

# CITY OF ROCKVILLE

P.O. BOX 93  
For Your Information – FYI,

229 Broadway Street East  
Council Action Needed – CA

ROCKVILLE, MN 56369

## AGENDA MAY 10, 2017 ROCKVILLE CITY HALL 6:00 P.M.

1. **Call to Order** Roll Call-JT.DC.DW.DS.RT
2. **Pledge of Allegiance**
3. **Roll Call** – (Silence Electronic Devices)
4. **Approval of Agenda -** CA
5. **Public Comment (4) Minute Limit (No Sharing/Allotting of Minutes, Stmt's only no dialog)**
6. **Approval of Bills Paid** CA 3
7. **Consent Agenda:** (Approved with one motion) CA
  - a) Resolution 2017-28 Approval of Closing 2016, Final 2016, April 2017 Journal Entries 20
  - b) Resolution 2017-29 Accepting April 2017 Donations 46
  - c) Approval Rockville City Council Minutes of April 6 and April 12, 2017 47
  - d) Resolution 2017-30 Old Dock Excess Property 54
  - e) Acknowledge April 2017 Sheriff's Report 55
  - f) Resolution 2017-35 Approve of Annual Liquor License Renewals 69
8. **PUBLIC HEARING – Vacation of Cartway** CA 70
  - a) Resolution 2017-31 – Vacation of Cartway
9. **2016 Audit Bergan/KDV Steve Wischmann** CA 71
  - a) Resolution 2017-32 – Approval of 2016 Audit Report
10. **Department Reports:**
  - a) Planning Commission – Bill Becker CA 176
    - (1) Resolution 2017-33 Amending CUP C Chanthakhammy dba Import Motors
  - b) Rock-fest – Kathleen Court-Stanger
11. **Administration:**
  - a) City Hall Parking Lot Rental CA
  - b) 25942 Lake Road Fence Line Request  
Resolution 2017-34 Approve Fence on Property Line Request CA 182
  - c) Election Equipment FYI 186
  - d) Resolution 2017-36 Sauk River Repair CA 188
  - e) SCADA Written Report FYI 189
  - f) Emergency Management Training June 1<sup>st</sup> 10-2 CA 191

g) Campers vs Single Family Dwelling	CA 192
h) Lions Park Shelter	CA 193
<b>12. Appropriations, Allocations and Transfers</b>	CA
a) Council Action	
<b>13. Mayor / Council Report's:</b>	
a) RTCB-Mayor	195
b) Public Comment	
c) Listen & Learn Session-Mayor	
d) RTU	
<b>14. Other</b>	
<b>15. Future Agenda Items</b>	
<b>16. Adjourn</b>	

CITY OF ROCKVILLE

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			Check Amt	Invoice	Comment
<b>10600 COMBINED CITY ACCT</b>					
Paid Chk#	001138E	4/4/2017	<b>MN DEPT OF LABOR &amp; INDUSTRY</b>		
E 101-46300-442	Building Permit Surcharge		\$290.20		1ST QTR
<b>Total MN DEPT OF LABOR &amp; INDUSTRY</b>			\$290.20		
<hr/>					
Paid Chk#	001139E	4/11/2017	<b>PERA</b>		
G 101-21704	PERA		\$1,483.64		RETIRE CONTR-
<b>Total PERA</b>			\$1,483.64		
<hr/>					
Paid Chk#	001140E	4/11/2017	<b>MN REVENUE</b>		
G 101-21702	State Withholding		\$543.93		STATE TAX W/H-
<b>Total MN REVENUE</b>			\$543.93		
<hr/>					
Paid Chk#	001141E	4/11/2017	<b>EFTPS-ELECTRONIC FED TAX PMT</b>		
G 101-21701	Federal Withholding		\$1,297.39		FEDERAL W/H -
G 101-21703	FICA/Medicare Withholding		\$1,648.36		FICA/MEDICARE -
<b>Total EFTPS-ELECTRONIC FED TAX PMT</b>			\$2,945.75		
<hr/>					
Paid Chk#	001142E	4/17/2017	<b>NEOPOST, INC</b>		
E 101-41000-322	Postage		\$26.54		POSTAGE-GEN GOVT
E 101-41800-322	Postage		\$8.00		POSTAGE ADMIN
E 101-41940-322	Postage		\$26.00		POSTAGE BUILDING
E 101-42200-322	Postage		\$8.00		POSTAGE-FD
E 101-43100-322	Postage		\$25.00		POSTAGE STREET
E 101-46300-322	Postage		\$26.00		POSTAGE-ZONING
E 601-49440-322	Postage		\$25.00		POSTAGE-WTR DEPT
E 602-49490-322	Postage		\$25.00		POSTAGE-SWR DEPT
E 101-41600-322	Postage		\$230.46		ROCKFEST MAILING 4/12/17
<b>Total NEOPOST, INC</b>			\$400.00		
<hr/>					
Paid Chk#	001143E	4/26/2017	<b>PERA</b>		
G 101-21704	PERA		\$1,483.64		RETIRE CONTR-
<b>Total PERA</b>			\$1,483.64		
<hr/>					
Paid Chk#	001145E	4/26/2017	<b>MN REVENUE</b>		
G 101-21702	State Withholding		\$543.95		STATE TAX W/H-
<b>Total MN REVENUE</b>			\$543.95		
<hr/>					
Paid Chk#	001146E	4/26/2017	<b>EFTPS-ELECTRONIC FED TAX PMT</b>		
G 101-21701	Federal Withholding		\$1,297.39		FEDERAL W/H -
G 101-21703	FICA/Medicare Withholding		\$1,648.38		FICA/MEDICARE -
<b>Total EFTPS-ELECTRONIC FED TAX PMT</b>			\$2,945.77		
<hr/>					
Paid Chk#	017500	4/6/2017	<b>AMERIPRIDE SERVICES, INC</b>		
E 101-41000-209	Cleaning Supp,Bldg Op Supply		\$13.00	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
E 101-41940-209	Cleaning Supp,Bldg Op Supply		\$18.88	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
E 101-43100-209	Cleaning Supp,Bldg Op Supply		\$13.00	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
E 101-46300-209	Cleaning Supp,Bldg Op Supply		\$13.00	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
E 601-49440-209	Cleaning Supp,Bldg Op Supply		\$13.00	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
E 602-49490-209	Cleaning Supp,Bldg Op Supply		\$13.00	2200892197	RENTAL OF RUGS & MOPS -CITY HALL
<b>Total AMERIPRIDE SERVICES, INC</b>			\$83.88		
<hr/>					
Paid Chk#	017501	4/6/2017	<b>AUSTIN INCORPORATED</b>		

CITY OF ROCKVILLE

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			Check Amt	Invoice	Comment
E 602-49490-230	Sewer Cleaning		\$135.00	1154	Pump Air Release Vault Agate Beach Rd
	<b>Total AUSTIN INCORPORATED</b>		\$135.00		
<b>Paid Chk# 017502</b>	<b>4/6/2017</b>	<b>CAR QUEST AUTO PARTS</b>			
E 101-43100-220	Repair/Maint Supply-Labor Incl		\$9.95	397071	tamper torx bit
E 101-43100-220	Repair/Maint Supply-Labor Incl		\$21.99	398196	Shop towels
	<b>Total CAR QUEST AUTO PARTS</b>		\$31.94		
<b>Paid Chk# 017503</b>	<b>4/6/2017</b>	<b>CENTRAL MCGOWAN, INC</b>			
E 101-42200-219	Fire Rescue Supplies		\$49.60	48394	MEDICAL OXYGEN/RENT-FIRE DEPT
	<b>Total CENTRAL MCGOWAN, INC</b>		\$49.60		
<b>Paid Chk# 017504</b>	<b>4/6/2017</b>	<b>CITY OF COLD SPRING</b>			
E 602-49490-312	Wastewater Bill-Core City		\$2,830.01		January WASTEWTR BILL-CORE CITY
E 602-49490-293	Wastewtr Bill-Lakes Area		\$2,945.52		January WASTEWTR BILL-LAKES AREA
E 602-49490-312	Wastewater Bill-Core City		\$3,016.87		February WASTEWTR BILL-CORE CITY
E 602-49490-293	Wastewtr Bill-Lakes Area		\$2,898.56		February WASTEWTR BILL-LAKES AREA
	<b>Total CITY OF COLD SPRING</b>		\$11,690.96		
<b>Paid Chk# 017505</b>	<b>4/6/2017</b>	<b>COLD SPRING RECORD INC</b>			
E 101-45120-340	Advertising/Printing/Publishin		\$36.30	34205	Concession Worker
E 101-43100-340	Advertising/Printing/Publishin		\$76.40	34205	Road Grading & Mowing
	<b>Total COLD SPRING RECORD INC</b>		\$112.70		
<b>Paid Chk# 017506</b>	<b>4/6/2017</b>	<b>GOPHER STATE ONE-CALL</b>			
E 602-49490-291	Locates		\$18.90		LOCATE TICKETS-SWR DEPT
E 601-49440-291	Locates		\$18.90		LOCATE TICKETS-WTR DEPT
	<b>Total GOPHER STATE ONE-CALL</b>		\$37.80		
<b>Paid Chk# 017507</b>	<b>4/6/2017</b>	<b>INSPECTRON INC.</b>			
E 101-46300-305	Building Inspection Fees		\$4,286.13		BUILDING INSPECTION & REVIEW
	<b>Total INSPECTRON INC.</b>		\$4,286.13		
<b>Paid Chk# 017508</b>	<b>4/6/2017</b>	<b>LEAGUE OF MINNESOTA CITIES</b>			
E 101-41110-332	Training		\$125.00	254273	03/23/17 Richard Tallman
	<b>Total LEAGUE OF MINNESOTA CITIES</b>		\$125.00		
<b>Paid Chk# 017509</b>	<b>4/6/2017</b>	<b>MARTIN MARIETTA MATERIALS</b>			
E 101-45122-338	Crushing/Gravel Purchase		\$516.26		New Entrance Lions Park
E 101-45122-220	Repair/Maint Supply-Labor Incl		\$102.99		Wash Sand Volley Ball Ct Lions Park
	<b>Total MARTIN MARIETTA MATERIALS</b>		\$619.25		
<b>Paid Chk# 017510</b>	<b>4/6/2017</b>	<b>MENARDS</b>			
E 101-43125-220	Repair/Maint Supply-Labor Incl		\$19.90	46912	Top Soil replace from Plowing
E 101-43100-308	Road Patching		\$23.85	46912	Sealbest Pothole patch
	<b>Total MENARDS</b>		\$43.75		
<b>Paid Chk# 017511</b>	<b>4/6/2017</b>	<b>MN DEPT OF HEALTH</b>			
E 601-49440-441	Licenses, Permits, Fees		\$23.00		Nick W License Renewal
	<b>Total MN DEPT OF HEALTH</b>		\$23.00		
<b>Paid Chk# 017512</b>	<b>4/6/2017</b>	<b>NELSON SANITATION &amp; RENTAL</b>			
E 101-45122-410	Rentals-Toilet,Compr,PO Box		\$82.52		101 OTHMAR COMMUNITY PARK

CITY OF ROCKVILLE

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		Check Amt	Invoice	Comment
<b>Total NELSON SANITATION &amp; RENTAL</b>		\$82.52		
Paid Chk#	017513	4/6/2017	<b>POWERHOUSE OUTDOOR EQUIP, INC</b>	
E 101-45122-540	Machinery & Equipment	\$4,837.36		Toro Mower Approved Council 2/15/17
E 101-43100-540	Machinery & Equipment	\$284.00		Toro Mower Approved Council 2/15/17
E 601-49440-540	Machinery & Equipment	\$284.00		Toro Mower Approved Council 2/15/17
E 602-49490-540	Machinery & Equipment	\$284.00		Toro Mower Approved Council 2/15/17
<b>otal POWERHOUSE OUTDOOR EQUIP, INC</b>		\$5,689.36		
Paid Chk#	017514	4/6/2017	<b>STEARNS CO AUDITOR-TREASURER</b>	
E 101-45122-434	Property Tax to County	\$682.00		76.41615.0800 EAGLE PARK 1ST & 2ND HALF PROP TAX
E 101-41000-434	Property Tax to County	\$8.00		76.41720.0448 FORMERLY ARCON 1ST HALF PROP TAX
E 101-41000-434	Property Tax to County	\$597.00		76.41720.0446 FORMERLY ARCON 1ST HALF PROP. TAX
E 101-41000-434	Property Tax to County	\$3,416.00		76.41720.0445 FORMERLY ARCON 1ST HALF PROP. TAX
<b>Total STEARNS CO AUDITOR-TREASURER</b>		\$4,703.00		
Paid Chk#	017515	4/6/2017	<b>TOM KRAEMER, INC</b>	
E 101-43100-220	Repair/Maint Supply-Labor Incl	\$27.50	80120	HOT TUB ON HALFMAN RD
E 101-43100-220	Repair/Maint Supply-Labor Incl	\$14.02	80306	MATTRESS & TIRE RAUSCH LK RD
<b>Total TOM KRAEMER, INC</b>		\$41.52		
Paid Chk#	017516	4/6/2017	<b>XCEL ENERGY</b>	
E 101-45122-381	Electric Utilities	\$72.06		1001 OTHMAR LN
E 101-43100-387	Street Lighting-Electricity	\$78.28		STREETLGHTS
E 101-43100-381	Electric Utilities	\$29.44		209 BROADWAY & 562 CHESTNUT
E 101-43125-381	Electric Utilities	\$29.44		209 BROADWAY & 562 CHESTNUT
E 601-49440-381	Electric Utilities	\$29.43		209 BROADWAY & 562 CHESTNUT
E 602-49490-381	Electric Utilities	\$29.43		209 BROADWAY & 562 CHESTNUT
E 602-49490-381	Electric Utilities	\$311.80		398 BROADWAY ST
E 601-49440-381	Electric Utilities	\$114.73		423 MAPLE ST & 560 CHESTNUT
E 101-45120-381	Electric Utilities	\$62.11		1000 BROADWAY BALLPK BALL PRG
E 101-41940-381	Electric Utilities	\$45.64		229 BROADWAY
E 101-41000-381	Electric Utilities	\$45.62		229 BROADWAY
E 101-41800-381	Electric Utilities	\$45.62		229 BROADWAY
E 101-43100-381	Electric Utilities	\$45.62		229 BROADWAY
E 101-46300-381	Electric Utilities	\$45.62		229 BROADWAY
E 601-49440-381	Electric Utilities	\$45.62		229 BROADWAY
E 602-49490-381	Electric Utilities	\$45.62		229 BROADWAY
E 101-41110-381	Electric Utilities	\$45.62		229 BROADWAY
E 101-42200-381	Electric Utilities	\$489.03		24001 FIRE HALL DR
<b>Total XCEL ENERGY</b>		\$1,610.73		
Paid Chk#	017517	4/13/2017	<b>ALEX AIR APPARATUS INC</b>	
E 101-42200-538	Personal Protective Equip-Fire	\$949.40	32313 & 32248	12 Helmets Mounted LED Dual Light, 1 adapter, threaded blind cap & plug
<b>Total ALEX AIR APPARATUS INC</b>		\$949.40		
Paid Chk#	017518	4/13/2017	<b>AT &amp; T MOBILITY</b>	
E 101-43100-321	Telephone	\$81.53		WIRELESS PHONE
E 601-49440-321	Telephone	\$30.00		WIRELESS PHONE

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			Check Amt	Invoice	Comment
E 602-49490-321	Telephone		\$30.00		WIRELESS PHONE
E 101-45122-321	Telephone		\$4.00		WIRELESS PHONE
E 602-49490-321	Telephone		\$29.98		GRINDERSTATION PHONE
<b>Total AT &amp; T MOBILITY</b>			\$175.51		
<hr/>					
Paid Chk# 017519	4/13/2017	<b>BLUE CROSS BLUE SHIELD OF MN</b>			
G 101-21705	Health Insurance		\$186.61		EMPLOYEE PORTION HEALTH INS.
G 101-21706	City Portion Health Ins		\$746.42		EMPLOYER PD HEALTH INS.
<b>Total BLUE CROSS BLUE SHIELD OF MN</b>			\$933.03		
<hr/>					
Paid Chk# 017520	4/13/2017	<b>CENTER POINT ENERGY-MINNEGASCO</b>			
E 601-49440-383	Gas Utilities		\$46.32		6109069-2 PMPHSE OTHMAR/MAPLE
E 601-49440-383	Gas Utilities		\$45.61		6110833-8 PUMPHSE @ WAL CIR
E 101-42200-383	Gas Utilities		\$396.36		6436553-9 24001 FIRE HALL DR
E 101-41000-383	Gas Utilities		\$22.00		6394888-9 UTIL-229 CITY HALL
E 101-41800-383	Gas Utilities		\$21.00		6394888-9 UTIL-229 CITY HALL
E 101-41940-383	Gas Utilities		\$22.00		6394888-9 UTIL-229 CITY HALL
E 101-43100-383	Gas Utilities		\$22.00		6394888-9 UTIL-229 CITY HALL
E 601-49440-383	Gas Utilities		\$22.00		6394888-9 UTIL-229 CITY HALL
E 602-49490-383	Gas Utilities		\$22.00		6394888-9 UTIL-229 CITY HALL
E 101-43100-383	Gas Utilities		\$94.42		6109272-2 209 BRDWDY-PUB WKS
E 601-49440-383	Gas Utilities		\$93.00		6109272-2 209 BRDWDY-PUB WKS
E 602-49490-383	Gas Utilities		\$93.00		6109272-2 209 BRDWDY-PUB WKS
<b>Total CENTER POINT ENERGY-MINNEGASCO</b>			\$899.71		
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Paid Chk# 017521	4/13/2017	<b>COLD SPRING BAKERY INC</b>			
E 101-41000-336	Safety Training		\$47.09	189262	SAFETY TRAINING
<b>Total COLD SPRING BAKERY INC</b>			\$47.09		
<hr/>					
Paid Chk# 017522	4/13/2017	<b>DELTA ELECTRIC</b>			
E 602-49490-296	Lk Sewer Contr Srv		\$360.25		GRINDER STATN CALLS-LAKES AREA
<b>Total DELTA ELECTRIC</b>			\$360.25		
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Paid Chk# 017523	4/13/2017	<b>HAWKINS WTR TREATMENT GRP INC</b>			
E 601-49440-216	Chemicals/Chem Products		\$20.00	75110	DEMURRAGE-WATER DEPT
<b>Total HAWKINS WTR TREATMENT GRP INC</b>			\$20.00		
<hr/>					
Paid Chk# 017524	4/13/2017	<b>HILLS AUTO EXTRICATION</b>			
E 101-42200-220	Repair/Maint Supply-Labor Incl		\$48.72	1079	2 ADAPTER 90 DEGREE ELBOW C-15 COMBI TOOL
<b>Total HILLS AUTO EXTRICATION</b>			\$48.72		
<hr/>					
Paid Chk# 017525	4/13/2017	<b>MIDCO</b>			
E 101-42200-323	Internet/E-mail/Web Site		\$65.00		FIRE HALL
E 101-41940-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-46300-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-43100-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 602-49490-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 601-49440-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-41000-323	Internet/E-mail/Web Site		\$6.00		CITY HALL
E 101-41110-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-41800-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-45122-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
E 101-45120-323	Internet/E-mail/Web Site		\$5.90		CITY HALL

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			Check Amt	Invoice	Comment
E 101-42500-323	Internet/E-mail/Web Site		\$5.90		CITY HALL
	<b>Total MIDCO</b>		\$130.00		
<hr/>					
Paid Chk# 017526	4/13/2017	<b>RINKE NOONAN ATTORNEYS, INC</b>			
E 101-41000-304	Legal Fees		\$64.50	267888	Organized collection
E 101-45122-304	Legal Fees		\$43.00	267888	Liquor park
E 101-42200-304	Legal Fees		\$43.00	267888	Fd Liquor
E 101-45120-304	Legal Fees		\$172.00	267888	Lease to operate concession stand
E 101-46300-304	Legal Fees		\$516.00	267888 & 2678	zoning fee schedule, ag subdivision, Final plat recording, cartway, stormwater
E 101-46300-304	Legal Fees		\$581.50	267890	Abatement Jeremy Danielson
	<b>Total RINKE NOONAN ATTORNEYS, INC</b>		\$1,420.00		
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Paid Chk# 017527	4/13/2017	<b>ROCKVILLE GAS &amp; BAIT</b>			
E 101-43100-212	Gas & Oil		\$360.56		FUEL - STREETS
E 601-49440-212	Gas & Oil		\$29.50		FUEL - WATER
E 602-49490-212	Gas & Oil		\$29.50		FUEL - SEWER
E 101-43125-212	Gas & Oil		\$303.52		FUEL - SNOW
E 101-42200-212	Gas & Oil		\$290.37		FUEL - FIRE DEPT
	<b>Total ROCKVILLE GAS &amp; BAIT</b>		\$1,013.45		
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Paid Chk# 017528	4/13/2017	<b>ROCORI TRAIL CONSTRUCTION BOAR</b>			
E 205-45122-511	Trails Systems		\$10,000.00	17-24	Council Approved 4/12/17
	<b>otal ROCORI TRAIL CONSTRUCTION BOAR</b>		\$10,000.00		
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Paid Chk# 017529	4/13/2017	<b>STEARNS ELECTRIC ASOC INC</b>			
E 101-42500-381	Electric Utilities		\$23.00		5452511 CIVIL DEFENSE SIREN
E 601-49440-382	PL LK Electric Utilities		\$328.00		10516700 PUMPHOUSE PLEASANT
E 601-49440-381	Electric Utilities		\$304.00		10052700 WTR TWR WALNUT CIR
E 601-49440-382	PL LK Electric Utilities		\$47.70		10453000 PMPHOUSE 26498 79TH
E 602-49490-381	Electric Utilities		\$88.00		10405800 LIFT ST GRAND LAKE
E 602-49490-381	Electric Utilities		\$145.00		10405900 LIFT ST PLEAS LAKE
E 602-49490-381	Electric Utilities		\$182.00		10406000 LIFT ST PRAIRIE IND
E 602-49490-381	Electric Utilities		\$66.00		10440600 LIFT ST PLEAS RD
E 101-43100-387	Street Lighting-Electricity		\$95.00		6400610 STR LIGHTS CO SIDE
E 101-43100-387	Street Lighting-Electricity		\$41.00		11633200 STR LGTS CO RD 6/H23
E 101-43100-387	Street Lighting-Electricity		\$71.00		10549600 STR LIGHTS BRENTWOOD
E 101-43100-387	Street Lighting-Electricity		\$153.00		10543000 STR LIGHTS PRAIRIE DR
E 101-43100-387	Street Lighting-Electricity		\$44.00		10232600 STR LGTS CORD8/H23
E 101-43100-387	Street Lighting-Electricity		\$43.00		10232500 STR LGTS CORD 140/H23
	<b>Total STEARNS ELECTRIC ASOC INC</b>		\$1,630.70		
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Paid Chk# 017530	4/13/2017	<b>WEST CENTRAL SANITATION, INC</b>			
E 101-42200-384	Refuse/Garbage Disposal		\$22.57		GARBAGE-FIRE HALL
E 101-45122-384	Refuse/Garbage Disposal		\$12.58		GARBAGE-PLEASANT LK
E 101-41940-384	Refuse/Garbage Disposal		\$42.95		GARBAGE-CITY HALL
E 101-43100-384	Refuse/Garbage Disposal		\$43.99		GARBAGE-PUB WKS DPT
E 101-45120-384	Refuse/Garbage Disposal		\$0.00		GARBAGE-BALLPK-BALL PROG
	<b>Total WEST CENTRAL SANITATION, INC</b>		\$122.09		
<hr/>					
Paid Chk# 017531	4/21/2017	<b>BERGANKDV</b>			
E 101-41000-301	Auditing and Acct g Services		\$1,858.00		AUDIT SRVC-
E 101-43100-301	Auditing and Acct g Services		\$1,857.00		AUDIT SRVC-

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		Check Amt	Invoice	Comment
E 101-43125-301	Auditing and Acct g Services	\$1,857.00		AUDIT SRVC-
E 101-42200-301	Auditing and Acct g Services	\$1,857.00		AUDIT SRVC-
E 101-46300-301	Auditing and Acct g Services	\$1,857.00		AUDIT SRVC-
E 601-49440-301	Auditing and Acct g Services	\$1,857.00		AUDIT SRVC-
E 602-49490-301	Auditing and Acct g Services	\$1,857.00		AUDIT SRVC-
<b>Total BERGANKDV</b>		<b>\$13,000.00</b>		

Paid Chk#	4/21/2017	CENTRAL MINNESOTA ALARMS, INC		
E 101-41110-307	Alarm Service	\$7.00	71103	CH Alarm System
E 101-43100-307	Alarm Service	\$7.00	71103	CH Alarm System
E 101-41800-307	Alarm Service	\$7.00	71103	CH Alarm System
E 101-41940-307	Alarm Service	\$13.49	71103	CH Alarm System
E 101-42200-307	Alarm Service	\$69.49	71103	FH Alarm System
E 101-45122-307	Alarm Service	\$7.00	71103	CH Alarm System
E 101-42500-307	Alarm Service	\$7.00	71103	CH Alarm System
E 101-46300-307	Alarm Service	\$7.00	71103	CH Alarm System
<b>Total CENTRAL MINNESOTA ALARMS, INC</b>		<b>\$124.98</b>		

Paid Chk#	4/21/2017	CENTURYLINK		
E 101-42200-321	Telephone	\$73.09		251-0072 Fire Dept
E 601-49440-321	Telephone	\$47.51		251-2120 Well house 3
E 101-41000-321	Telephone	\$37.00		251-5836 City Hall
E 101-41110-321	Telephone	\$38.00		251-5836 City Hall
E 101-41940-321	Telephone	\$38.14		251-5836 City Hall
E 101-43100-321	Telephone	\$37.00		251-5836 City Hall
E 101-46300-321	Telephone	\$37.00		251-5836 City Hall
E 601-49440-321	Telephone	\$37.00		251-5836 City Hall
E 602-49490-321	Telephone	\$37.00		251-5836 City Hall
E 602-49490-321	Telephone	\$47.36		259-1473 Sewer
E 602-49490-321	Telephone	\$50.94		685-4204 Sewer
E 602-49490-321	Telephone	\$205.50		612-E16-2655 Sewer
<b>Total CENTURYLINK</b>		<b>\$685.54</b>		

Paid Chk#	4/21/2017	CITY OF COLD SPRING		
E 602-49490-312	Wastewater Bill-Core City	\$4,103.05		MARCH WASTEWTR BILL-CORE CITY
E 602-49490-293	Wastewtr Bill-Lakes Area	\$4,626.85		MARCH WASTEWTR BILL-LAKES AREA
<b>Total CITY OF COLD SPRING</b>		<b>\$8,729.90</b>		

Paid Chk#	4/21/2017	GRANITE ELECTRONICS,INC		
E 101-42200-214	Radio/Pager Repair	\$92.80	153004020-1	Battery & Repair Pager
E 101-42200-218	Radio & Communication	\$483.00	153004055-1	Minitor Single Freq. & Equipment
E 101-42200-218	Radio & Communication	\$483.00	153004056-1	Minitor Single Freq. & Equipment
<b>Total GRANITE ELECTRONICS,INC</b>		<b>\$1,058.80</b>		

Paid Chk#	4/21/2017	HENRYS WATERWORKS, INC		
E 101-43100-308	Road Patching	\$837.00	18983	56 50# Cold Patch
<b>Total HENRYS WATERWORKS, INC</b>		<b>\$837.00</b>		

Paid Chk#	4/21/2017	MARCO TECHNOLOGIES LLC		
E 101-41000-413	Copier/Printer Lease	\$73.60		COPIER/LEASE
E 101-41110-413	Copier/Printer Lease	\$35.00		COPIER/LEASE
E 101-41940-413	Copier/Printer Lease	\$10.00		COPIER/LEASE
E 101-42200-413	Copier/Printer Lease	\$20.00		COPIER/LEASE

CITY OF ROCKVILLE

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			Check Amt	Invoice	Comment
E 101-43100-413	Copier/Printer Lease		\$65.00		COPIER/LEASE
E 101-43125-413	Copier/Printer Lease		\$10.00		COPIER/LEASE
E 101-45120-413	Copier/Printer Lease		\$5.00		COPIER/LEASE
E 101-45122-413	Copier/Printer Lease		\$5.00		COPIER/LEASE
E 101-46300-413	Copier/Printer Lease		\$50.00		COPIER/LEASE
E 601-49440-413	Copier/Printer Lease		\$80.00		COPIER/LEASE
E 602-49490-413	Copier/Printer Lease		\$100.00		COPIER/LEASE
<b>Total MARCO TECHNOLOGIES LLC</b>			<b>\$453.60</b>		
<hr/>					
Paid Chk# 017538	4/21/2017	<b>MENARDS</b>			
E 101-43100-220	Repair/Maint Supply-Labor Incl		\$36.97	47934	Degrease
E 101-45122-220	Repair/Maint Supply-Labor Incl		\$134.28	47934	drinking fountain parts
E 602-49490-220	Repair/Maint Supply-Labor Incl		\$8.90	47934	Brown Gloves
E 101-43100-220	Repair/Maint Supply-Labor Incl		\$17.29	48322	Eye Wash for Shop
E 101-41940-210	Operating Supplies/Expenses		\$6.86	48322	Terro Ant Gran for CH
<b>Total MENARDS</b>			<b>\$204.30</b>		
<hr/>					
Paid Chk# 017539	4/21/2017	<b>MISSISSIPPI TOPSOILS, INC</b>			
E 101-43100-220	Repair/Maint Supply-Labor Incl		\$43.99	6076	Turf repair from plow
E 101-45122-220	Repair/Maint Supply-Labor Incl		\$43.99	6076	Turf repair from plow
<b>Total MISSISSIPPI TOPSOILS, INC</b>			<b>\$87.98</b>		
<hr/>					
Paid Chk# 017540	4/21/2017	<b>NELSON SANITATION &amp; RENTAL</b>			
E 101-45122-410	Rentals-Toilet,Compr,PO Box		\$72.52	A-23747	101 OTHMAR COMMUNITY PARK
<b>Total NELSON SANITATION &amp; RENTAL</b>			<b>\$72.52</b>		
<hr/>					
Paid Chk# 017541	4/21/2017	<b>PATS QUALITY CLEANER</b>			
E 101-41000-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-41110-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-41800-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-41940-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-43100-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-43125-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 101-46300-106	Cleaning Person		\$22.00		CLEAN CITY HALL
E 601-49440-106	Cleaning Person		\$23.00		CLEAN CITY HALL
E 602-49490-106	Cleaning Person		\$23.00		CLEAN CITY HALL
<b>Total PATS QUALITY CLEANER</b>			<b>\$200.00</b>		
<hr/>					
Paid Chk# 017542	4/21/2017	<b>SHORT-ELLIOTT-HENDRICKSON, INC</b>			
E 215-43100-303	Engineering Fees		\$812.50	330261	Sauk River Rd
E 602-49490-303	Engineering Fees		\$906.25	330261	Stickney Sewer billing
E 602-49490-303	Engineering Fees		\$156.25	330261	Voigt Sewer service
<b>Total SHORT-ELLIOTT-HENDRICKSON, INC</b>			<b>\$1,875.00</b>		
<hr/>					
Paid Chk# 017543	4/21/2017	<b>STEARNS CO AUDITOR-TREASURER</b>			
E 101-42800-310	Other Professional Services		\$8,250.00	2017-0000000	1St Half Criminal Prosecution
<b>Total STEARNS CO AUDITOR-TREASURER</b>			<b>\$8,250.00</b>		
<hr/>					
Paid Chk# 017544	4/21/2017	<b>STEARNS CO ENVIRONMENTAL SRVC</b>			
E 101-46300-310	Other Professional Services		\$96.48	194	CTY ENVIRO REVIEW- 25776 Lake Rd
<b>otal STEARNS CO ENVIRONMENTAL SRVC</b>			<b>\$96.48</b>		
<hr/>					
Paid Chk# 017545	4/21/2017	<b>USA BLUEBOOK</b>			

CITY OF ROCKVILLE

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		Check Amt	Invoice	Comment
E 101-43100-220	Repair/Maint Supply-Labor Incl	\$254.49	225841	Eyewash Station
E 601-49440-221	PL LK Repair/Maint Supply Lab	\$254.49	225841	Eyewash Station
E 101-43100-220	Repair/Maint Supply-Labor Incl	\$45.56	225841	4 Fire Extinguisher signs
E 601-49440-220	Repair/Maint Supply-Labor Incl	\$40.15	225841	3x6 Tag Inspection Records 1 25 pk
E 602-49490-210	Operating Supplies/Expenses	\$118.20	225841	Sewer Green Flags 10 100/pk
<b>Total USA BLUEBOOK</b>		<b>\$712.89</b>		
<hr/>				
Paid Chk# 017546	4/21/2017	<b>VISA</b>		
E 101-41000-210	Operating Supplies/Expenses	\$24.76		Napkins, Sugar
E 101-43100-210	Operating Supplies/Expenses	\$17.98		Soliciting Sign
E 101-41000-200	Office Supplies	\$13.82		Pens, Paper, Scissors
E 101-41110-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 101-46300-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 101-42200-200	Office Supplies	\$5.00		Pens, Paper, Scissors
E 101-43100-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 101-41800-200	Office Supplies	\$5.00		Pens, Paper, Scissors
E 101-41940-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 601-49440-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 602-49490-200	Office Supplies	\$12.00		Pens, Paper, Scissors
E 101-42200-219	Fire Rescue Supplies	\$149.02		FD Stencil kit, Nail Apron, Spray paint, 2 Shovels, 2 Manure Forks, 2 Ropes, Bolts
E 101-41800-433	Dues and Subscriptions	\$60.00		MGFOA
E 101-41800-331	Hotel,Meal,Prkg & Mileage Reim	\$258.57		MCFOA Conference
E 601-49440-332	Training	\$230.00		MN Rural Water Confer Nick
E 601-49440-332	Training	\$230.00		MN Rural Water Confer. Gene
E 101-43125-220	Repair/Maint Supply-Labor Incl	\$49.99		Tarp Salt/Sand Pile
E 101-43100-425	Clothing Allowance	\$224.96		clothing Allowance Nick
<b>Total VISA</b>		<b>\$1,341.10</b>		
<hr/>				
Paid Chk# 017547	4/21/2017	<b>VOIGTS BUS CO, INC</b>		
E 101-41110-430	Miscellaneous	\$44.84		Bus Tour Streets & Zoning
E 101-43100-430	Miscellaneous	\$44.85		Bus Tour Streets & Zoning
E 101-46300-430	Miscellaneous	\$44.84		Bus Tour Streets & Zoning
<b>Total VOIGTS BUS CO, INC</b>		<b>\$134.53</b>		
<hr/>				
Paid Chk# 017548	4/26/2017	<b>AMERICAN DOOR WORKS</b>		
E 101-42200-220	Repair/Maint Supply-Labor Incl	\$300.00	0178428	Keyed in 3 new remotes & S/A Ambulance door
<b>Total AMERICAN DOOR WORKS</b>		<b>\$300.00</b>		
<hr/>				
Paid Chk# 017549	4/26/2017	<b>CENTRAL MCGOWAN, INC</b>		
E 101-42200-219	Fire Rescue Supplies	\$186.61		MEDICAL OXYGEN/RENT-FIRE DEPT
<b>Total CENTRAL MCGOWAN, INC</b>		<b>\$186.61</b>		
<hr/>				
Paid Chk# 017550	4/26/2017	<b>EDWARD JONES</b>		
G 101-21711	Incentive Pay	\$300.00		INCENTIVE NICK W
<b>Total EDWARD JONES</b>		<b>\$300.00</b>		
<hr/>				
Paid Chk# 017551	4/26/2017	<b>GEYER WEDDING &amp; EVENT RENTAL</b>		
E 101-41600-432	Entertainment/Games	\$150.00	55046	GAME DUNK TANK
<b>Total GEYER WEDDING &amp; EVENT RENTAL</b>		<b>\$150.00</b>		
<hr/>				
Paid Chk# 017552	4/26/2017	<b>GRANITE ELECTRONICS,INC</b>		

CITY OF ROCKVILLE

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			Check Amt	Invoice	Comment
E 101-42500-220	Repair/Maint Supply-Labor Incl		\$665.00	153004172-1	SERVICE CIVIL DEFENSE SIREN WATER TOWER, FIRE DEPT, PLEASANT LAKE, GRAND LAKE, MAINTENANCE BLDG
<b>Total GRANITE ELECTRONICS,INC</b>			\$665.00		
<hr/>					
Paid Chk# 017553	4/26/2017	<b>HERBERG CONSTRUCTION</b>			
E 101-43100-327	Blading Roads		\$1,092.00	078	4/22/17 Rausch Lk Rd, Agate Beach, Mitchell In, Gacier Rd, Halfman Rd, 131st St, Haywood Rd, Sauk Ri
E 101-43100-327	Blading Roads		\$546.00	079	4/22/17 Athman Rd , 80th St, Rausch Lk Rd, Glacier Rd, Halfman Rd, Hubert Ln
<b>Total HERBERG CONSTRUCTION</b>			\$1,638.00		
<hr/>					
Paid Chk# 017554	4/26/2017	<b>ROADWAY SPORT N TRAILER</b>			
E 101-45122-580	Other Equipment		\$1,200.00		Ridgeline Dock @ Eagle Park reimb by donation from Lions Club
<b>Total ROADWAY SPORT N TRAILER</b>			\$1,200.00		
<hr/>					
Paid Chk# 017555	4/26/2017	<b>USABLE LIFE</b>			
G 101-21709	Short/Long-Term Disability		\$61.11		EMPLOYEE PORTION
E 101-41000-134	Employer Paid Life Insurance		\$19.20		LTD/STD
E 101-41000-135	Empl r Pd Short/Long Term Ins		\$244.46		LTD/STD
<b>Total USABLE LIFE</b>			\$324.77		
<b>10600 COMBINED CITY ACCT</b>			\$100,381.97		

Fund Summary

<b>10600 COMBINED CITY ACCT</b>	
101 GENERAL FUND	\$59,374.97
205 ROCORI TRAILS	\$10,000.00
215 ROAD MAINTENANCE FUND	\$812.50
601 WATER FUND	\$4,336.86
602 SEWER FUND	\$25,857.64
	<hr/>
	\$100,381.97

**CITY OF ROCKVILLE**  
**Exp Detail By Dept Council Meeting MMB**

CHECK Nbr	check date	Search Name	Amount	Comments	Act Code	OBJ Descr
FUND 101 GENERAL FUND						
DEPT						
001139	4/11/2017	PERA	\$1,483.64	RETIRE CONTR-	101-21704	
001140	4/11/2017	MN REVENUE	\$543.93	STATE TAX W/H-	101-21702	
001141	4/11/2017	EFTPS-ELECTRONIC FED TAX PMT	\$1,297.39	FEDERAL W/H -	101-21701	
001141	4/11/2017	EFTPS-ELECTRONIC FED TAX PMT	\$1,648.36	FICA/MEDICARE -	101-21703	
001143	4/26/2017	PERA	\$1,483.64	RETIRE CONTR-	101-21704	
001145	4/26/2017	MN REVENUE	\$543.95	STATE TAX W/H-	101-21702	
001146	4/26/2017	EFTPS-ELECTRONIC FED TAX PMT	\$1,648.38	FICA/MEDICARE -	101-21703	
001146	4/26/2017	EFTPS-ELECTRONIC FED TAX PMT	\$1,297.39	FEDERAL W/H -	101-21701	
017519	4/13/2017	BLUE CROSS BLUE SHIELD OF MN	\$746.42	EMPLOYER PD HEALTH INS.	101-21706	
017519	4/13/2017	BLUE CROSS BLUE SHIELD OF MN	\$186.61	EMPLOYEE PORTION HEALTH INS.	101-21705	
017550	4/26/2017	EDWARD JONES	\$300.00	INCENTIVE NICK W	101-21711	
017555	4/26/2017	USABLE LIFE	\$61.11	EMPLOYEE PORTION	101-21709	
DEPT			\$11,240.82			
DEPT 41000 General Government (GENERAL)						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-41000-106	Cleaning Person
017555	4/26/2017	USABLE LIFE	\$19.20	LTD/STD	101-41000-134	Employer Paid Life Insurance
017555	4/26/2017	USABLE LIFE	\$244.46	LTD/STD	101-41000-135	Empl r Pd Short/Long Term Ins
017546	4/21/2017	VISA	\$13.82	Pens, Paper, Scissors	101-41000-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$13.00	RENTAL OF RUGS & MOPS -CITY HALL	101-41000-209	Cleaning Supp,Bldg Op Supply
017546	4/21/2017	VISA	\$24.76	Napkins, Sugar	101-41000-210	Operating Supplies/Expenses
017531	4/21/2017	BERGANKDV	\$1,858.00	AUDIT SRVC-	101-41000-301	Auditing and Acct g Services
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$64.50	Organized collection	101-41000-304	Legal Fees
017533	4/21/2017	CENTURYLINK	\$37.00	251-5836 City Hall	101-41000-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$26.54	POSTAGE-GEN GOVT	101-41000-322	Postage
017525	4/13/2017	MIDCO	\$6.00	CITY HALL	101-41000-323	Internet/E-mail/Web Site
017521	4/13/2017	COLD SPRING BAKERY INC	\$47.09	SAFETY TRAINING	101-41000-336	Safety Training
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	101-41000-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$22.00	6394888-9 UTIL-229 CITY HALL	101-41000-383	Gas Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$73.60	COPIER/LEASE	101-41000-413	Copier/Printer Lease
017514	4/6/2017	STEARNS CO AUDITOR-TREASURE	\$3,416.00	76.41720.0445 FORMERLY ARCON 1ST HALF PROP.	101-41000-434	Property Tax to County
017514	4/6/2017	STEARNS CO AUDITOR-TREASURE	\$597.00	76.41720.0446 FORMERLY ARCON 1ST HALF PROP.	101-41000-434	Property Tax to County
017514	4/6/2017	STEARNS CO AUDITOR-TREASURE	\$8.00	76.41720.0448 FORMERLY ARCON 1ST HALF PROP	101-41000-434	Property Tax to County
DEPT 41000 General Government (GENERAL)			\$6,538.59			
DEPT 41110 Council/Mayor/Boards						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-41110-106	Cleaning Person

CHECK Nbr	check date	Search Name	Amount	Comments	Act Code	OBJ Descr
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	101-41110-200	Office Supplies
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-41110-307	Alarm Service
017533	4/21/2017	CENTURYLINK	\$38.00	251-5836 City Hall	101-41110-321	Telephone
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-41110-323	Internet/E-mail/Web Site
017508	4/6/2017	LEAGUE OF MINNESOTA CITIES	\$125.00	03/23/17 Richard Tallman	101-41110-332	Training
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	101-41110-381	Electric Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$35.00	COPIER/LEASE	101-41110-413	Copier/Printer Lease
017547	4/21/2017	VOIGTS BUS CO, INC	\$44.84	Bus Tour Streets & Zoning	101-41110-430	Miscellaneous
DEPT 41110 Council/Mayor/Boards			\$335.36			
DEPT 41600 Rock-fest						
001142	4/17/2017	NEOPOST, INC	\$230.46	ROCKFEST MAILING 4/12/17	101-41600-322	Postage
017551	4/26/2017	GEYER WEDDING & EVENT RENTA	\$150.00	GAME DUNK TANK	101-41600-432	Entertainment/Games
DEPT 41600 Rock-fest			\$380.46			
DEPT 41800 City Administration						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-41800-106	Cleaning Person
017546	4/21/2017	VISA	\$5.00	Pens, Paper, Scissors	101-41800-200	Office Supplies
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-41800-307	Alarm Service
001142	4/17/2017	NEOPOST, INC	\$8.00	POSTAGE ADMIN	101-41800-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-41800-323	Internet/E-mail/Web Site
017546	4/21/2017	VISA	\$258.57	MCFOA Conference	101-41800-331	Hotel,Meal,Prkg & Mileage Reim
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	101-41800-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$21.00	6394888-9 UTIL-229 CITY HALL	101-41800-383	Gas Utilities
017546	4/21/2017	VISA	\$60.00	MGFOA	101-41800-433	Dues and Subscriptions
DEPT 41800 City Administration			\$433.09			
DEPT 41940 General Govt Buildings/Plant						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-41940-106	Cleaning Person
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	101-41940-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$18.88	RENTAL OF RUGS & MOPS -CITY HALL	101-41940-209	Cleaning Supp,Bldg Op Supply
017538	4/21/2017	MENARDS	\$6.86	Terro Ant Gran for CH	101-41940-210	Operating Supplies/Expenses
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$13.49	CH Alarm System	101-41940-307	Alarm Service
017533	4/21/2017	CENTURYLINK	\$38.14	251-5836 City Hall	101-41940-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$26.00	POSTAGE BUILDING	101-41940-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-41940-323	Internet/E-mail/Web Site
017516	4/6/2017	XCEL ENERGY	\$45.64	229 BROADWAY	101-41940-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$22.00	6394888-9 UTIL-229 CITY HALL	101-41940-383	Gas Utilities
017530	4/13/2017	WEST CENTRAL SANITATION, INC	\$42.95	GARBAGE-CITY HALL	101-41940-384	Refuse/Garbage Disposal
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$10.00	COPIER/LEASE	101-41940-413	Copier/Printer Lease
DEPT 41940 General Govt Buildings/Plant			\$263.86			

CHECK Nbr	check date	Search Name	Amount	Comments	Act Code	OBJ Descr
DEPT 42200 Fire Protection						
017546	4/21/2017	VISA	\$5.00	Pens, Paper, Scissors	101-42200-200	Office Supplies
017527	4/13/2017	ROCKVILLE GAS & BAIT	\$290.37	FUEL - FIRE DEPT	101-42200-212	Gas & Oil
017535	4/21/2017	GRANITE ELECTRONICS,INC	\$92.80	Battery & Repair Pager	101-42200-214	Radio/Pager Repair
017535	4/21/2017	GRANITE ELECTRONICS,INC	\$483.00	Minitor Single Freq. & Equipment	101-42200-218	Radio & Communication
017535	4/21/2017	GRANITE ELECTRONICS,INC	\$483.00	Minitor Single Freq. & Equipment	101-42200-218	Radio & Communication
017503	4/6/2017	CENTRAL MCGOWAN, INC	\$49.60	MEDICAL OXYGEN/RENT-FIRE DEPT	101-42200-219	Fire Rescue Supplies
017546	4/21/2017	VISA	\$149.02	FD Stencil kit, Nail Apron, Spray paint, 2 Shovels, 2 M	101-42200-219	Fire Rescue Supplies
017549	4/26/2017	CENTRAL MCGOWAN, INC	\$186.61	MEDICAL OXYGEN/RENT-FIRE DEPT	101-42200-219	Fire Rescue Supplies
017524	4/13/2017	HILLS AUTO EXTRICATION	\$48.72	2 ADAPTER 90 DEGREE ELBOW C-15 COMBI TOOL	101-42200-220	Repair/Maint Supply-Labor Incl
017548	4/26/2017	AMERICAN DOOR WORKS	\$300.00	Keyed in 3 new remotes & S/A Ambulance door	101-42200-220	Repair/Maint Supply-Labor Incl
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	101-42200-301	Auditing and Acct g Services
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$43.00	Fd Liquor	101-42200-304	Legal Fees
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$69.49	FH Alarm System	101-42200-307	Alarm Service
017533	4/21/2017	CENTURYLINK	\$73.09	251-0072 Fire Dept	101-42200-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$8.00	POSTAGE-FD	101-42200-322	Postage
017525	4/13/2017	MIDCO	\$65.00	FIRE HALL	101-42200-323	Internet/E-mail/Web Site
017516	4/6/2017	XCEL ENERGY	\$489.03	24001 FIRE HALL DR	101-42200-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$396.36	6436553-9 24001 FIRE HALL DR	101-42200-383	Gas Utilities
017530	4/13/2017	WEST CENTRAL SANITATION, INC	\$22.57	GARBAGE-FIRE HALL	101-42200-384	Refuse/Garbage Disposal
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$20.00	COPIER/LEASE	101-42200-413	Copier/Printer Lease
017517	4/13/2017	ALEX AIR APPARATUS INC	\$949.40	12 Helmets Mounted LED Dual Light, 1 adapter, thre	101-42200-538	Personal Protective Equip-Fire
DEPT 42200 Fire Protection			\$6,081.06			
DEPT 42500 Civil Defense						
017552	4/26/2017	GRANITE ELECTRONICS,INC	\$665.00	SERVICE CIVIL DEFENSE SIREN WATER TOWER, FIR	101-42500-220	Repair/Maint Supply-Labor Incl
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-42500-307	Alarm Service
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-42500-323	Internet/E-mail/Web Site
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$23.00	5452511 CIVIL DEFENSE SIREN	101-42500-381	Electric Utilities
DEPT 42500 Civil Defense			\$700.90			
DEPT 42800 Police Protection(GENERAL)						
017543	4/21/2017	STEARNS CO AUDITOR-TREASURE	\$8,250.00	1St Half Criminal Prosecution	101-42800-310	Other Professional Services
DEPT 42800 Police Protection(GENERAL)			\$8,250.00			
DEPT 43100 Hwys, Streets, & Roads						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-43100-106	Cleaning Person
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	101-43100-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$13.00	RENTAL OF RUGS & MOPS -CITY HALL	101-43100-209	Cleaning Supp,Bldg Op Supply
017546	4/21/2017	VISA	\$17.98	Soliciting Sign	101-43100-210	Operating Supplies/Expenses
017527	4/13/2017	ROCKVILLE GAS & BAIT	\$360.56	FUEL - STREETS	101-43100-212	Gas & Oil
017502	4/6/2017	CAR QUEST AUTO PARTS	\$9.95	tamper torx bit	101-43100-220	Repair/Maint Supply-Labor Incl

