

City of Mora Kanabec County, Minnesota Meeting Agenda City Council

Mora City Hall 101 Lake St. S Mora, MN 55051

Tuesday, April 20, 2021 6:30 PM Mora City Hall

- 1. Call to Order/ Pledge of Allegiance
- 2. Roll Call
- **3.** Adopt Agenda (No item of business shall be considered unless it appears on the agenda for the meeting. Council members may add items to the agenda prior to adoption of the agenda.)
- 4. Consent Agenda (Those items listed under Consent Agenda are considered to be routine by the City Council and will be acted upon by one motion under this agenda item. There will be no separate discussion of these items, unless a Council Member so requests, in which event, the item will be removed from the consent agenda and considered immediately after the adoption of the consent agenda.)
 - a. Regular Meeting Minutes March 16, 2021
 - b. March 2021 Claims
 - c. Gambling Permit Kanabec County Ag Society
 - d. Accept Restricted Donations
 - e. Commit Fire Department Revenues and Fund Balance
- 5. Open Forum (Individuals may address the council about any item not contained on the regular agenda. There is a maximum of fifteen (15) minutes set aside for open forum. A maximum of three (3) minutes is allotted per person. The City Council will take no official action on items discussed at the forum, with the exception of referral to staff for future report.)

6. Special Business

- a. 2021 Vasaloppet USA Event Debrief
- b. 2020 Comprehensive Annual Financial Report
- c. "Tootsie Roll Weekend" Proclamation

7. Public Hearings

None

8. New Business

- a. Conditional Use Permit to Allow a School and School Related Facilities in R-1 District
- b. Council Hearing to Abate a Public Nuisance and Unsafe Structures 18497 McCarty Ct.
- c. Music In the Park ECRAC Grant
- d. Park Board Resignation and Vacancy
- e. SMMPA Economic Development Credit Program

9. Old Business

None

10. Communications

- a. MAFD Monthly Report March 2021
- b. KCSO Monthly Report March 2021
- c. Planning Commission Meeting Minutes April 12, 2021
- d. Airport Board Meeting Minutes April 13, 2021
- e. Park Board Meeting Minutes April 13, 2021

11. Reports

- a. City Administrator
- b. Councilmember Anderson
- c. Councilmember Broekemeier
- d. Councilmember Mathison
- e. Councilmember Shepard

f. Mayor Skramstad

12. Adjournment

Pursuant to due call and notice thereof Mayor Alan Skramstad called to order the regular meeting of the Mora City Council at 6:30 PM on Tuesday, March 16, 2021 in the city hall council chambers.

2. Roll Call: Present: Mayor Skramstad, Councilmembers Anderson, Broekemeier, Mathison, and Shepard

Absent: none

Staff Present: City Administrator Crawford, Community Development Director Thorp, Public Works Director Kohlgraf, Activities and Recreation Coordinator Krie, City Accountant King, and Deputy City Clerk Yoder

- **3.** Adopt Agenda: MOTION made by Shepard, seconded by Mathison, and unanimously carried to approve the agenda as presented.
- **4. Consent Agenda:** MOTION made by Shepard, seconded by Anderson, and unanimously carried to approve the consent agenda as presented.
 - a. Regular Meeting Minutes February 16, 2021
 - **b.** February 2021 Claims
 - c. Accept Restricted Donations RESOLUTION No. 2021-321
 - d. Accept Letter of Resignation Firefighter
 - **e.** Firefighter Probationary Period Release
 - **f.** Approve Hire of Heavy Equipment Operator
 - g. Gambling Permit Kanabec Area Friends
 - h. Airport Taxilane and Windcone Project Advertisement for Bids
 - i. Certification of Unpaid Utility Charges RESOLUTION No. 2021-322
- 5. Open Forum: No one spoke at open forum.
- 6. Special Business:
 - a. Dog Park Monetary Donation Presentation: Krie announced John and Brianne Roycraft, who wished to present a monetary donation on behalf of Bath Fitter in the amount of \$10,000 towards the construction of a dog park; the donation was formally accepted via resolution 2021-321. A photo was taken, and the councilmembers expressed gratitude.
 - b. Special Event Permit Request 2021 Snake River Canoe Race: Krie presented a permit request from the Snake River Canoe Club for its annual canoe race on May 1, 2021 which included use of the vacant city land north of the History Center where food and alcohol would be catered by the Crystal Bar & Grill. Krie reported the organizers had a COVID-19 plan in place that would adhere to the Centers for Disease Control, MN Department of Health, and Kanabec County Public Health guidelines. MOTION made by Shepard, seconded by Broekemeier, and unanimously carried to approve the Snake River Canoe Club request to use the vacant land at the end of Forest Avenue West for a food tent and parking on May 1, 2021.
- 7. Public Hearings: There were no public hearings.
- 8. New Business
 - a. Zoning Determination for B-2 General Business District: The council reviewed and discussed a proposed use of the property located at 841 Forest Avenue East (the former Gorham Oien Mechanical site), for a relocation of the Soderstrom Septic business owned by Angela Tvedt. Thorp reported the site was zoned I-1 Limited Industrial

District, and that Tvedt wanted to lease excess office space to other business owners for commercial purposes, which would require rezoning. Thorp directed the council's attention to the B-2 General Business District permitted uses and the Planning Commission's recommendation to determine whether the proposed use should be allowed under the existing categories or another existing permitted or conditional use within the B-2 General Business District. MOTION made by Anderson, seconded by Shepard, and unanimously carried to determine that the use of the septic service was of the same general character as cabinet and carpentry shops, electrical service, heating, plumbing, upholstery, and air conditioning service shops or another existing permitted or conditional use within the B-2 District.

b. Amendment to Fox Run Planned Unit Development: The council discussed proposed amendments to the Fox Run Planned Unit Development (PUD) which would allow the property owner Jake Fedder to final plat 19 single family home lots instead of the original PUD approved 30 twin home lots, with six of the proposed 19 lots to have reduced frontages of less than 80 feet which, Thorp stated staff opinion was a minor change in nature. Thorp reported the property was located in the R-1 Single Family District. MOTION made by Mathison, seconded by Broekemeier, and unanimously carried to approve the following resolution:

RESOLUTION No. 2021-323

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORA, MINNESOTA, APPROVING AMENDMENTS TO THE FOX RUN PRELIMINARY PLAT/PLANNED UNIT DEVELOPMENT AS REQUESTED BY JAKE FEDDER

(see attached)

c. Performance Measurement Program: The council reviewed the 2020 community survey results which included 140 participants. Crawford reported the city received \$500 in local government aid for participation and even though compiling the results took a significant amount of staff time, it provided valuable information. The council consensus was to participate in the 2021 performance measurement program if given the opportunity, by the Office of the State Auditor. MOTION made by Shepard, seconded by Anderson, and unanimously carried to approve the following resolution:

RESOLUTION No. 2021-324
RESOLUTION ADOPTING THE PERFORMANCE MEASURES DEVELOPED BY THE COUNCIL
ON LOCAL RESULTS AND INNOVATION
(see attached)

9. Old Business:

- a. Economic Development Authority Appointment: Crawford reported receiving applications from Lance Strande, Rose Krie, and Jeremy Voss for the vacant EDA seat with a term ending December 31, 2022 and stated there were no residency requirements for members. The council reviewed the applications and because some councilmembers were unfamiliar of the applicants the council consensus was to direct staff to schedule a work session for April 20, 2021 at 5:00PM to interview all three candidates.
- **10. Communications:** The following communications were reviewed.
 - **a.** Quarterly Financial Reports: King reviewed the financial reports and financial policies of the city. King reported the general fund was above the required bandwidth and attributed that to Petrofund reimbursements received in 2019 and healthy property tax

City Council Meeting Minutes March 16, 2021

collections. King revealed the liquor store contributed approximately \$280,000 annually to the general fund which helped to offset property taxes with 2021 slated for \$285,000. Skramstad pointed to investments on page 14 of the report, which may appear as a large number, but the city was required by statute to have a certain amount of funds on hand.

- **b.** MAFD Monthly Report February 2021
- **c.** KCSO Monthly Report February 2021
- **d.** Planning Commission Meeting Minutes March 8, 2021: Crawford reported staff and commission members tabled discussion with Mora Schools regarding the Conditional Use Permit until additional information could be obtained for the April Planning Commission meeting.
- e. Airport Board Meeting Minutes March 9, 2021
- **f.** Park Board Meeting Minutes March 9, 2021: Shepard reported good board discussion about safety at parks, snow on the trails, the proposed Fox Run park, and the board solidifying Music in the Park. Broekemeier and Shepard discussed a miscommunication about the council and the dog park which was resolved.

11. Reports

- a. City Administrator: Crawford reported actively recruiting for the Administrative Services Director position and extended the opportunity for a councilmember to be on the interview committee along with a PUC member. Anderson agreed to be on the interview committee.
- b. Councilmember Anderson: Anderson reported receiving negative feedback about the new electric poles in Peterson Park preventing public access to Mora Lake and it was explained by Crawford that Peterson Park was not designated as a public access and there were no DNR designated public accesses on Mora Lake; if the council wanted a public access it would require staff, city council, and the DNR working out a plan with the final approval by the MN DNR.
- c. Councilmember Broekemeier: Broekemeier reported being contacted by a resident about an issue at a park and was thankful Krie reached out to the resident in a timely manner and the resident felt it was resolved. Broekemeier was asked about a crosswalk at the Library Park area for the intersection of Maple and Wood Street or Maple and Park Street and was informed by staff that Maple Avenue was a county road; Skramstad stated it was a possibility that could be looked into.
- d. Councilmember Mathison: Nothing new to report.
- **e.** Councilmember Shepard: Shepard reported being asked about a crosswalk at the intersection of South Grove Street and Maple Avenue and it was explained projects on Maple Avenue were at the county's discretion because it was a county road.
- **f.** Mayor Skramstad: Nothing new to report.
- **12. Adjournment:** MOTION made by Mathison, seconded by Anderson, and unanimously carried to adjourn at 7:24 PM.

Mayor		
Deputy City Clerk	- '	



Search Name	Check Nbr	Fund Descr	Last Dim Descr	Comments	Amount
Check Nbr 000656 FURTHER					
FURTHER Check Nbr 000656 FURTHER	000656	GENERAL	Select Accou	FLEX CLAIM REIMBURSEMENT	\$798.72 \$798.72
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Check Nbr 000662 MORA MUNICIPA	L UTILITIES				
MORA MUNICIPAL UTILITIE	000662	GENERAL	Electricity	UTILITIES	\$3,235.68
MORA MUNICIPAL UTILITIE	000662	GENERAL	Sewer	UTILITIES	\$0.00
MORA MUNICIPAL UTILITIE	000662	GENERAL		UTILITIES	\$0.81
MORA MUNICIPAL UTILITIE	000662		Electricity	UTILITIES	\$75.48
MORA MUNICIPAL UTILITIE	000662		Electricity	UTILITIES	\$117.11
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MORA MUNICIPAL UTILITIE MORA MUNICIPAL UTILITIE	000662 000662	GENERAL		UTILITIES	\$35.59
MORA MUNICIPAL UTILITIE	000662		Storm Water Electricity	UTILITIES UTILITIES	\$15.64
MORA MUNICIPAL UTILITIE	000662		Storm Water	UTILITIES	\$146.00 \$27.40
MORA MUNICIPAL UTILITIE	000662		Storm Water	UTILITIES	\$37.40 \$12.91
MORA MUNICIPAL UTILITIE	000662	GENERAL		UTILITIES	\$73.77
MORA MUNICIPAL UTILITIE	000662	GENERAL		UTILITIES	\$75.18
MORA MUNICIPAL UTILITIE	000662		Electricity	UTILITIES	\$289.64
MORA MUNICIPAL UTILITIE	000662		Storm Water	UTILITIES	\$12.91
MORA MUNICIPAL UTILITIE	000662	GENERAL		UTILITIES	\$28.77
MORA MUNICIPAL UTILITIE	000662	GENERAL	Water	UTILITIES	\$25.97
MORA MUNICIPAL UTILITIE	000662	GENERAL	Electricity	UTILITIES	\$280.56
MORA MUNICIPAL UTILITIE	000662	GENERAL	Electricity	UTILITIES	\$567.55
MORA MUNICIPAL UTILITIE	000662	GENERAL	Sewer	UTILITIES	\$65.04
MORA MUNICIPAL UTILITIE	000662	GENERAL	Storm Water	UTILITIES	\$91.79
MORA MUNICIPAL UTILITIE	000662	GENERAL		UTILITIES	\$57.35
MORA MUNICIPAL UTILITIE	000662		Storm Water	UTILITIES	\$23.79
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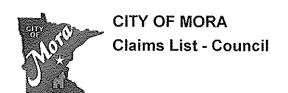
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	000662	LIQUOR	Sewer	UTILITIES	\$28.77
MORA MUNICIPAL UTILITIE		LIQUOR	Water	UTILITIES	\$31.20
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MN DEPT OF REVENUE	000665	GENERAL	Concessions	SALES & USE TAX PYMT	\$12.00
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MN DEPT OF REVENUE	000665	LIQUOR	Cleaning Sup	SALES & USE TAX PYMT	\$4.00
MN DEPT OF REVENUE	000665	LIQUOR	Off-Sale Supp	SALES & USE TAX PYMT	\$1.00
MN DEPT OF REVENUE	000665	LIQUOR	Repair/Maint	SALES & USE TAX PYMT	\$4.00
MN DEPT OF REVENUE	000665	LIQUOR	Sales Tax Pa	SALES & USE TAX PYMT	\$25,764.00
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BELLBOY CORPORATION	056138	LIQUOR		DART CUPS, SHAKER SETS	\$556.00 \$131.00
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BERNICK COMPANIES 056140 LIQUOR Misc Purchas POP/NA	\$237.05
BERNICK COMPANIES 056140 LIQUOR Beer Purchas BEER	\$7,356.56
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C & L DISTRIBUTING 056142 LIQUOR Beer Purchas BEER	\$588.65
C & L DISTRIBUTING 056142 LIQUOR Small Tools & TONIC, OJ, JACK LINKS	\$94.99
Check Nbr 056142 C & L DISTRIBUTING	\$683.64
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DAHLHEIMER DIST CO 056143 LIQUOR Beer Purchas BEER	\$8,286.85
DAHLHEIMER DIST CO 056143 LIQUOR Misc Purchas NA	\$138.00
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GENERAL OFFICE PRODUCT 056146 GENERAL Small Tools & KRIE OFFICE DESK & ASSEMB	\$277.03
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HEGGERNES AGENCY INC 056147 GENERAL Prepaid Ins 2021 INS AGENTS FEE	\$1,342.00
HEGGERNES AGENCY INC 056147 STORM Prepaid Ins 2021 INS AGENTS FEE	\$4.00
HEGGERNES AGENCY INC 056147 FIRE FUN Prepaid Ins 2021 INS AGENTS FEE	\$95.00
HEGGERNES AGENCY INC 056147 CEMETE Prepaid Ins 2021 INS AGENTS FEE HEGGERNES AGENCY INC 056147 LIOUOR Prepaid Ins 2021 INS AGENTS FEE	\$10.00
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AXA EQUITABLE Check Nbr 056159 AXA EQUITABLE	056159	GENERAL	The Equitable	THE EQUITABLE	\$60.00 \$60.00
Check Nbr 056160 ICMA RETIREME	NT TRUST - 4	457			
ICMA RETIREMENT TRUST - ICMA RETIREMENT TRUST - Check Nbr 056160 ICMA RETIREME	056160	GENERAL GENERAL 457		ICMA ROTH IRA ICMA	\$50.00 \$50.00 \$100.00
Check Nbr 056161 MN CHILD SUPPO	ORT PAYMEN	IT CENTR			
MN CHILD SUPPORT PAYME Check Nbr 056161 MN CHILD SUPPO			Child Support	CHILD SUPPORT	\$127.36 \$127.36
Check Nbr 056162 NCPERS GROUP	LIFE INS				
NCPERS GROUP LIFE INS Check Nbr 056162 NCPERS GROUP	056162 LIFE INS	GENERAL	NCPERS - Lif	NCPERS - LIFE	\$240.00 \$240.00

	Check	Fund	Last		
Search Name	Nbr	Fund Descr	Dim Descr	Comments	Amount
Check Nbr 056163 PERA - MN ST TR	EASURER	The state of the s			
PERA - MN ST TREASURER	056163	GENERAL	PERA	PERA ADDITIONAL	\$578.11
PERA - MN ST TREASURER	056163	GENERAL	PERA	PERA COORDINATED	\$3,757.64
PERA - MN ST TREASURER	056163	GENERAL	PERA	PERA COORDINATED	\$3,757.64
Check Nbr 056163 PERA - MN ST TR	EASURER				\$8,093.39
Check Nbr 056164 AMAZON CAPITAI	SERVICES				
AMAZON CAPITAL SERVICES	056164	GENERAL	Small Tools &	FLASHLIGHTS	\$39.98
Check Nbr 056164 AMAZON CAPITAI	SERVICES				\$39.98
Check Nbr 056167 FURTHER					
FURTHER	056167	GENERAL	Professional	MARCH FLEX & VEBA PARTICI	\$73.70
Check Nbr 056167 FURTHER					\$73.70
Check Nbr 056169 SHRED-N-GO, INC	0				
SHRED-N-GO, INC	056169	GENERAL	Professional	SHREDDING	\$73.29
Check Nbr 056169 SHRED-N-GO, INC	C				\$73.29
Check Nbr 056171 VASALOPPET INC					
VASALOPPET INC	056171	GENERAL	Deposits	SKI RACE SPECIAL EVENT DEP	\$100.00
Check Nbr 056171 VASALOPPET INC	:		•		\$100.00
Check Nbr 056172 WELIA HEALTH					
WELIA HEALTH	056172	GENERAL	Professional	PRE-EMPLMT TESTINGS - MAF	\$637.20
WELIA HEALTH	056172		Professional	RANDOM DRUG TEST - ELECT	\$41.40
Check Nbr 056172 WELIA HEALTH					\$678.60
Check Nbr 056173 BELLBOY CORPO	RATION				
BELLBOY CORPORATION	056173	LIQUOR	Off-Sale Supp	NEON SIGN	\$8.90
BELLBOY CORPORATION	056173	LIQUOR	Wine Purchas		\$516.00
BELLBOY CORPORATION	056173	LIQUOR	Liquor Purcha	LIQ	\$2,820.10
Check Nbr 056173 BELLBOY CORPOR	RATION				\$3,345.00
Check Nbr 056174 BERNICK COMPA	NIES				
BERNICK COMPANIES	056174	LIQUOR	Beer Purchas	NRRT	\$11,273.24
BERNICK COMPANIES	056174	LIQUOR	Misc Purchas	POP	\$337.85
Check Nbr 056174 BERNICK COMPA	NIES				\$11,611.09
Check Nbr 056175 BREAKTHRU BEV	ERAGE				
BREAKTHRU BEVERAGE	056175	LIQUOR	Wine Purchas	WINE	\$400.00
BREAKTHRU BEVERAGE	056175	LIQUOR	Liquor Purcha	=	\$8,218.92
BREAKTHRU BEVERAGE	056175	LIQUOR	Misc Purchas	NA	\$172.47
Check Nbr 056175 BREAKTHRU BEV	ERAGE				\$8,791.39
Check Nbr 056176 DAHLHEIMER DIS	ST CO				
DAHLHEIMER DIST CO	056176	LIQUOR	Beer Purchas	BEER	\$18,806.60
DAHLHEIMER DIST CO	056176	LIQUOR	Misc Purchas	NA	\$294.15
Check Nbr 056176 DAHLHEIMER DIS	ST CO				\$19,100.75
Check Nbr 056177 DELTA DENTAL					
DELTA DENTAL	056177	GENERAL	Delta Dental	APRIL PREMIUM	\$830.80
Check Nbr 056177 DELTA DENTAL			•		\$830.80



Search Name	Check Nbr	Fund Descr	Last Dim Descr	Comments	Amount
Check Nbr 056178 JOHNSON BROTH	Maria de Caración			COMMICHS	AIIIOUIR
JOHNSON BROTHERS LIQUO JOHNSON BROTHERS LIQUO JOHNSON BROTHERS LIQUO Check Nbr 056178 JOHNSON BROTH	056178 056178 056178	LIQUOR LIQUOR LIQUOR	Misc Purchas Wine Purchas Liquor Purcha		\$125.07 \$3,021.95 \$7,557.15 \$10,704.17
Check Nbr 056180 MCDONALD DIST	CO				
MCDONALD DIST CO MCDONALD DIST CO Check Nbr 056180 MCDONALD DIST	056180 056180 CO	LIQUOR LIQUOR	Beer Purchas Misc Purchas	BEER NA	\$31,371.30 \$351.85 \$31,723.15
Check Nbr 056183 PAUSTIS WINE C	OMPANY				
PAUSTIS WINE COMPANY Check Nbr 056183 PAUSTIS WINE C	056183 OMPANY	LIQUOR	Wine Purchas	WINE	\$2,008.75 \$2,008.75
Check Nbr 056184 PHILLIPS WINE 8	& SPIRITS				
PHILLIPS WINE & SPIRITS PHILLIPS WINE & SPIRITS PHILLIPS WINE & SPIRITS Check Nbr 056184 PHILLIPS WINE 8	056184 056184 056184 k SPIRITS	LIQUOR LIQUOR LIQUOR	Wine Purchas Liquor Purcha Misc Purchas	LIQ	\$1,746.53 \$21,724.85 \$186.74 \$23,658.12
Check Nbr 056185 SENTRY SYSTEM	S INC				
SENTRY SYSTEMS INC Check Nbr 056185 SENTRY SYSTEM	056185 S INC	LIQUOR	Repair/Maint	CAMERA SYSTEM INSTALL	\$359.71 \$359.71
Check Nbr 056186 SOUTHERN GLAZ	ERS OF MN				
SOUTHERN GLAZERS OF MN SOUTHERN GLAZERS OF MN Check Nbr 056186 SOUTHERN GLAZ	056186	LIQUOR LIQUOR	Liquor Purcha Wine Purchas	•	\$7,891.00 \$1,431.00 \$9,322.00
Check Nbr 056187 VINOCOPIA, INC					
VINOCOPIA, INC Check Nbr 056187 VINOCOPIA, INC	056187	LIQUOR	Wine Purchas	WINE	\$452.50 \$452.50
Check Nbr 056189 AXA EQUITABLE					
AXA EQUITABLE Check Nbr 056189 AXA EQUITABLE	056189	GENERAL	The Equitable	THE EQUITABLE	\$60.00 \$60.00
Check Nbr 056190 ICMA RETIREME	NT TRUST - 4	157			
ICMA RETIREMENT TRUST - ICMA RETIREMENT TRUST - Check Nbr 056190 ICMA RETIREME	056190	GENERAL GENERAL 157		ICMA ICMA ROTH IRA	\$50.00 \$75.00 \$125.00
Check Nbr 056191 MN CHILD SUPPO	ORT PAYMEN	T CENTR			
MN CHILD SUPPORT PAYME Check Nbr 056191 MN CHILD SUPPo			Child Support	CHILD SUPPORT	\$127.36 \$127.36
Check Nbr 056192 PERA - MN ST TI	REASURER				
PERA - MN ST TREASURER PERA - MN ST TREASURER PERA - MN ST TREASURER	056192 056192 056192	GENERAL GENERAL GENERAL	PERA	PERA COORDINATED PERA COORDINATED PERA ADDITIONAL	\$3,869.74 \$3,869.74 \$595.36
Check Nbr 056192 PERA - MN ST TF	REASURER				\$8,334.84

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Search Name	Check Nbr	Fund Descr	Last Dim Descr	Comments	Amount	
Check Nbr 056193 FURTHER						
FURTHER Check Nbr 056193 FURTHER	056193	GENERAL	VEBA Contrib	VEBA Contribution	\$700.00 \$700.00	
Check Nbr 056195 BERNICK COMPA	NIES					
BERNICK COMPANIES BERNICK COMPANIES	056195 056195	LIQUOR LIQUOR	Misc Purchas Beer Purchas	NA BEER	\$164.36 \$5,289.22	
Check Nbr 056195 BERNICK COMPA	NIES				\$5,453.58	
Check Nbr 056196 BEST OIL CO.						
BEST OIL CO. Check Nbr 056196 BEST OIL CO.	056196	GENERAL	Fuel for Resal	FUEL FOR RESALE	\$13,195.70 \$13,195.70	
Check Nbr 056197 BREAKTHRU BEV	'ERAGE					
BREAKTHRU BEVERAGE BREAKTHRU BEVERAGE BREAKTHRU BEVERAGE BREAKTHRU BEVERAGE Check Nbr 056197 BREAKTHRU BEV	056197 056197 056197 056197 'ERAGE	LIQUOR LIQUOR LIQUOR LIQUOR	Misc Purchas Beer Purchas Liquor Purcha Wine Purchas	· · · · · ·	\$112.26 \$122.75 \$2,563.87 \$340.00 \$3,138.88	
Check Nbr 056198 BROCK WHITE C	O LLC					
BROCK WHITE CO LLC Check Nbr 056198 BROCK WHITE C	056198 O LLC	GENERAL	Capital Outla	CRACKFILLER	\$52,697.80 \$52,697.80	
Check Nbr 056199 C & L DISTRIBUT	ΓING					
C & L DISTRIBUTING C & L DISTRIBUTING C & L DISTRIBUTING Check Nbr 056199 C & L DISTRIBUT	056199 056199 056199 TING	LIQUOR LIQUOR LIQUOR	Liquor Purcha Beer Purchas Wine Purchas	BEER	\$180.00 \$503.85 \$526.00 \$1,209.85	
Check Nbr 056200 DAHLHEIMER DI	ST CO					
DAHLHEIMER DIST CO DAHLHEIMER DIST CO Check Nbr 056200 DAHLHEIMER DI	056200 056200 ST CO	LIQUOR LIQUOR	Beer Purchas Misc Purchas		\$10,713.90 \$166.60 \$10,880.50	
Check Nbr 056201 JOHNSON BROTI	HERS LIQUO	R				
JOHNSON BROTHERS LIQUO JOHNSON BROTHERS LIQUO JOHNSON BROTHERS LIQUO Check Nbr 056201 JOHNSON BROTI	056201 056201	LIQUOR LIQUOR LIQUOR R	Misc Purchas Wine Purchas Liquor Purcha	WINE	\$77.38 \$3,928.36 \$5,204.68 \$9,210.42	
Check Nbr 056202 PAUSTIS WINE O	COMPANY					
PAUSTIS WINE COMPANY Check Nbr 056202 PAUSTIS WINE C	056202 COMPANY	LIQUOR	Wine Purchas	WINE	\$932.00 \$932.00	
Check Nbr 056203 PHILLIPS WINE & PHILLIPS WINE & SPIRITS Check Nbr 056203 PHILLIPS WINE	056203	LIQUOR	Misc Purchas	MIXES	\$549.14 \$549.14	
Check Nbr 056204 SOUTHERN GLAZ	ZERS OF MN					
SOUTHERN GLAZERS OF MN SOUTHERN GLAZERS OF MN	056204	LIQUOR LIQUOR	Wine Purchas Liquor Purcha		\$838.00 \$3,868.63	



	Check	Fund	Last Dim			
Search Name	Nbr	Descr	Descr	Comments	Amount	4040-050-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
Check Nbr 056204 SOUTHERN GLAZ	ERS OF MN				\$4,706.63	
Check Nbr 056206 COALITION OF G	REATER MN	CITIES				
COALITION OF GREATER M Check Nbr 056206 COALITION OF G			Dues & Subs	2021 GENERAL DUES ASSMT	\$3,215.00 \$3,215.00	
Check Nbr 056207 KANABEC CO SHI	FRIFF				• •	
KANABEC CO SHERIFF	056207	GENERAL	Professional	APRIL LAW ENFORCEMENT	\$53,550.25	
Check Nbr 056207 KANABEC CO SHI		5241101510	r r or essionar	THE DAY LIN ONCE IEIT	\$53,550.25	
Check Nbr 056208 KORTERRA, INC						
KORTERRA, INC	056208	GENERAL	Professional	ANNL LOCATING SERVICE FEE	\$243,75	
Check Nbr 056208 KORTERRA, INC	050200	OLIVE	1 TOTCSSIONAL	ANIVE LOCATING SERVICE FEE	\$243.75	
Check Nbr 056209 MCDONALD DIST	.00				,	
MCDONALD DIST CO	056209	LIQUOR	Liquor Purcha	шо	¢164 E0	
MCDONALD DIST CO	056209	LIQUOR	Beer Purchas	•	\$164.50 \$6,607.45	
MCDONALD DIST CO	056209	LIQUOR	Misc Purchas		\$309.95	
Check Nbr 056209 MCDONALD DIST			, , , , , , , , , , , , , , , , , , , ,		\$7,081.90	
Check Nbr 056210 MN GOVT FINAN	CE OFFICERS	S ASSOC				
MN GOVT FINANCE OFFICER			Dues & Subs	2021 DUES - KING	\$70.00	
Check Nbr 056210 MN GOVT FINAN			Ducs & Subs	ZUZI DULU NING	\$70.00	
Check Nbr 056211 MORA AREA CHA	MRER OF CO	MMERCE			******	
MORA AREA CHAMBER OF C			Recognition/	EMPLOYEE RECOGNITION DIN	\$435.00	
Check Nbr 056211 MORA AREA CHA			Recognition	LIMPEOTEE RECOGNITION DIN	\$435.00	
Check Nbr 056212 SENTRY SYSTEM	C INC				4 100100	
SENTRY SYSTEMS INC		HOUOD	Dontala	ADD TUNE CECUDITY O EIDE M	4462.60	
Check Nbr 056212 SENTRY SYSTEM	056212 S INC	LIQUOR	Rentals	APR-JUNE SECURITY & FIRE M	\$163.68 \$163.68	
		CEDA			\$100.00	
Check Nbr 056213 DE LAGE LANDER			m		10.4.00	
DE LAGE LANDEN FINANCIA DE LAGE LANDEN FINANCIA		GENERAL LIQUOR	Rentals Rentals	COPIER LEASE COPIER LEASE	\$314.59	
Check Nbr 056213 DE LAGE LANDER		-	Kentais	COPIER LEASE	\$10.00 \$324.59	
Check Nbr 056214 MIDCO					Ann sens	
MIDCO	056214	GENEDAL	Telephone	INTERNET	\$88.00	
MIDCO	056214		Telephone	PHONE, INTERNET	\$585.57	
MIDCO	056214		Telephone	PHONE CREDIT	-\$87.45	
MIDCO	056214		Telephone	PHONE, INTERNET	\$118.27	
MIDCO	056214		Telephone	INTERNET	\$75.00	
MIDCO	056214	LIQUOR	Telephone	PHONE, INTERNET	\$390.65	
Check Nbr 056214 MIDCO					\$1,170.04	
Check Nbr 056215 MN COMPUTER S	SYSTEMS, IN	С				
MN COMPUTER SYSTEMS, I	056215	GENERAL	Repair/Maint	COPIER CHARGE	\$253.84	
MN COMPUTER SYSTEMS, I	056215	LIQUOR	• •	COPIER CHARGE	\$35.20	
Check Nbr 056215 MN COMPUTER S	SYSTEMS, IN	С			\$289.04	
Check Nbr 056219 MN PEIP						
MN PEIP	056219	GENERAL	Group Health	MAY GROUP HEALTH INS PRE	\$27,247.00	
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Search Name	Check Nbr	Fund Descr	Last Dim Descr	Comments	Amount
Check Nbr 056219 MN PEIP				_	\$27,247.00
Check Nbr 056223 TR COMPUTER S	SALES, LLC				
TR COMPUTER SALES, LLC	056223	GENERAL	Professional	FIRE & W/WW EMAILS, WEBSI	\$308.50
TR COMPUTER SALES, LLC	056223	GENERAL.	Professional	MONTHLY MONITORING & CL	\$596.50
Check Nbr 056223 TR COMPUTER S	SALES, LLC			-	\$905.00
Check Nbr 056224 VERIZON WIREL	LESS				
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$29.06
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$4.15
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$45.66
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$95.77
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$29.06
VERIZON WIRELESS	056224	GENERAL	Telephone	CELL PHONES, IPADS	\$38.54
VERIZON WIRELESS	056224		Telephone	CELL PHONES, IPADS	\$8.25
VERIZON WIRELESS	056224		Telephone	CELL PHONES, IPADS	\$20.76
VERIZON WIRELESS	056224	STORM	Telephone	CELL PHONES, IPADS	\$19.96
VERIZON WIRELESS	056224	CEMETE	Telephone	CELL PHONES, IPADS	\$8.25
VERIZON WIRELESS	056224	LIQUOR	Telephone	CELL PHONES, IPADS	\$26.51
heck Nbr 056224 VERIZON WIREL		mqoon	rerepriorie	ceee money nabb	\$325.97
Theck Nbr 056225 ACE HARDWARE					ф323.97
		CENEDAL	Const Tagle 0	CHAICTINE CITACO	440.00
ACE HARDWARE	056225			FURNITURE SLIDERS	\$40.98
ACE HARDWARE	056225	GENERAL	. ,	MARKING PAINT & KEYS	\$73.71
ACE HARDWARE	056225 -	LIQUOR	Repair/Maint	BOLBS	\$29.99
heck Nbr 056225 ACE HARDWARE					\$144.68
Theck Nbr 056226 AMERICAN BOTT			Mica Durchae	DOD	6107.22
AMERICAN BOTTLING CO.		LIQUOR	Misc Purchas	POP	\$197.32
heck Nbr 056226 AMERICAN BOT heck Nbr 056227 ARAMARK	ILING CO. II	VC.			\$197.32
ARAMARK	056227	CENEDAL	Laundry/Rug	DUCC	455.40
ARAMARK				RUGS	\$55.18 \$73.00
	056227		Laundry/Rug	RUGS & TOWELS	\$79.86
ARAMARK	056227	GENERAL	Other Operati	TOWELS	\$59.19
heck Nbr 056227 ARAMARK					\$194.23
heck Nbr 056228 AUTO VALUE MC					
AUTO VALUE MORA	056228		• •	PLOW PARTS, MUD FLAPS, GR	\$71.37
AUTO VALUE MORA	056228			DRUM XFR PUMPS	\$119.98
AUTO VALUE MORA	056228	GENERAL	Repair/Maint	FLOOR DRY FOR OIL	\$23.98
AUTO VALUE MORA	056228	FIRE FUN	Repair/Maint	HEADLIGHTS, OIL LINE FITTI	\$328.91
Theck Nbr 056228 AUTO VALUE MC	DRA				\$544.24
heck Nbr 056231 BROCK WHITE (CO LLC				
BROCK WHITE CO LLC	056231	GENERAL	Repair/Maint	CRACKILLER FILTERS	\$114.69
BROCK WHITE CO LLC	056231			CRACKILLER OIL	\$217.06
Check Nbr 056231 BROCK WHITE O	CO LLC			•	\$331.75
Theck Nbr 056232 CHAMBERLAIN (OIL - CLONTA	\RF			
CHAMBERLAIN OIL - CLONT			Lubricants &	BULK OIL - 5W-30 & 15W-40	\$1,162.05
Check Nbr 056232 CHAMBERLAIN (22 011 00 0 10 VV	\$1,162.05
CHECK NOT USUSES CHAPITULINEARLY	DIL " CLUIVIF	NVI			CU.301,16



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Search Name	Check Nbr	Fund Descr	Dìm Descr	Comments	Amount
Check Nbr 056234 CRYSTAL SPRING	SS ICE				
CRYSTAL SPRINGS ICE	056234	LIQUOR	Misc Purchas	ICE	\$341.82
Check Nbr 056234 CRYSTAL SPRING		•		-	\$341.82
Check Nbr 056235 DAKOTA SUPPLY	GROUP INC				
DAKOTA SUPPLY GROUP IN	056235	GENERAL	Capital Outla	STREET LIGHTS	\$6,000.00
DAKOTA SUPPLY GROUP IN	056235		Capital Outla	STREET LIGHT POLES	\$3,000.00
DAKOTA SUPPLY GROUP IN Check Nbr 056235 DAKOTA SUPPLY		GENERAL	Repair/Maint	FLOOD LIGHTS	\$583.88
					\$9,583.88
Check Nbr 056238 ECM PUBLISHER		CENTER	المناف مناسلة	ADARTAL OF OUT OF OTTO TO THE	د. ممصر
ECM PUBLISHERS, INC ECM PUBLISHERS, INC	056238 056238	GENERAL LIQUOR	Advertising Advertising	ADMIN SERVICE DIRECTOR JO MISC LIQ ADS	\$828.10 \$286.50
Check Nbr 056238 ECM PUBLISHER		Trook	HUVERUSHIS	- HIJC LIQ NDJ	\$1,114.60
Check Nbr 056239 ELECTRIC MOTO	•	NC.			
ELECTRIC MOTOR SERVICE			Canital Outla	MOTOR FOR KIDDIE POOL	\$7,426.74
Check Nbr 056239 ELECTRIC MOTO			Jophus Odda		\$7,426.74
Check Nbr 056242 FLEETPRIDE TRU	JCK & TRAILE	ER .			·
FLEETPRIDE TRUCK & TRAIL			Repair/Maint	#4 AIR SYSTEM DRYER	\$580.73
Check Nbr 056242 FLEETPRIDE TRU				_	\$580.73
Check Nbr 056244 FREEDOM MAILI	NG SERVICES	5 INC			
FREEDOM MAILING SERVIC	056244	GENERAL	Professional	NEWSLETTER	\$20.73
Check Nbr 056244 FREEDOM MAILI	NG SERVICES	5 INC		-	\$20.73
Check Nbr 056245 GITCH GEAR LLC					
GITCH GEAR LLC	056245	LIQUOR	Misc Purchas	BOTTLE OPENERS	\$309.00
Check Nbr 056245 GITCH GEAR LLC	;			-	\$309.00
Check Nbr 056246 GLENS TIRE OPE	RATIONS IN	С			
GLENS TIRE OPERATIONS I		GENERAL	Tires	CHIPPER TIRES	\$233.72
Check Nbr 056246 GLENS TIRE OPE	RATIONS IN	С		_	\$233.72
Check Nbr 056247 GOPHER STATE	ONE-CALL IN	C			
GOPHER STATE ONE-CALL I			Professional	MARCH LOCATES	\$12.82
Check Nbr 056247 GOPHER STATE	ONE-CALL IN	С			\$12.82
Check Nbr 056248 GRANITE CITY J	OBBING				
GRANITE CITY JOBBING	056248	GENERAL	Other Operati	HAND TOWELS	\$38.67
Check Nbr 056248 GRANITE CITY J	OBBING				\$38.67
Check Nbr 056249 GRANITE ELECTION	RONICS, INC				
GRANITE ELECTRONICS, IN				3 NEW PAGERS, BATTERIES, B	\$1,628.00
GRANITE ELECTRONICS, IN Check Nbr 056249 GRANITE ELECT			Repair/Maint	PAGER RPR	\$191.90
					\$1,819.90
Check Nbr 056254 JOHNSONS HARI			Damais (MA-to t	CTDAD DOD DEPLEMENT WA	404.00
JOHNSONS HARDWARE & R JOHNSONS HARDWARE & R				STRAP, ROD, REFLECTIVE #'S EPOXY, BOLTS, OIL LINE RPR	\$21.37 \$146.94
JOHNSONS HARDWARE & R				PLIERS, 2 WHEEL DOLLY, TOO	\$99.95
JOHNSONS HARDWARE & R	056254	GENERAL	Small Tools &	CUTTING WHEELS, IMPACT SE	\$84.36



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Search Name	Nbr	Descr	Descr	Comments	Amount
JOHNSONS HARDWARE & R	056254	GENERAL	Cleaning Sup	OVEN CLEANER, STRENGTH R	\$13.48
JOHNSONS HARDWARE & R	056254			BENCH, PICNIC TABLE, & FOU	\$144.47
JOHNSONS HARDWARE & R	056254	GENERAL	Repair/Maint	TRASH CANS & BAGS	\$71.96
JOHNSONS HARDWARE & R	056254		•	FLAG HOOKS	\$2.49
JOHNSONS HARDWARE & R	056254	GENERAL	Small Tools &	RAZOR BACK SCRAPER	\$32.99
JOHNSONS HARDWARE & R	056254		Other Operati		\$5.49
JOHNSONS HARDWARE & R	056254	FIRE FUN	Repair/Maint	TRASH CAN LINER, STORAGE	\$95.41
JOHNSONS HARDWARE & R			Repair/Maint	CART RPR PARTS, EQ RACK P	\$63.46
Check Nbr 056254 JOHNSONS HARD	WARE & REN	ITAL			\$782.37
Check Nbr 056255 KANABEC PUBLIC	ATIONS, INC	•			
KANABEC PUBLICATIONS, I	056255	GENERAL	Advertising	ADMIN SERV DIRECTOR JOB A	\$288.30
KANABEC PUBLICATIONS, I	056255	GENERAL	Advertising	SUMMER JOB ADS	\$156.65
KANABEC PUBLICATIONS, I	056255	LIQUOR	Advertising	MISC ADS	\$597.75
KANABEC PUBLICATIONS, I	056255	LIQUOR	Advertising	BALANCE SHEET & STMT OF O	\$55.56
Check Nbr 056255 KANABEC PUBLIC	ATIONS, INC	•		-	\$1,098.26
Theck Nbr 056256 KWIK TRIP - GAS	PURCHASES				
KWIK TRIP - GAS PURCHASE	056256	GENERAL	Motor Fuels	FUEL	\$1,291.18
KWIK TRIP - GAS PURCHASE			Motor Fuels	FUEL	\$89.08
KWIK TRIP - GAS PURCHASE			Motor Fuels	FUEL	\$220.94
Theck Nbr 056256 KWIK TRIP - GAS	PURCHASES			~	\$1,601.20
heck Nbr 056257 MIDWEST MACHI	NEBA CO				1-,
		CENIEDAL	Donnie (Maint	CNOMBLOWER CKIDS	471475
MIDWEST MACHINERY CO Check Nbr 056257 MIDWEST MACHI	056257	GENERAL	Repair/Maint	SNOWBLOWER SKIDS	\$214.35
THECK HOLD DOSSY HIDWEST MACHE	NEKT CO				\$214.35
Check Nbr 056258 MILLER TRUCKIN	G INC				
MILLER TRUCKING INC	056258	LIQUOR	Beer Purchas	PRODUCT DELIVERY	\$9.57
MILLER TRUCKING INC	056258	LIQUOR	Misc Purchas	PRODUCT DELIVERY	\$28.24
MILLER TRUCKING INC	056258	LIQUOR	Liquor Purcha	PRODUCT DELIVERY	\$723.19
MILLER TRUCKING INC	056258	LIQUOR	Wine Purchas	PRODUCT DELIVERY	\$299.15
MILLER TRUCKING INC	056258	LIQUOR	Off-Sale Supp	PRODUCT DELIVERY-SIGNS	\$3.75
Check Nbr 056258 MILLER TRUCKIN	G INC			•	\$1,063.90
Check Nbr 056259 MN ENERGY RES	OURCES COR	:P			
MN ENERGY RESOURCES CO	056259	GENERAL	Natural Gas -	NATURAL GAS	\$198.21
MN ENERGY RESOURCES CO	056259			NATURAL GAS	\$211.91
MN ENERGY RESOURCES CO	056259	GENERAL	Natural Gas -	NATURAL GAS	\$198.59
MN ENERGY RESOURCES CO	056259	GENERAL	Natural Gas -	NATURAL GAS	\$590.01
MN ENERGY RESOURCES CO	056259	GENERAL	Natural Gas -	NATURAL GAS	\$137.33
MN ENERGY RESOURCES CO	056259			NATURAL GAS	\$61.77
MN ENERGY RESOURCES CO	056259			NATURAL GAS	\$317.60
Check Nbr 056259 MN ENERGY RES	OURCES COR	IP.		-	\$1,715.42
heck Nbr 056260 NORTHERN STAT	ES SUPPLY				
NORTHERN STATES SUPPLY	056260	GENERAL	Other Operati	INSULATED WORK GLOVES	\$56.60
Check Nbr 056260 NORTHERN STAT			and, operati		\$56.60
Check Nbr 056263 OWENS AUTO PA					450.00
		A51			
OWENS AUTO PARTS	056263		, .	BULK FILTERS	\$1,322.10
OWENS AUTO PARTS	056263	GENERAL	Repair/Maint	PLOW MARKER KIT	\$26.99



