.00	-$152.27	0.00%
Active	E 602-49450-121 PERA Contributio	$0.00	$82.28	$0.00	$0.00	-$82.28	0.00%
Active	E 602-49450-122 FICA Contribution	$0.00	$86.38	$0.00	$0.00	-$86.38	0.00%
Active	E 602-49450-131 Employer Paid H	$0.00	$199.19	$0.00	$0.00	-$199.19	0.00%
Active	E 602-49450-132 Employer Paid D	$0.00	$11.62	$0.00	$0.00	-$11.62	0.00%
Active	E 602-49450-151 Worker s Comp I	$0.00	$380.74	$0.00	$0.00	-$380.74	0.00%
Active	E 602-49450-201 Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-203 Printed Forms &	$0.00	$206.58	$0.00	$0.00	-$206.58	0.00%
Active	E 602-49450-211 Cleaning Supplie	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-215 Shop Materials	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-216 Chemicals & Che	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-221 Equipment Parts	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-223 Building Repair S	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-227 Utility Maintenanc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-240 Small Tools & Mi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-301 Auditing & Accou	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-303 Engineering Servi	$0.00	$58.00	$0.00	$0.00	-$58.00	0.00%
Active	E 602-49450-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-309 EDP, Software an	$0.00	$81.94	$0.00	$0.00	-$81.94	0.00%
Active	E 602-49450-310 Janitorial Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-311 Contract Service	$0.00	$18,271.20	$0.00	$0.00	-$18,271.20	0.00%
Active	E 602-49450-319 Other Consulting	$0.00	$57,607.60	$14,401.90	$0.00	-$57,607.60	0.00%
Active	E 602-49450-321 Telephone	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-322 Postage	$0.00	$109.12	$0.00	$0.00	-$109.12	0.00%
Active	E 602-49450-331 Training & Travel	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-351 Legal Notices Pu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-362 Property Insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-381 Electric Utilities	$0.00	$441.78	$0.00	$0.00	-$441.78	0.00%
Active	E 602-49450-382 Water Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-383 Gas Utilities	$0.00	$186.60	$62.27	$0.00	-$186.60	0.00%
Active	E 602-49450-385 Sewer Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-400 Equipment Repair	$0.00	$675.00	$0.00	$0.00	-$675.00	0.00%
Active	E 602-49450-401 Building Repair &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-404 Machinery & Equi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-419 General Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-433 Dues & Subscripti	$0.00	$2,099.27	$2,099.27	$0.00	-$2,099.27	0.00%
Active	E 602-49450-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 602-49450-438 Collected for Oth	$0.00	$2,485.00	$0.00	$0.00	-$2,485.00	0.00%
Active	E 602-49450-439 Refunds & Reimb	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-540 Heavy Machinery	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-570 Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-601 Bond Principal	$0.00	$31,500.00	$0.00	$0.00	-$31,500.00	0.00%
Active	E 602-49450-603 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-611 Bond Interest	$0.00	$1,913.63	$0.00	$0.00	-$1,913.63	0.00%
Active	E 602-49450-613 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-715 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49450-722 Capital Improvem	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 602-49455-309 EDP, Software an	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total SEWER FUND	$0.00	$117,530.81	$16,563.44	$0.00	-$117,530.81	0.00%
STORM WATER FUND							
Active	E 603-49355-224 Street Maintenan	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49355-227 Utility Maintenanc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49355-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49355-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-102 Full-Time Employ	$0.00	$328.46	$0.00	$0.00	-$328.46	0.00%
Active	E 603-49455-121 PERA Contributio	$0.00	$23.82	$0.00	$0.00	-$23.82	0.00%
Active	E 603-49455-122 FICA Contribution	$0.00	$25.13	$0.00	$0.00	-$25.13	0.00%
Active	E 603-49455-203 Printed Forms &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-221 Equipment Parts	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-227 Utility Maintenanc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-303 Engineering Servi	$0.00	$3,572.64	$0.00	$0.00	-$3,572.64	0.00%
Active	E 603-49455-304 Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-319 Other Consulting	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-351 Legal Notices Pu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-419 General Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-432 Uncollectable Ch	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-433 Dues & Subscripti	$0.00	$9,273.60	$0.00	$0.00	-$9,273.60	0.00%