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017502	4/6/2017	CAR QUEST AUTO PARTS	\$21.99	Shop towels	101-43100-220	Repair/Maint Supply-Labor Incl
017515	4/6/2017	TOM KRAEMER, INC	\$27.50	HOT TUB ON HALFMAN RD	101-43100-220	Repair/Maint Supply-Labor Incl
017515	4/6/2017	TOM KRAEMER, INC	\$14.02	MATTRESS & TIRE RAUSCH LK RD	101-43100-220	Repair/Maint Supply-Labor Incl
017538	4/21/2017	MENARDS	\$17.29	Eye Wash for Shop	101-43100-220	Repair/Maint Supply-Labor Incl
017538	4/21/2017	MENARDS	\$36.97	Degrease	101-43100-220	Repair/Maint Supply-Labor Incl
017539	4/21/2017	MISSISSIPPI TOPSOILS, INC	\$43.99	Turf repair from plow	101-43100-220	Repair/Maint Supply-Labor Incl
017545	4/21/2017	USA BLUEBOOK	\$254.49	Eyewash Station	101-43100-220	Repair/Maint Supply-Labor Incl
017545	4/21/2017	USA BLUEBOOK	\$45.56	4 Fire Extinguisher signs	101-43100-220	Repair/Maint Supply-Labor Incl
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	101-43100-301	Auditing and Acct g Services
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-43100-307	Alarm Service
017510	4/6/2017	MENARDS	\$23.85	Sealbest Pothole patch	101-43100-308	Road Patching
017536	4/21/2017	HENRYS WATERWORKS, INC	\$837.00	56 50# Cold Patch	101-43100-308	Road Patching
017518	4/13/2017	AT & T MOBILITY	\$81.53	WIRELESS PHONE	101-43100-321	Telephone
017533	4/21/2017	CENTURYLINK	\$37.00	251-5836 City Hall	101-43100-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$25.00	POSTAGE STREET	101-43100-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-43100-323	Internet/E-mail/Web Site
017553	4/26/2017	HERBERG CONSTRUCTION	\$1,092.00	4/22/17 Rausch Lk Rd, Agate Beach, Mitchell In, Gaci	101-43100-327	Blading Roads
017553	4/26/2017	HERBERG CONSTRUCTION	\$546.00	4/22/17 Athman Rd , 80th St, Rausch Lk Rd, Glacier	101-43100-327	Blading Roads
017505	4/6/2017	COLD SPRING RECORD INC	\$76.40	Road Grading & Mowing	101-43100-340	Advertising/Printing/Publishin
017516	4/6/2017	XCEL ENERGY	\$29.44	209 BROADWAY & 562 CHESTNUT	101-43100-381	Electric Utilities
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	101-43100-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$22.00	6394888-9 UTIL-229 CITY HALL	101-43100-383	Gas Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$94.42	6109272-2 209 BRDWY-PUB WKS	101-43100-383	Gas Utilities
017530	4/13/2017	WEST CENTRAL SANITATION, INC	\$43.99	GARBAGE-PUB WKS DPT	101-43100-384	Refuse/Garbage Disposal
017516	4/6/2017	XCEL ENERGY	\$78.28	STREETLIGHTS	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$44.00	10232600 STR LGTS CORD8/H23	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$153.00	10543000 STR LIGHTS PRAIRIE DR	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$71.00	10549600 STR LIGHTS BRENTWOOD	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$41.00	11633200 STR LGTS CO RD 6/H23	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$95.00	6400610 STR LIGHTS CO SIDE	101-43100-387	Street Lighting-Electricity
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$43.00	10232500 STR LGTS CORD 140/H23	101-43100-387	Street Lighting-Electricity
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$65.00	COPIER/LEASE	101-43100-413	Copier/Printer Lease
017546	4/21/2017	VISA	\$224.96	clothing Allowance Nick	101-43100-425	Clothing Allowance
017547	4/21/2017	VOIGTS BUS CO, INC	\$44.85	Bus Tour Streets & Zoning	101-43100-430	Miscellaneous
017513	4/6/2017	POWERHOUSE OUTDOOR EQUIP,	\$284.00	Toro Mower Approved Council 2/15/17	101-43100-540	Machinery & Equipment
DEPT 43100 Hwys, Streets, & Roads			\$6,865.54			
DEPT 43125 Snow Removal						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-43125-106	Cleaning Person
017527	4/13/2017	ROCKVILLE GAS & BAIT	\$303.52	FUEL - SNOW	101-43125-212	Gas & Oil
017510	4/6/2017	MENARDS	\$19.90	Top Soil replace from Plowing	101-43125-220	Repair/Maint Supply-Labor Incl

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017546	4/21/2017	VISA	\$49.99	Tarp Salt/Sand Pile	101-43125-220	Repair/Maint Supply-Labor Incl
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	101-43125-301	Auditing and Acct g Services
017516	4/6/2017	XCEL ENERGY	\$29.44	209 BROADWAY & 562 CHESTNUT	101-43125-381	Electric Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$10.00	COPIER/LEASE	101-43125-413	Copier/Printer Lease
DEPT 43125 Snow Removal			\$2,291.85			
DEPT 45120 Summer Ball Program						
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$172.00	Lease to operate concession stand	101-45120-304	Legal Fees
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-45120-323	Internet/E-mail/Web Site
017505	4/6/2017	COLD SPRING RECORD INC	\$36.30	Concession Worker	101-45120-340	Advertising/Printing/Publishin
017516	4/6/2017	XCEL ENERGY	\$62.11	1000 BROADWAY BALLPK BALL PRG	101-45120-381	Electric Utilities
017530	4/13/2017	WEST CENTRAL SANITATION, INC	\$0.00	GARBAGE-BALLPK-BALL PROG	101-45120-384	Refuse/Garbage Disposal
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$5.00	COPIER/LEASE	101-45120-413	Copier/Printer Lease
DEPT 45120 Summer Ball Program			\$281.31			
DEPT 45122 Parks & Recreation						
017509	4/6/2017	MARTIN MARIETTA MATERIALS	\$102.99	Wash Sand Volley Ball Ct Lions Park	101-45122-220	Repair/Maint Supply-Labor Incl
017538	4/21/2017	MENARDS	\$134.28	drinking fountain parts	101-45122-220	Repair/Maint Supply-Labor Incl
017539	4/21/2017	MISSISSIPPI TOPSOILS, INC	\$43.99	Turf repair from plow	101-45122-220	Repair/Maint Supply-Labor Incl
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$43.00	Liquor park	101-45122-304	Legal Fees
017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-45122-307	Alarm Service
017518	4/13/2017	AT & T MOBILITY	\$4.00	WIRELESS PHONE	101-45122-321	Telephone
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-45122-323	Internet/E-mail/Web Site
017509	4/6/2017	MARTIN MARIETTA MATERIALS	\$516.26	New Entrance Lions Park	101-45122-338	Crushing/Gravel Purchase
017516	4/6/2017	XCEL ENERGY	\$72.06	1001 OTHMAR LN	101-45122-381	Electric Utilities
017530	4/13/2017	WEST CENTRAL SANITATION, INC	\$12.58	GARBAGE-PLEASANT LK	101-45122-384	Refuse/Garbage Disposal
017512	4/6/2017	NELSON SANITATION & RENTAL	\$82.52	101 OTHMAR COMMUNITY PARK	101-45122-410	Rentals-Toilet,Compr,PO Box
017540	4/21/2017	NELSON SANITATION & RENTAL	\$72.52	101 OTHMAR COMMUNITY PARK	101-45122-410	Rentals-Toilet,Compr,PO Box
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$5.00	COPIER/LEASE	101-45122-413	Copier/Printer Lease
017514	4/6/2017	STEARNS CO AUDITOR-TREASURE	\$682.00	76.41615.0800 EAGLE PARK 1ST & 2ND HALF PROP	101-45122-434	Property Tax to County
017513	4/6/2017	POWERHOUSE OUTDOOR EQUIP,	\$4,837.36	Toro Mower Approved Council 2/15/17	101-45122-540	Machinery & Equipment
017554	4/26/2017	ROADWAY SPORT N TRAILER	\$1,200.00	Ridgeline Dock @ Eagle Park reimb by donation from	101-45122-580	Other Equipment
DEPT 45122 Parks & Recreation			\$7,821.46			
DEPT 46300 Planning and Zoning						
017541	4/21/2017	PATS QUALITY CLEANER	\$22.00	CLEAN CITY HALL	101-46300-106	Cleaning Person
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	101-46300-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$13.00	RENTAL OF RUGS & MOPS -CITY HALL	101-46300-209	Cleaning Supp,Bldg Op Supply
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	101-46300-301	Auditing and Acct g Services
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$516.00	zoning fee schedule, ag subdivision, Final plat recordi	101-46300-304	Legal Fees
017526	4/13/2017	RINKE NOONAN ATTORNEYS, INC	\$581.50	Abatement Jeremy Danielson	101-46300-304	Legal Fees
017507	4/6/2017	INSPECTRON INC.	\$4,286.13	BUILDING INSPECTION & REVIEW	101-46300-305	Building Inspection Fees

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017532	4/21/2017	CENTRAL MINNESOTA ALARMS, IN	\$7.00	CH Alarm System	101-46300-307	Alarm Service
017544	4/21/2017	STEARNS CO ENVIRONMENTAL SR	\$96.48	CTY ENVIRO REVIEW- 25776 Lake Rd	101-46300-310	Other Professional Services
017533	4/21/2017	CENTURYLINK	\$37.00	251-5836 City Hall	101-46300-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$26.00	POSTAGE-ZONING	101-46300-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	101-46300-323	Internet/E-mail/Web Site
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	101-46300-381	Electric Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$50.00	COPIER/LEASE	101-46300-413	Copier/Printer Lease
017547	4/21/2017	VOIGTS BUS CO, INC	\$44.84	Bus Tour Streets & Zoning	101-46300-430	Miscellaneous
001138	4/4/2017	MN DEPT OF LABOR & INDUSTRY	\$290.20	1ST QTR	101-46300-442	Building Permit Surcharge
DEPT 46300 Planning and Zoning			<u>\$7,890.67</u>			
FUND 101 GENERAL FUND			<u>\$59,374.97</u>			
FUND 205 ROCORI TRAILS						
DEPT 45122 Parks & Recreation						
017528	4/13/2017	ROCORI TRAIL CONSTRUCTION B	\$10,000.00	Council Approved 4/12/17	205-45122-511	Trails Systems
DEPT 45122 Parks & Recreation			<u>\$10,000.00</u>			
FUND 205 ROCORI TRAILS			<u>\$10,000.00</u>			
FUND 215 ROAD MAINTENANCE FUND						
DEPT 43100 Hwys, Streets, & Roads						
017542	4/21/2017	SHORT-ELLIOTT-HENDRICKSON, I	\$812.50	Sauk River Rd	215-43100-303	Engineering Fees
DEPT 43100 Hwys, Streets, & Roads			<u>\$812.50</u>			
FUND 215 ROAD MAINTENANCE FUND			<u>\$812.50</u>			
FUND 601 WATER FUND						
DEPT 49440 Water-Administration						
017541	4/21/2017	PATS QUALITY CLEANER	\$23.00	CLEAN CITY HALL	601-49440-106	Cleaning Person
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	601-49440-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$13.00	RENTAL OF RUGS & MOPS -CITY HALL	601-49440-209	Cleaning Supp,Bldg Op Supply
017527	4/13/2017	ROCKVILLE GAS & BAIT	\$29.50	FUEL - WATER	601-49440-212	Gas & Oil
017523	4/13/2017	HAWKINS WTR TREATMENT GRP I	\$20.00	DEMURRAGE-WATER DEPT	601-49440-216	Chemicals/Chem Products
017545	4/21/2017	USA BLUEBOOK	\$40.15	3x6 Tag Inspection Records 1 25 pk	601-49440-220	Repair/Maint Supply-Labor Incl
017545	4/21/2017	USA BLUEBOOK	\$254.49	Eyewash Station	601-49440-221	PL LK Repair/Maint Supply Lab
017506	4/6/2017	GOPHER STATE ONE-CALL	\$18.90	LOCATE TICKETS-WTR DEPT	601-49440-291	Locates
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	601-49440-301	Auditing and Acct g Services
017518	4/13/2017	AT & T MOBILITY	\$30.00	WIRELESS PHONE	601-49440-321	Telephone
017533	4/21/2017	CENTURYLINK	\$47.51	251-2120 Well house 3	601-49440-321	Telephone
017533	4/21/2017	CENTURYLINK	\$37.00	251-5836 City Hall	601-49440-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$25.00	POSTAGE-WTR DEPT	601-49440-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	601-49440-323	Internet/E-mail/Web Site

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017546	4/21/2017	VISA	\$230.00	MN Rural Water Confer. Gene	601-49440-332	Training
017546	4/21/2017	VISA	\$230.00	MN Rural Water Confer Nick	601-49440-332	Training
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	601-49440-381	Electric Utilities
017516	4/6/2017	XCEL ENERGY	\$114.73	423 MAPLE ST & 560 CHESTNUT	601-49440-381	Electric Utilities
017516	4/6/2017	XCEL ENERGY	\$29.43	209 BROADWAY & 562 CHESTNUT	601-49440-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$304.00	10052700 WTR TWR WALNUT CIR	601-49440-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$328.00	10516700 PUMPHOUSE PLEASANT	601-49440-382	PL LK Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$47.70	10453000 PMPHOUSE 26498 79TH	601-49440-382	PL LK Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$93.00	6109272-2 209 BRDWY-PUB WKS	601-49440-383	Gas Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$22.00	6394888-9 UTIL-229 CITY HALL	601-49440-383	Gas Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$45.61	6110833-8 PUMPHSE @ WAL CIR	601-49440-383	Gas Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$46.32	6109069-2 PMPHSE OTHMAR/MAPLE	601-49440-383	Gas Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$80.00	COPIER/LEASE	601-49440-413	Copier/Printer Lease
017511	4/6/2017	MN DEPT OF HEALTH	\$23.00	Nick W License Renewal	601-49440-441	Licenses, Permits, Fees
017513	4/6/2017	POWERHOUSE OUTDOOR EQUIP,	\$284.00	Toro Mower Approved Council 2/15/17	601-49440-540	Machinery & Equipment
DEPT 49440 Water-Administration			\$4,336.86			
FUND 601 WATER FUND			\$4,336.86			
FUND 602 SEWER FUND						
DEPT 49490 Sewer-Administration						
017541	4/21/2017	PATS QUALITY CLEANER	\$23.00	CLEAN CITY HALL	602-49490-106	Cleaning Person
017546	4/21/2017	VISA	\$12.00	Pens, Paper, Scissors	602-49490-200	Office Supplies
017500	4/6/2017	AMERIPRIDE SERVICES, INC	\$13.00	RENTAL OF RUGS & MOPS -CITY HALL	602-49490-209	Cleaning Supp,Bldg Op Supply
017545	4/21/2017	USA BLUEBOOK	\$118.20	Sewer Green Flags 10 100/pk	602-49490-210	Operating Supplies/Expenses
017527	4/13/2017	ROCKVILLE GAS & BAIT	\$29.50	FUEL - SEWER	602-49490-212	Gas & Oil
017538	4/21/2017	MENARDS	\$8.90	Brown Gloves	602-49490-220	Repair/Maint Supply-Labor Incl
017501	4/6/2017	AUSTIN INCORPORATED	\$135.00	Pump Air Release Vault Agate Beach Rd	602-49490-230	Sewer Cleaning
017506	4/6/2017	GOPHER STATE ONE-CALL	\$18.90	LOCATE TICKETS-SWR DEPT	602-49490-291	Locates
017504	4/6/2017	CITY OF COLD SPRING	\$2,898.56	February WASTEWTR BILL-LAKES AREA	602-49490-293	Wastewtr Bill-Lakes Area
017504	4/6/2017	CITY OF COLD SPRING	\$2,945.52	January WASTEWTR BILL-LAKES AREA	602-49490-293	Wastewtr Bill-Lakes Area
017534	4/21/2017	CITY OF COLD SPRING	\$4,626.85	MARCH WASTEWTR BILL-LAKES AREA	602-49490-293	Wastewtr Bill-Lakes Area
017522	4/13/2017	DELTA ELECTRIC	\$360.25	GRINDER STATN CALLS-LAKES AREA	602-49490-296	Lk Sewer Contr Srvc
017531	4/21/2017	BERGANKDV	\$1,857.00	AUDIT SRVC-	602-49490-301	Auditing and Acct g Services
017542	4/21/2017	SHORT-ELLIOTT-HENDRICKSON, I	\$156.25	Voigt Sewer service	602-49490-303	Engineering Fees
017542	4/21/2017	SHORT-ELLIOTT-HENDRICKSON, I	\$906.25	Stickney Sewer billing	602-49490-303	Engineering Fees
017504	4/6/2017	CITY OF COLD SPRING	\$2,830.01	January WASTEWTR BILL-CORE CITY	602-49490-312	Wastewater Bill-Core City
017504	4/6/2017	CITY OF COLD SPRING	\$3,016.87	February WASTEWTR BILL-CORE CITY	602-49490-312	Wastewater Bill-Core City
017534	4/21/2017	CITY OF COLD SPRING	\$4,103.05	MARCH WASTEWTR BILL-CORE CITY	602-49490-312	Wastewater Bill-Core City
017518	4/13/2017	AT & T MOBILITY	\$30.00	WIRELESS PHONE	602-49490-321	Telephone
017518	4/13/2017	AT & T MOBILITY	\$29.98	GRINDERSTATION PHONE	602-49490-321	Telephone

CHECK Nbr	check date	Search Name	Amount	Comments	Act Code	OBJ Descr
017533	4/21/2017	CENTURYLINK	\$205.50	612-E16-2655 Sewer	602-49490-321	Telephone
017533	4/21/2017	CENTURYLINK	\$50.94	685-4204 Sewer	602-49490-321	Telephone
017533	4/21/2017	CENTURYLINK	\$47.36	259-1473 Sewer	602-49490-321	Telephone
017533	4/21/2017	CENTURYLINK	\$37.00	251-5836 City Hall	602-49490-321	Telephone
001142	4/17/2017	NEOPOST, INC	\$25.00	POSTAGE-SWR DEPT	602-49490-322	Postage
017525	4/13/2017	MIDCO	\$5.90	CITY HALL	602-49490-323	Internet/E-mail/Web Site
017516	4/6/2017	XCEL ENERGY	\$45.62	229 BROADWAY	602-49490-381	Electric Utilities
017516	4/6/2017	XCEL ENERGY	\$311.80	398 BROADWAY ST	602-49490-381	Electric Utilities
017516	4/6/2017	XCEL ENERGY	\$29.43	209 BROADWAY & 562 CHESTNUT	602-49490-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$145.00	10405900 LIFT ST PLEAS LAKE	602-49490-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$182.00	10406000 LIFT ST PRAIRIE IND	602-49490-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$66.00	10440600 LIFT ST PLEAS RD	602-49490-381	Electric Utilities
017529	4/13/2017	STEARNS ELECTRIC ASOC INC	\$88.00	10405800 LIFT ST GRAND LAKE	602-49490-381	Electric Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$93.00	6109272-2 209 BRDWY-PUB WKS	602-49490-383	Gas Utilities
017520	4/13/2017	CENTER POINT ENERGY-MINNEGA	\$22.00	6394888-9 UTIL-229 CITY HALL	602-49490-383	Gas Utilities
017537	4/21/2017	MARCO TECHNOLOGIES LLC	\$100.00	COPIER/LEASE	602-49490-413	Copier/Printer Lease
017513	4/6/2017	POWERHOUSE OUTDOOR EQUIP,	\$284.00	Toro Mower Approved Council 2/15/17	602-49490-540	Machinery & Equipment
DEPT 49490 Sewer-Administration			\$25,857.64			
FUND 602 SEWER FUND			\$25,857.64			
			\$100,381.97			

**City of Rockville, Minnesota  
Resolution 2017-28 Approving  
Closing 2016, Final 2016,  
April 2017 Journal Entries**

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**Current Period: APRIL 2017**

Batch Name	04/11/17 JE	Debit Total	\$13,449.80	
	Journal Entry	Credit Total	\$13,449.80	<b>Posted</b>
			\$0.00	4

Refer	1 Labor Distribution	Debit	Credit
Payroll Journal	E 101-41600-109 Public Works Maint	\$9.63	\$0.00
Payroll Journal	E 101-41600-121 PERA	\$2.52	\$0.00
Payroll Journal	E 101-41600-122 FICA-Social Securit	\$2.01	\$0.00
Payroll Journal	E 101-41600-123 Medicare	\$0.46	\$0.00
Payroll Journal	E 101-41600-131 Health Insurance	\$1.84	\$0.00
Payroll Journal	E 101-41800-101 City Administrator	\$164.20	\$0.00
Payroll Journal	E 101-41800-105 Finance Director	\$511.36	\$0.00
Payroll Journal	E 101-41800-108 Administrative Assi	\$329.94	\$0.00
Payroll Journal	E 101-41800-121 PERA	\$75.41	\$0.00
Payroll Journal	E 101-41800-122 FICA-Social Securit	\$60.71	\$0.00
Payroll Journal	E 101-41800-123 Medicare	\$14.21	\$0.00
Payroll Journal	E 101-41800-131 Health Insurance	\$191.46	\$0.00
Payroll Journal	E 101-41800-331 Hotel,Meal,Prkg &	\$15.52	\$0.00
Payroll Journal	E 101-41940-101 City Administrator	\$6.57	\$0.00
Payroll Journal	E 101-41940-102 Public Works Direct	\$23.94	\$0.00
Payroll Journal	E 101-41940-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-41940-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-41940-109 Public Works Maint	\$19.26	\$0.00
Payroll Journal	E 101-41940-121 PERA	\$4.30	\$0.00
Payroll Journal	E 101-41940-122 FICA-Social Securit	\$3.43	\$0.00
Payroll Journal	E 101-41940-123 Medicare	\$0.82	\$0.00
Payroll Journal	E 101-41940-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-42200-101 City Administrator	\$39.41	\$0.00
Payroll Journal	E 101-42200-102 Public Works Direct	\$17.96	\$0.00
Payroll Journal	E 101-42200-105 Finance Director	\$39.87	\$0.00
Payroll Journal	E 101-42200-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42200-109 Public Works Maint	\$14.44	\$0.00
Payroll Journal	E 101-42200-121 PERA	\$8.74	\$0.00
Payroll Journal	E 101-42200-122 FICA-Social Securit	\$7.04	\$0.00
Payroll Journal	E 101-42200-123 Medicare	\$1.64	\$0.00
Payroll Journal	E 101-42200-131 Health Insurance	\$14.93	\$0.00
Payroll Journal	E 101-42200-220 Repair/Maint Suppl	\$21.46	\$0.00
Payroll Journal	E 101-42500-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 101-42500-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-42500-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42500-121 PERA	\$3.20	\$0.00
Payroll Journal	E 101-42500-122 FICA-Social Securit	\$2.63	\$0.00
Payroll Journal	E 101-42500-123 Medicare	\$0.62	\$0.00
Payroll Journal	E 101-42500-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-42800-101 City Administrator	\$6.57	\$0.00
Payroll Journal	E 101-42800-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-42800-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-42800-109 Public Works Maint	\$4.81	\$0.00
Payroll Journal	E 101-42800-121 PERA	\$1.68	\$0.00
Payroll Journal	E 101-42800-122 FICA-Social Securit	\$1.35	\$0.00

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**Journal Entries**

**Current Period: APRIL 2017**

Payroll Journal	E 101-42800-123 Medicare	\$0.32	\$0.00
Payroll Journal	E 101-42800-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-43100-101 City Administrator	\$98.52	\$0.00
Payroll Journal	E 101-43100-102 Public Works Direct	\$933.82	\$0.00
Payroll Journal	E 101-43100-105 Finance Director	\$99.68	\$0.00
Payroll Journal	E 101-43100-108 Administrative Assi	\$7.50	\$0.00
Payroll Journal	E 101-43100-109 Public Works Maint	\$770.24	\$0.00
Payroll Journal	E 101-43100-121 PERA	\$143.24	\$0.00
Payroll Journal	E 101-43100-122 FICA-Social Securit	\$114.29	\$0.00
Payroll Journal	E 101-43100-123 Medicare	\$26.73	\$0.00
Payroll Journal	E 101-43100-131 Health Insurance	\$37.32	\$0.00
Payroll Journal	E 101-43125-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 101-43125-102 Public Works Direct	\$287.33	\$0.00
Payroll Journal	E 101-43125-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-43125-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-43125-109 Public Works Maint	\$231.07	\$0.00
Payroll Journal	E 101-43125-121 PERA	\$41.90	\$0.00
Payroll Journal	E 101-43125-122 FICA-Social Securit	\$33.44	\$0.00
Payroll Journal	E 101-43125-123 Medicare	\$7.83	\$0.00
Payroll Journal	E 101-43125-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-45120-101 City Administrator	\$16.42	\$0.00
Payroll Journal	E 101-45120-102 Public Works Direct	\$23.94	\$0.00
Payroll Journal	E 101-45120-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45120-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-45120-109 Public Works Maint	\$48.14	\$0.00
Payroll Journal	E 101-45120-121 PERA	\$7.38	\$0.00
Payroll Journal	E 101-45120-122 FICA-Social Securit	\$5.98	\$0.00
Payroll Journal	E 101-45120-123 Medicare	\$1.40	\$0.00
Payroll Journal	E 101-45120-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-45122-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 101-45122-102 Public Works Direct	\$317.26	\$0.00
Payroll Journal	E 101-45122-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45122-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-45122-109 Public Works Maint	\$207.00	\$0.00
Payroll Journal	E 101-45122-121 PERA	\$44.80	\$0.00
Payroll Journal	E 101-45122-122 FICA-Social Securit	\$35.74	\$0.00
Payroll Journal	E 101-45122-123 Medicare	\$8.36	\$0.00
Payroll Journal	E 101-45122-131 Health Insurance	\$1.87	\$0.00
Payroll Journal	E 101-46300-101 City Administrator	\$1,727.38	\$0.00
Payroll Journal	E 101-46300-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-46300-105 Finance Director	\$299.04	\$0.00
Payroll Journal	E 101-46300-108 Administrative Assi	\$299.93	\$0.00
Payroll Journal	E 101-46300-109 Public Works Maint	\$4.81	\$0.00
Payroll Journal	E 101-46300-121 PERA	\$175.28	\$0.00
Payroll Journal	E 101-46300-122 FICA-Social Securit	\$143.78	\$0.00
Payroll Journal	E 101-46300-123 Medicare	\$33.61	\$0.00
Payroll Journal	E 101-46300-131 Health Insurance	\$111.96	\$0.00
Payroll Journal	E 205-45122-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 205-45122-121 PERA	\$2.46	\$0.00
Payroll Journal	E 205-45122-122 FICA-Social Securit	\$2.03	\$0.00

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Journal Entries

Current Period: APRIL 2017

Payroll Journal	E 205-45122-123 Medicare	\$0.48	\$0.00
Payroll Journal	E 221-41000-101 City Administrator	\$3.28	\$0.00
Payroll Journal	E 221-41000-105 Finance Director	\$1.99	\$0.00
Payroll Journal	E 221-41000-121 PERA	\$0.39	\$0.00
Payroll Journal	E 221-41000-122 FICA-Social Securit	\$0.32	\$0.00
Payroll Journal	E 221-41000-123 Medicare	\$0.08	\$0.00
Payroll Journal	E 221-41000-131 Health Insurance	\$0.75	\$0.00
Payroll Journal	E 601-49440-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 601-49440-102 Public Works Direct	\$359.16	\$0.00
Payroll Journal	E 601-49440-105 Finance Director	\$438.59	\$0.00
Payroll Journal	E 601-49440-108 Administrative Assi	\$119.98	\$0.00
Payroll Journal	E 601-49440-109 Public Works Maint	\$288.84	\$0.00
Payroll Journal	E 601-49440-121 PERA	\$95.43	\$0.00
Payroll Journal	E 601-49440-122 FICA-Social Securit	\$76.03	\$0.00
Payroll Journal	E 601-49440-123 Medicare	\$17.78	\$0.00
Payroll Journal	E 601-49440-131 Health Insurance	\$164.21	\$0.00
Payroll Journal	E 602-49490-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 602-49490-102 Public Works Direct	\$407.05	\$0.00
Payroll Journal	E 602-49490-105 Finance Director	\$518.34	\$0.00
Payroll Journal	E 602-49490-108 Administrative Assi	\$169.97	\$0.00
Payroll Journal	E 602-49490-109 Public Works Maint	\$327.35	\$0.00
Payroll Journal	E 602-49490-121 PERA	\$111.63	\$0.00
Payroll Journal	E 602-49490-122 FICA-Social Securit	\$88.99	\$0.00
Payroll Journal	E 602-49490-123 Medicare	\$20.81	\$0.00
Payroll Journal	E 602-49490-131 Health Insurance	\$194.07	\$0.00
Payroll Journal	G 101-10600 Cash	\$0.00	\$3,881.93
Payroll Journal	G 101-21701 Federal Withholding	\$0.00	\$1,297.39
Payroll Journal	G 101-21702 State Withholding	\$0.00	\$543.93
Payroll Journal	G 101-21703 FICA/Medicare Withhol	\$0.00	\$1,648.36
Payroll Journal	G 101-21704 PERA	\$0.00	\$1,483.64
Payroll Journal	G 101-21705 Health Insurance	\$0.00	\$93.32
Payroll Journal	G 101-21706 City Portion Health Ins	\$0.00	\$746.42
Payroll Journal	G 101-21709 Short/Long-Term Disabi	\$0.00	\$30.60
Payroll Journal	G 101-21711 Incentive Pay	\$0.00	\$150.00
Payroll Journal	G 205-10600 Cash	\$0.00	\$37.81
Payroll Journal	G 221-10600 Cash	\$0.00	\$6.81
Payroll Journal	G 601-10600 Cash	\$0.00	\$1,625.70
Payroll Journal	G 602-10600 Cash	\$0.00	\$1,903.89
Payroll Journal	E 101-41000-101 City Administrator	\$164.20	\$0.00
Payroll Journal	E 101-41000-105 Finance Director	\$29.90	\$0.00
Payroll Journal	E 101-41000-108 Administrative Assi	\$29.99	\$0.00
Payroll Journal	E 101-41000-121 PERA	\$16.80	\$0.00
Payroll Journal	E 101-41000-122 FICA-Social Securit	\$41.03	\$0.00
Payroll Journal	E 101-41000-123 Medicare	\$9.58	\$0.00
Payroll Journal	E 101-41000-131 Health Insurance	\$461.20	\$0.00
Payroll Journal	E 101-41110-101 City Administrator	\$755.32	\$0.00
Payroll Journal	E 101-41110-105 Finance Director	\$19.94	\$0.00
Payroll Journal	E 101-41110-108 Administrative Assi	\$20.00	\$0.00
Payroll Journal	E 101-41110-121 PERA	\$59.65	\$0.00
Payroll Journal	E 101-41110-122 FICA-Social Securit	\$49.16	\$0.00

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Current Period: APRIL 2017

Payroll Journal	E 101-41110-123 Medicare		\$11.49	\$0.00
Payroll Journal	E 101-41110-131 Health Insurance		\$7.46	\$0.00
Payroll Journal	E 101-41600-101 City Administrator		\$6.57	\$0.00
Payroll Journal	E 101-41600-102 Public Works Direct		\$11.97	\$0.00
Payroll Journal	E 101-41600-105 Finance Director		\$5.01	\$0.00
Transaction Date	4/13/2017	Due 0	<b>Total</b>	
			\$13,449.80	\$13,449.80

Fund Summary

		Debit	Credit	Difference
Refer 1	101 GENERAL FUND	\$9,875.59	\$9,875.59	In Balance
	205 ROCORI TRAILS	\$37.81	\$37.81	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$6.81	\$6.81	In Balance
	601 WATER FUND	\$1,625.70	\$1,625.70	In Balance
	602 SEWER FUND	\$1,903.89	\$1,903.89	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	04/26/17 JE	Debit Total	\$12,700.84		4
	Journal Entry	Credit Total	\$12,700.84	<b>Posted</b>	
			\$0.00		

Refer	1 Labor Distribution		Debit	Credit
Payroll Journal	E 101-41000-101 City Administrator		\$164.20	\$0.00
Payroll Journal	E 101-41000-105 Finance Director		\$29.90	\$0.00
Payroll Journal	E 101-41000-108 Administrative Assi		\$29.99	\$0.00
Payroll Journal	E 101-41000-121 PERA		\$16.80	\$0.00
Payroll Journal	E 101-41000-122 FICA-Social Securit		\$41.03	\$0.00
Payroll Journal	E 101-41000-123 Medicare		\$9.58	\$0.00
Payroll Journal	E 101-41000-131 Health Insurance		\$450.00	\$0.00
Payroll Journal	E 101-41110-101 City Administrator		\$755.32	\$0.00
Payroll Journal	E 101-41110-105 Finance Director		\$19.94	\$0.00
Payroll Journal	E 101-41110-108 Administrative Assi		\$20.00	\$0.00
Payroll Journal	E 101-41110-121 PERA		\$59.65	\$0.00
Payroll Journal	E 101-41110-122 FICA-Social Securit		\$49.16	\$0.00
Payroll Journal	E 101-41110-123 Medicare		\$11.49	\$0.00
Payroll Journal	E 101-41600-101 City Administrator		\$6.57	\$0.00
Payroll Journal	E 101-41600-102 Public Works Direct		\$11.97	\$0.00
Payroll Journal	E 101-41600-105 Finance Director		\$5.01	\$0.00
Payroll Journal	E 101-41600-109 Public Works Maint		\$9.63	\$0.00
Payroll Journal	E 101-41600-121 PERA		\$2.52	\$0.00
Payroll Journal	E 101-41600-122 FICA-Social Securit		\$2.00	\$0.00
Payroll Journal	E 101-41600-123 Medicare		\$0.46	\$0.00
Payroll Journal	E 101-41800-101 City Administrator		\$164.20	\$0.00
Payroll Journal	E 101-41800-105 Finance Director		\$511.36	\$0.00
Payroll Journal	E 101-41800-108 Administrative Assi		\$329.94	\$0.00
Payroll Journal	E 101-41800-121 PERA		\$75.41	\$0.00
Payroll Journal	E 101-41800-122 FICA-Social Securit		\$60.72	\$0.00
Payroll Journal	E 101-41800-123 Medicare		\$14.21	\$0.00
Payroll Journal	E 101-41800-331 Hotel,Meal,Prkg &		\$34.43	\$0.00
Payroll Journal	E 101-41940-101 City Administrator		\$6.57	\$0.00
Payroll Journal	E 101-41940-102 Public Works Direct		\$23.94	\$0.00
Payroll Journal	E 101-41940-105 Finance Director		\$4.98	\$0.00

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Current Period: APRIL 2017

Payroll Journal	E 101-41940-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-41940-109 Public Works Maint	\$19.26	\$0.00
Payroll Journal	E 101-41940-121 PERA	\$4.30	\$0.00
Payroll Journal	E 101-41940-122 FICA-Social Securit	\$3.43	\$0.00
Payroll Journal	E 101-41940-123 Medicare	\$0.82	\$0.00
Payroll Journal	E 101-42200-101 City Administrator	\$39.41	\$0.00
Payroll Journal	E 101-42200-102 Public Works Direct	\$17.96	\$0.00
Payroll Journal	E 101-42200-105 Finance Director	\$39.87	\$0.00
Payroll Journal	E 101-42200-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42200-109 Public Works Maint	\$14.44	\$0.00
Payroll Journal	E 101-42200-121 PERA	\$8.74	\$0.00
Payroll Journal	E 101-42200-122 FICA-Social Securit	\$7.04	\$0.00
Payroll Journal	E 101-42200-123 Medicare	\$1.64	\$0.00
Payroll Journal	E 101-42500-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 101-42500-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-42500-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42500-121 PERA	\$3.20	\$0.00
Payroll Journal	E 101-42500-122 FICA-Social Securit	\$2.63	\$0.00
Payroll Journal	E 101-42500-123 Medicare	\$0.62	\$0.00
Payroll Journal	E 101-42800-101 City Administrator	\$6.57	\$0.00
Payroll Journal	E 101-42800-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-42800-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-42800-109 Public Works Maint	\$4.81	\$0.00
Payroll Journal	E 101-42800-121 PERA	\$1.68	\$0.00
Payroll Journal	E 101-42800-122 FICA-Social Securit	\$1.35	\$0.00
Payroll Journal	E 101-42800-123 Medicare	\$0.32	\$0.00
Payroll Journal	E 101-43100-101 City Administrator	\$98.52	\$0.00
Payroll Journal	E 101-43100-102 Public Works Direct	\$933.82	\$0.00
Payroll Journal	E 101-43100-105 Finance Director	\$99.68	\$0.00
Payroll Journal	E 101-43100-108 Administrative Assi	\$7.50	\$0.00
Payroll Journal	E 101-43100-109 Public Works Maint	\$770.24	\$0.00
Payroll Journal	E 101-43100-121 PERA	\$143.24	\$0.00
Payroll Journal	E 101-43100-122 FICA-Social Securit	\$114.29	\$0.00
Payroll Journal	E 101-43100-123 Medicare	\$26.73	\$0.00
Payroll Journal	E 101-43125-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 101-43125-102 Public Works Direct	\$287.33	\$0.00
Payroll Journal	E 101-43125-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-43125-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-43125-109 Public Works Maint	\$231.07	\$0.00
Payroll Journal	E 101-43125-121 PERA	\$41.90	\$0.00
Payroll Journal	E 101-43125-122 FICA-Social Securit	\$33.44	\$0.00
Payroll Journal	E 101-43125-123 Medicare	\$7.83	\$0.00
Payroll Journal	E 101-45120-101 City Administrator	\$16.42	\$0.00
Payroll Journal	E 101-45120-102 Public Works Direct	\$23.94	\$0.00
Payroll Journal	E 101-45120-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45120-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-45120-109 Public Works Maint	\$48.14	\$0.00
Payroll Journal	E 101-45120-121 PERA	\$7.38	\$0.00
Payroll Journal	E 101-45120-122 FICA-Social Securit	\$5.98	\$0.00
Payroll Journal	E 101-45120-123 Medicare	\$1.40	\$0.00

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Journal Entries

Current Period: APRIL 2017

Payroll Journal	E 101-45122-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 101-45122-102 Public Works Direct	\$317.26	\$0.00
Payroll Journal	E 101-45122-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45122-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-45122-109 Public Works Maint	\$207.00	\$0.00
Payroll Journal	E 101-45122-121 PERA	\$44.80	\$0.00
Payroll Journal	E 101-45122-122 FICA-Social Securit	\$35.74	\$0.00
Payroll Journal	E 101-45122-123 Medicare	\$8.36	\$0.00
Payroll Journal	E 101-46300-101 City Administrator	\$1,727.38	\$0.00
Payroll Journal	E 101-46300-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-46300-105 Finance Director	\$299.04	\$0.00
Payroll Journal	E 101-46300-108 Administrative Assi	\$299.93	\$0.00
Payroll Journal	E 101-46300-109 Public Works Maint	\$4.81	\$0.00
Payroll Journal	E 101-46300-121 PERA	\$175.28	\$0.00
Payroll Journal	E 101-46300-122 FICA-Social Securit	\$143.78	\$0.00
Payroll Journal	E 101-46300-123 Medicare	\$33.61	\$0.00
Payroll Journal	E 205-45122-101 City Administrator	\$32.84	\$0.00
Payroll Journal	E 205-45122-121 PERA	\$2.46	\$0.00
Payroll Journal	E 205-45122-122 FICA-Social Securit	\$2.03	\$0.00
Payroll Journal	E 205-45122-123 Medicare	\$0.48	\$0.00
Payroll Journal	E 221-41000-101 City Administrator	\$3.28	\$0.00
Payroll Journal	E 221-41000-105 Finance Director	\$1.99	\$0.00
Payroll Journal	E 221-41000-121 PERA	\$0.39	\$0.00
Payroll Journal	E 221-41000-122 FICA-Social Securit	\$0.32	\$0.00
Payroll Journal	E 221-41000-123 Medicare	\$0.08	\$0.00
Payroll Journal	E 601-49440-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 601-49440-102 Public Works Direct	\$359.16	\$0.00
Payroll Journal	E 601-49440-105 Finance Director	\$438.59	\$0.00
Payroll Journal	E 601-49440-108 Administrative Assi	\$119.98	\$0.00
Payroll Journal	E 601-49440-109 Public Works Maint	\$288.84	\$0.00
Payroll Journal	E 601-49440-121 PERA	\$95.43	\$0.00
Payroll Journal	E 601-49440-122 FICA-Social Securit	\$76.03	\$0.00
Payroll Journal	E 601-49440-123 Medicare	\$17.78	\$0.00
Payroll Journal	E 602-49490-101 City Administrator	\$65.68	\$0.00
Payroll Journal	E 602-49490-102 Public Works Direct	\$407.05	\$0.00
Payroll Journal	E 602-49490-105 Finance Director	\$518.34	\$0.00
Payroll Journal	E 602-49490-108 Administrative Assi	\$169.97	\$0.00
Payroll Journal	E 602-49490-109 Public Works Maint	\$327.35	\$0.00
Payroll Journal	E 602-49490-121 PERA	\$111.63	\$0.00
Payroll Journal	E 602-49490-122 FICA-Social Securit	\$89.00	\$0.00
Payroll Journal	E 602-49490-123 Medicare	\$20.81	\$0.00
Payroll Journal	G 101-10600 Cash	\$0.00	\$4,238.43
Payroll Journal	G 101-21701 Federal Withholding	\$0.00	\$1,297.39
Payroll Journal	G 101-21702 State Withholding	\$0.00	\$543.95
Payroll Journal	G 101-21703 FICA/Medicare Withhol	\$0.00	\$1,648.38
Payroll Journal	G 101-21704 PERA	\$0.00	\$1,483.64
Payroll Journal	G 101-21705 Health Insurance	\$0.00	\$93.30
Payroll Journal	G 101-21709 Short/Long-Term Disabi	\$0.00	\$30.56
Payroll Journal	G 101-21711 Incentive Pay	\$0.00	\$150.00
Payroll Journal	G 205-10600 Cash	\$0.00	\$37.81

**CITY OF ROCKVILLE**  
**Journal Entries**

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Current Period: APRIL 2017

Payroll Journal	G 221-10600 Cash		\$0.00	\$6.06
Payroll Journal	G 601-10600 Cash		\$0.00	\$1,461.49
Payroll Journal	G 602-10600 Cash		\$0.00	\$1,709.83
Transaction Date	4/27/2017	Due 0	<b>Total</b>	<b>\$12,700.84</b>
				<b>\$12,700.84</b>

**Fund Summary**

		Debit	Credit	Difference
Refer 1	101 GENERAL FUND	\$9,485.65	\$9,485.65	In Balance
	205 ROCORI TRAILS	\$37.81	\$37.81	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$6.06	\$6.06	In Balance
	601 WATER FUND	\$1,461.49	\$1,461.49	In Balance
	602 SEWER FUND	\$1,709.83	\$1,709.83	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

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Journal Entries

Current Period: CLOSING 2016

Batch Name	16 Comp Abs	Debit Total	\$18,362.00		13
	Journal Entry	Credit Total	\$18,362.00	<b>Posted</b>	
			\$0.00		
Refer	2072 Comp Abs			Debit	Credit
Journal Entry	G 902-21700 Compensated Abs Pay		\$0.00	\$7,968.00	
Journal Entry	G 902-21710 Compensated Abs-Non		\$0.00	\$10,394.00	
Journal Entry	E 902-41000-103 Employee Wage-A		\$18,362.00	\$0.00	
Transaction Date	1/3/2017	Due 0	<b>Total</b>	\$18,362.00	\$18,362.00

Fund Summary

		Debit	Credit	Difference
Refer 2072	902 LONG TERM DEBT-GASB CON	\$18,362.00	\$18,362.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	2016 4 loan	Debit Total	\$16,971.00		13
	Journal Entry	Credit Total	\$16,971.00	<b>Posted</b>	
			\$0.00		
Refer	2105 Forgiveable Loan			Debit	Credit
Journal Entry	G 602-23100 Bonds Payable-Noncurr		\$16,971.00	\$0.00	
Journal Entry	R 602-49490-36200 Misc Rev-Operati		\$0.00	\$16,971.00	
Transaction Date	3/30/2017	Due 0	<b>Total</b>	\$16,971.00	\$16,971.00

Fund Summary

		Debit	Credit	Difference
Refer 2105	602 SEWER FUND	\$16,971.00	\$16,971.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	2016 AP1	Debit Total	\$14,379.00		13
	Journal Entry	Credit Total	\$14,379.00	<b>Posted</b>	
			\$0.00		
Refer	2090 RECORD AP			Debit	Credit
Journal Entry	G 602-20200 Accounts Payable		\$0.00	\$13,681.02	
Journal Entry	E 602-49490-312 Wastewater Bill-Cor		\$2,459.68	\$0.00	
Journal Entry	E 602-49490-293 Wastewtr Bill-Lakes		\$3,689.53	\$0.00	
Journal Entry	E 602-49490-312 Wastewater Bill-Cor		\$3,426.97	\$0.00	
Journal Entry	E 602-49490-293 Wastewtr Bill-Lakes		\$4,104.84	\$0.00	
Journal Entry	G 101-20200 Accounts Payable		\$0.00	\$697.98	
Journal Entry	E 101-43125-220 Repair/Maint Suppl		\$348.99	\$0.00	
Journal Entry	E 101-43100-220 Repair/Maint Suppl		\$348.99	\$0.00	
Transaction Date	3/1/2017	Due 0	<b>Total</b>	\$14,379.00	\$14,379.00

Fund Summary

		Debit	Credit	Difference
Refer 2090	101 GENERAL FUND	\$697.98	\$697.98	In Balance
	602 SEWER FUND	\$13,681.02	\$13,681.02	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