			1 204		
	Check	Fund	Last Dim		
Search Name	Nbr	Descr	Descr	Comments	Amount
OWENS AUTO PARTS	056263		Repair/Maint	RETURNED TRAILER BRACKET	-\$4.84
OWENS AUTO PARTS	056263			SHOP VISE GRIP	\$213.99
OWENS AUTO PARTS	056263			TRAILER LIGHTING PARTS, PA	\$218.41
OWENS AUTO PARTS	056263		Repair/Maint	BULK FILTERS, VALVE GASKET	\$603.13
OWENS AUTO PARTS	056263	CEMETE	Repair/Maint	OIL FILTERS	\$9.31
Check Nbr 056263 OWENS AUTO PA					\$2,389.09
Check Nbr 056265 QUALITY DISPOS					
QUALITY DISPOSAL	056265		Garbage Rem		\$48.29
QUALITY DISPOSAL	056265		Garbage Rem		\$140.00
QUALITY DISPOSAL	056265		Garbage Rem		\$80.73
QUALITY DISPOSAL	056265		Garbage Rem		\$26.91
QUALITY DISPOSAL	056265	LIQUOR	Garbage Rem	GARBAGE	\$184.86
Check Nbr 056265 QUALITY DISPOS	AL				\$480.79
Check Nbr 056266 RED BULL DISTRI	BUTION CO	MPANY			
RED BULL DISTRIBUTION C	056266	LIQUOR	Misc Purchas	ENERGY DRINK	\$286.46
Check Nbr 056266 RED BULL DISTRI	BUTION CO	MPANY		·	\$286.46
Check Nbr 056269 SEH					
SEH	056269	GENERAL	Professional	HIGH SCHOOL SITE PLAN, TR	\$972.62
Check Nbr 056269 SEH				, ment controlled the my the	\$972.62
Check Nbr 056270 SPECTRUM SUPPL	Υ				φυνείσε
SPECTRUM SUPPLY	056270	LIQUOR	Other Operati	CADDACE DACE DECICTED TA	ቀበጋ ጋሮ
SPECTRUM SUPPLY	056270	LIQUOR		GARBAGE BAGS, REGISTER TA	\$93.25
Check Nbr 056270 SPECTRUM SUPPL		LIQUUK	Off-Sale Supp	DAG5	\$318.37
					\$411.62
Check Nbr 056274 TRUEMAN WELTE					
TRUEMAN WELTERS INC	056274	GENERAL	Repair/Maint	LOADER BRAKES	\$700.50
Check Nbr 056274 TRUEMAN WELTE	:RS INC				\$700.50
Check Nbr 056275 UPPER CASE PRIN	NTING INK				
UPPER CASE PRINTING INK	056275	GENERAL	Professional	NEWSLETTER	\$209.98
Check Nbr 056275 UPPER CASE PRIN	NTING INK			-	\$209.98
Check Nbr 056276 VIKING COKE					
VIKING COKE	056276	LIQUOR	Misc Purchas	POP	\$1,050.24
Check Nbr 056276 VIKING COKE	22027				\$1,050.24
Check Nbr 056277 VIKING ELECTRIC	S I IPPI V				4-1000101
		LIOUOD	Donnie Maint	10M/ 0. COMBACT LED EMEDO	ቆድ ግግ ስለ
VIKING ELECTRIC SUPPLY Check Nor 056277 VIKING ELECTRIC	056277	LIQUOR	kepair/Maint	18W & COMPACT LED EMERG	\$522.00
Check Nbr 056277 VIKING ELECTRIC	- SUPPLY				\$522.00
Check Nbr 056278 WATSON CO., INC	C				
WATSON CO., INC	056278	LIQUOR	Misc Purchas	TOBACCO, JUICE, ETC	\$7,684.16
Check Nbr 056278 WATSON CO., INC	С			· .	\$7,684.16
Check Nbr 056279 WINDSTREAM					
WINDSTREAM	056279	GENERAL	Telephone	PHONE	\$128.91
Check Nbr 056279 WINDSTREAM			, oropi rone	-	\$128.91
	,				4250.71
Check Nbr 056280 WINNICK SUPPLY					

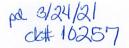


Search Name	Check Nbr	Fund Descr	Last Dim Descr	Comments	Amount	
WINNICK SUPPLY	056280	GENERAL	Small Tools &	PLASMA CUTTER & DRILL BIT	\$2,587.92	
Check Nbr 056280 WINNICK SUPPLY					\$2,587.92	
					\$642,174.03	



CITY OF MORA COUNCIL CHECK LIST

THE MARCH/APRIL 2021 CLAIMS HAVE BEEN APPROVED FOR PAYMENT BY:					
MAYOR	COUNCIL MEMBER				
COUNCIL MEMBER	COUNCIL MEMBER				
COUNCIL MEMBER	DEPUTY CLERK	~~~			



MINNESOTA LAWFUL GAMBLING

LG220 Application for Exempt Permit

11/17 Page 1 of 2

An exempt permit may be issued to a nonprofit organization that:

· conducts lawful gambling on five or fewer days, and

 awards less than \$50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be \$1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

ORGANIZATION INFORMATION	
Organization	
Minnesota Tax ID Number, if any: 7/8 4389 Federal Employer ID Number (FEIN), if any: 4/- 603/130	10
Mailing Address: 2775 215th Ave	
City: Mora State: MN Zip: 55051 County: Kanabec	
Name of Chief Executive Officer (CEO): Kevin Schiferli	
CEO Daytime Phone: 763-226-6771 CEO Email: Schif98@live.com (permit will be emailed to this email address unless other	erwise indicated below)
Email permit to (if other than the CEO): angstmanbrett@gmail.com	
NONPROFIT STATUS	
Type of Nonprofit Organization (check one):	
Fraternal Religious Veterans Vother Nonprofit Organizati	ion
Attach a copy of one of the following showing proof of nonprofit status:	,
A current calendar year Certificate of Good Standing Don't have a copy? Obtain this certificate from: MN Secretary of State, Business Services Division 60 Empire Drive, Suite 100 St. Paul, MN 55103 IRS income tax exemption (501(c)) letter in your organization's name Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization IRS toll free at 1-877-829-5500. IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter) If your organization falls under a parent organization, attach copies of both of the following: 1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling 2. the charter or letter from your parent organization recognizing your organization as a subordinate GAMBLING PREMISES INFORMATION Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Kanabec County Fairgrounds	oers: -6767 officer contact the
Physical Address (do not use P.O. box): 701 South Union Street	
Check one: Zip: MN County: 55051 Township: Zip: County:	
Date(s) of activity (for raffles, indicate the date of the drawing): August 14, 2020	
Check each type of gambling activity that your organization will conduct:	
Bingo Paddlewheels Pull-Tabs Tipboards Raffle Gambling equipment for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards multiplications of the page 1.5	ust be obtained
from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor www.mn.gov/gcb and click on Distributors under the List of Licensees tab, or call 651-539-1900.	ball selection r, go to



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council
From: Sara B. King, Accountant
RE: Accept Restricted Donations

BACKGROUND INFORMATION

The City of Mora has received the following donations:

DONATION RECEIVED FROM:	DONATION OF:
Funeral Directors Life Insurance Company	\$500.00
Brianne & John Roycraft	\$100.00
Trent or Sarah Terpstra	\$150.00
Mainquist Properties, LLC	\$1,000.00
Rick's Home Furnishings	\$100.00
Methven Funeral and Cremation Services	\$500.00
First Citizens Bank	\$2,500.00

As required by MN State Statute, restricted donations must be officially accepted by the City Council.

RECOMMENDATIONS

Motion to accept donations by approving Resolution 2021-421.

Attachments

Resolution 2021-421

Resolution No. 2021-421

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORA, MINNESOTA ACCEPTING RESTRICTED DONATIONS

WHEREAS, the City of Mora is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash amounts set forth below to the city, and the terms or conditions of the donations, if any, are as follows:

DONATION RECEIVED FROM:	DONATION OF:	TERMS AND CONDITIONS OR DESCRIPTION OF PROPERTY:
Funeral Directors Life Insurance Co.	\$500.00	Donation for Dog Park
Brianne and John Roycraft	\$100.00	Donation for Dog Park
Trent and Sarah Terpstra	\$150.00	Donation for Dog Park
Mainquist Properties, LLC	\$1,000.00	Donation for Dog Park
Rick's Home Furnishings	\$100.00	Donation for Dog Park
Methven Funeral and Cremation Services	\$500.00	Donation for Dog Park
First Citizens Bank	\$2,500.00	Donation for Dog Park
_		

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW, THEREFORE, BE IT RESOLVED by the city council of the City of Mora, Kanabec County, Minnesota that:

- 1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
- 2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

The foregoing resolution was introduce seconded by Council Member	ed and moved for adoption by Council Member	and
Voting for the Resolution: Voting Against the Resolution: Abstained from Voting:Absent:		
Motion carried and resolution adopted	this 20 th day of April 2021.	
ATTEST:	Al Skramstad, Mayor	
Lindy Crawford, City Administrator		



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council From: Sara B. King, Accountant

RE: Commit Fire Department Revenues and Fund Balance

SUMMARY

The City Council will commit fire department revenues and fund balance in accordance with Government Accounting Standards Board (GASB) Statement 54.

BACKGROUND INFORMATION

The Government Accounting Standards Board (GASB) is the organization that determines accounting rules for governments and their financial data. In 2009, GASB issued Statement 54, which classifies fund balances into five categories: nonspendable, restricted, committed, assigned, and unassigned. A quick description of each category follows:

- Nonspendable Fund Balance These are amounts that cannot be spent because they are not in spendable form, such as inventories and prepaid items.
- <u>Restricted Fund Balance</u> These are amounts that are restricted to specific purposes either by: 1) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through enabling legislation.
- <u>Committed Fund Balance</u> These are amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the City Council (highest level of decision making authority) and that remain committed unless modified or removed by the City Council by subsequent resolution.
- <u>Assigned Fund Balance</u> These are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed and include remaining amounts (except for negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted or committed. Assignments are made by the City Administrator.
- <u>Unassigned Fund Balance</u> These are residual amounts in the General Fund not reported in any other classification. Note: the General Fund is the only fund that can report a positive unassigned fund balance.

During the course of our 2020 audit, auditors at BerganKDV determined that revenues and fund balance for the fire department should be considered to be "committed". Therefore, it is staff's recommendation that City Council pass a resolution to commit the revenues and fund balance of the fire department.

OPTIONS & IMPACTS

- GASB Statement 54 requirements were effective for financial statements periods beginning after June 15, 2010.
- Approving the resolution would affirm the intended use of the fire department revenues and fund balance.

Memorandum

• Approving the resolution would have no impact on the operations or management of the fire department.

RECOMMENDATIONS

Motion to adopt Resolution 2021-422, committing the fire department revenues and fund balance.

Attachments
Resolution 2021-422

4/15/2021 2

Resolution No. 2021-422

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORA, MINNESOTA COMMITTING SPECIFIC REVENUE SOURCES IN SPECIAL REFUND FUNDS

WHEREAS, the Governmental Accounting Standards Board's Statement #54 definition of special revenue funds states that special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects; and,

WHEREAS, the term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund and comprise a substantial portion of the fund's revenues; and,

WHEREAS, investment earnings and transfers from other funds do not meet the definition of a specific revenue source; and,

WHEREAS, council action is required to formalize the commitment of the specific revenue sources to specified purposes.

WHEREAS, council action is required to formalize the commitment of fund balance.

NOW, THEREFORE, BE IT RESOLVED by the city council of the City of Mora, Kanabec County, Minnesota that the specific revenue sources of each special revenue fund and the specific purpose for which they are restricted or committed are as follows:

FUND	SPECIFIC REVENUE SOURCES	COMMITTED FOR:
Fire Department	Charges for services & grants	Public safety operations

THEREFORE, be it further resolved that the fund bala the City Council for the specific purpose as stated ab	
The foregoing resolution was introduced and moved seconded by Council Member	for adoption by Council Member and
Voting for the Resolution:	
Motion carried and resolution adopted this 20 th day	of April 2021.
ATTEST:	Al Skramstad, Mayor
Lindy Crawford, City Administrator	



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Jeff Krie, Activities and Recreation Coordinator

RE: 2021 Vasaloppet USA Event Debrief

SUMMARY

The 2021 Vasaloppet USA event was held in Mora February 20-21. Representatives from the Vasaloppet USA will be at the City Council meeting to debrief the 2021 event with staff and the City Council.

RECOMMENDATIONS

Review and discuss the 2021 Vasaloppet USA event with Vasaloppet representatives.

Attachments

None



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council From: Sara King, Accountant

RE: 2020 Comprehensive Annual Financial Report

SUMMARY

Accept the 2020 audit report, also known as the Comprehensive Annual Financial Report (Annual Report).

BACKGROUND INFORMATION

Preparations began for the 2020 audit in January 2021, and the audit field work was completed the last week of February 2021. A copy of the Annual Report is enclosed.

BerganKDV will be presenting the Annual Report to the city council virtually.

OPTIONS & IMPACTS

- 1. Motion to approve the annual audit for the year ended December 31, 2020.
- 2. Motion to deny the annual audit for the year ended December 31, 2020.

RECOMMENDATIONS

Motion to approve the annual financial audit for the year ended December 31, 2020.

Attachments

2020 Comprehensive Annual Financial Report 2020 Communications Report 2020 Independent Auditor's Reports



Comprehensive Annual Financial Report

FISCAL YEAR ENDED DECEMBER 31, 2020

Prepared by the Finance Department

City of Mora, Minnesota



COMPREHENSIVE

ANNUAL FINANCIAL REPORT

OF THE

CITY OF MORA, MINNESOTA

For Fiscal Year Ended

December 31, 2020

Prepared by

THE FINANCE DEPARTMENT

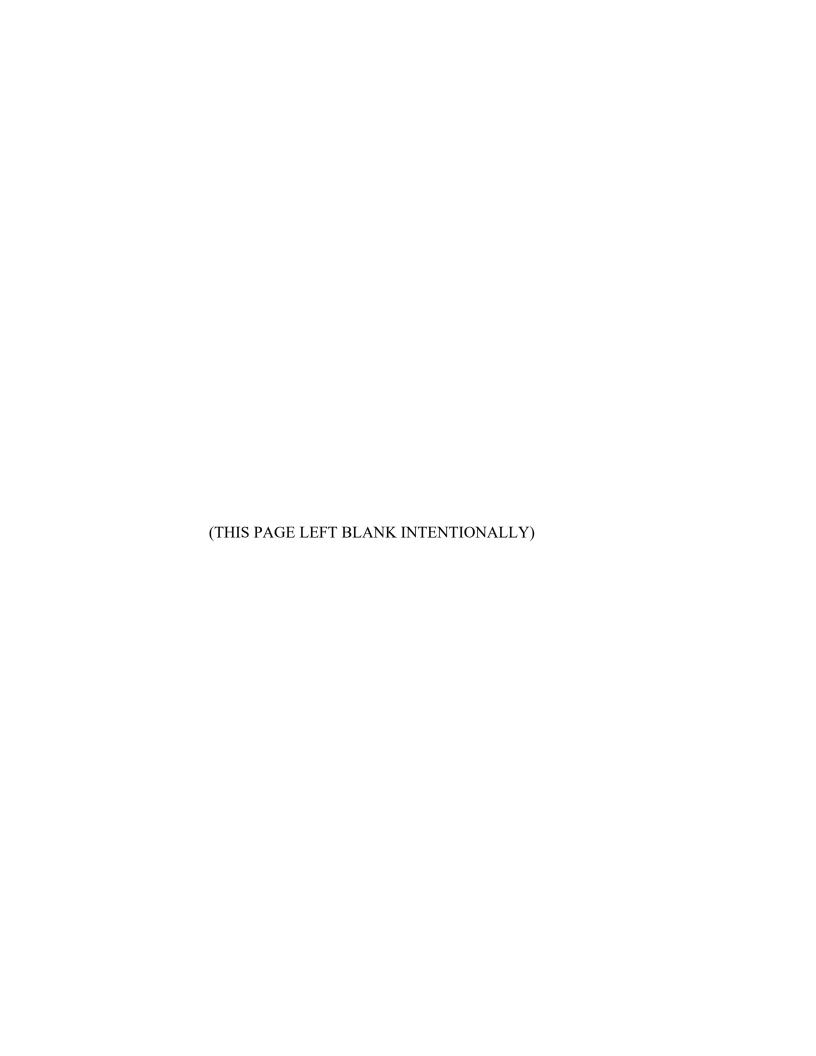
Lindy Crawford, City Administrator

CITY OF MORA 101 Lake Street South Mora, Minnesota 55051



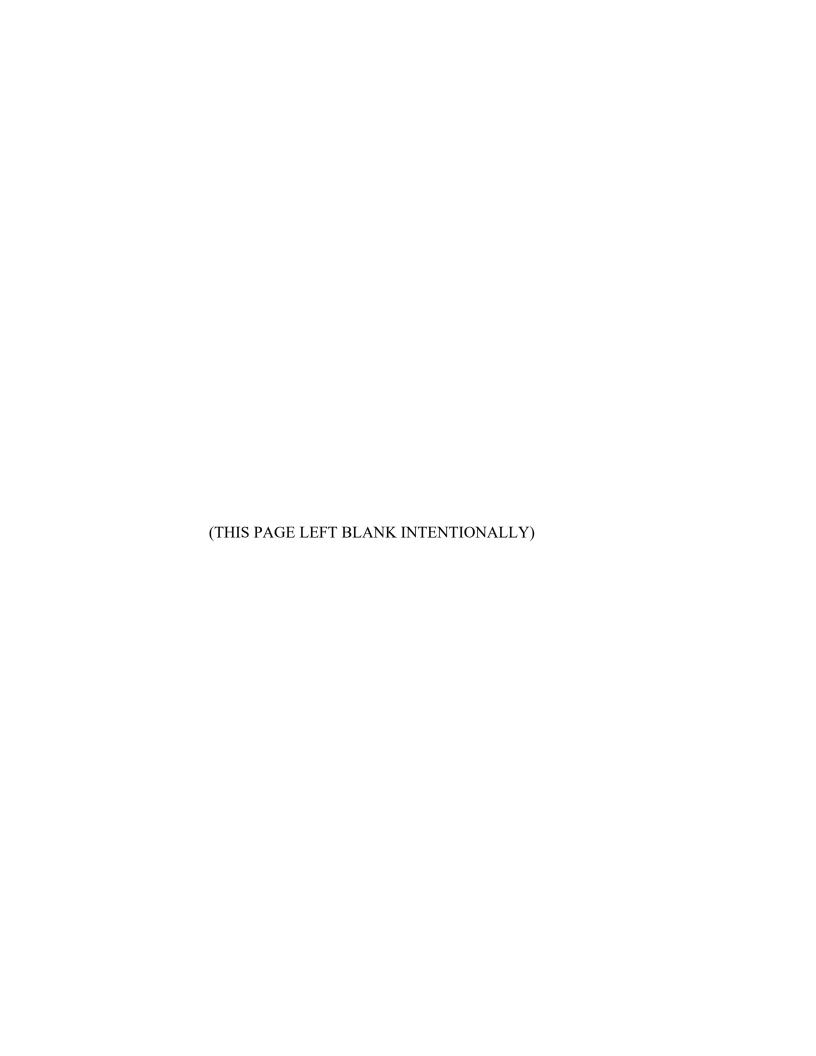
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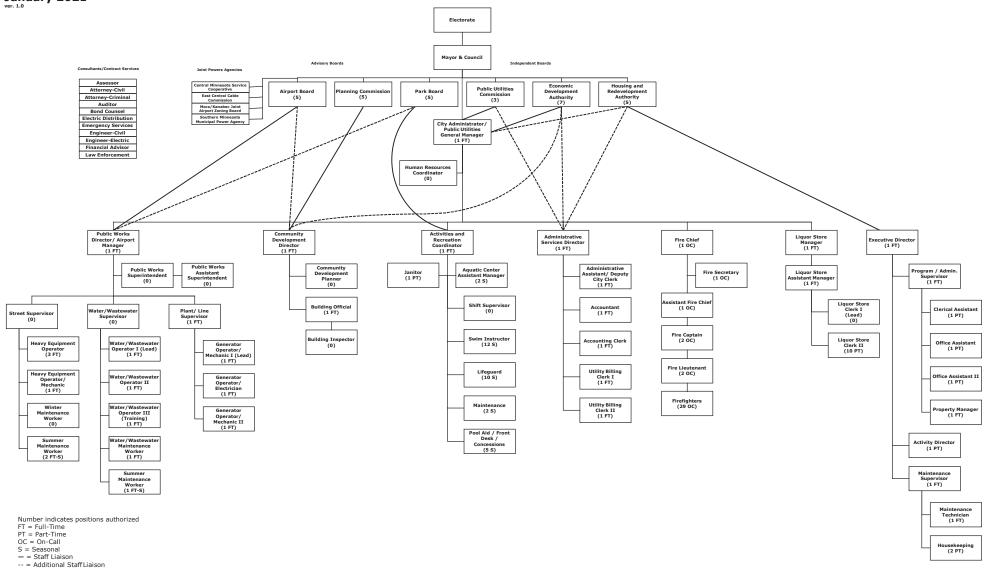


City of Mora Elected and Appointed Officials December 31, 2020

	Term Expires
Mayor	
Alan Skramsted	December 31, 2022
Council Members	
Jody Anderson	December 31, 2020
Sam Pioske	December 31, 2020
Jake Mathison	December 31, 2022
Sara Treiber	December 31, 2020
City Administrator	
Lindy Crawford	Appointed
Public Utilities Commission Chair	
Greg Ardner	December 31, 2021
Public Utilities Commissioners	
Brett Baldwin	December 31, 2022
Ryan Christianson	December 31, 2020
Public Utilities General Manager	
Lindy Crawford	Appointed
Public Works Director	
Joseph Kohlgraf	Appointed
City Attorney (Civil)	
Joel Jamnik, Campbell Knutson	Appointed
City Attorney (Prosecutions)	
Barb McFadden, Kanabec County	Appointed

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CITY OF MORA, KANABEC COUNTY, MINNESOTA Staff Organizational Chart January 2021



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CITY OF MORA MORA MUNICIPAL UTILITIES



101 Lake Street South Mora, MN 55051-1588

ci.mora.mn.us

320.679.1511 Fax 320.679.3862 320.679.1451

March 23, 2021

To the Honorable Mayor, Members of the City Council and Citizens of the City of Mora:

Minnesota statutes require that each city issue an annual report on its financial position and activity prepared in conjunction with accounting principles generally accepted in the United States of America. The Comprehensive Annual Financial Report (Annual Report) of the City of Mora, Kanabec County, Minnesota and Mora Municipal Utilities for the fiscal year ended December 31, 2020 is hereby submitted.

The City of Mora's management is responsible for the accuracy, the completeness, and the fairness of this report. I believe the report is accurate in all material aspects. It is presented in a manner designed to fairly set forth the financial position and the results of operations of the City and Mora Municipal Utilities. The report includes all disclosures necessary to enable the reader to gain the maximum understanding of the city's financial condition.

The Annual Report consists of three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the government's organizational chart, and a list of principal officials. The financial section includes the independent auditor's report, management's discussion and analysis, financial statements, and financial schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

For a discussion of the financial information, please refer to the management's discussion and analysis.

General Information

The City of Mora is a municipal corporation, incorporated May 19, 1882. It operates as an optional Plan A statutory city (fourth class) under authority of Minnesota Statutes, Chapter 412. This option utilizes a strong council/weak mayor form of government. The city conducts biennial elections of a mayor and four council members to staggered four-year terms. The city council appoints the three-member public utilities commission to staggered three-year terms. The council and the public utilities commission hire a city administrator/public utilities general manager to handle the day-to-day affairs of the city and utility. The administrator/general manager also serves as clerk-treasurer who is responsible for the city and utility accounting and financial reporting system.

Mora, the county seat of Kanabec County, is located approximately 65 miles north of Minneapolis and St. Paul at the intersection of Minnesota Highways No. 65 and 23. The city has a population of 3,571 according to the 2010 U.S. Census Department's report. The city covers an area of 5.47 square miles.

Local Economy

In 2020, the local economy continued to show steady signs of improvement. Many construction jobs lost during the recession of 2008-2010 have slowly returned, and employment in the service and retail sectors remains steady. Even during the COVID-19 pandemic, unemployment improved to 7.60% in December 2020.

A very good indicator of the improving local economy is the new construction of sixteen (16) single-family homes, and one (1) new commercial building in 2020. Two (2) large roofing projects were completed. Overall, with a valuation of building permits estimated at \$3,307,000 in 2020, it is safe to say that the economy in Mora seems to be stable.

First-year property tax delinquency continues to be lower than the ten-year average by approximately 1.24%. Tax capacity values increased by an impressive 14.03%.

Accounting System and Internal Controls

This report, with its accompanying financial statements and statistical tables, was prepared in conformance with governmental accounting and financial reporting principles developed by the Governmental Accounting Standards Board.

Specific funds account for all financial transactions of the city. The city's accounting records are maintained on the accrual or the modified accrual basis, as appropriate. The notes to the financial statements (Note 1) present a summary of the significant accounting policies.

In developing and evaluating the city's accounting system, internal controls are evaluated. The city's internal accounting controls adequately safeguard the assets and provide proper recording of all financial transactions. Because of inherent limitations, no set of control procedures can absolutely assure that all issues, including fraud, have been eliminated or detected. Inherent limitations exist through the possibilities of faulty judgments, errors, circumvention, collusion, and management override.

Budgetary Control

Beginning in 1990, all cities, counties, and school districts in Minnesota were required to comply with a Truth-in-Taxation process in accordance with the 1989 Special Session Tax Bill. In 2009 and subsequent years, the Truth-in-Taxation requirements allowed public input on the budget and levy to be taken during a regular city council meeting. The council formally accepted public input regarding the 2020 budget at its meeting on December 3, 2019.

Formal budgeting is used as a management control device for the General Fund, debt service funds, enterprise funds and certain special revenue funds and capital project funds. In addition to formal budgeting, the City maintains budgetary controls in order to ensure compliance with the annual budget approved by the City Council, including monthly reviews by department heads and quarterly reviews by the governing body. Expenditures may not exceed budgeted appropriations on a fund level without City Council approval.

Reporting Entity and Its Services

This report contains the financial information relating to all funds of the City of Mora and its component units. The City of Mora provides a full range of municipal services including fire protection, building inspection, streets, storm water drainage, electricity, water, wastewater treatment, parks, recreation, cemetery, liquor sales, municipal airport, public improvements, economic development, and general administrative services. There are three component units of the City of Mora: the Public Utilities Commission (blended component unit), the Economic Development Authority of Mora (blended component unit), and the Housing and Redevelopment Authority of Mora (discretely-presented component unit).

General Government Functions

The General Fund is used to account for all financial transactions not included in another fund. The General Fund includes expenditures for public safety, streets, culture, recreation, airport, and administration.

Property Taxes Levies and Collections

Table 8 of the statistical section of this report shows property tax levies and collections for the past ten years. Property tax levies were allocated as follows:

	2020	2019	2018	2017	2016
General Fund	\$587,933	\$517,063	\$442,988	\$336,815	\$322,514
Debt Service Funds	\$301,509	\$291,522	\$320,801	\$344,722	\$338,000
Total Levy	\$889,442	\$808,585	\$763,789	\$681,537	\$660,514

Tax Abatements

The City of Mora has entered into three Tax Increment Financing (TIF) agreements, which fall under the tax abatement disclosure guidelines under the Government Accounting Standards Board (GASB) Statement No. 77. Each TIF agreement is accounted for in its own fund, and was created to facilitate development and housing projects that likely would not have happened without the TIF agreement. The Community Development Director is responsible for monitoring compliance with the abatement agreements.

Debt Administration

In 2019, Standard & Poor's (S&P) issued a rating report of our bond rating, and affirmed the City's rating of A+/Stable. S&P cited the City's strong management, strong budgetary performance, very strong budgetary flexibility, very strong liquidity, weak debt and contingent liability profile, and weak economy as support for the rating. The 2019 S&P rating is still active, and no new bond ratings were issued in 2020. Under state law, the general obligation debt is subject to a legal limitation as shown in the statistical section.

Long-Term Financial Planning

The city council periodically reviews and updates the city's street reconstruction, capital improvement, and fire vehicle replacement plans. The city staff prepares a debt service fund payment schedule which shows the impact of financing on future debt service tax levies.

Independent Audit

Minnesota statutes require an annual audit by the state auditor or an independent certified public accountant. The city selected the CPA firm of BerganKDV to complete the audit for 2020. The auditor's opinion is included in this report. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Mora's financial statements for the year ended December 31, 2020, are fairly presented in conformity with accounting principles generally accepted in the United States of America.

Acknowledgments

The finance department staff contributed significantly to this report. I wish to thank Sara King, Kelly Erickson, and Mandi Yoder for their assistance and for their dedication to the City of Mora. I also thank the mayor, the city council members, and the public utilities commissioners for handling the financial operations of the city in a responsible and progressive manner.

Respectfully submitted,

CITY OF MORA

Lindy Crawford

City Administrator / Public Utilities General Manager

bergankov

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of the City of Mora, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the 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

The City of Mora's 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 did not audit the financial statements of the Housing and Redevelopment Authority of Mora, discretely presented component unit column. These statements were audited by other auditors whose report thereon has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Housing and Redevelopment Authority of Mora, is based solely upon the report of the other auditors. 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 these 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 these 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 these 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, based on our audit and the report of other auditors, 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, the discretely presented component unit and the aggregate remaining fund Information of the City of Mora, Minnesota, as of December 31, 2020, 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 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 Mora's basic financial statements. The introductory section, supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections of this report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2021, on our consideration of the City of Mora'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 solely 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 the effectiveness of 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 Mora's internal control over financial reporting and compliance.

St. Cloud, Minnesota

Bugankov, Uts.

March 23, 2021

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This section of the annual financial statements of the City of Mora, Minnesota (the "City") presents a discussion and analysis of the City's financial performance during the year ending December 31, 2020. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded the liabilities and deferred inflows of resources by \$39,247,991. Of this amount \$15,706,504 may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.
- The City's total net position increased by \$1,612,243.
- The City's governmental funds reported combined ending fund balances of \$2,918,577. Of this total amount, \$569,561 is unassigned and available for spending at the City's discretion.
- At the end of the current year, unassigned fund balance for the General Fund was \$1,866,866, or 70.7%, of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements are presented after the Statement of Activities. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's funds. The Notes to Financial Statements provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Statement of Net Position and Statement of Activities

Our analysis of the City begins with the Statement of Net Position and the Statement of Activities. One of the most important questions asked about the City's finances is, "Is the City as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and Statement of Activities both report information about the City as a whole and about its activities in a way that helps answer this question. These Statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current years' revenues and expenses are taken into account regardless of when cash is received or paid.

The government-wide financial statements includes information for not only the City (known as the primary government), but also legally separate entities for which the City is financially accountable (discretely presented component units).

These two statements report the City's net position and changes in them. You can think of the City's net position, the difference between assets and deferred outflows or resources and liabilities and deferred inflows of resources, as one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether the City's financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements

Our analysis of the City's major funds begins with the fund financial statements and provides detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by law and by bond covenants. However, the City Council establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other money. The City's two kinds of funds, governmental, and proprietary, use different approaches.

Governmental Funds – Most of the City's basic services are reported in governmental funds. Governmental funds focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps the reader of the statements determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations after the financial statements.

The basic governmental fund financial statements can be found on pages 26-31 of this report.

Proprietary Funds – When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as each flows for proprietary funds.

The basic proprietary fund financial statements can be found on pages 34-39 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. The Notes to Financial Statements can be found on pages 41-74 of this report.

Comparative Data

Certain comparative information between the current (2020) and prior year (2019) is required to be presented in the Management Discussion and Analysis (MD&A). This section will discuss and analyze significant differences between the two years.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City's net position increased during 2020 by \$1,612,243. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities.

Table 1
Statement of Net Position

	Primary Government									
	Governmen	tal Activities	Business-Ty	pe Activities	Total					
	2020	2019	2020	2019	2020	2019				
Assets		·								
Current and other assets	\$ 5,101,686	\$ 4,278,386	\$ 14,631,151	\$ 13,019,016	\$ 19,732,837	\$ 17,297,402				
Capital assets	14,589,682	14,904,475	14,837,676	15,463,825	29,427,358	30,368,300				
Total assets	19,691,368	19,182,861	29,468,827	28,482,841	49,160,195	47,665,702				
Deferred Outflows										
of Resources										
Related to pensions	136,209	154,825	129,778	108,234	265,987	263,059				
Related to OPEB	6,024	5,342	9,371	9,197	15,395	14,539				
Total deferred outflows										
of resources	142,233	160,167	139,149	117,431	281,382	277,598				
Total assets and deferred										
outflows of resources	\$ 19,833,601	\$ 19,343,028	\$ 29,607,976	\$ 28,600,272	\$ 49,441,577	\$ 47,943,300				
Liabilities										
Noncurrent liabilities outstanding	\$ 3,199,712	\$ 3,387,264	\$ 4,959,110	\$ 5,161,871	\$ 8,158,822	\$ 8,549,135				
Other liabilities	880,992	697,302	1,062,067	835,488	1,943,059	1,532,790				
Total liabilities	4,080,704	4,084,566	6,021,177	5,997,359	10,101,881	10,081,925				
Deferred Inflows										
of Resources										
Related to pensions	49,021	79,756	42,684	145,871	91,705	225,627				
Net Position										
Net investment in capital assets	11,678,848	11,730,600	10,527,549	10,855,383	22,206,397	22,585,983				
Restricted	1,335,090	1,456,706	-	-	1,335,090	1,456,706				
Unrestricted	2,689,938	1,991,400	13,016,566	11,601,659	15,706,504	13,593,059				
Total net position	15,703,876	15,178,706	23,544,115	22,457,042	39,247,991	37,635,748				
Total liabilities, deferred inflows of	of									
resources, and net position	\$ 19,833,601	\$ 19,343,028	\$ 29,607,976	\$ 28,600,272	\$ 49,441,577	\$ 47,943,300				

Governmental Activities

Net position of the City's governmental activities increased by \$525,170 or 3.46%. The increase was mainly due to an increase in unrestricted state aids, an increase in property tax revenue, and an increase in tax increments. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, legislation or other legal requirement, was \$2,689,938 at December 31, 2020.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Activities (Continued)

The following table indicates the changes in net position for the City's governmental and business-type activities:

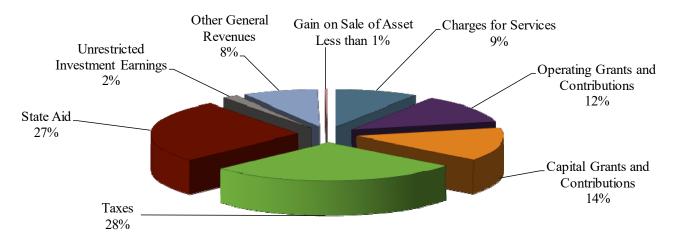
Table 2
Statement of Activities

	Primary Government						
	Government	tal Activities	Business-Ty	pe Activities	Total		
	2020	2019	2020 2019		2020	2019	
Revenues							
Program revenues							
Charges for services	\$ 338,580	\$ 575,998	\$11,697,081	\$11,128,425	\$12,035,661	\$11,704,423	
Operating grants and contributions	459,922	208,793	78,270	-	538,192	208,793	
Capital grants and contributions	519,032	1,262,210	53,461	324,452	572,493	1,586,662	
General revenues							
Property taxes and tax increments	1,026,650	938,706	-	-	1,026,650	938,706	
Unrestricted state aids	994,224	930,998	-	-	994,224	930,998	
Unrestricted investment earnings	63,594	79,453	242,902	299,301	306,496	378,754	
Other General Revenue	304,777	308,721	-	-	304,777	308,721	
Gain on sale of assets	10,000	6,212	500	911	10,500	7,123	
Total revenues	3,716,779	4,311,091	12,072,214	11,753,089	15,788,993	16,064,180	
Expenses							
General government	627,901	474,247	-	-	627,901	474,247	
Public safety	1,151,488	1,006,076	-	-	1,151,488	1,006,076	
Public works	1,188,951	1,295,146	-	-	1,188,951	1,295,146	
Culture and recreation	280,603	407,854	-	-	280,603	407,854	
Economic development	162,786	96,951	-	-	162,786	96,951	
Cemetery	54,796	27,885	-	-	54,796	27,885	
Interest on long-term debt	89,676	98,063	-	-	89,676	98,063	
Liquor	-	-	3,845,195	3,052,355	3,845,195	3,052,355	
Electric	-	-	4,954,573	5,144,174	4,954,573	5,144,174	
Water	-	-	712,296	726,154	712,296	726,154	
Wastewater	-	-	1,056,454	1,145,180	1,056,454	1,145,180	
Storm water			52,031	82,242	52,031	82,242	
Total expenses	3,556,201	3,406,222	10,620,549	10,150,105	14,176,750	13,556,327	
Excess of revenues							
over expenses	160,578	904,869	1,451,665	1,602,984	1,612,243	2,507,853	
Transfers	364,592	352,755	(364,592)	(352,755)			
Change in net position	525,170	1,257,624	1,087,073	1,250,229	1,612,243	2,507,853	
Net position - beginning	15,178,706	12,345,885	22,457,042	21,687,212	37,635,748	34,033,097	
Prior period adjustment		1,575,197		(480,399)		1,094,798	
Net position - beginning, as restated	15,178,706	13,921,082	22,457,042	21,206,813	37,635,748	35,127,895	
Net position - ending	\$15,703,876	\$15,178,706	\$23,544,115	\$22,457,042	\$39,247,991	\$37,635,748	
			·		·		

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Activities (Continued)

Revenues – The following chart visually illustrates the City's revenue by source for its governmental activities.



Revenues by Source – Governmental Activities

Revenues for the City's governmental activities decreased by (\$594,312), or (13.79%). The major component of this decrease is explained as follows:

• Capital Grants and Contributions decreased (\$743,178), or (58.88%), primarily due to fewer funds received from the State in 2020 related to the 2013-2014 fuel leak at the municipal airport, and work on the airport master plan.

Expenses for the City's governmental activities increased by \$149,979, or 4.40%. The major components of this increase are explained as follows:

- Public Safety expenses increased by \$145,412, or 14.45%, primarily due to mitigating the COVID-19 pandemic.
- General Government expenses increased by \$153,654, or 32.40%, primarily due to mitigating the COVID-19 pandemic.

Business-Type Activities

The net position of the City's business-type activities increased by \$1,087,073, or 4.84%. Unrestricted net position increased by \$1,414,907 or 12.2%.

Revenues for the City's business-type activities increased by \$319,125, or 2.72%, from the prior year. The increase was primarily due to an increase in charges for services, somewhat offset by a reduction in capital grants and contributions.

Expenses for the City's business-type activities increased by \$470,444, or 4.64%, from the prior year. The increase was primarily due to larger cost of goods sold expenses in the liquor fund.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

The focus of the City of Mora'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 fiscal year.

At the end of the current fiscal year, the City of Mora's governmental funds reported combined ending fund balances of \$2,918,577. Of this total, \$569,561 constitutes unassigned fund balance. The remainder of fund balance \$2,349,016 is not available for new spending because it is either 1) nonspendable \$152,798, 2) restricted \$933,740, 3) committed \$14,296, or 4) assigned \$1,248,182.

Activity in the City's major funds is discussed below:

General Fund – The General Fund is the chief operating fund of the City. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Unassigned fund balance represents 70.67% of total 2020 expenditures.

Grove and Wood Street Improvements Fund – This fund accounts for all costs related to the Grove and Wood street improvement project. In 2020, fund balance increased by \$28,960 mainly due to special assessment revenue collected.

Parker Capital Project Fund - This fund accounts for costs related to the Parker capital improvement projects. In 2020, fund balance increased by \$9,805 due to special assessment revenue collected.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the year, unrestricted net position of the enterprise funds amount to \$13,016,566. Activity is discussed below:

Liquor Fund – The increase of \$307,188 in net position is primarily due to higher than expected sales.

Electric Fund – The increase of \$548,093 in net position is primarily due to lower than expected usage.

Water Fund – The increase of \$108,364 in net position is primarily due to increased usage and reduced overtime costs.

Sewer Fund – The increase in net position of \$73,572 is primarily due to a decrease in operating expenses.

Storm Water Fund – The increase of \$49,856 in net position is primarily due to labor savings.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City did not amend the General Fund budget in 2020. The City budgeted for an overall decrease in fund balance of \$88,155. Overall, actual revenues, expenditures, and other financing sources (uses) resulted in an increase in fund balance of \$370,977.

Genera	l Fund Budget Report		
			Variance
	Original and		Favorable
	Final Budget	Actual	(Unfavorable)
Revenues	\$2,502,810	\$2,735,682	\$ 232,872
Expenditures	(3,004,587)	(2,641,681)	362,906
Other financing sources (uses)	413,622	276,976	(136,646)
Net change	\$ (88,155)	370,977	\$ 459,132
Fund balance			
January 1, 2020		1,525,168	
December 31, 2020		\$1,896,145	

Significant variances from budget to actual in the year 2020 are described below and on the following page.

Revenues

- Licenses and permits revenues were down about \$30,000 from the expected amount, due to fewer than expected building permits issued for new single family home construction.
- Intergovernmental revenues came in approximately \$396,000 over budget, due to Coronavirus Relief Aid recevied and grant reimbursement received.
- Charges for services revenues were down approximately \$148,000 from the expected amount, due to the closure of the aquatic center in response to the COVID-19 pandemic.
- Investment income revenues were almost \$17,000 over budget, due to the market position as of December 31, 2020.

Expenditures

- Culture and recreation expenditures were almost \$226,000 under budget, due to the closure of the aquatic center for the 2020 season and fewer park rentals, both in response to the COVID-19 pandemic.
- Public works expenditures were approximately \$127,000 less than expected, due in part because of fewer airport engineering costs.
- Public works capital outlay expenditures were approximately \$62,000 under budget, due mainly to cost savings on a new skid loader and fewer expenses relating to the fuel remediation project.
- Public safety capital outlay expenditures were almost \$43,000 more than expected, due to the purchase of a new wireless extraction tool made possible by various grants.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the City had \$29,427,358 invested in a broad range of capital assets, net of accumulated depreciation. Refer to Note 4, Capital Assets, of the basic financial statements for a schedule showing the City's capital asset activity. This amount represents a net decrease (including additions and deductions) of approximately \$940,944.

Major capital asset events during the current fiscal year included the following:

- Aquatic Center slides recoated
- Electric Lines underbuild project near Mora Lake along Highway 65
- Purchase of a 2013 Ford F-750 Water Tank Truck for the water and wastewater departments

City of Mora's Capital Assets (Net of Depreciation)

	Go 			Activities	Total		
Land	\$	1,455,973	\$	356,036	\$	1,812,009	
Construction in progress		-		25,222		25,222	
Land improvements		3,796,353		6,251,062		10,047,415	
Buildings		2,021,095		7,434,632		9,455,727	
Infrastructure		6,858,381		289,858		7,148,239	
Machinery, Equipment, Vehicles		457,880		480,866		938,746	
Total	\$	14,589,682	\$	14,837,676	\$	29,427,358	

Long-Term Debt

At year-end the City had \$7,164,000 in bonds outstanding.