Active	E 603-49455-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-438 Collected for Oth	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-700 Transfers (GENE	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 603-49455-722 Capital Improvem	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total STORM WATER FUND	$0.00	$13,223.65	$0.00	$0.00	-$13,223.65	0.00%
MCGARRYS SEWER REPAIRS							
Active	E 604-49350-227 Utility Maintenanc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 604-49350-303 Engineering Servi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 604-49350-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 604-49451-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total MCGARRYS SEWER REPAIRS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
WATER TREATMENT PLANT							
Active	E 611-49611-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 611-49611-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
	Total WATER TREATMENT PLANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
SANITARY SEWER CIP FUND							
Active	E 622-49450-530 Improvements Ot	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total SANITARY SEWER CIP FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
STORM WATER CIP FUND							
Active	E 623-49455-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total STORM WATER CIP FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
FIRE PARTNERSHIP FUND							
Active	E 801-42210-103 Part-Time Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-104 Temporary Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-106 Administrative Int	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-107 Secretarial Servic	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-122 FICA Contribution	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-124 Fire Pension Cont	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-151 Worker s Comp I	$0.00	$6,731.49	$0.00	$0.00	-$6,731.49	0.00%
Active	E 801-42210-170 Medical Evaluatio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-180 Psychological Ev	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-201 Office Supplies	$0.00	$172.77	$0.00	$0.00	-$172.77	0.00%
Active	E 801-42210-203 Printed Forms &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-300 Management Ser	$0.00	$1,433.76	$0.00	$0.00	-$1,433.76	0.00%
Active	E 801-42210-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-304 Legal Services	$0.00	$245.00	$245.00	$0.00	-$245.00	0.00%
Active	E 801-42210-306 Police Administra	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-307 Fire Administratio	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-309 EDP, Software an	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-311 Contract Service	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-322 Postage	$0.00	$18.40	$0.00	$0.00	-$18.40	0.00%
Active	E 801-42210-361 General Liability I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-362 Property Insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-363 Automotive Insur	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-430 Personnel Testin	$0.00	$3,426.99	$0.00	$0.00	-$3,426.99	0.00%
Active	E 801-42210-433 Dues & Subscripti	$0.00	$130.00	$0.00	$0.00	-$130.00	0.00%
Active	E 801-42210-434 Awards & Indemn	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42210-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-103 Part-Time Emplo	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-122 FICA Contribution	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-215 Shop Materials	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-216 Chemicals & Che	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-240 Small Tools & Mi	$0.00	$33,766.35	$0.00	$0.00	-$33,766.35	0.00%
Active	E 801-42220-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-580 Other Equipment	$0.00	$268.31	($159.96)	$0.00	-$268.31	0.00%
Active	E 801-42220-602 Other Long-Term	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42220-612 Other Long-Term	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42230-203 Printed Forms &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42230-331 Training & Travel	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42230-352 General Public Inf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42230-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42240-207 Training Supplies	$0.00	$84.20	$0.00	$0.00	-$84.20	0.00%
Active	E 801-42240-208 Training and Instr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42240-331 Training & Travel	$0.00	$1,171.05	$343.05	$0.00	-$1,171.05	0.00%
Active	E 801-42240-433 Dues & Subscripti	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42240-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42240-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42250-221 Equipment Parts	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42250-309 EDP, Software an	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42250-323 Radio Units	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