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Journal Entries

Current Period: CLOSING 2016

Batch Name	2016 UB Rec	Debit Total	\$61,877.28		13
	Journal Entry	Credit Total	\$61,877.28	<b>Posted</b>	
			\$0.00		
Refer	2076 UB Receivable		Debit		Credit
Journal Entry	G 601-11500 Accounts Receivable		\$21,691.70		\$0.00
Journal Entry	G 602-11500 Accounts Receivable		\$40,185.58		\$0.00
Journal Entry	R 601-49440-37100 Water Sales		\$0.00		\$19,178.78
Journal Entry	R 602-49490-37205 Swr Sales-Lakes		\$0.00		\$16,902.36
Journal Entry	R 601-49440-37100 Water Sales		\$0.00		\$1,524.92
Journal Entry	R 602-49490-37200 Swr Sales-Core		\$0.00		\$412.84
Journal Entry	R 602-49490-37200 Swr Sales-Core		\$0.00		\$3,952.86
Journal Entry	R 602-49490-37205 Swr Sales-Lakes		\$0.00		\$54.86
Journal Entry	R 602-49490-37200 Swr Sales-Core		\$0.00		\$8,167.94
Journal Entry	R 602-49490-37205 Swr Sales-Lakes		\$0.00		\$24.00
Journal Entry	R 601-49440-37100 Water Sales		\$0.00		\$988.00
Journal Entry	R 602-49490-37200 Swr Sales-Core		\$0.00		\$912.00
Journal Entry	R 602-49490-37210 Swr Debt Retire		\$0.00		\$9,656.13
Journal Entry	R 602-49490-37200 Swr Sales-Core		\$0.00		\$102.59
Transaction Date	1/9/2017	Due 0	<b>Total</b>	\$61,877.28	\$61,877.28

Fund Summary

Refer		Debit	Credit	Difference
Refer 2076	601 WATER FUND	\$21,691.70	\$21,691.70	In Balance
	602 SEWER FUND	\$40,185.58	\$40,185.58	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	2016Delprtax	Debit Total	\$11,080.40		13
	Journal Entry	Credit Total	\$11,080.40	<b>Posted</b>	
			\$0.00		
Refer	2101 Del Prop Tax		Debit		Credit
Journal Entry	G 101-12200 Delinq Property Tx Rec		\$0.00		\$5,587.07
Journal Entry	G 101-22200 Deferred Revenues		\$5,587.07		\$0.00
Journal Entry	G 221-12200 Delinq Property Tx Rec		\$123.23		\$0.00
Journal Entry	G 221-22200 Deferred Revenues		\$0.00		\$123.23
Journal Entry	G 209-12200 Delinq Property Tx Rec		\$0.00		\$11.07
Journal Entry	G 209-22200 Deferred Revenues		\$11.07		\$0.00
Journal Entry	G 215-12200 Delinq Property Tx Rec		\$0.00		\$2,457.31
Journal Entry	G 215-22200 Deferred Revenues		\$2,457.31		\$0.00
Journal Entry	G 310-12200 Delinq Property Tx Rec		\$0.00		\$48.71
Journal Entry	G 310-22200 Deferred Revenues		\$48.71		\$0.00
Journal Entry	G 304-12200 Delinq Property Tx Rec		\$0.00		\$2,673.35
Journal Entry	G 304-22200 Deferred Revenues		\$2,673.35		\$0.00
Journal Entry	G 308-12200 Delinq Property Tx Rec		\$0.00		\$179.66
Journal Entry	G 308-22200 Deferred Revenues		\$179.66		\$0.00
Transaction Date	3/22/2017	Due 0	<b>Total</b>	\$11,080.40	\$11,080.40

Journal Entries

Current Period: CLOSING 2016

**Fund Summary**

		Debit	Credit	Difference
Refer 2101	101 GENERAL FUND	\$5,587.07	\$5,587.07	In Balance
	209 ECONOMIC DEVELOPMENT	\$11.07	\$11.07	In Balance
	215 ROAD MAINTENANCE FUND	\$2,457.31	\$2,457.31	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$123.23	\$123.23	In Balance
	304 CITY FACILITIES	\$2,673.35	\$2,673.35	In Balance
	308 2008A/REFUNDING 2014B	\$179.66	\$179.66	In Balance
	310 2009 UTILITY DISPOSAL PORTI	\$48.71	\$48.71	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Accr Int	Debit Total	\$9,920.30		13
	Journal Entry	Credit Total	\$9,920.30	<b>Posted</b>	
			\$0.00		

Refer	2078	Accrued Interest 2016		Debit	Credit
Journal Entry	G	101-11505 Interest Receivable		\$2,884.35	\$0.00
Journal Entry	G	202-11505 Interest Receivable		\$138.55	\$0.00
Journal Entry	G	215-11505 Interest Receivable		\$674.49	\$0.00
Journal Entry	G	304-11505 Interest Receivable		\$894.87	\$0.00
Journal Entry	G	308-11505 Interest Receivable		\$60.50	\$0.00
Journal Entry	G	309-11505 Interest Receivable		\$2,044.61	\$0.00
Journal Entry	G	601-11505 Interest Receivable		\$305.58	\$0.00
Journal Entry	G	602-11505 Interest Receivable		\$2,333.79	\$0.00
Journal Entry	R	101-41000-36210 Interest Earnings		\$0.00	\$2,884.35
Journal Entry	R	202-45122-36210 Interest Earnings		\$0.00	\$138.55
Journal Entry	R	215-43100-36210 Interest Earnings		\$0.00	\$674.49
Journal Entry	R	304-47000-36210 Interest Earnings		\$0.00	\$894.87
Journal Entry	R	308-47000-36210 Interest Earnings		\$0.00	\$60.50
Journal Entry	R	309-47000-36210 Interest Earnings		\$0.00	\$2,044.61
Journal Entry	R	601-49440-36210 Interest Earnings		\$0.00	\$305.58
Journal Entry	R	602-49490-36210 Interest Earnings		\$0.00	\$2,333.79
Transaction Date	1/10/2017	Due 0	<b>Total</b>	\$9,336.74	\$9,336.74

Refer	2079	Accrued Interest 2016 MN V		Debit	Credit
Journal Entry	G	215-11505 Interest Receivable		\$583.56	\$0.00
Journal Entry	R	215-43100-36210 Interest Earnings		\$0.00	\$583.56
Transaction Date	1/10/2017	Due 0	<b>Total</b>	\$583.56	\$583.56

**Fund Summary**

		Debit	Credit	Difference
Refer 2078	101 GENERAL FUND	\$2,884.35	\$2,884.35	In Balance
	202 PUBLIC/PARK LAND DEDICATI	\$138.55	\$138.55	In Balance
	215 ROAD MAINTENANCE FUND	\$674.49	\$674.49	In Balance
	304 CITY FACILITIES	\$894.87	\$894.87	In Balance
	308 2008A/REFUNDING 2014B	\$60.50	\$60.50	In Balance
	309 LAKES SEWER PROJECT BON	\$2,044.61	\$2,044.61	In Balance
	601 WATER FUND	\$305.58	\$305.58	In Balance
	602 SEWER FUND	\$2,333.79	\$2,333.79	In Balance
Refer 2079	215 ROAD MAINTENANCE FUND	\$583.56	\$583.56	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

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Journal Entries

Current Period: CLOSING 2016

Batch Name	ACR INT 2016	Debit Total	\$3.04		13
	Journal Entry	Credit Total	\$3.04	<b>Posted</b>	
			\$0.00		

Refer	2098	To rev 202		Debit	Credit
Journal Entry		G 202-11505 Interest Receivable		\$0.00	\$3.04
Journal Entry		R 202-45122-36210 Interest Earnings		\$3.04	\$0.00
Transaction Date	3/22/2017	Due 0	<b>Total</b>	\$3.04	\$3.04

Fund Summary

Refer	2098	202 PUBLIC/PARK LAND DEDICATI	Debit	Credit	Difference
			\$3.04	\$3.04	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	ADJ COMP	Debit Total	\$70.00		13
	Journal Entry	Credit Total	\$70.00	<b>Posted</b>	
			\$0.00		

Refer	2116			Debit	Credit
Journal Entry		G 902-21710 Compensated Abs-Non		\$70.00	\$0.00
Journal Entry		E 902-41000-103 Employee Wage-A		\$0.00	\$70.00
Transaction Date	4/19/2017	Due 0	<b>Total</b>	\$70.00	\$70.00

Fund Summary

Refer	2116	902 LONG TERM DEBT-GASB CON	Debit	Credit	Difference
			\$70.00	\$70.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Adj Retain	Debit Total	\$811.15		13
	Journal Entry	Credit Total	\$811.15	<b>Posted</b>	
			\$0.00		

Refer	2093	To Adjust Retainage		Debit	Credit
Journal Entry		G 602-20300 Contract & Retainage P		\$811.15	\$0.00
Journal Entry		E 602-49490-215 DEED Matching Gr		\$0.00	\$811.15
Transaction Date	3/8/2017	Due 0	<b>Total</b>	\$811.15	\$811.15

Fund Summary

Refer	2093	602 SEWER FUND	Debit	Credit	Difference
			\$811.15	\$811.15	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	AP 2016 2	Debit Total	\$10,935.00		13
	Journal Entry	Credit Total	\$10,935.00	<b>Posted</b>	
			\$0.00		

Refer	2095	AP 2016		Debit	Credit
Journal Entry		G 101-20200 Accounts Payable		\$0.00	\$10,935.00
Journal Entry		E 101-43100-303 Engineering Fees		\$10,935.00	\$0.00
Transaction Date	3/17/2017	Due 0	<b>Total</b>	\$10,935.00	\$10,935.00

Journal Entries

Current Period: CLOSING 2016

Fund Summary

Refer		Debit	Credit	Difference
Refer 2095	101 GENERAL FUND	\$10,935.00	\$10,935.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	AP2016	Debit Total	\$75,280.59		13
	Journal Entry	Credit Total	\$75,280.59	<b>Posted</b>	
			\$0.00		

Refer	2075	AP 2016	Debit	Credit
Journal Entry		G 602-20200 Accounts Payable	\$0.00	\$27,914.81
Journal Entry		G 601-20200 Accounts Payable	\$0.00	\$1,468.80
Journal Entry		G 101-20200 Accounts Payable	\$0.00	\$43,805.05
Journal Entry		G 221-20200 Accounts Payable	\$0.00	\$2,091.93
Journal Entry		E 602-49490-291 Locates	\$10.13	\$0.00
Journal Entry		E 601-49440-291 Locates	\$10.12	\$0.00
Journal Entry		E 101-45122-439 Special Events	\$165.49	\$0.00
Journal Entry		E 101-41000-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 101-41110-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 101-41800-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 101-41940-381 Electric Utilities	\$47.32	\$0.00
Journal Entry		E 101-43100-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 101-46300-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 601-49440-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 602-49490-381 Electric Utilities	\$44.00	\$0.00
Journal Entry		E 101-42200-381 Electric Utilities	\$253.48	\$0.00
Journal Entry		E 602-49490-381 Electric Utilities	\$150.44	\$0.00
Journal Entry		E 101-43100-381 Electric Utilities	\$18.50	\$0.00
Journal Entry		E 101-43125-381 Electric Utilities	\$18.00	\$0.00
Journal Entry		E 601-49440-381 Electric Utilities	\$18.00	\$0.00
Journal Entry		E 602-49490-381 Electric Utilities	\$18.00	\$0.00
Journal Entry		E 101-45120-381 Electric Utilities	\$35.62	\$0.00
Journal Entry		E 101-45122-381 Electric Utilities	\$6.26	\$0.00
Journal Entry		E 101-43100-387 Street Lighting-Elec	\$44.43	\$0.00
Journal Entry		E 601-49440-381 Electric Utilities	\$142.66	\$0.00
Journal Entry		E 101-43100-220 Repair/Maint Suppl	\$9.11	\$0.00
Journal Entry		E 101-45122-220 Repair/Maint Suppl	\$46.53	\$0.00
Journal Entry		E 101-43125-220 Repair/Maint Suppl	\$240.38	\$0.00
Journal Entry		E 101-43125-228 Salt & Sand-Roads	\$1,858.64	\$0.00
Journal Entry		E 602-49490-296 Lk Sewer Contr Srv	\$1,178.90	\$0.00
Journal Entry		E 101-45122-220 Repair/Maint Suppl	\$65.60	\$0.00
Journal Entry		E 101-42200-219 Fire Rescue Suppli	\$85.64	\$0.00
Journal Entry		E 101-41000-209 Cleaning Supp,Bldg	\$22.00	\$0.00
Journal Entry		E 101-41940-209 Cleaning Supp,Bldg	\$24.01	\$0.00
Journal Entry		E 101-43100-209 Cleaning Supp,Bldg	\$22.00	\$0.00
Journal Entry		E 101-46300-209 Cleaning Supp,Bldg	\$22.00	\$0.00
Journal Entry		E 601-49440-209 Cleaning Supp,Bldg	\$22.00	\$0.00
Journal Entry		E 602-49490-209 Cleaning Supp,Bldg	\$22.00	\$0.00
Journal Entry		E 101-43100-212 Gas & Oil	\$333.04	\$0.00
Journal Entry		E 601-49440-212 Gas & Oil	\$24.47	\$0.00

## Journal Entries

Current Period: CLOSING 2016

Journal Entry	E 602-49490-212 Gas & Oil	\$24.47	\$0.00
Journal Entry	E 101-43125-212 Gas & Oil	\$628.56	\$0.00
Journal Entry	E 101-42200-212 Gas & Oil	\$158.87	\$0.00
Journal Entry	E 101-43125-212 Gas & Oil	\$29.78	\$0.00
Journal Entry	E 101-46300-310 Other Professional	\$120.00	\$0.00
Journal Entry	E 101-41110-340 Advertising/Printing	\$13.50	\$0.00
Journal Entry	E 101-46300-340 Advertising/Printing	\$40.80	\$0.00
Journal Entry	E 101-43125-220 Repair/Maint Suppl	\$252.79	\$0.00
Journal Entry	E 101-43125-220 Repair/Maint Suppl	\$359.08	\$0.00
Journal Entry	E 221-41000-310 Other Professional	\$2,091.93	\$0.00
Journal Entry	E 601-49440-383 Gas Utilities	\$54.91	\$0.00
Journal Entry	E 601-49440-383 Gas Utilities	\$49.36	\$0.00
Journal Entry	E 101-42200-383 Gas Utilities	\$699.18	\$0.00
Journal Entry	E 101-41000-383 Gas Utilities	\$36.30	\$0.00
Journal Entry	E 101-41800-383 Gas Utilities	\$36.30	\$0.00
Journal Entry	E 101-41940-383 Gas Utilities	\$36.31	\$0.00
Journal Entry	E 101-43100-383 Gas Utilities	\$36.31	\$0.00
Journal Entry	E 601-49440-383 Gas Utilities	\$36.31	\$0.00
Journal Entry	E 602-49490-383 Gas Utilities	\$36.31	\$0.00
Journal Entry	E 101-43100-383 Gas Utilities	\$142.71	\$0.00
Journal Entry	E 601-49440-383 Gas Utilities	\$142.71	\$0.00
Journal Entry	E 602-49490-383 Gas Utilities	\$142.71	\$0.00
Journal Entry	E 101-42500-381 Electric Utilities	\$25.00	\$0.00
Journal Entry	E 601-49440-382 PL LK Electric Utiliti	\$319.00	\$0.00
Journal Entry	E 601-49440-381 Electric Utilities	\$379.00	\$0.00
Journal Entry	E 601-49440-382 PL LK Electric Utiliti	\$47.70	\$0.00
Journal Entry	E 602-49490-381 Electric Utilities	\$99.00	\$0.00
Journal Entry	E 602-49490-381 Electric Utilities	\$180.00	\$0.00
Journal Entry	E 602-49490-381 Electric Utilities	\$210.00	\$0.00
Journal Entry	E 602-49490-381 Electric Utilities	\$70.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$95.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$45.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$71.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$156.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$49.00	\$0.00
Journal Entry	E 101-43100-387 Street Lighting-Elec	\$48.00	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$922.01	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$1,098.43	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$1,320.56	\$0.00
Journal Entry	E 101-42200-384 Refuse/Garbage Di	\$22.63	\$0.00
Journal Entry	E 101-41940-384 Refuse/Garbage Di	\$49.73	\$0.00
Journal Entry	E 101-43100-384 Refuse/Garbage Di	\$49.73	\$0.00
Journal Entry	E 101-42800-310 Other Professional	\$10,850.00	\$0.00
Journal Entry	E 101-46300-304 Legal Fees	\$164.00	\$0.00
Journal Entry	E 101-46300-304 Legal Fees	\$20.50	\$0.00
Journal Entry	E 101-41000-304 Legal Fees	\$2,868.15	\$0.00
Journal Entry	E 101-46300-304 Legal Fees	\$1,175.00	\$0.00
Journal Entry	E 101-41110-200 Office Supplies	\$19.99	\$0.00
Journal Entry	E 101-41000-200 Office Supplies	\$18.99	\$0.00
Journal Entry	E 101-42200-214 Radio/Pager Repair	\$119.92	\$0.00

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Journal Entries

Current Period: CLOSING 2016

Journal Entry	E 101-41000-200 Office Supplies	\$17.16	\$0.00
Journal Entry	E 101-41000-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-41110-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-45122-322 Postage	\$32.38	\$0.00
Journal Entry	E 601-49440-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-43125-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-46300-322 Postage	\$32.38	\$0.00
Journal Entry	E 602-49490-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-42500-322 Postage	\$32.38	\$0.00
Journal Entry	E 101-42200-209 Cleaning Supp,Bldg	\$79.16	\$0.00
Journal Entry	E 101-43100-200 Office Supplies	\$20.18	\$0.00
Journal Entry	E 101-41940-209 Cleaning Supp,Bldg	\$24.57	\$0.00
Journal Entry	E 601-49440-200 Office Supplies	\$17.75	\$0.00
Journal Entry	E 602-49490-200 Office Supplies	\$17.76	\$0.00
Journal Entry	E 101-46300-200 Office Supplies	\$9.58	\$0.00
Journal Entry	E 101-43100-210 Operating Supplies/	\$30.74	\$0.00
Journal Entry	E 101-43100-425 Clothing Allowance	\$37.99	\$0.00
Journal Entry	E 101-43125-220 Repair/Maint Suppl	\$184.47	\$0.00
Journal Entry	E 601-49440-220 Repair/Maint Suppl	\$78.43	\$0.00
Journal Entry	E 101-43100-220 Repair/Maint Suppl	\$43.44	\$0.00
Journal Entry	E 602-49490-215 DEED Matching Gr	\$25,618.73	\$0.00
Journal Entry	E 101-43125-228 Salt & Sand-Roads	\$1,899.74	\$0.00
Journal Entry	E 101-43100-321 Telephone	\$81.32	\$0.00
Journal Entry	E 601-49440-321 Telephone	\$30.00	\$0.00
Journal Entry	E 602-49490-321 Telephone	\$30.00	\$0.00
Journal Entry	E 101-45122-321 Telephone	\$4.00	\$0.00
Journal Entry	E 602-49490-321 Telephone	\$29.98	\$0.00
Journal Entry	E 101-43125-220 Repair/Maint Suppl	\$248.18	\$0.00
Journal Entry	E 101-43100-220 Repair/Maint Suppl	\$262.03	\$0.00
Journal Entry	E 101-42200-219 Fire Rescue Suppli	\$3,172.00	\$0.00
Journal Entry	E 101-43100-303 Engineering Fees	\$9,310.00	\$0.00
Journal Entry	E 101-43100-303 Engineering Fees	\$205.00	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$2,525.00	\$0.00
Journal Entry	E 101-41410-210 Operating Supplies/	\$59.74	\$0.00
Journal Entry	E 601-49440-217 PL LK Chemicals/C	\$10.00	\$0.00
Journal Entry	E 601-49440-216 Chemicals/Chem P	\$10.00	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$22.61	\$0.00
Journal Entry	E 101-42200-220 Repair/Maint Suppl	\$56.68	\$0.00
Transaction Date	1/6/2017	Due 0	
		<b>Total</b>	
		\$75,280.59	\$75,280.59

Fund Summary

		Debit	Credit	Difference
Refer 2075	101 GENERAL FUND	\$43,805.05	\$43,805.05	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$2,091.93	\$2,091.93	In Balance
	601 WATER FUND	\$1,468.80	\$1,468.80	In Balance
	602 SEWER FUND	\$27,914.81	\$27,914.81	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

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Journal Entries

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Batch Name	APPR123116	Debit Total	\$14,603.94		13
	Journal Entry	Credit Total	\$14,603.94	<b>Posted</b>	
			\$0.00		

Refer	1 Labor Distribution	Debit	Credit
Payroll Journal	E 101-41800-121 PERA	\$64.35	\$0.00
Payroll Journal	E 101-41800-122 FICA-Social Securit	\$51.46	\$0.00
Payroll Journal	E 101-41800-123 Medicare	\$12.04	\$0.00
Payroll Journal	E 101-41800-131 Health Insurance	\$209.56	\$0.00
Payroll Journal	E 101-41800-331 Hotel,Meal,Prkg &	\$3.78	\$0.00
Payroll Journal	E 101-41940-101 City Administrator	\$7.96	\$0.00
Payroll Journal	E 101-41940-102 Public Works Direct	\$47.89	\$0.00
Payroll Journal	E 101-41940-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-41940-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-41940-109 Public Works Maint	\$37.34	\$0.00
Payroll Journal	E 101-41940-121 PERA	\$7.55	\$0.00
Payroll Journal	E 101-41940-122 FICA-Social Securit	\$5.84	\$0.00
Payroll Journal	E 101-41940-123 Medicare	\$1.38	\$0.00
Payroll Journal	E 101-41940-131 Health Insurance	\$4.88	\$0.00
Payroll Journal	E 101-42200-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-42200-102 Public Works Direct	\$17.96	\$0.00
Payroll Journal	E 101-42200-105 Finance Director	\$39.87	\$0.00
Payroll Journal	E 101-42200-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42200-109 Public Works Maint	\$14.00	\$0.00
Payroll Journal	E 101-42200-121 PERA	\$8.15	\$0.00
Payroll Journal	E 101-42200-122 FICA-Social Securit	\$6.39	\$0.00
Payroll Journal	E 101-42200-123 Medicare	\$1.49	\$0.00
Payroll Journal	E 101-42200-131 Health Insurance	\$26.99	\$0.00
Payroll Journal	E 101-42500-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-42500-105 Finance Director	\$2.99	\$0.00
Payroll Journal	E 101-42500-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-42500-121 PERA	\$2.98	\$0.00
Payroll Journal	E 101-42500-122 FICA-Social Securit	\$2.37	\$0.00
Payroll Journal	E 101-42500-123 Medicare	\$0.55	\$0.00
Payroll Journal	E 101-42500-131 Health Insurance	\$13.18	\$0.00
Payroll Journal	E 101-42800-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-42800-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-42800-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-42800-109 Public Works Maint	\$4.67	\$0.00
Payroll Journal	E 101-42800-121 PERA	\$3.54	\$0.00
Payroll Journal	E 101-42800-122 FICA-Social Securit	\$2.79	\$0.00
Payroll Journal	E 101-42800-123 Medicare	\$0.66	\$0.00
Payroll Journal	E 101-42800-131 Health Insurance	\$13.93	\$0.00
Payroll Journal	E 101-43100-101 City Administrator	\$79.64	\$0.00
Payroll Journal	E 101-43100-102 Public Works Direct	\$951.77	\$0.00
Payroll Journal	E 101-43100-105 Finance Director	\$99.68	\$0.00
Payroll Journal	E 101-43100-108 Administrative Assi	\$7.50	\$0.00
Payroll Journal	E 101-43100-109 Public Works Maint	\$737.54	\$0.00
Payroll Journal	E 101-43100-121 PERA	\$140.73	\$0.00
Payroll Journal	E 101-43100-122 FICA-Social Securit	\$108.84	\$0.00

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Journal Entries

Current Period: CLOSING 2016

Payroll Journal	E 101-43100-123 Medicare	\$25.46	\$0.00
Payroll Journal	E 101-43100-131 Health Insurance	\$67.46	\$0.00
Payroll Journal	E 101-43100-331 Hotel,Meal,Prkg &	\$23.76	\$0.00
Payroll Journal	E 101-43125-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-43125-102 Public Works Direct	\$287.33	\$0.00
Payroll Journal	E 101-43125-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-43125-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-43125-109 Public Works Maint	\$224.06	\$0.00
Payroll Journal	E 101-43125-121 PERA	\$41.30	\$0.00
Payroll Journal	E 101-43125-122 FICA-Social Securit	\$31.93	\$0.00
Payroll Journal	E 101-43125-123 Medicare	\$7.48	\$0.00
Payroll Journal	E 101-43125-131 Health Insurance	\$13.93	\$0.00
Payroll Journal	E 101-45120-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-45120-102 Public Works Direct	\$23.94	\$0.00
Payroll Journal	E 101-45120-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45120-108 Administrative Assi	\$5.00	\$0.00
Payroll Journal	E 101-45120-109 Public Works Maint	\$60.68	\$0.00
Payroll Journal	E 101-45120-121 PERA	\$9.48	\$0.00
Payroll Journal	E 101-45120-122 FICA-Social Securit	\$7.54	\$0.00
Payroll Journal	E 101-45120-123 Medicare	\$1.77	\$0.00
Payroll Journal	E 101-45120-131 Health Insurance	\$13.93	\$0.00
Payroll Journal	E 101-45122-101 City Administrator	\$63.71	\$0.00
Payroll Journal	E 101-45122-102 Public Works Direct	\$287.33	\$0.00
Payroll Journal	E 101-45122-105 Finance Director	\$4.98	\$0.00
Payroll Journal	E 101-45122-108 Administrative Assi	\$2.50	\$0.00
Payroll Journal	E 101-45122-109 Public Works Maint	\$186.72	\$0.00
Payroll Journal	E 101-45122-121 PERA	\$40.90	\$0.00
Payroll Journal	E 101-45122-122 FICA-Social Securit	\$31.51	\$0.00
Payroll Journal	E 101-45122-123 Medicare	\$7.38	\$0.00
Payroll Journal	E 101-45122-131 Health Insurance	\$25.98	\$0.00
Payroll Journal	E 101-46300-101 City Administrator	\$1,659.68	\$0.00
Payroll Journal	E 101-46300-102 Public Works Direct	\$5.99	\$0.00
Payroll Journal	E 101-46300-105 Finance Director	\$538.29	\$0.00
Payroll Journal	E 101-46300-108 Administrative Assi	\$299.94	\$0.00
Payroll Journal	E 101-46300-109 Public Works Maint	\$4.67	\$0.00
Payroll Journal	E 101-46300-121 PERA	\$188.14	\$0.00
Payroll Journal	E 101-46300-122 FICA-Social Securit	\$148.73	\$0.00
Payroll Journal	E 101-46300-123 Medicare	\$34.76	\$0.00
Payroll Journal	E 101-46300-131 Health Insurance	\$829.64	\$0.00
Payroll Journal	E 205-45122-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 205-45122-121 PERA	\$2.39	\$0.00
Payroll Journal	E 205-45122-122 FICA-Social Securit	\$1.88	\$0.00
Payroll Journal	E 205-45122-123 Medicare	\$0.44	\$0.00
Payroll Journal	E 205-45122-131 Health Insurance	\$12.06	\$0.00
Payroll Journal	E 221-41000-101 City Administrator	\$3.19	\$0.00
Payroll Journal	E 221-41000-105 Finance Director	\$1.99	\$0.00
Payroll Journal	E 221-41000-121 PERA	\$0.39	\$0.00
Payroll Journal	E 221-41000-122 FICA-Social Securit	\$0.31	\$0.00
Payroll Journal	E 221-41000-123 Medicare	\$0.07	\$0.00
Payroll Journal	E 221-41000-131 Health Insurance	\$1.96	\$0.00

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**Journal Entries**

**Current Period: CLOSING 2016**

Payroll Journal	E 601-49440-101 City Administrator	\$63.71	\$0.00
Payroll Journal	E 601-49440-102 Public Works Direct	\$359.16	\$0.00
Payroll Journal	E 601-49440-105 Finance Director	\$358.85	\$0.00
Payroll Journal	E 601-49440-108 Administrative Assi	\$99.98	\$0.00
Payroll Journal	E 601-49440-109 Public Works Maint	\$280.08	\$0.00
Payroll Journal	E 601-49440-121 PERA	\$87.14	\$0.00
Payroll Journal	E 601-49440-122 FICA-Social Securit	\$68.10	\$0.00
Payroll Journal	E 601-49440-123 Medicare	\$15.93	\$0.00
Payroll Journal	E 601-49440-131 Health Insurance	\$158.47	\$0.00
Payroll Journal	E 602-49490-101 City Administrator	\$63.71	\$0.00
Payroll Journal	E 602-49490-102 Public Works Direct	\$407.05	\$0.00
Payroll Journal	E 602-49490-105 Finance Director	\$458.53	\$0.00
Payroll Journal	E 602-49490-108 Administrative Assi	\$149.97	\$0.00
Payroll Journal	E 602-49490-109 Public Works Maint	\$317.42	\$0.00
Payroll Journal	E 602-49490-121 PERA	\$104.75	\$0.00
Payroll Journal	E 602-49490-122 FICA-Social Securit	\$82.00	\$0.00
Payroll Journal	E 602-49490-123 Medicare	\$19.18	\$0.00
Payroll Journal	E 602-49490-131 Health Insurance	\$195.79	\$0.00
Payroll Journal	E 101-41000-101 City Administrator	\$159.28	\$0.00
Payroll Journal	E 101-41000-105 Finance Director	\$29.90	\$0.00
Payroll Journal	E 101-41000-108 Administrative Assi	\$29.99	\$0.00
Payroll Journal	E 101-41000-121 PERA	\$16.43	\$0.00
Payroll Journal	E 101-41000-122 FICA-Social Securit	\$48.01	\$0.00
Payroll Journal	E 101-41000-123 Medicare	\$11.20	\$0.00
Payroll Journal	E 101-41000-131 Health Insurance	\$671.49	\$0.00
Payroll Journal	E 101-41110-101 City Administrator	\$702.42	\$0.00
Payroll Journal	E 101-41110-105 Finance Director	\$19.94	\$0.00
Payroll Journal	E 101-41110-108 Administrative Assi	\$20.00	\$0.00
Payroll Journal	E 101-41110-121 PERA	\$55.69	\$0.00
Payroll Journal	E 101-41110-122 FICA-Social Securit	\$43.82	\$0.00
Payroll Journal	E 101-41110-123 Medicare	\$10.24	\$0.00
Payroll Journal	E 101-41110-131 Health Insurance	\$273.31	\$0.00
Payroll Journal	E 101-41410-101 City Administrator	\$31.86	\$0.00
Payroll Journal	E 101-41410-105 Finance Director	\$19.94	\$0.00
Payroll Journal	E 101-41410-108 Administrative Assi	\$69.99	\$0.00
Payroll Journal	E 101-41410-121 PERA	\$9.14	\$0.00
Payroll Journal	E 101-41410-122 FICA-Social Securit	\$7.39	\$0.00
Payroll Journal	E 101-41410-123 Medicare	\$1.73	\$0.00
Payroll Journal	E 101-41410-131 Health Insurance	\$19.52	\$0.00
Payroll Journal	E 101-41800-101 City Administrator	\$159.28	\$0.00
Payroll Journal	E 101-41800-105 Finance Director	\$398.72	\$0.00
Payroll Journal	E 101-41800-108 Administrative Assi	\$299.94	\$0.00
Payroll Journal	G 101-20400 Salaries Payable	\$0.00	\$11,257.58
Payroll Journal	G 205-20400 Salaries Payable	\$0.00	\$48.63
Payroll Journal	G 221-20400 Salaries Payable	\$0.00	\$7.91
Payroll Journal	G 601-20400 Salaries Payable	\$0.00	\$1,491.42
Payroll Journal	G 602-20400 Salaries Payable	\$0.00	\$1,798.40
Transaction Date	1/5/2017	Due 0	
		<b>Total</b>	
		\$14,603.94	\$14,603.94

Journal Entries

Current Period: CLOSING 2016

**Fund Summary**

		Debit	Credit	Difference
Refer 1	101 GENERAL FUND	\$11,257.58	\$11,257.58	In Balance
	205 ROCORI TRAILS	\$48.63	\$48.63	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$7.91	\$7.91	In Balance
	601 WATER FUND	\$1,491.42	\$1,491.42	In Balance
	602 SEWER FUND	\$1,798.40	\$1,798.40	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	AR 2016	Debit Total	\$631.47		13
	Journal Entry	Credit Total	\$631.47	<b>Posted</b>	
			\$0.00		

Refer	2104	Acct Rec		Debit	Credit
Journal Entry		G 101-11500 Accounts Receivable		\$631.47	\$0.00
Journal Entry		R 101-43100-36232 Grant Proceeds		\$0.00	\$631.47
Transaction Date	3/27/2017	Due 0	<b>Total</b>	\$631.47	\$631.47

**Fund Summary**

		Debit	Credit	Difference
Refer 2104	101 GENERAL FUND	\$631.47	\$631.47	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	AR2016	Debit Total	\$2,186.18		13
	Journal Entry	Credit Total	\$2,186.18	<b>Posted</b>	
			\$0.00		

Refer	2081	AR 2016		Debit	Credit
Journal Entry		G 101-11500 Accounts Receivable		\$2,186.18	\$0.00
Journal Entry		R 101-41000-36197 Misc Rev-Gen R		\$0.00	\$358.74
Journal Entry		R 101-41000-36240 Ref/Reim-Operat		\$0.00	\$1,000.00
Journal Entry		R 101-43125-36240 Ref/Reim-Operat		\$0.00	\$17.25
Journal Entry		R 101-42800-35000 Fines and Forfeit		\$0.00	\$469.96
Journal Entry		R 101-43100-36240 Ref/Reim-Operat		\$0.00	\$242.00
Journal Entry		R 101-46300-32210 Building Permits		\$0.00	\$98.23
Transaction Date	1/17/2017	Due 0	<b>Total</b>	\$2,186.18	\$2,186.18

**Fund Summary**

		Debit	Credit	Difference
Refer 2081	101 GENERAL FUND	\$2,186.18	\$2,186.18	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	AR2016 OLD	Debit Total	\$20.00		13
	Journal Entry	Credit Total	\$20.00	<b>Posted</b>	
			\$0.00		

Refer	2084	AP 2016		Debit	Credit
Journal Entry		G 101-11500 Accounts Receivable		\$20.00	\$0.00
Journal Entry		R 101-41000-34107 Assessment Sea		\$0.00	\$20.00
Transaction Date	2/1/2017	Due 0	<b>Total</b>	\$20.00	\$20.00

Journal Entries

Current Period: CLOSING 2016

**Fund Summary**

		Debit	Credit	Difference
Refer 2084	101 GENERAL FUND	\$20.00	\$20.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Bond Premium	Debit Total	\$4,453.00		13
	Journal Entry	Credit Total	\$4,453.00	<b>Posted</b>	
			\$0.00		

Refer	2106	Bond Premium		Debit	Credit
Journal Entry		G 304-22400 Unamortized Bond Pre		\$3,893.00	\$0.00
Journal Entry		G 310-22400 Unamortized Bond Pre		\$144.00	\$0.00
Journal Entry		G 311-22400 Unamortized Bond Pre		\$369.00	\$0.00
Journal Entry		G 601-22400 Unamortized Bond Pre		\$47.00	\$0.00
Journal Entry		E 304-47000-640 Amortization Expn		\$0.00	\$3,893.00
Journal Entry		E 310-47000-640 Amortization Expn		\$0.00	\$144.00
Journal Entry		E 311-47000-640 Amortization Expn		\$0.00	\$369.00
Journal Entry		E 601-47000-640 Amortization Expn		\$0.00	\$47.00
Transaction Date	3/31/2017	Due 0	<b>Total</b>	\$4,453.00	\$4,453.00

**Fund Summary**

		Debit	Credit	Difference
Refer 2106	304 CITY FACILITIES	\$3,893.00	\$3,893.00	In Balance
	310 2009 UTILITY DISPOSAL PORTI	\$144.00	\$144.00	In Balance
	311 2009 UTILITY WTR CORE CITY	\$369.00	\$369.00	In Balance
	601 WATER FUND	\$47.00	\$47.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Del UB	Debit Total	\$1,850.00		13
	Journal Entry	Credit Total	\$1,850.00	<b>Posted</b>	
			\$0.00		

Refer	2110	Del Cert to County		Debit	Credit
Journal Entry		G 602-11500 Accounts Receivable		\$1,850.00	\$0.00
Journal Entry		R 602-49490-37205 Swr Sales-Lakes		\$0.00	\$1,850.00
Transaction Date	4/10/2017	Due 0	<b>Total</b>	\$1,850.00	\$1,850.00

**Fund Summary**

		Debit	Credit	Difference
Refer 2110	602 SEWER FUND	\$1,850.00	\$1,850.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Design 2015	Debit Total	\$35,864.02		13
	Journal Entry	Credit Total	\$35,864.02	<b>Posted</b>	
			\$0.00		

Refer	2114	Adj Design 205		Debit	Credit
Journal Entry		G 101-10600 Cash		\$0.00	\$17,932.01
Journal Entry		E 101-41000-700 Transfers		\$17,932.01	\$0.00
Journal Entry		G 205-10600 Cash		\$17,932.01	\$0.00
Journal Entry		E 205-45122-700 Transfers		\$0.00	\$17,932.01

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Journal Entries

Current Period: CLOSING 2016

Transaction Date	4/18/2017	Due 0	<b>Total</b>	<b>\$35,864.02</b>	<b>\$35,864.02</b>
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**Fund Summary**

		Debit	Credit	Difference
Refer 2114	101 GENERAL FUND	\$17,932.01	\$17,932.01	In Balance
	205 ROCORI TRAILS	\$17,932.01	\$17,932.01	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	FD Desgin	Debit Total	\$26,000.00		13
	Journal Entry	Credit Total	\$26,000.00	<b>Posted</b>	
			\$0.00		

Refer	2089	2017 Designated Funds	Debit	Credit
Journal Entry		G 101-25320 Design for Fire	\$0.00	\$26,000.00
Journal Entry		G 101-25300 Unreserved Fund Balan	\$26,000.00	\$0.00
Transaction Date	2/10/2017	Due 0	<b>Total</b>	<b>\$26,000.00</b>

**Fund Summary**

		Debit	Credit	Difference
Refer 2089	101 GENERAL FUND	\$26,000.00	\$26,000.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	Fix Assets	Debit Total	\$202,838.00		13
	Journal Entry	Credit Total	\$202,838.00	<b>Posted</b>	
			\$0.00		

Refer	2094	2016 Fixed Assets	Debit	Credit
Journal Entry		G 901-16210 Fix Asset-Bldgs Accum	\$0.00	\$65,959.00
Journal Entry		G 901-16300 Improv Other Than Bldg	\$143,718.00	\$0.00
Journal Entry		G 901-16350 Improv-Not Bldg Acc De	\$0.00	\$90,711.00
Journal Entry		G 901-16400 Fixed Asset-Mach/Equi	\$52,787.00	\$0.00
Journal Entry		G 901-16430 Fix Asset-Mach/Equip A	\$0.00	\$46,168.00
Journal Entry		G 901-25300 Unreserved Fund Balan	\$6,333.00	\$0.00
Transaction Date	3/17/2017	Due 0	<b>Total</b>	<b>\$202,838.00</b>

**Fund Summary**

		Debit	Credit	Difference
Refer 2094	901 FIX ASSET-GASB CONVERSIO	\$202,838.00	\$202,838.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	MV 2016	Debit Total	\$956.59		13
	Journal Entry	Credit Total	\$956.59	<b>Posted</b>	
			\$0.00		

Refer	2100	Reallocate MV	Debit	Credit
Journal Entry		R 101-41000-33406 Market Value Cr	\$956.59	\$0.00
Journal Entry		R 101-42200-33406 Market Value Cr	\$0.00	\$956.59
Transaction Date	3/22/2017	Due 0	<b>Total</b>	<b>\$956.59</b>

Journal Entries

Current Period: CLOSING 2016

**Fund Summary**

		Debit	Credit	Difference
Refer 2100	101 GENERAL FUND	\$956.59	\$956.59	In Balance
For each fund the Debits MUST equal Credits to be In Balance.				
Batch Name	Petty Cash	Debit Total	\$378.47	13
	Journal Entry	Credit Total	\$378.47	<b>Posted</b>
			\$0.00	
Refer	2115 Petty Cash		Debit	Credit
Journal Entry	G 101-10200 Petty Cash		\$0.00	\$378.47
Journal Entry	E 101-41000-430 Miscellaneous		\$378.47	\$0.00
Transaction Date	4/18/2017	Due 0	<b>Total</b>	\$378.47
				\$378.47

**Fund Summary**

		Debit	Credit	Difference
Refer 2115	101 GENERAL FUND	\$378.47	\$378.47	In Balance
For each fund the Debits MUST equal Credits to be In Balance.				
Batch Name	Recode	Debit Total	\$24.25	13
	Journal Entry	Credit Total	\$24.25	<b>Posted</b>
			\$0.00	
Refer	2103 Recode Assessment		Debit	Credit
Journal Entry	G 311-10600 Cash		\$0.00	\$12.01
Journal Entry	R 311-47000-31000 General Property		\$12.01	\$0.00
Journal Entry	G 310-10600 Cash		\$12.01	\$0.00
Journal Entry	R 310-47000-31000 General Property		\$0.00	\$12.01
Journal Entry	R 311-47000-36100 Special Assessm		\$0.23	\$0.00
Journal Entry	R 311-47000-36210 Interest Earnings		\$0.00	\$0.23
Transaction Date	3/23/2017	Due 0	<b>Total</b>	\$24.25
				\$24.25

**Fund Summary**

		Debit	Credit	Difference
Refer 2103	310 2009 UTILITY DISPOSAL PORTI	\$12.01	\$12.01	In Balance
	311 2009 UTILITY WTR CORE CITY	\$12.24	\$12.24	In Balance
For each fund the Debits MUST equal Credits to be In Balance.				
Batch Name	TAX 2016	Debit Total	\$21,504.62	13
	Journal Entry	Credit Total	\$21,504.62	<b>Posted</b>
			\$0.00	
Refer	2086 2016 Settlement		Debit	Credit
Journal Entry	G 101-11600 Due From Other Govern		\$12,717.21	\$0.00
Journal Entry	G 308-11600 Due From Other Govern		\$358.04	\$0.00
Journal Entry	G 310-11600 Due From Other Govern		\$295.23	\$0.00
Journal Entry	G 304-11600 Due From Other Govern		\$3,273.98	\$0.00
Journal Entry	G 209-11600 Due From Other Govern		\$19.08	\$0.00
Journal Entry	G 221-11600 Due From Other Govern		\$54.31	\$0.00
Journal Entry	G 215-11600 Due From Other Govern		\$4,786.77	\$0.00
Journal Entry	R 101-41000-31000 General Property		\$0.00	\$9,012.58
Journal Entry	R 308-47000-31000 General Property		\$0.00	\$358.04

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Journal Entries

Current Period: CLOSING 2016

Journal Entry	R 310-47000-31000 General Property		\$0.00	\$295.23
Journal Entry	R 101-42200-31000 General Property		\$0.00	\$3,704.63
Journal Entry	R 304-47000-31000 General Property		\$0.00	\$3,273.98
Journal Entry	R 209-41920-31000 General Property		\$0.00	\$19.08
Journal Entry	R 221-41000-31000 General Property		\$0.00	\$54.31
Journal Entry	R 215-43100-31000 General Property		\$0.00	\$4,786.77
Transaction Date	2/7/2017	Due 0	<b>Total</b>	<b>\$21,504.62</b>
				<b>\$21,504.62</b>

Fund Summary

		Debit	Credit	Difference
Refer 2086	101 GENERAL FUND	\$12,717.21	\$12,717.21	In Balance
	209 ECONOMIC DEVELOPMENT	\$19.08	\$19.08	In Balance
	215 ROAD MAINTENANCE FUND	\$4,786.77	\$4,786.77	In Balance
	221 LAKE IMPROVEMENT DISTRIC	\$54.31	\$54.31	In Balance
	304 CITY FACILITIES	\$3,273.98	\$3,273.98	In Balance
	308 2008A/REFUNDING 2014B	\$358.04	\$358.04	In Balance
	310 2009 UTILITY DISPOSAL PORTI	\$295.23	\$295.23	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

Batch Name	WIF 2016	Debit Total	\$3,626.00		13
	Journal Entry	Credit Total	\$3,626.00	<b>Posted</b>	
			<u>\$0.00</u>		

Refer	2082	ADJ WIF 2016		Debit	Credit
Journal Entry		G 602-25300 Unreserved Fund Balan		\$3,626.00	\$0.00
Journal Entry		G 602-25310 Reserved for Wastewat		\$0.00	\$3,626.00
Transaction Date	1/17/2017	Due 0	<b>Total</b>	<b>\$3,626.00</b>	<b>\$3,626.00</b>

Fund Summary

		Debit	Credit	Difference
Refer 2082	602 SEWER FUND	\$3,626.00	\$3,626.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

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Journal Entries

Current Period: FINAL 2016

Batch Name	2016 Audit	Debit Total	\$2,680,468.00		14
Journal Entry		Credit Total	\$2,680,468.00	Posted	
			\$0.00		
Refer	2117 JE#1			Debit	Credit
Journal Entry	G 309-23100 Bonds Payable-Noncurr		\$6,000.00	\$0.00	
Journal Entry	G 311-22500 Bonds Payable Current		\$11,804.00	\$0.00	
Journal Entry	G 312-22400 Unamortized Bond Pre		\$576.00	\$0.00	
Journal Entry	G 312-22500 Bonds Payable Current		\$483,000.00	\$0.00	
Journal Entry	G 312-23100 Bonds Payable-Noncurr		\$507,007.00	\$0.00	
Journal Entry	E 312-47000-611 Bond Interest		\$7,007.00	\$0.00	
Journal Entry	G 601-22500 Bonds Payable Current		\$196.00	\$0.00	
Journal Entry	G 602-22500 Bonds Payable Current		\$21,740.00	\$0.00	
Journal Entry	G 902-23100 Bonds Payable-Noncurr		\$154,000.00	\$0.00	
Journal Entry	G 902-23900 Notes Payable		\$19,000.00	\$0.00	
Journal Entry	G 309-22500 Bonds Payable Current		\$0.00	\$6,000.00	
Journal Entry	G 311-23100 Bonds Payable-Noncurr		\$0.00	\$11,804.00	
Journal Entry	G 312-23100 Bonds Payable-Noncurr		\$0.00	\$7,007.00	
Journal Entry	G 312-23100 Bonds Payable-Noncurr		\$0.00	\$483,000.00	
Journal Entry	E 312-47000-601 Debt Srv Bond Prin		\$0.00	\$507,007.00	
Journal Entry	E 312-47000-640 Amortization Expen		\$0.00	\$576.00	
Journal Entry	G 601-23100 Bonds Payable-Noncurr		\$0.00	\$196.00	
Journal Entry	G 602-23100 Bonds Payable-Noncurr		\$0.00	\$21,740.00	
Journal Entry	G 902-22500 Bonds Payable Current		\$0.00	\$36,000.00	
Journal Entry	E 902-47000-601 Debt Srv Bond Prin		\$0.00	\$137,000.00	
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$1,210,330.00	\$1,210,330.00
Refer	2118 JE#2			Debit	Credit
Journal Entry	G 309-20100 Interest Payable		\$2,121.00	\$0.00	
Journal Entry	E 310-47000-611 Bond Interest		\$938.00	\$0.00	
Journal Entry	E 311-47000-611 Bond Interest		\$863.00	\$0.00	
Journal Entry	G 312-21500 Accrued Interest Payabl		\$9,445.00	\$0.00	
Journal Entry	E 601-47000-611 Bond Interest		\$144.00	\$0.00	
Journal Entry	G 902-21500 Accrued Interest Payabl		\$1,387.00	\$0.00	
Journal Entry	E 309-47000-611 Bond Interest		\$0.00	\$2,121.00	
Journal Entry	G 310-21500 Accrued Interest Payabl		\$0.00	\$938.00	
Journal Entry	G 311-21500 Accrued Interest Payabl		\$0.00	\$863.00	
Journal Entry	E 312-47000-611 Bond Interest		\$0.00	\$9,445.00	
Journal Entry	G 601-21500 Accrued Interest Payabl		\$0.00	\$144.00	
Journal Entry	E 902-47000-611 Bond Interest		\$0.00	\$1,387.00	
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$14,898.00	\$14,898.00
Refer	2119 JE#3			Debit	Credit
Journal Entry	E 304-47000-640 Amortization Expen		\$3,893.00	\$0.00	
Journal Entry	G 304-22400 Unamortized Bond Pre		\$0.00	\$3,893.00	
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$3,893.00	\$3,893.00
Refer	2120 JE#5			Debit	Credit
Journal Entry	E 601-49440-408 Depr Exp-Other tha		\$58,133.00	\$0.00	
Journal Entry	G 602-16400 Fixed Asset-Mach/Equi		\$81,115.00	\$0.00	
Journal Entry	E 602-49490-408 Depr Exp-Other tha		\$277,612.00	\$0.00	
Journal Entry	E 901-43100-590 Capital Outlay		\$17,620.00	\$0.00	