During 2020, only \$9,458 in debt was added, and \$566,416 in debt was retired. Refer to Note 6 of the basic financial statements for a schedule showing the City's long-term debt activity.

The City maintains a G.O. bond rating of "A3" from Moody's Investor's Service and an "A+/Stable" rating from Standard and Poor's (S&P), which are considered to be good ratings in the market.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's elected officials considered many factors when adopting the 2020 budget and when setting the 2020 rates and fees that will be charged for the business-type activities. The major factors accounted for when adopting the General Fund budget were:

• A 3.0% contractual cost-of-living (COLA) increase for employees, based on a previously approved collective bargaining agreement.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)

- The 2020 budget includes a property tax levy of \$889,442 which is 10.0% greater than the 2019 levy.
- The final city tax rate for taxes payable in 2020 is 39.3%.
- Kanabec County has an unemployment rate as of December 2020 of 7.6%. This compares with unemployment rates of 4.9% for the State of Minnesota and 6.5% for the United States.

FACTORS BEARING ON THE CITY'S FUTURE

City Council

- Longtime liquor store manager, Dan Greene, retired and Julie Krone was hired to be the new liquor store manager. Danielle Kieser was hired to fill the vacated Assistant Manager position.
- On March 26, 2020, Mayor Alan Skramstad declared a local emergency in response to the COVID-19 pandemic. In response to COVID-19, many adjustments were made to operations, including staggered work schedules for most employees and temporarily closing city facilities to the public.
- The water slides at the Mora Aquatic Center (MAC) were recoated in 2020, during the time the MAC was closed due to the pandemic. The work will extend the useful lives of the slides, and was able to be completed without direct disruption to the season.
- The Mora Area Fire Department was granted funds for the purchase of new wireless extrication equipment.
- City Council approved an application for a MnDOT grant to install a walking trail along the Highway 65 Snake River Bridge.
- For the second consecutive year, the Housing and Redevelopment Authority of Mora (HRA) asked the City for a cash-infusion loan. It was approved with strict conditions.
- During the November 2020 general election, three (3) council members were elected: Incumbent member Jody Anderson, Sadie Broekemeier, and Kyle Shepard.
- City Council approved the creation of the Administrative Services Director position, with the intent this position will serve as the clerk/treasurer in the future. The preliminary hire date is April 2021.
- Significant progress was made on updating the City's Comprehensive Plan.
- In response to the COVID-19 pandemic, the City was granted funding from the federal government through the Coronavirus Relief Act (CRF). Funds were appropriated to items to respond to the pandemic.

FACTORS BEARING ON THE CITY'S FUTURE (CONTINUED)

Public Utility Commission

- Through a partnership with Southern Minnesota Municipal Power Association (SMMPA), the installation of three (3) electric vehicle charging stations were installed.
- A large generator was installed at Well # 5 to improve the resiliency of the City's water supply.
- The overhead electric lines across Mora Lake, along Highway 65, were converted to underground lines to improve reliability of service for the future.
- Work continues to establish the reeds in the reed beds at the 2015 Wastewater Treatment Plant.
- A new policy was considered and approved to regulate the specifications of the construction of both overhead and underground electric lines.

FACTORS BEARING ON THE CITY'S FUTURE (CONTINUED)

Economic Development Authority

- The EDA learned in June 2020 that rehabilitation grant funds through the Small Cities Development Program were awarded in the amount of \$393,300. The project will include the rehabilitation of owner-occupied single family homes and rental housing, and has been generating much interest.
- In response to the COVID-19 pandemic, the EDA created a new COVID-19 Emergency Assistance Program to assist local business owners. The program consisted of a mix of both loans and grants.
- The EDA amended its bylaws to clarify the roll of a PUC commissioner on its governing board, and to clean up other minor issues.

CONTACT INFORMATION

This annual report is designed to provide a general overview of the City of Mora, Minnesota finances for citizens, customers and others. Questions concerning any of the information contained in this report and requests for additional information should be addressed to Lindy Crawford, City Administrator, City of Mora, 101 Lake Street South, Mora, Minnesota 55051, or by phone at (320) 679-1511.

BASIC FINANCIAL STATEMENTS

City of Mora Statement of Net Position December 31, 2020

		Component Unit			
	Governmental Business-Type Activities Activities		T 1	Housing and Redevelopment	
Assets	Activities	Activities	Total	Authority	
Cash and investments					
(including cash equivalents)	\$ 4,384,308	\$ 11,719,712	\$ 16,104,020	\$ 240,645	
Restricted cash	250,000	-	250,000	301,130	
Receivables					
Taxes receivable	33,961	-	33,961	152.062	
Accounts receivable Interest receivable	52,534	755,595	808,129	153,962	
Special assessments receivable	7,666 1,180,539	54,057 57,300	61,723 1,237,839	-	
Due from other governments	83,371	895	84,266	_	
Advance to component unit	125,569	-	125,569		
Internal balances	(1,453,577)	1,453,577	-	-	
Inventory	-	590,015	590,015	-	
Prepaid items	29,279	-	29,279	15,157	
Other assets	-	-	-	92,641	
Net pension asset - fire relief association	408,036	-	408,036	-	
Capital assets not being depreciated					
Land	1,455,973	356,036	1,812,009	292,829	
Construction in progress	-	25,222	25,222	-	
Capital assets being depreciated	12.460.206	14.064.720	27 425 025		
Improvements other than buildings Buildings and improvements	12,460,296	14,964,729	27,425,025	7 202 000	
Land improvements	3,396,815 7,478,724	11,198,824	14,595,639 7,478,724	7,203,900	
Infrastructure	7,476,724	631,959	631,959	-	
Machinery and equipment	3,730,418	3,087,077	6,817,495	445,393	
Less accumulated depreciation	(13,932,544)	(15,426,171)	(29,358,715)	(4,382,958)	
Total assets	19.691.368	29,468,827	49.160.195	4,362,699	
1000		25,100,027	.,,100,150	1,502,055	
Deferred Outflows of Resources					
Deferred outflows of resources related to pensions	136,209	129,778	265,987	-	
Deferred outflows of resources related to OPEB	6,024	9,371	15,395		
Total deferred outflows of resources	142,233	139,149	281,382		
Total assets and deferred outflows of resources	\$ 19,833,601	\$ 29,607,976	\$ 49,441,577	\$ 4,362,699	
T :- 1.00 d					
Liabilities Accounts payable	\$ 512,125	\$ 518,818	\$ 1,030,943	\$ 84,580	
Contracts payable	\$ 312,123	25,222	25,222	3 04,500	
Due to other governments	_	67,387	67,387	_	
Salaries and benefits payable	26,789	15,342	42,131	121,865	
Deposits payable	21,659	63,240	84,899	· -	
Interest payable	35,445	28,875	64,320	-	
Bond principal payable, net of premiums					
Payable within one year	264,046	308,953	572,999	139,641	
Payable after one year	2,646,788	4,001,174	6,647,962	4,038,303	
Compensated absences payable					
Payable within one year	20,928	34,230	55,158	38,378	
Payable after one year	23,524	38,477	62,001	-	
Total OPEB liability	52.160	02.604	125.054		
Payable after one year	53,160	82,694	135,854	-	
Net pension liability	476 240	026.765	1 212 005		
Payable after one year Total liabilities	476,240 4,080,704	836,765 6,021,177	1,313,005	4,422,767	
Total habilities	4,080,704	0,021,177	10,101,001	4,422,707	
Deferred Inflows of Resources					
Deferred inflows of resources related to pensions	49,021	42,684	91,705	_	
1					
Net Position					
Net investment in capital assets	11,678,848	10,527,549	22,206,397	(378,229)	
Restricted for					
Debt service	1,061,623	-	1,061,623	282,178	
Tax increment	9,733	-	9,733	-	
Economic Development	150,046	-	150,046		
Housing assistance	-	-	-	18,952	
Other purposes	113,688	-	113,688	-	
Unrestricted	2,689,938	13,016,566	15,706,504	17,031	
Total net position	15,703,876	23,544,115	39,247,991	(60,068)	
Total liabilities, deferred inflows of resources, and net positior	\$ 19,833,601	\$ 29,607,976	\$ 49,441,577	\$ 4,362,699	

City of Mora Statement of Activities Year Ended December 31, 2020

Net (Expense) Revenue

		Program Revenues				and	_			
							F	Primary Governmen	nt	Component Unit
	Evnanços	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions		Governmental Activities	Business-Type Activities	Total	Housing and Redevelopment
Functions/Programs Primary Government	Expenses	Services		nunous	Cont	Houtions	Activities	Activities	Total	Authority
Governmental activities										
General government	\$ 627,901	\$ 29,695	\$	134,700	\$		\$ (463,506)	\$ -	\$ (463,506)	\$ -
Public safety	1,151,488	189,778	Φ	289,546	Φ	-	(672,164)	φ -	(672,164)	J -
Public works	1,131,488	61,936		810		489,764	(636,441)	-	(636,441)	-
Culture and recreation	280,603	1,277		16,000		11,170	(252,156)	-	(252,156)	-
Economic development	162,786	1,144		18,866		18,098	(124,678)	-	(124,678)	-
Cemetery	54,796	54,750		10,000		10,090	(46)	-	(46)	-
Interest on long-term debt	89,676	34,730		-		-	(89,676)	-	(89,676)	-
Total governmental activities	3,556,201	338,580	-	459,922		519,032	(2,238,667)		(2,238,667)	
Total governmental activities	3,536,201	338,380		439,922	-	319,032	(2,238,007)		(2,238,007)	
Business-type activities										
Liquor	3,845,195	4,446,608		2,949		-	-	604,362	604,362	-
Electric	4,954,573	5,333,279		43,300		-	-	422,006	422,006	-
Water	712,296	782,430		10,666		16,500	-	97,300	97,300	-
Wastewater	1,056,454	1,032,854		20,161		36,961	-	33,522	33,522	-
Storm water	52,031	101,910		1,194		_	_	51,073	51,073	-
Total business-type activities	10,620,549	11,697,081		78,270		53,461		1,208,263	1,208,263	
Total primary government	\$ 14,176,750	\$ 12,035,661	\$	538,192	\$	572,493	(2,238,667)	1,208,263	(1,030,404)	
Component Unit										
Housing and Redevelopment Authority	\$ 2,702,684	\$ 1,520,803	\$	612,646	\$	25,898	-	-	-	(543,337)
	General revenues	;								
	Property taxes	S					892,255	-	892,255	-
	Tax incremen	t					134,395	-	134,395	-
	Unrestricted s	state aids					994,224	-	994,224	-
	Unrestricted i	nvestment earning	gs				63,594	242,902	306,496	2,482
	Other general	revenue					304,777	<u>-</u>	304,777	363,586
	Gain on sale of	of asset					10,000	500	10,500	-
	Transfers						364,592	(364,592)	-	-
	Total gene	eral revenues and t	ransfer	rs			2,763,837	(121,190)	2,642,647	366,068
	Change in net po						525,170	1,087,073	1,612,243	(177,269)
	Net position - be	ginning					15,178,706	22,457,042	37,635,748	117,201
	Net position - end	ding					\$ 15,703,876	\$ 23,544,115	\$ 39,247,991	\$ (60,068)

City of Mora Balance Sheet - Governmental Funds December 31, 2020

	Ge	eneral Fund (101)		Street provements (453)	Parker Capital Project (446)					Total
Assets										
Cash and investments	\$	1,782,511	\$	142,626	\$	-	\$	2,459,171	\$	4,384,308
Restricted cash		-		-		-		250,000		250,000
Taxes receivable		21,037		-		-		12,924		33,961
Special assessments receivable		9,007		276,254		336,348		558,930		1,180,539
Accounts receivable		21,382		539		-		30,613		52,534
Interest receivable		7,666		-		-		-		7,666
Due from other governments		83,371		-		-		-		83,371
Advance to component unit		125,569		-		-		-		125,569
Advance to other funds		64,426		-		-		-		64,426
Prepaid items	-	29,279		-						29,279
Total assets	\$	2,144,248	\$	419,419	\$	336,348	\$	3,311,638	\$	6,211,653
Liabilities										
Accounts payable	\$	170,922	\$	-	\$	-	\$	341,203	\$	512,125
Escrows payable		20,659		-		-		1,000		21,659
Due to other funds		-		-		269,398		491,180		760,578
Salaries and benefits payable		26,478		-		-		311		26,789
Advances from other funds		-		493,895		-		263,530		757,425
Total liabilities		218,059		493,895		269,398		1,097,224		2,078,576
Deferred Inflows of Resources										
Unavailable revenue - taxes		21,037		-		-		12,924		33,961
Unavailable revenue										
- special assessments		9,007		276,254		336,348		558,930		1,180,539
Total deferred inflows										
of resources		30,044		276,254		336,348		571,854		1,214,500
Fund Balances										
Nonspendable		29,279		-		-		123,519		152,798
Restricted		-		-		-		933,740		933,740
Committed		-		_		_		14,296		14,296
Assigned		_		_		_		1,248,182		1,248,182
Unassigned		1,866,866		(350,730)		(269,398)		(677,177)		569,561
Total fund balances		1,896,145		(350,730)		(269,398)		1,642,560		2,918,577
Total liabilities, deferred inflows of resources, and										
fund balances	\$	2,144,248	\$	419,419	\$	336,348	\$	3,311,638	\$	6,211,653
fund barances	Φ	4,144,440	Ф	417,419	Ф	330,348	Φ	5,511,058	Ф	0,211,033

City of Mora Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds December 31, 2020

Total fund balances - governmental funds	\$ 2,918,577
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.	
Capital assets	28,522,226
Less accumulated depreciation	(13,932,544)
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, net of premiums	(2,910,834)
Compensated absences payable	(44,452)
Total OPEB liability	(53,160)
Net pension liability	(476,240)
Deferred outflows of resources and deferred inflows of resources are created as a result of	
various differences related to pensions and OPEB that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	136,209
Deferred inflows of resources related to pensions	(49,021)
Deferred outflows of resources related to OPEB	
Deferred outflows of resources related to OPEB	6,024
Net pension assets created through non-employer contributions to defined benefit pension plans	
are not recognized in the governmental funds.	408,036
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	33,961
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred special assessments	1,180,539
Governmental funds do not report a liability for accrued interest until due and payable.	(35,445)
Total net position - governmental activities	\$ 15,703,876

City of Mora Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds Year Ended December 31, 2020

Revenues Ceneral Fund (1901) Composition (1902) Parker Capital (1902) Revenues \$ \$89,613 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			Capital Project	
Taxs \$ 589,61 \$ - \$ 3 Tax increments 8,691 - \$ - \$ Special assessments 557 33,672 9,805 Licenses and permits 60,021 - \$ - \$ Charges for services 376,198 - \$ - \$ Fines and forfeitures 12,285 - \$ - \$ Fines and forfeitures 12,000 - \$ - \$ Binestellaneous 11,000 - \$ - \$ Investment income 39,067 464 - \$ Other 15,833 - \$ - \$ Total revenues 2,735,682 34,136 9,805 Expenditures Expenditures 28,900 - \$ - \$			Street Improvements	_
Tax increments		ф 590 <i>(</i> 21	ф	¢.
Special assessments 557 33,672 9,805 Licenses and permits 60,021 - - Charges for services 376,198 - - Fines and forfeitures 12,285 - - Fines and forfeitures 12,285 - - Investment income 39,067 464 - Contributions and donations 16,000 - - Other 15,833 - - Total revenues 2,735,682 34,136 9,805 Expenditures Current - - - General government 578,190 - - General government 218,929 - - Public safety 790,137 - - Public works 681,864 - - Culture and recreation 218,929 - - Lemetry 9 - - - Capital outlay 28,960 - -			\$ -	\$ -
Licenses and permits 60,021 - <td></td> <td></td> <td>- 22 (72</td> <td>0.905</td>			- 22 (72	0.905
Intergovernmental			33,072	9,803
Charges for services 376,198 - - Fines and forfeitures 12,285 - - Miscellaneous 39,067 464 - Contributions and donations 16,000 - - Other 15,833 - - Total revnues - - - Expenditures Expenditures Curent General government 578,190 - - Public safety 790,137 - - Public safety 90,137 - - Public safety 90,137 - - Public safety 9 - - Public safety 9 - - Principal - - - - Centery - - - - Principal - - - - - Gaptial outlav - - - -			-	-
Fine and forfeitures 12,285 - - Miscellaneous 39,067 464 - Contributions and donations 16,000 - - Other 15,833 - - Total revenues 2,735,682 34,136 9,805 Expenditures Current -			-	-
Miscellaneous Automation 464 - Contributions and donations 16,000 - - Other 15,833 - - Total revenues 2,735,682 34,136 9,805 Expenditures Expenditures Current General government 578,190 - - Public safety 790,137 - - Public works 681,864 - - - Culture and recreation 218,929 - - - - Housing and economic development -<			-	-
Investment income		12,283	-	-
Contributions and donations Other Other Other Other Other 15,833 1 - </td <td></td> <td>20.067</td> <td>161</td> <td></td>		20.067	161	
Other 15,833 - - Total revenues 34,136 9,805 Expenditures Secondary			404	-
Total revenues 2,735,682 34,136 9,805 Expenditures			-	-
Expenditures Separation S			24.126	0.905
Current Ceneral government 578,190 - - Public safety 790,137 - - Public works 681,864 - - Culture and recreation 218,929 - - Housing and economic development - - - Cemetery - - - - Debt service -<	lotal revenues	2,/35,682	34,136	9,805
General government 578,190 - - Public safety 790,137 - - Public works 681,864 - - Culture and recreation 218,929 - - Housing and economic development - - - Cemetery - - - - Debt service - - - - - Principal -	-			
Public safety 790,137 - - Public works 681,864 - - Culture and recreation 218,929 - - Housing and economic development - - - Cemetery - - - Debt service - - - - Principal - - - - Interest and other charges - 5,176 - Capital outlag - - - General government 28,960 - - Public safety 90,257 - - Public works 115,583 - - Culture and recreation 137,761 - - Cemetery - - - - Total expenditures 2,441,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of cap				
Public works 681,864 - - Culture and receration 218,929 - - Cemetery - - - Debt service - - - - Principal - - 5,176 - Interest and other charges - 5,176 - Capital outlay - 5,176 - General government 28,960 - - - Public safety 90,257 -<			-	-
Culture and recreation 218,929 - - Housing and economic development - - - Cemetery - - - - Debt service Principal - - - - Principal Interest and other charges - 5,176 -			-	-
Housing and economic development Cemetery			-	-
Cemetery -<		218,929	-	-
Debt service Principal -		-	-	-
Principal Interest and other charges -		-	-	-
Interest and other charges				
Capital outlay 28,960 - - Public safety 90,257 - - Public works 115,583 - - Culture and recreation 137,761 - - Cemetery - - - Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - Transfers in 476,402 - - Transfers out (241,376) - - Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)		-	-	-
General government 28,960 - - Public safety 90,257 - - Public works 115,583 - - Culture and recreation 137,761 - - Cemetery - - - - Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - - Transfers in 476,402 - - - - Insurance recoveries 41,950 - - - - Total other financing sources (uses) 276,976 - - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)		-	5,176	-
Public safety 90,257 - - Public works 115,583 - - Culture and recreation 137,761 - - Cemetery - - - - Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - - Transfers in 476,402 - - - Transfers out (241,376) - - - Insurance recoveries 41,950 - - - Total other financing sources (uses) 276,976 - - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)				
Public works 115,583 - - Culture and recreation 137,761 - - Cemetery - - - - Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset -			-	-
Culture and recreation 137,761 - - Cemetery - - - Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - - Transfers in 476,402 - - - Transfers out (241,376) - - Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)			-	-
Cemetery -<			-	-
Total expenditures 2,641,681 5,176 - Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - Transfers in 476,402 - - Transfers out (241,376) - - Insurance recoveries 41,950 - - - Total other financing sources (uses) 276,976 - - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)		137,761	-	-
Excess (deficiency) of revenues over expenditures 94,001 28,960 9,805 Other Financing Sources (Uses) Proceeds from sale of capital asset - - - Transfers in 476,402 - - Transfers out (241,376) - - Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)				
Other Financing Sources (Uses) Proceeds from sale of capital asset	Total expenditures	2,641,681	5,176	
Other Financing Sources (Uses) Proceeds from sale of capital asset	Excess (deficiency) of revenues	94,001	28,960	9,805
Proceeds from sale of capital asset -	over expenditures			
Proceeds from sale of capital asset -	Other Financing Sources (Uses)			
Transfers in 476,402 - - Transfers out (241,376) - - Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)		_	_	_
Transfers out (241,376) - - Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)		476 402	_	_
Insurance recoveries 41,950 - - Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)			_	_
Total other financing sources (uses) 276,976 - - Net change in fund balances 370,977 28,960 9,805 Fund Balances Beginning of year 1,525,168 (379,690) (279,203)			_	_
Net change in fund balances 370,977 28,960 9,805 Fund Balances 1,525,168 (379,690) (279,203)				
Fund Balances Beginning of year 1,525,168 (379,690) (279,203)	Total older Imademy sources (uses)			
Beginning of year 1,525,168 (379,690) (279,203)	Net change in fund balances	370,977	28,960	9,805
Beginning of year 1,525,168 (379,690) (279,203)	Fund Balances			
End of year <u>\$ 1,896,145</u> <u>\$ (350,730)</u> <u>\$ (269,398)</u>		1,525,168	(379,690)	(279,203)
	End of year	\$ 1,896,145	\$ (350,730)	\$ (269,398)

Governmental	
Funds	Total
\$ 300,706	\$ 890,337
125,704	134,395
71,547	115,581
, 1,5 . ,	60,021
154,196	1,771,595
	464,606
88,408	
-	12,285
24,063	63,594
125,264	141,264
137,591	153,424
1,027,479	3,807,102
-	578,190
175,003	965,140
-	681,864
-	218,929
162,319	162,319
48,794	48,794
259,525	259,525
90,823	95,999
_	28,960
73,960	164,217
124	115,707
_	137,761
11,070	11,070
821,618	3,468,475
821,018	3,400,473
205,861	338,627
10,000	10,000
301,976	778,378
(250,680)	(492,056)
-	41,950
61,296	338,272
267,157	676,899
1,375,403	2,241,678
\$ 1,642,560	\$ 2,918,577
1,012,000	2,710,577

Nonmajor

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City of Mora

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Funds Year Ended December 31, 2020

Net change in fund balances - governmental funds	\$ 676,899
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays 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 Depreciation expense	451,929 (766,722)
Compensated absences are recognized as paid in the governmental funds, but recognized as the expense is incurred in the Statement of Activities.	(8,342)
Net OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(4,209)
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.	259,525
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.	2,807
Bonds premiums are recognized when the debt is issued in the governmental funds but amortized over the life of the debt in the Statement of Activities.	3,516
Governmental Funds recognize pension contributions as expenditures at the time of payment in the funds whereas the Statement of Activities factors in items related to pensions on a full accrual perspective	(24,950)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Special assessments	(67,201)
Delinquent property taxes receivable 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.	1,918
Change in net position - governmental activities	\$ 525,170

City of Mora Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund Year Ended December 31, 2020

		udgeted				
	A	mounts			Vari	ance with
	Ori	ginal and		Actual	Final Budget -	
		Final		Amounts	Ove	r (Under)
Revenues						
Taxes	\$	589,933	\$	589,631	\$	(302)
Tax increments		12,000		8,691		(3,309)
Special assessments		-		557		557
Licenses and permits		90,100		60,021		(30,079)
Intergovernmental		1,221,182		1,617,399		396,217
Charges for services		524,233		376,198		(148,035)
Fines and forfeitures		16,000		12,285		(3,715)
Miscellaneous revenues		,		Ź		())
Investment income		34,910		39,067		4,157
Contributions and donations		652		16,000		15,348
Other		13,800		15,833		2,033
Total revenues		2,502,810		2,735,682		232,872
Expenditures						
Current						
General government						
General		14,236		17,474		3,238
Council		32,156		35,873		3,717
Administration		106,982		109,745		2,763
Elections		4,300		4,894		594
Finance		116,461		117,713		1,252
Legal		33,246		36,793		3,547
Personnel		27,555		38,487		10,932
Planning and zoning		113,437		102,657		(10,780)
City hall building		69,401		95,287		25,886
Library building		31,126		19,267		(11,859)
Total general government	-	548,900		578,190		29,290
Public safety	-	2 10,2 00		2,0,0,0		
Building inspection		95,592		84,364		(11,228)
Police protection		667,168		643,427		(23,741)
Fire protection		55,000		62,346		7,346
Total public safety	-	817,760		790,137	-	(27,623)
Public works	-	017,700		770,137		(27,023)
Street department		494,382		427,208		(67,174)
Street lighting		31,000		25,945		(5,055)
Airport		252,175		201,553		(50,622)
Garage		31,364		27,158		(4,206)
Total public works	-	808,921	_	681,864		(127,057)
Culture and recreation	-	000,721		001,001		(127,037)
Swimming pool		287,178		101,916		(185,262)
Park areas		157,588		117,013		(40,575)
Total culture and recreation	-	444,766		218,929		(225,837)
Capital outlay		777,700		210,727	-	(223,037)
General government		14,050		28,960		14,910
Public safety		47,700		90,257		42,557
Public works		177,290		115,583		(61,707)
Culture and recreation		145,200		137,761		(7,439)
Total capital outly		384,240		372,561		(11,679)
Total expenditures		3,004,587		2,641,681		(362,906)
•						
Excess of revenues over (under) expenditures		(501,777)		94,001		595,778

City of Mora Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund Year Ended December 31, 2020

	Budgeted Amounts		Variance with
	Final	Actual	Final Budget -
Other Financing Sources (Uses)		_	
Transfers in	511,560	476,402	(35,158)
Transfers out	(97,938)	(241,376)	(143,438)
Insurance recoveries	<u>-</u>	41,950	41,950
Total other financing sources (uses)	413,622	276,976	(136,646)
Net change in fund balance	\$ (88,155)	370,977	\$ 459,132
Fund Balance			
Beginning of year	-	1,525,168	
End of year	_	\$ 1,896,145	

City of Mora Statement of Net Position - Proprietary Funds December 31, 2020

	Liq	uor (609)	Ele	ctric Utility (651)	W	Vater (652)	Wastewater (653)	_
Assets								
Current assets								
Cash and investments	¢	417.204	e	7 177 260	e	1 120 150	6 2 020 224	
(including cash equivalents)	\$	416,394	\$	7,177,369	\$	1,139,158	\$ 2,929,324	
Special assessments receivable		21.605		477.077		57,300	100.026	
Accounts receivable		31,685		477,277		127,873	109,036	
Interest receivable		-		37,273		4,765	12,019	
Due from other funds		905		373,879		189,398	197,301	
Due from other governments		895		120 106		12.524	-	
Inventory		447,375 896,349		130,106 8,195,904		12,534	2 247 (90	-
Total current assets		890,349		8,195,904		1,331,028	3,247,680	-
Noncurrent assets								
Advance to other funds		_		1,870,332		_	_	
Capital assets not being depreciated				1,070,002				
Land		126,230		61,714		17,580	150,512	
Construction in progress		-		5,222		-	20,000	
Capital assets being depreciated								
Improvements other than buildings		27,280		2,667,754		6,957,543	5,312,152	
Buildings and improvements		1,469,962		1,380,076		693,053	7,655,733	
Machinery and equipment		231,708		2,052,505		159,815	643,049	
Infrastructure		-		-		-	-	
Total capital assets		1,855,180		6,167,271		7,827,991	13,781,446	
Less accumulated depreciation		(635,943)		(4,098,652)		(4,290,447)	(6,059,028)	
Net capital assets		1,219,237		2,068,619		3,537,544	7,722,418	
Total noncurrent assets		1,219,237		3,938,951		3,537,544	7,722,418	
Total assets		2,115,586		12,134,855		5,068,572	10,970,098	
Deferred Outflows of Resources								
Deferred outflows of resources related to pensions		28,321		47,458		21,152	31,989	
Deferred outflows of resources related to OPEB		1,536		3,417		1,604	2,712	_
Total deferred outflows of resources		29,857		50,875		22,756	34,701	
T (1 (116 1 (0 6	•	2 1 4 5 4 4 2	e.	10 105 720	6	5 001 220	£ 11.004.700	
Total assets and deferred outflows of resources	\$	2,145,443	3	12,185,730	\$	5,091,328	\$ 11,004,799	:
Liabilities								
Current liabilities								
Accounts payable	\$	21,953	\$	471,969	\$	5,151	\$ 19,722	
Contracts payable	Ψ	21,755	Ψ	5,222	Ψ	5,151	20,000	
Due to other governments		46,288		20,347		752	20,000	
Salaries and benefits payable		3,130		5,496		2,458	4,233	
Interest payable		5,150		5,170		9,190	12,975	
Compensated absences due within one year		2,753		13,471		7,068	10,337	
Bonds payable due within one year		2,733		13,471		99,182	176,818	
Total current liabilities		74,124		516,505	_	123,801	244,085	-
1 cm carrent monate		7 1,12 1		210,202		125,001	211,000	•
Noncurrent liabilities								
Customer meter deposits		-		63,040		200	-	
Compensated absences		5,847		28,614		15,013	21,956	
Less compensated absences due within one year		(2,753)		(13,471)		(7,068)	(10,337)	
Advance from other funds		900,000		-		141,443	135,890	
Net pension liability		182,606		305,991		136,384	206,254	
Revenue bonds payable		· -		_		1,033,198	2,732,608	
Less bonds payable due within one year		-		-		(99,182)	(176,818)	
Total OPEB liability		13,555		30,157		14,151	23,934	
Total noncurrent liabilities		1,099,255		414,331		1,234,139	2,933,487	•
Total liabilities		1,173,379		930,836		1,357,940	3,177,572	•
			-				·	
Deferred Inflows of Resources								
Deferred inflows of resources related to pensions		9,315		15,609		6,957	10,521	
Net Position				• • • • • • • •				
Net investment in capital assets		1,219,237		2,068,619		2,504,346	4,989,810	
Unrestricted		(256,488)		9,170,666		1,222,085	2,826,896	-
Total net position		962,749		11,239,285		3,726,431	7,816,706	
TO 111 1111 1 1 0 1 0 0 1 1 0 1 1 1								
Lotal liabilities, deterred inflows of resources, and net nosition	\$	2 145 443	\$	12 185 730	\$	5.091.328	\$ 11 004 799	
Total liabilities, deferred inflows of resources, and net position	\$	2,145,443	\$	12,185,730	\$	5,091,328	\$ 11,004,799	

	orm Water ility (220)	Total
\$	57,467	\$ 11,719,712
Ψ	37,407	57,300
	9,724	755,595
		54,057
	_	760,578
	_	895
	_	590,015
	67,191	13,938,152
	-	1,870,332
		256.026
	-	356,036
	-	25,222
		14.064.720
	-	14,964,729 11,198,824
	-	3,087,077
	631,959	631,959
	631,959	30,263,847
	(342,101)	(15,426,171)
	289,858	14,837,676
	289,858	16,708,008
	357,049	30,646,160
	858	129,778
	102	9,371
	960	139,149
•	258 000	¢ 20.785.200
\$	358,009	\$ 30,785,309
\$	23	\$ 518,818
\$	23	\$ 518,818 25,222
\$	23	
\$	23 - - 25	25,222
\$	-	25,222 67,387
\$	25	25,222 67,387 15,342
\$	25 6,710	25,222 67,387 15,342 28,875
\$	25 6,710 601	25,222 67,387 15,342 28,875 34,230
\$	25 6,710 601 32,953	25,222 67,387 15,342 28,875 34,230 308,953
\$	25 6,710 601 32,953	25,222 67,387 15,342 28,875 34,230 308,953 998,827
\$	25 6,710 601 32,953 40,312	25,222 67,387 15,342 28,875 34,230 308,953 998,827
\$	25 6,710 601 32,953 40,312	25,222 67,387 15,342 28,875 34,230 308,953 998,827
\$	25 6,710 601 32,953 40,312	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230)
\$	25 6,710 601 32,953 40,312	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333
\$	25 6,710 601 32,953 40,312 - 1,277 (601) - 5,530	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765
\$	25 6,710 601 32,953 40,312	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127
\$	25 6,710 601 32,953 40,312 - 1,277 (601) - 5,530 544,321	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953)
\$	25 6,710 601 32,953 40,312 - 1,277 (601) - 5,530 544,321 (32,953)	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127
\$	25 6,710 601 32,953 40,312 	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694
\$	25 6,710 601 32,953 40,312 	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683
\$	25 6,710 601 32,953 40,312 1,277 (601) 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510
\$ 	25 6,710 601 32,953 40,312 	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683
\$	25 6,710 601 32,953 40,312 1,277 (601) 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510
s	25 6,710 601 32,953 40,312 1,277 (601) 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510
s	25 6,710 601 32,953 40,312 1,277 (601) 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510 42,684
s	25 6,710 601 32,953 40,312 - 1,277 (601) - 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510 42,684
s	25 6,710 601 32,953 40,312 1,277 (601) 5,530 544,321 (32,953) 897 518,471 558,783	25,222 67,387 15,342 28,875 34,230 308,953 998,827 63,240 72,707 (34,230) 1,177,333 836,765 4,310,127 (308,953) 82,694 6,199,683 7,198,510 42,684

City of Mora Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds Year Ended December 31, 2020

	Liquor (609)	Electric Utility (651)	Water (652)	Wastewater (653)
Sales and Cost of Sales				
Sales	\$ 4,438,807	\$ -	\$ -	\$ -
Cost of sales	3,259,400			
Gross profit	1,179,407			
Operating revenues				
User charges	-	4,826,426	760,498	1,007,878
Other		506,853	853	11,369
Total operating revenues		5,333,279	761,351	1,019,247
Operating expenses				
Employee salaries and benefits	290,975	485,973	214,937	336,676
Supplies	43,386	19,549	69,565	100,665
Repairs and maintenance	-	-	-	-
Professional services	-	19,697	14,168	577
Utilities	26,843	14,736	20,203	52,527
Depreciation	61,685	173,877	325,614	475,454
Insurance	-	-	-	-
Purchased power	-	3,790,764	-	-
Miscellaneous	130,406	449,603	43,431	56,406
Total operating expenses	553,295	4,954,199	687,918	1,022,305
Operating income (loss)	626,112	379,080	73,433	(3,058)
Nonoperating revenues (expenses)				
Investment income	1,314	177,452	17,569	46,555
Availability charges	· -	-	16,500	26,400
Sale of capital assets	_	_	250	250
Miscellaneous	7,801	_	21,079	24,168
Interest expense	(32,500)	(374)	(24,378)	(34,149)
Total nonoperating revenues (expenses)	(23,385)	177,078	31,020	63,224
Income before transfers	602,727	556,158	104,453	60,166
Transfers in	2,949	51,578	10,666	20,161
Transfers out	(298,488)	(59,643)	(6,755)	(6,755)
Change in net position	307,188	548,093	108,364	73,572
Net position				
Beginning of year	655,561	10,691,192	3,618,067	7,743,134
End of year	\$ 962,749	\$ 11,239,285	\$ 3,726,431	\$ 7,816,706

rm Water lity (220)	Total
\$ -	\$ 4,438,807
 	3,259,400
 -	1,179,407
101,856	6,696,658
54	519,129
101,910	7,215,787
7,515	1,336,076
9,405	242,570
3,487	3,487
10	34,452
267	114,576
13,450	1,050,080
1,659	1,659
-	3,790,764
33	679,879
35,826	7,253,543
 66,084	1,141,651
12	242,902
_	42,900
_	500
_	53,048
(16,205)	(107,606)
 (16,193)	231,744
 (==,===)	
49,891	1,373,395
1,194	86,548
(1,229)	(372,870)
 49,856	1,087,073
(250.912)	22,457,042
 (200,712)	22, 107,012
\$ (201,056)	\$ 23,544,115

City of Mora Statement of Cash Flows - Proprietary Funds Year Ended December 31, 2020

	Liq	uor (609)	Elec	tric Utility (651)	W	Vater (652)	W	/astewater (653)
Cash Flows - Operating Activities								
Receipts from customers and users		4,432,047		5,242,250	\$	749,259	\$	1,093,546
Payments to suppliers	(3,364,237)	(4	4,094,647)		(150,372)		(194,007)
Payments to employees		(312,518)		(501,753)		(227,562)		(346,918)
Net cash flows - operating activities		755,292		645,850		371,325	_	552,621
Cash Flows - Noncapital								
Financing Activities								
Payments received for interfund loans		-		267,583		51,522		43,619
Payments made for interfund loans		(100,000)		-		(9,021)		(8,667)
Transfer from other funds		2,949		51,578		10,666		20,161
Transfer to other funds		(298,488)		(59,643)		(6,755)		(6,755)
Net cash flows - noncapital financing activities		(395,539)		259,518		46,412	_	48,358
Cash Flows - Capital and Related								
Financing Activities								
Availability charges		-		-		16,500		26,400
Principal paid on long-term debt		-		-		(98,182)		(166,776)
Interest and issuance costs paid on long-term debt		(32,500)		(374)		(23,825)		(32,954)
Proceeds from sale of asset		-		-		250		250
Acquisition of capital assets		(6,550)		(269,755)		(79,589)		(62,813)
Net cash flows - capital and related								
financing activities		(39,050)		(270,129)		(184,846)		(235,893)
Cash Flows - Investing Activities								
Interest and dividends received		1,313		164,607		15,927		42,413
Net change in cash and cash equivalents		322,016		799,846		248,818		407,499
Cash and Cash Equivalents								
January 1		94,378		5,377,523		890,340		2,521,825
December 31	\$	416,394	\$ '	7,177,369	\$	1,139,158	\$	2,929,324
Reconciliation of Operating Income to Net Cash Flows - Operating Activities								
Operating income (loss)	\$	626,112	\$	379,080	\$	73,433	\$	(3,058)
Adjustments to reconcile operating income to	Ψ	020,112	Ψ	377,000	Ψ	73,133	Ψ	(3,030)
net cash flows - operating activities								
Miscellaneous income (expense)		7,801		_		21,079		24,168
Depreciation expense		61,685		173,877		325,614		475,454
Accounts receivable		(13,788)		(91,029)		(12,275)		50,131
Special assessments receivable		-		-		(20,896)		-
Due from other governments		(773)		-		-		-
Inventory		63,020		1,880		(8,288)		-
Accounts payable		19,105		180,696		5,151		16,168
Due to other governments		13,673		7,086		82		-
Salaries payable		(5,757)		(8,826)		(4,876)		(5,051)
Deposits payable		-		10,040		50		-
Compensated absences payable		(12,305)		2,903		1,736		1,970
Net pension liability		(6,412)		(7,925)		(8,020)		(7,053)
Net OPEB obligation		2,931		(1,932)		(1,465)		(108)
Total adjustments		129,180		266,770		297,892		555,679
Net cash flows - operating activities	\$	755,292	\$	645,850	\$	371,325	\$	552,621

Sto	rm Water		
	lity (220)		Total
\$	101,352	\$	11,618,454
	(14,838)		(7,818,101)
	(9,497)		(1,398,248)
	77,017		2,402,105
	-		362,724
	1,194		(117,688) 86,548
	(1,229)		(372,870)
	(35)		(41,286)
	(33)		(11,200)
	-		42,900
	(32,475)		(297,433)
	(16,733)		(106,386)
	-		500
			(418,707)
	(49,208)		(779,126)
	12		224,272
	27,786		1,805,965
	29,681		9,913,747
Ф.		•	11.710.712
\$	57,467	<u> </u>	11,719,712
\$	66,084	\$	1,141,651
	,		, ,
	_		53,048
	13,450		1,050,080
	(558)		(67,519)
	-		(20,896)
	-		(773)
	-		56,612
	23		221,143
	-		20,841
	(91)		(24,601)
	<u>-</u>		10,090
	175		(5,521)
	(2,037)		(31,447)
	(29)		(603)
	10,933		1,260,454
\$	77,017	\$	2,402,105

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Mora (the "City") is a statutory city governed by an elected mayor and four council members. The accompanying financial statements present the government entities for which the City 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, certain organizations have been defined and are presented in this report as follows:

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

Discretely Presented Component Units – Entails reporting the component unit financial data in a column separate from the financial data of the City.

For each of the categories above, the specific entities are identified as follows:

1. Component Units

The Mora Economic Development Authority (EDA) meets the criteria to be included as a blended component unit. The members of the governing board of the Mora EDA are appointed by the City Council. Management of the City have operational responsibility for the EDA and a financial benefit/burden relationship exists between the City and EDA. The activity of the EDA is shown in the EDA Special Revenue Fund. Separate financial statements are not prepared for the Mora EDA.

The Public Utilities Commission provides public utilities services related to the water system, electrical power system, sewer system and sewage treatment plant. The Commission consists of three members appointed by City Council. The debt of the utilities is to be repaid entirely with resources of the utilities. Management of the City have operational responsibility for the Public Utilities Commission and a financial benefit/burden relationship exists between the City and the Public Utilities Commission. The Public Utilities Commission meets the criteria to be included as a blended component unit. The activity of the Public Utilities Commission is shown in the Electric Utility Enterprise Fund, Water Enterprise Fund and Wastewater Enterprise Fund. Separate financial statements are not prepared for the Public Utilities Commission.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

1. Component Units (Continued)

The Housing and Redevelopment Authority of Mora (HRA) was formed by the City and operates under a completely separate Board of Directors appointed by the City. The HRA manages 43 low rent public housing units, 78 section 8 housing choice vouchers, 30 assisted living units, and 24 rural rental units of which, for financial reporting purposes, includes all the activities relevant to its operations. The HRA meets the criteria to be included as a discretely presented component unit. The HRA has a March 31 reporting date, therefore the information presented within the government-wide statements is from its March 31, 2020, separately issued financial statements. These separately issued financial statements can be obtained from the City.

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 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.

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 are not included among program revenues; instead, they are properly reported 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 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued) 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, except grant revenue is considered available if it is collected within 1 year 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 fees, 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.

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.

Grove & Wood Street Improvements Capital Projects Fund – This fund accounts for the costs related to the Grove and Wood street improvement projects.

Parker Capital Projects Fund – This fund accounts for costs related to Parker capital improvement projects.

Major Proprietary Funds:

Liquor Enterprise Fund – This fund accounts for the operations of the City liquor store.

Electric Utility Enterprise Fund – This fund accounts for the operation of the City owned electric utility system.

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

Wastewater Enterprise Fund – This fund accounts for the operations of the City's waste water treatment plant.

Storm Water Utility Enterprise Fund – This fund accounts for the operations of the City's storm water system.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used such as utility costs, which are not eliminated in the process of consolidation as 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 City's enterprise funds 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.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

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 authorize 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.

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

2. Restricted Cash

Cash is restricted in accordance with the 2020 HRA bond documents and the Housing Revenue Agreement between the City and the Mora HRA.

3. 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. Kanabec 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.

4. Inventory and Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide 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 are recorded as expenses when consumed rather than when purchased.

5. Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, equipment, improvements other than buildings, infrastructure, and construction in progress are reported in the applicable governmental or the business-type activities columns in the government-wide financial statements. Capital Assets are defined by the City as real or personal property that has an estimated useful life greater than one year and a value equal to or greater than the Cities capitalization threshold of \$5,000 for machinery and equipment and \$25,000 for other assets. 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. Infrastructure assets acquired prior to the implementation of GASB Statement No. 34 have been reported at actual or estimated historical cost.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

5. Capital Assets (Continued)

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:

Assets	Years
Infrastructure	20-50
Buildings and improvements other than buildings	10-30
Machinery and equipment	5-20

6. 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 presents deferred outflows of resources on the Statements of Net Position for deferred outflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

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: taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government-wide Statement of Net Position reports a deferred inflow of resources for those inflows that have not met specified timing requirements. The City presents deferred inflows of resources on the Statements of Net Position for deferred inflows of resources related to pensions for various estimate differences that will be amortized and recognized over future years.