CITY OF MAPLE PLAIN
*Expenditure Guideline©

Current Period: March 2014

		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 801-42250-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42250-419 General Rentals	$0.00	$721.11	$0.00	$0.00	-$721.11	0.00%
Active	E 801-42250-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42250-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42260-212 Motor Fuels	$0.00	$701.25	$0.00	$0.00	-$701.25	0.00%
Active	E 801-42260-221 Equipment Parts	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42260-240 Small Tools & Mi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42260-404 Machinery & Equi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42260-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42260-580 Other Equipment	$0.00	$850.46	$0.00	$0.00	-$850.46	0.00%
Active	E 801-42265-405 Vehicle Repair &	$0.00	$3,237.55	$0.00	$0.00	-$3,237.55	0.00%
Active	E 801-42265-550 Motor Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42270-215 Shop Materials	$0.00	$394.29	$0.00	$0.00	-$394.29	0.00%
Active	E 801-42270-221 Equipment Parts	$0.00	$18,305.93	$0.00	$0.00	-$18,305.93	0.00%
Active	E 801-42270-240 Small Tools & Mi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42270-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42270-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-211 Cleaning Supplie	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-223 Building Repair S	$0.00	$68.02	$0.00	$0.00	-$68.02	0.00%
Active	E 801-42280-302 Planning Services	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-309 EDP, Software an	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-311 Contract Service	$0.00	$330.00	$0.00	$0.00	-$330.00	0.00%
Active	E 801-42280-321 Telephone	$0.00	$1,245.84	$466.13	$0.00	-$1,245.84	0.00%
Active	E 801-42280-362 Property Insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-381 Electric Utilities	$0.00	$1,733.70	$540.70	$0.00	-$1,733.70	0.00%
Active	E 801-42280-382 Water Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-383 Gas Utilities	$0.00	$3,897.12	$1,326.56	$0.00	-$3,897.12	0.00%
Active	E 801-42280-384 Refuse & Recycli	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-385 Sewer Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-401 Building Repair &	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-520 Buildings & Struct	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-560 Furniture & Fixtur	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-42280-720 Operating Transf	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-43200-384 Refuse & Recycli	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-45000-225 Landscaping Mat	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-550 Motor Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-47076-724 Debt Service Fun	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-49360-721 Equipment Revol	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-49360-722 Capital Improvem	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-49990-725 Contingencies	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 801-49990-750 Use of Reserves	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total FIRE PARTNERSHIP FUND	$0.00	$78,933.59	$2,761.48	$0.00	-$78,933.59	0.00%
FIRE EQUIP & CAPITAL FUND							
Active	E 802-42265-550 Motor Vehicles	$0.00	$556.00	$0.00	$0.00	-$556.00	0.00%
Active	E 802-42265-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total FIRE EQUIP & CAPITAL FUND	$0.00	$556.00	$0.00	$0.00	-$556.00	0.00%
FIRE DEBT SERVICE							
Active	E 803-47076-601 Bond Principal	$0.00	$50,000.00	$0.00	$0.00	-$50,000.00	0.00%
Active	E 803-47076-602 Other Long-Term	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 803-47076-603 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 803-47076-610 Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 803-47076-611 Bond Interest	$0.00	$3,130.00	$0.00	$0.00	-$3,130.00	0.00%

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*Expenditure Guideline©

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		2014 YTD Budget	2014 YTD Amt	March MTD Amt	Enc Current	2014 YTD Balance	% of YTD Budget
Active	E 803-47076-612 Other Long-Term	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 803-47076-613 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total FIRE DEBT SERVICE	$0.00	$53,130.00	$0.00	$0.00	-$53,130.00	0.00%
MAPLE PLAIN ARTS PROJECT FUND							
Active	E 810-45000-225 Landscaping Mat	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 810-45000-437 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Total MAPLE PLAIN ARTS PROJECT FUND		$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
ACCRUED INTEREST							
Active	E 999-41000-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-41000-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-41000-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-41000-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-41510-410 Rentals (General)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-42000-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-42000-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-42000-580 Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-43000-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-43000-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-43100-540 Heavy Machinery	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-44400-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-45000-101 Full-Time Employ	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-45000-420 Depreciation Exp	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-45000-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-45200-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-46000-500 Capital Outlay (G	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-601 Bond Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-602 Other Long-Term	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-603 Short-Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-611 Bond Interest	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-620 Fiscal Agent s Fe	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Active	E 999-47000-621 Bond Issuance C	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Total ACCRUED INTEREST	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Report Total	$1,634,550.00	$893,083.56	$97,645.20	$0.00	$741,466.44	54.64%