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Journal Entries

Current Period: FINAL 2016

Journal Entry	G 601-16350 Improv-Not Bldg Acc De	\$0.00	\$58,133.00
Journal Entry	G 602-16350 Improv-Not Bldg Acc De	\$0.00	\$277,612.00
Journal Entry	E 602-49490-215 DEED Matching Gr	\$0.00	\$81,115.00
Journal Entry	G 901-16400 Fixed Asset-Mach/Equi	\$0.00	\$17,620.00
Transaction Date	5/2/2017	Due 0	
		<b>Total</b>	<b>\$434,480.00</b>
			<b>\$434,480.00</b>

Refer	2121	JE#8	Debit	Credit
Journal Entry		G 101-22220 Deferred Rev-Spec Ass	\$1,230.00	\$0.00
Journal Entry		G 215-22200 Deferred Revenues	\$12,128.00	\$0.00
Journal Entry		G 308-22220 Deferred Rev-Spec Ass	\$7,616.00	\$0.00
Journal Entry		E 309-47000-800 Tax Forfeiture	\$43,228.00	\$0.00
Journal Entry		G 309-18000 Land Held for Resale	\$292,027.00	\$0.00
Journal Entry		R 309-47000-36100 Special Assessm	\$18,717.00	\$0.00
Journal Entry		R 309-47000-36100 Special Assessm	\$214,845.00	\$0.00
Journal Entry		E 312-47000-800 Tax Forfeiture	\$37,378.00	\$0.00
Journal Entry		G 312-18000 Land Held for Resale	\$250,779.00	\$0.00
Journal Entry		R 312-47000-36100 Special Assessm	\$18,717.00	\$0.00
Journal Entry		G 601-12300 Defer Special Assessm	\$343.00	\$0.00
Journal Entry		R 601-49440-36100 Special Assessm	\$493.00	\$0.00
Journal Entry		G 602-12350 Defer Spec Assessmen	\$113.00	\$0.00
Journal Entry		R 602-49490-36100 Special Assessm	\$801.00	\$0.00
Journal Entry		R 903-41000-31000 General Property	\$10,785.00	\$0.00
Journal Entry		R 903-43100-36100 Special Assessm	\$19,207.00	\$0.00
Journal Entry		G 101-12300 Defer Special Assessm	\$0.00	\$1,230.00
Journal Entry		G 215-12300 Defer Special Assessm	\$0.00	\$12,128.00
Journal Entry		G 308-12250 Delinq Special Assess	\$0.00	\$708.00
Journal Entry		G 308-12300 Defer Special Assessm	\$0.00	\$6,908.00
Journal Entry		E 309-47000-800 Tax Forfeiture	\$0.00	\$18,717.00
Journal Entry		G 309-12250 Delinq Special Assess	\$0.00	\$155,431.00
Journal Entry		G 309-12300 Defer Special Assessm	\$0.00	\$351,441.00
Journal Entry		G 309-18000 Land Held for Resale	\$0.00	\$43,228.00
Journal Entry		E 312-47000-800 Tax Forfeiture	\$0.00	\$18,717.00
Journal Entry		G 312-12250 Delinq Special Assess	\$0.00	\$215,520.00
Journal Entry		G 312-12300 Defer Special Assessm	\$0.00	\$16,542.00
Journal Entry		G 312-18000 Land Held for Resale	\$0.00	\$37,378.00
Journal Entry		R 312-47000-36100 Special Assessm	\$0.00	\$18,717.00
Journal Entry		G 601-12250 Delinq Special Assess	\$0.00	\$836.00
Journal Entry		G 602-12250 Delinq Special Assess	\$0.00	\$914.00
Journal Entry		G 903-22210 Deferred Revenue-Tax	\$0.00	\$10,785.00
Journal Entry		G 903-22220 Deferred Rev-Spec Ass	\$0.00	\$19,207.00
Transaction Date	5/2/2017	Due 0		
		<b>Total</b>	<b>\$928,407.00</b>	<b>\$928,407.00</b>

Refer	2122	JE#13	Debit	Credit
Journal Entry		E 101-41000-121 PERA	\$898.00	\$0.00
Journal Entry		G 601-17000 Def Outflow of Resourc	\$12,073.00	\$0.00
Journal Entry		E 601-49440-129 PERA GASB 68 Ad	\$150.00	\$0.00
Journal Entry		E 601-49440-129 PERA GASB 68 Ad	\$3,182.00	\$0.00
Journal Entry		G 602-17000 Def Outflow of Resourc	\$15,467.00	\$0.00
Journal Entry		E 602-49490-129 PERA GASB 68 Ad	\$169.00	\$0.00
Journal Entry		E 602-49490-129 PERA GASB 68 Ad	\$11,363.00	\$0.00
Journal Entry		R 101-41000-33400 StateGrnt/Aid-Op	\$0.00	\$898.00

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Journal Entries

Current Period: FINAL 2016

Journal Entry	G 601-24000 Net Pension Liability		\$0.00	\$13,375.00
Journal Entry	G 601-24100 Def Inflow of Resources		\$0.00	\$1,880.00
Journal Entry	R 601-49440-33400 StateGrnt/Aid-Op		\$0.00	\$150.00
Journal Entry	G 602-24000 Net Pension Liability		\$0.00	\$24,256.00
Journal Entry	G 602-24100 Def Inflow of Resources		\$0.00	\$2,574.00
Journal Entry	R 602-49490-33400 StateGrnt/Aid-Op		\$0.00	\$169.00
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$43,302.00
Refer	2123	JE#14		
Journal Entry	G 602-11600 Due From Other Govern		\$40,152.00	\$0.00
Journal Entry	R 602-49490-33099 DEED Grant- Co		\$0.00	\$40,152.00
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$40,152.00
Refer	2124	JE#17		
Journal Entry	R 215-43100-36210 Interest Earnings		\$275.00	\$0.00
Journal Entry	G 215-13500 Unrealized Gain or Loss		\$0.00	\$275.00
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$275.00
Refer	2125	JE#18		
Journal Entry	G 902-21700 Compensated Abs Pay		\$4,731.00	\$0.00
Journal Entry	G 902-21710 Compensated Abs-Non		\$0.00	\$4,731.00
Transaction Date	5/2/2017	Due 0	<b>Total</b>	\$4,731.00

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**Journal Entries**

Current Period: FINAL 2016

**Fund Summary**

		Debit	Credit	Difference
Refer 2117	309 LAKES SEWER PROJECT BON	\$6,000.00	\$6,000.00	In Balance
	311 2009 UTILITY WTR CORE CITY	\$11,804.00	\$11,804.00	In Balance
	312 2009 UTILITY WTR P.L. PORTIO	\$997,590.00	\$997,590.00	In Balance
	601 WATER FUND	\$196.00	\$196.00	In Balance
	602 SEWER FUND	\$21,740.00	\$21,740.00	In Balance
	902 LONG TERM DEBT-GASB CON	\$173,000.00	\$173,000.00	In Balance
Refer 2118	309 LAKES SEWER PROJECT BON	\$2,121.00	\$2,121.00	In Balance
	310 2009 UTILITY DISPOSAL PORTI	\$938.00	\$938.00	In Balance
	311 2009 UTILITY WTR CORE CITY	\$863.00	\$863.00	In Balance
	312 2009 UTILITY WTR P.L. PORTIO	\$9,445.00	\$9,445.00	In Balance
	601 WATER FUND	\$144.00	\$144.00	In Balance
	902 LONG TERM DEBT-GASB CON	\$1,387.00	\$1,387.00	In Balance
Refer 2119	304 CITY FACILITIES	\$3,893.00	\$3,893.00	In Balance
Refer 2120	601 WATER FUND	\$58,133.00	\$58,133.00	In Balance
	602 SEWER FUND	\$358,727.00	\$358,727.00	In Balance
	901 FIX ASSET-GASB CONVERSIO	\$17,620.00	\$17,620.00	In Balance
Refer 2121	101 GENERAL FUND	\$1,230.00	\$1,230.00	In Balance
	215 ROAD MAINTENANCE FUND	\$12,128.00	\$12,128.00	In Balance
	308 2008A/REFUNDING 2014B	\$7,616.00	\$7,616.00	In Balance
	309 LAKES SEWER PROJECT BON	\$568,817.00	\$568,817.00	In Balance
	312 2009 UTILITY WTR P.L. PORTIO	\$306,874.00	\$306,874.00	In Balance
	601 WATER FUND	\$836.00	\$836.00	In Balance
	602 SEWER FUND	\$914.00	\$914.00	In Balance
	903 GASB CONVERSION FUND	\$29,992.00	\$29,992.00	In Balance
Refer 2122	101 GENERAL FUND	\$898.00	\$898.00	In Balance
	601 WATER FUND	\$15,405.00	\$15,405.00	In Balance
	602 SEWER FUND	\$26,999.00	\$26,999.00	In Balance
Refer 2123	602 SEWER FUND	\$40,152.00	\$40,152.00	In Balance
Refer 2124	215 ROAD MAINTENANCE FUND	\$275.00	\$275.00	In Balance
Refer 2125	902 LONG TERM DEBT-GASB CON	\$4,731.00	\$4,731.00	In Balance

For each fund the Debits MUST equal Credits to be In Balance.

**Adoption by the City Council of the City of Rockville on this 10<sup>th</sup> Day of May, 2017**

\_\_\_\_\_  
**Duane Willenbring, Mayor**

\_\_\_\_\_  
**Martin M. Bode, Administrator-Clerk**

**City of Rockville, Minnesota  
Resolution 2017-29**

**Accepting of Donations / Contributions for April 2017**

It is hereby resolved by the City of Rockville, Minnesota that:

WHEREAS; Minnesota State Statute 465.03 requires that governing bodies must formally accept donations and contributions and that every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full; and

WHEREAS; The City seeks to properly accept and record donations and contributions in accordance with all state statutes and state auditor requirements;

THEREFORE; The Rockville City Council formally accepts the following donations / contributions given to the City during the month of April 2017 and agrees to their associated stipulations:

- |    |                                 |         |
|----|---------------------------------|---------|
| 1. | The Hideaway Bar LLC            | \$40.00 |
|    | <i>Rockville Community Park</i> |         |

Adoption by the City Council of the City of Rockville on this 10<sup>th</sup> Day of May, 2017.

\_\_\_\_\_  
Duane Willenbring, Mayor

ATTEST:

\_\_\_\_\_  
Martin M. Bode, City Administrator-Clerk

**ROCKVILLE CITY COUNCIL, PLANNING COMMISSION and RTU COMMITTEE ROAD BUS TOUR  
APRIL 5, 2017  
ROCKVILLE CITY HALL**

**Item 1) Road Bus Tour**

The bus tour began at 5:00 p.m. The following members were present: Mayor Duane Willenbring, Council Members; Don Simon, Rick Tallman, and Jerry Tippelt. Planning Commission Members; Tom Molitor and Brian Herberg. RTU Committee; Diane Willenbring, Phil Thompson, Pat Welle and Jim Massman.

Staff members present: City Administrator Martin Bode, City Engineer Dave Blommel and Public Works Director Nick Waldbillig.

Others Present: Brent Lindstrom and Mitchell Lindstrom.

The group toured the following roads inside the city limits of Rockville: Chapel Street, Lake Road, Lena Lane, White Oak Road, 80<sup>th</sup> Avenue, Blue Bird Lane/Court, Pleasant Road, 245<sup>th</sup> Street, 88<sup>th</sup> Avenue, Ahles Road, 220<sup>th</sup> Street, Rauch Lake Road, Agate Beach Road, Grand Lake Road, 210<sup>th</sup> Street, 230<sup>th</sup> Street, 123<sup>rd</sup> Avenue, Sauk River Road, Glacier Road, Haywood Road and Halfman Road.

Neither the Council, Planning Commission or the RTU Committee formally called a meeting to order and no business was transacted. Tour ended at approximately 7:15 p.m.

**Respectfully Submitted,**

***Martin M. Bode  
City Administrator***

**ROCKVILLE CITY COUNCIL MEETING MINUTES**  
**April 12, 2017**  
**ROCKVILLE CITY HALL**

**Item 1) Call to Order**

The meeting was called to order at 6:00 p.m. by Mayor Duane Willenbring.

**Item 2) Pledge of Allegiance**

**Item 3) Roll Call**

The meeting was called to order at 6:00 p.m. by Mayor Duane Willenbring. Roll call was taken and the following members were present: Council Members; Devin Cesnik, Don Simon, Rick Tallman, and Jerry Tippelt.

Staff members present: City Administrator Martin Bode.

Others present: Various members of the public.

**Item 4) Approval of Agenda**

Administrator Bode requested to add:

- 7. e) LMC Liability Coverage Waiver Form – *add Resolution 2017-25*
- 7. j) Amend Resolution 2017-03 – *adding Jerry Tippelt to the Special Events Committee*
- 9. b) Administrator Bode will fill in for Chairperson Bill Becker
- 10. g) Concession Stand - *add Resolution 2017-26*
- 10. f) Updated Resolution which requires signatures from all property owners

Tippelt requested to add Rocori Trail discussion to the agenda.

- 12. a) Rocori Trail discussion

Tallman requested adding to the possibility of a city survey discussion to the agenda.

- 13. b) City Survey

***Motion by Tallman, second by Tippelt, to approve the agenda with amendments. Motion passed unanimously.***

**Item 5) Open Forum (4) Minute Limit (No Sharing/Allotting of Minutes)**

Vince Schaefer, 541 Caroline Lane, spoke about the location of the Rocori Trail

Randy Dingmann, 7585 Co. Rd. 47, expressed his concern about the Rocori Trail location.

Marie Dingmann, 213 Cottonwood Street, spoke about the Rocori Trail and safety concerns.

**Item 6) Approval of Bills Paid**

***Motion by Cesnik, second by Simon, to approve bills paid for March and April 2017. Motion passed unanimously.***

**Item 7) Consent Agenda: Approved with one motion**

- a) Resolution 2017-14 Approval of March 2017 Journal Entries
- b) Resolution 2017-15 Accepting March 2017 Donations

- c) Approval Rockville City Council Minutes of March 8, 2017
- d) Acknowledge February and March 2017 Sheriff's Report
- e) Approve Resolution 2017-25 LMC Liability Coverage Waiver Form to NOT WAIVE the monetary limits on municipal tort liability.
- f) Resolution 2017-16 Tax Exempt Permit – Rockville Area Sportsman's Club
- g) Renewal of Boomerville Consumption and Display Permit
- h) Hideaway Special Events Permit(s) May 20, June 16 & 17, June 23 & 24, July 7-8
- i) Stoney's Bar Road Closure Date Change/Special Event Permit – 1-4 Day On-Sale  
June 17, 2017
- j) Amend Resolution 2017-03 adding Member Tippelt to Special Events Committee

***Motion by Simon, second by Tallman, to approve the Consent Agenda as presented. Motion passed unanimously.***

**Item 8) Appreciation Certificates**

Mayor Willenbring presented appreciation certificates to outgoing Park & Rec Committee members Scott Stenseth, Lori Anderson, and Paul Wirth. They were acknowledged for their many years of dedication and commitment to the City of Rockville.

**Item 9) Department Reports**

- a) Sheriffs Quarterly Report – Lt Victor Weiss  
FYI Sheriff John Sanner Retirement, April 17, 2017
- b) Planning Commission – Administrator Bode
  - 1. Ordinance 2017-86 Amending Zoning Ordinance

**ORDINANCE NO. 2017-86**

**ORDINANCE AMENDING CERTAIN SECTIONS OF THE CITY OF ROCKVILLE ZONING CODE**

**WHEREAS**, the City Council of the City of Rockville adopted official zoning controls ("Zoning Code") pursuant to the authority granted in Minnesota Statutes, Chapter 462 in April 2003 which replaced all pre-existing official controls; and

**WHEREAS**, the City Council amended the Zoning Code by Ordinance Numbers 2003-06, 2004-18, 2004-19, 2004-20, 2004-25, 2004-26, 2006-30, 2007-40, 2007-41, 2007-42, 2007-43, 2007-44, 2008-45, 2008-46, 2008-47, 2008-49, 2008-50, 2008-51 and 2008-53; 2009-58, 2009-61, 2009-62, 2009-63, 2010-64, 2011-69, 2011-70, 2011-73, 2012-74, 2012-76, 2014-82, 2015-84 and 2016-85.

**WHEREAS**, the City Council has the authority pursuant to Minnesota Statutes, Chapter 462 to amend the official zoning controls; and

**WHEREAS**, the City Council seeks to amend: certain zoning requirements, and

**WHEREAS**, public hearing was held on December 13, 2016 in front of the City Planning Commission, and members of the public were given an opportunity to comment on the proposed amendment(s)

**NOW, THEREFORE, THE CITY COUNCIL DOES ORDAIN TO AMEND THE ROCKVILLE ZONING ORDINANCE AS FOLLOWS:**

**SECTION 9: GENERAL REQUIREMENTS Subdivision 2;F is hereby amended as follows:**

- F. **Site Plan Required.** All accessory structures shall require a building permit and approval of a Site Plan.

**SECTION 9: GENERAL REQUIREMENTS Subdivision 2;H is hereby amended as follows:**

- H. **Design and Appearance of Exterior.** All accessory buildings greater than 200 square feet shall be constructed so that the appearance of its exterior is uniform and resembles the color and material of the principal structure. For purposes of this Subdivision 2(G):

**SECTION 9B: SITE PLAN Subdivision 1;1-i is hereby amended as follows:**

- i. The erection or construction of any principal structure or building and/or any accessory structure within any zoning classification require submittal of a site plan to the City; except that single/two family residential units on lots within approved subdivisions shall be exempt providing they adhere to elevations and building types as approved with the grading/drainage plan.

**SECTION 9B: SITE PLAN Subdivision 2;2-A,a is hereby amended as follows:**

- a. Building permit applications for the construction of principal structures and/or accessory structures in the R-1 single family and R-2 two family district shall illustrate the location of the proposed building(s) relative to property lines, easements (public and private), elevations and the uses of all remaining land.

**SECTION 9B: SITE PLAN Subdivision 2;2-B,a is hereby amended as follows:**

- a. Building permit applications for the construction of principal and accessory structures in the A-40 Agricultural District shall illustrate the location of the proposed building(s) relative to property lines, easements (public and private), elevations and the uses of all remaining land.

**SECTION 17: R-1 SINGLE FAMILY RESIDENTIAL DISTRICT Subdivision 3;4, is hereby amended as follows:**

- 4. Accessory Buildings (not exceeding two hundred (200) square feet in area) for storing domestic equipment and non-commercial recreational equipment.

**SECTION 18: R-2 TWO FAMILY RESIDENTIAL DISTRICT Subdivision 3;3, A, is hereby amended as follows:**

- A. Accessory Buildings (not exceeding two hundred (200) square feet in area) for storing domestic equipment and non-commercial recreational equipment.

**EFFECTIVE DATE:** This ordinance shall become effective upon its passage and publication in the official newspaper.

***Motion by Cesnik, second by Willenbring, to approve Ordinance 2017-86 Amending Zoning Ordinance. Motion passed unanimously.***

- 2. Jim Voigt Concept Plat Plan

Council held discussion on the concept plan that was presented. The concept plat plan would take the extra parcels along Pleasant Road and make them available to current property owners adjacent to these properties. The next step will be the Preliminary Plat.

- 3. Mike Schneider Concept Subdivision Plan

Council held discussion on a subdivision plan for a 94+ acre parcel.

- 4. Steve Pfannenstein Set-back Concept Plan

Council held discussion on the concept plan for an accessory structure to be placed on the property line due to the fact that the property adjacent to the homeowner is an unbuildable lot. The homeowner would need approval from the adjacent homeowner.

5. Hideaway Bar Impervious Service / FYI  
Hideaway Bar requested to construct an accessory building and will be proceeding with the process.
- c) Public Works – Nick Waldbillig
  1. Resolution 2017-17 Grading Contract 2017-2018  
**Motion by Tallman, second by Cesnik, to approve Resolution 2017-17 Road Grading contract 2017-2018 to Herberg Construction.**  
**Roll Call Vote:**  
**AYES: Tallman, Tippelt, Cesnik, Willenbring**  
**NAYS: Simon**  
**Motion passed on a 4 to 1 vote.**
  2. Resolution 2017-18 Road Ditch Mowing 2017-2018  
**Motion by Cesnik, second by Tippelt, to approve Resolution 2017-18 Road Ditch Mowing 2017-2018 to Herberg Construction. Motion passed unanimously.**
  3. SCADA and Sampler Update  
Waldbillig provided council SCADA and Sampler updates.
  4. Seasonal Part-time Maintenance Worker  
**Motion by Tallman, second by Cesnik, to approve a Seasonal Part-time Maintenance worker. Motion passed unanimously.**
  5. Salt Shed – See 11 a2 and a3
- d) Emergency Management – Mike Hofmann  
Mike Hofmann provided an update on severe weather awareness and various items.
- e) Rock-fest – Tудie Hermanutz on behalf of Kathleen Court-Stanger
  1. Resolution 2017-19 Authorization of Support and Use of Municipal Personnel and Resources in Conjunction with the City of Rockville’s Rock-fest Festival and Approval of Requested Festival-Related Permits and Authorizations  
**Motion by Tallman, second by Tippelt, to approve Resolution 2017-19 Rock-fest. Motion passed unanimously.**
  2. Resolution 2017-23 License Agreement, City of Rockville, RES & ColdSpring  
**Motion by Simon, second by Tallman, to approve Resolution 2017-23 License Agreement with City of Rockville, RES and Coldspring. Motion passed unanimously.**
  3. Resolution 2017-25 RES Specialty Pyrotechnics Display Contract  
**Motion by Cesnik, second by Simon, to approve Resolution 2017-25 RES Specialty Pyrotechnics Display Contract. Motion passed unanimously.**

**Item 10) Administration**

- a) Stickney Hill Dairy Inc.  
Administrator Bode provided council with an explanation on the Stickney Hill Dairy utility bill adjustment.
- b) Brentwood Additions – For Sale Sign and Advertise

***Motion by Tippelt, second by Simon, to approve a For Sale Sign and Advertising for Brentwood Additions. Motion passed unanimously.***

- c) Resolution 2017-20 Abatement J & J Property Investments

***Motion by Simon, second by Tallman, to approve Resolution 2017-20 Abatement J & J Property Investments. Motion passed unanimously.***

- d) Resolution 2017-21 RFP Pay Equity Point System

***Motion by Tallman, second by Cesnik, to approve Resolution 2017-21 RFP Pay Equity Point System. Motion passed unanimously.***

- e) Resolution 2017-22 Approval of Street Committee Appointments

***Motion by Simon, second by Tallman, to approve Resolution 2017-22 Approval of Street Committee Appointments. Motion passed unanimously.***

- f) Resolution 2017-24 Set Public Hearing for Vacating of Cartway

***Motion by Tippelt, second by Simon, to approve Resolution 2017-24 Set Public Hearing for Vacating of Cartway. Motion passed unanimously.***

- g) Resolution 2017-26 Concession Stand

***Motion by Tippelt, second by Simon, to approve Resolution 2017-26 Concession Stand to Eddie's on Grand. Motion passed unanimously.***

- h) Molitor Organic Land Notification / FYI

- i) Fire Relief 2016 Financial Statement / FYI

#### **Item 11) Appropriations, Allocations and Transfers**

- a) Council Action

***Motion by Tallman, second by Cesnik, to approve the allocation of \$10,000 to the Rocori Trail Construction Board. Motion passed unanimously.***

#### **Item 12) Mayor/Council Reports**

- a) RTCB - Mayor

1. Rocori Trail Discussion

Member Tippelt requested to have discussion on and present to the Council a signed petition from concerned residents opposed to the Rocori Trail extension in their backyards. Mayor Willenbring denied the request.

***Motion by Tippelt, second by Simon, to appeal the Chair's decision on discussing the Rocori Trail petition. Roll Call Vote: YES: Tippelt, Simon. NAYS: Tallman, Willenbring, Cesnik. Motion failed on a 3 to 2 vote.***

2. Rocori Trail Ground Breaking, Rockville, May 4, 2017

- b) Listen & Learn Session – April 22, 2017, 10 to Noon, Lions Park Pavilion (Pleasant Lake)  
c) Street Tour – Council members gave a brief update on the April 5, 2017 Road Bus Tour.  
d) Tri-City Cable – Council is seeking to upgrade the camera system with Tri-City Cable.

#### **Item 13) Other**

- a) Rinke Noonan, 50th Anniversary Open House, May 4th 2017, 4:30 – 6:30 p.m.

b) City Survey

Member Tallman noted that a number of years ago the City sent out a survey to the City residents and suggested the city send out another survey. Survey could be included in the next newsletter. Administrator Bode will look for the old survey.

**Item 14) Forum for Positive Comments and Emerging Topics**

Jerry Tippelt, 12318 235th Street, displeasure of the Rocori Trail location.

Vince Schaefer, 541 Caroline Lane, displeasure on the Rocori Trail location.

Cory Schreifels, 12450 235th Street, spoke about the concession stand, RTCB meeting times and displeasure of the trail location.

Greg Mueller, 25770 133rd Avenue, expressed concerns about the gravel roads.

Marie Dingmann, 213 Cottonwood Street, expressed disappointment in the trail location.

Paul Schmidt, 24947 Haywood Road, expressed concerns about the gravel roads.

**Item 15) Future Agenda Items**

A meeting has been set with Sauk River Watershed District, MN DNR and Stearns County to discuss Sauk River bank repair project as it relates to the Sauk River Road.

**Item 16) Adjourn**

*Motion made by Tippelt, second by Tallman, to adjourn the meeting at 9:14 p.m. Motion carried.*

Respectfully Submitted,

***Martin M. Bode***  
***City Administrator***

**City of Rockville, Minnesota  
Resolution 2017-30**

**RESOLUTION DECLARING EXCESS PROPERTY AND AUTHORIZING DISPOSAL**

**WHEREAS**, The Rockville Public Works Department is requesting Council declare the soon to be replaced old Eagle Park Dock excess property and authorize the sale of and or disposal of; and

**WHEREAS**, the CITY is the owner of certain real property known as old Eagle Park Dock; and

**WHEREAS**, this dock is being replaced with a newer dock; and

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROCKVILLE, STEARNS COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the City Council hereby declares the old Eagle Park Dock as excess property and authorizes the Public Works Director to sell and or dispose of said dock.

Adoption by the City Council of the City of Rockville on this 10th day of May, 2017.

\_\_\_\_\_  
Duane Willenbring Mayor

**ATTEST:**

\_\_\_\_\_  
Martin M. Bode, City Administrator

**ROCKVILLE ACTIVITY**

**APRIL 2017**

**TOTAL HOURS: 38**

***(SEE ATTACHED ACTIVITY LIST FOR DETAILS)***

# CONTRACTS - APRIL 2017

<u>Actual Incid</u>	<u>City</u>	<u>Date Received</u>	<u>Comp</u>	<u>Call Number</u>	<u>Complaint</u>	<u>First Unit</u>
ROCKVILLE		04/01/2017 19:23:39	20:23:45	17026285	CONTR	2513
ROCKVILLE		04/02/2017 11:01:50	12:07:30	17026460	CONTR	2551
ROCKVILLE		04/03/2017 10:21:40	11:23:12	17026672	CONTR	2579
ROCKVILLE		04/03/2017 20:45:15	01:16:24	17026834	CONTR	2576
ROCKVILLE		04/04/2017 01:13:40	02:15:41	17026895	CONTR	2512
ROCKVILLE		04/05/2017 14:03:19	15:04:53	17027364	CONTR	2548
ROCKVILLE		04/06/2017 08:04:58	09:09:52	17027613	CONTR	2563
ROCKVILLE		04/06/2017 23:50:20	00:54:57	17027867	CONTR	2576
ROCKVILLE		04/07/2017 01:02:04	02:03:40	17027883	CONTR	2562
ROCKVILLE		04/08/2017 22:02:16	23:03:22	17028501	CONTR	2558
ROCKVILLE		04/09/2017 21:50:51	22:50:16	17028750	CONTR	2568
ROCKVILLE		04/10/2017 10:50:34	11:50:44	17028893	CONTR	2551
ROCKVILLE		04/11/2017 00:57:58	02:07:09	17029186	CONTR	2554
ROCKVILLE		04/11/2017 21:05:54	22:11:23	17029448	CONTR	2556
ROCKVILLE		04/12/2017 02:43:55	03:54:37	17029531	CONTR	2560
ROCKVILLE		04/12/2017 09:25:21	10:35:54	17029584	CONTR	2579
ROCKVILLE		04/13/2017 07:18:17	08:45:21	17029945	CONTR	2579
ROCKVILLE		04/14/2017 23:26:39	00:37:45	17030629	CONTR	2555
ROCKVILLE		04/15/2017 02:50:12	03:53:42	17030674	CONTR	2562
ROCKVILLE		04/16/2017 10:54:16	11:56:20	17031009	CONTR	2550
ROCKVILLE		04/17/2017 22:12:11	23:13:20	17031454	CONTR	2557
ROCKVILLE		04/19/2017 12:51:18	14:01:54	17031894	CONTR	2545
ROCKVILLE		04/20/2017 21:45:42	22:45:22	17032409	CONTR	2556
ROCKVILLE		04/21/2017 01:00:00	02:31:12	17032469	CONTR	2560
ROCKVILLE		04/22/2017 00:03:28	02:29:30	17032801	CONTR	2567
ROCKVILLE		04/22/2017 20:51:52	22:06:27	17033067	CONTR	2576
ROCKVILLE		04/23/2017 00:44:45	01:54:26	17033162	CONTR	2540
ROCKVILLE		04/23/2017 10:32:16	11:36:22	17033221	CONTR	2563
ROCKVILLE		04/24/2017 05:36:45	06:39:00	17033399	CONTR	2553
ROCKVILLE		04/25/2017 16:02:20	16:58:40	17033780	CONTR	2544
ROCKVILLE		04/25/2017 21:06:17	22:07:31	17033831	CONTR	2571
ROCKVILLE		04/26/2017 22:36:59	00:43:42	17034117	CONTR	2568
ROCKVILLE		04/27/2017 06:01:53	07:01:07	17034166	CONTR	2567
ROCKVILLE		04/28/2017 08:05:33	09:13:36	17034469	CONTR	2545
ROCKVILLE		04/29/2017 15:00:17	16:00:41	17034927	CONTR	2575
ROCKVILLE		04/30/2017 15:04:04	16:14:52	17035238	CONTR	2579

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17026285	2513	04/01/2017 19:23:39	04/01/2017 20:23:45	[04/01/2017 20:23:33 : MOB : 2513] CHECKED CO RD 6 FROM HWY 23 TO 80TH AVE ALL OK. CHECKED BRENTWOOD ADDITION ALL OK. CHECKED LK RD FROM CO RD 6 TO RAUSCH LK RD TO AGATE BEACH RD TO GRAND LK RD TO CO RD 8 ALL OK. CHECKED CO RD 8 FROM GRAND LK RD TO TOWN SITE ALL OK. CHECKED THE RESIDENTIAL AREA SOUTH OF BROADWAY ALL OK. HAD COMP OF AN ATV DRIVING AT HIGH RATE IN OF SPEED IN TOWN. FOUND OWNER AND ATV AT PARK SPOKE TO DRIVER ABOUT DRIVING SPEED. CHECKED MAPLE AND BIRCH ST ALL OK. CHECKED THE DOWN TOWN AREA ALL OK.
ROCKVILLE	17026460	2551	04/02/2017 11:01:50	04/02/2017 12:07:30	[04/02/2017 12:07:18 : MOB : 2551] MELAND PATROLLED CITY RAN RADAR ON BROADWAY ST CHECKED CITY HALL RAN RADAR ON CR 8 CHECKED LAKE ACCESSES CHECKED FIRE HALL
ROCKVILLE	17026672	2579	04/03/2017 10:21:40	04/03/2017 11:23:12	[04/03/2017 11:22:59 : MOB : 2579] 1021-1121 PAROLLED FH AREA, CHAPEL ST, BROADWAY E/W, PINE, ELM, CEDAR, MILL, TRAFF STOP, COTTONWOOD, 1 ST W, CHESTNUT, BIRCH/MAPLE, CO RD 8, CAROLINE, PTARMIGAN DR/LN, OTHMAR, TAMARACK, ASPEN CT E/W, WALNUT ST/CIR, GRAND LK AREA.
ROCKVILLE	17026834	2576	04/03/2017 20:45:15	04/04/2017 01:16:24	[04/04/2017 01:16:19 : MOB : 2576] PATROLLED DOWNTOWN AREA - TOOK AN EXTRA PATROL REQUEST FROM A CITIZEN - TOOK A DRIVING COMPLAINT ON CO RD 6 AREA - ARRESTED DRIVER FOR DWI - ONE HOUR CONTRACT COMPLETED 2045-2145 HOURS  [04/03/2017 20:51:22 : pos6 : 01DMHEINEN] PENDING FOR 2576  [04/03/2017 20:45:25 : pos6 : 01DMHEINEN]

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17026895	2512	04/04/2017 01:13:40	04/04/2017 02:15:41	[04/04/2017 02:11:27 : MOB : 2512] 0153 - 0213 PATROL AROUND TOWN SITE INCLUDING INDUSTRIAL PARK AND RESIDENTIAL AREAS  [04/04/2017 01:52:35 : MOB : 2512] 0133 - 0153 PATROL AROUND GRAND LAKE INCLUDING AHLES RD, RAUSCH LK RD, AGATE BEACH RD AND CR8 - ALL OK  [04/04/2017 01:33:41 : MOB : 2512] 0113 - 0133 PATROL AROUND PLEASANT LAKE INCLUDING PLEASANT RD, 82ND AV, AND LAKE RD - ALL OK
ROCKVILLE	17027364	2548	04/05/2017 14:03:19	04/05/2017 15:04:53	[04/05/2017 15:04:31 : MOB : 2548] PATROLLED THROUGH TOWN, VERY QUIET, ALSO TRIED WARRANT AT 132 BROADWAY ST E.
ROCKVILLE	17027613	2563	04/06/2017 08:04:58	04/06/2017 09:09:52	[04/06/2017 09:09:43 : MOB : 2563] PO THEISEN - PATROL
ROCKVILLE	17027867	2576	04/06/2017 23:50:20	04/07/2017 00:54:57	[04/07/2017 00:54:47 : MOB : 2576] PATROLLED CITY - EXTREMELY QUIET - CHECKED PRAIRIE DR BUSINESSES, SJ LEWIS, STORAGE SHEDS, ONE HOUR CONTRACT 2350-0050
ROCKVILLE	17027883	2562	04/07/2017 01:02:04	04/07/2017 02:03:40	[04/07/2017 02:03:35 : MOB : 2562] SOME OF THE RESIDENTIAL AREAS WERE QUIET AROUND THE TOWNSITE. THE LOCAL BUSINESSES WERE CLOSED. THE FIREHALL WAS SECURE WITH GOLD CROSS PRESENT. NOT MUCH FOR TRAFFIC ON THE HWY OR THROUGH TOWN. THE BUSINESSES NEAR CR 6 APPEARED SECURE. LJMCLAUGHLIN
ROCKVILLE	17028501	2558	04/08/2017 22:02:16	04/08/2017 23:03:22	[04/08/2017 23:03:21 : MOB : 2558] 2202-START OF CONTRACT 2202-2215-PATROLLED CR 47, BROADWAY ST 2215-2230-PATROLLED GRAND LK AREA 2230-2245-PATROLLED TOWN SITE INCLUDING BROADWAY ST, WALNUT ST, WALNUT CIR, PTARMIGAN

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17028750	2568	04/09/2017 21:50:51	04/09/2017 22:50:16	[04/09/2017 22:50:02 : MOB : 2568] LUST -PARTOLLED COUNTY PARK AREAS/CITY RESIDENTIAL/HOUSING ADDTIONS/CITY BUSINESSES -ALARM RE 17028755-ALL AOOK-FALSE ALARM -MISC AREAS -END OF CONTRACT AT 2250 HRS
ROCKVILLE	17028893	2551	04/10/2017 10:50:34	04/10/2017 11:50:44	[04/10/2017 11:50:41 : MOB : 2551] MELAND PATROLLED CITY RAN RADAR ON BROADWAY ST CHECKED FIRE HALL RAN RADAR ON CR 8 CHECKED LAKE ACCESS RAN RADAR ON CR 47 AND LAKE RD CHECKED LAKE ACCESS RAN RADAR ON CR 6
ROCKVILLE	17029186	2554	04/11/2017 00:57:58	04/11/2017 02:07:09	[04/11/2017 02:01:37 : MOB : 2554] RESIDENTIAL AND BUSINESS PATROL CR 47 HWY 23 FIREHALL CHAPEL ST BROADWAY ST PRAIRIE DR CR 8  ONE HOUR CONTRACT 0057-0157
ROCKVILLE	17029448	2556	04/11/2017 21:05:54	04/11/2017 22:11:23	[04/11/2017 22:11:11 : MOB : 2576] 2556 HANDLED FIRST 45 MINUTES OF CONTRACT - I ARRIVED AND PATROLLED CR 138 AND BROADWAY ST - 1 HOUR COMPLETED 2105-2205

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17029531	2560	04/12/2017 02:43:55	04/12/2017 03:54:37	[04/12/2017 03:54:34 : MOB : 2560] END: 0345HRS  TOTAL CONTRACT TIME: 1 HOUR  [04/12/2017 03:54:20 : MOB : 2560] START: 0245HRS  -PATROLLED SEVERAL RESIDENTIAL/BUSINESS AREAS -ALL APEARED NORMAL/QUIET -MINIMAL VEH TRAFFIC IN AREA
ROCKVILLE	17029584	2579	04/12/2017 09:25:21	04/12/2017 10:35:54	[04/12/2017 10:32:50 : MOB : 2579] 0925-1030 PATROLLED BROADWAY E/W, PINE, CEDAR, MILL, 1 ST W, COTTONWOOD, CO PARK AREA, CHESTNUT, BIRCH/MAPLE, CAROLINE LN, CHESTNUT, PTARMIGAN DR/LN, TAMARACK, ASPEN E/W, WALNUT ST/CIR, CO RD 8, GRANDLAKE RD, AGATE BEACH RD, MITCHELL LN, RAUSCH LAKE RD, FH AREA.
ROCKVILLE	17029945	2579	04/13/2017 07:18:17	04/13/2017 08:45:21	[04/13/2017 08:45:15 : MOB : 2579] 0740-0840 PATROLLED BROADWAY E/W, PINE, ELM, CEDAR, MILL, COTTONWOOD, 1 ST W, CHESTNUT, BIRCH, MAPLE, CO 8, CAROLINE, OTHMAR, PTARMIGAN LN/DR, WALNUT ST/CIR, ASPEN E/W, TAMARACK, AGATE BEACH RD, GRAND LK AREA, FH AREA.  [4/13/2017 07:18:17 : pos6 : 01JABLEICH]
ROCKVILLE	17030629	2555	04/14/2017 23:26:39	04/15/2017 00:37:45	[04/15/2017 00:37:40 : MOB : 2555] -TOTAL TIME ON CONTRACT 1 HOUR C.SCHWEGEL  [04/15/2017 00:37:30 : MOB : 2555] -CR 138  [04/15/2017 00:25:59 : MOB : 2555] -STONECRAFTERS  [04/14/2017 23:56:54 : MOB : 2555] -CR 8/GRAND LK AREA

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17030674	2562	04/15/2017 02:50:12	04/15/2017 03:53:42	[04/15/2017 03:53:35 : MOB : 2562] FOG WAS SETTING IN AND DRIZZLE. THE LOCAL BUSINESSES WERE CLOSED. THE RESIDENTIAL AREAS WERE QUIET. THE BUSINESSES ALONG HWY 23 AND CR 6 APPEARED SECURE AND ALSO THE INDUSTRIAL PARK. SOME TRAFFIC ON THE HWY BUT NO VIOLATIONS. CRITTERS WERE THE OTHE THING MOVING THROUGH TOWN. LJMCLAUGHLIN
ROCKVILLE	17031009	2550	04/16/2017 10:54:16	04/16/2017 11:56:20	[04/16/2017 11:53:32 : MOB : 2550] ROMSTAD -1 HOUR -PATROLED RESIDENTAL AREAS -FOUND 17 YOA WITH TWO OTEHR MINORS ON ROADWAY ON ATV, ADVISED PARENT AT 406 ASPEN CT E -QUIET DAY
ROCKVILLE	17031454	2557	04/17/2017 22:12:11	04/17/2017 23:13:20	[04/17/2017 23:12:58 : MOB : 2557] ringness -contract assigned for 2200 to 2300 -contract started at 2212 -town site -co rd 8, grand lake rd, agate beach, ruasch lk rd, lake rd -contract ended at 2313 -on hour done -no report
ROCKVILLE	17031894	2545	04/19/2017 12:51:18	04/19/2017 14:01:54	[04/19/2017 14:01:43 : MOB : 2545] ENDED CONTRACT 1400 HOURS  [04/19/2017 14:01:24 : MOB : 2545] PATROLED CR 8 PRETTY HEAVY TRAFFIC WAS GOOD. TRAFFIC STOP AT GRAND LK AND AGATE BEACH RD. PATROED GRAND LK. DROVE AROUND CITY OF ROCKVILLE  [04/19/2017 13:25:26 : MOB : 2545] STARTED CONTRACT AT 1250 HOURS. PATROLED BROADWAY ST, CR 8 TO GRAND LAKE, BACK ONTO CR 8 TO HWY 23.

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17032409	2556	04/20/2017 21:45:42	04/20/2017 22:45:22	[04/20/2017 22:45:15 : MOB : 2556] 1 HOUR CONTRACT. THUNSTEDT
ROCKVILLE	17032469	2560	04/21/2017 01:00:00	04/21/2017 02:31:12	[04/21/2017 02:31:11 : MOB : 2560] START: 0100HRS  -PATROLLED SEVERAL RESIDENTIAL AREAS -TRAFFIC STOP, ICR 17032476, CITE FOR DAS  END: 0230HRS  TOTAL CONTRACT TIME: 1HR
ROCKVILLE	17032801	2567	04/22/2017 00:03:28	04/22/2017 02:29:30	[04/22/2017 02:29:25 : MOB : 2567] -0003-0023 -0050-0230 -CLEARED MUTILATED DEER OFF HWY 23E. -PATROLLED RESIDENTIAL AREAS OF ROCKVILLE `TOWN.` -PATROLLED ROCKVILLE CO. PARK. -PATROLLED CR 47, 88 AVE, 220 ST, RAUSCH LK RD, CR 82. - TOTAL CONTRACT TIME, 2 HOURS.  [04/22/2017 00:22:24 : pos6 : 01CLGoltz] 2567
ROCKVILLE	17033067	2576	04/22/2017 20:51:52	04/22/2017 22:06:27	[04/22/2017 22:06:22 : MOB : 2576] PATROLLED CITY, QUIET FOR A SATURDAY, ONE HOUR CONTRACT 2051-2151 HOURS.
ROCKVILLE	17033162	2540	04/23/2017 00:44:45	04/23/2017 01:54:26	[04/23/2017 01:54:16 : MOB : 2540] TOTAL TIME ON CONTRACT 1 HR...MMAYERS  [04/23/2017 01:54:10 : MOB : 2540] DROVE THRU BUISNESS AREAS AND SJ LEWIS EVERYTHING APPEARED NORMAL..S.OME PEOPLE FINISHING UP AT THE BAR....  [04/23/2017 01:46:19 : MOB : 2540]

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17033221	2563	04/23/2017 10:32:16	04/23/2017 11:36:22	[04/23/2017 11:36:08 : MOB : 2563] PO THEISEN - PATROL
ROCKVILLE	17033399	2553	04/24/2017 05:36:45	04/24/2017 06:39:00	[04/24/2017 06:38:51 : MOB : 2553] - CONTR STARTED AT 0536 - PATROLLED DOWNTOWN - PATROLLED RAILROAD/WALKING TRAIL AREA - TRAFFIC STOP FOR STOP SIGN VIOL - RAN RADAR ON HWY 23 FOR MORNING COMMUTERS - CONTR ENDED AT 0636 - 1 HR CONTR HAGSTROM
ROCKVILLE	17033780	2544	04/25/2017 16:02:20	04/25/2017 16:58:40	
ROCKVILLE	17033831	2571	04/25/2017 21:06:17	04/25/2017 22:07:31	[04/25/2017 22:07:26 : MOB : 2571] -RAINING -PATROLLED AROUND RESIDENTIAL AREAS -NOT MUCH MOVEMENT OR VEH TRAFFIC -1 HOUR COMPLETED -PO WIDMER
ROCKVILLE	17034117	2568	04/26/2017 22:36:59	04/27/2017 00:43:42	[04/27/2017 00:43:33 : MOB : 2568] LUST -STARTED CONTRACT AND WAS DISPATCHED TO VERBAL/T57 IN CITY OF EDEN VALLEY RE:17034125 PATROLLED: -MAIN BUSINESSES ON MAIN ST E/MAIN ST W/HWY 23/MISC HOUSING ADDITIONS/CO PARKS/MISC AREAS -1 HR COMPLETED  [4/26/2017 22:59:02 : pos4 : 01JTRICHTE] CLRD AT 2258
ROCKVILLE	17034166	2567	04/27/2017 06:01:53	04/27/2017 07:01:07	[04/27/2017 07:01:01 : MOB : 2567] - PATROLLED ROCKVILLE, RESIDENTIAL AREAS AND AREA COUNTY ROADS.