7. Compensated Absences

City employees earn vacation time based on years of City service with a maximum accumulation of 1½ times the applicable vacation leave. The City compensates employees, upon termination or retirement, for all unused vacation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Compensated Absences (Continued)

Sick leave accrues at one day per month up to a maximum of 100 days paid at full pay. Upon retirement, full-time employees will be paid severance pay as follows:

- After 10 years of service, 10% of unused sick leave
- After 15 years of service, 15% of unused sick leave
- After 20 years of service, 25% of unused sick leave
- After 25 years of service, 50% of unused sick leave

Vested or accumulated sick leave for governmental funds that is not expected to be liquidated with expendable available financial resources is recorded in the governmental activities in the Statement of Net Position. Vested or accumulated vacation and sick leave in the proprietary fund is recorded in that fund.

8. Other Post-Employment Benefits

The City will provide insurance coverage in the City's group medical hospitalization insurance plan for those municipal employees who terminate employment with the City receiving a retirement or disability benefit, or are eligible to receive a benefit from PERA.

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.

10. 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 straight line method. Bonds payable are reported net of the applicable bond premium or discount.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Long-Term Obligations (Continued)

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.

11. Fund Balance

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, such as inventories and prepaid items.
- 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 that can only be used for specific purposes
 pursuant to constraints imposed by resolution of the City Council (highest level of decision
 making authority) and that remain committed unless modified or removed by the City
 Council by subsequent resolution.
- Assigned Fund Balance These are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed and include remaining amounts (except for negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted or committed. Assignments are made by the City Administrator.
- 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 should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Fund Balance (Continued)

a. Classification (Continued)

When both restricted and unrestricted resources are available for use, the City will use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, the City will use resources in the following order: committed, assigned, and unassigned.

b. Minimum Fund Balance

The City's adopted fund balance policy states the City is to maintain a General Fund unassigned fund balance of 40% - 50% of the annual operating expenditures, excluding transfers and capital outlay, in the General Fund.

12. Net Position

Net position represents the difference between assets and deferred outflows of resources; and 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 statements when there are limitations on their 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 revenues and expenditures/expenses 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 are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Information (Continued)

- 5. Annual appropriated budgets are adopted during the year for the City's General Fund as well as the EDA Special Revenue Fund, Fire Special Revenue Fund, Cemetery Special Revenue Fund, EDA Revolving Loan Special Revenue Fund, MIC Loan Special Revenue Fund, Perpetual Care Permanent Fund, Future Fire Equipment Capital Project Fund, Future Improvements Capital Project Fund, 2008-2011 Street Reconstruction Debt Service Fund, 2015B Wood and Grove Debt Service Fund, Series 2015C Refunding Debt Service Fund, Series 2017A Refunding Debt Service Fund, Liquor Fund, Electric Utility Fund, Wastewater Fund, and Storm Water Utility Fund.
- 6. 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.

Encumbrances outstanding at year-end expire and outstanding purchase orders are canceled and not reported in the financial statements.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

The following funds had deficit fund balances at December 31, 2020:

Grove and Wood Street Improvements Capital Project Fund	\$ 350,730
Parker Capital Project Fund	269,398
Cemetary Special Revenue Fund	105
TIF No. 1-11 KSB Special Revenue Fund	189,420
TIF No. 1-15 Mysa Special Revenue Fund	25
Howe Avenue Reconstruction Capital Project Fund	26,039
Downtown Feed Mill Redevelopment Capital Project Fund	30,351
Airport Kastenbauer House Capital Project Fund	97,389
Crosswind/Yank Property Capital Project Fund	19,912
2012 7th and Grove Street Improvements Capital Project Fund	313,936

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a policy that requires the District's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding FDIC coverage. As of December 31, 2020, the City's bank balance of \$10,445,973 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, 2020, was \$10,358,970 for deposits.

B. Investments

		Maturities				
Investment Type	Fair Value	Less than One Year	1-2 Years	2-5 Years	Greater than 5 Years	
Brokered Certificates of Deposit Government Securities Brokered Money Markets	\$ 5,573,745 943 417,525	\$ 2,391,909 - 417,525	\$ 1,097,723 - -	\$ 1,340,893 943	\$ 743,220 - -	
Total	\$ 5,992,213	\$ 2,809,434	\$ 1,097,723	\$ 1,341,836	\$ 743,220	

Concentration of Credit Risk: The City's investment policy states the District will diversify its investment according to type and maturity. The City will attempt to match its investments with anticipated cash flow requirements. No more than 50% of the total investments should extend beyond five years and in no circumstance should any extend beyond ten years without the direct approval of the City Council.

Credit Risk: The City's investment policy limits investments to those specified in the above statutes. As of December 31, 2020, the government securities, brokered certificates of deposits and money market accounts are not rated.

Interest Rate Risk: This is the risk that market values of securities in a portfolio would decrease due to changes in market value interest rates. The City's policy indicates they structure their investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby reducing the need to sell securities on the open market before maturity.

Custodial Credit Risk – Investments: For an investment, this is the risk in the event of the failure of the counterparty the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policy states all investments must be fully insured through SIPC insurance.

The City has the following recurring fair value measurements as of December 31, 2020:

• Investments of \$5,574,688 are valued using a matrix pricing model (Level 2 inputs)

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Summary of cash deposits and investments as of December 31, 2020, were as follows:

Petty Cash	\$ 2,837
Deposits	10,358,970
Investments	5,992,213
Total	\$ 16.354.020

Deposits and investments are presented in the December 31, 2020, basic financial statements as follows:

 Statement of Net Position
 \$ 16,104,020

 Cash and investments
 \$ 250,000

 Total
 \$ 16,354,020

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Imamagag	Растория	Ending Balance
Governmental activities	Datance	Increases	Decreases	Balance
Capital assets not				
being depreciated				
Land	\$ 1,455,973	\$ -	\$ -	\$ 1,455,973
Capital assets being depreciated				
Land improvements	7,364,246	114,478	-	7,478,724
Buildings and improverments	3,396,815	-	-	3,396,815
Improvements other than buildings	12,398,447	61,849	-	12,460,296
Machinery and equipment	3,580,074	275,602	(125,258)	3,730,418
Total capital assets				
being depreciated	26,739,582	451,929	(125,258)	27,066,253
Less accumulated depreciation for				
Land Improvements	(3,512,135)	(170,236)	-	(3,682,371)
Buildings and improverments	(1,436,614)	(64,364)	125,258	(1,375,720)
Improvements other than buildings	(5,263,255)	(338,660)	-	(5,601,915)
Machinery and equipment	(3,079,076)	(193,462)		(3,272,538)
Total accumulated			' <u> </u>	
depreciation	(13,291,080)	(766,722)	125,258	(13,932,544)
Total capital assets				
being depreciated, net	13,448,502	(314,793)	<u> </u>	13,133,709
Governmental activities				
capital assets, net	\$ 14,904,475	\$ (314,793)	\$ -	\$ 14,589,682

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities	Balance	mercuses	Decreases	Butunce
Capital assets not				
being depreciated				
Land	\$ 356,036	\$ -	\$ -	\$ 356,036
Construction in progress	20,000	5,222		25,222
Total capital assets				
not being depreciated	376,036	5,222		381,258
Capital assets being depreciated				
Buildings	11,198,824	-	-	11,198,824
Other Improvements	14,725,485	239,244	-	14,964,729
Machinery and equipment	2,907,614	179,463	-	3,087,077
Infrastructure	631,959	-	-	631,959
Total capital assets				
being depreciated	29,463,882	418,707		29,882,589
Less accumulated depreciation for				
Buildings	(3,366,893)	(397,299)	-	(3,764,192)
Other Improvements	(8,184,559)	(529,108)	_	(8,713,667)
Machinery and equipment	(2,495,988)	(110,223)	-	(2,606,211)
Infrastructure	(328,651)	(13,450)	-	(342,101)
Total accumulated				· · · · · · · · · · · · · · · · · · ·
depreciation	(14,376,091)	(1,050,080)		(15,426,171)
Total capital assets being				
depreciated, net	15,087,791	(631,373)		14,456,418
Business-type activities				
capital assets, net	\$ 15,463,827	\$ (626,151)	\$ -	\$ 14,837,676
Depreciation expense was charged to	o functions/progra	ams of the City as	follows:	
Governmental activities				
General government				\$ 26,965
Public safety				159,821
Public works				501,465
Culture and recreation				72,562
Cemetery				5,909
Total depreciation expense -	governmental activiti	ies		\$ 766,722

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Business-type activities		
Water	\$ 32	25,614
Wastewater	47	75,454
Electric Utility	17	73,877
Liquor	(61,685
Storm Water Utility	1	13,450
Total depreciation expense - business-type activities	\$ 1,03	50,080

NOTE 5 – INTERFUND ACTIVITY

A. Transfers

Transfers during the year ended December 31, 2020, were as follows:

		Transfers In											
	`	Nonmajor											
	General	Governmental	Liquor	Electric	Water	Wastewater	Storm Water						
	Fund	Funds	Fund	Utility Fund	Fund	Utility Fund	Utility Fund	Total					
Transfers out					_								
General Fund	\$ -	\$ 163,106	\$ 2,949	\$ 43,300	\$ 10,666	\$ 20,161	\$ 1,194	\$ 241,376					
Nonmajor governmental funds	123,532	118,870	-	8,278	-	-	-	250,680					
Liquor Fund	298,488	-	-	-	-	-	-	298,488					
Electric Utility Fund	39,643	20,000	-	-	-	-	-	59,643					
Water Fund	6,755	-	-	-	-	-	-	6,755					
Wastewater Fund	6,755	-	-	-	-	-	-	6,755					
Storm Water Utility Fund	1,229							1,229					
Total	\$ 476,402	\$ 301,976	\$ 2,949	\$ 51,578	\$ 10,666	\$ 20,161	\$ 1,194	\$ 864,926					

Transfers from the General Fund, nonmajor governmental funds, Electric Utility Fund, Water Fund, Wastewater Fund, and Storm Water Utility Fund were completed to fund various programs in accordance with budgetary authorization. Transfers from the Liquor Fund were completed to reduce property tax rates.

B. Due To/From Other Funds

At December 31, 2020, \$269,398, and \$491,180, was due from the Grove and Wood Street Improvements Capital Project Fund and the nonmajor governmental funds, respectively, to the Electric Utility Fund (\$373,879), Water Fund (\$189,398), and Wastewater Fund (\$197,301) to cover temporary cash deficits.

NOTE 5 – INTERFUND ACTIVITY (CONTINUED)

C. Advance To/From Other Funds and Component Units

Fund	Advance to Other Funds	Advance from Other Funds			
General	\$ 64,426	\$ -			
Grove and Wood Street improvements	-	493,895			
Nonmajor governmental funds	-	263,530			
Electric Utility	1,870,332	-			
Liquor	-	900,000			
Water	-	141,443			
Wastewater	<u></u> _	135,890			
Total	\$ 1,934,758	\$ 1,934,758			

The amounts advanced to the Liquor, Water, Wastewater, and nonmajor governmental funds represent interfund loans to temporarily fund projects.

On September 17, 2019, the City advanced \$157,600 to the HRA for cash flow needs. Monthly payments to repay this advance are scheduled through October 2024. The outstanding balance on December 31, 2020 was \$125,569. The corresponding payable of \$147,910 is presented as long term obligations in the HRA audit report. Since the HRA discretely presented component unit's reporting year end is March 31, 2020, the related payable does not equal the amount reported on the City's financial statements.

NOTE 6 – LONG-TERM DEBT

A. General Obligation Bonds

The City issues General Obligation (G.O.) bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

The City has issued bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds have been issued for business-type activities to both expand existing facilities and construct additional facilities.

NOTE 6 – LONG-TERM DEBT (CONTINUED)

B. Components of Long-Term Liabilities

<u>-</u>	Issued Date	Interest Rate	Original Issue	Final Maturity	Principal Outstanding
Long- Term Liabilities					
Governmental activities					
2011A G.O. Street Reconstruction Bonds	05/25/11	1.7%-3.2%	\$ 695,000	02/01/22	\$ 155,000
2015B G.O. Bonds	08/13/15	1.3%-4.0%	1,385,000	02/01/36	905,000
2015C G.O. Refunding Bonds	08/13/15	2.5%-3.0%	1,223,909	02/01/28	776,991
2017A G.O. Bonds	08/24/17	3.0%-3.1%	1,325,000	02/01/38	1,028,244
Premium on bonds payable					45,599
Compensated absences					44,452
Total governmental activities					2,955,286
Business-Type Activities					
2010 G.O. PFA Water Revenue Note					
from direct borrowing	08/01/10	1.90%	1,565,220	08/20/30	851,000
2015B G.O. Bonds	08/13/15	1.3%-4.0%	1,385,000	02/01/36	265,000
2015C G.O. Refunding Bonds	08/13/15	2.5%-3.0%	606,091	02/01/28	393,009
2015 G.O. PFA Sewer Revenue Note					
from direct borrowing	05/21/15	1.90%	3,257,315	08/20/35	2,583,000
2017A G.O. Bonds	08/24/17	3.0%-3.1%	1,325,000	02/01/38	206,756
Premium on bonds payable					11,362
Compensated absences					72,707
Total business-type activities					4,382,834
Total all long-term liabilities					\$ 7,338,120

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

C. Minimum Debt Payments

Annual debt service requirements to maturity for long-term debt are as follows:

Governmental Activities					Business-Type Activities														
Year Ending				G.	O. Bonds					O. Bonds			Notes from Direct Borrowing						
December 31,		F	Principal		Interest		Total	F	Principal		Interest		Total	I	Principal		nterest		Total
2021		\$	264,046	\$	81,998	\$	346,044	\$	70,953	\$	24,230	\$	95,183	\$	238,000	\$	41,676	\$	279,676
2022			272,054		74,622		346,676		72,946		22,438		95,384		242,000		38,623		280,623
2023			196,550		68,240		264,790		73,450		20,578		94,028		245,000		35,514		280,514
2024			204,530		62,971		267,501		80,470		18,621		99,091		248,000		32,365		280,365
2025			204,032		57,370		261,402		80,968		16,535		97,503		251,000		29,170		280,170
2026-2030			801,650		205,153		1,006,803		273,351		52,069		325,420		1,306,000		96,366		1,402,366
2031-2035			622,322		103,907		726,229		162,678		23,898		186,576		904,000		27,300		931,300
2036-2038			300,051		12,412		312,463	_	49,949		1,732		51,681						
Т	otal	\$:	2,865,235	\$	666,673	\$	3,531,908	\$	864,765	\$	180,101	\$	1,044,866	\$	3,434,000	\$	301,014	\$	3,735,014

NOTE 6 – LONG-TERM DEBT (CONTINUED)

D. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020, was as follows:

	 Beginning Balance	Additions		Reductions		Ending Balance		Due Within One Year	
Governmental activities									
G.O. bonds payable	\$ 3,124,760	\$	-	\$	259,525	\$	2,865,235	\$	264,046
Premium on bonds payable	 49,115				3,516		45,599		
Total G.O bonds payable	3,173,875		-		263,041		2,910,834		264,046
Compensated absences Total governmental	 36,110		50,426		42,084		44,452		20,928
activities	3,209,985		50,426		305,125		2,955,286		284,974
Business-type activities									
G.O. bonds payable	935,240		-		70,475		864,765		70,953
Note from direct borrowing									
G.O. PFA revenue notes payable	3,660,958		9,458		236,416		3,434,000		238,000
Premium on bonds payable	 12,244				882		11,362		
Total bonds payable	4,608,442		-		307,773		4,310,127		308,953
Compensated absences	 78,228		59,599		65,120		72,707		34,230
Total business-type	 								
activities	 4,686,670		59,599		372,893		4,382,834		343,183
Total long-term liabilities	\$ 7,896,655	\$	110,025	\$	678,018	\$	7,338,120	\$	628,157

NOTE 7 – FUND BALANCES/NET POSITION

A. Fund Balance Classifications

Fund balances are classified as shown below to reflect the limitations and restrictions of the respective funds.

			Grove and					onmajor	
	General		Wood Street		Parker Capital		Governmental		
	Fund		Improvements		Project		Funds		Total
Nonspendable									
Perpetual care	\$	-	\$	-	\$	-	\$	123,519	\$ 123,519
Prepaid items	29,27								 29,279
Total nonspendable	29,27) _		_		-		123,519	 152,798
Restricted									
Economic development		-		-		-		59,788	59,788
Economic development revolving loan		-		-		-		90,258	90,258
Debt service		-		-		-		660,273	660,273
MIC loan		-		-		-		4,685	4,685
Tax increment		-		-		-		9,733	9,733
Small cities development program		-		-		-		35,771	35,771
COVID-19 emergency management		-		-		-		71,256	71,256
Perpetual care								1,976	 1,976
Total restricted				_		-		933,740	933,740
Committed									
Fire		-		-		-		14,296	14,296
Assigned									
Future fire equipment		-		-		-		749,974	749,974
Future improvements		-		-		-		487,965	487,965
9th and Wood Street Improvements								10,243	10,243
Total assigned				_		_		1,248,182	 1,248,182
Unassigned	1,866,86	<u> </u>	(350,73	0)	(/	269,398)		(667,177)	 569,561
Total fund balance	\$ 1,896,14	<u>5</u> =	\$ (350,73	0)	\$ (2	269,398)	\$	1,652,560	\$ 2,918,577

B. Net Position

Restricted net position is comprised of the total restricted fund balance in the governmental funds plus the effects of the conversion to the government-wide net position.

NOTE 8 – RISK MANAGEMENT

The City purchases commercial insurance coverage with other cities in the state through the League of Minnesota Cities Insurance Trust (LMCIT), which is a public entity risk pool currently operating as a common risk management and insurance program. The City pays an annual premium to LMCIT for its insurance coverage. 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.

NOTE 8 – RISK MANAGEMENT (CONTINUED)

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 2020 is estimated to be immaterial based on workers' compensation rates and salaries for the year.

At December 31, 2020, there were no other claims liabilities reported 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 that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

NOTE 9 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2020, was \$64,794. The components of pension expense are noted in the following plan summaries.

The General Fund, Liquor Fund, Electric Utility Fund, Water Fund, Wastewater Fund, and Storm Water Utility Fund typically liquidate the liability related to the pensions.

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 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

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. 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.

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any 5 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 Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for a Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years 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.

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

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

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2020 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2020, were \$118,483. The City's contributions were equal to the required contributions as set by state statute.

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2020, the City reported a liability of \$1,313,005 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 \$16 million. 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 \$40,533. The net pension liability was measured as of June 30, 2020, 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 proportionate share 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, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0219%, at the end of the measurement period and 0.0208% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 1,313,005
State of Minnesota's proportionate share of the net pension	
liability associated with the City	40,533
Total	\$ 1,353,538

For the year ended December 31, 2020, the City recognized pension expense of \$90,154 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized \$3,528 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2020, the City reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	Ou	Deferred tflows of esources	In	Deferred Inflows of Resources			
Differences between expected and actual economic experience	\$	11,328	\$	4,968			
Changes in actuarial assumptions		-		46,050			
Net collective difference between projected and actual							
investment earnings		34,757		-			
Changes in proportion		98,314		15,960			
Contributions paid to PERA subsequent							
to the measurement date		59,242					
Total	\$	203,641	\$	66,978			

The \$59,242 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
December 31,	Amount
2021	\$ (38,117)
2022	43,746
2023	40,069
2024	31,723
Total	\$ 77,421

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual 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 for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2020, 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 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation.

The following changes in actuarial assumptions occurred in 2020:

General Employees Fund

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changes as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

General Employees Fund (Continued)

Changes in Actuarial Assumptions (Continued):

- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

• Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	35.5 %	5.10 %
International stocks	17.5	5.30
Bonds (fixed income)	20.0	0.75
Alternative assets (private markets)	25.0	5.90
Cash	2.0	0.00
Total	100 %	

NOTE 9 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Discount Rate

The discount rate used to measure the total pension liability in 2020 was 7.5%. 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 these assumptions, the fiduciary net positions 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 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:

	(6.5%)	(7.5%)	(8.5%)
City's proportionate share of			
the General Employees Fund			
net pension liability	\$ 2,104,292	\$ 1,313,005	\$ 660,257

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.

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association

A. Plan Description

The City of Mora's Fire Department Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the City of Mora Fire Department.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Mora Fire Relief Association, 101 Lake Street South, Mora, MN 55051.

B. Benefits Provided

Volunteer firefighters of the City are members of the Mora Fire Department Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 20 years of service in the amount of \$2,00 per year of service in a lump sum. Partial benefits are payable to members who have reached 50 and have completed ten 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.

NOTE 9 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

C. Members Covered by Benefit Terms

As of the December 31, 2018, actuarial valuation date, the following members were covered by the benefit terms:

Inactive members entitled to but not yet receiving benefits	2
Active members	29
	-
Total	31

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 aid 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 ended December 31, 2020, the City recognized as revenue and as an expenditure an on behalf payment of \$62,346 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018.

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate 5.25 %

Investment rate of return 5.25 % Net of pension plan investment expense:

including inflation.

Inflation 2.50 %

Mortality Healthy Pre Retirement - RP-2014 employee generational mortality

table projected with mortality improvement scale MP-2018, from base

year 2006

Healthy Post Retirement - RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2018 from base

year 2006. Male rates are adjusted by a factor of 0.96.

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.

NOTE 9 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

E. Net Pension Liability (Continued)

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 below.

Asset Class	Allocation at Measurement Date	Long-Term Expected Real Rate of Return	Long-Term Expected Nominal Rate of Return	
Domestic equity	40.33 %	4.76 %	7.26	
International equity	9.45	5.41	7.91	
Fixed income	2.63	2.01	4.51	
Real estate and alternatives	0.55	4.53	7.03	
Cash and equivalents	47.04	0.74	3.24	
Total	100 %		5.73	
	Investment expense		(0.5)	
	m, comen expense		(0.5)	
	Net assumed investment re	eturn	5.25	

The discount rate used to measure the total pension liability was 5.25%. 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.

NOTE 9 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)			
	Total	Total Plan Fiduciary		
	Pension	Net	Pension	
	Liability	Position	Liability	
	(a)	(b)	(a) - (b)	
Balances at December 31, 2018	\$ 428,916	\$ 804,285	\$ (375,369)	
Changes for the year				
Service cost	26,091	-	26,091	
Interest cost	23,888	-	23,888	
State and municipal contributions	-	61,770	(61,770)	
Donations and other income contributions	_	10	(10)	
Net investment income	_	108,266	(108,266)	
Change in benefit terms	83,266	-	83,266	
Administrative expense		(4,134)	4,134	
Net changes	133,245	165,912	(32,667)	
Balances at December 31, 2019	\$ 562,161	\$ 970,197	\$ (408,036)	

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 5.25%, 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 (4.25%) or 1-percentage-point higher (6.25%) than the current rate:

	1% Decrease 4.25%		Current Discount 5.25%		1% Increase 6.25%
Net pension asset	\$	388,084	\$	408,036	\$ 427,392

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.

NOTE 9 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association (Continued)

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

For the year ended December 31, 2020, the City recognized pension expense of (\$25,360). At December 31, 2020, 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	
Difference between projected and actual investment earnings Contributions paid to Association subsequent to the measurement date	\$	62,346	\$	24,727
Total	\$	62,346	\$	24,727

The \$62,346 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending

2021 2022 2023 2024		\$ (3,877) (3,877) (3,877) (13,096)
Tota	al	\$ (24,727)

NOTE 10 - POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The City's defined benefit OPEB plan provides a single-employer defined benefit health care plan to eligible retirees. The plan offers medical coverage. No assets are acclimated in a trust. A separate report is not issued for this plan.

NOTE 10 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

B. Benefits Provided

Retirees and their spouses can participate in the health care plan at the same premium rate as City employees. Retirees and their spouses are responsible for 100% of these rates. This results in the retirees receiving an implicit rate subsidy.

C. Contributions

Retirees and their spouses contribute to the health care plan at the same rate as City employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the City, based on the contract terms with PEIP. The required contributions are based on projected pay-as-you-go financing requirements. For 2020, the City contributed \$15,395 to the plan.

D. Members

As of the December 31, 2018, valuation date, the following were covered by the benefit terms:

Total retirees	2
Total active employees	21
Total	23

E. Actuarial Assumptions

The total OPEB liability, measured as of December 31, 2019, was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Inflation	2.50%
Healthcare cost trend increases	Rate 6.4% for 2019, gradually decreasing over several decades to an ultimate rate of
	3.80% in 2075 and later years.
Mortality assumption	From the July 1, 2019 PERA of Minnesota
	General Employees Retirement Plan
	actuarial valuations, mortality rates were
	based on the RP-2014 mortality tables with
	projected mortality improvements based on
	scale MP-2018 and other adjustments.

The discount rate used to measure the total OPEB liability was 2.75% based on Fidelity 20-Year Municipal GO AA Index.

NOTE 10 - POST EMPLOYMENT HEALTH CARE PLAN

F. Total OPEB Liability

The City's total OPEB liability of \$135,854 was measured as of December 31, 2019, and was determined by an actuarial valuation as of December 31, 2018.

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balances at January 1, 2020	\$ 131,392
Changes for the year	
Service cost	6,226
Interest	4,836
Changes of assumptions	7,939
Employer contributions	(14,539)
Net changes	4,462
Balances at December 31, 2020	\$ 135,854

Changes of assumptions and other inputs reflect a change in the discount rate from 3.17% at the December 31, 2018, measurement date to 2.75% at the December 31, 2019, measurement date.

The General Fund and Liquor, Electric Utility, Water, Wastewater, and Storm Water Utility funds typically liquidate the Liability related to OPEB.

G. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 2.75% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	Total C	OPEB Liability	
6 decrease (1.75%)		Current (2.75%)	% increase (3.75%)
\$ 144,517	\$	135,854	\$ 127,594

NOTE 10 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

G. OPEB Liability Sensitivity (Continued)

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current healthcare cost trend rates.

		Total C	OPEB Liability			
1%	6 decrease		Current	1%	% increase	
(5.4% decreasing		(6.4%	(6.4% decreasing		(7.4% decreasing	
t	o 2.8%)	t	o 3.8%)	t	o 4.8%)	
\$	122,906	\$	135,854	\$	150,977	

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$3,606. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred		Deferred	
	Outflows of		f Inflows of	
	Resources		Resources	
Contributions made subsequent to the measurement date	\$ 15,395		\$	

The \$15,395 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2021.

NOTE 11 – CONTRACT COMMITMENTS AND CONTINGENCIES

A. Electric Utility Commitment

The Public Utilities Commission purchases power from Sothern Minnesota Municipal Power Agency (SMMPA) under a power sales contract which extends to April 1, 2050. Under the terms of the contract, the Commission is obligated to buy all the electrical power and energy needed to operate the electric utilities through the term of the contract. In addition, on January 1, 1995, the Public Utilities Commission entered into a Capacity Purchase Agreement with SMMPA, whereby SMMPA is entitled to the exclusive use of the net electric generating capability of the Diesel Generating Facilities and the electric energy associated therewith. The agreement can be cancelled by either party upon a five year notice. Under the terms of the agreement, SMMPA is responsible for all costs associated with operations, maintenance, repairs, and liabilities of operating Diesel Generating Facilities.

NOTE 11 - CONTRACT COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Contingencies

On March 13, 2020, a national emergency was declared for the COVID-19 outbreak in the United States of America. This event affects the economy and financial markets. The extent of the impact on the City may be both direct and indirect and will vary based on the duration of the outbreak and various other factors. An estimate of the financial effect on the City's financial statements at December 31, 2020, cannot be determined at this time.

NOTE 14 – TAX INCREMENT FINANCING

The City has entered into three Tax Increment Financing agreements which meet the criteria for disclosure under *Governmental Accounting Standards Board Statement No. 77 Tax Abatement Disclosures.* The City's authority to enter into these agreements comes from *Minnesota Statute* 469. The City entered into these agreements for the purpose of economic development.

Under each agreement, the City and developer agree on an amount of development costs to be reimbursed to the developer by the City though tax revenues from the additional taxable value of the property generated by the development (tax increment). A "pay-as-you-go" note is established for this amount, on which the City makes payments for a fixed period of time with available tax increment revenue after deducting for certain administrative costs.

During the year ended December 31, 2020, the City generated \$125,704 in tax increment revenue and made \$87,616 in payments to developers.

NOTE 15 – HOUSING REVENUE AGREEMENT

The City entered into a Housing Revenue Agreement with the HRA of the City of Mora on October 15, 2019. The HRA undertook a housing development project granted under *Minnesota Statutes*, 469.001 to 469.047 which was financed by the HRA's issuance of \$3,000,000 Housing Revenue Bonds, Series 2009B. The HRA refunded these bonds with the issuance of \$3,095,000 Housing Development Refunding Bonds, Series 2019A in November 2019, which was issued with the City's pledge of its full faith and credit and taxing power. The revenues of the housing project are pledged to pay this debt and the HRA makes payments to the City, which then makes the respective semi-annual bond payments. The final payment on the 2019A bond is due on January 1, 2040.

NOTE 16 - NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending December 31, 2022.

NOTE 16 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED (CONTINUED)

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. This statement will be effective for the year ending December 31, 2021.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Mora Schedule of Changes in Total OPEB Liability and Related Ratios

	De	December 31, 2019		December 31, 2020	
Total OPEB Liability					
Service cost	\$	6,280	\$	6,226	
Interest		4,531		4,836	
Changes of assumptions		(3,224)		7,939	
Benefit payments		(13,601)		(14,539)	
Net change in total OPEB liability		(6,014)		4,462	
Beginning of year		137,406		131,392	
End of year	\$	131,392	\$	135,854	
Covered-employee payroll	\$	1,311,357	\$	1,742,912	
Total OPEB liability as a percentage of covered-employee payroll		10.02%		7.79%	

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

				City's			
				Proportionate			
				Share of the			
			State's	Net Pension		City's	
	City's	City's	Proportionate	Liability and		Proportionate	
	Proportionate	Proportionate	Share	the State's		Share of the	Plan Fiduciary
	Share	Share	(Amount) of	Proportionate		Net Pension	Net Position
	(Percentage)	(Amount) of	the Net	Share of the		Liability	as a
	of the Net	the Net	Pension	Net Pension		(Asset) as a	Percentage of
For Fiscal	Pension	Pension	Liability	Liability		Percentage of	the Total
Year Ended	Liability	Liability	Associated	Associated	City's Covered	its Covered	Pension
June 30,	(Asset)	(Asset)	with the City	with the City	Payroll	Payroll	Liability
		_					
2015	0.0205%	\$ 1,062,416	\$ -	\$ 1,062,416	\$ 1,183,280	89.79%	78.19%
2016	0.0199%	1,615,781	21,145	1,636,926	1,234,320	130.90%	68.91%
2017	0.0199%	1,270,403	15,977	1,286,380	1,282,213	99.08%	75.90%
2018	0.0189%	1,048,495	34,357	1,082,852	1,267,373	82.73%	79.53%
2019	0.0208%	1,149,985	35,665	1,185,650	1,470,187	78.22%	80.23%
2020	0.0219%	1,313,005	40,533	1,353,538	1,564,053	83.95%	79.06%

City of Mora Schedule of City Contributions General Employees Retirement Fund Last Ten Years

Year Ending December 31,	Statutorily Required Contribution		in R the	Contributions in Relation to the Statutorily Required Contributions		Contribution Deficiency (Excess)		ty's Covered Payroll	Contributions as a Percentage of Covered Payroll		
2015	\$	93,262	\$	93,262	\$	_	\$	1,243,493	7.50%		
2016		93,128		93,128		-		1,241,707	7.50%		
2017		94,439		94,439		-		1,259,187	7.50%		
2018		102,603		102,603		-		1,368,040	7.50%		
2019		114,409		114,409		-		1,525,453	7.50%		
2020		118,483		118,483		-		1,579,773	7.50%		

City of Mora Schedule of Changes in Net Pension Liability and Related Ratios - Mora Fire Department Relief Association

		urement Date	 urement Date nber 31, 2019
Total Pension Liability (TPL)			
Service cost	\$	25,455	\$ 26,091
Interest costs		21,395	23,888
Change of benefit terms		-	83,266
Net change in total pension liability		46,850	 133,245
Beginning of year		382,066	428,916
End of year	<u>\$</u>	428,916	\$ 562,161
Plan Fiduciary Net Pension (FNP)			
State and municipal contributions	\$	57,478	\$ 61,770
Donations and other income contributions		-	10
Net investment income		(5,856)	108,266
Administrative expense		(3,840)	(4,134)
Net change in plan fiduciary net position		47,782	 165,912
Beginning of year		756,503	804,285
End of year	\$	804,285	\$ 970,197
Net Pension Liability (NPL)	\$	(375,369)	\$ (408,036)
FNP as a percentage of the TPL		187.52%	172.58%

City of Mora Schedule of City Contributions -Mora Fire Department Relief Association

	December 31, 2018			ember 31, 2019	December 31, 2020	
City Statutorily determined contribution (SDC) Actual contribution	\$	-	\$		\$	-
Contribution deficiency (excess)	\$		\$		\$	
State Pass Through 2% Aid	\$	57,478	\$	58,770	\$	62,346

City of Mora Notes to Required Supplementary Information

General Employees Fund

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changes as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retires electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

• Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

• The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

• The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

City of Mora Notes to Required Supplementary Information

General Employees Fund (Continued)

2018 Changes Continued)

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

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 was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

• There have been no changes since the prior valuation.

City of Mora Notes to Required Supplementary Information

General Employees Fund (Continued)

2015 Changes

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.

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; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Mora Fire Relief Association

2020 Changes

Changes in Plan Provisions

• The lump sum benefit multiplier increased from \$2,000 to \$2,500 effective January 1, 2020, and approved October 2019

Changes in Economic Assumptions

• There have been no changes since the prior valuation

Changes in Demographic and Other Assumptions

• There have been no changes since the prior valuation

Other Post-Employment Benefits

2020 Changes

Changes in Plan Provisions

• There have been no changes since the prior valuation.

Changes in Economic Assumptions

• The discount rate was changed from 3.71% to 2.75%

Changes in Demographic and Other Assumptions

• There have been no changes since the prior valuation

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SUPPLEMENTARY INFORMATION

City of Mora Special Revenue Funds

Special Revenue Funds

EDA Fund – To account for the EDA blended component unit.

Fire Fund - To account for the revenues and expenditures related to the activities of the Mora Area Fire Department.

Cemetery Fund - To account for revenues and expenditures related to the cemetery.

EDA Revolving Loan Fund - To account for funds acquired and loaned to local businesses for economic development.

MIC Loan Fund - To account for funds acquired and loaned to local business for economic development.

TIF 2-2 Intrepid Fund - To account for revenues and expenditures, including tax increments received and distributed for Intrepid's Senior Housing project.

TIF 1-11 KSB Fund - To account for revenues and expenditures, including tax increments received and distributed for Kanabec State Bank's building project and for Highway 23 improvements.

Small Cities Development Program - To account for the revenue and expenditures associated with the City Development Program.

COVID-19 Emergency Assistance Fund - To account for the revenue and expenditures associated with the COVID-19 pandemic.

TIF 1-15 Mysa Fund - To account for revenues and expenditures, including tax increments received and distributed for Mysa building project.

Capital Project Funds

Future Fire Equipment Fund - To establish a fund for future purchases of firefighting equipment.

Future Improvements Fund - To establish a fund for future purchases of capital assets.

Howe Avenue Reconstruction Fund - To account for revenues and expenditures related to the 2008 water and sewer project.

Downtown Feed Mill Redevelopment Fund - To account for revenue and expenditures related to the feed mill acquisition and demolition project.

Airport Kastenbauer House Fund - To account for revenue and expenditures related to the purchase of a house and 2 acres for future airport expansion.

City of Mora Special Revenue Funds

Capital Project Funds (Continued)

Crosswind/Yank Property Fund - To account for revenues and expenditures related to the runway project.

2012 7th and Grove Street Improvements Fund - To account for revenues and expenditures related to improvements.

9th & Wood Street Improvements Fund - To account for revenues and expenditures related to the project.

Debt Service Funds

Fire Station Fund 2003 - To account for revenues and expenditures, including tax collections and bond payments for the 2003 Fire Station bonds.

2008-2011 Street Reconstruction Fund - To account for revenues and expenditures, including tax collections and bond payments for the 2008-2010 Street Reconstruction bonds.

HRA Eastwood Fund - To account for revenues and expenditures, including tax collections and bond payments for the HRA Eastwood bonds.

2015B Wood and Grove Fund - To account for revenues and expenditures, including tax collections and bond payments for Wood & Grove.

2015C Refunding Fund - To account for revenues and expenditures, including tax collections and bond payments for the refunding.

2017A Refunding Fund - To account for revenues and expenditures, including tax collections and bond payments for the refunding.

Permanent Fund

Perpetual Care Fund – To care for the ongoing operations of the City Cemetery.