Actual_Incid_City	Call_Number	Unit	Date_Received	Complete	Narrative
ROCKVILLE	17034469	2545	04/28/2017 08:05:33	04/28/2017 09:13:36	[04/28/2017 09:13:29 : MOB : 2545] CITATION STOP SIGN LAKE RD AND CR 47 ENDED CONTRACT AT 0915 HOURS.  [04/28/2017 08:53:58 : MOB : 2545] STARTED CONTRACT AT 0805 HOURS. PATROLED CR 47-SPEED CITATION PATROLED CR 47, CR 8, 230TH STREET, LAKE RD, PLEASANT RD, CR 137 AND CR 47
ROCKVILLE	17034927	2575	04/29/2017 15:00:17	04/29/2017 16:00:41	[04/29/2017 16:00:35 : MOB : 2575] SIMON -1 HOUR CONTRACT 1500-1600 -PATROLLED AROUND CITY, GRAND LAKE, PLEASANT LAKE AND COUNTY ROADS. NO VIOLATIONS SEEN -NO REPORT
ROCKVILLE	17035238	2579	04/30/2017 15:04:04	04/30/2017 16:14:52	[04/30/2017 16:14:47 : MOB : 2579] 1504-1604 PATROLLED BROADWAY E/W, MADE CITIZEN CONTACT 17035239 ICR MA INSULATION BLOWING AROUND, CHESTNUT, COTTONWOOD, 1 ST W, MILL, CEDAR, ELM, PINE, GRAND LAKE AREA, SGT CC, REPORT

# ALL CALLS - APRIL 2017

City	Date Received	Call Number	Complaint	Description
ROCKVILLE	04/12/2017 16:00:38	17029761	ADORD	APPREHENSION & DETENTION OF
ROCKVILLE	04/30/2017 16:31:32	17035247	ADORD	APPREHENSION & DETENTION OF
ROCKVILLE	04/01/2017 01:34:59	17026076	AL	ALARM
ROCKVILLE	04/01/2017 13:16:27	17026190	AL	ALARM
ROCKVILLE	04/01/2017 17:09:15	17026247	AL	ALARM
ROCKVILLE	04/09/2017 22:13:15	17028755	AL	ALARM
ROCKVILLE	04/28/2017 12:54:02	17034538	AL	ALARM
ROCKVILLE	04/23/2017 00:00:16	17033142	ALCC	ALCOHOL COMPLIANCE CHECK
ROCKVILLE	04/23/2017 00:14:30	17033151	ALCC	ALCOHOL COMPLIANCE CHECK
ROCKVILLE	04/02/2017 06:47:39	17026433	ASSTA	AGENCY ASSIST
ROCKVILLE	04/03/2017 21:38:57	17026853	ASSTA	AGENCY ASSIST
ROCKVILLE	04/04/2017 22:46:10	17027185	ASSTA	AGENCY ASSIST
ROCKVILLE	04/20/2017 23:41:28	17032456	ASSTA	AGENCY ASSIST
ROCKVILLE	04/21/2017 13:10:38	17032599	ASSTA	AGENCY ASSIST
ROCKVILLE	04/28/2017 16:53:15	17034602	ASSTA	AGENCY ASSIST
ROCKVILLE	04/28/2017 16:57:08	17034603	ASSTA	AGENCY ASSIST
ROCKVILLE	04/20/2017 15:08:55	17032281	ASSTP	PERSONAL ASSIST
ROCKVILLE	04/25/2017 09:37:56	17033703	ASSTP	PERSONAL ASSIST
ROCKVILLE	04/01/2017 20:01:43	17026301	ATV	ATV COMPLAINT
ROCKVILLE	04/16/2017 11:15:56	17031013	ATV	ATV COMPLAINT
ROCKVILLE	04/22/2017 18:25:04	17033019	BURN	ILLEGAL BURNING
ROCKVILLE	04/29/2017 11:00:16	17034887	BURN	ILLEGAL BURNING
ROCKVILLE	04/25/2017 21:53:17	17033838	CC	CITIZEN CONTACT
ROCKVILLE	04/01/2017 19:23:39	17026285	CONTR	CONTRACT
ROCKVILLE	04/02/2017 11:01:50	17026460	CONTR	CONTRACT
ROCKVILLE	04/03/2017 10:21:40	17026672	CONTR	CONTRACT
ROCKVILLE	04/03/2017 20:45:15	17026834	CONTR	CONTRACT
ROCKVILLE	04/04/2017 01:13:40	17026895	CONTR	CONTRACT
ROCKVILLE	04/05/2017 14:03:19	17027364	CONTR	CONTRACT
ROCKVILLE	04/25/2017 21:06:17	17033831	CONTR	CONTRACT
ROCKVILLE	04/26/2017 22:36:59	17034117	CONTR	CONTRACT
ROCKVILLE	04/27/2017 06:01:53	17034166	CONTR	CONTRACT
ROCKVILLE	04/28/2017 08:05:33	17034469	CONTR	CONTRACT
ROCKVILLE	04/29/2017 15:00:17	17034927	CONTR	CONTRACT
ROCKVILLE	04/30/2017 15:04:04	17035238	CONTR	CONTRACT
ROCKVILLE	04/22/2017 00:03:28	17032801	CONTR	CONTRACT
ROCKVILLE	04/22/2017 20:51:52	17033067	CONTR	CONTRACT
ROCKVILLE	04/23/2017 00:44:45	17033162	CONTR	CONTRACT
ROCKVILLE	04/23/2017 10:32:16	17033221	CONTR	CONTRACT
ROCKVILLE	04/24/2017 05:36:45	17033399	CONTR	CONTRACT
ROCKVILLE	04/25/2017 16:02:20	17033780	CONTR	CONTRACT
ROCKVILLE	04/15/2017 02:50:12	17030674	CONTR	CONTRACT
ROCKVILLE	04/16/2017 10:54:16	17031009	CONTR	CONTRACT
ROCKVILLE	04/17/2017 22:12:11	17031454	CONTR	CONTRACT
ROCKVILLE	04/19/2017 12:51:18	17031894	CONTR	CONTRACT
ROCKVILLE	04/20/2017 21:45:42	17032409	CONTR	CONTRACT
ROCKVILLE	04/21/2017 01:00:00	17032469	CONTR	CONTRACT
ROCKVILLE	04/11/2017 00:57:58	17029186	CONTR	CONTRACT
ROCKVILLE	04/11/2017 21:05:54	17029448	CONTR	CONTRACT
ROCKVILLE	04/12/2017 02:43:55	17029531	CONTR	CONTRACT
ROCKVILLE	04/12/2017 09:25:21	17029584	CONTR	CONTRACT
ROCKVILLE	04/13/2017 07:18:17	17029945	CONTR	CONTRACT
ROCKVILLE	04/14/2017 23:26:39	17030629	CONTR	CONTRACT
ROCKVILLE	04/06/2017 08:04:58	17027613	CONTR	CONTRACT
ROCKVILLE	04/06/2017 23:50:20	17027867	CONTR	CONTRACT
ROCKVILLE	04/07/2017 01:02:04	17027883	CONTR	CONTRACT
ROCKVILLE	04/08/2017 22:02:16	17028501	CONTR	CONTRACT
ROCKVILLE	04/09/2017 21:50:51	17028750	CONTR	CONTRACT
ROCKVILLE	04/10/2017 10:50:34	17028893	CONTR	CONTRACT

City	Date Received	Call Number	Complaint	Description
ROCKVILLE	04/06/2017 17:43:51	17027757	DANCOV	DANCO VIOLATION
ROCKVILLE	04/13/2017 12:16:23	17030026	DOG	DOG COMPLAINT/BARKING
ROCKVILLE	04/21/2017 11:51:40	17032583	DOG	DOG COMPLAINT/BARKING
ROCKVILLE	04/21/2017 17:06:29	17032665	DRIVE	DRIVING COMPLAINT
ROCKVILLE	04/28/2017 15:22:46	17034583	DRIVE	DRIVING COMPLAINT
ROCKVILLE	04/03/2017 21:25:34	17026850	DWI	DRUNK DRIVER ARREST
ROCKVILLE	04/21/2017 10:41:14	17032563	DWI	DRUNK DRIVER ARREST
ROCKVILLE	04/02/2017 23:08:58	17026594	FIREO	FIRE OTHER
ROCKVILLE	04/23/2017 01:24:08	17033172	FIREW	FIRE GRASS OR WILDLAND
ROCKVILLE	04/28/2017 22:42:27	17034761	FUP	FOLLOW UP
ROCKVILLE	04/15/2017 20:52:16	17030867	FWORKS	FIREWORKS COMPLAINT
ROCKVILLE	04/05/2017 07:18:19	17027251	GAS	GAS LEAK
ROCKVILLE	04/04/2017 05:41:04	17026921	HAZ	HAZARD
ROCKVILLE	04/15/2017 10:15:29	17030730	INFO	MATTER OF INFORMATION
ROCKVILLE	04/04/2017 12:34:10	17027005	JUVP	JUVENILE/PROBLEM WITH
ROCKVILLE	04/01/2017 20:56:52	17026316	LM	LOUD MUSIC
ROCKVILLE	04/21/2017 22:30:20	17032770	LM	LOUD MUSIC
ROCKVILLE	04/30/2017 02:12:58	17035107	LM	LOUD MUSIC
ROCKVILLE	04/30/2017 15:12:08	17035239	MA	MOTORIST ASSIST
ROCKVILLE	04/22/2017 03:53:28	17032837	MED	MEDICAL EMERGENCY
ROCKVILLE	04/28/2017 13:24:33	17034546	MED	MEDICAL EMERGENCY
ROCKVILLE	04/29/2017 21:11:06	17035000	OD	OVERDOSE
ROCKVILLE	04/09/2017 10:58:41	17028653	PAPSV	PAPER SERVICE
ROCKVILLE	04/13/2017 12:25:02	17030027	PAPSV	PAPER SERVICE
ROCKVILLE	04/27/2017 15:28:09	17034278	PAPSV	PAPER SERVICE
ROCKVILLE	04/03/2017 17:38:13	17026793	PARKV	PARKING VIOLATION
ROCKVILLE	04/27/2017 01:32:30	17034149	RW	REPORT WRITING
ROCKVILLE	04/29/2017 12:00:02	17034902	SD	SPECIAL DETAIL
ROCKVILLE	04/14/2017 22:29:57	17030613	SUSA	SUSPICIOUS ACTIVITY
ROCKVILLE	04/05/2017 00:22:07	17027209	SUSP	SUSPICIOUS PERSON
ROCKVILLE	04/27/2017 16:43:34	17034304	SUSS	SUSPICIOUS SMELL
ROCKVILLE	04/08/2017 06:07:33	17028306	SUSV	SUSPICIOUS VEHICLE
ROCKVILLE	04/18/2017 23:11:52	17031752	SUSV	SUSPICIOUS VEHICLE
ROCKVILLE	04/24/2017 09:08:30	17033419	SUSV	SUSPICIOUS VEHICLE
ROCKVILLE	04/29/2017 11:54:32	17034901	THEFT	THEFT
ROCKVILLE	04/05/2017 20:10:38	17027476	THREAT	THREATS COMPLAINT
ROCKVILLE	04/01/2017 02:10:41	17026091	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/01/2017 02:27:45	17026095	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/01/2017 09:21:22	17026136	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/02/2017 06:43:07	17026432	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/03/2017 10:36:15	17026678	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/03/2017 11:27:15	17026692	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/25/2017 06:02:53	17033673	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/26/2017 17:18:53	17034030	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/28/2017 08:07:44	17034471	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/28/2017 09:00:48	17034483	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/29/2017 16:03:46	17034937	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 23:23:04	17032448	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 23:39:47	17032453	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/21/2017 01:32:10	17032476	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/21/2017 23:53:22	17032795	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/23/2017 00:31:39	17033158	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/24/2017 06:15:45	17033401	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 16:32:07	17032304	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 18:43:28	17032348	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 20:53:06	17032385	Traffic Stop	TRAFFIC STOP
ROCKVILLE	04/20/2017 21:12:32	17032391	Traffic Stop	TRAFFIC STOP
ROCKVILLE	04/20/2017 22:54:18	17032443	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 23:08:20	17032446	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/19/2017 22:03:02	17032105	Traffic Stop	TRAFFIC STOP
ROCKVILLE	04/20/2017 00:36:38	17032126	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 04:09:45	17032145	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 07:38:07	17032171	TRAFFIC STOP	TRAFFIC STOP

City	Date Received	Call Number	Complaint	Description
ROCKVILLE	04/20/2017 15:28:37	17032286	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/20/2017 16:24:20	17032302	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 18:35:23	17031155	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 20:43:21	17031186	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 20:50:35	17031187	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 20:56:50	17031189	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/19/2017 06:24:50	17031797	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/19/2017 13:44:18	17031911	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/14/2017 16:00:45	17030462	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/14/2017 16:15:37	17030470	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 00:24:53	17030927	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 17:28:09	17031139	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 17:58:38	17031142	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/16/2017 18:26:52	17031151	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/11/2017 22:20:59	17029475	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/12/2017 08:14:07	17029562	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/13/2017 08:55:30	17029964	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/13/2017 11:16:05	17030004	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/13/2017 16:20:15	17030089	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/14/2017 04:32:28	17030287	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/10/2017 20:07:53	17029132	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/10/2017 23:19:31	17029168	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/11/2017 11:24:17	17029265	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/11/2017 15:54:36	17029362	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/11/2017 19:26:40	17029422	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/11/2017 21:39:28	17029462	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 19:45:57	17027469	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 21:25:12	17027489	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 23:08:33	17027520	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 23:14:09	17027522	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/07/2017 15:09:42	17028024	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/10/2017 19:57:34	17029127	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/04/2017 19:37:41	17027140	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 05:30:48	17027242	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 07:52:03	17027260	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 10:24:22	17027310	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 14:04:26	17027365	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/05/2017 15:07:29	17027383	TRAFFIC STOP	TRAFFIC STOP
ROCKVILLE	04/12/2017 15:34:15	17029755	TRAIN	TRAINING
ROCKVILLE	04/03/2017 15:04:03	17026756	WARRANT	WARRANT
ROCKVILLE	04/16/2017 19:28:25	17031169	WELF	WELFARE CHECK
ROCKVILLE	04/16/2017 20:49:16	17031188	WELF	WELFARE CHECK
ROCKVILLE	04/17/2017 09:28:49	17031271	WELF	WELFARE CHECK
ROCKVILLE	04/03/2017 19:43:44	17026820	XPAT	EXTRA PATROL
ROCKVILLE	04/21/2017 15:10:16	17032630	XPAT	EXTRA PATROL

**CITATIONS IN CONTRACT CITIES**

<u>Jurisdiction</u>	<u>Type</u>	<u>Area</u>	<u>Date Arrest</u>	<u>Case Number</u>	<u>Warrant Number</u>	<u>Charge</u>
MN0730000	2	ROCKVILLE	04/04/2017 19:39:00	17027140	730017005848	SPEEDING
MN0730000	2	ROCKVILLE	04/05/2017 10:26:00	17027310	730017017143	SPEEDING
MN0730000	2	ROCKVILLE	04/05/2017 21:25:00	17027489	730017014408	DRIVING AFTER SUSPENSION
MN0730000	2	ROCKVILLE	04/14/2017 04:34:00	17030287	730017016448	SPEEDING
MN0730000	2	ROCKVILLE	04/14/2017 16:02:00	17030462	730017004336	STOP SIGN
MN0730000	2	ROCKVILLE	04/14/2017 16:17:00	17030470	730017004337	NO PROOF OF INSURANCE
MN0730000	2	ROCKVILLE	04/16/2017 17:29:00	17031139	730017016548	SPEEDING
MN0730000	2	ROCKVILLE	04/20/2017 07:40:00	17032171	730017018524	SPEEDING
MN0730000	2	ROCKVILLE	04/20/2017 16:26:00	17032302	730017018529	USE OF WIRELESS DEVICE
MN0730000	2	ROCKVILLE	04/20/2017 23:09:00	17032446	730017017957	SPEEDING
MN0730000	2	ROCKVILLE	04/21/2017 01:32:00	17032476	730017017383	DRIVING AFTER SUSPENSION
MN0730000	2	ROCKVILLE	04/28/2017 08:07:00	17034471	730017016270	SPEEDING
MN0730000	2	ROCKVILLE	04/28/2017 09:00:00	17034483	730017016271	STOP SIGN

**City of Rockville, Minnesota  
Resolution 2017-XX**

**2017-2018 Liquor Licenses**

It is hereby resolved by the City of Rockville, Minnesota that:

WHEREAS; the City of Rockville regulates licensing of liquor establishments in the City of Rockville per State Statue;  
THEREFORE; Rockville City Council approves the renewal of the following licenses subject to the terms set forth in Minnesota Statutes and Rockville City Code 1200 for the period of July 1, 2017 to June 30, 2018:

Licensee Name: The Hideaway Bar LLC  
Licensed Premise: 201 Broadway St E  
License(s) Approved: Off-Sale, On-Sale, Sunday

Licensee Name: Stoney's Bar LLC  
Licensed Premise: 158 Broadway St  
License(s) Approved: Off-Sale, On-Sale, Sunday

Licensee Name: Brian F. Bell / B's Liquor of Rockville  
Licensed Premise: 244 W Broadway St. / Suite 2  
License(s) Approved: Off-Sale

Licensee Name: Grand View Bar & Grill Inc. / Eddies on Grand Bar & Grill  
Licensed Premise: 21614 Co Rd 8  
License(s) Approved: Off-Sale, On-Sale, Sunday

Licensee Name: Boomerville LLC  
Licensed Premise: 25417 Co Rd 2  
License(s) Approved: On-Sale

\*\*Licensee Name: DLW Enterprise LLC / Waters Edge Restaurant  
\*\*Licensed Premise: 25958 Lake Rd  
\*\*License(s) Approved: Off-Sale, On-Sale, Sunday

\*\* Approval pending receipt of all required documents still outstanding.

Adoption by the City Council of the City of Rockville on this 10th day of May, 2017.

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Duane Willenbring, Mayor

ATTEST:

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Martin M. Bode, Administrator

**CITY OF ROCKVILLE, MN  
RESOLUTION NO. 2017-31**

**A RESOLUTION VACATING A CARTWAY UPON PETITION OF A MAJORITY OF  
ABUTTING LANDOWNERS.**

**WHEREAS**, a petition signed by the majority of property owners abutting a certain cartway, below described, in the City of Rockville was received by the City Clerk on the March 27, 2017 and

**WHEREAS**, the petition requested that the City Council pursuant to Minnesota Statute §412.851 vacate said cartway legally described beginning:

At the SW corner of the North half of the NE ¼ of Section 24 in Township 123 N of Range 29 W Thence running South on the North and South quarter section line of said Section 24 to the NW corner of the SW quarter of the SE ¼ of said section 24 and there terminating.

**WHEREAS**, the City Clerk reviewed and examined the signatures on said petition and determined that such signatures constituted a majority of the landowners abutting upon the (portion of) cartway to be vacated; and

**WHEREAS**, a public hearing to consider the vacation of such cartway was held on the 10th day of May, 2017, before the City Council in the City Hall located at 229 Broadway Street East at 6:00 *p.m.* after due published and posted notice had been given, as well as personal mailed notice to all affected property owners by the City Clerk on the 24th day of April, 2017 and all interested and affected persons were given an opportunity to voice their concerns and be heard; and

**WHEREAS**, any person, corporation or public body owning or controlling easements contained upon the property vacated, reserves the right to continue maintaining the same or to enter upon such way or portion thereof vacated to maintain, repair, replace or otherwise attend thereto; and

**WHEREAS**, after reviewing the matter, the City Council has determined that the requested action is consistent with the public interest and that the easement rights to be vacated are not essential for access or the protection of the general health and welfare of the public.

**NOW THEREFORE**, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROCKVILLE, MINNESOTA AS FOLLOWS:

That such petition for vacation is hereby granted; and

**BE IT FURTHER RESOLVED**, that the Mayor and City Clerk are hereby authorized to sign all documents necessary to effectuate the intent of this resolution.

Passed by the City Council of Rockville, Minnesota this 10th day of May, 2017

ATTEST

SEAL

\_\_\_\_\_  
Martin M. Bode, City Administrator

\_\_\_\_\_  
Duane Willenbring, Mayor

**City of Rockville, Minnesota  
Resolution 2017-32**

**Formal Acceptance of the Year End 2017 Financial Audit Performed and Presented by  
BERGANKDV and Authorization of its Release to the State Auditor**

It is hereby resolved by the City of Rockville, Minnesota that:

WHEREAS; the Rockville City Council contracted with BerganKDV to perform a thorough audit of the city's financial books for Year-End 2016; and

WHEREAS; The Rockville City Council has expressed its ongoing support for any and all efforts to maintain and provide oversight of proper municipal fiscal management; and

WHEREAS; The City places significant trust and confidence in professional audit organizations such as BerganKDV to provide unbiased, 3<sup>rd</sup> party review of the policies, practices and procedures related to the City's financial books and operations;

THEREFORE; The Rockville City Council hereby accepts the presented Year End 2013 city financial audit as presented by representatives of BerganKDV and extends its thanks and appreciation for the considerable efforts put forth to provide their presented audit report; and

FURTHERMORE; The Rockville City Council directs BerganKDV and city staff to finalize their audit findings and then provide a complete copy of the Year End 2016 financial audit to the Office of the State Auditor.

Adoption by the City Council of the City of Rockville on this 10th day of May, 2017

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Duane Willenbring, Mayor

ATTEST:

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Martin M. Bode, City Administrator

**City of Rockville  
Stearns County, Minnesota**

**Communications Letter**

**December 31, 2016**



**City of Rockville  
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**Report on Matters Identified as a Result of  
the Audit of the Financial Statements**

Honorable Mayor, Members of the  
City Council and Management  
City of Rockville  
Rockville, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockville, Minnesota, as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and a deficiency that we consider to be significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. The material weaknesses identified are stated within this letter.

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. The significant deficiency identified is stated within this letter.



The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 1, 2017, on such statements.

This communication is intended solely for the information and use of management, the City Council, others within the City, federal and state oversight awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Bergan KDV, Ltd.*

St. Cloud, Minnesota  
May 1, 2017

**City of Rockville**  
**Material Weaknesses**

**PREPARATION OF FINANCIAL STATEMENTS AND RELATED NOTE DISCLOSURES**

As a function of the audit process, auditors are required to gain an understanding of the City's internal control, including the financial reporting process.

The City does not have an internal control system designed to provide for the preparation of the financial statements and related note disclosures in accordance with accounting principles generally accepted in the United States of America. As auditors, we were requested to draft the financial statements and accompanying notes to financial statements. This circumstance is not unusual in a city of your size.

This condition increases the risk that errors could occur which would not be prevented, or detected and corrected, on a timely basis. Even though all management decisions related to financial reporting are made by the City's management and approval of the financial statements and accompanying note disclosures lies with management, it is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

**MATERIAL AUDIT ADJUSTMENTS**

During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the City's existing internal controls and, therefore, could have resulted in material misstatements of the City's financial statements.

In order to ensure financial statements were free from material misstatement, an audit adjustment was required in the following areas:

- Capital Assets
- Revenue/Receivables

**City of Rockville  
Significant Deficiency**

**LACK OF SEGREGATION OF ACCOUNTING DUTIES**

The City had a lack of segregation of accounting duties due to a limited number of office employees. In order to have appropriate segregation of accounting duties, the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording and processing of transactions, reconciliation, and reporting of transactions and financial information and custody of assets.

Although employees may at times have overlapping duties, the City works to segregate duties and has review processes in place for work performed. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. This lack of segregation of accounting duties may, at times, be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Finance/Utility Billing/Administrative Assistant collects receipts, brings deposits to the bank, and makes the entries into the system.
- The Finance/Utility Billing/Administrative Assistant prepares the utility bills, records utility payments, and can record adjustments into the utility billing system.
- The Finance/Utility Billing/Administrative Assistant records deposits into the accounting system, can make adjustments in the system, and completes the monthly bank reconciliation.
- Journal entries can be completed and entered into the general ledger without approval or proper documentation by all employees.
- The City Administrator/Clerk has full access to all areas of the finance system.

We recommend management, along with the City Council, evaluate the risks related to significant deficiencies noted above, and respond with improvements to processes to mitigate these risks. In doing this, management and the City Council must weigh the costs associated with adding more staff or procedures to its operations.

**City of Rockville  
Required Communication**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2016. Professional standards 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 you or management of your responsibilities.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**PLANNED SCOPE AND TIMING OF THE AUDIT**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

**City of Rockville  
Required Communication**

**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 the notes to financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2016. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method

Net Pension Liability, Deferred Outflows of Resources Relating to Pension Activity, and Deferred Inflows of Resources Relating to Pension Activity – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

**DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

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

**CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We identified the following uncorrected misstatements of the financial statements. Management has determined their effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- Fire Contract Revenue
- Prepaid Expenses

The following material misstatements detected as a result of audit procedures were corrected by management.

- Capital Assets
- Revenue/Receivables

**City of Rockville  
Required Communication**

**DISAGREEMENTS WITH MANAGEMENT**

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

**MANAGEMENT REPRESENTATIONS**

We requested certain representations from management that are included in the management representation letter.

**MANAGEMENT CONSULTATIONS WITH OTHER ACCOUNTANTS**

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

**OTHER AUDIT FINDINGS OR ISSUES**

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

**OTHER MATTERS**

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves

## City of Rockville Financial Analysis

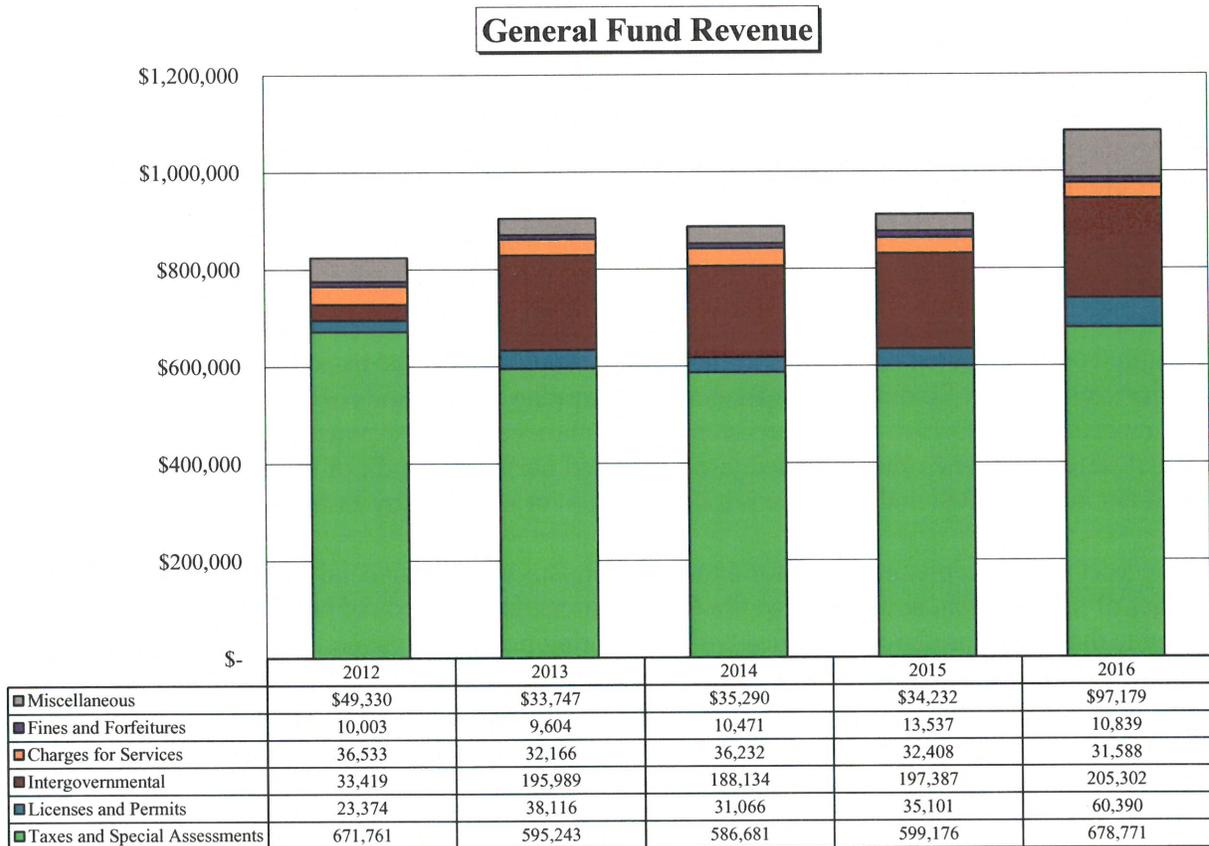
The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

### GENERAL FUND REVENUE

During the year ended December 31, 2016, the City experienced a 18.9% increase in General Fund revenues from \$911,841 in 2015 to \$1,084,069 in 2016.

Taxes and assessments increased \$79,595 due to an increase in the levy. Miscellaneous revenues increased \$62,947 due to a settlement payment from a developer and additional donations and contributions. Licenses and permits increased \$25,289 due to increased building activity within the City. All other source of revenue were consistent with the prior year.

Overall, in the five years presented below, the General Fund revenues have changed from \$824,420 in 2012 to \$1,084,069 in 2016, an increase of 31.5%. A significant variance was due to the City receiving minimal LGA in 2012.

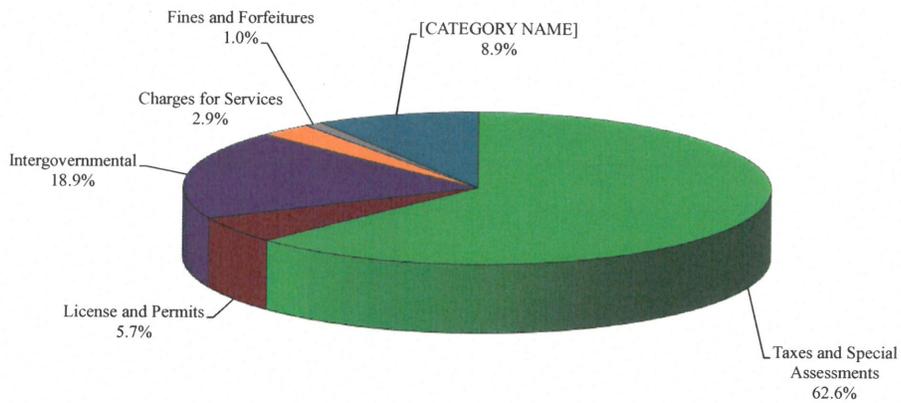


## City of Rockville Financial Analysis

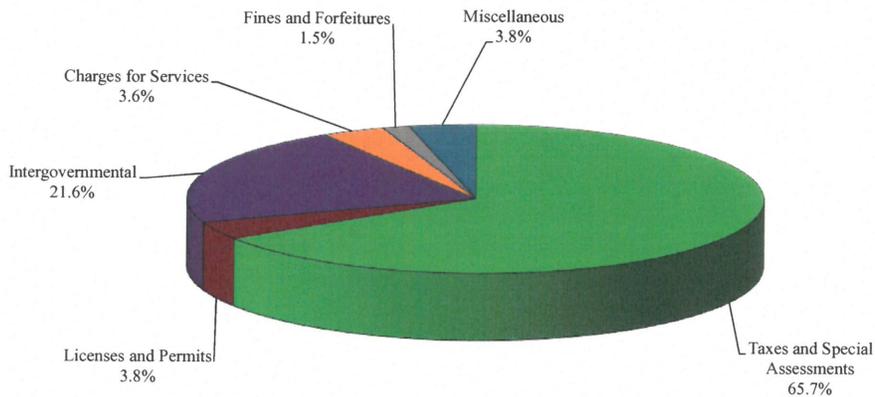
### GENERAL FUND REVENUE (CONTINUED)

The graph on the below shows General Fund revenues by source as a percentage of total revenues. General Fund revenues by source for 2016 compared to 2015. Overall, taxes and assessments and intergovernmental revenues account for 81.5% of General Fund revenue, in 2016 and 87.3% in 2015.

**General Fund 2016 Revenues**



**General Fund 2015 Revenues**

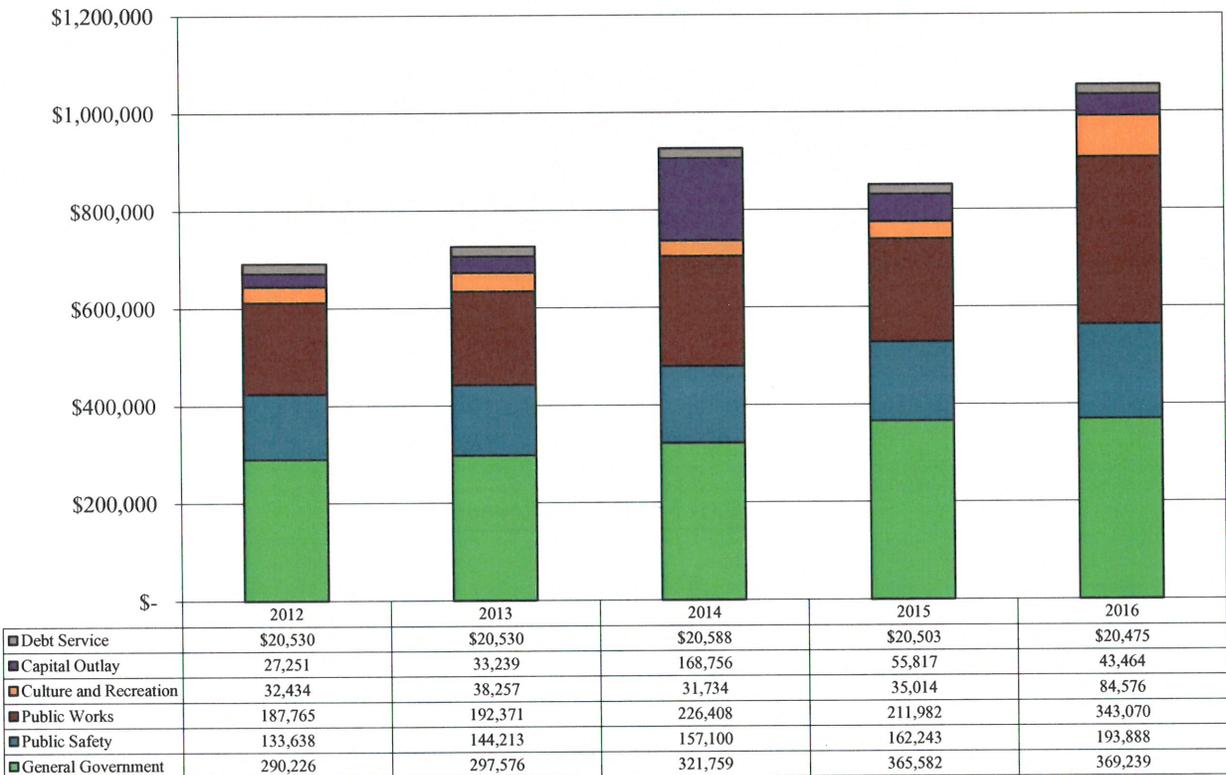


## City of Rockville Financial Analysis

### GENERAL FUND EXPENDITURES

Total General Fund expenditures have fluctuated over the five years presented. From 2015 to 2016, expenditures increased by \$203,571 to \$1,054,712. Public safety increased \$31,645 due to recording legal fees for criminal prosecutions to this function instead of general government and additional spending on repairs. Public works increased \$131,088 as a result of additional road repairs done and a reallocation of staff wages. Culture and recreation increased \$49,562 due to a payment for utilities used to the water and sewer funds, as well as a reallocation of wages. All other functions were consistent from the prior year. From 2012 to 2016, expenditures have increased \$362,868.

**General Fund Expenditures**

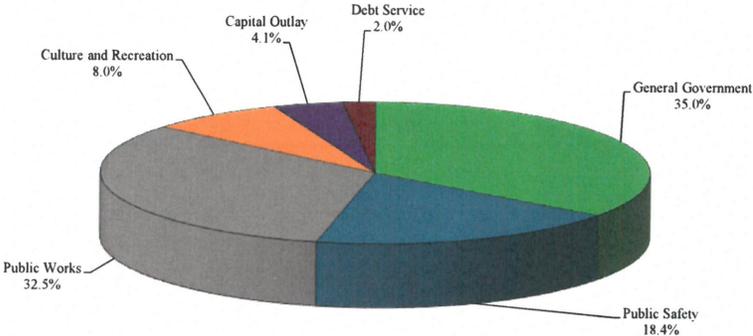


# City of Rockville Financial Analysis

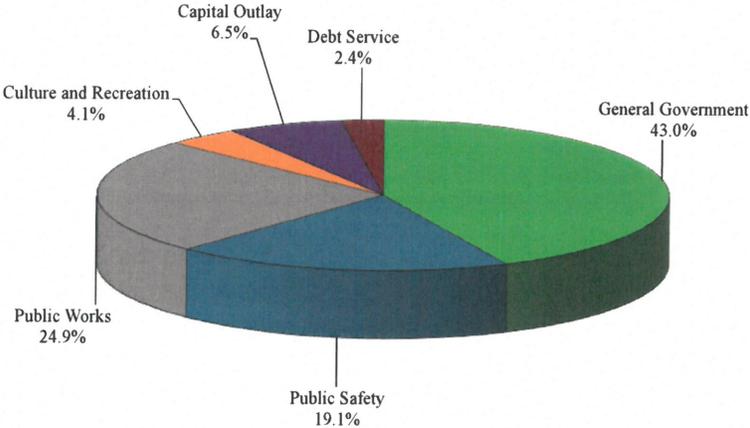
## GENERAL FUND EXPENDITURES (CONTINUED)

Expenditures by function, as a percentage of total expenditures, are depicted on the graphs below. General government expenditures are the largest component within the General Fund, accounting for 35.2% of the total, followed by public works with 32.5% and public safety with 18.4%. General government had a decrease due to allocating wages to other functions in 2016.

**General Fund  
2016 Expenditures**



**General Fund  
2015 Expenditures**



**City of Rockville  
Financial Analysis**

**GENERAL FUND BUDGET AND ACTIVITY**

The chart below represents the budgeted and actual activity of the General Fund for 2016.

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget -
<b>Revenues</b>				
Taxes	\$ 697,482	\$ 697,482	\$ 675,177	\$ (22,305)
Special Assessments	60,322	60,322	3,594	(56,728)
Intergovernmental	198,142	198,142	205,302	7,160
Licenses and permits	27,394	27,394	60,390	32,996
Charges for services	28,580	28,580	31,588	3,008
Fines	10,000	10,000	10,839	839
Miscellaneous	31,140	31,140	97,179	66,039
Total receipts	1,053,060	1,053,060	1,084,069	31,009
<b>Expenditures</b>				
General government	387,678	339,509	369,545	30,036
Public safety	233,821	246,381	219,693	(26,688)
Public works	267,620	364,706	358,467	(6,239)
Culture and recreation	54,711	94,198	86,532	(7,666)
Debt service	20,475	20,475	20,475	-
Total disbursements	964,305	1,065,269	1,054,712	(10,557)
Excess of receipts over (under) disbursements	88,755	(12,209)	29,357	41,566
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	-	-	12,000	12,000
Net transfers	(13,833)	(13,833)	(17,932)	(4,099)
Total other financing sources (uses)	(13,833)	(13,833)	(5,932)	7,901
<b>Net change in cash fund balances</b>	\$ 74,922	\$ (26,042)	\$ 23,425	\$ 49,467

Total revenues were over budget by \$31,109. Property taxes were under budget due to the budget being higher than the certified levy. Special assessments were under budget due to budgeting for more assessments than were due for the year. Licenses and permits were over budget due to higher than anticipated building activity. Miscellaneous revenues were over budget due to budgeting conservatively for those revenues sources that can fluctuate greatly on an annual basis.

Total expenditures were under budget \$10,557. General government was over budget due to increased activity within planning and zoning with additional permits applied for. Public safety was under budget \$26,688 due to budgeting \$20,000 to set aside in designated funds for future purchases.

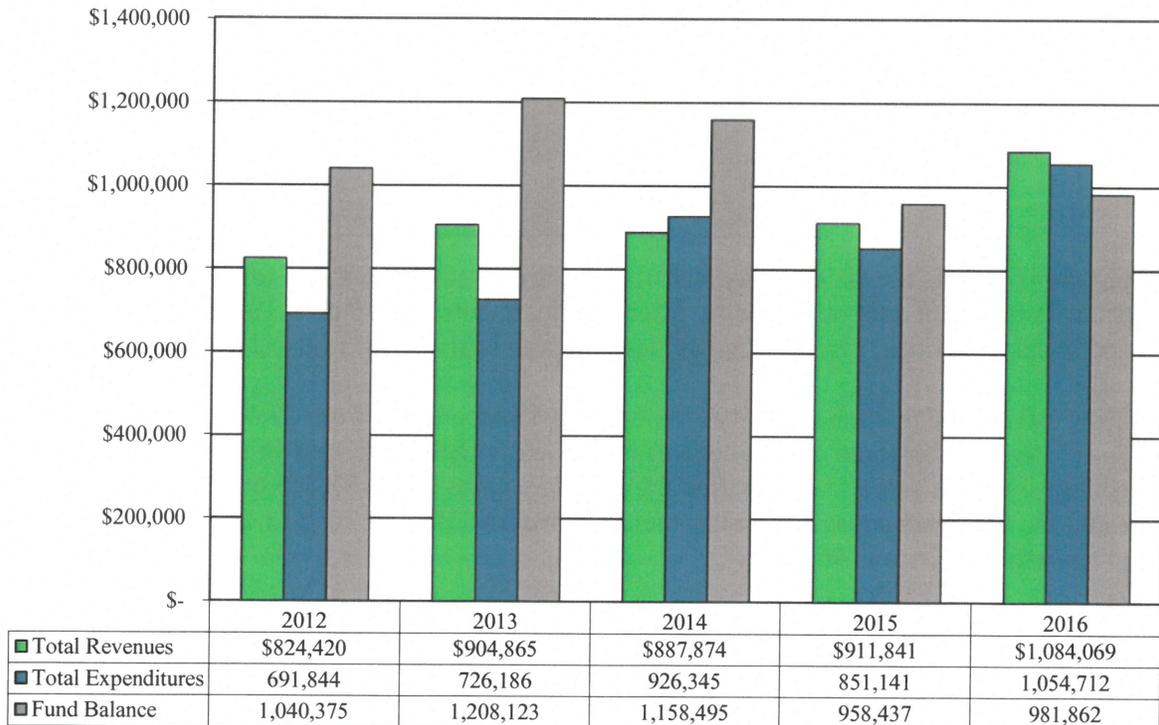
**City of Rockville  
Financial Analysis**

**GENERAL FUND REVENUES, EXPENDITURES, AND FUND BALANCE**

As illustrated in the following graph, revenues have exceeded expenditures for four of the five years shown. After taking into consideration transfers out, fund balance increased \$23,425 during 2016. With the reinstatement of the LGA, the City's reliance on property tax revenue has decreased. In 2012, property taxes accounted for 81.5% of total revenues, while in 2016, this revenue accounted for 62.5% of all General Fund revenues.

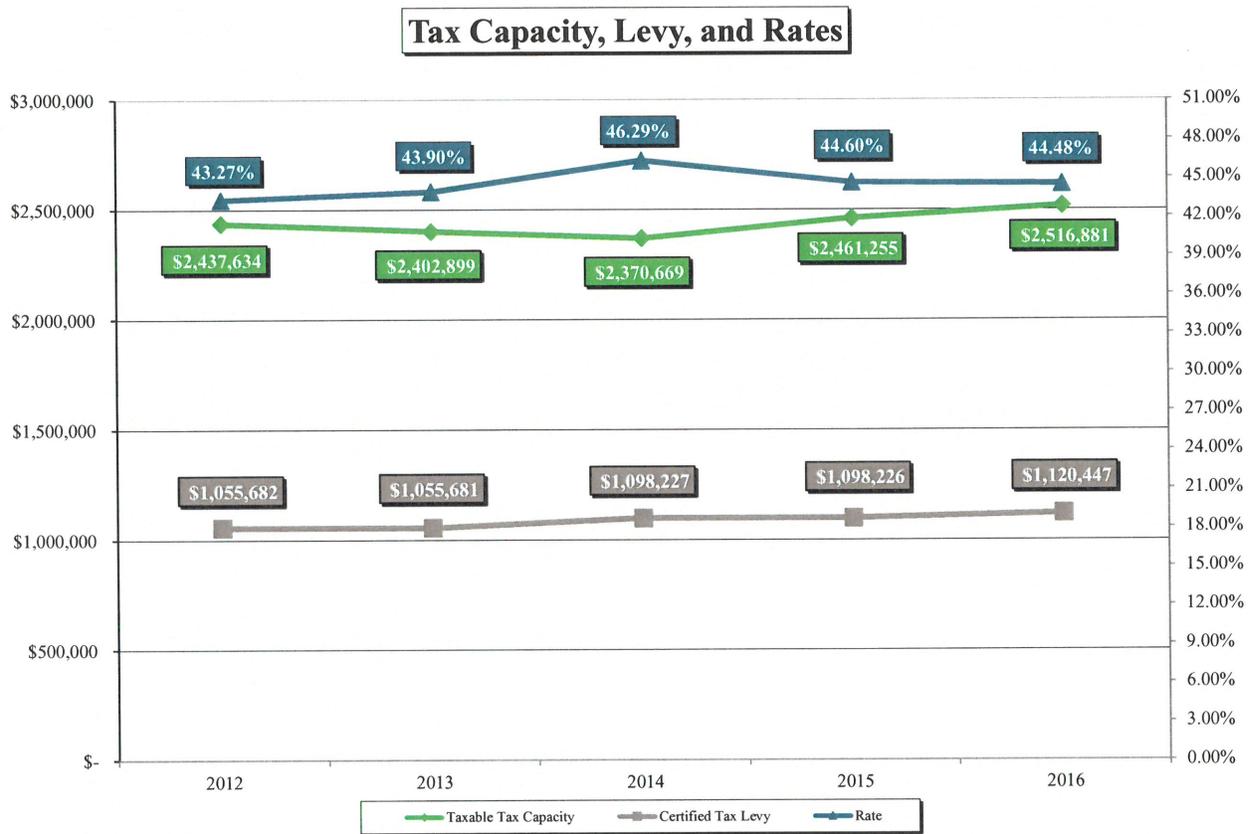
The unassigned fund balance of \$503,102 as of December 31, 2016, represents just under six months of expenditures at the 2016 level. The total fund balance of \$981,862 as of December 31, 2016, represents approximately 11 months of expenditures at the 2016 level. The State Auditor has issued a Statement of Position recommending cities maintain an unreserved fund balance of approximately 35% to 50% of fund operating revenues, or no less than five months of operating expenditures. The City's Fund Balance Policy states that they will strive to maintain 50% of the budgeted expenditures in their unassigned fund balance. At December 31, 2016, the City was under their minimum fund balance by \$20,519.

**General Fund  
Revenues, Expenditures, and Fund Balances**



**City of Rockville  
Financial Analysis**

**TAX CAPACITY, LEVY AND RATES**



The chart above graphs the tax capacity, certified tax levy, and City tax rate for 2012 through 2016. The tax capacity is based on total tax capacity, prior to adjustments for captured Tax Increment Financing (TIF) and fiscal disparities. The certified tax levy amount is also prior to fiscal disparity adjustments.

Comparing 2012 through 2016, the City's tax capacity has increased from \$2,437,634 to \$2,516,881, or 3.3%, in five years, after three years of decreases, tax capacity did increase in 2015 and 2016. The City's certified levy over this same five year time frame has increased from \$1,055,682 to \$1,120,447, or 6.1%. As a result, the City's tax capacity rate has increased from 43.27% in 2012 to 44.48% in 2016. The state average tax rate in 2016 was 46.52%.

**City of Rockville  
Financial Analysis**

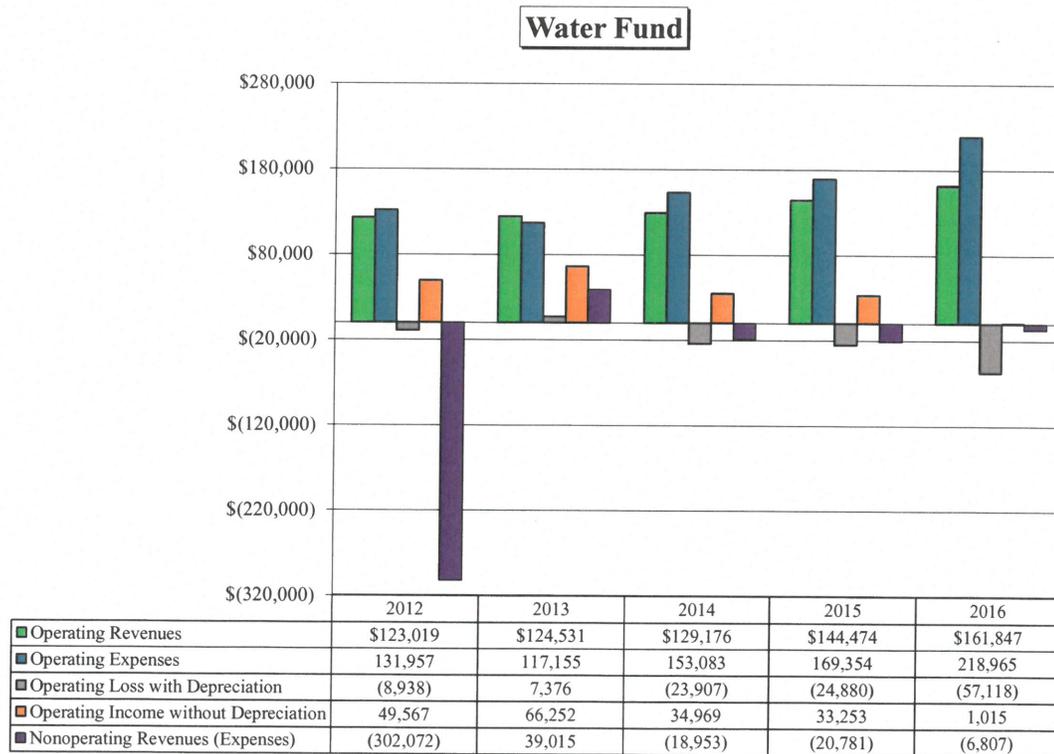
**WATER FUND**

The following graph illustrates the operations of the Water Fund from 2012 to 2016. In four of the five years shown, the Water Fund has shown an operating loss. In 2016, the Water Fund showed an operating loss of \$57,118, which includes depreciation expense of \$58,133. Operating revenues increased \$17,373 with the payment from the General Fund, while operating expenses increased \$49,611 due to the purchase of water meters.

Nonoperating revenues and expenses consist of special assessments, special assessment forfeitures, investment earnings, interest expense, and other miscellaneous revenues and expenses. In 2013, there was a significant amount of special assessments levied, causing the spike in nonoperating revenues. In 2012, there was a significant amount of special assessment forfeitures therefore resulting in a large increase in non-operating expenses. The City also needs to be aware of the debt principal payments which are not included in current or nonoperating expenses, which amounted to \$90,000 for 2016.

Enterprise funds may be used to account for any activity in which a fee is charged. It is not required to have the fee support the entire activity; however, the basic premise in establishing an enterprise fund is that the activity will be operated similar to a business. Therefore, it is expected the Enterprise Fund would at least be able to meet its obligations currently and in the future.

During 2016, operations were able to cover 1.7% of depreciation expense. We recommend the City continue to monitor operating costs in the Water Fund to ensure rates are sufficient to provide revenues to cover operating costs and fund future capital improvements of the water system. The Cash and Investments balance of December 31, 2016, was \$93,480, a decrease of \$9,959 from 2015.



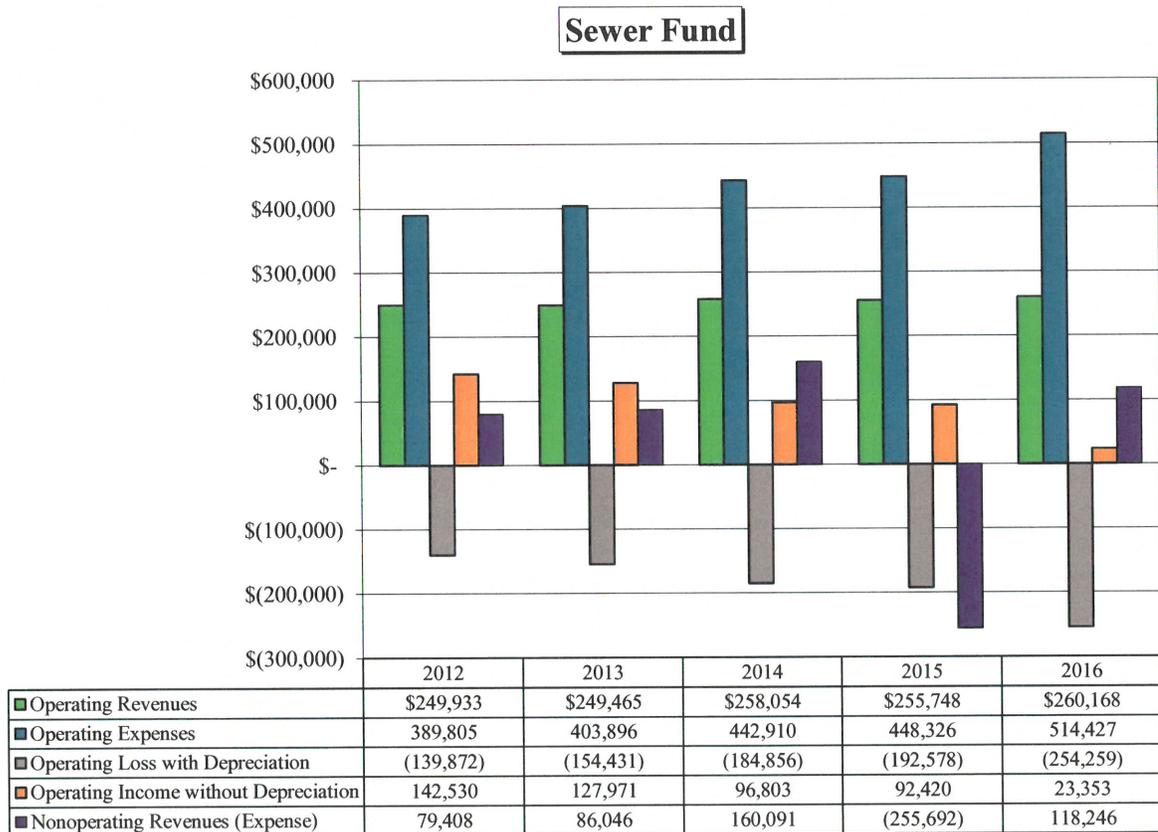
## City of Rockville Financial Analysis

### SEWER FUND

The Sewer Fund experienced an operating loss for the fifth consecutive year due to depreciation expense charged on capital assets. Operating revenues increased \$4,420 while operating expenses increased \$66,101 from 2015. Expenses increased due to a reallocation of wages, increased grinderstation repairs, and lift station work.

Nonoperating revenues and expenses consist of special assessments, special assessment forfeitures, investment earnings, interest expense, and other miscellaneous revenues and expenses. During 2015, there was a write off of assessments due to a settlement on outstanding and delinquent assessments, therefore accounting for the large decrease in nonoperating expense. The City also needs to be aware of the debt principal payments which are not included in current or nonoperating expenses, which amounted to \$491,479 for 2016.

During 2016, Sewer Fund operations covered 8.4% of depreciation expense. We recommend the City Council and administration continue to monitor the Sewer Fund closely to determine if future sewer fees will be adequate to return the Fund to a positive operating position. The following chart illustrates the sewer operating revenues and expenses over the past five years. The Cash and Investment balance at December 31, 2016, was \$2,027,001, a decrease of \$136,511 from 2015.



## City of Rockville Emerging Issue

### Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Accounting Standard Update – GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions** – Governmental Accounting Standards Board (GASB) has issued GASB statement 75 relating to accounting and financial reporting for postemployment benefits other than pensions. The new statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities.

The following are extensive summaries of each of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

### **ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 75 - ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB 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 all postemployment benefits (pensions and OPEB) 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. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

GASB Statement 75 requires governments to report a liability on the face of the financial statements for the OPEB that they provide:

- Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a *net OPEB liability*—the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments.

**City of Rockville**  
**Emerging Issue**

**ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 75 - ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)**

- Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their *proportionate share of the collective OPEB liability* for all entities participating in the cost-sharing plan.
- Governments that do not provide OPEB through a trust that meets specified criteria will report the *total OPEB liability* related to their employees.

GASB Statement 75 carries forward from Statement 45 the option to use a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive). This option was retained in order to reduce costs for smaller governments.

GASB Statement 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**City of Rockville  
Stearns County, Minnesota**

**Financial Statements**

**December 31, 2016**



**City of Rockville  
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**City of Rockville  
Elected Officials and Administration  
December 31, 2016**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Jeff Hagen	Mayor	December 31, 2016
Susan Palmer	Council Member	December 31, 2016
Don Simon	Council Member	December 31, 2016
Duane Willenbring	Council Member	December 31, 2018
Richard Tallman	Council Member	December 31, 2018
<u>Administration</u>		
Martin Bode	City Administrator/Clerk	
Judy Neu	Finance/Utility Billing Clerk/ Administrative Assistant	



## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockville, Minnesota, as of and for the year ended December 31, 2016, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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



### **Opinions**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockville, Minnesota, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

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



**Other Matters (Continued)**

*Other Information (Continued)*

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2017, on our consideration of the City of Rockville's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Rockville's internal control over financial reporting and compliance.

*Bergan KDV, Ltd.*

St. Cloud, Minnesota  
May 1, 2017

## **City of Rockville Management's Discussion And Analysis**

The City of Rockville (the "City") would like to offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2016.

### **FINANCIAL HIGHLIGHTS**

- ◆ The net position of the City at the close of the most recent year was approximately \$14,779,622. Of this amount, \$6,293,582 may be used to meet government's ongoing obligations to citizens and creditors.
- ◆ The government's total net position increased by \$128,259 in 2016. This was attributable due to the city's positive operations of its governmental funds.
- ◆ As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$2,517,829, an increase of \$260,267. These dollars are available for spending at the City's discretion, but some have been designated for specific purposes.
- ◆ At the end of the current year, fund balance for the General Fund was \$981,862, or 93% of total General Fund expenditures. While these funds are not legally restricted, \$478,760 is assigned for future purposes, leaving the unassigned fund balance of \$503,102, or 48% of current year expenditures, to be used in the event of a major catastrophe.
- ◆ The City's total long-term debt decreased by \$1,235,450 during the current year because of a balloon payment on a portion of the City's debt.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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



**City of Rockville  
Management's Discussion And Analysis**

Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of Management's Discussion and Analysis (MD&A) explains the structure and contents of each of the statements.

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

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

## **City of Rockville Management's Discussion And Analysis**

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broader overview of the City's finances, in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation and economic development. The proprietary funds of the City include the water utility and sewer utility.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Economic Development Authority (EDA) of Rockville. Financial information for this blended component unit is reported as if it were part of the City. The government-wide financial statements can be found on pages 18-19 of this report.

### **Fund Financial Statements**

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

## **City of Rockville Management's Discussion And Analysis**

### **Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

The City maintains 8 individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road Maintenance Capital Project Fund and the City Facilities Debt Service Fund, all of which are considered to be major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements or schedules elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. Budgetary comparison statements have been provided for this Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 20-27 of this report.

### **Proprietary Funds**

The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer utilities. Sewer rates for the downtown area have not been raised since the City consolidated in 2002. The Lakes Area Sewer rate has not changed since their inception in 2004 and this needs to be done as costly repairs are occurring.

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

The basic proprietary fund financial statements can be found on pages 28-30 of this report.

### **Notes to Financial Statements**

The Notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**City of Rockville  
Management's Discussion And Analysis**

**Other Information**

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the Notes to Financial Statements. Combining and individual fund statements and schedules can be found on pages 68-73 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, total assets and deferred outflows exceeded total liabilities and deferred inflows by \$14,799,622 at the close of the most recent year.

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

**Summary of Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 2,947,809	\$ 2,707,596	\$ 4,421,982	\$ 5,391,370	\$ 7,369,791	\$ 8,098,966
Capital Assets	7,339,236	7,160,350	13,767,714	13,686,599	21,106,950	20,846,949
Less Accumulated Depreciation	<u>(2,835,472)</u>	<u>(2,632,629)</u>	<u>(3,662,878)</u>	<u>(3,327,133)</u>	<u>(6,498,350)</u>	<u>(5,959,762)</u>
Total Assets	<u>\$ 7,451,573</u>	<u>\$ 7,235,317</u>	<u>\$ 14,526,818</u>	<u>\$ 15,750,836</u>	<u>\$ 21,978,391</u>	<u>\$ 22,986,153</u>
Deferred Outflows	<u>\$ 150,537</u>	<u>\$ 68,385</u>	<u>\$ 37,003</u>	<u>\$ 9,463</u>	<u>\$ 187,540</u>	<u>\$ 77,848</u>
Long-Term Liabilities						
Outstanding	\$ 2,089,600	\$ 2,148,465	\$ 4,301,585	\$ 4,852,800	\$ 6,391,185	\$ 7,001,265
Other Liabilities	<u>277,576</u>	<u>225,367</u>	<u>667,225</u>	<u>1,155,816</u>	<u>944,801</u>	<u>1,381,183</u>
Total Liabilities	<u>\$ 2,367,176</u>	<u>\$ 2,373,832</u>	<u>\$ 4,968,810</u>	<u>\$ 6,008,616</u>	<u>\$ 7,335,986</u>	<u>\$ 8,382,448</u>
Deferred Inflows	<u>\$ 23,583</u>	<u>\$ 7,904</u>	<u>\$ 6,740</u>	<u>\$ 2,286</u>	<u>\$ 30,323</u>	<u>\$ 10,190</u>
NET POSITION:						
Net Investment in						
Capital Assets	\$ 2,629,764	\$ 2,516,721	\$ 5,298,514	\$ 4,992,558	\$ 7,928,278	\$ 7,509,279
Restricted	531,958	305,826	45,804	549,185	577,762	855,011
Unrestricted	<u>2,049,629</u>	<u>2,099,419</u>	<u>4,243,953</u>	<u>4,207,654</u>	<u>6,293,582</u>	<u>6,307,073</u>
Total Net Position	<u>\$ 5,211,351</u>	<u>\$ 4,921,966</u>	<u>\$ 9,588,271</u>	<u>\$ 9,749,397</u>	<u>\$ 14,799,622</u>	<u>\$ 14,671,363</u>

An additional portion of the City's net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (43%) may be used to meet the government's ongoing obligations to citizens and creditors. This is a decrease of \$13,491 from 2015.

At the end of the current year, the City is able to report positive balances in all categories of net position.

**City of Rockville  
Management's Discussion And Analysis**

**Governmental Activities**

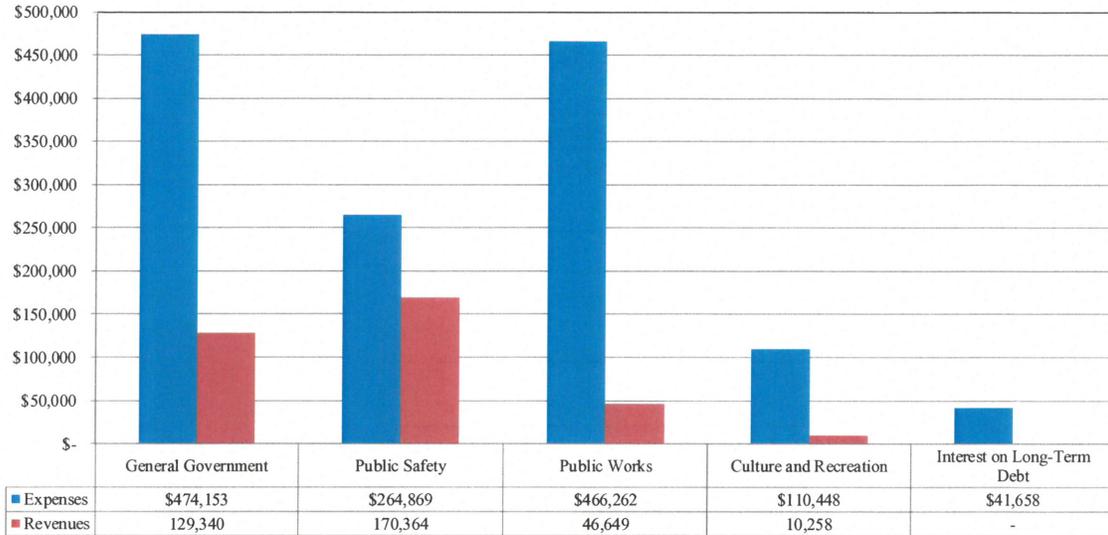
Governmental activities increased the City's net position by \$289,385. The key element of this increase is due to setting aside funds for future road maintenance.

**Changes in Net Position**

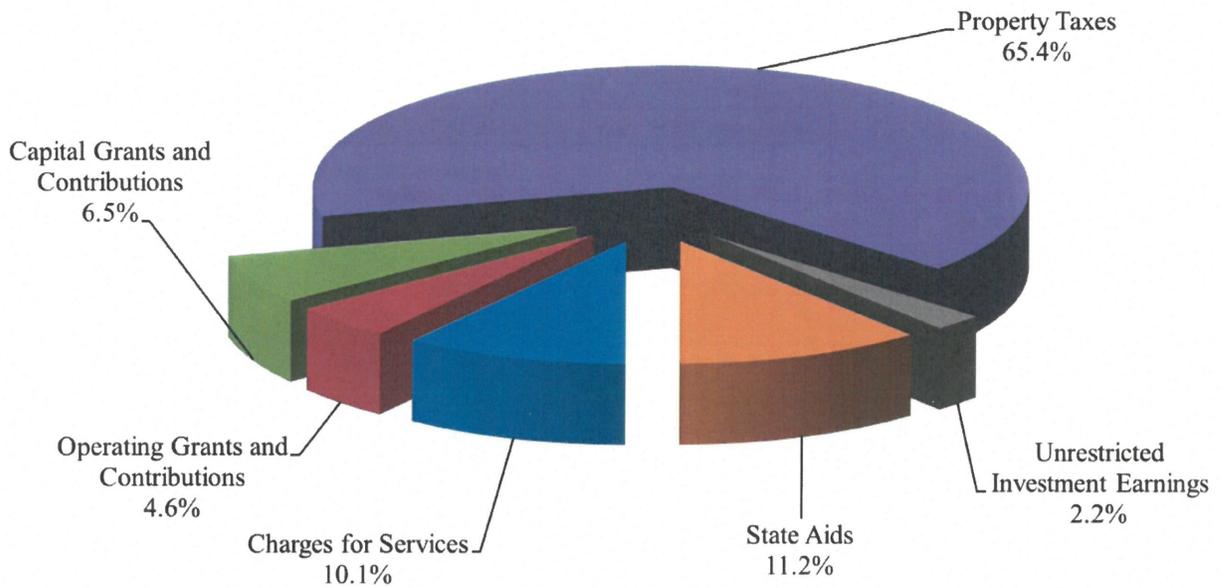
	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>REVENUES:</b>						
<b>Program Revenues:</b>						
Charges for Service	\$ 169,629	\$ 151,556	\$ 451,154	\$ 403,363	\$ 620,783	\$ 554,919
Operating Grants and Contributions	77,221	31,408	23,172	26,052	100,393	57,460
Capital Grants and Contributions	109,761	57,758	124,555	122,580	234,316	180,338
<b>General Revenues:</b>						
Property Taxes	1,102,877	1,089,467	17,771	10,977	1,120,648	1,100,444
Other	188,412	185,560	176	105	188,588	185,665
Investment Income	37,687	33,375	47,749	39,522	85,436	72,897
<b>Total Revenues</b>	<b>1,685,587</b>	<b>1,549,124</b>	<b>664,577</b>	<b>602,599</b>	<b>2,350,164</b>	<b>2,151,723</b>
<b>EXPENSES:</b>						
General Government	474,153	424,149	-	-	474,153	424,149
Public Safety	264,869	245,263	-	-	264,869	245,263
Public Works	466,262	351,138	-	-	466,262	351,138
Culture and Recreation	110,448	69,604	-	-	110,448	69,604
Economic Development	-	376	-	-	-	376
Interest on Long-Term Debt	41,658	97,247	-	-	41,658	97,247
Water	-	-	265,426	217,087	265,426	217,087
Sewer	-	-	599,089	879,443	599,089	879,443
<b>Total Expenses</b>	<b>1,357,390</b>	<b>1,187,777</b>	<b>864,515</b>	<b>1,096,530</b>	<b>2,221,905</b>	<b>2,284,307</b>
<b>Increase in Net Position Before Transfers</b>	<b>328,197</b>	<b>361,347</b>	<b>(199,938)</b>	<b>(493,931)</b>	<b>128,259</b>	<b>(132,584)</b>
<b>Transfers</b>	<b>(38,812)</b>	<b>(17,160)</b>	<b>38,812</b>	<b>17,160</b>	<b>-</b>	<b>-</b>
<b>Increase in Net Position</b>	<b>289,385</b>	<b>344,187</b>	<b>(161,126)</b>	<b>(476,771)</b>	<b>128,259</b>	<b>(132,584)</b>
<b>NET POSITION:</b>						
Beginning of Year	4,921,996	4,738,682	9,749,397	10,261,335	14,671,393	15,000,017
Change in Accounting Principle	-	(160,903)	-	(35,167)	-	(196,070)
Beginning of Year, Restated	4,921,996	4,577,779	9,749,397	10,226,168	14,671,393	14,803,947
<b>End of Year</b>	<b>\$ 5,211,381</b>	<b>\$ 4,921,966</b>	<b>\$ 9,588,271</b>	<b>\$ 9,749,397</b>	<b>\$ 14,799,652</b>	<b>\$ 14,671,363</b>

## City of Rockville Management's Discussion And Analysis

### Expenses and Program Revenues - Governmental Activities



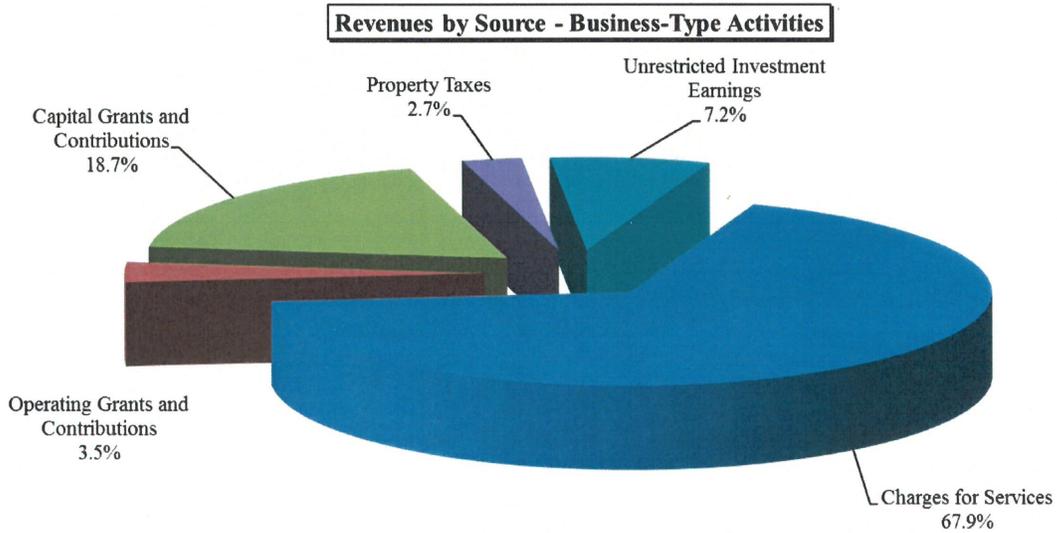
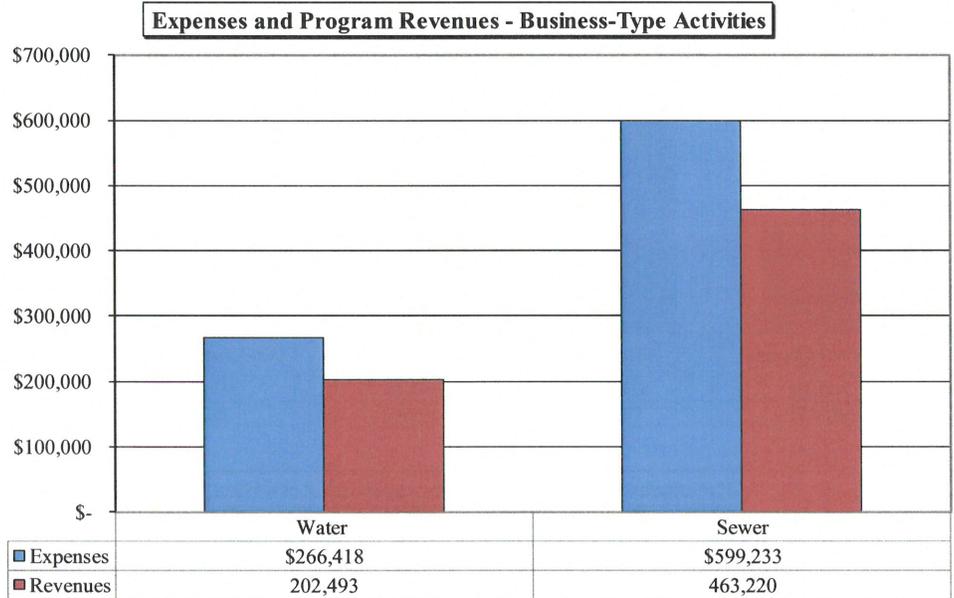
### Revenues by Source - Governmental Activities



**City of Rockville  
Management's Discussion And Analysis**

**Business Type Activities**

Business type activities decreased the City's net position by \$161,126. Key elements of this decrease are as follows: depreciation expense and special assessment forfeitures.



**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

## **City of Rockville Management's Discussion And Analysis**

### **Governmental Funds**

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

As of the end of the current year, the City's governmental funds reported combined ending fund balances of \$2,517,829, an increase of \$260,267 in comparison with the prior year.

The General Fund is the chief operating fund of the City. At the end of the current year, fund balance of the General Fund was \$981,862. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 48% of total General Fund expenditures, while total fund balance represents 93% of that same amount.

The fund balance of the City's General Fund increased by \$23,425 during the current year. The key factor for the increase was a payment from a settlement agreement.

The Road Maintenance fund balance increased \$194,295 as a result of small improvement projects being done in 2016, but continuing to levy for larger future maintenance projects.

The City Facilities fund balance increased \$294,288 during the current year due to a transfer in from the Economic Development Authority fund.

### **Proprietary Funds**

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

The unrestricted net position in the respective proprietary funds are water, \$438,739 and sewer, \$3,805,214. The proprietary funds decreased \$161,126 in total net position for the year; this decrease is primarily due to depreciation expense of \$335,745 in the funds as well as \$43,172 in special assessment forfeitures.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The City approved the 2016 General Fund budget anticipating revenues to exceed expenditures by \$74,922. The City amended its budget to recognize additional unplanned obligations during the year, for a planned reduction in fund balance of \$26,042. The City ended the year with an increase to the General Fund of \$23,425, as previously discussed.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

The City's investment in capital assets for its governmental and business type activities as of December 31, 2016, amounts to \$14,608,600 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, furniture and office equipment, infrastructure and construction in progress. The decrease in the governmental activities and business type activities occurred due depreciation of infrastructure. Additional information on capital assets can be found in Note 6 of this report.

**City of Rockville  
Management's Discussion And Analysis**

**Long-Term Debt**

At the end of the current year, the City had total bonded debt outstanding of \$6,666,710, compensated absences of \$18,221, and severance of \$18,922.

**Outstanding Debt  
(General Obligation and Revenue Bonds)**

	Governmental Activities	Business-Type Activities	Total
G.O. Improvement Bonds	\$ 1,854,000	\$ -	\$ 1,854,000
G.O. Revenue Bonds	-	1,034,000	1,034,000
G.O. Notes/Certificates Payable	20,000	3,758,710	3,778,710
Compensated Absences	18,221	-	18,221
Severance	18,922	-	18,922
<b>Total</b>	<b>\$ 1,911,143</b>	<b>\$ 4,792,710</b>	<b>\$ 6,703,853</b>

The City's total debt payments of \$1,218,479 were made during the current year. The City established an "AA+" rating from Standard & Poor's for G.O. debt.

Additional information on long-term debt can be found in Note 7 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- The City continues to see new construction growth, not only in residential but also in commercial development.
- Local government aid payments increased over previous year by \$2,326.
- The City continues to review its fee structures for all licenses and permits and services to recover appropriate costs in lieu of raising property taxes.
- The City's investment earnings have increased this year by \$11,664 due in large part to the economy picking up and proper investments being made.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Administrator/Clerk, P.O. Box 93, Rockville, Minnesota 56369.

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**BASIC FINANCIAL STATEMENTS**

**City of Rockville**  
**Statement of Net Position**  
**December 31, 2016**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and investments	\$ 2,557,507	\$ 2,120,481	\$ 4,677,988
Property tax receivable	15,690	239	15,929
Accounts receivable	2,838	63,728	66,566
Interest receivable	5,237	4,685	9,922
Due from other governments	21,207	44,958	66,165
Special assessments receivable			
Delinquent	1,059	3,714	4,773
Deferred	344,271	1,721,977	2,066,248
Land held for resale	-	462,200	462,200
Capital assets not being depreciated			
Land	456,118	98,295	554,413
Capital assets being depreciated			
Buildings	2,620,874	-	2,620,874
Infrastructure	2,997,543	-	2,997,543
Sewer and water improvements	-	13,529,751	13,529,751
Machinery and equipment	1,264,701	139,668	1,404,369
Less accumulated depreciation	<u>(2,835,472)</u>	<u>(3,662,878)</u>	<u>(6,498,350)</u>
Total capital assets, net of accumulated depreciation	<u>4,503,764</u>	<u>10,104,836</u>	<u>14,608,600</u>
Total assets	<u>7,451,573</u>	<u>14,526,818</u>	<u>21,978,391</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to pensions	<u>150,537</u>	<u>37,003</u>	<u>187,540</u>
Total assets and deferred outflows of resources	<u>\$ 7,602,110</u>	<u>\$ 14,563,821</u>	<u>\$ 22,165,931</u>
<b>Liabilities</b>			
Accounts payable	\$ 57,530	\$ 44,130	\$ 101,660
Due to other governments	115	-	115
Salaries and benefits payable	11,315	3,289	14,604
Interest payable	18,357	32,096	50,453
Bond principal payable (net of premium)			
Payable within one year	154,000	105,000	259,000
Payable after one year	1,735,680	942,612	2,678,292
Notes payable			
Payable within one year	20,000	482,710	502,710
Payable after one year	-	3,276,000	3,276,000
Compensated absences payable			
Payable within one year	16,259	-	16,259
Payable after one year	2,940	-	2,940
Severance payable			
Payable after one year	18,922	-	18,922
Net pension liability	<u>332,058</u>	<u>82,973</u>	<u>415,031</u>
Total liabilities	<u>2,367,176</u>	<u>4,968,810</u>	<u>7,335,986</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to pensions	<u>23,583</u>	<u>6,740</u>	<u>30,323</u>
<b>Net Position</b>			
Net investment in capital assets	2,629,764	5,298,514	7,928,278
Restricted for			
Debt service	488,437	-	488,437
Other purposes	43,521	-	43,521
Wastewater replacement	-	45,804	45,804
Unrestricted	<u>2,049,629</u>	<u>4,243,953</u>	<u>6,293,582</u>
Total net position	<u>5,211,351</u>	<u>9,588,271</u>	<u>14,799,622</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,602,110</u>	<u>\$ 14,563,821</u>	<u>\$ 22,165,931</u>

See notes to financial statements.

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**City of Rockville  
Statement of Activities  
Year Ended December 31, 2016**

Functions/Programs	Program Revenues			Net (Expense) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities</b>							
General government	\$ 474,153	\$ 107,538	\$ 21,802	\$ -	\$ (344,813)	\$ -	\$ (344,813)
Public safety	264,869	20,178	45,186	105,000	(94,505)	-	(94,505)
Public works	466,262	38,975	2,913	4,761	(419,613)	-	(419,613)
Culture and recreation	110,448	2,938	7,320	-	(100,190)	-	(100,190)
Interest on long-term debt	41,658	-	-	-	(41,658)	-	(41,658)
Total governmental activities	<u>1,357,390</u>	<u>169,629</u>	<u>77,221</u>	<u>109,761</u>	<u>(1,000,779)</u>	<u>-</u>	<u>(1,000,779)</u>
<b>Business-type activities</b>							
Water	265,426	190,986	1,243	2,101	-	(71,096)	(71,096)
Sewer	599,089	260,168	21,929	122,454	-	(194,538)	(194,538)
Total business-type activities	<u>864,515</u>	<u>451,154</u>	<u>23,172</u>	<u>124,555</u>	<u>-</u>	<u>(265,634)</u>	<u>(265,634)</u>
Total governmental and business-type activities	<u>\$ 2,221,905</u>	<u>\$ 620,783</u>	<u>\$ 100,393</u>	<u>\$ 234,316</u>	<u>(1,000,779)</u>	<u>(265,634)</u>	<u>(1,266,413)</u>
<b>General revenues</b>							
Property taxes					1,102,877	17,771	1,120,648
Unrestricted grants and aids					188,412	176	188,588
Unrestricted investment earnings					37,687	47,749	85,436
Transfers					(38,812)	38,812	-
Total general revenues and transfers					<u>1,290,164</u>	<u>104,508</u>	<u>1,394,672</u>
Change in net position					289,385	(161,126)	128,259
Net position - beginning					4,921,966	9,749,397	14,671,363
Net position - ending					<u>\$ 5,211,351</u>	<u>\$ 9,588,271</u>	<u>\$ 14,799,622</u>

**City of Rockville**  
**Balance Sheet - Governmental Funds**  
**December 31, 2016**

		<u>Capital Project</u>	<u>Debt Service</u>
	<u>General Fund (101)</u>	<u>Road Maintenance (215)</u>	<u>City Facilities (304)</u>
<b>Assets</b>			
Cash and investments	\$ 1,028,729	\$ 932,807	\$ 436,752
Taxes receivable - delinquent	9,409	3,505	2,330
Special assessment receivable			
Delinquent	-	-	-
Deferred	172,945	73,450	-
Accounts receivable	2,838	-	-
Interest receivable	2,884	1,258	895
Due from other funds	1,505	-	-
Due from other governments	12,717	4,786	3,273
	<u>12,717</u>	<u>4,786</u>	<u>3,273</u>
Total assets	<u>\$ 1,231,027</u>	<u>\$ 1,015,806</u>	<u>\$ 443,250</u>
<b>Liabilities</b>			
Accounts payable	\$ 55,438	\$ -	\$ -
Salaries and benefits payable	11,258	-	-
Due to other funds	-	-	-
Due to other governments	115	-	-
Total liabilities	<u>66,811</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	9,409	3,505	2,330
Unavailable revenue - special assessments	172,945	73,450	-
Total deferred inflows of resources	<u>182,354</u>	<u>76,955</u>	<u>2,330</u>
<b>Fund Balances</b>			
Restricted	-	-	440,920
Assigned	478,760	938,851	-
Unassigned	503,102	-	-
Total fund balances	<u>981,862</u>	<u>938,851</u>	<u>440,920</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,231,027</u>	<u>\$ 1,015,806</u>	<u>\$ 443,250</u>

See notes to financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 159,219	\$ 2,557,507
446	15,690
1,059	1,059
97,876	344,271
-	2,838
200	5,237
-	1,505
431	21,207
<u>\$ 259,231</u>	<u>\$ 2,949,314</u>
\$ 2,092	\$ 57,530
57	11,315
1,505	1,505
-	115
<u>3,654</u>	<u>70,465</u>
446	15,690
98,935	345,330
<u>99,381</u>	<u>361,020</u>
115,808	556,728
41,874	1,459,485
(1,486)	501,616
<u>156,196</u>	<u>2,517,829</u>
<u>\$ 259,231</u>	<u>\$ 2,949,314</u>

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**City of Rockville**  
**Reconciliation of the Balance Sheet to**  
**the Statement of Net Position - Governmental Funds**  
**December 31, 2016**

Total fund balances - governmental funds \$ 2,517,829

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.

Cost of capital assets	7,339,236
Less accumulated depreciation	(2,835,472)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Bond principal payable	(1,854,000)
Notes payable	(20,000)
Compensated absences payable	(19,199)
Severance payable	(18,922)
Bond premium	(35,680)
Net pension liability	(332,058)

Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

Property taxes	15,690
Special assessments	1,059

Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.

Deferred inflows of resources related to pensions	(23,583)
Deferred outflows of resources related to pensions	150,537

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred special assessments	344,271
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Governmental funds do not report a liability for accrued interest until due and payable.

(18,357)

Total net position - governmental activities	<u><u>\$ 5,211,351</u></u>
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**City of Rockville**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended December 31, 2016**

	General Fund (101)	Capital Project Road Maintenance (215)	Debt Service City Facilities (304)
<b>Revenues</b>			
Property taxes	\$ 675,175	\$ 250,231	\$ 151,615
Miscellaneous taxes	2	-	-
Special assessments	3,594	16,412	-
Licenses and permits	60,390	-	-
Intergovernmental	205,302	2,464	1,482
Charges for services	31,588	38,812	-
Fines and forfeitures	10,839	-	-
Miscellaneous			
Investment income	23,422	11	13,300
Contributions and donations	7,125	-	-
Other	66,632	-	-
Total revenues	<u>1,084,069</u>	<u>307,930</u>	<u>166,397</u>
<b>Expenditures</b>			
Current			
General government	369,239	-	-
Public safety	193,888	-	-
Public works	343,070	49	-
Culture and recreation	84,576	-	-
Debt service			
Principal	19,000	-	100,000
Interest and other charges	1,475	-	41,832
Capital outlay			
General government	306	-	-
Public safety	25,805	-	-
Public works	15,397	74,774	-
Culture and recreation	1,956	-	-
Total expenditures	<u>1,054,712</u>	<u>74,823</u>	<u>141,832</u>
Excess of revenues over expenditures	29,357	233,107	24,565
<b>Other Financing Sources (Uses)</b>			
Proceeds from sale of capital assets	12,000	-	-
Transfers in	-	-	269,723
Transfers out	(17,932)	(38,812)	-
Total other financing sources (uses)	<u>(5,932)</u>	<u>(38,812)</u>	<u>269,723</u>
Net change in fund balances	23,425	194,295	294,288
<b>Fund Balances</b>			
Beginning of Year	<u>958,437</u>	<u>744,556</u>	<u>146,632</u>
End of Year	<u>\$ 981,862</u>	<u>\$ 938,851</u>	<u>\$ 440,920</u>

See notes to financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 36,641	\$ 1,113,662
-	2
8,692	28,698
-	60,390
4,637	213,885
-	70,400
-	10,839
955	37,688
3,025	10,150
-	66,632
<u>53,950</u>	<u>1,612,346</u>
23,969	393,208
-	193,888
-	343,119
1,022	85,598
18,000	137,000
3,306	46,613
-	306
-	25,805
-	90,171
7,603	9,559
<u>53,900</u>	<u>1,325,267</u>
50	287,079
-	12,000
17,932	287,655
(269,723)	(326,467)
<u>(251,791)</u>	<u>(26,812)</u>
(251,741)	260,267
407,937	2,257,562
<u>\$ 156,196</u>	<u>\$ 2,517,829</u>

**City of Rockville**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances to**  
**the Statement of Activities - Governmental Funds**  
**December 31, 2016**

Total net change in fund balances - governmental funds \$ 260,267

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	104,786
Depreciation expense	(219,212)
Loss on disposal	(14,531)
Donated assets	105,000

Compensated absences and severance are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities. (18,292)

Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Activities. 137,000

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 1,387

Governmental funds report the effects of bond premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. 3,568

Governmental funds recognize pension contributions as expenditures at the time of payment whereas the statement of activities factors in items related to pensions on a full accrual perspective.

Pension expense	(38,829)
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Delinquent and deferred receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are not revenues in the funds.

Delinquent property taxes	(10,785)
Deferred and delinquent special assessments	(20,974)

Change in net position - governmental activities \$ 289,385

See notes to financial statements.

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**City of Rockville**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2016**

	Budgeted amounts		Actual Amounts	Variance with final budget - over (under)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 697,482	\$ 697,482	\$ 675,175	\$ (22,307)
Miscellaneous taxes	-	-	2	2
Special assessments	60,322	60,322	3,594	(56,728)
Licenses and permits	27,394	27,394	60,390	32,996
Intergovernmental	198,142	198,142	205,302	7,160
Charges for services	28,580	28,580	31,588	3,008
Fines and forfeitures	10,000	10,000	10,839	839
Miscellaneous revenues				
Investment income	20,070	20,070	23,422	3,352
Contributions and donations	100	100	7,125	7,025
Other	10,970	10,970	66,632	55,662
Total revenues	<u>1,053,060</u>	<u>1,053,060</u>	<u>1,084,069</u>	<u>31,009</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	383,678	335,509	369,239	33,730
Public safety	163,781	176,341	193,888	17,547
Public works	246,620	343,706	343,070	(636)
Culture and recreation	44,711	84,198	84,576	378
<b>Debt service</b>				
Principal	19,000	19,000	19,000	-
Interest and other charges	1,475	1,475	1,475	-
<b>Capital outlay</b>				
General government	4,000	4,000	306	(3,694)
Public safety	70,040	70,040	25,805	(44,235)
Public works	21,000	21,000	15,397	(5,603)
Culture and recreation	10,000	10,000	1,956	(8,044)
Total expenditures	<u>964,305</u>	<u>1,065,269</u>	<u>1,054,712</u>	<u>(10,557)</u>
Excess of revenues over (under) expenditures	88,755	(12,209)	29,357	41,566
<b>Other Financing Uses</b>				
Proceeds from sale of capital assets	-	-	12,000	12,000
Transfers out	(13,833)	(13,833)	(17,932)	(4,099)
Total other financing sources (uses)	<u>(13,833)</u>	<u>(13,833)</u>	<u>(5,932)</u>	<u>7,901</u>
Net change in fund balances	<u>\$ 74,922</u>	<u>\$ (26,042)</u>	23,425	<u>\$ 49,467</u>
<b>Fund Balances</b>				
Beginning of year			958,437	
End of year			<u>\$ 981,862</u>	

See notes to financial statements.

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**City of Rockville**  
**Statement of Net Position - Proprietary Funds**  
**December 31, 2016**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
	(311,312,601)	(309,310,602)	
<b>Assets</b>			
<b>Current assets</b>			
Cash and investments	\$ 93,480	\$ 2,027,001	\$ 2,120,481
Taxes receivable - delinquent	-	239	239
Special assessments receivable			
Delinquent	440	3,274	3,714
Deferred	145,226	1,576,751	1,721,977
Accounts receivable	21,692	42,036	63,728
Interest receivable	306	4,379	4,685
Due from other governments	4,511	40,447	44,958
Land held for resale	213,401	248,799	462,200
Total current assets	<u>479,056</u>	<u>3,942,926</u>	<u>4,421,982</u>
<b>Noncurrent assets</b>			
<b>Capital assets</b>			
Land	98,295	-	98,295
Sewer and water improvements	2,504,537	11,025,214	13,529,751
Equipment	-	139,668	139,668
Total capital assets	<u>2,602,832</u>	<u>11,164,882</u>	<u>13,767,714</u>
Less accumulated depreciation	(818,718)	(2,844,160)	(3,662,878)
Net capital assets	<u>1,784,114</u>	<u>8,320,722</u>	<u>10,104,836</u>
Total assets	<u>2,263,170</u>	<u>12,263,648</u>	<u>14,526,818</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to pensions	<u>17,446</u>	<u>19,557</u>	<u>37,003</u>
Total assets and deferred outflows of resources	<u>\$ 2,280,616</u>	<u>\$ 12,283,205</u>	<u>\$ 14,563,821</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 2,201	\$ 41,929	\$ 44,130
Salaries and benefits payable	1,491	1,798	3,289
Interest payable	11,773	20,323	32,096
Long-term liabilities due within one year	95,000	492,710	587,710
Total current liabilities	<u>110,465</u>	<u>556,760</u>	<u>667,225</u>
<b>Noncurrent liabilities</b>			
Bonds payable, net of unamortized premiums	908,894	138,718	1,047,612
Notes payable	-	3,758,710	3,758,710
Net pension liability	39,120	43,853	82,973
Less amount due within one year	(95,000)	(492,710)	(587,710)
Total noncurrent liabilities	<u>853,014</u>	<u>3,448,571</u>	<u>4,301,585</u>
Total liabilities	<u>963,479</u>	<u>4,005,331</u>	<u>4,968,810</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to pensions	<u>3,178</u>	<u>3,562</u>	<u>6,740</u>
<b>Net Position</b>			
Net investment in capital assets	875,220	4,423,294	5,298,514
Restricted	-	45,804	45,804
Unrestricted	438,739	3,805,214	4,243,953
Total net position	<u>1,313,959</u>	<u>8,274,312</u>	<u>9,588,271</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 2,280,616</u>	<u>\$ 12,283,205</u>	<u>\$ 14,563,821</u>

See notes to financial statements.

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**City of Rockville**  
**Statement of Revenues, Expenses, and Changes**  
**in Net Position - Proprietary Funds**  
**Year Ended December 31, 2016**

	Water (311,312,601)	Sewer (309,310,602)	Total
Operating revenues			
Charges for services	\$ 150,377	\$ 251,684	\$ 402,061
Permits, hookup fees, and penalties	11,470	8,484	19,954
Total operating revenues	<u>161,847</u>	<u>260,168</u>	<u>422,015</u>
Operating expenses			
Wages and salaries	31,013	35,402	66,415
Employee benefits	10,960	20,414	31,374
Materials and supplies	15,351	1,025	16,376
Repairs and maintenance	74,781	37,574	112,355
Professional services	5,725	92,020	97,745
Insurance	2,021	3,911	5,932
Utilities	12,312	13,924	26,236
Depreciation	58,133	277,612	335,745
Equipment	3,299	27,877	31,176
Miscellaneous	5,370	4,668	10,038
Total operating expenses	<u>218,965</u>	<u>514,427</u>	<u>733,392</u>
Operating loss	(57,118)	(254,259)	(311,377)
Nonoperating revenues (expenses)			
Rent	29,139	-	29,139
Investment income	7,171	40,578	47,749
Special assessments	2,101	82,302	84,403
Special assessment forfeiture	(18,661)	(24,511)	(43,172)
Property taxes	-	17,771	17,771
Grants	150	40,497	40,647
Refunds and reimbursements	1,033	4,789	5,822
Amortization	992	144	1,136
Interest expense	(28,792)	(60,295)	(89,087)
Other income	60	16,971	17,031
Total nonoperating revenues (expenses)	<u>(6,807)</u>	<u>118,246</u>	<u>111,439</u>
Loss before capital contributions and transfers	(63,925)	(136,013)	(199,938)
Transfers in	<u>38,812</u>	<u>-</u>	<u>38,812</u>
Change in net position	(25,113)	(136,013)	(161,126)
Net position			
Beginning of year	<u>1,339,072</u>	<u>8,410,325</u>	<u>9,749,397</u>
End of year	<u>\$ 1,313,959</u>	<u>\$ 8,274,312</u>	<u>\$ 9,588,271</u>

See notes to financial statements.

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**City of Rockville**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended December 31, 2016**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
	<u>(311,312,601)</u>	<u>(309,310,602)</u>	
<b>Cash Flows - Operating Activities</b>			
Receipts from customers and users	\$ 192,642	\$ 311,802	\$ 504,444
Payments to suppliers	(123,788)	(150,732)	(274,520)
Payments to employees	(37,439)	(42,815)	(80,254)
Miscellaneous revenue	29,878	4,569	34,447
Net cash flows - operating activities	<u>61,293</u>	<u>122,824</u>	<u>184,117</u>
<b>Cash Flows - Noncapital Financing Activities</b>			
Transfer from other funds	<u>38,812</u>	<u>-</u>	<u>38,812</u>
<b>Cash Flows - Capital And Related Financing Activities</b>			
Principal paid on debt	(90,000)	(491,479)	(581,479)
Interest paid on debt	(30,223)	(61,478)	(91,701)
Property tax and special assessment revenues received	2,594	334,485	337,079
Acquisition of capital assets	<u>-</u>	<u>(81,115)</u>	<u>(81,115)</u>
Net cash flows - capital and related financing activities	<u>(117,629)</u>	<u>(299,587)</u>	<u>(417,216)</u>
<b>Cash Flows - Investing Activities</b>			
Interest and dividends received	<u>7,565</u>	<u>40,252</u>	<u>47,817</u>
Net change in cash and cash equivalents	(9,959)	(136,511)	(146,470)
<b>Cash and Cash Equivalents</b>			
January 1	<u>103,439</u>	<u>2,163,512</u>	<u>2,266,951</u>
December 31	<u>\$ 93,480</u>	<u>\$ 2,027,001</u>	<u>\$ 2,120,481</u>
<b>Reconciliation of Operating Loss to Net Cash Flows - Operating Activities</b>			
Operating loss	\$ (57,118)	\$ (254,259)	\$ (311,377)
Adjustments to reconcile operating loss to net cash flows - operating activities			
Miscellaneous revenue	29,878	4,569	34,447
Depreciation expense	58,133	277,612	335,745
Net pension expense	3,686	11,928	15,614
Accounts receivable	26,325	40,234	66,559
Due from other governments	4,470	11,400	15,870
Accounts payable	(418)	31,078	30,660
Contracts payable	-	(811)	(811)
Due to other governmental units	(4,511)	-	(4,511)
Salaries payable	848	1,073	1,921
Total adjustments	<u>118,411</u>	<u>377,083</u>	<u>495,494</u>
Net cash flows - operating activities	<u>\$ 61,293</u>	<u>\$ 122,824</u>	<u>\$ 184,117</u>
<b>Noncash Investing, Capital, and Financing Activities</b>			
Debt forgiveness	\$ -	\$ 16,971	\$ 16,971
Special assessment forfeitures	<u>(18,661)</u>	<u>(24,511)</u>	<u>(43,172)</u>
Total noncash investing, capital, and financing activities	<u>\$ (18,661)</u>	<u>\$ (7,540)</u>	<u>\$ (26,201)</u>

See notes to financial statements.

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**City of Rockville**  
**Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The City of Rockville is a statutory city governed by an elected mayor and four council members. The accompanying financial statements present the government entities for which the government is considered to be financially accountable.