City of Mora Combining Balance Sheet -Nonmajor Governmental Funds December 31, 2020

				Special	Revenu	ie	
	EDA (227)			Fire (222)		etery (225)	Revolving an (230)
Assets							
Cash and investments	\$	60,187	\$	-	\$	2,072	\$ 90,258
Restricted cash		-		-		-	-
Taxes receivable		-		-		-	-
Special assessments receivable		-		2,973		-	-
Accounts receivable		3		25,618		14	
Total assets	\$	60,190	\$	28,591	\$	2,086	\$ 90,258
Liabilities							
Accounts payable		137		7,765		1,174	_
Escrows payable		_		_		1,000	_
Due to other funds		-		3,528		_	-
Advances from other funds		-		· <u>-</u>		-	-
Salaries and benefits payable		265		29		17	-
Total liabilities		402		11,322		2,191	-
Deferred Inflows of Resources							
Unavailable revenue - taxes		-		-		-	-
Unavailable revenue - special assessments		-		2,973		-	-
Total deferred inflows of resources		-		2,973		-	 -
Fund Balances							
Nonspendable		-		-		-	-
Restricted		59,788		-		-	90,258
Committed		-		14,296		-	-
Assigned		-		-		-	-
Unassigned		-		-		(105)	-
Total fund balances		59,788		14,296		(105)	90,258
Total liabilities, deferred inflows of							
resources, and fund balances	\$	60,190	\$	28,591	\$	2,086	\$ 90,258

\sim		-	
· ·	pecial	Rev	enne
	occiai	ICCV	ulluc

				Special	Reven	ue					
MIC Loan (232)		TIF 2-2 epid (237)	TIF	TIF 1-11 KSB (248)		nall Cities velopment gram (270)	Er	DVID-19 nergency ssistance (231)	TIF 1-15 Mysa (252)		
\$	4,685	\$ 9,733	\$	74,110	\$	35,771	\$	71,256	\$	-	
	-	-		-		-		-		-	
		<u>-</u>				<u>-</u>				-	
\$	4,685	\$ 9,733	\$	74,110	\$	35,771	\$	71,256	\$		
	_	_		_		_		_		_	
	-	-		-		-		-		25	
	-	-		263,530		-		-		-	
		 <u>-</u>		263,530						25	
		 <u> </u>		<u>-</u>		<u> </u>				<u>-</u>	
	4,685	9,733		-		- 35,771		71,256		-	
	-	-		-		-		-		-	
	4,685	 9,733		(189,420) (189,420)		35,771		71,256		(25) (25)	
	1,005	 ,,,,,,,, <u>,</u>		(10),120)		55,111		, 1,230		(23)	
\$	4,685	\$ 9,733	\$	74,110	\$	35,771	\$	71,256	\$	-	

City of Mora Combining Balance Sheet -Nonmajor Governmental Funds December 31, 2020

	Capital Projects								
	 uture Fire quipment (407)	Imp	Future provements (409)		we Avenue onstruction (439)		ntown Feed Mill evelopment (440)		
Assets	740.074								
Cash and investments	\$ 749,974	\$	487,965	\$	-	\$	-		
Restricted cash	-		-		-		-		
Taxes receivable	-		-		-		-		
Special assessments receivable	-		-		132,086		-		
Accounts receivable	 						-		
Total assets	\$ 749,974	\$	487,965	\$	132,086	\$	-		
Liabilities									
Accounts payable	-		-		-		-		
Escrows payable	-		-		-		-		
Due to other funds	-		-		26,039		30,351		
Advances from other funds	-		_		-		-		
Salaries and benefits payable	_		_		_		_		
Total liabilities	-		-		26,039		30,351		
Deferred Inflows of Resources									
Unavailable revenue - taxes	-		-		-		-		
Unavailable revenue - special assessments	-		-		132,086		-		
Total deferred inflows of resources	-		-		132,086		-		
Fund Balances									
Nonspendable	-		-		-		-		
Restricted	-		-		-		-		
Committed	-		-		-		-		
Assigned	749,974		487,965		-		-		
Unassigned					(26,039)		(30,351)		
Total fund balances	 749,974		487,965		(26,039)		(30,351)		
Total liabilities, deferred inflows of									
resources, and fund balances	\$ 749,974	\$	487,965	\$	132,086	\$	-		

		Capital I	Projects				Debt Service							
Airport Kastenbauer House (442)		nd/ Yank ty (444)	2012 7th and Grove Street Improvements (451)		Imp	9th and Wood Street Improvements (455)		e Station 03 (525)	2008-2011 Stree Reconstruction (530)					
\$	-	\$ -	\$	-	\$	10,243	\$	50,985	\$	166,087				
	-	-		-		-		1,426		3,319				
	-	 - -		-		-		156		1,370				
\$		\$ 	\$		\$	10,243	\$	52,567	\$	170,776				
	-	-		_		-		-		-				
	97,389	- 19,912		313,936		-		-		-				
	-	-		-		-		-		-				
	97,389	19,912		313,936				<u> </u>		-				
	-	-		-		-		1,426		3,319				
		 						1,426		3,319				
	-	-		-		-		51,141		167,457				
	-	-		-		-		-		-				
	(97,389)	(19,912)		(313,936)		10,243		-		-				
	(97,389)	(19,912)		(313,936)		10,243		51,141		167,457				
\$	_	\$ _	\$		\$	10,243	\$	52,567	\$	170,776				

City of Mora Combining Balance Sheet -Nonmajor Governmental Funds December 31, 2020

	Debt Service									
	HRA Eastwood (531)			2015B Wood and Grove (532)		2015C Refunding (533)		2017A efunding (535)		
Assets										
Cash and investments	\$	99,688	\$	55,958	\$	233,701	\$	131,003		
Restricted cash		250,000		-		-		-		
Taxes receivable		-		2,464		4,595		1,120		
Special assessments receivable		-		-		302,548		121,323		
Accounts receivable				1,120		1,630		702		
Total assets	\$	349,688	\$	59,542	\$	542,474	\$	254,148		
Liabilities										
Accounts payable		332,127		_		_		_		
Escrows payable		_		_		_		_		
Due to other funds		_		_		_		_		
Advances from other funds		_		_		_		_		
Salaries and benefits payable		_		-		_		_		
Total liabilities		332,127						-		
Deferred Inflows of Resources										
Unavailable revenue - taxes		_		2,464		4,595		1,120		
Unavailable revenue - special assessments		_		-		302,548		121,323		
Total deferred inflows of resources		-		2,464		307,143		122,443		
Fund Balances										
Nonspendable		_		_		_		_		
Restricted		17,561		57,078		235,331		131,705		
Committed		-		-		_		-		
Assigned		-		-		_		-		
Unassigned		-		-		_		-		
Total fund balances		17,561		57,078		235,331		131,705		
Total liabilities, deferred inflows of										
resources, and fund balances	\$	349,688	\$	59,542	\$	542,474	\$	254,148		

P	ermenant		
Perj	petual Care (301)		al Nonmajor overnmental Funds
\$	125,495	\$	2,459,171 250,000 12,924 558,930 30,613
\$	125,495	\$	3,311,638
	- - - - -		341,203 1,000 491,180 263,530 311 1,097,224
	- - -		12,924 558,930 571,854
	123,519 1,976 - - 125,495	_	123,519 933,740 14,296 1,248,182 (677,177) 1,642,560
\$	125,495	\$	3,311,638

City of Mora Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds Year Ended December 31, 2020

			S	pecial R	levenue			
	ED	OA (227)	Fire (2	22)	Ceme	etery (225)		Revolving an (230)
Revenues								
Taxes	\$	-	\$	-	\$	-	\$	-
Tax increments		-		-		-		-
Special assessments		-		550		-		-
Intergovernmental		-		3,184		-		-
Charges for services		-	3	4,288		54,120		-
Miscellaneous								
Investment income		127		303		157		18,656
Contributions and donations		-	1	8,401		-		-
Other		1,144	10	6,313		3,780		-
Total revenues		1,271		3,039		58,057		18,656
Expenditures Current								
Public safety		_	17	5,003		_		_
Economic development		38,156		_		_		_
Cemetery		-		_		48,794		_
Debt service						- ,		
Principal		_		_		_		_
Interest and other charges		_		_		_		_
Capital outlay								
Public safety			7	3,960				
Public works		-	,	3,900		-		-
		-		-		11.070		-
Cemetery		20.156		-		11,070		
Total expenditures		38,156	24	8,963		59,864	-	
Excess (deficiency) of revenues		(.						
over (under) expenditures		(36,885)	(8	5,924)		(1,807)		18,656
Other Financing Sources (Uses)								
Proceeds from sale of capital asset		-		0,000		-		-
Transfers in		41,110		1,349		11,880		-
Transfers out		(652)	(1	6,808)		(6,418)		-
Total other financing sources (uses)		40,458	10	4,541	-	5,462	-	
Net change in fund balances		3,573	1	8,617		3,655		18,656
Fund Balances								
Beginning of year		56,215	(4,321)		(3,760)		71,602
End of year	\$	59,788	\$ 1	4,296	\$	(105)	\$	90,258

		Special	Revenue			Capital Projects		
MIC Loan (232)	TIF 2-2 Intrepid (237)	TIF 1-11 KSB (248)	Small Cities Development Program (270)	COVID-19 Emergency Assistance (231)	TIF 1-15 Mysa (252)	Future Fire Equipment (407)		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	55,522	49,075	-	-	21,107	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
317	-	-	-	-	-	1,253		
-	-	-	-	-	-	106,863		
- 215		- 40.075	18,098	8,256	- 21.107	- 100.116		
317	55,522	49,075	18,098	8,256	21,107	108,116		
-	-	-	-	-	-	-		
-	52,772	15,823	47	36,500	19,021	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
	52,772	15,823	47	36,500	19,021			
317	2,750	33,252	18,051	(28,244)	2,086	108,116		
-	-	-	-	-	-	-		
(00,000)	(2.77.	(15.074)	-	99,500	(2.111)	38,137		
(90,000)	$\frac{(2,776)}{(2,776)}$	(15,864) (15,864)		99,500	$\frac{(2,111)}{(2,111)}$	(17,800) 20,337		
(89,683)	(26)	17,388	18,051	71,256	(25)	128,453		
94,368	9,759	(206,808)	17,720			621,521		
\$ 4,685	\$ 9,733	\$ (189,420)	\$ 35,771	\$ 71,256	\$ (25)	\$ 749,974		

City of Mora Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds Year Ended December 31, 2020

	Capital Projects									
	Impi	Future rovements (409)	Howe Avenue Reconstruction (439)		Downtown Feed Mill Redevelopment (440)		Airport Kastenbauer House (442)			
Revenues										
Taxes	\$	-	\$	-	\$	-	\$	-		
Tax increments		-		-		-		-		
Special assessments		-		15,312		-		-		
Intergovernmental		-		-		-		-		
Charges for services		-		-		-		-		
Miscellaneous										
Investment income		1,336		-		-		-		
Contributions and donations		-		-		-		-		
Other		-								
Total revenues		1,336		15,312	-	-				
Expenditures										
Current										
Public safety		-		-		-		-		
Economic development		-		-		-		-		
Cemetery		-		-		-		-		
Debt service										
Principal		-		-		-		-		
Interest and other charges		-		-		-		-		
Capital outlay										
Public safety		-		-		-		-		
Public works		-		-		124		-		
Cemetery		_		_		_		_		
Total expenditures						124				
Excess (deficiency) of revenues										
over (under) expenditures		1,336		15,312		(124)				
Other Financing Sources (Uses)										
Proceeds from sale of capital asset		-		-		-		-		
Transfers in		_		_		_		_		
Transfers out		(98,251)		-		-		_		
Total other financing sources (uses)		(98,251)		-		-		-		
Net change in fund balances		(96,915)		15,312		(124)		-		
Fund Balances										
Beginning of year, as restated		584,880		(41,351)		(30,227)		(97,389)		
End of year	\$	487,965	\$	(26,039)	\$	(30,351)	\$	(97,389)		

	Capit	tal Projects		Debt Service							
2012 7th and Grove Street Improvements operty (444) (451)		9th and Wood Street Improvements (455)		re Station	2008-2011 Street Reconstruction (530)		HRA Eastwood (531)		2015B Wood and Grove (532)		
\$ -	\$	-	\$ -	\$	253	\$	83,742	\$	-	\$	77,149
-		- -	-		-		-		- -		-
151,012		-	-		-		-		-		-
-		-	-		-		-		-		-
-		-	34		-		-		1,460		-
-		-	-		-		-		-		-
151,012			34		253		83,742		1,460		77,149
-		-	-		-		-		-		-
-		-	-		-		-		-		-
-		-	-		-		75,000		-		45,000
-		-	-		-		6,548		-		29,750
-		-	-		-		-		-		-
-		-	-		-		-		-		-
-					-		81,548		-		74,750
151,012			34		253		2,194		1,460		2,399
_		_	_		_		_		_		_
-		-	-		-		-		-		-
-			-				-				-
151,012		-	34		253		2,194		1,460		2,399
(170,924)		(313,936)	10,209		50,888		165,263		16,101		54,679
\$ (19,912)	\$	(313,936)	\$ 10,243	\$	51,141	\$	167,457	\$	17,561	\$	57,078
 				- —							

City of Mora

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds Year Ended December 31, 2020

	Debt Service			Perma	nent Fund		
		2015C efunding (533)		2017A efunding (535)	Perpetual Care (301)		al Nonmajor vernmental Funds
Revenues							
Taxes	\$	89,612	\$	49,950	\$	-	\$ 300,706
Tax increments		-		<u>-</u>		-	125,704
Special assessments		39,036		16,649		-	71,547
Intergovernmental		-		-		-	154,196
Charges for services		-		-		-	88,408
Miscellaneous							
Investment income		-		-		420	24,063
Contributions and donations		-		-		-	125,264
Other		-		-		-	137,591
Total revenues		128,648		66,599		420	1,027,479
Expenditures Current							
Public safety		-		-		-	175,003
Economic development		_		_		_	162,319
Cemetery		_					48,794
Debt service							
Principal		93,793		45,732		_	259,525
Interest and other charges		22,248		32,277		_	90,823
Capital outlay		,0		52,277			,0,022
Public safety		_		_		_	73,960
Public works		_		_		_	124
Cemetery				_			11,070
Total expenditures		116,041		78,009			821,618
Excess (deficiency) of revenues							
over (under) expenditures		12,607		(11,410)		420	 205,861
Other Financing Sources (Uses)							
Proceeds from sale of capital asset		-		-		-	10,000
Transfers in		-		-		-	301,976
Transfers out		-		-		-	(250,680)
Total other financing sources (uses)		-		-		-	61,296
Net change in fund balances		12,607		(11,410)		420	267,157
Fund Balances							
Beginning of year		222,724		143,115		125,075	 1,375,403
End of year	\$	235,331	\$	131,705	\$	125,495	\$ 1,642,560

City of Mora Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - EDA Special Revenue Fund Year Ended December 31, 2020

		dgeted					
		nounts				ance with	
	-	inal and	_	Actual		Budget -	
	Final			Amounts		Over (Under)	
Revenues							
Miscellaneous							
Investment income	\$	190	\$	127	\$	(63)	
Other		1,144		1,144			
Total revenues	-	1,334		1,271		(63)	
Expenditures							
Current							
Economic development		46,191		38,156		(8,035)	
Excess of revenues over (under) expenditures		(44,857)		(36,885)		7,972	
Other Financing Sources (Uses)							
Transfers In		40,000		41,110		1,110	
Transfers out		-		(652)		(652)	
Total other financing sources (uses)		40,000		40,458		458	
Net change in fund balance	\$	(4,857)		3,573	\$	8,430	
Fund Balance							
Beginning of year				56,215			
End of year			\$	59,788			

City of Mora Schedule of Revenues, Expenditures, and Changes in Fund Balance -Budget and Actual - Fire Special Revenue Fund

Year Ended December 31, 2020

Revenues	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)		
Special assessments	\$ -	\$ 550	\$ 550		
Intergovernmental	5,945	3,184	(2,761)		
Charges for services	40,000	34,288	(5,712)		
Miscellaneous	40,000	34,200	(3,712)		
Investment income	370	303	(67)		
Contributions and donations	-	18,401	18,401		
Other	106,308	106,313	5		
Total revenues	152,623	163,039	10,416		
Expenditures Current Public safety Capital outlay Public safety Total expenditures	170,247 - 170,247	175,003 73,960 248,963	4,756 73,960 78,716		
Deficiency of revenues (Under) expenditures	(17,624)	(85,924)	(68,300)		
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Asset	-	10,000	10,000		
Transfers in	39,801	111,349	71,548		
Transfers out	(15,336)	(16,808)	(1,472)		
Total other financing sources (Uses)	24,465	104,541	80,076		
Net change in fund balance	\$ 6,841	18,617	\$ 11,776		
Fund Balance					
Beginning of year		(4,321)			
End of year		\$ 14,296			

City of Mora

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual - Cemetery Special Revenue Fund Year Ended December 31, 2020

D. C.	Budgeted Amounts Original and Final			Actual mounts	Variance with Final Budget - Over (Under)		
Revenues Charges for services	Φ 40.400		\$ 54,120		\$	4,720	
Miscellaneous	\$	49,400	Þ	34,120	Þ	4,720	
Investment income		140		157		17	
Other		100		3,780		3,680	
Total revenues	-	49,640		58,057		8,417	
Total Teveniues	-	77,070		30,037		0,417	
Expenditures							
Current							
Cemetery		53,500	48,794			(4,706)	
Capital outlay		,		- ,		())	
Cemetery		17,000		11,070	(5,930)		
Total expenditures	-	70,500	-	59,864		(10,636)	
1	-	,	-			(-))	
Excess of revenues over (under) expenditures		(20,860)		(1,807)		19,053	
Other Financing Sources (Uses)							
Transfers In		16,500		11,880		(4,620)	
Transfers out		(6,533)		(6,418)		115	
Total Other Financing Sources (Uses)		9,967		5,462		(4,505)	
Net change in fund balance	\$	(10,893)		3,655	\$	14,548	
Fund Balance							
Beginning of year				(3,760)			
End of year			\$	(105)			

City of Mora

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual - Economic Development Revolving Loan Special Revenue Fund Year Ended December 31, 2020

	- A Ori	udgeted mounts ginal and Final	Actual mounts	Variance with Final Budget - Over (Under)		
Revenues						
Miscellaneous						
Investment income	\$	18,750	\$ 18,656	\$	(94)	
Net change in fund balance	\$	18,750	18,656	\$	(94)	
Fund Balance						
Beginning of year			 71,602			
End of year			\$ 90,258			

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual - MIC Loan Special Revenue Fund Year Ended December 31, 2020

	Am Origi	geted ounts nal and inal	Actual Amounts		Variance with Final Budget - Over (Under)	
Revenues						_
Miscellaneous						
Investment income	\$	690	\$	317	\$	(373)
Other Financing Uses Transfers out				(90,000)		(90,000)
Net change in fund balance	\$	690		(89,683)	\$	(90,373)
Fund Balance						
Beginning of year				94,368		
End of year			\$	4,685		

City of Mora Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Future Fire Equipment Capital Project Fund Year Ended December 31, 2020

	Budgeted Amounts				Var	iance with
	Or	iginal and	Actual		Final Budget -	
		Final	Amounts		Ove	er (Under)
Revenues						
Miscellaneous						
Investment income	\$	2,050	\$	1,253	\$	(797)
Contributions and donations		101,863		106,863		5,000
Total revenues		103,913		108,116		4,203
Other Financing Sources (Uses)						
Transfers in		38,137		38,137		-
Transfers Out		-		(17,800)		(17,800)
Total other financing sources (uses)		38,137		20,337		(17,800)
Net change in fund balance	\$	142,050		128,453	\$	(13,597)
Fund Balance						
Beginning of year				621,521		
End of year			\$	749,974		

City of Mora Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Future Improvements Capital Project Fund Year Ended December 31, 2020

	A	Budgeted Amounts Original and Final		Actual Amounts		ance with l Budget - r (Under)
Revenues Miscellaneous						
Investment income	\$	2,180	\$	1,336	\$	(844)
Other Financing Uses						
Transfers out		(139,200)		(98,251)		40,949
Net change in fund balance	\$	(137,020)		(96,915)	\$	40,105
Fund Balance						
Beginning of year				584,880		
End of year			\$	487,965		

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - 2008-2011 Street Reconstruction Debt Service Fund Year Ended December 31, 2020

	Budgeted Amounts Original and Final		Actual Amounts		Final	nce with Budget - (Under)
Revenues Taxes	\$	83,958	¢ 92.742		\$	(216)
Taxes	Φ	03,730	\$	83,742	Φ	(210)
Expenditures						
Debt service						
Principal		75,000		75,000		-
Interest and other charges		6,600		6,548		(52)
Total expenditures		81,600		81,548		(52)
Net change in fund balance	\$	2,358		2,194	\$	(164)
Fund Balance						
Beginning of year				165,263		
End of year			\$	167,457		

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual - Series 2015B Wood and Grove Debt Service Fund Year Ended December 31, 2020

	Budgeted Amounts							Variance with	
	Original Final			Actual Amounts		Budget - (Under)			
Revenues									
Taxes	\$	77,543	\$	77,543	\$	77,149	\$	(394)	
Expenditures									
Debt service									
Principal		60,000		45,000		45,000		-	
Interest and other charges		38,420		29,850		29,750		(100)	
Total expenditures		98,420		74,850		74,750		(100)	
Excess revenues over (under) expenditures		(20,877)		2,693		2,399		(294)	
Other Financing Sources									
Transfers in		23,568							
Net change in fund balance	\$	2,691	\$	2,693		2,399	\$	(294)	
Fund Balance									
Beginning of year						54,679			
End of year					\$	57,078			

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Series 2015C Refunding Debt Service Fund Year Ended December 31, 2020

	Budgeted Amounts							Variance with	
		Original		Final	Actual Amounts		Final Budget - Over (Under)		
Revenues									
Taxes	\$	89,655	\$	89,655	\$	89,612	\$	(43)	
Special assessments		37,985		37,985		39,036		1,051	
Total revenues		127,640		127,640		128,648		1,008	
Expenditures									
Debt service									
Principal		102,000		93,793		93,793		-	
Interest and other charges		24,140	-	22,348		22,248		(100)	
Total expenditures		126,140		116,141		116,041		(100)	
Excess revenue over expenditures		1,500		11,499		12,607		1,108	
Other Financing Sources									
Transfers in		10,000				-			
Net change in fund balance	\$	11,500	\$	11,499		12,607	\$	1,108	
Fund Balance									
Beginning of year						222,724			
End of year					\$	235,331			

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Series 2017A Refunding Debt Service Fund Year Ended December 31, 2020

		Budgeted	Budgeted Amounts					Variance with		
	(Original		Final		Actual mounts	Final Budget - Over (Under)			
Revenues										
Taxes	\$	50,353	\$	50,353	\$	49,950	\$	(403)		
Special assessments		11,000		11,000		16,649		5,649		
Total revenues		61,353		61,353		66,599		5,246		
Expenditures										
Debt service		55,000		45 522		45 722				
Principal		55,000		45,732		45,732		(100)		
Interest and other charges	-	38,750		32,377		32,277		(100)		
Total expenditures		93,750		78,109		78,009		(100)		
Excess of revenues over (under) expenditures		(32,397)		(16,756)		(11,410)		5,346		
Other Financing Sources										
Transfers in		15,641								
Net change in fund balance	\$	(16,756)	\$	(16,756)		(11,410)	\$	5,346		
Fund Balance										
Beginning of year						143,115				
End of year					\$	131,705				

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STATISTICAL SECTION

City of Mora Statistical Section

This part of the City of Mora's comprehensive annual financial report presents detailed information to assist the reader in understanding the preceding financial statements and reports in the context of the City's overall financial health. The statistical section is designed to complement the comprehensive annual financial report by providing an historical analysis of financial indicators.

CONTENTS

Financial Trend Data

These schedules contain trend information to illustrate how the City of Mora's financial performance has changed over time. They include an analysis of revenues and expenses and changes in net position for governmental activities and business-type activities.

Table 1 Net Position by Component
 Table 2 Changes in Net Position
 Table 3 Fund Balances of Governmental Funds
 Table 4 Changes in Fund Balances of Governmental Funds

Revenue Capacity Data

These schedules contain historical information about the City of Mora's most significant local revenue source, property taxes. Information contained within these schedules includes an illustration of how the City's tax capacity and tax rates have changed over time. Also included is a more comprehensive look at how tax rates of overlapping governments have changed over time.

Table 5	Taxable Assessed Value of Taxable Property
Table 6	Direct and Overlapping Property Tax Rates
Table 7	Principal Property Taxpayers
Table 8	Property Tax Levies and Collections

Debt Capacity Data

These schedules present information designed to help the reader assess the affordability of the City of Mora's current level of outstanding debt and the City's ability to issue additional debt in the future.

Table 9	Ratios of Outstanding Debt by Type
Table 10	Ratios of General Bonded Debt Outstanding
Table 11	Direct and Overlapping Governmental Activities Debt
Table 12	Legal Debt Margin Information
Table 13	Pledged Revenue Coverage

City of Mora Statistical Section

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Demographic and Economic Information

These schedules provide demographic and economic indicators to illustrate the overall environment in which the City of Mora's financial activities take place.

- Table 14 Demographic and Economic Statistics
- Table 15 Principal Employers

Operating Indicators

These schedules contain information about City services and capital assets to assist the reader in understanding how the information contained within the City of Mora's comprehensive annual financial report relates to the services the City provides and the activities it performs.

- Table 16 Full-Time City Government Employees by Function
- Table 17 Operating Indicators by Function
- Table 18 Capital Asset Statistics by Function

City of Mora Net Position by Component Last Ten Fiscal Years Unaudited

	2011	2012	2013	2014
Governmental Activities	 	 		
Net investment in capital assets	\$ 9,077,983	\$ 9,920,486	\$ 9,531,383	\$ 9,888,253
Restricted	746,871	1,123,326	605,922	927,431
Unrestricted	 213,740	 (1,307,923)	 (495,696)	 (227,352)
Total governmental activities net position	\$ 10,038,594	\$ 9,735,889	\$ 9,641,609	\$ 10,588,332
Business-Type Activities				
Net investment in capital assets	\$ 7,569,240	\$ 8,657,456	\$ 8,335,737	\$ 8,458,679
Restricted	2,067,870	664,161	660,481	661,206
Unrestricted	 6,156,251	 6,845,866	 7,692,579	 7,593,374
Total business-type activities net position	\$ 15,793,361	\$ 16,167,483	\$ 16,688,797	\$ 16,713,259
Primary Government				
Net investment in capital assets	\$ 16,647,223	\$ 18,577,942	\$ 17,867,120	\$ 18,346,932
Restricted	2,814,741	1,787,487	1,266,403	1,588,637
Unrestricted	 6,369,991	 5,537,943	 7,196,883	 7,366,022
Total primary government net position	\$ 25,831,955	\$ 25,903,372	\$ 26,330,406	\$ 27,301,591

Note: In 2012, the City implemented GASB Statement No. 63, which retitled Net Assets as Net Position.

Table 1

2015	2016	2017	2018	2019	2020
\$ 10,344,435 1,038,255 (883,484)	\$ 10,710,096 589,285 (841,935)	\$ 11,556,594 764,168 (650,772)	\$ 11,611,079 841,797 (243,619)	\$ 11,730,600 1,456,706 1,991,400	\$ 11,678,848 1,472,905 2,552,123
\$ 10,499,206	\$ 10,457,446	\$ 11,669,990	\$ 12,209,257	\$ 15,178,706	\$ 15,703,876
\$ 11,359,753	\$ 12,050,343	\$ 11,515,650	\$ 11,589,424	\$ 10,855,383	\$ 10,527,549
661,968 7,336,418	36,812 9,142,290	1,356,930 8,953,874	1,357,082 8,827,765	11,601,659	13,016,566
\$ 19,358,139	\$ 21,229,445	\$ 21,826,454	\$ 21,774,271	\$ 22,457,042	\$ 23,544,115
\$ 21,704,188 1,700,223 6,452,934	\$ 22,760,439 626,097 8,300,355	\$ 23,072,244 2,121,098 8,303,102	\$ 23,200,503 2,198,879 8,584,146	\$ 22,585,983 1,456,706 13,593,059	\$ 22,206,397 1,472,905 15,568,689
\$ 29,857,345	\$ 31,686,891	\$ 33,496,444	\$ 33,983,528	\$ 37,635,748	\$ 39,247,991

City of Mora Changes in Net Position Last Ten Fiscal Years Unaudited

	2011	2012	2013	2014
Expenses				
Governmental activities				
General government	\$ 514,691	\$ 477,547	\$ 572,569	\$ 666,550
Public safety	1,340,101	531,449	1,053,981	963,669
Public works	899,165	864,140	853,953	897,477
Culture and recreation	327,637	262,476	261,623	321,358
Economic development	(56,110)	(482,493)	131,300	125,539
Cemetery	58,501	46,395	50,104	72,779
Capital projects	111,995	462,702	173,267	136,302
Interest and fiscal charges	827,341	853,015	89,537	80,859
Total governmental activities expenses	4,023,321	3,015,231	3,186,334	3,264,533
Business-type activities				
Liquor	2,475,319	2,598,991	2,542,384	2,603,292
Electric	5,166,409	5,147,945	5,177,296	5,110,192
Water	606,161	619,188	582,613	659,693
Wastewater	807,184	738,245	732,007	730,607
Storm water	_	-	-	_
Total business-type activities expenses	9,055,073	9,104,369	9,034,300	9,103,784
Total primary government expenses	\$ 13,078,394	\$ 12,119,600	\$ 12,220,634	\$ 12,368,317
Program Revenues				
Governmental activities				
Charges for services				
General government	\$ 673,684	\$ 169,056	\$ 434,079	\$ 456,628
Public safety	64,149	28,626	45,266	178,886
Public works	-	37,230	62,077	48,019
Culture and recreation	_	109,367	112,515	155,458
Economic development	_	107,507	112,515	133,436
Cemetery	_	45,260	39,500	44,175
Capital projects	_	43,200	37,300	
Operating grants and contributions	1,305,081	1,115,154	1,051,443	1,057,562
Capital grants and contributions	1,505,001	1,113,134	1,031,443	1,037,302
Total government activities				
program revenues	2,042,914	1,504,693	1,744,880	1,940,728
Business-type activities				
Charges for services				
Liquor	2,645,500	2,853,810	2,805,744	2,883,872
Electric	5,267,408	4,764,417	5,416,970	5,381,694
Water	547,318	555,809	581,412	625,425
Wastewater	757,228	734,175	912,171	829,454
Storm water	757,226	754,175	712,171	027,737
Operating grants and contributions	_	_	_	-
	-	-	-	-
Capital grants and contributions	<u>-</u> _			
Total business-type activities	0.217.454	0 000 211	0.716.207	0.720.445
program revenues	9,217,454	8,908,211	9,716,297	9,720,445
Total primary government				
program revenues	\$ 11,260,368	\$ 10,412,904	\$ 11,461,177	\$ 11,661,173

Table 2 (Continued)

	2015		2016		2017		2018	2019		2020
						-				
\$	636,825	\$	524,732	\$	549,250	\$	573,960	\$ 474,247	\$	627,901
	992,749		990,412		679,097		868,520	1,006,076		1,151,488
	832,453		899,069		647,172		1,218,149	1,295,146		1,188,951
	322,420		410,756		364,861		325,858	407,854		280,603
	117,556		676,903		500,669		267,417	96,951		162,786
	73,064		70,931		39,845		47,538	27,885		54,796
	375,513		83,907		811,872		449,426	-		-
	84,388		83,034		115,890		112,847	98,063		89,676
	3,434,968		3,739,744		3,708,656		3,863,715	3,406,222		3,556,201
	2,751,495		2,845,219		2,848,151		3,098,021	3,052,355		3,845,195
	5,139,160		5,233,142		5,380,104		5,730,054	5,144,174		4,954,573
	591,704		594,067		610,671		749,392	726,154		712,296
	860,989		732,519		979,108		1,139,110	1,145,180		1,056,454
	-		-		-		-	82,242		52,031
	9,343,348		9,404,947		9,818,034		10,716,577	 10,150,105		10,620,549
\$	12,778,316	\$	13,144,691	\$	13,526,690	\$	14,580,292	\$ 13,556,327	\$	14,176,750
\$	492,582 239,819 47,941 167,364 45,335 10,400 1,125,972 161,878	\$	353,641 239,448 112,263 157,762 62,600 8,400 1,285,474 150,209	\$	328,958 326,855 120,301 147,141 - 48,510 910 1,557,087 805,216	\$	329,748 246,978 145,707 154,861 56,655 1,276,675 34,024	\$ 38,153 244,073 75,568 145,745 1,144 71,315 208,793 1,262,210	\$	29,695 189,778 61,936 1,277 1,144 54,750 - 538,192 519,032
	2,291,291		2,369,797		3,334,978		2,244,648	2,047,001		1,395,804
	3,072,768 5,469,025 669,507 3,337,175		3,197,563 5,618,004 680,043 1,993,661		3,193,135 5,480,407 734,543 1,144,778		3,283,903 5,719,120 768,010 1,101,131	3,407,656 5,850,513 742,756 1,028,004		4,446,608 5,333,279 782,430 1,032,854
	-		-		-		-	99,496		101,910
	-		-		-		-	224.452		52 461
	<u> </u>						-	 324,452		53,461
-	12,548,475	-	11,489,271	-	10,552,863		10,872,164	 11,452,877		11,750,542
\$	14,839,766	\$	13,859,068	\$	13,887,841	\$	13,116,812	\$ 13,499,878	\$	13,146,346
_		_						 	_	

City of Mora Changes in Net Position Last Ten Fiscal Years Unaudited

	2011	2012	2013	2014
Program Revenues				
Net (expense)/revenue				
Governmental activities	\$ (1,980,407)	\$ (1,510,538)	\$ (1,441,454)	\$ (1,323,805)
Business-type activities	 162,381	 (196,158)	 681,997	 616,661
Total primary government net expense	\$ (1,818,026)	\$ (1,706,696)	\$ (759,457)	\$ (707,144)
General Revenues and Other				
Changes in Net Position				
Governmental activities				
General revenues				
Property taxes	\$ 576,629	\$ 615,824	\$ 605,942	\$ 625,105
Special assessments	163,858	12,695	780	-
Tax increment	174,918	131,818	121,599	131,854
Unrestricted state aid	-	-	-	-
Unrestricted investment earnings	41,750	73,077	82,746	53,802
Other general revenue	667,798	104,419	266,107	738,566
Gain on sale of assets	-	-	-	1,200
Transfers	 270,000	 270,000	270,000	 720,001
Total governmental activities	 1,894,953	1,207,833	 1,347,174	2,270,528
Business-type activities				
General revenues				
Unrestricted investment earnings	\$ 196,135	\$ 840,280	\$ 109,317	\$ 137,802
Gain on sale of assets	-	-	-	-
Transfers	 (270,000)	 (270,000)	(270,000)	(730,001)
Total business-type activities	 (73,865)	 570,280	 (160,683)	 (592,199)
Total primary government	\$ 1,821,088	\$ 1,778,113	\$ 1,186,491	\$ 1,678,329
Change in net position				
Governmental activities	\$ (85,454)	\$ (302,705)	\$ (94,280)	\$ 946,723
Business-type activities	 88,516	 374,122	 521,314	 24,462
Total primary government	\$ 3,062	\$ 71,417	\$ 427,034	\$ 971,185

Note: In 2012, the City implemented GASB Statement No. 63, which retitled Net Assets as Net Position.

 2015	2016	2017	 2018	 2019	2020
\$ (1,143,677) 3,205,127	\$ (1,369,947) 2,084,324	\$ (373,678) 734,829	\$ (1,619,067) 155,587	\$ (1,359,221) 1,302,772	\$ (2,160,397) 1,129,993
\$ 2,061,450	\$ 714,377	\$ 361,151	\$ (1,463,480)	\$ (56,449)	\$ (1,030,404)
\$ 623,338 198,346 123,271 - 36,900 421,101 - 694,440 2,097,396	\$ 653,211 121,236 118,742 53,105 20,259 68,002 293,633 1,328,188	\$ 697,963 376,534 112,999 - 30,113 65,963 71,964 230,686 1,586,222	\$ 815,950 144,541 114,454 - 31,411 737,668 9,500 304,810 2,158,334	\$ 830,963 107,743 930,998 79,453 308,721 6,212 352,755 2,616,845	\$ 892,255 134,395 994,224 63,594 304,777 10,000 286,322 2,685,567
\$ 134,193 - (694,440) (560,247) 1,537,149	\$ 150,528 - (363,546) (213,018) 1,115,170	\$ 137,745 - (275,565) (137,820) 1,448,402	\$ 146,893 - (354,663) (207,770) 1,950,564	\$ 299,301 911 (352,755) (52,543) 2,564,302	\$ 242,902 500 (286,322) (42,920) 2,642,647
\$ 953,719 2,644,880	\$ (41,759) 1,871,306	\$ 1,212,544 597,009	\$ 539,267 (52,183)	\$ 1,257,624 1,250,229	\$ 525,170 1,087,073
\$ 3,598,599	\$ 1,829,547	\$ 1,809,553	\$ 487,084	\$ 2,507,853	\$ 1,612,243

City of Mora Fund Balances of Governmental Funds Last Ten Fiscal Years Unaudited

	Fiscal Year								
	2011			2012		2013		2014	
General Fund					-				
Nonspendable	\$	48,911	\$	48,547	\$	31,684	\$	37,227	
Unassigned		1,006,954		1,065,516		1,144,303		1,115,324	
Total general fund	\$	1,055,865	\$	1,114,063	\$	1,175,987	\$	1,152,551	
All Other Governmental Funds									
Nonspendable	\$	778	\$	796	\$	10,366	\$	10,226	
Restricted		652,354		712,259		380,947		671,315	
Committed		-		-		-		-	
Assigned		94,517		109,329		304,790		46,890	
Unassigned, reported in									
Special revenue funds		(981,685)		(2,007,356)		(1,715,355)		(1,184,176)	
Capital projects funds							-		
Total all other governmental funds	\$	(234,036)	\$	(1,184,972)	\$	(1,019,252)	\$	(455,745)	

Note: The City implemented GASB Statement No. 54 in 2011, resulting in a change in fund balance classifications.

Table 3

					Fiscal	l Year	r				
2015		2016		2017		2018		2019		2020	
\$	361,186 1,290,128	\$	1,158,986	\$	1,115,118	\$	1,126,538	\$	1,525,168	\$	29,279 1,866,866
\$	1,651,314	\$	1,158,986	\$	1,115,118	\$	1,126,538	\$	1,525,168	\$	1,896,145
\$	9,827 330,233	\$	390,319	\$	640,136	\$	717,266	\$	1,027,509	\$	123,519 933,740 14,296
	123,519 (446,334)		123,636 (721,800)		124,032 (744,068)		124,531 (176,064) (558,096)		1,216,610 (214,889) (1,312,720)		1,248,182 (189,550) (1,107,755)
\$	17.245	\$	(207.845)	\$	20,100	\$	107.637	\$	716,510	\$	1.022.432

City of Mora Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years Unaudited

	Fiscal Year								
	2011	2012	2013	2014					
Revenues									
Property taxes	\$ 561,906	\$ 615,824	\$ 605,942	\$ 625,105					
Tax increments	174,919	131,818	121,599	131,854					
Licenses and permits	42,635	39,180	40,788	31,748					
Special assessments	16,850	3,997	(12,939)	45,594					
Intergovernmental	1,334,430	1,115,154	1,051,443	1,056,661					
Charges for services	333,956	346,362	693,437	664,426					
Fines and forfeits	21,514	23,080	23,208	18,488					
Interest income	101,245	73,077	38,246	53,802					
Contributions and donations	-	-	-	-					
Miscellaneous revenue	412,403	384,284	215,830	162,255					
Total revenues	2,999,858	2,732,776	2,777,554	2,789,933					
Expenditures									
General government	551,344	638,779	439,181	484,267					
Public safety	1,280,949	923,748	942,906	859,463					
Public works	597,855	433,104	450,577	519,045					
Culture and recreation	291,450	284,573	244,085	315,873					
Housing and economic development	184,188	115,732	119,608	114,571					
Cemetery	53,437	40,549	44,258	56,325					
Capital outlay	359,507	422,030	173,267	136,302					
Miscellaneous		-	159,185	192,447					
Debt service									
Principal	200,500	910,500	195,500	259,475					
Interest	118,461	126,499	95,843	32,095					
Total expenditures	3,637,691	3,895,514	2,864,410	2,969,863					
Excess (deficiency) of revenues									
over (under) expenditures	(637,833)	(1,162,738)	(86,856)	(179,930)					
Other Financing Sources (Uses)									
Proceeds from sale of capital assets	-	-	-	-					
Transfers in	1,275,208	1,197,121	489,275	1,372,153					
Transfers out	(1,005,208)	(927,121)	(219,275)	(652,152)					
Insurance recoveries	-	-	-	-					
Miscellaenous	-	-	-	-					
Bond issuance and bond premium/discount	667,798	-	44,500	-					
Total other financing sources (uses)	937,798	270,000	314,500	720,001					
Net change in fund balances	\$ 299,965	\$ (892,738)	\$ 227,644	\$ 540,071					
Debt service as a percentage of									
noncapital expenditures	9.7%	29.9%	10.8%	10.3%					

Table 4

2015					Fisca	l Year					
	2015		2016	2017			2018		2019		2020
\$	623,338	\$	663,581	\$	710,951	\$	828,075	\$	811,165	\$	890,337
Φ	123,271	Ф	108,372	Φ	101,010	φ	102,328	Φ	107,743	Ф	134,395
	70,300		100,290		160,333		143,624		110,729		60,021
	198,346		103,157		376,520		75,527		124,675		115,581
	1,283,162		1,651,715		2,287,145		1,226,965		1,808,464		1,771,595
	753,030		688,885		665,774		713,216		655,525		464,606
	21,227		18,452		16,535		15,121		15,798		12,285
	36,900		69,535		23,711		18,748		79,453		63,594
	-		· -		· -		9,500		105,752		141,264
	584,673		284,210		310,194		252,684		123,712		153,424
	3,694,247		3,688,197		4,652,173		3,385,788		3,943,016		3,807,102
	489,714		499,528		580,989		530,517		483,499		578,190
	879,060		890,992		965,431		939,538		962,396		965,140
	419,584		494,872		1,039,319		1,058,502		824,458		681,864
	316,436		344,588		300,443		319,069		357,429		218,929
	105,590		676,903		500,669		154,570		99,444		162,319
	55,113		65,416		33,833		27,172		27,685		48,794
	2,238,898		667,486		2,259,304		224,871		349,625		457,715
	261,536		448,210		66,556		5,798		-		-
	1,944,504		192,500		231,000		211,000		229,990		259,525
	34,583		93,753		84,579		120,604		103,925		95,999
	6,745,018		4,374,248		6,062,123		3,591,641		3,438,451		3,468,475
	(3,050,771)		(686,051)		(1,409,950)		(205,853)		504,565		338,627
	_		_		_		_		6,212		10,000
	1,593,712		1,022,822		1,124,511		743,432		853,157		778,378
	(899,272)		(729,189)		(893,825)		(438,622)		(500,402)		(492,056)
	-		-		-		-		77,604		41,950
	_		_		38,341		79,439		_		-
	3,003,084		_		1,325,000		´ -		_		_
	3,697,524		293,633		1,594,027		384,249		436,571		338,272
\$	646,753	\$	(392,418)	\$	184,077	\$	178,396	\$	941,136	\$	676,899
			<u></u>								
	43.9%		7.7%		8.3%		9.8%		10.8%		11.8%

City of Mora, MN Taxable Assessed Value of Taxable Property Last Ten Fiscal Years

	Residential	Commercial	Industrial	Other Taxable	Total Estimated Market Value	
Fiscal Year	Property	Property	Property	Property		
2011	\$ 133,890,500	\$ 31,354,500	\$ 7,891,100	\$ 4,617,000	\$ 177,753,100	
2012	120,843,900	31,643,500	7,883,700	4,353,100	164,724,200	
2013	110,442,700	31,430,600	8,247,400	4,777,000	154,897,700	
2014	105,824,200	31,227,500	8,648,600	4,288,341	149,988,641	
2015	119,502,400	30,956,300	8,506,000	3,187,129	162,151,829	
2016	119,776,300	29,256,300	7,564,000	3,082,045	159,678,645	
2017	130,143,700	33,107,700	7,690,000	2,168,100	173,109,500	
2018	148,086,300	36,936,600	7,860,300	1,581,600	194,464,800	
2019	160,337,000	40,951,800	9,234,700	1,512,800	212,036,300	
2020	166,160,000	51,219,500	10,892,400	1,451,100	229,723,000	

Figures from Kanabec County Assessor - PRISM 2: County Mini Summary Report

Table 5

		Total Direct Tax
	Total Tax	Rate as a Per
(Capacity of	Cent of Tax
Tax	able Property	Capacity
\$	1,974,492	29.465
	1,734,974	35.987
	1,551,770	38.459
	1,572,709	39.054
	1,704,137	40.268
	1,666,106	40.049
	1,843,056	42.344
	2,104,139	42.727
	2,337,141	39.351
	2,664,948	39.304

City of Mora, MN Direct and Overlapping Property Tax Rates as a Percentage of Net Tax Capacity Last Ten Fiscal Years

		Overlapping Rates				
			Total City Tax			Region
Fiscal Year	General Fund	Debt Service	Rate	School	County	(ECRDC)
2011	17.107	12.250	20.465	17.247	00.210	0.175
2011	17.107	12.358	29.465	17.347	80.318	0.175
2012	18.564	17.423	35.987	16.500	97.876	0.216
2013	20.560	17.899	38.459	19.410	103.078	0.226
2014	23.861	15.193	39.054	19.697	111.355	0.257
2015	22.216	18.052	40.268	7.216	104.869	0.235
2016	20.619	19.430	40.049	26.106	100.155	0.229
2017	20.927	21.417	42.344	27.979	100.815	0.234
2018	24.781	17.946	42.727	28.106	96.536	0.218
2019	25.164	14.187	39.351	27.060	93.131	0.212
2020	25.981	13.323	39.304	25.464	92.419	0.201

Table 6

	Total Direct
	and
	Overlapping
	Rates
Region	
(KCEDA)	Total Tax Rate
	127.305
	150.579
	161.173
	170.363
	152.588
	166.539
1.661	173.033
1.496	169.083
1.386	161.140
1.361	158.749

City of Mora, MN Principal Property Tax Payers Current Year and Nine Years Ago

		2020	
Taxpayer	Taxable Tax Capacity	Rank	Percentage of Total Net City Tax Capacity
Engineered Polymers Corp.	\$ 74,866	1	2.81%
Recovering Hope Treatment Center (RHTC LLC)	61,676	2	2.31%
First Citizens Bank (FKA Kanabec State Bank)	43,672	3	1.64%
Coborn's Inc.	40,567	4	1.52%
Birchwood Investment Prop LLC (FKA Gorham Housing Partners LLP)	38,344	5	1.44%
Minmor, LLC (FKA Fingerhut)	37,970	6	1.42%
Spire Credit Union (FKA Greater MN Credit Union)	31,418	7	1.18%
Daniel G Kamin Mora LLC (Shopko)	21,216	8	0.80%
Eldris, LLC	20,010	9	0.75%
Living Services Foundation	19,518	10	0.73%
Kanabec County			
Living Solutions II	 		
Total	 389,257		14.61%
Total Net Taxable Tax Capacity	\$ 2,664,948		

Table 7

		2011	
Net Taxable Tax Capacity		Rank	Percentage of Total Net City Tax Capacity
\$	58,240	1	2.95%
	44,982	3	2.28%
	32,522	8	1.65%
	41,124	5	2.08%
	33,488	6	1.70%
	32,982	7	1.67%
	16,484	9	0.83%
	48,563	2	2.46%
	43,418	4	2.20%
	15,794	10	0.80%
	367,597		18.62%
\$	1,974,492		

City of Mora, MN Property Tax Levies and Collections* Last Ten Fiscal Years

Collected within the Fiscal Year of the Levy

General Fund Fiscal Year Levy			Debt Service Levy		Taxes Levied for Fiscal Year		Amount		Percentage of Levy	Collections in Subsequent Years	
2011	\$	337,780	\$	244,007	\$	581,787	\$	543,800	93.47%	\$	37,836
2012		308,033		289,098		597,131		576,120	96.48%		20,877
2013		319,051		277,752		596,803		573,151	96.04%		23,355
2014		298,775		287,802		586,577		575,120	98.05%		10,914
2015		339,794		276,112		615,906		609,110	98.90%		6,186
2016		322,514		338,000		660,514		645,242	97.69%		14,783
2017		336,815		344,722		681,537		668,219	98.05%		13,042
2018		442,988		320,801		763,789		754,367	98.77%		4,953
2019		517,063		291,522		808,585		797,797	98.67%		6,034
2020		587,933		301,509		889,442		878,018	98.72%		(0)

Source: Kanabec County Auditor/Treasurer, Tax Levy Book Report

Table 8

	Total Collec				
Amount		Percentage of Levy	Outstanding Delinquent Taxes		
\$	581,636	99.97% 99.98%	\$	151 134	
	596,997 596,506 586,034	99.98% 99.95% 99.91%		297 543	
	615,297 660,025	99.90% 99.93%		609 489	
	681,261 759,321	99.96% 99.41%		276 4,468	
	803,831 878,018	99.41% 98.72%		4,754 11,424	

City of Mora, MN Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds		Special Assessment Bonds	Equipment Certificates		Storm Water Electric Bonds Bonds			Water Bonds		
2011	\$ 1,695,000	\$	2,470,000	\$	-	\$	-	\$	_	\$	1,561,000
2012	875,000		1,710,995		-		-		-		1,774,688
2013	770,000		2,220,000		-		-		-		1,361,000
2014	665,000		2,085,000		-		-		-		1,292,000
2015	1,945,000		1,770,000		-		-		-		1,222,000
2016	1,850,000		1,710,000		-		-		-		1,151,000
2017	1,715,000		2,900,000		-		-		-		1,078,000
2018	1,590,000		2,770,000		-		-		-		1,004,000
2019	1,180,000		1,944,760		-		-		567,735		1,129,854
2020	1,069,247		1,841,587		-		-		544,321		1,033,198

^{*} Personal Income figures are not available. NA = not available

Table 9

		Percentage of		
To	otal Primary	Personal		
G	overnment	Income*	Per	r Capita
	_		·	
\$	6,466,500	NA	\$	1,811
	4,649,920	NA		1,302
	4,351,000	NA		1,218
	4,042,000	NA		1,132
	7,141,366	NA		2,000
	7,822,367	NA		2,191
	8,749,957	NA		2,450
	8,259,958	NA		2,313
	7,720,958	NA		2,162
	7,220,961	NA		2,022

City of Mora, MN Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds		LESS: Amounts Available in Debt Service Funds		Net General Bonded Debt		Taxable Market Value		GO Bond Percentage of Taxable Market Value	
2011	\$	1,695,000	\$	169,406	\$	1,525,594	\$	177,753,100	0.86%	
2012		875,000		229,920		645,080		164,724,200	0.39%	
2013		770,000		186,627		583,373		154,897,700	0.38%	
2014		665,000		156,038		508,962		149,988,641	0.34%	
2015		1,945,000		146,833		1,798,167		162,151,829	1.11%	
2016		1,850,000		179,425		1,670,575		159,678,645	1.05%	
2017		1,715,000		204,294		1,510,706		169,004,825	0.89%	
2018		1,590,000		212,121		1,377,879		190,046,055	0.73%	
2019		1,460,000		219,942		1,240,058		207,264,615	0.60%	
2020		1,060,000		224,535		835,465		225,249,310	0.37%	

Table 10

Population	Per Capita				
3,571	\$	427			
3,571		181			
3,528		165			
3,523		144			
3,518		511			
3,518		475			
3,504		431			
3,507		393			
3,598		345			
3,615		231			

City of Mora Direct and Overlapping Governmental Activities Debt

Governmental Unit	Direct Debt Outstanding (not including business-type activities)	Overlapping Debt Outstanding	Direct and Overlapping Debt	Taxable Net Tax Capacity	
Kanabec County	\$ -	\$ 6,450,000	\$ 6,450,000	\$ 14,157,357	
Independent School District 332 Subtotal	- _	79,605,000 86,055,000	79,605,000 86,055,000	9,504,996 23,662,353	
City of Mora	2,910,834		2,910,834	2,664,948	
Grand Total	2,910,834	86,055,000	88,965,834		

Figures from Kanabec County Auditor & Assessor

NOTE: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The City of Mora lies wholly within the geographic boundaries of Kanabec County and ISD #332. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Mora. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be considered.