The financial statements present the City and its component units. The City includes all funds, account groups, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationships with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities or level of services performed or provided by the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, a certain organization has been defined and is presented in this report as follows:

Blended Component Units – Reported as if they were part of the City.

For the category above, the specific entity is identified as follows:

**1. Blended Component Unit**

The Rockville Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the Rockville EDA is reported as if it were part of the primary government because it provides services exclusively for the City. Separate financial statements are not prepared for the Rockville EDA.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-Wide and Fund Financial Statements (Continued)**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated revenues are reported as general revenues rather than program revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

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

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

**City of Rockville  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Description of Funds:**

Major Governmental Funds:

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

Road Maintenance Capital Project Fund – This Fund accounts for the resources accumulated and payments made for road maintenance projects.

City Facilities Debt Service Fund – This Fund accounts for the resources accumulated and payments made for principal and interest on this bond issue.

Proprietary Funds:

Water Fund – This Fund accounts for the operations of the City's water utility.

Sewer Fund – This Fund accounts for the operations of the City's sanitary sewer utility.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water Fund and Sewer Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

**1. Deposits and Investments**

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

*Minnesota Statutes* authorizes the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days and in the Minnesota Municipal Investment Pool.

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

**2. Receivables and Payables**

All trade and property tax receivables are shown at a gross amount since both are assessable to the property taxes and are collectible upon the sale of the property.

The City levies its property tax for the subsequent year during the month of December. December 28 is the last day the City can certify a tax levy to the County Auditor for collection the following year. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. The property tax is recorded as revenue when it becomes measurable and available. Stearns County is the collecting agency for the levy and remits the collections to the City three times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Taxes not collected as of December 31 each year are shown as delinquent taxes receivable.

The County Auditor prepares the tax list for all taxable property in the City, applying the applicable tax rate to the tax capacity of individual properties, to arrive at the actual tax for each property. The County Auditor also collects all special assessments, except for certain prepayments paid directly to the City.

The County Auditor submits the list of taxes and special assessments to be collected on each parcel of property to the County Treasurer in January of each year.

**City of Rockville  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**3. Inventory and Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

Inventory is valued at cost using the first in, first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

**4. Land Held for Resale**

Land is acquired by the City for subsequent resale for development purposes. Land held for resale is reported as an asset as the lower of cost or market value in the fund that acquired it.

**5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost exceeding \$5,000 to \$25,000 depending on asset type and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30-40
Park buildings	30-40
Building improvements	30
Machinery and equipment	5-20
Vehicles	5-20
Utility distribution system	10-40
Infrastructure	15-40

**City of Rockville  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**6. Compensated Absences**

Compensated absences are all accounted for under the paid time off (PTO) category. The City does not divide it between sick/vacation/comp times. Employees accrue PTO based on the number of years of employment according to the following schedule:

Years of Employment	Number of Days	Number of Hours
0-6 months	0	0
6 months - 2 years	8	64
2 years	16	128
3-5 years	21	168
6-9 years	26	208
10+ years	31	248

Annual leave will not accrue during unpaid leaves. Regular part-time employees working at least an average of 32 hours per week will accrue annual leave on a prorated basis based on regular hours worked.

Annual leave will accrue on an employee anniversary date up to a maximum of 1½ times the employee's maximum annual accrual rate noted above. Employees can carry over any annual leave that does not exceed the stated cap. Payout for the overage is reviewed once per year on the anniversary date. No additional accrual will occur above the cap, except when as a result of converting previous sick or vacation leave. If an emergency prevents an employee from using its annual leave, City Council approval is needed to accrue the leave. Upon termination, an employee leaving the City in good standing will receive 100% of their accrual paid out.

**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City has one item that qualifies for reporting in this category. The City presents deferred outflows of resources on the Statement of Net Position for deferred outflows of resources related to pensions. Deferred outflows of resources related to pensions for various estimate differences that will be amortized and recognized over future years.

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**7. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions for various estimate differences that will be amortized and recognized over future years.

**8. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

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

**9. Pensions**

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

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**10. Fund Equity**

**a. Classification**

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

- **Nonspendable Fund Balance** – These are amounts that cannot be spent because they are not in spendable form.
- **Restricted Fund Balance** – These are amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through enabling legislation.
- **Committed Fund Balance** – These are amounts consisting of internally imposed constraints. These constraints are established by resolution of the City Council.
- **Assigned Fund Balance** – These are amounts reflecting a specific purpose for which it is the City's intended use. These constraints are established by the City Council and/or management. The City Administrator/Clerk is authorized to establish assignments of fund balance.
- **Unassigned Fund Balance** – These are residual amounts in the General Fund not reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources. It is the City's policy to use unrestricted resources in the following order: committed, assigned, and unassigned.

**b. Minimum Fund Balance Policy**

The City has set forth a minimum fund balance policy that the City's unassigned fund balance will be 50% of its annual General Fund budget.

**City of Rockville  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**11. Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**E. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

**F. Budgetary Information**

1. In August of each year, City staff submits to the City Council, a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution after obtaining taxpayer comments.
4. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed budgeted appropriations at the department level. No fund's budget can be increased without City Council approval. The City Council may authorize transfer of budgeted amounts between departments within any fund.
6. Annual appropriated budgets are adopted during the year for the General and Special Revenue Funds. Annual appropriated budgets are not adopted for Debt Service Funds because effective budgetary control is alternatively achieved through bond indenture provisions. Budgetary control for Capital Projects Funds is accomplished through the use of project controls and formal appropriated budgets are not adopted.
7. Budgeted amounts are as originally adopted or as amended by the City Council. Individual amendments were not material in relation to the original amounts budgeted. Budgeted expenditure appropriations lapse at year-end.

**City of Rockville  
Notes to Financial Statements**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Deficit Fund Balance**

The Economic Development Authority Special Revenue Fund had deficit fund balance of \$1,486 at December 31, 2016.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

Cash balances of the City's funds are combined (pooled) and invested to the extent available in various investments authorized by *Minnesota Statutes*. Each fund's portion of this pool (or pools) is displayed in the financial statements as "cash and cash equivalents" or "investments." For purposes of identifying risk of investing public funds, the balances, and related restrictions are summarized as follows.

**A. Deposits**

**Custodial Credit Risk:** For deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. *Minnesota Statutes* requires all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds. The City's deposit policy addresses custodial credit risk for deposits by stating collateralization will be required on all demand deposit accounts in excess of federal deposit insurance. As of December 31, 2016, the City's bank balance of \$1,612,463 was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the City's name. The book balance as of December 31, 2016, was \$1,582,418 for deposits.

**B. Investments**

Investment Type	Fair Value	Investment Maturities			Ratings
		Less than One Year	1-5 Years	6-10 Years	
Pooled investments					
Brokered certificates of deposit	\$ 3,071,821	\$ 366,754	\$ 2,493,474	\$ 211,593	N/A
Brokered cash	502	502	-	-	N/A
Money market	23,247	23,247	-	-	N/A
Total investments	<u>\$ 3,095,570</u>	<u>\$ 390,503</u>	<u>\$ 2,493,474</u>	<u>\$ 211,593</u>	

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

**Concentration of Credit Risk:** For an investment, this is the risk of loss due to over investment in a particular security or broker. The City's investment policy states it will attempt to diversify its investment according to type and maturity and match its investments with anticipated cash flow requirements. The City had more than 5% of their total investments in World Financial Network Bank Wilmington DE (6.5%), Capital One Bank Glen Allen VA CD (7.9%), Discover BK Greenwood DE CD (8.0%), World Financial Capital Bank Salt Lake City UT CD (5.7%), American Exp Salt Lake City UT CD (5.2%), Ally BK Midvale UT CD (5.9%), Synchrony BK Drape UT CD (6.2%), Gulf Coast BK CD New Orleans LA CD (6.5%), HSBC BK USA N A Mc Lean VA CD (6.3%), AMEX Centurion Salt Lake City UT CD (5.6%), Sallie Mae BK CD Salt Lake City UT CD (6.9%), and World Financial Capital Bank Salt Lake City UT (5.7%).

**Custodial Credit Risk:** For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The City's investment policy states that designated depositories shall have insurance through Securities Investor Protection Corporation (SIPC).

**Interest Rate Risk:** The risk the market value of securities will decrease due to changes in general interest rates. The City will minimize interest rate risk by structuring the portfolio to meet cash requirements for ongoing operations and avoid the need to sell securities on the open market prior to maturity.

**Credit Risk:** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy states investments should be limited to those allowable by *Minnesota Statutes*. State law limits investments in commercial paper, government bonds, and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations.

The City has the following recurring fair value measurements as of December 31, 2016:

- \$3,071,821 of investments are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2016, were as follows:

Deposits (Note 3.A.)	\$ 1,582,418
Investments (Note 3.B.)	<u>3,095,570</u>
 Total deposits and investments	 <u><u>\$ 4,677,988</u></u>

Deposits and investments are presented in the December 31, 2016, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u><u>\$ 4,677,988</u></u>

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 4 – INTERFUND TRANSFERS**

Transfers during the year ended December 31, 2016, were as follows:

	Transfers In			Total
	City Facilities	Other Governmental Funds	Water	
Transfers out				
General Fund	\$ -	\$ 17,932	\$ -	\$ 17,932
Road Maintenance Fund	-	-	38,812	38,812
Other Governmental Funds	269,723	-	-	269,723
	<u>\$ 269,723</u>	<u>\$ 17,932</u>	<u>\$ 38,812</u>	<u>\$ 326,467</u>
Total transfers out				
	<u>\$ 269,723</u>	<u>\$ 17,932</u>	<u>\$ 38,812</u>	<u>\$ 326,467</u>

Transfers were completed for operations, and to contribute a portion of the antenna rent to the Water Fund.

**NOTE 5 – INTERFUND ASSETS/LIABILITIES**

At December 31, 2016, the Other Governmental Funds owed the General Fund \$1,505 to cover cash deficits.

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 456,118	\$ -	\$ -	\$ 456,118
Capital assets being depreciated				
Buildings	2,620,874	-	-	2,620,874
Infrastructure	2,853,824	143,719	-	2,997,543
Machinery and equipment	1,229,534	66,067	(30,900)	1,264,701
Total capital assets being depreciated	<u>6,704,232</u>	<u>209,786</u>	<u>(30,900)</u>	<u>6,883,118</u>
Less accumulated depreciation for				
Buildings	(537,915)	(65,960)	-	(603,875)
Infrastructure	(1,459,025)	(90,714)	-	(1,549,739)
Machinery and equipment	(635,689)	(62,538)	16,369	(681,858)
Total accumulated depreciation	<u>(2,632,629)</u>	<u>(219,212)</u>	<u>16,369</u>	<u>(2,835,472)</u>
Total capital assets being depreciated, net	<u>4,071,603</u>	<u>(9,426)</u>	<u>(14,531)</u>	<u>4,047,646</u>
Governmental activities capital assets, net	<u>\$ 4,527,721</u>	<u>\$ (9,426)</u>	<u>\$ (14,531)</u>	<u>\$ 4,503,764</u>

**City of Rockville  
Notes to Financial Statements**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities				
Capital assets not being depreciated				
Land	\$ 98,295	\$ -	\$ -	\$ 98,295
Capital assets being depreciated				
Buildings and systems	13,529,751	-	-	13,529,751
Machinery and equipment	58,553	81,115	-	139,668
Total capital assets being depreciated	<u>13,588,304</u>	<u>81,115</u>	<u>-</u>	<u>13,669,419</u>
Less accumulated depreciation for				
Buildings and systems	(3,274,202)	(335,035)	-	(3,609,237)
Machinery and equipment	(52,931)	(710)	-	(53,641)
Total accumulated depreciation	<u>(3,327,133)</u>	<u>(335,745)</u>	<u>-</u>	<u>(3,662,878)</u>
Business-type activities capital assets, net	<u>\$ 10,359,466</u>	<u>\$ (254,630)</u>	<u>\$ -</u>	<u>\$ 10,104,836</u>

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

Governmental activities	
General government	\$ 65,978
Public safety	40,447
Public works	103,397
Parks and recreation	<u>9,390</u>
Total depreciation expense - governmental activities	<u>\$ 219,212</u>
Business-type activities	
Water	\$ 58,133
Sewer	<u>277,612</u>
Total depreciation expense - business-type activities	<u>\$ 335,745</u>

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 7– LONG-TERM DEBT**

**A. Components of Long-Term Liabilities**

On May 1, 2014, the City issued \$539,000 G.O. Partial Crossover Utility Revenue Bonds, Series 2014C for the advance refunding of a portion of the \$1,320,000 G.O. Utility Revenue Refunding Bonds, Series 2009A. The principal balances of both the refunded and refunding bonds are reported as long-term debt of the City until the call date of the refunded bonds, at which time the refunded bonds will be considered defeased and the related liability will be removed from the Statement of Net Position. The call date for the 2009A bond was February 1, 2016. The refunding was done to extend principal payments. The refunding resulted in an increase in future debt service payments of \$95,627. The net present value cash flow loss from the transaction was \$26,922.

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
Governmental activities						
G.O. Improvement Bonds						
G.O. Improvement Refunding Bonds, Series 2014B	05/01/14	2.10%	\$ 176,000	02/01/23	\$ 139,000	\$ 19,000
G.O. Capital Improvement Plan Bonds, Series 2014A	05/01/14	2.00%-2.75%	1,925,000	02/01/27	<u>1,715,000</u>	<u>135,000</u>
Total G.O. Bonds					<u>1,854,000</u>	<u>154,000</u>
Equipment certificate	11/01/06	5.00%	160,000	02/01/17	20,000	20,000
Unamortized premiums					35,680	-
Compensated absences					19,199	16,259
Severance					<u>18,922</u>	<u>-</u>
Total governmental activities					<u>1,947,801</u>	<u>190,259</u>
Business-type activities						
G.O. Bonds						
G.O. Utility Revenue Refunding Bonds, Series 2009A	08/01/09	2.00%-4.35%	1,650,000	02/01/28	495,000	34,000
G.O. Utility Revenue Refunding Bonds, Series 2014C	05/01/14	2.60%	539,000	02/01/23	<u>539,000</u>	<u>71,000</u>
Total G.O. Bonds					<u>1,034,000</u>	<u>105,000</u>
Notes payable						
G.O. Sewer Revenue Notes of 1996	12/19/95	N/A	1,209,000	08/20/17	38,710	38,710
G.O. Sewer Revenue Notes of 2004	04/22/04	1.34%	9,235,403	08/20/24	<u>3,720,000</u>	<u>444,000</u>
Total notes payable					3,758,710	482,710
Unamortized Premiums					<u>13,612</u>	<u>-</u>
Total business activities					<u>4,806,322</u>	<u>587,710</u>
Total all long-term liabilities					<u>\$ 6,754,123</u>	<u>\$ 777,969</u>

Long-term bonded indebtedness listed above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues.

G.O. bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 15 year serial bonds with equal debt service payments each year.

**City of Rockville  
Notes to Financial Statements**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**B. Minimum Debt Payments**

Minimum annual principal and interest payments required to retire long-term liabilities are:

Year Ending December 31,	G.O. Bonds		Equipment Certificate		Governmental Activities
	Principal	Interest	Principal	Interest	Total
2017	\$ 154,000	\$ 41,507	\$ 20,000	\$ 500	\$ 216,007
2018	159,000	38,358	-	-	197,358
2019	164,000	35,109	-	-	199,109
2020	170,000	31,749	-	-	201,749
2021	170,000	28,330	-	-	198,330
2022-2026	862,000	79,107	-	-	941,107
2027	175,000	2,406	-	-	177,406
Total	<u>\$ 1,854,000</u>	<u>\$ 256,566</u>	<u>\$ 20,000</u>	<u>\$ 500</u>	<u>\$ 2,131,066</u>

Year Ending December 31,	G.O. Revenue Bond		G.O. Note Payable		Business-Type Activities
	Principal	Interest	Principal	Interest	Total
2017	\$ 106,000	\$ 32,265	\$ 482,710	\$ 49,848	\$ 670,823
2018	108,000	29,185	449,000	43,898	630,083
2019	110,000	26,054	456,000	37,882	629,936
2020	117,000	25,694	462,000	31,771	636,465
2021	119,000	19,106	468,000	25,581	631,687
2022-2026	389,000	47,351	1,441,000	38,793	1,916,144
2027-2028	85,000	3,806	-	-	88,806
Total	<u>\$ 1,034,000</u>	<u>\$ 183,461</u>	<u>\$ 3,758,710</u>	<u>\$ 227,773</u>	<u>\$ 5,203,944</u>

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**C. Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental activities				
Bonds payable				
G.O. improvement bonds	\$ 1,972,000	\$ -	\$ 118,000	\$ 1,854,000
Equipment certificate	39,000	-	19,000	20,000
Unamortized premiums	39,248	-	3,568	35,680
Compensated absences	19,829	24,919	25,549	19,199
Severance payable	-	18,922	-	18,922
Total governmental activities	<u>\$ 2,070,077</u>	<u>\$ 43,841</u>	<u>\$ 166,117</u>	<u>\$ 1,947,801</u>
Business-type activities				
Bonds payable				
G. O. Bonds	\$ 1,634,000	\$ -	\$ 600,000	\$ 1,034,000
Unamortized premiums	14,748	-	1,136	13,612
Notes payable	<u>4,257,160</u>	<u>-</u>	<u>498,450</u>	<u>3,758,710</u>
Total business-type activities	<u>\$ 5,905,908</u>	<u>\$ -</u>	<u>\$ 1,099,586</u>	<u>\$ 4,806,322</u>

The General Fund typically liquidates the liability related to compensated absences and severance.

**City of Rockville  
Notes to Financial Statements**

**NOTE 8 – FUND BALANCE**

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

	General	Road Maintenance	City Facilities	Nonmajor Governmental Fund	Total
Restricted					
Debt service	\$ -	\$ -	\$ 440,920	\$ 72,287	\$ 513,207
Park dedication	-	-	-	43,521	43,521
Assigned					
Lake improvement district	-	-	-	32,457	32,457
Road maintenance	-	938,851	-	-	938,851
General government	214,856	-	-	-	214,856
Fire	90,234	-	-	-	90,234
Civil defense	13,374	-	-	-	13,374
Street maintenance	93,131	-	-	-	93,131
Park and recreation	49,516	-	-	-	49,516
Ball program	7,755	-	-	-	7,755
Rocori Trail	-	-	-	9,417	9,417
Eagle Park	9,894	-	-	-	9,894
Unassigned	503,102	-	-	(1,486)	501,616
Total	<u>\$ 981,862</u>	<u>\$ 938,851</u>	<u>\$ 440,920</u>	<u>\$ 156,196</u>	<u>\$ 2,517,829</u>

The Sewer Fund reports \$45,804 at December 31, 2016, as restricted for Infrastructure System Replacement Fund.

**NOTE 9 – RISK MANAGEMENT**

The City purchases commercial insurance coverage through the League of Minnesota Cities Insurance Trust (LMCIT) with other cities in the state which is a public entity risk pool currently operating as a common risk management and insurance program. The City pays an annual premium to the LMCIT for its insurance coverage. The LMCIT is self-sustaining through commercial companies for excess claims. The City is covered through the pool for any claims incurred but unreported, however, retains risk for the deductible portion of its insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three years.

The City's workers' compensation insurance policy is retrospectively rated. With this type of policy, final premiums are determined after loss experience is known. The amount of premium adjustment for 2016 was estimated to be immaterial based on workers' compensation rates and salaries for the year.

At December 31, 2016, there were no other claims liabilities reported in the fund based on the requirements of GASB Statement No. 10, which requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 10 –PENSION PLANS**

The City participates in various pension plans, total pension expense for the year ended December 31, 2016, was \$78,114. The components of pension expense are noted in the following plan summaries.

**Public Employees' Retirement Association**

**A. Plan Description**

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

General Employees Retirement Plan (General Employees Plan (accounted for in the General Employees Fund))

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

**B Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 – PENSION PLANS (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**B Benefits Provided (Continued)**

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

**C. Contributions**

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

General Employees Fund Contributions

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.5%, respectively, of their annual covered salary in calendar year 2016. The City was required to contribute 11.78% of pay for Basic Plan members and 7.50% for Coordinated Plan members in calendar year 2016. The City's contributions to the General Employees Fund for the year ended December 31, 2016, were \$19,441. The City's contributions were equal to the required contributions as set by state statute.

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 –PENSION PLANS**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs**

General Employees Fund Pension Costs

At December 31, 2016, the City reported a liability of \$316,661 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$6 million to the fund in 2016. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$4,082. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the City's proportion share was 0.0039%, which was the same as its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the City recognized pension expense of \$51,698 for its proportionate share of General Employees Plan's pension expense. In addition, the City recognized an additional \$4,082 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$6 million to the General Employees Fund.

At December 31, 2016, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 25,724
Changes in actuarial assumptions	62,003	-
Difference between projected and actual investment earnings	60,101	-
Changes in proportion	9,395	-
Contributions paid to PERA subsequent to the measurement date	9,720	-
	<u>          </u>	<u>          </u>
Total	<u>\$ 141,219</u>	<u>\$ 25,724</u>

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 –PENSION PLANS**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

\$9,720 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense Amount</u>
2017	\$ 31,879
2018	31,880
2019	30,579
2020	<u>11,437</u>
Total	<u>\$ 105,775</u>

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 % Per year
Active member payroll growth	3.25 % Per year
Investment rate of return	7.50 %

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP-2014 tables for the General Employees Plan and RP-2000 tables for the Police and Fire Plan for males or females, as appropriate, with slight adjustments. Cost of living benefit increases for retirees are assumed to be 1% for all future years for the General Employees Plan and Police and Fire Plan.

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2015. The experience study for Police and Fire Plan was for the period July 1, 2004 through June 30, 2009.

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 –PENSION PLANS**

**Public Employees' Retirement Association (Continued)**

**E. Actuarial Assumptions (Continued)**

The following changes in actuarial assumptions occurred in 2016:

**General Employees Fund**

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic stocks	45%	5.50 %
International stocks	15%	6.00
Bonds	18%	1.45
Alternative assets	20%	6.40
Cash	2%	0.50
	<hr/>	
Total	<u>100%</u>	

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 –PENSION PLANS (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2016 was 7.5%, a reduction from the 7.9% used in 2015. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on those assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

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

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proprionate share of the General Employees Fund net pension liability	\$ 449,752	\$ 316,661	\$ 207,030

**Pension Plan Fiduciary Net Position**

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

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association**

**A. Plan Description**

The Rockville Fire Fighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the Rockville Fire Department per *Minnesota State Statutes*.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Rockville Fire Fighter's Association, 229 Broadway Street East, Rockville, Minnesota 56369 or by calling 320-251-5836.

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**B. Benefits Provided**

Volunteer firefighters of the City are members of the Rockville Fire Fighter's Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 15 years of service for monthly service pension, or 10 years of service for lump sum service pension. Partial benefits are payable to members who have reached 50 and have completed 10 years of service. Disability benefits and widow and children's survivor benefits are also payable to members or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state statutes.

**C. Employees Covered by Benefit Terms**

At December 31, 2015, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefits	-
Inactive members entitled to but not yet receiving benefits	5
Active members	20
Total	25

**D. Contributions.**

Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e. there are no covered payroll percentage calculations). During the year, the City recognized as revenue and as an expenditure an on behalf payment of \$16,645 made by the State of Minnesota for the Relief Association.

**E. Net Pension Liability**

The City's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial assumptions.*

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 %
Salary increase	0.00 %, average, including inflation
Investment rate of return	5.75 %, net of pensions plan investment expense: including inflation

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**E. Net Pension Liability (Continued)**

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the table following.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	34.15%	5.58%
International equity	16.81%	5.71%
Fixed income	39.37%	2.27%
Real estate and alternatives	0.53%	4.44%
Cash and equivalents	9.14%	0.84%
	<hr/>	
Total	100.0%	
	<hr/> <hr/>	

**F. Discount rate**

The discount rate used to measure the total pension liability was 5.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**G. Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2015	\$ 531,330	\$ 461,350	\$ 69,980
Changes for the year			
Service cost	18,631	-	18,631
Interest	25,479	-	25,479
Changes in assumptions	(5,265)	-	(5,265)
Contributions	-	24,554	(24,554)
Net investment income	-	(14,099)	14,099
Benefit payments, including refunds of employee contributions	(80,760)	(80,760)	-
Net charges	(41,915)	(70,305)	28,390
Balances at December 31, 2015	\$ 489,415	\$ 391,045	\$ 98,370

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 5.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

	1% Decrease (4.75%)	Current Discount Rate (5.75%)	1% Increase (6.75%)
Relief's net pension liability	\$ 105,469	\$ 98,370	\$ 91,525

**City of Rockville  
Notes to Financial Statements**

**NOTE 10 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**G. Changes in the Net Pension Liability (Continued)**

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

**H. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2016, the City recognized pension expense of \$22,334. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Changes of assumptions	\$ -	\$ 4,599
Net difference between projected and actual earnings on pension plan investments	34,466	-
Contributions paid to Volunteer Firefighter's Relief Association subsequent to the measurement date	<u>11,855</u>	<u>-</u>
Total	<u>\$ 46,321</u>	<u>\$ 4,599</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2017	\$ 8,393
2018	8,393
2019	8,393
2020	6,623
2021	(666)
Thereafter	<u>(1,269)</u>
Total	<u>\$ 29,867</u>

**City of Rockville**  
**Notes to Financial Statements**

**NOTE 10 –PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**I. Payable to the Pension Plan**

At December 31, 2016, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

**NOTE 11 – GASB STATEMENTS ISSUED BUT NOT YET IMPLEMENTED**

GASB has issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The new statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about OPEB liabilities.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**City of Rockville**  
**Schedule of City's Proportionate Share**  
**of Net Pension Liability**  
**General Employees Retirement Fund**  
**Last Ten Years\***

<u>For Fiscal Year</u> <u>Ended June 30,</u>	<u>City's</u> <u>Proportionate</u> <u>Share</u> <u>(Percentage) of</u> <u>the Net Pension</u> <u>Liability (Asset)</u>	<u>City's</u> <u>Proportionate</u> <u>Share (Amount)</u> <u>of the Net</u> <u>Pension Liability</u> <u>(Asset)</u>	<u>State's</u> <u>Proportionate</u> <u>Share (Amount)</u> <u>of the Net</u> <u>Pension Liability</u> <u>Associated with</u> <u>the City</u>	<u>City's</u> <u>Proportionate</u> <u>Share of the Net</u> <u>Pension Liability</u> <u>and the State's</u> <u>Proportionate</u> <u>Share of the Net</u> <u>Pension Liability</u> <u>Associated with</u> <u>the City</u>	<u>City's Covered-</u> <u>Employee Payroll</u>	<u>City's</u> <u>Proportionate</u> <u>Share of the Net</u> <u>Pension Liability</u> <u>(Asset) as a</u> <u>Percentage of its</u> <u>Covered-</u> <u>Employee Payroll</u>	<u>Plan</u> <u>Fiduciary Net</u> <u>Position as a</u> <u>Percentage of</u> <u>the Total</u> <u>Pension</u> <u>Liability</u>
2015	0.0039%	\$ 202,118	-	\$ 202,118	\$ 226,307	89.3%	78.19%
2016	0.0039%	\$ 316,661	4,082	\$ 320,743	\$ 240,560	131.6%	68.91%

\* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**City of Rockville  
Schedule of City Contributions -  
General Employees Retirement Fund  
Last Ten Years\***

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee
2015	\$ 17,912	\$ 17,912	\$ -	\$ 238,827	7.50%
2016	19,441	19,441	-	259,213	7.50%

\* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**City of Rockville**  
**Schedule of Changes in Net Pension Liability**  
**and Related Ratios - Fire Relief Association**

	Measurement Date	
	2014	2015
Total Pension Liability (TPL)		
Service cost	\$ 18,132	\$ 18,631
Interest	25,660	25,479
Changes of assumptions	-	(5,265)
Benefit payments, including refunds or member contributions	<u>(15,040)</u>	<u>(80,760)</u>
Net change in total pension liability	<u>28,752</u>	<u>(41,915)</u>
Beginning of year	<u>502,578</u>	<u>531,330</u>
End of year	<u><u>\$ 531,330</u></u>	<u><u>\$ 489,415</u></u>
Plan Fiduciary Net Pension (FNP)		
Contributions	\$ 29,544	\$ 24,554
Net investment income	13,120	(14,099)
Benefit payments, including refunds of member contributions	<u>(15,040)</u>	<u>(80,760)</u>
Net change in plan fiduciary net position	27,624	(70,305)
Beginning of year	<u>433,726</u>	<u>461,350</u>
End of year	<u><u>\$ 461,350</u></u>	<u><u>\$ 391,045</u></u>
Net Pension Liability (NPL)	<u><u>\$ 69,980</u></u>	<u><u>\$ 98,370</u></u>
Plan fiduciary net position as a percentage of the total pension liability	86.8%	79.9%
Covered employee payroll	n/a	n/a
Net pension liability as a percentage of covered payroll	n/a	n/a

The City implemented the provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. The schedules within the Required Supplementary Information section required a ten-year presentation, but does not required retroactive reporting. Information prior to 2014 is not available. Additional years will be reported as they become available.

**City of Rockville  
Schedule of Employer Contributions  
and Non-Employer Contributing  
Entities - Fire Relief Association**

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Employer			
Statutorily determined contribution (SDC)	\$ 15,767	\$ 5,048	\$ 5,879
Contribution in relation to the SDC	<u>15,767</u>	<u>5,048</u>	<u>5,879</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Non-employer			
2% aid	<u>\$ 15,825</u>	<u>\$ 16,506</u>	<u>\$ 16,645</u>
Covered employee payroll	n/a	n/a	n/a
Contributions as a percentage of covered employee payroll	n/a	n/a	n/a

The City implemented the provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. The schedules within the Required Supplementary Information section required a ten-year presentation, but does not required retroactive reporting. Information prior to 2014 is not available. Additional years will be reported as they become available.

**City of Rockville**  
**Notes to Required Supplementary Information**

**GENERAL EMPLOYEES FUND**

**2016 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**2015 Changes**

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

**SUPPLEMENTARY INFORMATION**

**City of Rockville**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget And Actual - General Fund**  
**Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 697,482	\$ 697,482	\$ 675,175	\$ (22,307)
Miscellaneous taxes	-	-	2	2
Special assessments	60,322	60,322	3,594	(56,728)
Licenses and permits	27,394	27,394	60,390	32,996
Intergovernmental revenue				
Local government aid	177,404	177,404	177,403	(1)
Market value credit	2,647	2,647	6,640	3,993
PERA Aid	60	60	60	-
Fire Aid	18,031	18,031	16,645	(1,386)
Other grants and aids	-	-	4,554	4,554
Total intergovernmental revenue	<u>198,142</u>	<u>198,142</u>	<u>205,302</u>	<u>7,160</u>
Charges for services				
General government	5,262	5,262	6,468	1,206
Public safety	17,818	17,818	20,178	2,360
Public works	-	-	35	35
Culture and recreation	5,500	5,500	2,857	(2,643)
Economic development	-	-	2,050	2,050
Total charges for services	<u>28,580</u>	<u>28,580</u>	<u>31,588</u>	<u>3,008</u>
Fines and forfeitures	10,000	10,000	10,839	839
Miscellaneous revenues				
Investment income	20,070	20,070	23,422	3,352
Contributions and donations	100	100	7,125	7,025
Other	10,970	10,970	66,632	55,662
Total miscellaneous revenues	<u>31,140</u>	<u>31,140</u>	<u>97,179</u>	<u>66,039</u>
Total revenues	<u>1,053,060</u>	<u>1,053,060</u>	<u>1,084,069</u>	<u>31,009</u>
<b>Expenditures</b>				
General government				
Mayor and council	17,770	39,660	39,864	204
Administrative and finance	177,432	44,727	47,661	2,934
Other general government	188,476	251,122	281,714	30,592
Capital outlay	4,000	4,000	306	(3,694)
Total general government	<u>387,678</u>	<u>339,509</u>	<u>369,545</u>	<u>30,036</u>
Public safety				
Police				
Current	20,520	29,220	40,114	10,894
Fire				
Current	138,081	140,791	147,695	6,904
Capital outlay	66,240	66,240	25,805	(40,435)
Total fire	<u>204,321</u>	<u>207,031</u>	<u>173,500</u>	<u>(33,531)</u>

**City of Rockville**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Expenditures (Continued)</b>				
Public safety (continued)				
Other				
Current	\$ 5,180	\$ 6,330	\$ 6,079	\$ (251)
Capital outlay	3,800	3,800	-	(3,800)
Total other	8,980	10,130	6,079	(4,051)
Total public safety	233,821	246,381	219,693	(26,688)
Public works				
Streets and highways				
Street maintenance and storm sewers	185,633	262,330	249,184	(13,146)
Snow and ice removal	47,487	50,607	43,479	(7,128)
Street engineering	-	17,269	37,719	20,450
Street lighting	13,500	13,500	12,688	(812)
Street - other capital outlay	21,000	21,000	15,397	(5,603)
Total streets and highways	267,620	364,706	358,467	(6,239)
Culture and recreation				
Current	44,711	84,198	84,576	378
Capital outlay	10,000	10,000	1,956	(8,044)
Total culture and recreation	54,711	94,198	86,532	(7,666)
Debt service				
Principal	19,000	19,000	19,000	-
Interest and other charges	1,475	1,475	1,475	-
Total debt service	20,475	20,475	20,475	-
Total expenditures	964,305	1,065,269	1,054,712	(10,557)
Excess of revenues over (under) expenditures	88,755	(12,209)	29,357	41,566
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	-	-	12,000	12,000
Transfers out	(13,833)	(13,833)	(17,932)	(4,099)
Total other financing sources (uses)	(13,833)	(13,833)	(5,932)	7,901
Net change in fund balances	\$ 74,922	\$ (26,042)	23,425	\$ 49,467
<b>Fund Balances</b>				
Beginning of year			958,437	
End of year			\$ 981,862	

**City of Rockville  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
December 31, 2016**

	Special Revenue		
	Public Land Dedication (202)	Economic Development Authority (209)	Rocori Trail (205)
<b>Assets</b>			
Cash and investments	\$ 43,382	\$ -	\$ 9,466
Taxes receivable - delinquent	-	14	-
Special assessment receivable			
Delinquent	-	-	-
Deferred	-	-	-
Interest receivable	139	-	-
Due from other governments	-	19	-
	<u>-</u>	<u>19</u>	<u>-</u>
Total assets	<u>\$ 43,521</u>	<u>\$ 33</u>	<u>\$ 9,466</u>
<b>Deferred Inflows of Resources</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	1,505	-
Salaries and benefits payable	-	-	49
Total liabilities	<u>-</u>	<u>1,505</u>	<u>49</u>
Unavailable revenue - property taxes	-	14	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>14</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	43,521	-	-
Assigned	-	-	9,417
Unassigned	-	(1,486)	-
Total fund balances	<u>43,521</u>	<u>(1,486)</u>	<u>9,417</u>
Total deferred inflows of resources and fund balances	<u>\$ 43,521</u>	<u>\$ 33</u>	<u>\$ 9,466</u>

<u>Special Revenue</u>	<u>Debt Service</u>	
Lake Improvement District (221)	2008A G.O. Improvement Bonds (308)	Total Governmental Funds
\$ 34,503	\$ 71,868	\$ 159,219
143	289	446
-	1,059	1,059
-	97,876	97,876
-	61	200
54	358	431
<u>\$ 34,700</u>	<u>\$ 171,511</u>	<u>\$ 259,231</u>
\$ 2,092	\$ -	\$ 2,092
-	-	1,505
8	-	57
<u>2,100</u>	<u>-</u>	<u>3,654</u>
143	289	446
-	98,935	98,935
<u>143</u>	<u>99,224</u>	<u>99,381</u>
-	72,287	115,808
32,457	-	41,874
-	-	(1,486)
<u>32,457</u>	<u>72,287</u>	<u>156,196</u>
<u>\$ 34,700</u>	<u>\$ 171,511</u>	<u>\$ 259,231</u>

**City of Rockville**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances - Nonmajor Governmental Funds**  
**Year Ended December 31, 2016**

	Special Revenue		
	Public Land Dedication (202)	Economic	
		Development Authority (209)	Rocori Trail (205)
<b>Revenues</b>			
Property taxes	\$ -	\$ 1,003	\$ -
Special assessments	-	-	-
Intergovernmental	-	10	-
Miscellaneous			
Investment income	77	1	7
Contributions and donations	-	-	-
Total revenues	77	1,014	7
<b>Expenditures</b>			
Current			
General government	-	-	-
Culture and recreation	-	-	1,022
Debt service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay			
Culture and recreation	103	-	7,500
Total expenditures	103	-	8,522
Excess of revenues over (under) expenditures	(26)	1,014	(8,515)
<b>Other Financing Sources</b>			
Transfers in	-	-	17,932
Transfers out	-	(269,723)	-
Total other financing sources (uses)	-	(269,723)	17,932
Net change in fund balances	(26)	(268,709)	9,417
<b>Fund Balances</b>			
Beginning of year	43,547	267,223	-
End of year	\$ 43,521	\$ (1,486)	\$ 9,417

<u>Special Revenue</u>	<u>Debt Service</u>	
Lake Improvement District (221)	2008A G.O. Improvement Bonds (308)	Total Other Governmental Funds
\$ 14,359	\$ 21,279	\$ 36,641
-	8,692	8,692
4,417	210	4,637
74	796	955
3,025	-	3,025
<u>21,875</u>	<u>30,977</u>	<u>53,950</u>
23,969	-	23,969
-	-	1,022
-	18,000	18,000
-	3,306	3,306
-	-	7,603
<u>23,969</u>	<u>21,306</u>	<u>53,900</u>
(2,094)	9,671	50
-	-	17,932
-	-	<u>(269,723)</u>
-	-	<u>(251,791)</u>
(2,094)	9,671	(251,741)
<u>34,551</u>	<u>62,616</u>	<u>407,937</u>
<u>\$ 32,457</u>	<u>\$ 72,287</u>	<u>\$ 156,196</u>

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**Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

**Independent Auditor's Report**

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockville, Minnesota, as of and for the year ended December 31, 2016, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 1, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses on Internal Controls and Legal Compliance, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.



### **Internal Control over Financial Reporting (Continued)**

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Responses on Internal Controls and Legal Compliance to be material weaknesses, listed as Audit Findings 2006-002 and 2009-002.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Responses on Internal Controls and Legal Compliance to be a significant deficiency, listed as Audit Finding 2010-001.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City's Response to Findings**

The City's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses on Internal Controls and Legal Compliance. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bergan KDV, Ltd.*

St. Cloud, Minnesota  
May 1, 2017

**Report on Legal Compliance**  
**Independent Auditor's Report**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the City of Rockville, Minnesota as of and for the year ended December 31, 2016, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 1, 2017.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories, except we did not test for compliance in Tax Increment Financing because the City has no tax increment financing.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Rockville, Minnesota failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Cities*, except as described in the accompanying Schedule of Findings and Responses on Internal Controls and Legal Compliance. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

*Bergan KDV, Ltd.*

St. Cloud, Minnesota  
May 1, 2017

**City of Rockville**  
**Schedule of Findings and Responses**  
**on Internal Control and Legal Compliance**

**CURRENT AND PRIOR YEAR INTERNAL CONTROL FINDINGS:**

**Material Weaknesses:**

**Audit Finding 2006-002 – Preparation of Financial Statements and Related Footnote Disclosures**

As a function of the audit process, auditors are required to gain an understanding of the City's internal control, including the financial reporting process.

The City does not have an internal control system designed to provide for the preparation of the financial statements and related note disclosures in accordance with accounting principles generally accepted in the United States of America. As auditors, we were requested to draft the financial statements and accompanying notes to financial statements. This circumstance is not unusual in a city of your size.

This condition increases the risk that errors could occur which would not be prevented, or detected and corrected, on a timely basis. Even though all management decisions related to financial reporting are made by the City's management and approval of the financial statements and accompanying note disclosures lies with management, it is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

**City's Response:**

The City understands most municipalities of our size receive this finding due to the lack of staffing and resources available to generate financial statements internally. The City will continue to monitor this situation and will adjust processes if necessary in future years.

**Audit Finding 2009-002 – Material Audit Adjustments**

During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the City's existing internal controls and, therefore, could have resulted in a material misstatement of the City's financial statements.

In order to ensure financial statements were free from material misstatement, audit adjustments were required in the following areas:

- Capital Assets
- Receivables/Revenue

**City of Rockville**  
**Schedule of Findings and Responses**  
**on Internal Control and Legal Compliance**

**CURRENT AND PRIOR YEAR INTERNAL CONTROL FINDINGS: (CONTINUED)**

**Audit Finding 2009-002 – Material Audit Adjustments (Continued)**

**City's Response:**

Management will review and gain an understanding of the audit adjustments in order to reduce the number of entries necessary for future audits. The City recognizes, in keeping with many cities of their size, that auditors assist with making adjustments to the financial statements they themselves need to assist in generating. The City Council encourages City staff to regularly take advantage of ongoing continuing education classes provided by the Minnesota Clerks and Finance Officers Association (MCFOA), League of Minnesota Cities and other such organizations in order to keep up to date on the ever changing and increasingly complex accounting principles generally accepted in the United States of America.

**CURRENT YEAR INTERNAL CONTROL FINDINGS:**

**Significant Deficiency:**

**Audit Finding 2010-001 – Lack of Segregation of Accounting Duties**

The City had a lack of segregation of accounting duties due to a limited number of office employees. In order to have appropriate segregation of accounting duties, the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording, and processing of transactions, reconciliation and reporting of transactions and financial information and custody of assets.

Although employees may at times have overlapping duties, the City works to segregate duties and has review processes in place for work performed. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. This lack of segregation of accounting duties may, at times, be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Finance/Utility Billing Clerk/ Administrative Assistant collects receipts, brings deposits to the bank, and makes the entries into the system.
- The Finance/Utility Billing Clerk/ Administrative Assistant prepares the utility bills, records utility payments, and can record adjustments into the utility billing system.
- Finance/Utility Billing Clerk/ Administrative Assistant records deposits into the accounting system, can make adjustments in the system and completes the monthly bank reconciliation.
- Journal entries can be completed and entered into the general ledger without approval or proper documentation by all employees.
- The City Administrator/Clerk has full access to all areas of the finance system.

**City of Rockville  
Schedule of Findings and Responses  
on Internal Control and Legal Compliance**

**CURRENT YEAR INTERNAL CONTROL FINDINGS (CONTINUED):**

**Significant Deficiency (Continued):**

**Audit Finding 2010-001 – Lack of Segregation of Accounting Duties (Continued)**

We recommend management, along with the City Council, evaluate the risks related to significant deficiencies noted above, and respond with improvements to processes to mitigate these risks. In doing this, management and the City Council must weigh the costs associated with adding more staff or procedures to its operations.

**City's Response:**

While limited staff and resources are available for technical control and oversight purposes, the City has established a number of checks and balances in its system which provides for at least two staff members to be involved with the review of all invoices, the processing of payments and the printing of payroll checks prior to their distribution. The City continues to work closely with its auditors, financial advisor, and legal staff to create and implement reasonable and cost effective processes that provide for ongoing duty segregation and the need for independent oversight of the City's financial system.

**CURRENT AND PRIOR YEAR LEGAL COMPLIANCE FINDING:**

**Obtain Form Ic-134 for All Contractors/Subcontractors**

*Minnesota Statutes 270C.66* states before making final settlement with any contractor under a contract requiring the employment of employees for wages by said contractor and by subcontractors, the City should obtain a certificate by the Commissioner of Revenue that the contractor or subcontractor has complied with the withholding requirements of *Minnesota Statutes 290.92* (Form IC-134).

During our audit, it was noted the City did not receive a certificate from the Commissioner of Revenue stating the contractor was in compliance with the withholding requirements for the road sealing that was completed this year.

**City's Response:**

Management will require all contractors to provide proof of submittal of form IC-134 prior final payment

**City of Rockville**  
**Schedule of Findings and Responses**  
**on Internal Control and Legal Compliance**

**PRIOR YEAR LEGAL COMPLIANCE FINDINGS**

**Prompt Payment to Vendors**

Minnesota Statutes 471.425, Subdivision 2 states a municipality must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within the standard payment period unless the municipality in good faith disputes the obligation. Standard payment period is defined as follows: for municipalities whose governing boards regularly meet at least once a month, the standard payment period is defined as 35 days after receipt of the goods or services or the invoice for the goods or services, whichever is later.

During our 2015 audit, we noted two invoices selected for testing that were paid past the 35 day deadline for standard payments.

**Corrective Action:**

During 2016 we noted no late payments of invoices selected for testing.

**Public Purpose Expenditures**

The opinion of the Attorney General states government entities are not to expend monies unless expressly granted the authority to do so. Items that do not serve a public purpose are covered under this opinion. In addition, *Minnesota Statutes* 123B.02, subd 14a. states a council may establish and operate employee recognition programs and may expend funds as necessary to achieve the objectives of the program. However, the employee recognition program shall not include monetary awards.

During our 2015 audit, we noted expenditures were made for items which are not considered to be of a public purpose, including the purchase of food for the Fire Department.

We recommend the City refrain from purchases that do not serve a public purpose.

**Correction Action:**

During our 2016 audit we noted no purchases made that did not meet the public purposes standard of invoices tested.

**Obtain Sufficient Collateral**

The depositories of public funds and public investment laws of *Minnesota Statutes* 118A.01 and 118A.08 requires that all deposits with financial institutions must be collateralized in an amount equal to 110% of deposits in excess of Federal Depository Insurance Corporation (FDIC) insurance.

At December 31, 2015, the City's deposits were under collateralized.

**Corrective Action:**

The City was properly collateralized as of December 31, 2016.

**CITY OF ROCKVILLE, MINNESOTA  
RESOLUTION 2017-33**

**RESOLUTION AMENDING CONDITIONAL USE PERMIT OF AN AUTO SALVAGE BUSINESS  
IN THE I-1 INDUSTRIAL DISTRICT**

**WHEREAS**, C. Chanthakhammy dba Import Motors LLC is requesting to amend a conditional use permit to increase to the number of salvaged cars he is allowed to have on the lot and request a variance to the City's front yard storage requirement, and;

**WHEREAS**, The address of the property is: 1380 Prairie Drive with a legal description of: PIN 76.42146.0815, Lot 6 and 7, Block 2, Prairie Business Park in the City of Rockville.

**WHEREAS**, SECTION 22: I -1 LIGHT INDUSTRIAL SUBDIVISION 4: CONDITIONAL USES (4) READS:

Uses the City Council determined to be substantially similar to those listed in this zoning district and not detrimental to the City's general health and welfare, and;

**WHEREAS**, SECTION 9: GENERAL REQUIREMENTS, SUBDIVISION 3: OUTSIDE STORAGE, (2A) READS:

The area occupied is not within a required front yard.

**NOW, THEREFORE BE IT RESOLVED BY THE ROCKVILLE CITY COUNCIL,  
STEARNS COUNTY, MINNESOTA:**

- 1) Said request is hereby approved as presented and amended
- 2) Said approval is not a burden on public facilities, is compatible with existing and planned adjacent uses, has no adverse affect on adjacent properties, the use is related to the needs of the city, is consistent with the Comprehensive Plan, is not a traffic hazard, there is adequate parking and loading
- 3) The granting of the conditional use permit will not be detrimental to the public health, safety and general welfare of the City
- 4) The Entire South and East Fence be made 100 percent opaque, as is the North and West
- 5) Trees-4' minimum arborvitaes or similar along the entire outside the fence area
- 6) Salvage cars may be stored in the front yard except, no salvage cars may be stored between the front of the building and the South fence
- 7) 11 off street parking spaces must continue to be made available in the front of the building
- 8) No salvage cars or other material maybe stacked higher than the fence
- 9) No more than 800 salvage cars on the lot at one time, must be stacked neatly
- 10) No additional driveway added
- 11) Maintain existing drainage patterns over, under and across the property
- 12) No repairs, storage or parking of salvage cars on street

Adopted this 10<sup>th</sup> day of May, 2015

\_\_\_\_\_  
Duane Willenbring, Mayor

**ATTEST:**

\_\_\_\_\_  
Martin M. Bode, City Administrator



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/02/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> MCGRIFF, SEIBELS & WILLIAMS, INC. P.O. Box 10265 Birmingham, AL 35202	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 800-476-2211		<b>FAX (A/C, No):</b>
	<b>E-MAIL ADDRESS:</b>		
<b>INSURER(S) AFFORDING COVERAGE</b>			<b>NAIC #</b>
<b>INSURER A :</b> James River Insurance Company			12203
<b>INSURER B :</b> National Liability & Fire Insurance Company			20052
<b>INSURER C :</b>			
<b>INSURER D :</b>			
<b>INSURER E :</b>			
<b>INSURER F :</b>			

**INSURED**  
 R E S Specialty Pyrotechnics  
 21595 286th Street  
 Belle Plaine, MN 56011

**COVERAGES**

CERTIFICATE NUMBER: UKUCZL6T

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			00376888	04/01/2017	04/01/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ EXCLUDED PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			73APS071669	04/01/2017	04/01/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			000376908	04/01/2017	04/01/2018	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$ \$ \$ \$ \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Display Date: June 17, 2017

Location: Cold Spring Quarry, 895 Pine Street, Rockville, MN 56369

City of Rockville, MN; Cold Spring Quarry; Cold Spring Granite Company

Above listed is/are included as Additional Insured respects to the General Liability policy as required by written contract.