^{*} For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable net tax capacities. Applicable percentages were estimated by determining the portion of another governmental unit's NTC that is within the city's boundaries and dividing that amount by each unit's NTC.

Table 11

	Percentage of			
Taxable Net	Direct and			
Tax Capacity	Overlapping			
Within the	Debt	City's		
City's	Applicable to	Estimated		
Boundaries	the City*	Share of Debt		
\$ 2,664,948	18.82%	\$ 1,214,133		
2,664,948	28.04%	22,319,124		
5,329,896	22.52%	23,533,257		
2,664,948	100.00%	2,910,834		
		26,444,091		

City of Mora, MN Legal Debt Margin Information Last Ten Fiscal Years

Table 12

Fiscal Year	Taxable Market var Value		Debt Limit 3.00%		ot Applicable to Limit	Legal Debt Margin		Debt Percentage of Limit	
2011	\$ 177,753,100	\$	5,332,593	\$	1,695,000	\$	3,637,593	31.79%	
2012	164,724,200	-	4,941,726	•	875,000	•	4,066,726	17.71%	
2013	154,897,700		4,646,931		770,000		3,876,931	16.57%	
2014	149,988,641		4,499,659		665,000		3,834,659	14.78%	
2015	162,151,829		4,864,555		1,945,000		2,919,555	39.98%	
2016	160,962,100		4,828,863		1,850,000		2,978,863	38.31%	
2017	169,004,825		5,070,145		1,715,000		3,355,145	33.83%	
2018	190,046,055		5,701,382		1,590,000		4,111,382	27.89%	
2019	207,264,615		6,217,938		1,460,000		4,757,938	23.48%	
2020	225,249,310		6,757,479		1,060,000		5,697,479	15.69%	

City of Mora Pledged-Revenue Coverage Last Ten Fiscal Years

Water Revenue Bonds

Table 13

Fiscal Year	Utility Revenues	Less	s: Expenses	Available evenue	P	rincipal	I	nterest	Coverage
2011	\$ 571,820	\$	606,162	\$ _	\$	846,326	\$	65,117	0%
2012	580,054		619,187	-		149,606		41,522	0%
2013	585,937		582,613	3,324		87,446		39,709	3%
2014	626,049		659,693	-		88,186		38,536	0%
2015	670,645		773,259	-		89,846		36,983	0%
2016	682,339		594,661	87,678		90,846		37,295	68%
2017	745,307		611,606	133,700		93,506		18,205	120%
2018	773,714		651,246	122,469		97,822		26,837	98%
2019	822,238		744,947	77,291		97,182		24,818	63%
2020	827,414		728,535	98,879		98,182		24,378	81%

Sewer Revenue Bonds

		Utility			Net	Available					
Fiscal Year	R	levenues	Les	s: Expenses	F	Revenue	P	Principal	I	nterest	Coverage
2011	\$	780,801	\$	807,184	\$	_	\$	291,974	\$	45,850	0%
2012		782,258		738,246		44,012		756,474		19,812	6%
2013		923,213		732,007		191,206		15,974		11,630	693%
2014		836,366		730,607		105,759		16,814		11,268	377%
2015		3,345,883		1,035,318		2,310,564		17,654		10,857	8104%
2016		2,003,611		733,112		1,270,499		58,011		30,788	1431%
2017		1,224,070		980,043		244,028		178,494		37,138	113%
2018		1,110,230		982,930		127,300		181,178		36,167	59%
2019		1,208,536		1,171,633		36,903		179,818		34,063	17%
2020		1,136,779		1,070,370		66,410		176,234		34,149	32%

Storm Water Revenue Bonds

		Storn	n water revenue	Donas		
	Utility		Net Available			
Fiscal Year	Revenues	Less: Expenses	Revenue	Principal	Interest	Coverage
2011	\$ -	\$ -	\$	\$ -	\$ -	
2012		φ - -	-		- -	-
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	230,075	84,655	145,420	32,009	16,509	300%
2020	104,372	56,582	47,790	32,475	16,205	98%

City of Mora, MN Demographic and Economic Statistics Last Ten Calendar Years

Year	Population (1)	Total Personal Income	Per Capita Personal Income (1)	Median Age (1)	Per Cent HS Degree or Higher (1)	Per Cent BA Degree or Higher (1)
2011	2.557	NIA	NA	NIA	NIA	NIA
2011	3,557	NA	NA	NA	NA	NA
2012	3,518	NA	NA	NA	NA	NA
2013	3,528	NA	NA	NA	NA	NA
2014	3,523	NA	NA	NA	NA	NA
2015	3,518	NA	NA	NA	NA	NA
2016	3,518	NA	NA	NA	NA	NA
2017	3,504	NA	NA	NA	NA	NA
2018	3,507	NA	NA	NA	NA	NA
2019	3,598	NA	NA	NA	NA	NA
2020	3,615	NA	NA	NA	NA	NA

NA-not available

- (1) MN State Demographer, except 2010 data from US Census
- (2) Data from Mora Public Schools
- (3) Data from MN Department of Employment and Economic Development

Table 14

School Enrollment (2)	Unemployment Rate-December (3)
1 777	10.000/
1,777	10.80%
1,761	11.00%
1,755	9.80%
1,651	7.70%
1,645	8.10%
1,719	8.10%
1,602	7.30%
1,621	6.90%
1,593	8.80%
1,580	7.60%

City of Mora, MN Principal Employers Current Year and Four Years Ago

	2020	
Employer	Employees	Rank
Welia Health (formerly FirstLight Health System)	525	1
Mora Public Schools	320	2
Kanabec County	217	3
Commercial Plastics (formerly Imperial Plastics, formerly EPC)	133	4
Coborns, Inc.	132	5
St. Clare Living Community (formerly Villa Health Care Center)	129	6
Lakes & Pines Community Action Council	97	7
RJ Mechanical	82	8
OlymPak	71	9
Recovering Hope Treatment Center	69	10
City of Mora *		
Total	1,775	

Source: City Survey of Employers, completed annually in April

^{*} City of Mora was eliminated from the 2020 survey, due to loss of seasonal employees

Table 15

2020		2011	
Percent of Total	Employees	Rank	Percent of Total
29.6%	373	1	20.2%
18.0%	327	2	17.7%
12.2%	214	4	11.6%
7.5%	221	3	12.0%
7.4%	163	5	8.8%
7.3%	160	6	8.7%
5.5%	109	7	5.9%
4.6%	80	10	4.3%
4.0%	112	7	6.1%
3.9%	-	-	0.0%
0.0%	87	9	4.7%
100.0%	1,846		100.0%

City of Mora, MN Full-time Equivalent Employees by Function/Program

Full-time Equivalent Employees as of June 30* Function/Program General Government Management Services Finance** Planning Building Streets & Parks** Aquatic Center Electric Water/Wastewater** Liquor Store Total

^{*}Data from city payroll records

^{**} Information different in this table than was previously recorded. Adjustments were first published with the 2013 annual report,

Table 16

Full-time Equivalent Employees as of June 30*							
2014	2013	2012	2011				
2	2	2	2				
3	3	3	3				
1	1	1	1				
1	1	1	1				
6	6	7	7				
1	1	1	1				
3	3	3	3				
5	5	5	6				
2	2	2	2				
24	24	25	26				

City of Mora, MN Operating Indicators by Function/Program Last Ten Fiscal Years

Function/Program	2020	2019	2018	2017	2016
Police-contracted with the sheriff starting March 1, 2010					
Physical arrests	27	92	76	69	75
Parking violations	151	200	186	6	21
Traffic violations	454	1,487	1,678	1,969	2,061
Fire					
Emergency responses	92	113	102	103	90
Fires extinguished	64	51	41	44	15
Inspections	7	10	16	-	10
Public Works					
Street resurfacing (miles)	1.25	0.75	1.00	0.75	2.75
Potholes repaired	720	630	405	220	410
Library					
Visits	6,324	29,856	31,983	37,603	39,517
Items in collection	17,677	16,403	12,460	20,984	21,523
Total items borrowed	19,563	42,194	47,282	51,147	52,460
Computer Use	10,890	25,781	9,540	6,592	6,471
Water					
Total connections	1,229	1,219	1,173	1,165	1,158
Water-main breaks	2	1	3	3	3

NA-not available

Data from City of Mora department managers

Table 17

2015	2014	2013	2012	2011
59	54	1,252	745	908
356	287	165	165	158
1,391	1,303	1,293	913	1,359
109	70	54	92	75
39	29	36	56	43
39	9	13	8	7
-	9	13	0	/
-	-	_	0.25	0.49
305	270	297	135	167
39,999	37,693	41,619	47,117	49,403
22,490	38,814	32,000	30,000	30,000
54,768	56,153	58,486	67,313	87,000
6,576	6,699	5,866	6,170	8,614
1,155	1,168	1,172	1,173	1,179
1,133	1,106	1,172	1,173	1,179

City of Mora, MN Capital Asset Statistics by Function/Program Last Ten Fiscal Years

	2020	2019	2018	2017
Function/Program				
Law Enforcement-Contracted with Sheriff's Dept Starting in 2010				
Stations	1	1	1	1
Patrol Units	5	5	5	5
Fire Stations	1	1	1	1
Other Public Works				
Streets (miles)	24	24	24	24
Street lights	699	695	693	690
Parks and recreation				
Acreage	28	28	28	28
Playgrounds	4	4	4	4
Baseball/softball fields	3	3	3	3
Walking/biking trails (miles)	5	5	5	5
Water				
Water mains (miles)	18.00	18.00	18.00	18.00
Fire hydrants	281	281	281	281
Storage capacity (gallons)	700,000	700,000	700,000	700,000
Wastewater				
Sanitary sewers (miles)	16.00	16.00	16.00	16.00
Storm sewers (miles)	7.00	7.00	7.00	6.87
Treatment capacity (gallons/day)	825,000	825,000	800,000	800,000

Table 18

2016	6 2015 2		2013	2012	2011
1	1	1	1	1	1
5	5	5	5	5	5
1	1	1	1	1	1
24	24	24	24	24.16	24.16
690	458	458	458	458	458
28	28	28	28	28.44	28.44
4	4	4	4	4	4
3	3	3	3	3	3
5	5	5	5	4.80	4.80
18.00	18.00	18.00	18.00	18.00	18.00
281	281	281	281	281	281
700,000	700,000	700,000	700,000	700,000	700,000
16.00	16.00	16.00	16.00	16.00	16.00
6.87	6.87	6.87	6.87	6.87	6.87
800,000	800,000	800,000	800,000	800,000	800,000

bergankov

City of Mora Kanabec County, Minnesota

Communications Letter

December 31, 2020



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bergankov

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 Mora Mora, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Mora as of and for the year ended December, 31, 2020, 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, 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 opinion on the basic 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 over financial reporting.

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 have not been 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 a deficiency in internal control that we consider to be a material weakness.

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 over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

The material weakness identified is 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.

During our audit, we also became aware of a deficiency in internal control other than significant deficiencies or material weaknesses, and other matters that is an opportunity for strengthening internal controls and operating efficiency. The item is described in the accompany letter under Other Deficiency.

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 March 23, 2021, on such statements.

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

St. Cloud, Minnesota

Bugenkov, Uts.

March 23, 2021

City of Mora Material Weakness

Lack of Segregation of Accounting Duties

During the year ended December 31, 2020, the City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the Company's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

The lack of segregation of accounting duties can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- Bank reconciliations are not reviewed
- Payroll is not reviewed prior to payment
- One staff has access to add employees, change pay rates, and process payroll
- The accountant has full access to the general ledger
- The accountant maintains the capital asset records without any review
- Any finance department staff can receipt cash and record deposits in the system

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the small staff needed to handle all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. However, management, along with the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

City of Mora Other Deficiency

Adopt a Fund Balance Policy in Accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions

GASB Statement No. 54 was enacted to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The initial distinction that is made in the reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balance associated with inventories or prepaid expenses. This Statement also provides for additional classification as restricted, committed, assigned and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed, unless that is a negative balance. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed, or assigned.

Governments are allowed to have stabilization amounts which are formally set aside for use in emergency situations or when revenue shortages or budgetary imbalances arise. These funds must be restricted or committed for a specific purpose and cannot occur routinely.

Governments are required to have a fund balance policy which addresses a reasonable minimum level of unrestricted fund balance to be maintained, how the unrestricted fund balance can be used or spent down and how that fund balance will be replenished if it falls below the minimum level.

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 for the year ended December 31, 2020. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of these statements do not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether these statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

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 taken as a whole.

Our responsibility with respect to the introductory and statistical sections of the audit report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited and we do not express an opinion or provide any assurance on it.

Our Responsibility in Relation to Government Auditing Standards

As communicated in our engagement letter, 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on 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 markedly from management's current judgements. 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.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the City for post employment benefits.

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

Qualitative Aspects of Significant Accounting Practices (Continued)

Significant Accounting Estimates (Continued)

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements taken as a whole and each applicable opinion unit. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information in Documents Containing Audited Financial Statements

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.

We were not engaged to report on the other information accompanying the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following pages provide graphic representations of select data pertaining to the financial position and operations of the City. 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 – Budget to Actual

			Variance with
	Original and	Actual	Final Budget -
	Final Budget	Amounts	Over (Under)
Revenues			
Taxes	\$ 589,933	\$ 589,631	\$ (302)
Tax increments	12,000	8,691	(3,309)
Special assessments	-	557	557
Licenses and permits	90,100	60,021	(30,079)
Intergovernmental	1,221,182	1,617,399	396,217
Charges for services	524,233	376,198	(148,035)
Fines and forfeitures	16,000	12,285	(3,715)
Miscellaenous	49,362	70,900	21,538
Total revenues	2,502,810	2,735,682	232,872
Expenditures			
General government	548,900	578,190	29,290
Public safety	817,760	790,137	(27,623)
Public works	808,921	681,864	(127,057)
Culture and recreation	444,766	218,929	(225,837)
Capital outlay	384,240	372,561	(11,679)
Total expenditures	3,004,587	2,641,681	(362,906)
Excess of revenues over			
(under) expenditures	(501,777)	94,001	595,778
Other Financing Sources (Uses)			
Insurance recoveries	-	41,950	41,950
Net transfers	413,622	235,026	(178,596)
Total other financing sources (uses)	413,622	276,976	(136,646)
Net change in fund balances	\$ (88,155)	\$ 370,977	\$ 459,132

General fund revenues were over budget by \$232,872, or 9.3%. The largest variance was in intergovernmental revenue, which was \$396,217 over budget. This was due to receiving Coronavirus Relief Funds not originally included in the budget. Charges for services was under budget \$148,035 as a result of the aquatic center closure due to COVID-19.

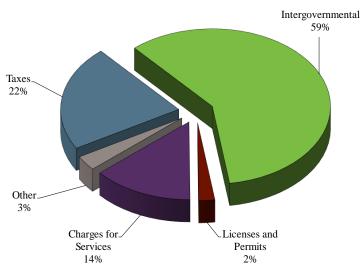
Expenditures were under budget by \$362,906, or 12.1%. The largest variance was in culture and recreation as a result of the aquatics center being closed due to COVID-19. Public Works was under budget, due to conservative budgeting and black-topping projects not completed due to COVID-19.

General Fund – Revenues

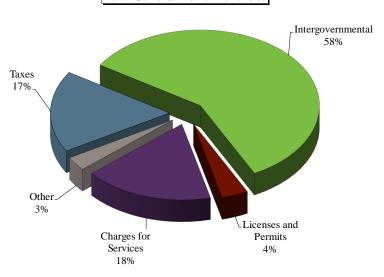
For the year ended December 31, 2020, revenues for the City's General Fund totaled \$2,735,682. This represents a decrease of \$335,088, or 10.9%, compared to 2019. General Fund revenues allocated by source for 2020 and 2019 are depicted in the following pie charts.

The City's largest source of revenue, intergovernmental revenues, remained fairly consistent with the prior year. Charges for services decreased as a result of the aquatic center closure due to COVID-19. Tax revenues increased from the prior year from 17.4% in 2019 to 21.9% in 2020 primarily due to a decrease in the charges for services percentage. The City's main revenue streams are taxes and intergovernmental revenues. Combined, these sources total 81.0% of revenue in 2020, compared to 75.9% in 2019. The other categories remained a consistent percentage of total revenues compared the prior year.





2019 General Fund Revenues

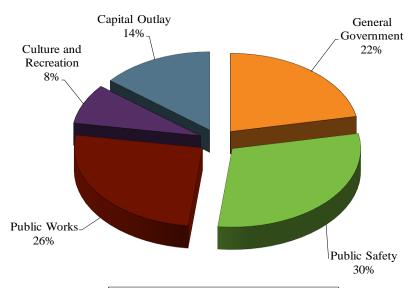


General Fund – Expenditures

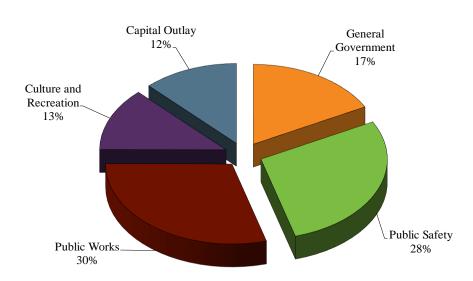
For the year ended December 31, 2020, expenditures for the City's General Fund totaled \$2,641,681. This represents a decrease of \$159,591, or 5.7%, compared to 2019. General Fund expenditures allocated by department for 2020 and 2019 are depicted in the following pie charts.

Public works expenditures decreased due to higher costs in 2019 related to a sidewalk project, truck purchase, and airport master plan update. Culture and recreation decreased from 12.8% in 2019 to 8.3% due to aquatic center closure in 2020 related to COVID-19. Capital outlay expenditures increased from 12.2% in 2019 to 14.1% in 2020 again due to the decrease in culture and recreation. The other categories remained a consistent percentage of total revenues compared to the prior year.

2020 General Fund Expenditures



2019 General Fund Expenditures

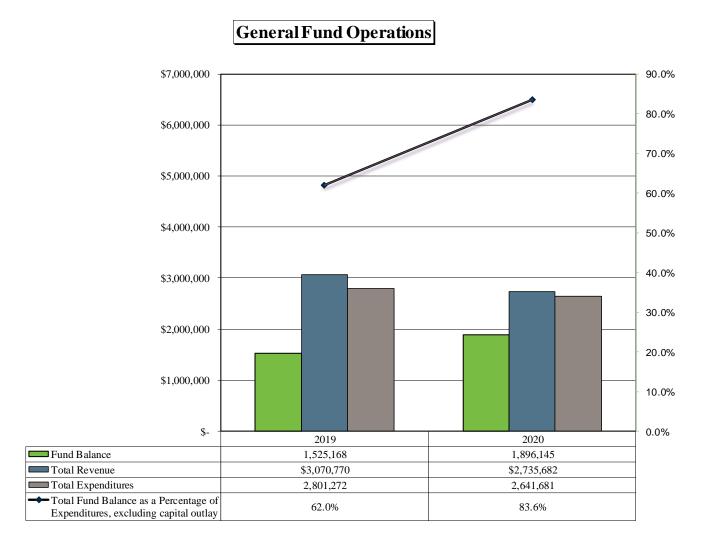


General Fund Operations

As illustrated in the following graph, revenues exceeded expenditures before taking into consideration other financing sources/uses by \$94,001 in 2020. After taking into consideration transfers, and insurance recoveries, fund balance increased \$370,977 or 24.3% from 2019 to 2020.

The General Fund's unassigned fund balance of \$1,866,866 as of December 31, 2020, represents 82.3% of the year's expenditures, excluding capital outlay. This was an increase in unassigned fund balance of \$341,698 from 2019. The State Auditor's Statement of Position recommends cities maintain an unreserved fund balance of at least 35% to 50% of fund operating revenues, or five months of operating expenditures. However, given the City's heavy reliance on property taxes that are not received until half-way through the year, a larger fund balance may be warranted. The City's policy outlines a minimum of 40-50% of the annual operating expenditures.

The bar chart below highlights General Fund results for the 2019 and 2020.

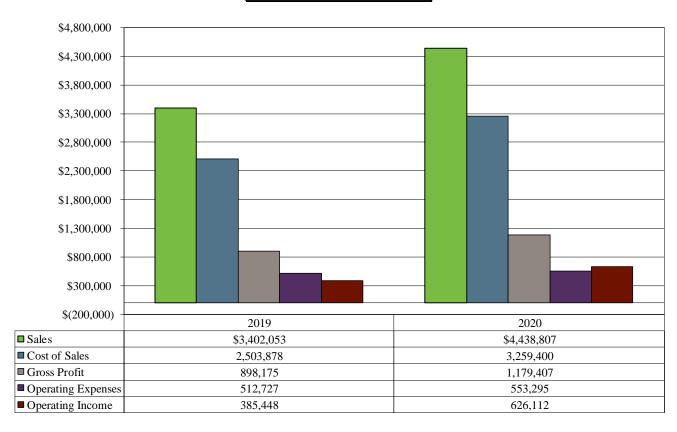


Liquor Enterprise Fund

The graph below illustrates the operations of the Liquor Fund for the past two years.

The Liquor Fund had positive operations again in 2020. Gross profit increased from 2019 by \$281,232 bringing the total to \$1,179,407. Gross profit percentage in 2020 was 26.6%, which was consistent with 2019, at 26.4%. Both sales and cost of sales increased significantly in 2020. This was the result of increased sales with the closure of bars and restaurants for most of the year. Sales increased by \$1,036,754, or 30.5% while cost of sales increased by \$755,522 or 30.2%. This resulted in operating income of \$626,112, which was an increase of \$240,664 from 2019. The fund saw an increase in net position of \$307,188 from prior year after transfers to other funds of \$298,488.

Municipal Liquor Fund



Liquor Enterprise Fund (Continued)

Liquor Fund Cash and Unrestricted Net Position

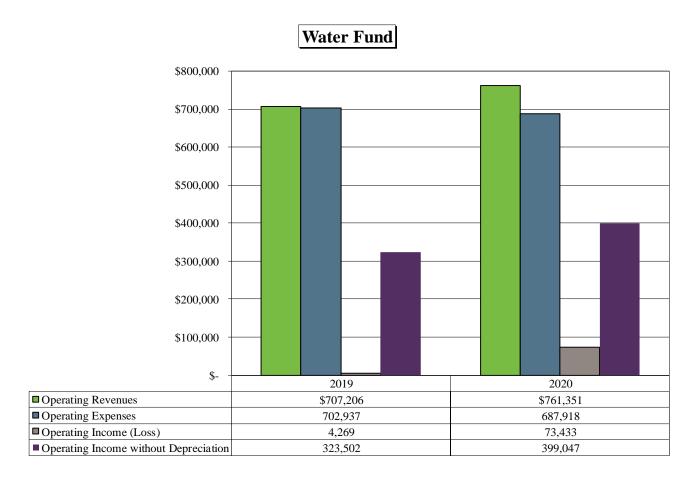


The above graph shows the cash and investments (net of advances) and unrestricted net position balances as for the last two years. As indicated, the fund unrestricted net position is negative at year end again in 2020, due to a significant net investment in capital assets of \$1,219,237. Even though unrestricted net position is negative at year end, it did increase from 2019 by \$362,322.

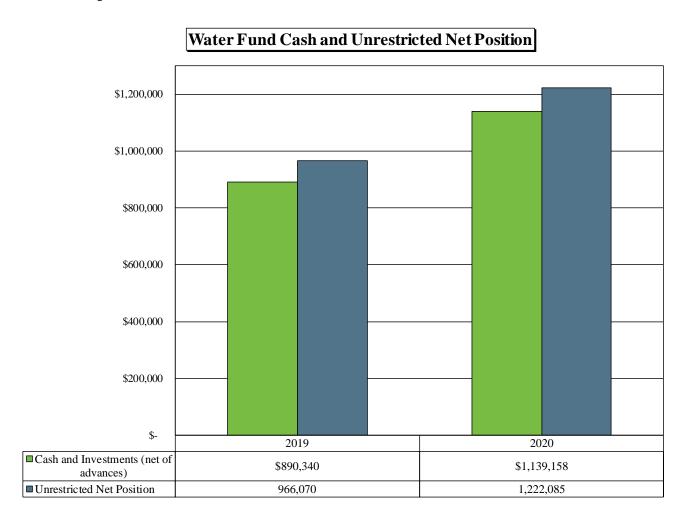
Water Enterprise Fund

The graph below illustrates the operations of the Water Fund for the past two years.

The City's Water Fund had operating income of \$73,433 in 2020, with depreciation. When factoring out depreciation the Water Fund had operating income of \$399,047. Charges for services increased by 7.7%, or \$54,145, as a result of increased usage. Operating expenses decreased from the prior year by 2.1% or \$15,019. This was due to a new on-call process that reduced overtime costs. Adding nonoperating revenues and expenses, and transfers, the Water Fund experienced an increase in net position of \$108,364.



Water Enterprise Fund (Continued)

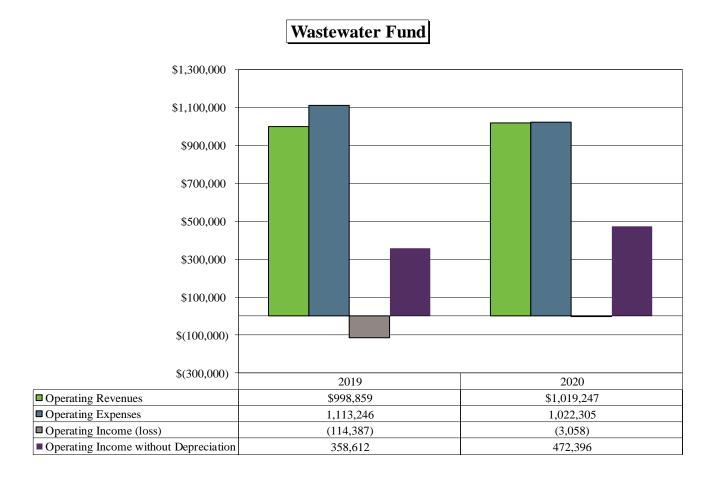


The above graph shows the cash and investments (net of advances) and unrestricted net position balances as of December 31, 2020, for the water fund. Both cash and investments (net of advances) and unrestricted net position increased from 2019.

Wastewater Enterprise Fund

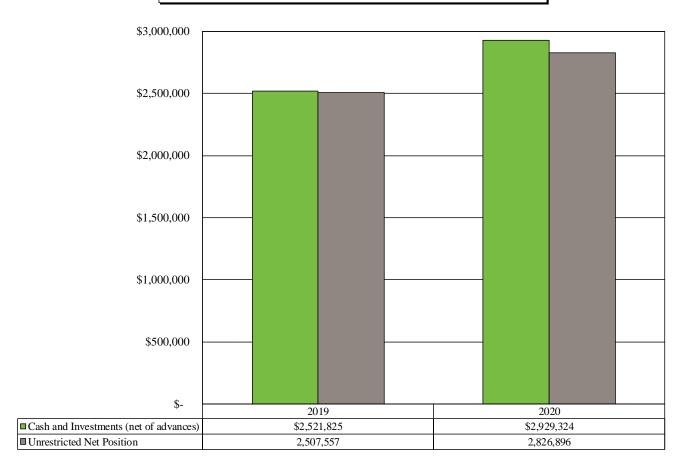
The graph below illustrates the operations of the Wastewater Fund for the past two years.

The Wastewater Fund had negative operations again in 2020, however showed a decrease in operating loss of \$111,329, which includes depreciation expense. This was primarily due to a decrease in operating expenses. Adding nonoperating revenues and expenses, and transfers, the Wastewater Fund experienced an increase in net position of \$73,572.



Wastewater Enterprise Fund (Continued)

Wastewater Fund Cash and Unrestricted Net Position

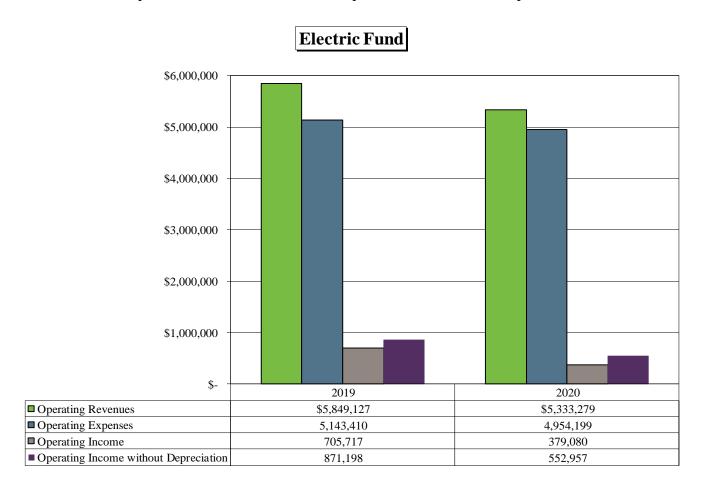


The above graph shows the cash and investments (net of advances) and unrestricted net position for the last two years, for the Wastewater fund.

Electric Enterprise Fund

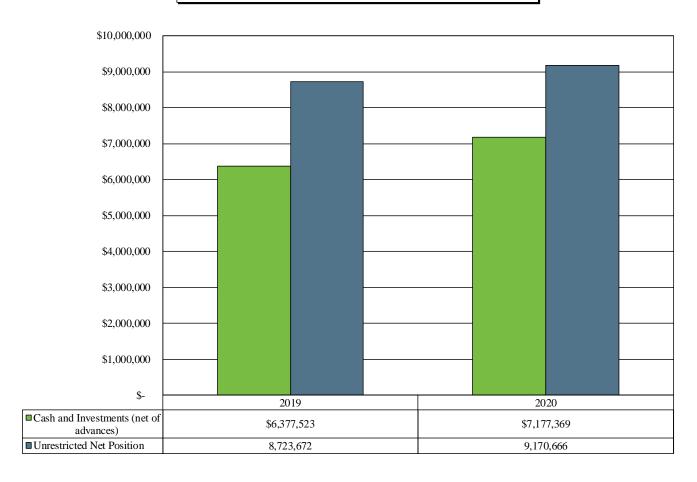
The graph below illustrates the operations of the Electric Fund for the past two years.

The Electric Fund had positive operations again in 2020, however showed a decrease in operating income to \$379,080, which includes depreciation expense. This was primarily due to a decrease in charges for services due to decreased usage. Adding nonoperating revenues and expenses, and transfers, the Electric Fund experienced an increase in total net position of \$548,093 compared to 2019.



Electric Enterprise Fund (Continued)

Electric Fund Cash and Unrestricted Net Position

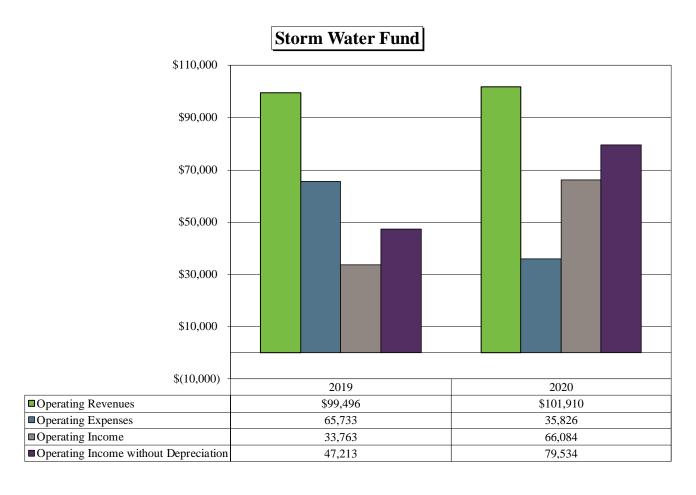


The above graph shows the cash and investments (net of advances) and unrestricted net position for the last two years, for the Electric Utility Fund.

Storm Water Enterprise Fund

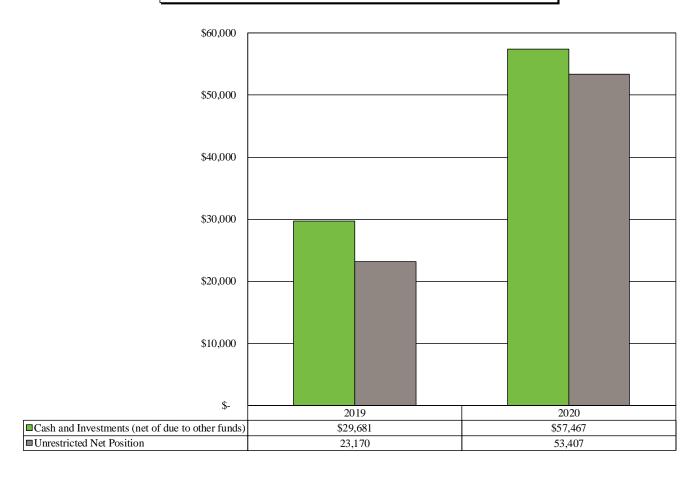
The graph below illustrates the operations of the Storm Water Fund for the past two years.

The Storm Water Fund operating revenue stayed consistent, increasing only \$2,414 from 2019. Operating expenses decreased \$29,907, or 45.5%, from 2019 to 2020. This decrease was due, in part, to a drainage study that was completed in 2019. Adding nonoperating revenues and expenses, and transfers, the Storm Water Fund experienced an increase in net position of \$49,856.



Storm Water Enterprise Fund (Continued)

Storm Water Fund Cash and Unrestricted Net Position



The above graph shows the cash and investments (net of advances) and unrestricted net position for the last two years, for the last Storm Water Fund.

City of Mora 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 update includes:

• Accounting Standard Update – GASB Statement No. 87 – Leases – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

The following is an extensive summary of the current update. 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. 87 – Leases

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

City of Mora Emerging Issue

Accounting Standard Update – GASB Statement No. 87 – Leases (Continued)

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

bergankov

City of Mora Kanabec County, Minnesota

> Independent Auditor's Reports

December 31, 2020



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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 Mora Mora, 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, the discretely presented component unit, and the aggregate remaining fund information of the City of Mora, Minnesota as of and for the year ended December 31, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 23, 2021.

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) 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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses on Internal Control and Legal Compliance that we consider to be a material weakness. Audit Finding 2020-001.

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 financial statement. 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 Control and Legal Compliance. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 result 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.

St. Cloud, Minnesota

Bugenkov, Uts.

March 23, 2021

bergankov

Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members of the City Council City of Mora Mora, 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, the discretely presented component unit, and the aggregate remaining fund information of the City of Mora, Minnesota as of and for the year ended December 31, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 23, 2021.

In connection with our audit, we noted that the City failed to comply with provisions of the deposits and investments and miscellaneous provisions of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Responses on Internal Control and Legal Compliance as items 2020-002 and 2020-003. Also, in connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, conflicts of interest, public indebtedness, claims and disbursements, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, insofar as they relate to accounting matters.

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.

St. Cloud, Minnesota

Bugenkov, Ut.

March 23, 2021

City of Mora Schedule of Findings and Responses on Internal Control and Legal Compliance

CURRENT YEAR INTERNAL CONTROL FINDINGS

Material Weakness:

Audit Finding 2020-001 – Lack of Segregation of Accounting Duties

During the year ended December 31, 2020, the City had a lack of segregation of accounting duties due to a limited number of office employees. 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.

The lack of segregation of accounting duties can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- Bank reconciliations are not reviewed
- Payroll is not reviewed prior to payment
- One staff has access to add employees, change pay rates, and process payroll
- The accountant has full access to the general ledger
- The accountant maintains the capital asset records without any review
- Any finance department staff can receipt cash and record deposits in the system

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the small staff needed to handle all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. However, management, along with the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur. We recommend the City implement a second review on bank reconciliations, journal entries, capital assets, and payroll prior to being paid.

City's Response:

The City has weighed the costs and benefits of additional staff to eliminate this risk and has determined it to be cost prohibitive to entirely eliminate the risk. The City will continue to review staff processes and the risks associated with a limited staff and the associated segregation of duties issues that result. The City will consider implementing a secondary review for bank reconciliations, journal entries, payroll prior to it being paid, and capital asset records.

City of Mora Schedule of Findings and Responses on Internal Control and Legal Compliance

CURRENT AND PRIOR YEAR LEGAL COMPLIANCE FINDINGS

Audit Finding 2020-002 - Update Collateral Assignment Agreement

Minnesota Statutes § 118A.03, subd. 4, requires the City's written collateral assignment shall recite that, upon default, the financial institution shall release to the government entity on demand, free of exchange or any other charges, the collateral pledged. This verbiage was absent from the City's written collateral assignments.

Audit Finding 2020-003 – Out of State Travel Policy

The City does not have a written policy regarding travel outside the State of Minnesota. *Minnesota Statutes* § 471.661 states all cities must have an approved policy that controls travel outside the State of Minnesota and specifies when out of state travel is appropriate, the expense limits of out of state travel, and procedures for approval of the travel.

PRIOR YEAR LEGAL COMPLIANCE FINDINGS

Obtain Sufficient Collateral

The depositories of public funds and public investment laws of *Minnesota Statutes* § 118A.01 and 118A.03 require 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. The City's deposits were fully collateralized at December 31, 2020.



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Lindy Crawford, City Administrator
RE: "Tootsie Roll Weekend" Proclamation

SUMMARY

The Mora Chapter of the Knights of Columbus has respectfully requested the Mayor proclaim the weekend of April 23 and 24, 2021 to be "Tootsie Roll Weekend" to raise awareness of the annual state-wide fundraising program for individuals with special needs.

The mayor will read the attached proclamation and proclaim the weekend of April 23 and 24, 2021 to be "Tootsie Roll Weekend".

Attachments

"Tootsie Roll Weekend" Proclamation

PROCLAMATION "Tootsie Roll Weekend" – Knights of Columbus

Office of the Mayor
City of Mora, Kanabec County, State of Minnesota

WHEREAS, the City of Mora and surrounding area has individuals with special needs, and

WHEREAS, the Knights of Columbus, Minnesota Council has an Annual state wide fund raising program for some of these needs, and

WHEREAS, the Mora Chapter of the Knights of Columbus, Father Herman Schmitz Council participates in this fundraising program with past grants to, but not limited to:

- 1. Mora Special Athletes For Youth (Special Olympics)
- 2. Mora branch of Industries Incorporated
- 3. Camp New Hope at McGregor
- 4. Camp Confidence at Brainerd

WHEREAS: We find that businesses and citizens in the City of Mora benefit from such Volunteer efforts of such programs,

NOW, THEREFORE, BE IT RESOLVED that I, Alan Skramstad, hereby proclaim the weekend of April 23 and 24 to be "Tootsie Roll Weekend" in and about Mora, Minnesota and request the support of its Citizens.

Proclaimed this 20" day of April, 2021.
Alan Skramstad, Mayor





MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Beth Thorp, Community Development Director

RE: Conditional Use Permit to Allow a School and School Related Facilities in R-1 District

SUMMARY

The City Council will consider a request for Conditional Use Permit (CUP) to allow a School and school related facilities to be located in the R-1 Single Family Residential District.

BACKGROUND INFORMATION

ICS, applicant, and Mora Public Schools, property owner, have applied for a CUP in order to construct a new high school and related facilities at the school district's 9th Street campus which is located in the R-1 Single Family Residential District. The project includes the construction of a 136,000 square foot (footprint) school building, off-street parking lots, athletic fields, and stormwater management ponds. For more detail about the project, refer to the attached staff report prepared for the Planning Commission's April 12th meeting. The attached staff report includes information first presented to the commission on March 8th along with updates shown in *blue italics* for the April 12th meeting.

Key aspects of the project include:

- Construction of a 136,000 square foot high school facility to accommodate grades 7 12. Approval of the CUP and corresponding civil plans will allow for the construction of four additional classrooms (shown as an alternate option) if and when the school district needs the additional space.
- Construction of various athletic fields, including a track / football field, ball fields, and practice fields.
- Construction of off-street parking lots to accommodate students, staff, athletic fields, and the wellness
 center. Students, staff, and visitors may utilize any parking lot but each use is required to have a minimum
 number of parking spaces. The civil plans show that an adequate number of spaces will be provided.
- Construction of two drainage ponds adjacent to 9th Street.
- The applicant submitted a Drainage and Hydrologic Report for the proposed project. The report has been reviewed by the City Engineer and County Engineer.
- Construction of a private east-west access road at Grove Street N. and Pine Ridge Road S.
- Vacation of an existing public roadway easement located on the school district's property. The applicant
 has already submitted a petition for the vacation and the required public hearing will be conducted by the
 City Council on May 18, 2021.
- Relocation of the city-owned multi-use trail at the school district's expense. The school district will be
 required to provide the city with a trail easement and enter into a maintenance agreement for the newly
 constructed trail.
- The school district will be required to provide the city with all necessary easements needed for utility purposes, such as underground electric.

Memorandum

- The applicant provided a landscape plan for the proposed project. The zoning code does not provide specific landscaping requirements for non-residential uses in residential districts above and beyond top soil and sod or seed; however, the landscape plan shows the installation of a variety of deciduous, ornamental and evergreen trees, as well as shrubs and ornamental grasses. Staff is satisfied with the proposed landscape plan and the applicant will work with the Public Utilities General Manager to avoid underground utilities and maintain desired clearances.
- There will be no change to bus traffic.
- The applicant provided a traffic study for the proposed project. The study was reviewed by city staff, the City Engineer, the County Engineer, the Kanabec County Sheriff, and MnDOT. The study provided several recommendations which have been incorporated into the project:
 - o Three drop-off lanes at the main entrance of the high school to prevent stacking on 9th Street.
 - A continuous center turn lane on 9th Street between Wood Street N. and Sunset Lane. This will
 require that current striping be ground off and restriped at the school district's expense. The City
 Administrator strongly recommends that the center turn lane be extended from Wood Street N.
 to Highway 65.
 - o A new crosswalk at 9th Street and Village Green Place. The new crosswalk will be installed in the same manner as the existing crosswalk at Village Green Lane at the school district's expense.
 - The school district will install a northbound right turn lane on Grove Street N. at the private access road.
- The applicant has coordinated all sanitary sewer and water work with the City Engineer and has incorporated all of the City Engineer's recommended conditions into the plans.
- The applicant has incorporated all of the Fire Chief's recommended conditions into the plans.

The Planning Commission conducted a public hearing on March 8th and, after much discussion, tabled the request until April 12th in order for the applicant to provide additional information. The commission ultimately recommended approval of the CUP on April 12th with several conditions. The commission identified one outstanding issue related to drainage that needed to be resolved by the applicant prior to the request for CUP being presented to the City Council. The City Engineer and County Engineer had expressed concern that drainage from the unnamed ponds on the school district's property flowed to Lake Mora rather than the Snake River as the report suggested. The applicant provided additional information for review by the City Engineer and County Engineer, and both are generally satisfied with the new information with the caveat that the applicant provide survey information to confirm the observations and the high-water mark cited by the project engineer. This recommendation has been incorporated into the proposed resolution.

Much of the Planning Commission's discussion focused on the traffic study. There was much concern that the study was completed at a time that didn't allow for an accurate depiction of school-related traffic and the impacts it would have on city, county, and state roadways. The applicant has incorporated several recommendations from the study into the plans (including those listed above); however, the City Council may wish to discuss if these recommendations are sufficient and what, if anything, the city will need to do / plan for in response to the project. One such item might be the applicant's proposal to create a center turn lane on 9th Street between Wood Street N. and Sunset Lane. The council may wish to discuss if the proposed center turn lane is adequate or if it should extend from Wood Street N. to Highway 65 to help reduce stacking on 9th Street at peak periods. The proposed resolution includes a condition requiring that the center turn lane extend from Wood Street N. to Highway 65 at the property owner's expense.

If the request for the CUP is approved, the applicant stated that the 26-month project will start in early or mid-May and wrap up in summer 2023.

4/16/2021

Memorandum

Representatives of ICS and Mora Public Schools will attend the City Council meeting to provide more information about the request and answer questions of the council.

OPTIONS & IMPACTS

- Approve the request for a Conditional Use Permit with conditions as presented or amended. The Planning Commission recommended approval of the Conditional Use Permit with several conditions, all of which are included in the proposed resolution. Approval will allow the applicant to begin the construction project in May 2021.
- 2. Deny the request for a Conditional Use Permit, including specific reasons for denial for the written record. Denial will prohibit Mora Public Schools from relocating Mora High School from its current location to the 9th Street campus. Impacts of denial are significant and likely undetermined at this time.
- 3. Table the request for a Conditional Use Permit. The extended review period for this request expires on June 1, 2021.

RECOMMENDATIONS

Motion to approve Resolution No. 2021-423 approving a Conditional Use Permit to allow a *School* and school related facilities to be located in the R-1 Single Family Residential District as requested by ICS and Mora Public Schools.

The City Council has full authority to amend and/or add conditions of approval, if deemed necessary.

Attachments

Staff report prepared for April 12, 2021 Planning Commission meeting
City Engineer's comments dated March 2, 2021 and revised April 6, 2021
County Engineer / Public Works Director's comments dated February 26, 2021
Kanabec County Sheriff's comments dated April 9, 2021
Traffic Study dated March 22, 2021
Illustrations of exterior construction materials
Resolution No. 2021-423
Civil Plans signed and dated March 11, 2021 (select sheets)
Landscape Plan signed and dated March 11, 2021 (select sheets)

4/16/2021



MEMORANDUM

TO: Planning Commission

FROM: Beth Thorp, Community Development Director

SUBJECT: Tabled from March 8, 2021 Meeting – Conditional Use Permit to allow a School

and related school facilities to be located in the R-1 Single Family Residential

District

DATE: April 12, 2021

SUMMARY

The Planning Commission will continue its review of a request for Conditional Use Permit to allow Mora High School and related facilities to be located in the R-1 Single Family Residential District.

SITE & APPLICATION INFORMATION

Applicant: ICS

Property Owner: Mora Public School District (ISD 332)

Location: 200 9th Street East

Current Zoning: R-1 Single Family Residential District

Adjacent Zoning: North: Arthur Township

South: R-1 Single Family Residential District East: R-1 Single Family Residential District West: R-1 Single Family Residential District

Comp. Plan Designation: Public / Semi-Public / Institutional

Date Application Received: January 20, 2021
Date Application Complete: February 1, 2021
Public Hearing Conducted: March 8, 2021
Extended Review Period: June 1, 2021

DISCUSSION

ICS and ISD 332 submitted a request for Conditional Use Permit to allow a *School* and school related facilities to be located in the R-1 Single Family Residential District. The Planning Commission conducted a public hearing at its March 8, 2021 meeting and ultimately tabled the request so that the applicant could provide information necessary to complete a thorough review. Since the March 8th meeting, the applicant has provided several items, including: revised civil plans, a landscape plan, a final traffic study, a drainage and hydrologic report, information on the 66' public roadway easement located in the area of the proposed east-west private access road and city owned trail, and easement exhibits for a new turn lane on Grove Street N. and the city-owned trail. The commission will now continue its review of the proposed high school and related facilities.

The information below was provided in the March 8th staff report with new information since the March meeting added in *italics*. City and utility staff, the City Engineer, the County Engineer / Public Works Director, and MnDOT have all reviewed the new information provided by the applicant and their comments have been incorporated into the staff report and draft resolution.

• Construction Materials. The applicant has provided illustrations of exterior materials proposed for the high school facility, which include precast concrete, metal panels (two colors), and brick (see attached). Although this is a new facility, it will be connected to the existing Welia Health Wellness Center and Mora Elementary facilities and it's important to evaluate the overall appearance and cohesiveness. The proposed precast concrete panels appear to be the same product used for the Wellness Center, and the proposed brick and metal panels mirror and complement materials used for Mora Elementary (although the colors appear to vary slightly between the facilities). Staff has no concerns about the proposed construction materials.

No additional information requested or provided.

• Landscaping. The Zoning Code requires that all exposed ground areas on a lot or parcel surrounding a principal or accessory structure that are not devoted to drives, sidewalks, or parking lots be covered with a minimum of four inches of topsoil and be covered with sod, seed, or other landscaping materials as approved by the city. Non-residential uses, such as this project, may be subject to additional landscaping as determined by the Planning Commission and City Council.

The applicant has stated that a basic landscaping approach is currently planned with an option for ISD 332 to add a more enhanced landscaping package at a later date. The basic landscaping approach includes topsoil, seed, and a variety of native trees and shrubs planted throughout the site with emphasis around major traffic areas and the main entrance. A landscaping plan has not been provided; however, the applicant informed staff that one is currently being prepared. Being that the subject site is located in a well-established residential area and landscaping can play a major role in aesthetics and buffering, staff recommends that the landscaping plan be submitted to the Planning Commission for review prior to the request for Conditional Use Permit being forwarded to the City Council for final consideration. However, the applicant's basic landscaping approach does meet the R-1 District's minimum requirements and the Planning Commission can recommend approval of this plan without reviewing a formal landscaping plan, if desired.

The applicant has provided a landscape plan (attached) for the Planning Commission's consideration. The plan shows the installation of a variety of deciduous, ornamental and evergreen trees, as well as shrubs and ornamental grasses. Being that there will be underground electric service, the applicant has stated that tree plantings will be field verified at the time of installation to avoid underground utilities and allow the desired clearances.

Off-Street Parking.

- Number of Off-Street Parking Spaces. In reference to this particular project, the Zoning Code provides varying off-street parking requirements for the existing elementary school, the existing wellness center, the proposed high school, and the proposed athletic fields. Further, Conditional Use Permits granted in the past for the elementary school and wellness center provide specific off-street parking requirements that must be maintained unless otherwise authorized through this Conditional Use Permit process.
 - Mora Elementary was allowed by a Conditional Use Permit granted in April 2016 (when the former Fairview Elementary relocated to the subject site). Off-street parking requirements for elementary schools are based on the number of classrooms. In 2016 it was determined that the elementary school was required to have a minimum of 96 off-street parking spaces; and, the approved plans show a total of 196 spaces provided. There are currently no proposed changes to off-street parking at Mora Elementary. Off-

street parking requirements for the elementary school exceed the minimum requirement.

No additional information requested or provided.

Welia Health Wellness Center was allowed by a Conditional Use Permit granted in April 2017. Off-street parking requirements were established by the Planning Commission and City Council in 2017 being that the Zoning Code doesn't provide a clear formula for this particular use. The wellness center was required to have a minimum of 40 off-street parking spaces; and, the approved plans show a total of 40 spaces provided. The civil plans for the high school project show that the existing parking area for the wellness center will be removed and relocated with a total of 34 new off-street parking spaces provided. Because the 2017 Conditional Use Permit requires 40 off-street parking spaces for this particular use, the parking area dedicated for the wellness center must be expanded to provide the required number of parking spaces. The Planning Commission and City Council do have the authority to reduce the number of required spaces from 40 to 34 if it's specifically added as a condition of approval; however, staff recommends that the off-street parking requirement remain at 40 spaces. (Note: A reduction wouldn't require a Variance as the number of off-street parking spaces was determined by the Planning Commission and City Council.)

The revised civil plans (attached) show that 40 off-street parking spaces are now provided for the wellness center.

■ Off-street parking requirements for the **high school** are based on the number of staff members present on the largest shift and the student population. Mora Public Schools Superintendent Dan Voce stated that there are currently 125 staff members at the high school and 775 students (grades 7 – 12), which requires a total of 280 off-street parking spaces (125 spaces for staff and 155 spaces for students). **The civil plans show that 338 spaces are proposed which exceeds the minimum requirement.**

The revised civil plans (attached) show the four alternate classrooms discussed at the March 8th meeting. Based on the addition of classrooms and related staff members and new information provided by the applicant pertaining to building capacity rather than current student population, staff has recalculated the number of off-street parking spaces required for the high school.

The high school, at capacity <u>without</u> the alternate classrooms, is projected to accommodate 952 students and 125 staff members, which will require a total of 315 off-street parking spaces (190 spaces for students and 125 spaces for staff). The civil plans show that 338 spaces are proposed which exceeds the minimum requirement IF the high school is constructed without the alternate classrooms.

The high school, at capacity <u>with</u> the alternate classrooms, is projected to accommodate 1,095 students and 130 staff members, which will require a total of 349 off-street parking spaces (219 spaces for students and 130 spaces for staff). Because the proposed parking lot does not have enough off-street parking to accommodate the minimum required parking, staff recommends that the school be required to provide additional off-

street parking, such as the parking area shown as Alternate #8, if and when the alternate classrooms are added.

The Zoning Code also includes off-street parking requirements for "play fields" (aka athletic fields) such as the track / football field and ball fields. More specifically, the Zoning Code requires 40 off-street parking spaces for each play field. The civil plans show two ball fields located on the north side of the project along with 52 off-street parking spaces, as well as one track / football field with 78 adjacent off-street parking spaces. There are three play fields in total which requires a total of 120 off-street parking spaces, and 130 off-street parking spaces are proposed in total. While not all proposed parking is located immediately adjacent to the play field it may serve (i.e. the ball fields require 80 spaces and 52 are proposed immediately adjacent to the fields) and the parking adjacent to the track / football field is also identified as being for staff and ALC students, it's staff's opinion that the aggregate number and location of off-street parking spaces satisfies the requirement.

No additional information requested; however, the applicant has commented that the staff parking lot, which is close to the ball fields, could be utilized for athletic events outside of school hours.

o Size of Off-Street Parking Spaces and Drive Aisles. The Zoning Code requires that off-street parking spaces be a minimum of 9' x 19' and drive aisles be a minimum of 26' wide. The civil plans show that all new off-street parking spaces will be 9' x 18' and the drive aisles located within the parking areas will be 24' wide. In taking a closer look at the existing parking areas for Mora Elementary and Welia Health Wellness Center, it was discovered that all existing parking spaces are 9' x 18' with 24' wide drive aisles. While there are no known issues relating to the slightly smaller parking spaces and drive aisles, the city cannot approve the reduced sizes through the Conditional Use Permit process. Instead, the applicant must either amend the civil plans for the high school project to reflect minimum sizes required per the Zoning Code or request a Variance to the Zoning Code requirements.

The revised civil plans (attached) show that all proposed off-street parking spaces and drive aisles have been adjusted to meet the city's minimum size requirements.

Accessible Off-Street Parking Spaces. The Building Official has commented that the proposed parking must comply with the Minnesota 2020 Accessibility Code. Accessible parking spaces shall be provided in compliance with Table 1106.1, except as required by Sections 1106.2-1106.4. Per Accessibility Code Section 1106.5, for every six or fraction of six accessible parking spaces at least one shall be a van-accessible parking space.

The applicant has commented that all accessible parking spaces are designed to be vanaccessible parking spaces.

• **Bus Traffic.** The applicant has reported that bus traffic and flow will remain the same as it has been in the recent past, utilizing the existing bus parking area. **Staff has no concerns about bus traffic.**

No additional information requested or provided.

- Traffic. The applicant provided a traffic study dated January 19, 2021 for the proposed project
 (attached). Because the subject site abuts a county road and the project impacts Highway 65, the
 traffic study was reviewed by the County Engineer / Public Works Director and MnDOT in addition to
 city staff and the City Engineer.
 - The city was provided with what appears to be a preliminary traffic study. A final traffic study should be submitted.

The applicant has provided a final traffic study dated March 22, 2021 (attached). While the study generally includes the same information, there are some changes and additions to the Findings and Conclusions section.

 The City Engineer and County Engineer / Public Works Director have provided several comments pertaining to traffic (see attached).

Sheriff Smith has reviewed the final traffic study and provided comments (see attached).

• MnDOT's Development Review Committee has reviewed and discussed the project at length and, while there are no immediate improvements required at the intersection of Highway 65 and 9th Street, MnDOT believes that the increase in traffic at this intersection may warrant safety improvements. MnDOT would like to be involved in discussions with the city, the Sheriff's Office, and ISD 332 when considering possible safety improvements. Possible safety improvements suggested by MnDOT include: increased and updated intersection lighting; removing the existing bypass lane on Highway 65 at 9th Street and using that space for a north-bound left turn lane; or, installing a roundabout. Staff will continue this discussion with MnDOT and other stake holders.

MnDOT received the final traffic study but did not provide any additional comments. The applicant has commented that they're interested in being involved in conversations with MnDOT, the city and the Kanabec County Sheriff's Office regarding safety improvements at the intersection of Highway 65 and 9th Street.

The study was based on traffic counts collected within a single day during a pandemic on an early release day. The City Administrator is concerned that this was not an optimal time to complete a traffic study and that the duration of the study was too short.

The applicant has commented that traffic studies are based on both assumptions and observations to create a model of likely scenarios. Since the high school is a new facility, there are no actual numbers to count, so estimations and assumptions are paired with growth factors to produce likely scenarios of traffic projections.

■ The vehicle storage area from the drop off lane in front of the high school to the 9th Street entrance is 1,000 feet, with estimated vehicle storage needs being 1,050 − 1,250 feet. Not providing sufficient storage area may lead to stacking on 9th Street, which is concerning. To address this issue, **staff recommends that ISD 332 install internal signage directing drivers to use the parking lot if the drop off lane is full**. If stacking on 9th Street becomes an issue despite the signage, ISD 332 would need to consider adjusting traffic flow internally to alleviate this issue.

The applicant has clarified that the civil plans show three 1,000 foot drop off lanes, not just one single 1,000 foot drop off lane.

The study recommends the installation of a continuous 2-way center turn lane on 9th Street. This would require restriping of 9th Street and it would utilize the entire roadway surface of 9th Street. If a center turn lane is installed staff recommends that ISD 332 be responsible for all expenses related to restriping 9th Street.

The applicant has clarified that they intend to grind off the existing pavement markings on 9^{th} Street, between Wood Street N. and Sunset Lane, and repaint with a shared center left turn lane. The City Administrator strongly recommends restriping 9^{th} Street to the intersection of 9^{th} and Hwy 65.

A new crosswalk is recommended at the intersection of 9th Street and Village Green Place, in addition to the crosswalk at the intersection of 9th Street and Village Green Lane. The proposed crosswalk would create a direct access from 9th Street to the main entrance of the high school. If a new crosswalk is installed staff recommends that the new crosswalk be installed in the same manner – the same signage, pavement markings, and pedestrian activated flasher – as the existing crosswalk and at ISD 332's expense.

The applicant has commented that they plan to include a new crosswalk at Village Green Place with both pavement markings and signage that match the existing crosswalk at Village Green Lane.

 The County Engineer / Public Works Director recommends that the pedestrian crossing at 7th Street be analyzed for adequacy with increased traffic.

The applicant has commented that this area is outside of the project area. The County Engineer has stated that he'll recommend that the county install a stop sign on Grove Street N. at 7th Street to increase pedestrian safety at the intersection.

The County Engineer / Public Works Director recommends that the city consider the safety benefits of a right turn lane at 7th Street, improved shoulders on Grove Street N., and the extension of 9th Street to Grove Street N, with the suggestion that expanding the scope of the traffic study would be beneficial to this discussion. The city's Public Works Director also expressed concern about Grove Street N., explaining that it's a narrow road and improved shoulders or a turn lane should be considered.

The applicant is proposing and has provided an easement exhibit for the addition of a northbound right turn lane on Grove Street N. at the private access road. The County Engineer has given preliminary verbal approval for the turn lane.

• City-Owned Multi-Use Trail and Proposed Grove Street N. Access Road. The City Engineer has pointed out in his comments (see attached) that the existing city-owned multi-use trail located from Grove Street N. to Highway 65, shown between the proposed ball fields and track / football field, is located within an existing public roadway easement. The applicant is proposing to relocate the trail in conjunction with the proposed construction of the access road. The proposed private access road

is also believed to be located in the public roadway easement. Because the civil plans do not show the public roadway easement, staff has requested a survey from the applicant to verify the exact location of the easement and the locations of the existing trail and proposed access road in relation to the easement.

If the city-owned multi-use trail is relocated, this will need to be coordinated with the city and, if the trail is to be located outside of the existing public roadway easement, ISD 332 will need to provide a new easement to the city for the trail. Further, if the trail is relocated, the city and ISD 332 will need to update the existing maintenance agreement to address the new improvements. The trail system is a vital asset to the community and must be protected.

The City Engineer has commented that the private access road, in its proposed location, will require that the existing public roadway easement be adjusted.

Staff recommends that resolving these issues be included as conditions of approval and that the issues be resolved prior to the request for Conditional Use Permit being forwarded to the City Council for final consideration.

The applicant has provided a survey showing the 66' public roadway easement and intends to submit a petition to the City Council for the vacation of the entire easement. It was initially believed that the south 33' was dedicated to the city and the north 33' was dedicated to the township and both jurisdictions would need to vacate their respective portion; however, the City Attorney has confirmed that the city was granted full road authority when the property was annexed into the city in 2012. The applicant has also provided a survey for the dedication of a new trail easement to the city and is agreeable to updating the maintenance agreement to address the new improvements (or to create an agreement if one does not already exist).

The applicant will be required to obtain an access permit from the County Engineer for the private access road off of Grove Street N.

 Drainage. The applicant has not yet provided a final drainage study or drainage plan for the subject site. Staff recommends that a final drainage plan be submitted for review and approval by the City Engineer and County Engineer / Public Works Director prior to the request for Conditional Use Permit being forwarded to the City Council for final consideration.

The applicant submitted a final drainage and hydrologic report dated revised April 1, 2021 for review by the City Engineer and County Engineer. While the County Engineer doesn't have any concerns with the drainage to Grove Street N., he is concerned about drainage from the unnamed ponds going to Lake Mora rather than the Snake River and has requested that this be verified. This information and request has been shared with the applicant. The City Engineer reviewed the report and is generally satisfied that it meets all requirements; however, he shares the County Engineer's concern and has also requested that the applicant verify the information.

Utilities.

It appears that there may be some impacts to the buried electric lines along the north side of 9th Street at the location of the proposed stormwater management ponds, and the lines will either need to be moved toward the street or lowered underground. The City Engineer believes that the electric lines are located within a utility easement behind the 9th Street right-of-way. The

applicant will need to coordinate any utility changes with the City Administrator / Public Utilities General Manager.

The applicant has commented that the grading limits of the ponds have been adjusted to avoid utilities. The applicant is already in discussions with the City Administrator / Public Utilities General Manager regarding underground electric service and issues related to installation of other utility infrastructure.

 The new high school will require the replacement of the existing sanitary sewer connection to the city main in 9th Street. The City Engineer has provided several recommended conditions of approval for this work (see attached). These same conditions would apply if there is a new or replaced water service connection in 9th Street.

The applicant has commented that they have no issues with the City Engineer's recommended conditions of approval and they've already been incorporated into the plans.

- **Fire**. The city's Fire Chief has reviewed the civil plans and provided the following comments / recommended conditions of approval:
 - Place at least one Knox Box at the main entry of the high school. The Knox Rapid Access
 Solutions system will provide the Fire Department with one master key for the entire facility for immediate access in case of emergency.

The applicant has commented that a Knox Box will be placed at the main entrance of the school.

- The number and placement of fire hydrants is sufficient for this project.
- Place "No Parking Fire Lane" signs along the designated fire lane(s). The number and placement of signs should be coordinated with the Fire Chief.
- All fire lanes must be a minimum of 20' wide.
- There does not appear to be adequate access for the fire department along the west side of the proposed high school facility (between the track and the high school). The Fire Chief recommends that the applicant provide a fire lane, or other acceptable option, to serve the west side of the high school.

The revised civil plans (attached) show that the 6' wide sidewalk has been replaced with a 20' wide bituminous fire lane on the west side of the high school.

• **Signs**. The subject site, being a non-residential use located in a residential zoning district, is currently at or near maximum allowable signage capacity. With the proposed addition of another facility, the school district is exploring options for additional signage. Staff has advised that the only two options available include a request for Variance or Text Amendment. A Variance, if approved, would be specific to the subject site, whereas a Text Amendment, if approved, would likely apply to all non-residential uses in the R-1 Single Family Residential District or various residential districts. This issue will be further discussed and considered by the Planning Commission in the future, but is not a discussion item related to the current request for Conditional Use Permit.

No additional information requested or provided.

Staff did not receive any comments from the public regarding this request following the March 8th meeting.

Note: Representatives of the applicant and property owner will be present at the April 12th meeting to provide information about the project and answer questions from the Planning Commission.

OPTIONS

- 1. Table the request for further consideration. The extended review period for this request expires on June 1, 2021.
- 2. Recommend approval of the request with conditions presented or amended.
- 3. Recommend denial of the request, providing specific reasons for the recommendation of denial for the written record.

STAFF RECOMMENDATION

Staff recommends approval with conditions presented in Resolution No. PC2021-401.

ACTION REQUESTED

Motion to approve Resolution No. PC2021-401 as presented or amended.

ATTACHMENTS

No attachments included for April 20, 2021 City Council meeting.



MEMORANDUM

TO: Beth Thorp, Community Development Director

FROM: Greg Anderson, PE - City Engineer (Lic. MN)

DATE: March 2, 2021 | Revised April 6, 2021

RE: Mora Public School District – CUP application for new high school

SEH No. MORA0 145879 14.00

Per you request we have reviewed the Conditional Use Permit (CUP) application submitted by the school district for their new high school to be located off 9th Street. The plans that accompanied the application were prepared by Northland Consulting engineers and received on February 5th. Also included in our review is the Mora High School Traffic Study prepared by SEH and dated January 19, 2021. Our comments are as follows:

TRAFFIC

- 1. It appears a new crosswalk on 9th Street is intended or should be planned at the intersection of 9th Street at Village Green Place. The school plans show a new sidewalk from the main entrance doors of the new high school out to 9th Street at this location. This new sidewalk will encourage pedestrian traffic to cross 9th Street at this location for access to the high school rather than use the marked and signed crosswalk at Village Green Lane & 9th Street. A new crosswalk should have the same signage, pavement markings and pedestrian activated flasher as the current crosswalk at 9th Street & Village Green Lane. Since the high school construction is causing this need for this new crosswalk, it's our opinion that these costs should be a school district expense. The City paid for the existing crosswalk markings, signing and flasher currently at the 9th Street & Village Green Lane intersection. The applicant has indicated they will pay for and install the required crosswalk improvements at Village Green Place to match the existing cross walk at 9th Street and Village Green Lane.
- 2. The traffic study recommends expanding the center left turn lane pavement markings on 9th Street to assist with traffic peaks during school hours and turning movements into the new high school entrance. I agree with their suggestion of expanding the center left turn lanes on 9th Street. Like the new crosswalk discussed in item #1, the pavement marking costs should be a school district expense as the new high school entrance is causing the need for the change. The applicant has indicated they will pay for and install the required pavement markings to create the shared center left turn lane recommended.
- 3. The traffic study results based on the models for when the high school is built found all studied intersections to still be operating at acceptable traffic levels. The only potential areas of concern may be the new high school entrance off 9th Street and the 9th Street at TH 65 intersection.
 - a. High School entrance The site plan provides approximately 1,000 feet of vehicle storage from the drop off lane in front of the high school doors to the entrance at 9th Street. This is on the low end of what's typically seen for schools this size. If arrival/departure traffic does start to stack on to 9th Street, the school has options to adjust traffic flow internally to alleviate this. If traffic does

start to stack on 9th Street, the City should require the school to adjust their internal traffic movements. **The applicant has noted that traffic should not stack on 9th Street with three incoming traffic lanes.**

- b. 9th Street & TH 65 Left turning movements from 9th Street to TH 65 and vice versa will operate at a level of service C, which is acceptable. The City should monitor traffic at this intersection and any accidents while continuing the discussion with MnDOT about future geometric or speed improvements on TH 65.
- 4. The existing city bike trail along the north side of the school athletic fields from Grove Street to TH 65 resides in an existing roadway easement. Will/does the school need to adjust that easement for their new entrance road off Grove Street and the relocation of the bike trail? If the school builds a private road in a public roadway easement, the easement will need to be adjusted. Similarly, if the new bike trail on the north side of the new school road is outside the current easement, a new easement should be recorded to cover the relocated bike trail. The applicant is working to vacate the old easement and dedicate new easement(s) to fit the proposed improvements.
- 5. Similar to the easement for the bike trail/new school road, the maintenance agreement between the City of Mora and the school district for the bike trial should also be updated to cover the new improvements. The applicant is working to vacate old easement and dedicate new easement(s) to fit the proposed improvements.

DRAINAGE

- 1. The final drainage plan and drainage study have yet to be received for our review and approval.
- 2. We have had ongoing discussions about stormwater on and from the site with Northland Consulting Engineers and I believe we are on the same page as to what the overall intent for drainage on and off the site should entail. The City should include drainage plan review & approval in either their CUP or building permit approvals to ensure this step is completed.

The final drainage plan and report has been received and reviewed. We have no further comments or revisions as it meets the requirements.

UTILITIES

- 1. The new high school will require replacement of the existing sanitary sewer connection to the City main in 9th Street. They plan to reinstall the existing pipe at a lower elevation into the existing sanitary manhole in the intersection of 9th Street and Village Green Place. That connection should include the following:
 - a. A watertight, boot type connection in the existing manhole for the revised connection.
 - b. City of Mora public works staff should witness and approve the connection to the existing manhole and backfilling of the sewer trench in the ROW of 9th Street.
 - c. The bituminous patch in 9th Street for the sewer line replacement should be replaced at a 1.5:1 slope based on the depth of the trench.
 - d. The sewer trench shall be backfilled in lifts not greater than 1-foot and the school shall provide a material testing firm to verify compaction meets or exceeds 100% in the top 3-feet of the trench and 95% below 3-feet depth for the sewer trench in 9th Street.

Items a through d have been incorporated into the final plans.

Memorandum March 2, 2021 | Revised April 6, 2021 Page 3

- 2. I am not aware of a new or replaced water service connection in 9th Street, but if there is one, the above conditions apply with respect to city inspection, bituminous patching, and trench backfilling densities. The existing water service will be used for the new high school, no additional water connections into 9th Street are needed.
- 3. Has the fire chief reviewed the hydrant locations on the new water line around the high school? The fire chief has approved the number and placement of the proposed fire hydrants around the new high school.

ah/GFA

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KANABEC COUNTY PUBLIC WORKS DEPARTMENT



Chad T. Gramentz, PE, Public Works Director 903 Forest Avenue East, Mora, MN 55051 320-679-6300

February 26, 2021

Beth Thorp Community Development Director City of Mora

Re: Mora Public School District CUP

Dear Ms. Thorp,

I have received a preliminary site plan for the proposed Mora high school and associated site improvements. My review consists of the proposed projects impacts to N. Grove St. My comments are as follows:

- 1. The site plan is preliminary in nature and could not be thoroughly reviewed as would be necessary for approval. A final site plan signed by a professional engineer should submitted.
- 2. No drainage information was submitted for review. A complete drainage plan signed by a professional engineer should be submitted.
- 3. A preliminary traffic study was submitted to me by the project team. This study should be finalized and signed by a professional engineer. The study recommends a turn lane at the Pine Ridge entrance. I recommend the planning commission consider the safety benefits of a right turn lane at 7th St., improved shoulders on Grove St., and the extension of 9th St. to Grove St. An expanded scope of the traffic study analysis may be beneficial to help with these decisions.
- 4. The pedestrian crossing at 7th St. should be analyzed for adequacy with the increased traffic count.

I recommend the following conditions at a minimum:

- 1. County Engineer approval of site plans, and
- 2. County Engineer approval of drainage plan.

I will forward my comments on additional review as I receive updated submittals.

Sincerely,

Chad T. Gramentz, PE

Kanabec County Engineer

Beth Thorp

From:

Brian Smith <bri> smith@co.kanabec.mn.us>

Sent:

Friday, April 09, 2021 10:22 AM

To:

Beth Thorp

Subject:

Re: Mora High School Project

Attachments:

image001.png; image001.png

Beth,

In reviewing the Mora High School project traffic study I do have a couple concerns.

One is the timing and duration of the study itself. Seeing that it was completed on an early release day with COVID protocols in place limiting those that would have been present during school, and then again after school when most normal activities were cancelled leads me to question the accuracy of the resulting projections. I also question what this was done done over multiple days, rather than just one.

There are essentially 2.5 routes to access the school and its associated facilities, including the Welia center. The first, and heaviest, is Hwy 65 to the east, which is a main artery from the metro to the northern lakes, which you have to merge onto a full 60 mph State Hwy. The second would be Wood St. to the south which then can split to 7th Street providing access to the west and north via Grove St. Wood St. Is a primary access to the center of downtown Mora and lacks adequate sidewalks for safe pedestrian traffic. Grove St. to the north is narrow with relatively no shoulders and is currently in need of significant repair, until the turn west to 220th. This will interfere with people selecting this optional route to and from the school site.

The plan to utilize a center turn lane on 9th straight is going to prohibit any on street parking as it is too narrow for three lanes and any parking on the shoulder. I did not see anything addressing Varsity events in the evening and if the current parking would be sufficient to handle that need. Currently at the high school those events fill up school parking, on street parking, and then start to fill up the Courthouse and adjacent businesses. I think this needs further focused review.

The last item that caught my attention was there was no discussion of student release at lunch time. If this will be a closed campus and students will not be allowed to leave for lunch I would have no concern. If it will be an open campus I fear that the increased distance to food services in town will create a significant public safety concern to the Hwy 65/9th street access and to Wood St. Student drivers are impatient to begin with and funneling them to just 2 routes will cause accidents.

Thank you, Brian

Sheriff Brian Smith



Mora High School Traffic Study ISD #332 - Mora Public Schools

Mora, Minnesota

March 22, 2021



Mora High School Traffic Study

Independent School District #332 Mora Public Schools Mora, Minnesota

March 22, 2021

I hereby certify that this report was prepared by me or under my direct supervision, and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.

<u>Nital E. Krtta</u> Date: <u>March 22, 2021</u> License No.: <u>19254</u>

Short Elliott Hendrickson Inc.

10901 Red Circle Drive; Suite 300

Minnetonka, MN 55343





Building a Better World for All of Us®

FINAL TRAFFIC STUDY MEMORANDUM

TO: Chris Ziemer, Project Manager

ICS Consulting

FROM: Mike Kotila, PE (MN)

Leo Johnson, EIT

DATE: March 22, 2021

RE: Mora High School Traffic Study

SEH No. ICSCO 157520

INTRODUCTION

This technical memorandum provides study findings related to the planned new high school expansion adjacent to the existing Trailview Elementary School in the City of Mora. The new high school, planned for opening in the fall of 2023, will serve grades 7-12 with a projected future enrollment of 800. The existing elementary school serves grades kindergarten through 6 with an enrollment of 771 students. In addition, the existing site accommodates a pre-kindergarten enrollment of 90 students as well as a community wellness facility.

This study examines traffic operations at study area intersections for existing land uses in the study area plus future land uses that include the high school and additional residential land uses that are assumed to be developed within the study area.

The study area is bounded by Grove Street (Kanabec County Road 70) on the west and State Highway 65 on the east. 9th Street serves as an eastbound/westbound collector roadway through the study area and primary access roadway for both school sites. The intersection of Grove Street and Pine Ridge Road is the northern boundary of the study area and 7th Street intersections with Grove Street and Wood Street form the southern boundary of the study area.

Figure 1 shows the study area, locations of the planned high school, the existing elementary school, areas of assumed residential development, and the study intersections and associated intersection numbers that correlate to the map.



EXISTING CONDITIONS

The proposed high school is planned for construction in the space currently occupied by baseball fields on the elementary school campus. 9th Street provides access to both the elementary school and the proposed high school along the south side of the project site. 9th Street is a 2-lane roadway with eastbound left turn lanes at the existing accesses to the elementary school and on its eastbound approach to Highway 65. 9th Street operates with a posted speed limit of 35-mph and a school speed zone reducing to a 20-mph limit when children are present.

Highway 65 is a 2-lane highway with a speed limit of 55-mph. Wood Street and 7th Street are 2-lane city streets with statutory speed limits of 30 mph. Grove Street is a 2-lane county road (Kanabec CR 70) that operates at 30-mph within the developed area of the city but increases to a statutory 55-mph limit north of 7th Street.

Trails are in place along the south side of 9th Street, the east side of Wood Street and the north side of 7th Street. A marked school crosswalk and pedestrian activated warning flasher system is in place to serve students crossing 9th Street at its intersection with Village Green Lane. The crossing is staffed by an adult crossing guard to assist students.

Existing intersection traffic control at all study intersections is a stop sign on the minor street (or driveway) approaches.



Looking westerly along 9th Street at the Sunset Lane intersection and entrance to the elementary school. The trail on the south side and the eastbound left turn lane to the school are apparent. The pedestrian crossing at Village Green Lane is visible in the distance

Mora High School Traffic Study March 22, 2021 Page 4

EXISTING TRAFFIC COUNTS

On October 6th, 2020 traffic cameras were used to collect video data at eight intersections in the study area. From the videos, traffic movements were counted for passenger vehicles, heavy vehicles, buses, pedestrians, and bicycles at each intersection.

Traffic video was recorded at the following locations that serve existing school traffic movements:

- #1 Grove Street at Pine Ridge Road
- #2 Grove Street at 7th Street
- #3 Wood Street at 7th Street
- #4 9th Street at Existing Bus Only Driveway
- #5 9th Street at Village Green Place
- #6 9th Street at Village Green Lane
- #7 9th Street at Sunset Lane West
- #13 Highway 65 at 9th Street

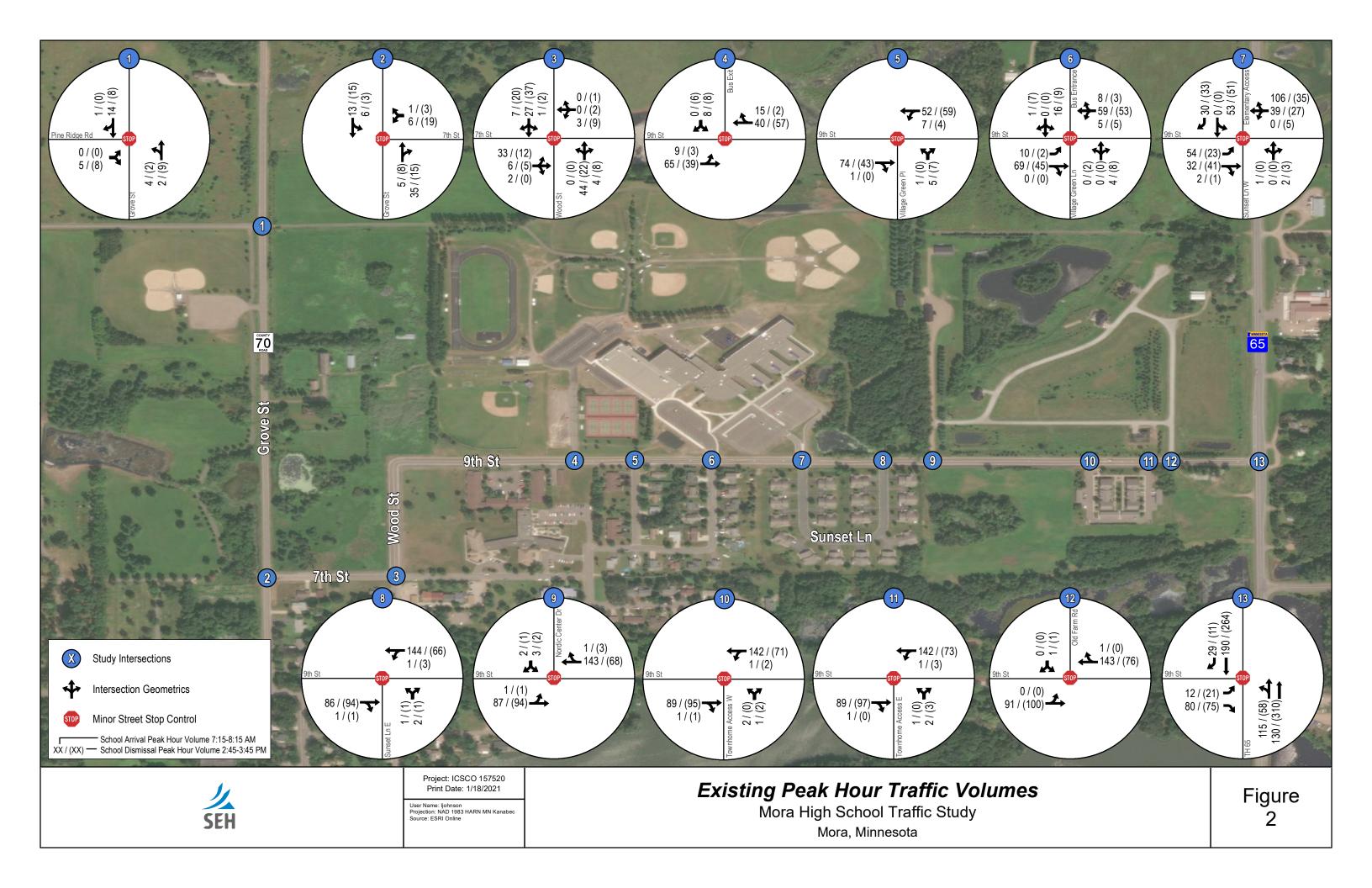
Traffic counts were performed from the video during the morning peak period (7-9 am) and afternoon peak period (1-6 pm). The elementary school was in session on the day the video was collected however the programmed dismissal time was earlier than normal due to schedule adjustments made during the Covid-19 pandemic. The peak traffic hours were found to be 7:15-8:15 am which overlaps school arrival. In the afternoon, classes dismissed at 2 pm, followed by an optional after-school program which lasted until 3:15 pm. This resulted in dismissal traffic to be spread over a longer period and the peak hour of traffic to be from 2:45-3:45 pm. The 2020 existing turning movement counts are included as attachments to this memorandum.

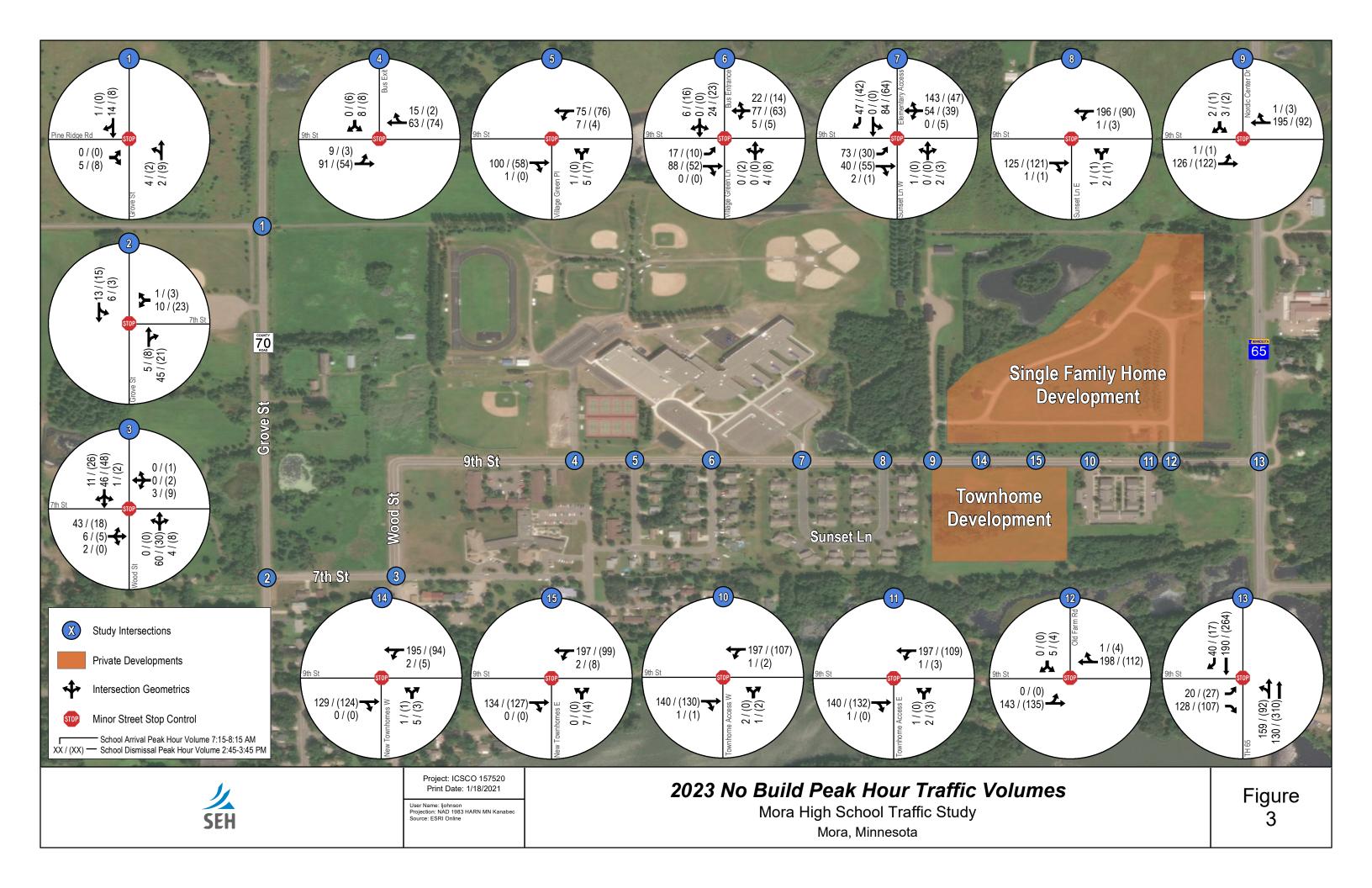
Observations of the elementary school entrance intersection during peak periods indicate that parent pick-up and drop off queues do not exceed on-site storage capacity and do not back out to the street intersection.