Certificate Holder is Additional Insured under General Liability as required by written contract.

**CERTIFICATE HOLDER**

City of Rockville  
 PO Box 93  
 Rockville, MN 56369

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

**APPLICATION FOR DISPLAY OF FIREWORKS/PYROTECHNIC SPECIAL EFFECTS**

**Applicant instructions:**

This application must be completed and returned at least 15 days prior to date of display.

**Name of applicant (Sponsoring Organization):** City of Rockville, MN

**Address of applicant:** PO Box 93, Rockville, MN 56369

**Name of authorized agent of applicant:** RES Specialty Pyrotechnics Inc.

**Address of agent:** 21595 286th Street, Belle Plaine, MN 56011

**Telephone number of agent:** 952-873-3113

**Date of display:** June 17, 2017

**Time of display:** approx. 10:00 PM

**Location of display:** Cold Spring Quarry, 895 Pine Street, Rockville, MN

**Manner and place of storage of fireworks/pyrotechnic special effects prior to display:** N/A - Delivered Day of Show.

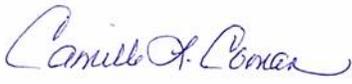
**Type & number of fireworks/pyrotechnic special effects to be discharged:** (156) – 3” shells, (90) – 4” shells

**Minnesota State law requires that this display be conducted under the direct supervision of a pyrotechnic operator certified by the State Fire Marshal.**

**Name of supervising operator:** Pete Rothfork

**Certificate #:** B-0495

I understand and agree to comply with all provisions of this application and the requirements of the issuing authority, and will ensure that the fireworks/pyrotechnic special effects are discharged in a manner that will not endanger persons or property or constitute a nuisance.

Signature of applicant (or agent)  Date of application: May 2, 2017

**Required attachments: The following attachments must be included with this application:**  
1. Proof of a bond or certificate of insurance in the amount of at least \$1,000,000.00  
2. A diagram of the grounds, or facilities (for indoor displays), at which the display will be held. This diagram (drawn to scale or with dimensions included) must show the point at which the fireworks/pyrotechnic special effects are to be discharged; the location of ground pieces; the location of all buildings, highways, streets, communication lines and other possible overhead obstructions; and the lines behind which the audience will be restrained. For proximate audience (e.g. indoor) displays, the diagram must also show the fallout radius for each pyrotechnic device used during the display.

The discharge of the listed fireworks on the date and at the location shown on this application is hereby approved, subject to the following conditions, if any: \_\_\_\_\_

Signature of fire chief/county sheriff: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of issuing authority: \_\_\_\_\_ Date: \_\_\_\_\_

**From:** Amie Kirby <amiekirby@outlook.com>  
**Sent:** Tuesday, May 02, 2017 4:09 PM  
**To:** mbode@rockvillecity.org  
**Subject:** Kirby - Fence B Request (25942 Lake Rd)

Hi Marty,

Johnathan and I are respectfully requesting to put a fence on the property line, located on the west side of our property, at 25942 Lake Road, Saint Cloud, MN 56301. This side of our property is adjacent to City of Rockville property, ID # 76.42144.0018. The fence we are proposing is a white vinyl fence, which matches our existing fence, located on the north side of our property.

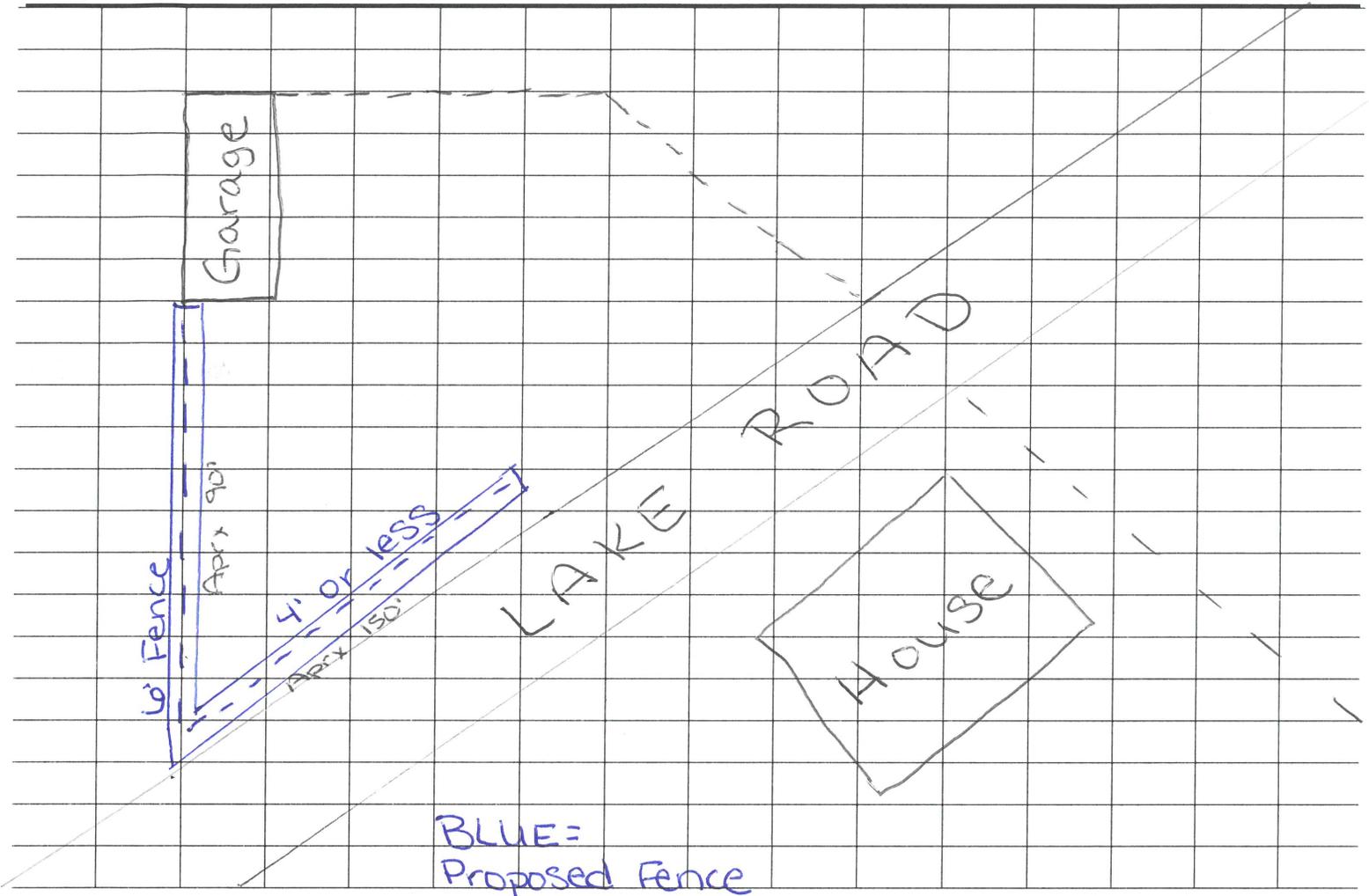
I dropped off the required fence permit and site plan earlier today.

If you have any further questions, please call me at 320-266-8836, or email me at [amiekirby@outlook.com](mailto:amiekirby@outlook.com).

Thank you for the consideration,

Amie & John Kirby

**Include a Site Plan**



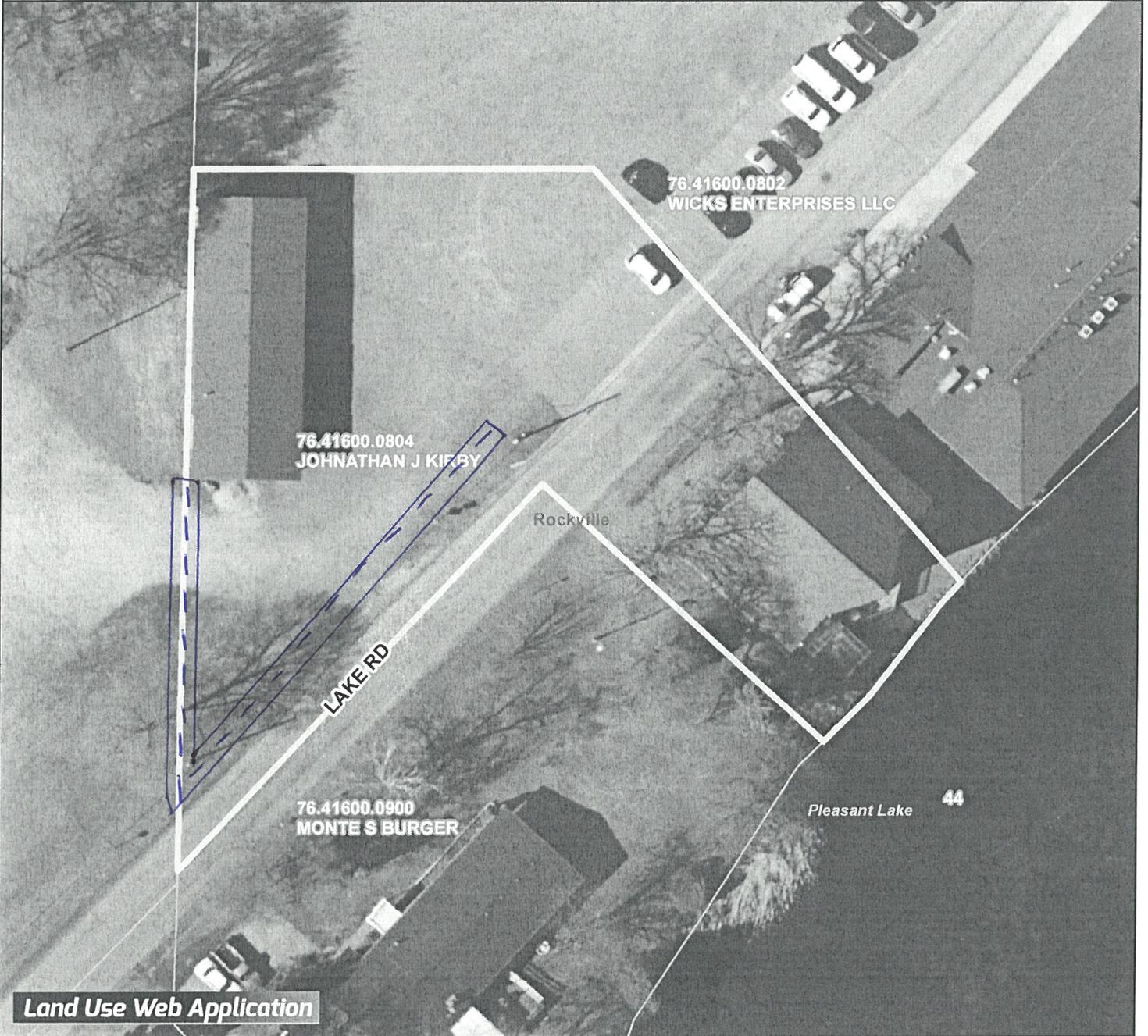
The undersigned hereby certifies that they are the owner of the property located at:  
25942 Lake Rd, Saint Cloud, MN 56301

And hereby agrees to locate the proposed fence as shown by the diagram above, and further certifies that the block plan shown by the diagram above is a current and correct plan of structures that exist on said property.

Amio Kerley  
Signature of Applicant

5/2/17  
Date

# Kirby - 25942 Lake Rd



Legend

Parcels

0 10 20 40 Feet



Data is as represented in Stearns County Databases. It is NOT intended for Locational Use and Stearns County waives all liability from this product.

This map is made available on an "as is" basis, without express or implied warranty of any sort including, specifically, any implied warranties of fitness for a particular purpose, warranties of merchantability or warranties relating to the accuracy or completeness of the Database.

Auditor/Treasurer  
Division of Land Management  
May 2, 2017



**CITY OF ROCKVILLE, MN  
RESOLUTION NO. 2017-34**

**ALLOWING FENCE WITH IN TWO FEET OF CITY PROPERTY LINE**

WHEREAS, the City of Rockville has received a request from the property owners at 25942 Lake Road, Rockville (Tax PID 76.41600.0804) to put a fence up on the West side of their property within two feet of the City's Lions Park East property line see Exhibit A ; and

WHEREAS, Per City Zoning Code, Section 10, Subdivision 3.2.E Property Line Setback: A fence within two (2) feet of the property line will require the abutting neighbor signed consent; and

WHEREAS, after reviewing the matter, the City Council has determined that the requested action is consistent with the public interest and that the variance to the two foot setback is not essential for access or the protection of the general health and welfare of the public.

NOW, THEREFORE, BE IT RESOLVED, the Rockville City Council, Stearns County, Minnesota:

1. The request to place a fence with in two feet of the City's Lions Park East Property line is granted.

Passed by the City Council of Rockville, Minnesota this 10th day of May, 2017

CITY OF ROCKVILLE

By \_\_\_\_\_  
Duane Willenbring, Mayor

Attest:

By \_\_\_\_\_  
Martin M. Bode, City Administrator

**From:** Amie Kirby <amiekirby@outlook.com>  
**Sent:** Tuesday, May 02, 2017 4:09 PM  
**To:** mbode@rockvillecity.org  
**Subject:** Kirby - Fence B Request (25942 Lake Rd)

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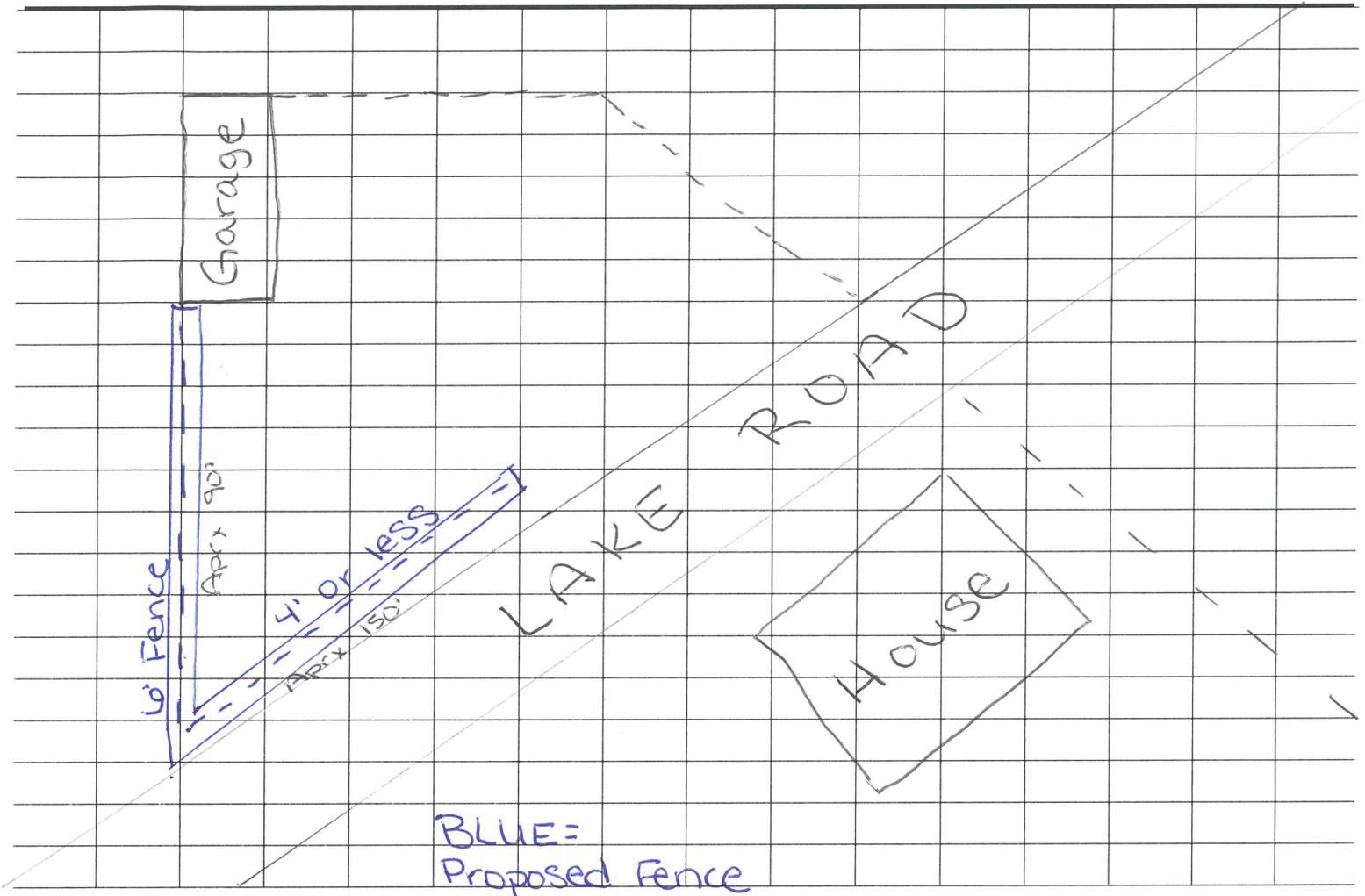
I dropped off the required fence permit and site plan earlier today.

If you have any further questions, please call me at 320-266-8836, or email me at [amiekirby@outlook.com](mailto:amiekirby@outlook.com).

Thank you for the consideration,

Amie & John Kirby

**Include a Site Plan**



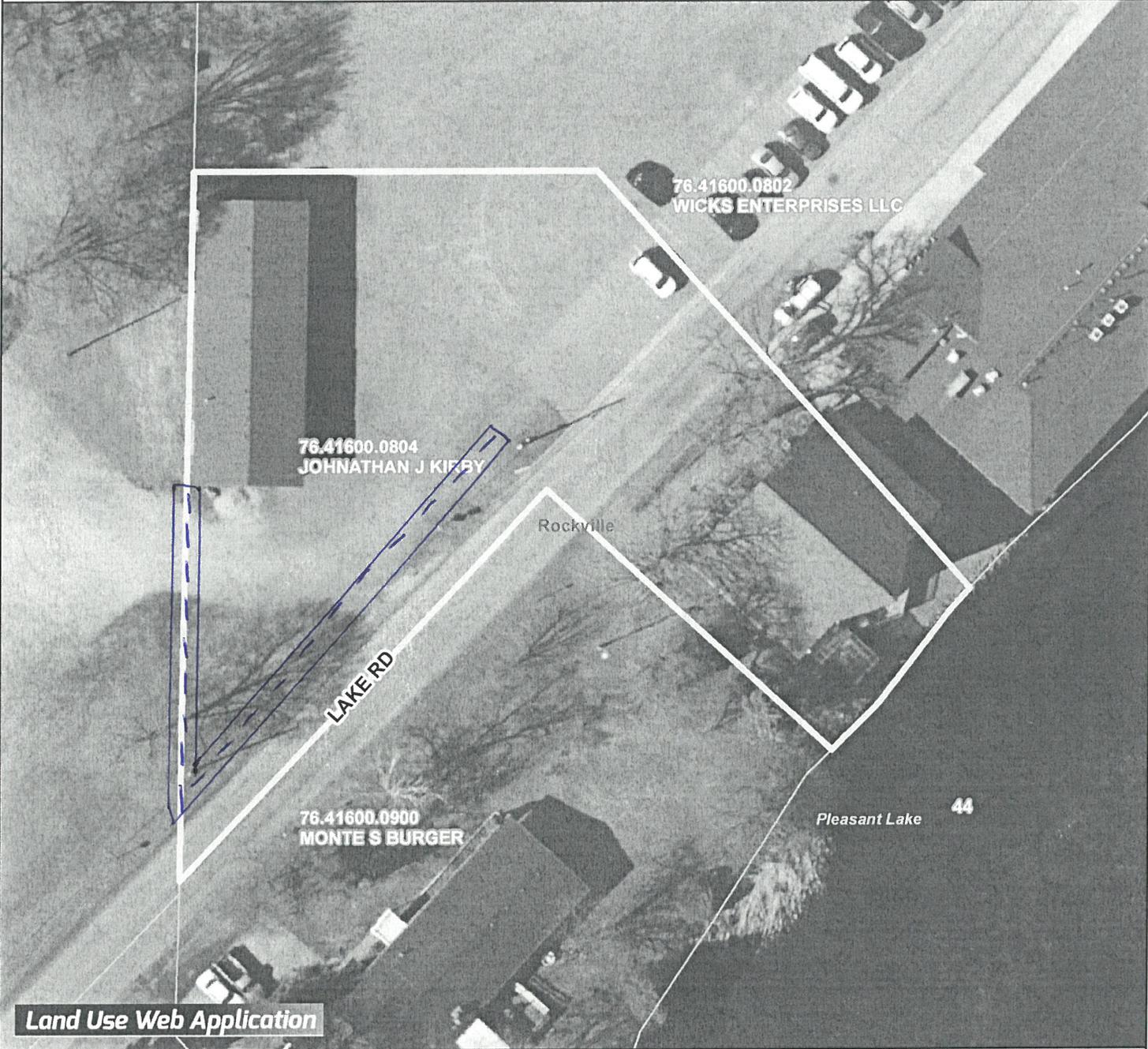
The undersigned hereby certifies that they are the owner of the property located at:  
25942 Lake Rd, Saint Cloud, MN 56301

And hereby agrees to locate the proposed fence as shown by the diagram above, and further certifies that the block plan shown by the diagram above is a current and correct plan of structures that exist on said property.

Amie Kerley  
Signature of Applicant

5/2/17  
Date

# Kirby - 25942 Lake Rd



Legend  
Parcels



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Auditor/Treasurer  
Division of Land Management  
May 2, 2017





## **Election Equipment Update**

**May 1, 2017**

I am writing to inform you of the latest developments in our efforts to procure new election equipment in time for the 2018 elections.

**Need** - Our election equipment is over 10 years old and is nearing the end of its lifespan. In the 2016 election we experienced a 5% failure rate for precinct ballot counters on General Election Day. I anticipate that percentage will continue to increase in future elections. A 5% failure rate is already too high. By failure, I mean precincts in which the precinct ballot counter needed to be replaced after voting was underway.

**Timing** – Considering the condition of the current equipment and with 2020 being a presidential election with the new presidential primary, I am looking at purchasing new equipment for use in the 2018 primary and general election.

**Legislative update** – the current House finance bill does not contain any dollars for election equipment grants, the Senate finance bill contains only \$6.8 million statewide. I estimate that to replace the Stearns County election equipment and add some electronic poll books will cost around \$1.2 million. Please contact your legislators to encourage them to appropriate funds to be used for the purchase of new elections equipment. The more the state funds new equipment purchases, the less the cost to the cities and townships.

**Costs sharing** – I intend for the County to own all the equipment and rent it back to municipalities. Paying annual rent will make your budgeting more consistent. This rental payment looks like it will be an ongoing cost. Any money received from rents over and above the cost of the equipment would be used to fund purchase of the next generation of equipment ten or so years from now.

**Equipment demonstrations** – There are three vendors certified by the State of MN. They are Hart, Dominion and ES & S. Hart has been here and demonstrated their equipment. Dominion and ES & S will be here in the next two weeks to demo their products. Precinct counters, assistive voting technology, central counters, ballot printers, software and E-poll books are being evaluated.

**Evaluation** – The evaluation team consists of County elections and IT staff, and City, and Township personnel. Attending the evaluations were the City clerks from Albany, Melrose, St Augusta and St Cloud. Township clerks attended from Albany, Avon and Wakefield. Once demonstrations, staff and clerk's evaluations and bids are complete, we'll try to reach a general consensus. These City and Township clerks will also be part of the process for creating the equipment rental program and agreements. Please contact Dave Walz at [dave.walz@co.stearns.mn.us](mailto:dave.walz@co.stearns.mn.us) or 320-656-3939 if you have any questions.

Sincerely,  
Randy Schreifels  
Stearns County Auditor-Treasurer

These Talking Points can be used when you speak with your Legislators

### **History**

Twelve years ago, Stearns County received Federal Grants totaling over \$700,000. This was used to fund 50% of the cost of precinct ballot counters and assistive voting machines. Grant money paid half the cost, while the County paid 25% and the municipalities paid 25%.

### **Needs**

Stearns County will need to replace 81 Automarks and 81 M100's, with about 5 spare machines.

In 2016 we had a General Election Day precinct ballot counter failure rate of 5%. This is already an unacceptable high failure rate and it is bound to increase in 2018.

### **Costs**

Replacements for the Automarks, M100s, E-Poll Books and spares will cost the County approximately **\$1,200,000**. The cost for Automark and M100 replacement is estimated to be at least \$10,000 per precinct. E-Pollbooks can add another \$1,500 to 3,000 per precinct.

As it currently stands, election equipment replacement will be funded by an increase in local property taxes and payments from Cities and Townships.

### **Funding Options**

Another option is for the State to pay their fair share of election expenses. For example, counties and municipalities pay 100% of the cost of special state and regular primary and general elections, even though in 2012, 27% of the ballot was made up of federal offices and 49% was State & Judicial offices. The local municipalities account for 0 to 8% of the ballot, yet pay all of the judge training and polling place costs.

**CITY OF ROCKVILLE, MINNESOTA  
RESOLUTION NO. 2017-36**

**Resolution Petitioning the Sauk River Water Shed District (SRWSD)**

WHEREAS; The Sauk River runs through the City of Rockville, in particular near the intersection of Sauk River Road and County Road 139; and

WHEREAS; At this location the Sauk River over the years has been eroding the bank that supports the Sauk River Road; and

WHEREAS; The City of Rockville requested the assistance of Stearns County to prepare an Operations and Maintenance Plan to address the problem; and

WHEREAS; The City of Rockville submitted this plan to the Army Core of Engineers for their approval and license; and

WHEREAS; After receiving the Army Core of Engineers license the City of Rockville submitted the said License along with the Operations and Maintenance Plans to the Minnesota DNR (MPARS); and

WHEREAS; The DNR has determined that additional information regarding a CLOMR with FEMA and the DNR will need a "No Rise" certificate that shows that through hydraulic analysis that there will be 0.00 feet of stage increase.

THEREFORE; Due to various obstacles of obtaining the additional information, the City Council of the City of Rockville hereby petitions the Sauk River Watershed District Board of Managers to assume the project management and fiscal responsibilities for the Sauk River bank repair project.

Adoption by the City Council of the City of Rockville on this 10th day of May, 2017.

ATTEST:

\_\_\_\_\_  
Duane Willenbring, Mayor

\_\_\_\_\_  
Martin M. Bode, Administrator



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## MEMORANDUM

TO: Rockville Mayor and City Council

FROM: Dave Blommel, PE

DATE: May 4, 2017

RE: Council Update Memo 05/10/17  
SEH No. ROCKV GEN 14.00

The sampler stations have been a challenging project. When the samplers were installed, SEH, the Contractor, and the supplier all did not foresee the difficulties created by the lift station depths in Rockville. It hadn't been an issue on past projects, and the fixes for it are not easy. Deep lift stations are not unique to Rockville, but the desire to separate the flow from the Broadway lift station and the Industrial park lift station is. Most communities would sample from the wastewater plant, rather than the lift station to avoid the problem. With the plant being in Cold Spring, that was not an option for Rockville.

Many different options have been explored and rejected for various reasons. The biggest hurdle is to get a representative sample without altering the flow of the large lift station pumps.

- Tapping the forcemains would have impacted the pumps and possibly exceeded the pressure rating for the flow through the chamber at the sampler.
- Raising the floats in the lift station would reduce the amount of storage in the wetwell, causing the pumps to run more often and for less time.
- Lowering the samplers below grade created drainage and maintenance problems, as well as making access to the sample bottles difficult.

The best solution for everyone, especially the people using the system, is to install a small booster pump (similar to a sump pump, but explosion proof) in each station. The booster will lift the water closer to the surface where the sampler station will draw the sample. It will be easily removable if cleaning is required and there should be minimal impact the main pumps.

As I mentioned, this has been difficult and very time consuming, however, the City of Rockville will not pay any additional engineering fees related to this project. We had a lump sum contract, so all the time to troubleshoot the lift station samplers is included our cost. We are not proposing any additional compensation for SEH, nor have you been billed for it.

There will be additional costs for the pumps in the lift stations. These costs are project costs and always would have been, regardless of if they were installed up front or not. The contractor has agreed to install the pumps at no charge, and neither the contractor nor supplier are marking up the pumps. These costs continue to be grant eligible and will be 50% reimbursed.

During construction, we also found the heaters in the lift station panels were both not operational. Replacing them during this project will make them grant eligible at 50% reimbursement.

Council Update Memo 05/10/17  
May 4, 2017  
Page 2

A full cost breakdown is being currently being produced, but at this time, I don't believe it will be ready for your meeting on 05/10/17. A fully prepared change order and discussion will be ready for your June meeting.

dwb/mrb

p:\pt\rock\common\\_council mtgs\2017\m council update 050417.docx

**From:** Mike Hofmann <mhofmann27@live.com>  
**Sent:** Thursday, May 04, 2017 9:18 AM  
**To:** Martin Bode; Mike Hofmann  
**Cc:** Chris Hofmann  
**Subject:** Workshop for Government Officials

The workshop will be 4 hrs long. It will start at 10:00 am and end at 2:00pm.  
The first 2 hours will focus on the book Emergency Handbook for Government Officials.  
The last 2 hours will focus on ICS Incident Command and getting completion certificates online.  
The afternoon would include Staff.

Sent from my iPhone

Thursday, June 1, 2017 10:00 a.m.. to 2:00 a.m.

Please bring your laptops (if you have one)

ditch is generally not able to be plowed or tilled due to its depth or width.

**“DISPLACEMENT (VIBRATION)”** means displacement is the amount of motion involved in a vibration.

**“DRAINING”** means the removal of surface water or ground water from land.

**“DREDGING”** means to enlarge or clean out a waterbody, watercourse, or wetland.

**“DUPLEX,” “TRIPLEX,”** and **“QUAD”** means a dwelling structure on a single lot, having two, three, and four units respectively, being attached by common walls and each unit equipped with separate sleeping, cooking, eating, living, and sanitation facilities. The meaning also applies to existing uses where the dwelling structures may not be attached by common walls.

**“DWELLING”** means a building or portion thereof, designed or used exclusively for residential occupancy by a single family, but not including hotels, motels, and garage space.

**“DWELLING, SINGLE FAMILY”** means a building with a single dwelling occupied by only one (1) family, and so designed and arranged as to provide cooking and kitchen accommodations and sanitary facilities for only one (1) family.

**“DWELLING SITE”** means a designated location for residential use by one or more persons using temporary or movable shelter, including camping and recreational vehicle sites.

**“DWELLING, TWO FAMILY”** means a building so designed and arranged to provide cooking and kitchen accommodations and sanitary facilities for occupancy by two (2) families.

**“DWELLING UNIT”** means any structure or portion of a structure, or other shelter designed as short- or long-term living quarters for one or more persons, including rental or timeshare accommodations such as motel, hotel, and resort rooms and cabins.

**“EASEMENT”** means a property interest or right of use over the property of another.

**“ELEVATION”** means the view of the side, front, or rear of a given structure(s).

**“ELEVATION AREA”** means the area of all walls that face any lot line.

**Quote**

Page: 1  
Quote expires

**FOLEY FUEL & LUMBER CO INC**  
240 MAIN STREET  
PO BOX 157  
FOLEY, MN 56329-0157

Ticket #: 1-15015  
Ticket date: 5/3/17  
Station: 5

WALK-IN

Sold to:

Ship to:

Customer #:	*WALK-IN	Sls rep:	NJK		
Item #	Quantity	Description	Price		Ext prc
		PLEASANT LAKE POLE BUILDING ESTIMATE *****			
		POST & BRACING MATERIALS *****			
T421016	6.00	TRTD 2X10-16 GC	23.49 EACH		140.94
*MDI	7.00	24x50 Steel Coil - EDCO	130.63 EA		914.41
P10608	12.00	PINE #2 1X6-08	5.45 EACH		65.34
D20616	6.00	2X6-16 #2 & BTR SPF	9.81 EACH		58.86
D20416	6.00	2X4-16 #2 & BTR SPF	6.30 EACH		37.80
		WALL & GABLE NAILERS *****			
D20416	24.00	2X4-16 #2 & BTR SPF	6.30 EACH		151.20
		DOOR MATERIAL *****			
MAGD421	2.00	AGRI DR WH STEEL INS 4-0 W/O LOCKSET,49X81 R.O.	359.33 EACH		718.65
SCJ54CNA630	2.00	CORONA ENTRY SATIN STANLS STEEL	16.80 EACH		33.60
SJCC	4.00	10'6" J CHANNEL COLORED 2-1/4 X 7/8 X 1IN S-O	8.24 EACH		32.94
D20608	6.00	2X6-08 STD BTR SPF	4.55 EACH		27.27
T420608	2.00	TRTD 2X6-08 AG	6.21 EACH		12.42
		OVERHEAD DOORS *****			
*MISC	12.00	7X7 ROOLUP DOOR INTERIOR LATCH DOOR SWEEPS	367.16 EA		4,405.92
*MISC	12.00	7' DOOR JAMB SWEEPS	40.07 EA		480.84
		WINDOWS *****			
*VECTOR	2.00	6040 ADVANTAGE SLIDER	244.57 EA		489.14
SJCC	8.00	10'6" J CHANNEL COLORED 2-1/4 X 7/8 X 1IN S-O	8.24 EACH		65.88
*VECTOR	2.00	Slider 40x40 Advantage WH/WH 193	197.32 EA		394.64



**Quote**

Page: 2  
Quote expires

**FOLEY FUEL & LUMBER CO INC**  
240 MAIN STREET  
PO BOX 157  
FOLEY, MN 56329-0157

Ticket #: 1-15015  
Ticket date: 5/3/17  
Station: 5

WALK-IN

Sold to:

Ship to:

Customer #:	*WALK-IN	Sls rep:	NJK		
Item #	Quantity	Description		Price	Ext prc
		TRIM PACKAGE			
		*****			
SBMC	19.00	10'6" BASE MOULDING COLOR 1-1/8 X 1 X 1IN S-O		7.88 EACH	149.63
SEMC	12.00	10'6" EAVE MLDG COLORED 2-1/2 X 4 IN S-O		12.78 EACH	153.36
SRCC10	4.00	10'6" COLORED CORNER		17.73 EACH	70.92
		STEEL			
		*****			
SPPC	391.00	COLORED PRO-PANEL II 29 GUAGE		2.65 LF	1,034.59
S20PNG	10.00	4" GALV POLE BARN NAILS		3.24 LB	32.40
S112CWT	5.00	1-1/2IN COLORED WOODTEKS WOOD TO METAL SCREW		16.88 250	84.38
270003	2.00	HM270 CLEAR SILICONE 10.5OZ -TITEBOND M.P SEAL		8.20 EACH	16.40
160407	1.00	CSBP56 8IN CTN CONTRATOR SHIMS		10.79 EACH	10.79
S16CC	10.00	16D SINKERS		1.17 LB	11.70
S112GR	2.00	1-1/2IN GALV RFG NAILS		1.35 LB	2.70
S40017	1.00	3X33DG,RING CLIPED HEAD PAPR NAIL 2500 CTN		59.48 CTN	59.48

User: NJK

Total line items: 49

Sale subtotal: 9,656.20

Tax: 663.86

Total: 10,320.06





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## MEMORANDUM

TO: ROCORI Trail Construction Board

FROM: Scott Hedlund, PE

DATE: May 1, 2017

RE: ROCORI Trail Phases 2 & 3 - Cold Spring to Rockville  
**Monthly Project Status Update**  
SEH No. RTCB0 127845 24.00

A. The following is an update on the status of the various work tasks on the project:

### Final Design:

- At the 10/6/16 RTCB meeting:
  - SEH presented and RTCB approved final construction plans for the 1.6-mile Rockville segment for RTCB plan approval, and request authorization to advertise for bids after BNSF property purchase is completed.
  - SEH presented a memo summarizing subgrade correction options, recommendations, and the final Braun Intertec Geotechnical Evaluation Report for the entire 4-mile Phase 2 segment in conjunction with the Rockville segment plan approval discussion.
    - RTCB selected the “Combination Scarification and Contingency 1-foot Subcut” option for 1.6-mile “Rockville” segment (aka Phase 2).
    - RTCB selected the “Combination Scarification and Contingency 1-foot Subcut” option for the westerly 1-mile of the “Rockville to Cold Spring” segment.
    - RTCB selected the planned “1-foot Subcut” option for the easterly 1.3 miles of the “Rockville to Cold Spring” segment.
  - RTCB approved re-naming the 2.3 miles “gap” segment of Phase 2 between Rockville and Cold Spring as Phase 3 moving forward including with current TAP funding application.
- At the 12/1/16 RTCB meeting SEH presented and the RTCB approved the construction plans for the 2.3 mile Phase 3 between Cold Spring and Rockville that was split out of the overall 4-mile plan set.
  - The plans are being set aside until adequate funding is secured to proceed to bidding and construction.
- At the 1/5/17 RTCB meeting SEH discussed that Phase 3 wetland and SRWD permitting remain.
  - Preparing and submitting an application to each agency are the next steps.
  - Timing of the applications are dependent project construction funding (ie wait to make application until a firmer construction date is known).
  - It is anticipated that the wetland permitting effort will be significant with mitigation required.
  - It is anticipated that the wetland permit will have influence on the SRWD permit.

### Bidding

- The Phase 2 bid opening occurred at 11:00am, January 4, 2017, at Rockville City Hall.
- Seven bids were received, checked, and tabulated.
  - Knife River Corporation of Sauk Rapids, Minnesota is the low bidder.

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 1200 25th Avenue South, P.O. Box 1717, St. Cloud, MN 56302-1717  
SEH is 100% employee-owned | [sehinc.com](http://sehinc.com) | 320.229.4300 | 800.572.0617 | 888.908.8166 fax

- At the February 2, 2017 RTCB monthly meeting, the RTCB:
  - Awarded the project to Knife River.
  - Passed a resolution directing SEH to process a change order with Knife River to eliminate the planned 1 foot contingency subcut due to budget constraints.

#### Construction

- Contracts have been executed between the RTCB and Knife River.
- Track removal by BNSF forces resumed in March.
- The preconstruction conference was held on March 9, 2017.
- The Contractor started tree and brush clearing work in March.
- **Subgrade grading work began in April, driveway and street crossings remain.**
- **The Contractor had advised the sequencing of their remaining operations will be in the following order (subject to change and the weather):**
  - **Cut driveway and road crossings to grade**
  - **Place topsoil borrow on inslopes**
  - **Scarify and compact subgrade (week of May 8<sup>th</sup>)**
  - **Place aggregate base (week of May 15<sup>th</sup>)**
  - **Stone masonry structure repair work (weeks of May 15<sup>th</sup> and 22<sup>nd</sup>)**
  - **Construct safety railing/fence near stone masonry structure (week of May 22<sup>nd</sup>)**
  - **Bituminous paving (week of May 29<sup>th</sup>)**
- **Change Order No. 1 covering various project cost saving measures was approved at the April 6, 2017 RTCB meeting.**
- **Application for Payment No. 1 to Knife River is on the May 4, 2017 RTCB meeting for approval consideration.**
- The Contract Final Completion date is June 30, 2017.

#### Permits:

Permits for the 1.6-mile Phase 2 Rockville segment between Mill Street and the 235<sup>th</sup> Street cul-de-sac:

- The SRWD permit is secured.
- The NPDES Construction Stormwater permit has been secured by Knife River.

Anticipated permits for the 2.3-Phase 3 between 2<sup>nd</sup> Ave NE in Cold Spring and 235<sup>th</sup> St in Rockville include:

- Wetlands – County and USACE – next step is permit application, timing dependent on project construction funding; it is anticipated that mitigation will be required and have associated costs.
- Sauk River Watershed District - next steps are submittal of the final plans followed by permit application, timing dependent on project construction funding; cost of permit/mitigation/special requirements –if any– are unknown at this time.
- MNDOT ROW permit –may need permit, application timing dependent on project funding.
- Stearns County Highway ROW permit – anticipated to be N/A.
- NPDES Construction Stormwater Permit – to be secured prior to construction.

#### Funding:

- The TAP application for Phase 3 was submitted January 13, 2017.
  - Region 7W TAC interviews occurred February 15, 2017.
  - ROCORI Trail Phase 3 was ranked #1 for Region 7W.
  - **ROCORI Trail Phase 3 was officially awarded \$750,000 in TAP funds at a MnDOT meeting on April 6, 2017.**
- **Attended Greater Minnesota Parks & Trails Commission Application / Master Plan Workshop on April 17. Their Online Application Portal is open for submitting Master Plan and Designation Application. It is also open for funding applications but only for those that are currently have a high designation.**

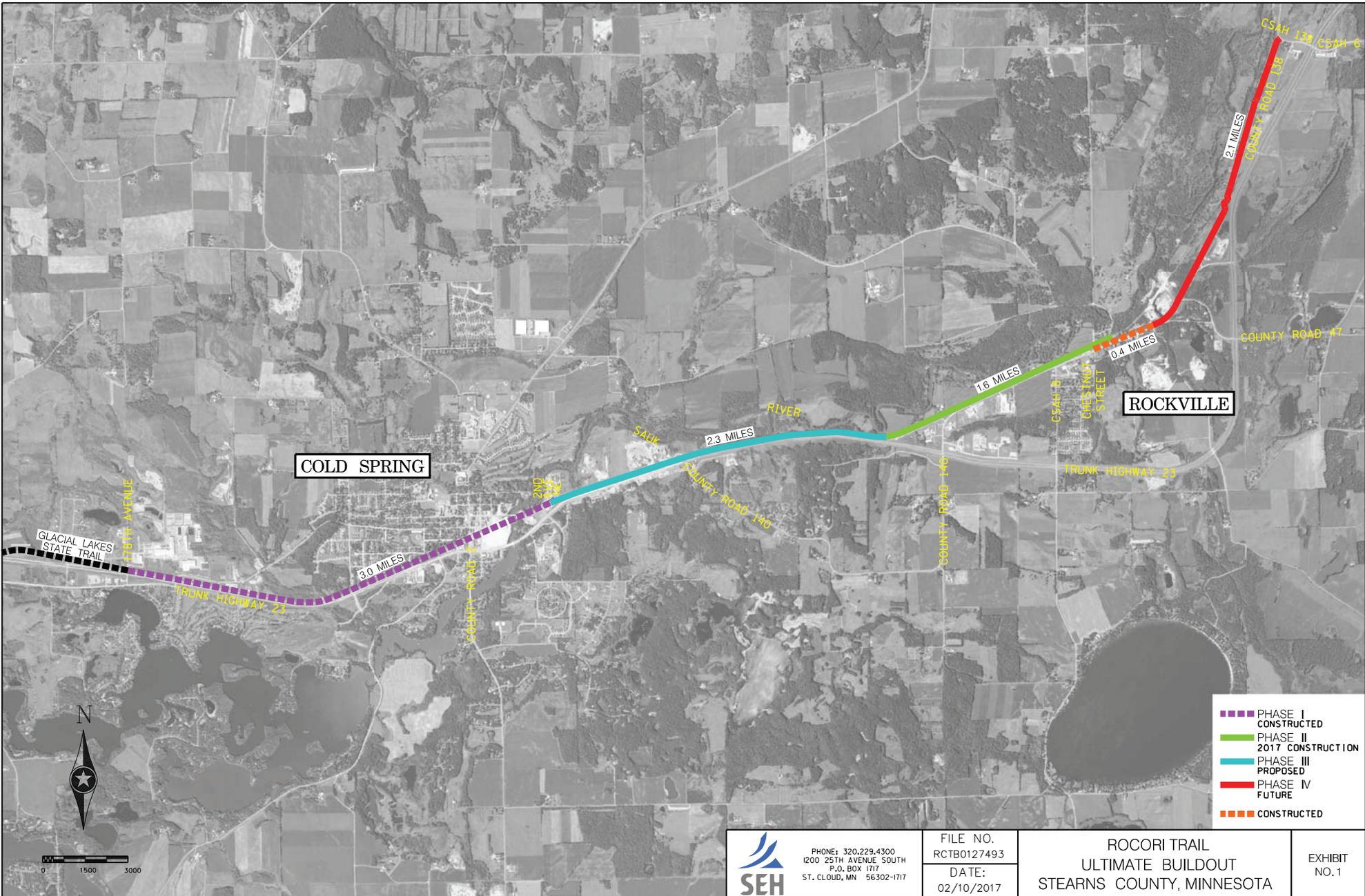
- SEH is working to position the ROCORI Trail Phase 3 for the 2018 Bonding Bill. Applications will be due in June 2017.

The above schedule could be altered beyond SEH's control by right of way/easement acquisition processes, agency review turnaround times, and project funding.

Attachment – Ultimate Buildout Trail Map

c: Heidi Peper, SEH

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- PHASE I CONSTRUCTED
- PHASE II 2017 CONSTRUCTION
- PHASE III PROPOSED
- PHASE IV FUTURE
- CONSTRUCTED

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FILE NO.  
 RCTB0127493  
 DATE:  
 02/10/2017

ROCORI TRAIL  
 ULTIMATE BUILDOUT  
 STEARNS COUNTY, MINNESOTA

EXHIBIT  
 NO. 1

## Public comment should not be risky: Ann McFarland, Professional Parliamentarian

How can you manage public comment in a way that minimizes risk, of all sorts, to the public entity? This article offers a parliamentarian's point of view.

1. A city council meeting is not a public meeting; it is a meeting that is held in public. The fundamental purpose of a city council meeting is to conduct the council's business. The laws of the state of Minnesota and court decisions have made it clear that the council may establish its own guidelines in order to do this.
2. The purpose of the “public comment” period is to inform the voting members of the views of citizens. Public comment is not a dialogue between the public and the elected officials. It is informational and flows in one direction- from members of the public to the council.
3. The Minnesota State Constitution gives members of the public the right to attend meeting of governmental bodies. It does not include the right to speak. However, if your body has consistently included a public comment period in its meetings, you have likely established a designated public forum at which the public does have a right to speak.
4. Your governing body can and should set time limits for public comment as a whole, and for individual speakers.
5. If someone disrupts the meeting, or threatens physical violence, you may order them removed. If a whole lot of people start disrupting the meeting, you can recess the meeting, and reconvene in a different place from which the disruptive folks are excluded

In light of these points; its clear how challenging it can be to manage public comment. You want to hear from the public, and the “public comment” period is the right place for this to happen. Here are our suggestions:

1. Adopt guidelines and read them with energy at the beginning of each public comment session. They should state that comments are to be addressed to the presiding officer, not to individual council members or staff people. Have councilors and staff absorb the public impute but not to engage in dialogue unless to ask for clarification.
2. Enforce whatever time limits or other parameters you have set consistently and fairly.
3. You can refer specific questions to staff and let citizens know that someone will get back to them.
4. Engaging in a “back and forth” with citizens is always a losing proposition. Don't allow individual councilors or staff to do this.
5. You may want to consider holding “Town Meetings” or “Listen and Learn Sessions”, a different type of event from a council meeting, that provide an opportunity for dialogue.

Ann McFarland is the principle in Jurassic Parliament, a company dedicated to helping elected officials and nonprofit leaders run their best possible meetings using Robert's Rules of Order.