Figure 2 shows the existing intersection lane configurations and existing traffic demands for the AM School Arrival peak hour and PM School Dismissal peak hour for each study intersection. Existing traffic volumes for study intersections #8, #9, #10, #11, and #12 have been estimated based upon trip generation rates for the land uses served by each intersecting street.

Figure 3 shows the peak hour traffic volumes in 2023 with additional trips due to residential growth but without the high school.

Figure 4 depicts the proposed site plan for the high school.





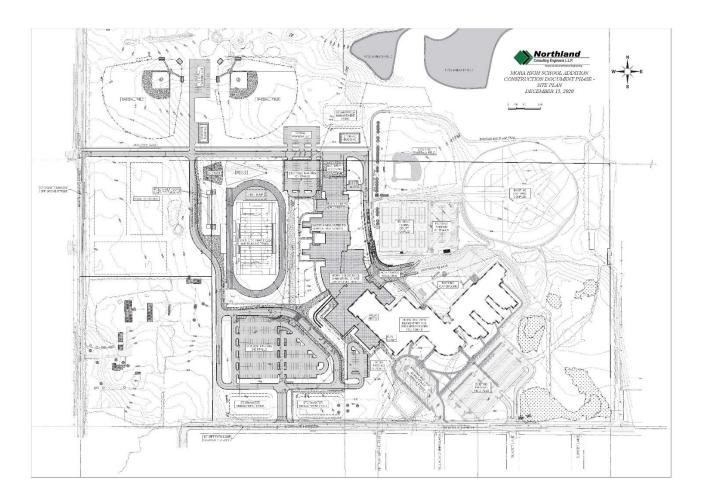


Figure 4 – Proposed High School Site Plan

TRAFFIC VOLUME ASSUMPTIONS / COVID-19 Adjustments

Based on review of pre-pandemic traffic volumes it has been found that COVID-19 has contributed to an average reduction of approximately 15% in regional traffic demand. Volumes at the local level are dependent upon on-site specific conditions. Therefore, for the purposes of this study, traffic volumes on Highway 65 were increased to account for the effect of the pandemic. Traffic volumes turning to and from 9th Street were not adjusted because the elementary school was providing in-person learning and was operating close to normally. The Welia community wellness center was closed due to COVID-19, therefore, estimated trips to and from Welia were added to the analysis scenarios for future conditions. No adjustments were made to estimated traffic volumes generated by existing or future single-family homes.

TRIP GENERATION AND DISTRIBUTION

The proposed high school is projected to have an enrollment of 800 students in 2023. To be conservative, enrollment at the elementary school was assumed to grow by a similar proportion as the high school to 822 students. The private townhome development was assumed to be 16 duplexes for a total of 32 dwelling units and is assumed to be completed in 2023. Additionally, seven single-family homes were assumed to be constructed on the north side of 9th Street through 2023.

Table 1 shows the projected growth of the Elementary School and the sizes of the expected new developments.

Table 1 – Assumed Development Sizes for Trip Generation Estimates

Land Use	Size	Units
Elementary School Growth	51	Students
High School	800	Students
Recreational Community Center	50	KSF
Multifamily Housing (Low-rise)	32	Units
Single Family Housing	7	Units

Trip generation estimates for the High School, Welia community wellness center, townhome development, and single-family home development were performed based upon the Institute of Transportation Engineers' (ITE) Trip Generation Manual, 10th Edition.

Table 2 shows the trip generation rates (i.e., the number of 1-way vehicle trips generated per student (or unit) and proportion of trips entering and exiting the site from the new High School and from the increased enrollment at the Elementary School.

Table 2 – Trip Generation Rates and Distributions

Land Use	ITE	Units	AM/S	chool A	rrival	PM/School Dismissal			
Land Ose	Code	Ullits	Rate	Enter	Exit	Rate	Enter	Exit	
Elementary School	520	Students	0.67	0.54	0.46	0.34	0.45	0.55	
High School	530	Students	0.55	0.68	0.32	0.33	0.32	0.68	
Multifamily Housing (Low-rise)	220	Units	0.46	0.23	0.77	0.56	0.63	0.37	
Single Family Housing	210	Units	0.74	0.25	0.75	0.99	0.63	0.37	
Welia Community Center	Volumes estimated based on proportions of daily rates								

Trip Generation Assumptions

The AM peak hour of adjacent traffic and the school arrival peak hour occur at approximately the same. The school dismissal peak occurs prior to the PM peak hour for other traffic. The multi-family housing and single family homes will have the highest trip generation during the normal AM and PM peak hours, so using the PM peak hour in place of the school dismissal peak hour (which is not available) is conservative.

For the Welia community wellness center the total expected daily trips was calculated; then, using ITE's 24-hour distribution of trips for the recreational community center land use, the school arrival hour and school dismissal hour trip generation percentages of daily traffic numbers were found and the number of entering and exiting trips were calculated. A 50% reduction was applied to account for internal trips for parents or staff that use the center before or after school, and to account for the use of the wellness center's facilities by students during physical education.

No reduction in trips was assumed for parent trips that may pick-up or drop off students for both schools at the same location (conservative assumption). The elementary school and high school share a bus lot and students from both schools will ride the same buses.

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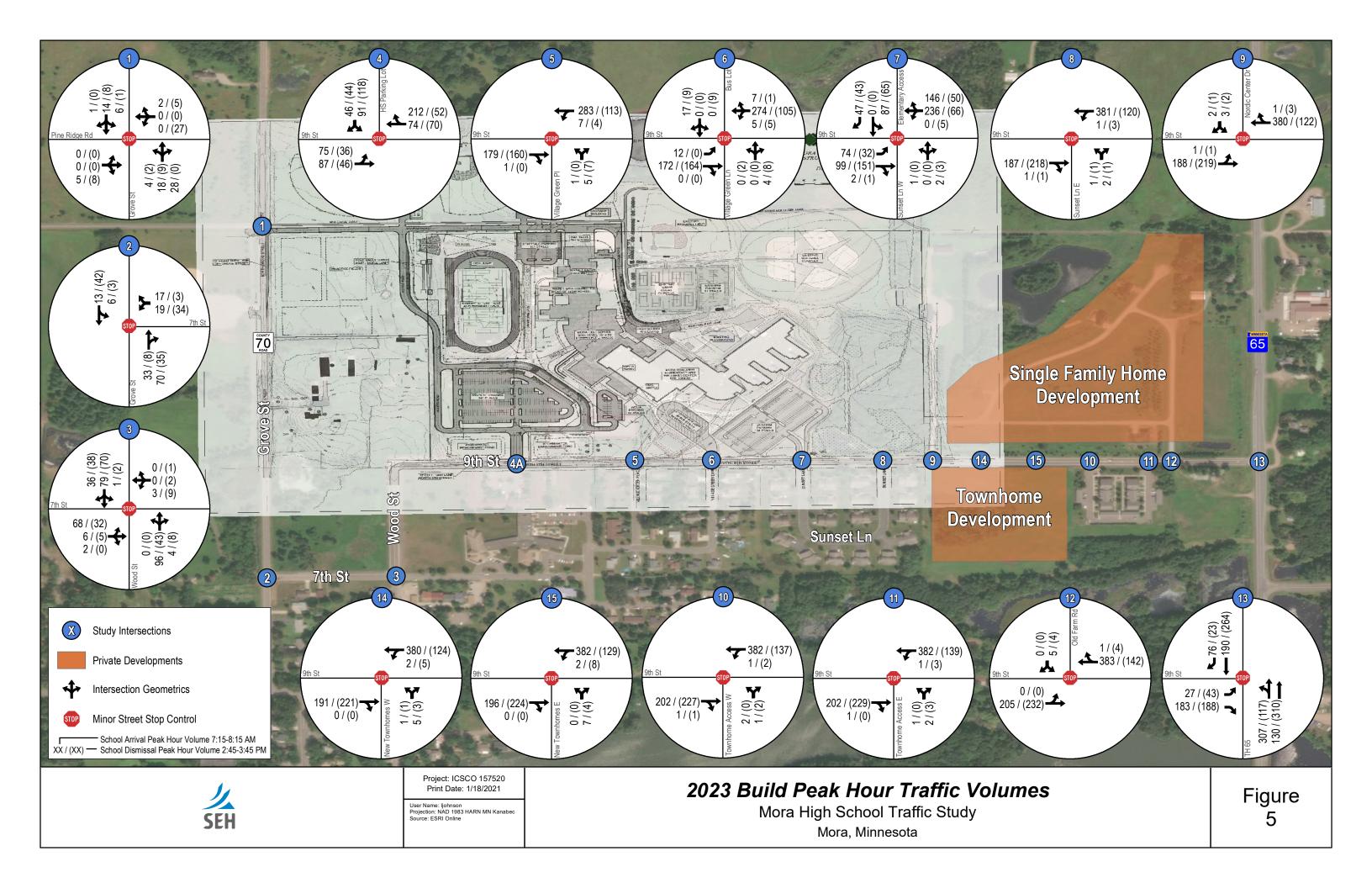
Table 3 shows the AM/school arrival, and PM/school dismissal peak hour trips generated by both the proposed high school, small increase at the elementary school, community center, and growth from nearby residential land uses.

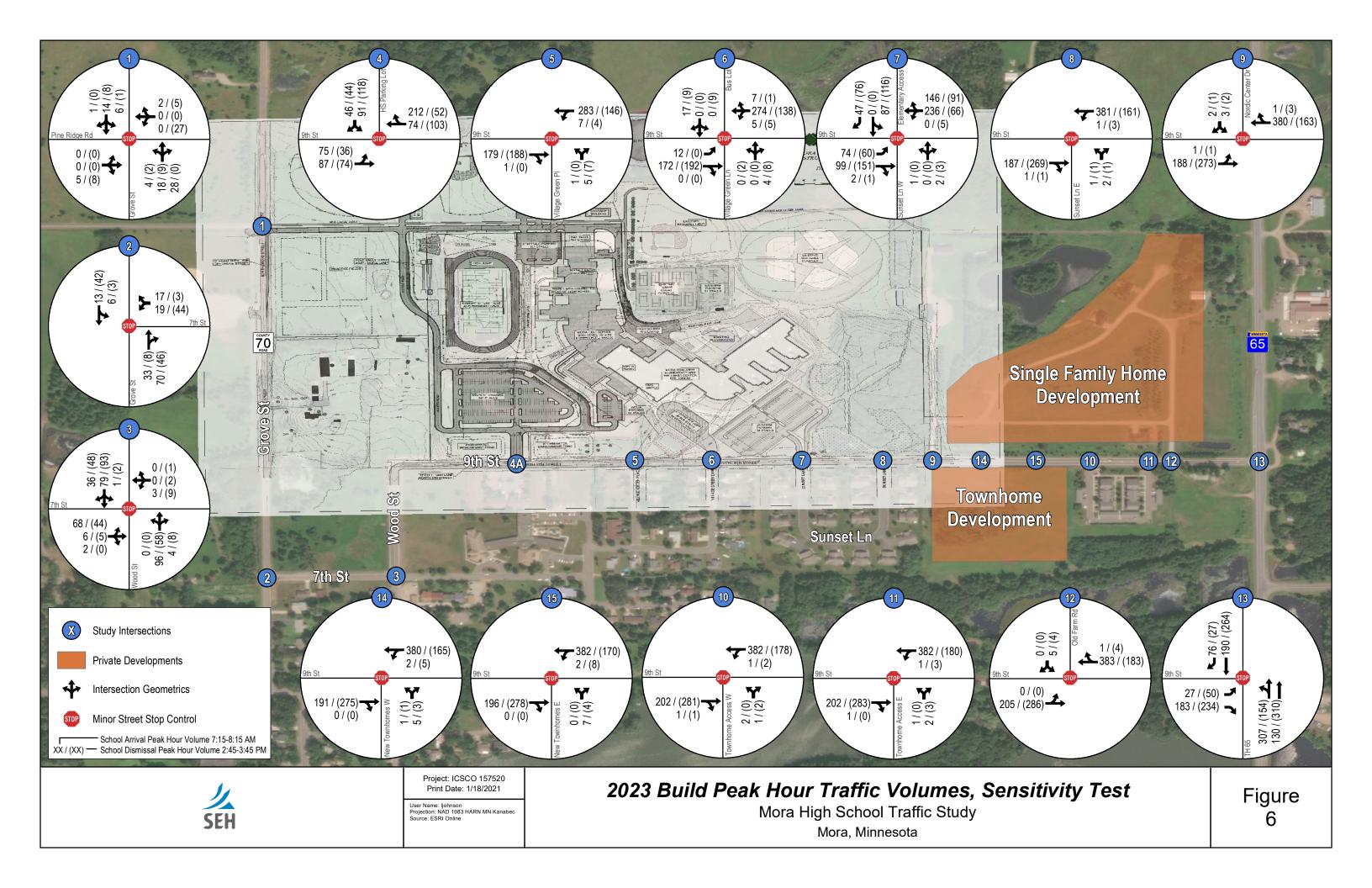
Table 3 – Trip Generation

Land Use	School	Arrival Pea	k Hour	School Dismissal Peak Hour					
Land Ose	Enter	Exit	Total	Enter	Exit	Total			
Elementary School growth	18	15	33	8	9	17			
High School	299	141	440	84	180	264			
Recreational Community Center	21	13	34	19	23	42			
Multifamily Housing (Low-rise)	4	13	17	13	7	20			
Single Family Housing	1	4	5	4	3	7			
Total	325	171	496	120	213	333			

Trips generated by the new high school were directionally distributed based on the existing traffic distribution patterns to and from the existing elementary school. The generated and distributed trips were then added to the existing trips to determine the 2023 Build Volumes, shown in **Figure 5**.

Figure 6 depicts peak hour traffic volumes for 2023 Build conditions for a Sensitivity Test. Traffic volume adjustments (additions) have been made to the baseline volumes to better represent what maximum traffic demand conditions with all programmed activities on site operating at normal schedule and capacity. This was done as a sensitivity test to identify if any findings would change with higher traffic volumes that would be present.





OPERATIONAL ANALYSIS

Traffic operations analyses were conducted to determine if improvements to the existing roadway network will be needed when the proposed high school is opened in 2023 based on delay, level of service (LOS), and anticipated traffic queue lengths. The new high school parking lot access to 9th Street was modeled with two southbound lanes of approach as shown in the site plan. Similarly, the bus driveway and the elementary school were modeled consistently with the site plan, each with two lanes of approach.

The traffic analysis was performed using Synchro/SimTraffic software (version 11). The results reported are based on an average of 10 runs in SimTraffic. Detailed SimTraffic operations tables are attached.

Intersection LOS, as defined in the 2010 Highway Capacity Manual, is a qualitative performance measure that represents quality of service indicating how well an intersection is operating based upon average delay experienced. Intersection performance is ranked from LOS A through LOS F. The LOS results are based on average delay per vehicle, which corresponds to the delay threshold values shown in **Table 4**.

LOS Designation	Signalized Intersection Average Delay/Vehicle (seconds)	Unsignalized Intersection Average Delay/Vehicle (seconds)
Α	≤ 10	≤ 10
В	> 10 – 20	> 10 – 15
С	> 20 – 35	> 15 – 25
D	> 35 – 55	> 25 – 35
E	> 55 – 80	> 35 – 50
F	> 80	> 50

Table 4 – Level of Service Criteria for Signalized and Unsignalized Intersections

LOS A indicates the best traffic operation and LOS F indicates an intersection where demand exceeds capacity. For this study, LOS D or better is considered acceptable for each intersection movement; and, LOS C or better is considered acceptable for each approach and each intersection as a whole.

2023 NO BUILD OPERATIONS

Based on analysis results for the 2023 No Build scenario with the existing intersection control and lane configurations, all of the study intersections are expected to operate acceptably with each movement operating at LOS B or better and with each approach and intersection operating at LOS A. Under these conditions, there will likely be some longer queues and delays during the highest 5-10 minute peak of school traffic, however, these delays and maximum queue lengths are expected to be manageable within the existing site and local street system and each overall intersection will operate acceptably. **Table 6** shows the 2023 No Build Operations during the School Arrival, and School Dismissal peak hours.

2023 BUILD OPERATIONS

Based on analysis results for the 2023 Build scenario with the existing intersection control and lane configurations, all the study intersections are expected to operate acceptably with each movement operating at LOS C or better and with each approach and intersection operating at LOS A. As with the 2023 No Build scenario, there will likely be some longer queues and delays during the highest 5-10 minute peak of school traffic, however, these delays and maximum queue lengths are expected to be manageable within the existing and planned site and local street system and each overall intersection will operate acceptably. **Table 7** shows the 2023 Build Operations during the AM, School Dismissal, and PM peak hours.

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Some traffic movements that if not well served, or experience long delays, could cause issues for other on-site or on-street operations. A few notable movements of interest include:

- The eastbound left turn from 9th Street to northbound Highway 65 and 9th St operates at LOS C in the school arrival hour with an average delay of 15.9 seconds (maximum queue = 54 ft); This delay will be experienced by a relatively low number of vehicles. If longer delays occur, drivers destined for northbound Highway 65 leaving the school sites may choose to utilize northbound Grove Avenue to 220th Street to access Highway 65.
- The southbound left turn movement out of the elementary school parking lot will experience greater delays than it does under existing conditions because of the addition of high school traffic on 9th Street. Also, if the southbound left experiences long delays or queuing, it could disrupt the efficiency of student loading in front of the school. Operational results show that the am arrival peak hour operates at LOS A with an average delay of 8.9 seconds and a maximum queue of 73 feet. So, based on modeling, this is not anticipated to become a problem for other on-site operations.
- The location of the high school driveway on 9th Street should be located such that it is sufficiently separated from the 90 degree turn of Wood Street onto 9th Street to allow buses to turn the corner and continue in the through lane without conflicting with vehicles waiting to turn left from 9th Street into the high school parking lot. The high school parking lot should be served by an eastbound left turn lane with a minimum of 120 feet of storage length.

This study was performed during pandemic conditions. The Mora School District's COVID-19 operational plan in October 2020 included a 1-hour early dismissal for the elementary school at 2 pm. Free childcare was provided for 1st responders after school until 3:15 PM, with possible paid childcare for other parents. This is different than normal operations when all students get released at 3 pm creating a dual peak hour in the afternoon. To estimate the normal school dismissal hour, a sensitivity test was performed assuming the 2 pm traffic was increased to represent what would be the normal 3 pm demands. The 2 pm peak hour volumes had 70% of the 3pm peak hour traffic into and out of the school added to it via trip generation.

2023 BUILD OPERATIONS - SENSITIVITY TEST

Based on analysis results for the 2023 Build – Sensitivity Test scenario with the existing intersection control and lane configurations, all the study intersections are expected to operate acceptably with each movement operating at LOS C or better and with each approach and intersection operating at LOS A. As with the 2023 No Build and 2023 Build scenarios, there will likely be some longer queues and delays during the highest 5–10-minute peak of school traffic, however, these delays and maximum queue lengths are expected to be manageable within the existing and planned site and local street system and each overall intersection will operate acceptably. **Table 8** shows the 2023 Build – Sensitivity Test Operations during the AM, School Dismissal, and PM peak hours.

Table 5 – 2020 Existing Operations

			rrival / AM : Hour		missal / PM : Hour		
Intersection	Approach	Approach Delay/LOS	Intersection Delay/LOS	Approach Delay/LOS	Intersection Delay/LOS		
	NB	1 / A		0.6 / A			
Grove St at Pine	SB	0.0 / A	00/4	0.0 / A	40/4		
Ridge Rd	EB	2.5 / A	0.8 / A	2.6 / A	1.0 / A		
	WB	0.0 / A		0.0 / A			
	NB	0.2 / A		0.2 / A			
0 04 -4 745 04	SB	0.6 / A	07/4	0.4 / A	47/4		
Grove St at 7th St	EB	0.0 / A	0.7 / A	0.0 / A	1.7 / A		
	WB	4.0 / A	4.5 / A				
	NB	6.4 / A		5.5 / A			
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	SB	4.9 / A	40/4	4.7 / A	40/4		
Wood St at 7th St	EB	1.5 / A	4.2 / A	1.2 / A	4.0 / A		
	WB	1.3 / A		1.3 / A			
	NB	0.0 / A		0.0 / A			
9th St at New	SB	4.6 / A	0.5./ 4	3.7 / A	0.0/4		
Parking Access	EB	0.3 / A	0.5 / A	0.2 / A	0.6 / A		
	WB	0.2 / A		0.1 / A			
	NB	3.2 / A		2.7 / A			
9th St at Village	SB	0.0 / A	0.4/4	0.0 / A	0.4./		
Green Pl	EB	0.2 / A	0.4 / A	0.2 / A	0.4 / A		
	WB	0.4 / A		0.4 / A			
	NB	3.0 / A		2.8 / A			
9th St at Village	SB	5.9 / A	44/4	4.1 / A	40/4		
Green Ln	EB	0.4 / A	1.1 / A	0.2 / A	1.0 / A		
	WB	0.6 / A		0.4 / A			
	NB	2.8 / A		2.5 / A			
9th St at Sunset Ln	SB	5.1 / A	04/4	4.2 / A	20/4		
W W	EB	1.7 / A	2.1 / A	0.9 / A	2.0 / A		
	WB	0.6 / A		0.3 / A			
	NB	0.8 / A		0.4 / A			
Llung GE at Oth St	SB	0.6 / A	Δ	0.6 / A	10/4		
Hwy 65 at 9th St	EB	3.4 / A	1.2 / A	3.7 / A	1.0 / A		
	WB	0.0 / A		0.0 / A			

Table 6 – 2023 No Build Operations

			rrival / AM : Hour		missal / PM : Hour		
Intersection	Approach	Approach Delay/LOS	Intersection Delay/LOS	Approach Delay/LOS	Intersection Delay/LOS		
	NB	1.1 / A		0.4 / A			
Grove St at Pine	SB	0.0 / A	07/4	0.0 / A	00/4		
Ridge Rd	EB	2.5 / A	0.7 / A	2.3 / A	0.9 / A		
	WB	0.0 / A		0.0 / A			
	NB	0.2 / A		0.1 / A			
O Ot -t 7th Ot	SB	0.6 / A	0.0 / 4	0.6 / A	45/4		
Grove St at 7th St	EB	0.0 / A	0.8 / A	0.0 / A	1.5 / A		
	WB	4.8 / A		3.7 / A			
	NB	6.8 / A		5.9 / A			
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	SB	5.0 / A	40/4	4.8 / A	40/4		
Wood St at 7th St	EB	1.6 / A	4.6 / A	1.4 / A	4.2 / A		
	WB	1.6 / A		1.4 / A			
	NB	0.0 / A		0.0 / A			
9th St at New	SB	5.6 / A	0.4/4	3.7 / A	05/4		
Parking Access	EB	EB 0.3 / A 0.4 / A		0.2 / A	0.5 / A		
	WB	0.2 / A		0.1 / A			
	NB	3.4 / A		2.6 / A			
9th St at Village	SB	0.0 / A	0.4/4	0.0 / A	0.4./.		
Green Pl	EB	0.2 / A	0.4 / A	0.2 / A	0.4 / A		
	WB	0.4 / A		0.4 / A			
	NB	2.7 / A		2.9 / A			
9th St at Village	SB	6.3 / A	4 4 / A	4.5 / A	45/4		
Green Ln	EB	0.5 / A	1.4 / A	0.4 / A	1.5 / A		
	WB	0.7 / A		0.5 / A			
	NB	2.6 / A		3.1 / A			
9th St at Sunset Ln	SB	5.8 / A	24/4	4.6 / A	21/4		
W	EB	1.9 / A	2.4 / A	1.1 / A	2.1 / A		
Hwy 65 at 9th St	WB	0.7 / A		0.5 / A			
	NB	1.1 / A		0.6 / A			
	SB	0.8 / A	Δ	0.8 / A	12/1		
	EB 4.1 / A	1.7 / A	4.2 / A	1.3 / A			
<u></u>	WB	0.0 / A		0.0 / A			
Note: Minor street stop cont	WB	0.0 / A	(100) is to misselle.	0.0 / A			

Table 7 – 2023 Build Operations

		1		I		
			rrival / AM : Hour		missal / PM : Hour	
Intersection	Approach	Approach Delay/LOS	Intersection Delay/LOS	Approach Delay/LOS	Intersection Delay/LOS	
	NB	0.7 / A		0.5 / A		
Grove St at Pine	SB	0.5 / A	00/4	0.3 / A	0.0 / 4	
Ridge Rd	EB	2.5 / A	0.8 / A	2.9 / A	2.8 / A	
	WB	2.4 / A		4.2 / A		
	NB	0.4 / A		0.2 / A		
O Ot at 7th Ot	SB	0.8 / A	42/4	0.7 / A	40/4	
Grove St at 7th St	EB	0.0 / A	1.3 / A	0.0 / A	1.6 / A	
	WB	4.0 / A		4.1 / A		
	NB	7.2 / A		6.3 / A		
M Ot t. 7th. Ot	SB	5.7 / A	50/A	5.0 / A	45/4	
Wood St at 7th St	EB	1.8 / A	5.2 / A	1.4 / A	4.5 / A	
	WB	2.3 / A		1.5 / A		
	NB	0.0 / A		0.0 / A		
9th St at New High	SB	5.6 / A	2.2 / A	5.8 / A	00/4	
School Parking Lot Access	EB	EB 1.1 / A		0.9 / A	2.9 / A	
7 100000	WB	1.2 / A		0.5 / A		
	NB	3.2 / A		2.8 / A		
9th St at Village	SB	0.0 / A	0.4/4	0.0 / A	05/4	
Green PI	EB	0.5 / A	0.4 / A	0.6 / A	0.5 / A	
	WB	0.3 / A		0.2 / A		
	NB	2.6 / A		4.1 / A		
9th St at Village	SB	3.8 / A	0.7.4	4.8 / A	06/4	
Green Ln	EB	0.3 / A	0.7 / A	0.1 / A	0.6 / A	
	WB	0.8 / A		0.5 / A		
	NB	5.0 / A		3.5 / A		
9th St at Sunset Ln	SB	6.9 / A	24/4	5.2 / A	40/4	
W	EB	1.6 / A	2.4 / A	0.7 / A	1.9 / A	
	WB	1.2 / A		0.6 / A		
	NB	3.1 / A		1.2 / A		
Llung GE at Oth St	SB	1.0 / A	\ \ \ \ \	1.1 / A	22/4	
Hwy 65 at 9th St	EB	5.0 / A	2.9 / A	5.5 / A	2.3 / A	
	WB	0.0 / A		0.0 / A		
Note: Minor street stop cont	rol intersection	Level of Service	(LOS) is typically	dofined as the we	rot approach	

Table 8 – 2023 Build Sensitivity Test Operations

			rrival / AM : Hour		missal / PM : Hour		
Intersection	Approach	Approach Delay/LOS	Intersection Delay/LOS	Approach Delay/LOS	Intersection Delay/LOS		
	NB	0.7 / A		0.5 / A			
Grove St at Pine	SB	0.5 / A	00/4	0.2 / A	07/4		
Ridge Rd	EB	2.5 / A	0.8 / A	2.6 / A	2.7 / A		
	WB	2.4 / A		4.2 / A			
	NB	0.4 / A		0.2 / A			
0 04 -4 745 04	SB	0.8 / A	40/4	0.6 / A	40/4		
Grove St at 7th St	EB	0.0 / A	1.3 / A	0.0 / A	1.6 / A		
	WB	4.0 / A		4.0 / A			
	NB	7.2 / A		6.8 / A			
M Ot t. 7th . Ot	SB	5.7 / A	5 O / A	5.8 / A	F 4 / A		
Wood St at 7th St	EB	1.8 / A	5.2 / A	1.7 / A	5.1 / A		
	WB	2.3 / A		1.3 / A			
	NB	0.0 / A		0.0 / A			
9th St at New	SB	5.6 / A	0.0 / 4	6.5 / A	00/4		
Parking Access	EB	1.1 / A	2.2 / A	0.9 / A	2.9 / A		
	WB	1.2 / A		0.6 / A			
	NB	3.2 / A		3.0 / A			
9th St at Village	SB	0.0 / A	0.4/4	0.0 / A	0.5./ 4		
Green Pl	EB	0.5 / A	0.4 / A	0.6 / A	0.5 / A		
	WB	0.3 / A		0.2 / A			
	NB	2.6 / A		4.5 / A			
9th St at Village	SB	3.8 / A	0.7./ 4	5.1 / A	0.07.4		
Green Ln	EB	0.3 / A	0.7 / A	0.1 / A	0.6 / A		
	WB	0.8 / A		0.5 / A			
	NB	5.0 / A		3.7 / A			
9th St at Sunset Ln	SB	6.9 / A	0.4/4	7.0 / A	20/4		
W W	EB	1.6 / A	2.4 / A	1.0 / A	3.0 / A		
	WB	1.2 / A		0.8 / A			
	NB	3.1 / A		1.7 / A			
Lhans GE at Oth Ct	SB	1.0 / A	<u>\</u>	1.5 / A	22/1		
Hwy 65 at 9th St	EB	B 5.0 / A 2.9 / A	2.9 / A	7.5 / A	3.3 / A		
	WB	0.0 / A		0.0 / A			

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OTHER CONSIDERATIONS

Access to staff parking lots

Staff parking lots are located on the north side of the high school, near the tennis courts plus custodial and food service parking areas adjacent to the building. The traffic analysis assumed that most of the staff will arrive and depart via Highway 65 and 9th Street to use the new high school driveway and internal north-south access road circulating within the site to travel to and from these parking areas.

If the internal north-south access road was closed for athletic events on campus, staff would enter or exit via the Pine Ridge Road and Grove Street intersection increasing demand along Grove Street. There is nominal competing traffic demand at Grove Street intersections (as evidenced by operational results at LOS A), so it is not expected that any significant delay or queuing issue will occur.

Event Traffic

The analysis results reported in this study were based on real and assumed conditions representing morning arrival and afternoon dismissal traffic demands on a typical school day. It is acknowledged that school events including athletics, performance arts, or parent-teacher conferences will generate demands differently than those analyzed. However, it is expected that event traffic will not typically occur at the same time the peak periods for other school and/or neighborhood traffic. Therefore, no explicit evaluation of event traffic has been performed.

FINDINGS AND CONCLUSIONS

Traffic demands anticipated to be generated by the proposed new Mora High School have been estimated in its year of opening, 2023. In addition, several adjustments were made to existing traffic volumes to estimate traffic demands that would be in place without the influence of the current COVID-19 pandemic. For instance, in the build scenarios, traffic demands on Highway 65 were increased to represent pre-pandemic levels, and on the school site, traffic demands for the hour of dismissal for the elementary school were re-aligned with that of the high school. The build condition also assumes normal operation of the wellness center and restoration of the Pre-K program to normal levels. Further, this study assumes that residential development will continue in the 9th Street corridor adding traffic demands through the study intersections. In addition, a sensitivity test was conducted that included further inflation of assumed traffic volumes to identify any analysis results that may be nearing threshold levels of concern. The sensitivity analysis did not result in intersection performance or LOS issues that require mitigation.

The following findings are evident from this evaluation:

9th Street - Left Turn Lanes

• Each of the intersections to the school site from 9th Street is recommended to have an eastbound left turn lane. It would be advantageous to restripe all of 9th Street to include a continuous 2-way center left turn lane to also provide safety benefit to traffic turning left from westbound 9th Street to neighborhood streets. The continuous turn lane would provide the opportunity for left turning traffic in either direction to decelerate and wait for an opposing gap in traffic to complete their left turn maneuver without blocking the through lane.

Trailview Elementary School – Parking Lot Driveway on 9th Street

- Entering Traffic
 - Should be served by an eastbound left turn lane.
 - Parent pick-up and drop-off queues are expected to be manageable on site and are not expected to interfere with operation of 9th Street.
 - o Given the low speed conditions on 9th Street (normally 35 mph; reduced to 25 mph when children are present) the need for a right turn lane is not anticipated.
- Exiting Traffic

- The existing driveway configuration with a southbound through-left lane and an exclusive right turn lane should be perpetuated.
- Exiting traffic will experience increased delay compared to existing conditions due to increase in high school traffic through the intersection along 9th Street; however, delays will be at an acceptable level of service.
- Parent queues are not expected to interfere with loading zone operation near the school door.

School Bus Driveway

- Entering traffic
 - Should be served by an eastbound left turn lane.
 - o Right turns can be made from the westbound through lane.
- Exiting Traffic
 - The existing driveway configuration with a southbound through-left lane and an exclusive right turn lane should be perpetuated.
 - Exiting traffic will experience an increase in delay compared to existing conditions due to the increase in high school traffic through the intersection along 9th Street; however, delays will be at an acceptable level of service.

High School Driveway

- Entering Traffic
 - Should be served be an eastbound left turn lane. The turn lane should be adequately separated from the 90-degree turn from northbound Wood Street to eastbound 9th Street to allow school buses to complete the turn into the eastbound lane without encroaching into the eastbound left turn lane to the high school driveway.
 - The site plan provides approximately 1000 feet of vehicle storage length from the front of the drop-off lane to the entrance from 9th Street. Based upon observed arrival and departures rates from other schools the range of storage needed is estimated to be from 1050 1250 feet. To optimize the use of the waiting lane during peaks, staff may need to instruct parents to pull to the front of the parking lane beyond the entrance door to maximize space for other drivers entering the site. If the lane is full, drivers entering from 9th Street will have the option of using the second entrance lane to access the parking lot rather than wait in a long pick-up / drop-off queue. Instructional signage should be considered to direct drivers to use the parking lot if the drop off lane is full.
 - Given the low-speed conditions on 9th Street (normally 35 mph; reduced to 20 mph when children are present) a right turn lane is not needed based on speed differentials. Further, if the drop off lane is effectively managed at the front end, and drivers are instructed to use the parking lot when the drop off lane is full, the need for a right turn lane on 9th Street is not anticipated for the purpose of storing waiting vehicles.
- Exiting Traffic
 - The driveway configuration shown in the site plan with a southbound through-left lane and an exclusive right turn lane will adequately serve demands.
 - Exiting traffic delays will be at an acceptable level of service.
 - Exiting traffic queues are not expected to interfere with other on-site operations or loading zone operations near the school door.

9th Street Intersections with Local Residential Streets

• There will be increased school traffic on 9th Street, but no delay or level of service issues are expected on local street approaches to 9th Street. As previously described, there would be a safety benefit for local street traffic if a continuous two-way left turn lane were installed with the school project.

9th Street at Highway 65

- Traffic movements from Highway 65 to 9th Street
 - Southbound right turns from Highway 65 to 9th Street can occur from an existing right turn lane.
 Drivers making this movement will have the right of way over other conflicting movements and will operate efficiently without delay or queueing issues.
 - Northbound left turns from Highway 65 to 9th Street will occur from the northbound through lane. There is a northbound left turn bypass lane that allows through traffic to avoid vehicles waiting for a gap to complete their left turn maneuver. During peak periods, a left turn queue is expected to form, but based on modeling, the maximum queue would be about 100 feet in length which does not exceed the length of the bypass lane.
 - Highway 65 is a high-speed corridor (55 mph). Speed differentials between turning traffic and through traffic can be a significant contributor to vehicular conflict and crashes. Therefore, operating and safety conditions on Highway 65 should be monitored.
 - Possible improvements to mitigate safety issues related to speed differentials on Highway 65 could include:
 - A school speed zone to require a lower operating speed when school related traffic is present.
 - Speed reduction warning systems (flashers) to inform drivers of lower speed limit and of potential conflicts.
 - Dynamic Speed Display signs to provide real time feedback to drivers entering the school speed zone.
 - o Possible improvements on Highway 65:
 - An exclusive northbound left turn lane: this would require widening on Highway 65 further to the south than the existing bypass lane currently extends. Changes would extend to the proximity of the next intersection on Highway 65 with Industrial Boulevard, which could lead to a larger and more complex project to implement.
 - Improved intersection lighting.
 - A roundabout has been suggested as a potential safety improvement to be considered in the future. To be considered, an Intersection Control Evaluation (ICE) study would need to be conducted to evaluate pros and cons of various intersection control types to address operational and safety needs should they develop beyond conditions identified in this school traffic impact study.
- Traffic movements from 9th Street to Highway 65
 - After leaving the school site approximately 60% of all school traffic will be destined for southbound Highway 65. Eastbound right turns from 9th Street will operate efficiently and experience minimal delay.
 - O After leaving the school site about 10% of all school traffic will be destined for northbound Highway 65 making a left turn from 9th Street. Left turns will need to yield to all other conflicting traffic movements so there will be some delay and queuing issues that occur during daily peak periods. In the school arrival peak period, modeling indicates average delays for eastbound left turns to Highway 65 will be at LOS C in the am and pm peaks with maximum queues of about 85 feet which will not exceed the length of the existing eastbound left turn lane. If actual delays are longer, drivers may begin to choose alternative routes; in this case drivers may choose to leave the school site on northbound Grove Street and access Highway 65 from 220th Avenue.

Wood Street - Maple Avenue to 7th Street

Traffic volumes on Wood Street south of 7th Street are expected to increase due to high school traffic.
 Currently school related trips on Wood Street are estimated to be about 70 in the am peak hour which is the highest hour of the day. This is estimated to increase to about 175 in the am peak hour with high school traffic included.

Grove Street at Pine Ridge Road South

- This intersection will serve access to the staff parking lot, loading docks and north athletic fields. During
 daily arrival and dismissal peak periods, only a small portion of traffic that arrives and departs during peak
 periods will utilize this intersection.
- Staff parking lots are located on the north side of the elementary and high school sites. Most staff are expected to arrive via Highway 65 and westbound 9th Street and would use the new high school driveway and internal north-south access road circulating within the site to gain access to parking areas. If internal circulation is for some reason not available, more staff would utilize Grove Street to enter the campus from the Pine Ridge Road intersection. Grove Street intersections including Pine Ridge Road South have adequate capacity to serve the demand.
- County Road 70 is a high-speed rural roadway. A northbound right turn lane is recommended to reduce vehicular conflicts and lessen the negative effect of speed differentials.

Grove Street at 7th Street

- School traffic patterns will increase use of this intersection. No operational / delay issues are anticipated.
- Grove Street and 7th Street are low speed roadways and westbound 7th Street is controlled with a stop sign. Under low-speed operating conditions with no anticipated capacity/LOS issue, addition of a westbound right turn lane or southbound left turn lane is not warranted.
- An existing crosswalk is in place crossing Grove Street at 7th Street. Traffic increases through the intersection due to school site improvements will not change the type of pedestrian crossing amenities or traffic warning devices that are appropriate at this location.

Grove Street - Maple Avenue to Pine Ridge Road South

- Traffic volumes on Grove Street south of 7th Street are expected to increase due to high school traffic.
 Currently school related trips on Grove Street are estimated to be about 40 in the am peak hour which is the highest hour of the day. This is estimated to increase to about 90 in the am peak hour with high school traffic included.
- Grove Street from Central Avenue to Street is a two-lane roadway with a wide paved shoulder/2-way bike lane on the west side, but a narrow shoulder on the east side. Shoulder widening is often a worthy safety improvement and could be considered based upon needs that are unrelated to school traffic increases. However, the added traffic demands from the school will not create the need.

Attachments:

2020 Existing Turning Movement Counts SimTraffic Results Tables

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Location: Grove St at Pine Ridge Rd

Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA All Vehicles



		Gro	ve St			N/A Grove St Pine Ridge Rd											
			bound				bound				bound				oound		
Start Time	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Int. Total
6:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7:00	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2	0	4
7:15 7:30	0	6 4	1	0	0	0	0	0	3 1	0	0	0	0	0	0 1	0	10 6
7:45	0	4	0	0	0	0	0	0	0	2	0	0	0	0	4	0	10
8:00	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
8:15	0	1	0	0	0	0	0	0	0	5	0	0	0	0	1	0	7
8:30	0	2	1	0	0	0	0	0	1	2	0	1	0	0	1	0	7
8:45	0	2	0	0	0	0	0	0	4	0	0	0	0	0	2	0	8
9:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:45 12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13:00	0	0	0	1	0	0	0	0	1	2	0	2	0	0	2	0	5
13:15	0	3	1	0	0	0	0	0	0	1	0	0	0	0	1	0	6
13:30	0	0	0	0	0	0	0	0	1	3	0	0	1	0	0	0	5
13:45	0	2	0	0	0	0	0	0	2	1	0	0	0	0	4	0	9
14:00	0	0	0	0	0	0	0	0	0	6	0	1	0	0	3	0	9
14:15	0	4	0	0	0	0	0	0	0	0	0	1	0	0	1	0	5
14:30	0	2	0	0	0	0	0	0	0	2	0	2	0	0	0	0	4
14:45	0	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	4
15:00	0	0	0	0	0	0	0	0	2	0	0	0	0	0	2	0	4
15:15	0	3	0	1	0	0	0	0	0	0	0	3	0	0	0	0	3
15:30	0	1	1	1	0	0	0	0	1	2	0	12	0	0	1	0	6
15:45	0	5	0	0	0	0	0	0	1	3	0	4	0	0	11	0	10
16:00 16:15	0	1	0	0	0	0	0	0	3	3	0 1	1 10	0	0	1 1	0	8
16:15	0	3 2	0	0	0	0	0	1	2 3	1	0	0	0	0	0	0	9 5
16:45	0	0	0	0	0	0	0	0	3	6	0	0	0	0	4	0	13
17:00	0	2	0	0	0	0	0	0	0	2	0	3	0	0	1	0	5
17:15	0	4	0	0	0	0	0	0	1	1	0	0	0	0	3	0	9
17:30	0	2	0	0	0	0	0	0	2	2	0	3	1	0	0	0	7
17:45	0	2	1	0	0	0	0	0	1	4	0	0	0	0	1	0	9
18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	57	5	3	0	0	0	1	33	51	1	44	3	0	37	0	187
Cars+ Trucks	0	56 1	4 1	1 2	0	0	0	0 1	27 6	48 3	0 1	38 6	2 1	0	31 6	0	168 19
	0.0	1.8	20.0	66.7	0.0	0.0	0.0	100.0	18.2	5.9	100.0	13.6	33.3	0.0	16.2	0.0	
% Trucks			3.2				.0				1.8				7.5		10.2

Location: Grove St at 7th St

Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA All Vehicles



		Gro	ve St			7th	n St	711 40	nicies	Gro	ve St			Grove St N/A				
			bound				bound				bound				ound			
Start Time	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Int. Total	
6:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7:00	2	3	0	0	4	0	0	0	0	0	6	0	0	0	0	0	15	
7:15	1	3	0	0	0	0	0	0	0	3	10	0	0	0	0	0	17	
7:30	3	4	0	0	1	0	0	0	0	1	11	0	0	0	0	0	20	
7:45	2	6	0	0	3	0	1	0	0	1	10	0	0	0	0	0	23	
8:00	0	0	0	0	2	0	0	0	0	0	4	0	0	0	0	0	6	
8:15	0	2	0	0	1	0	1	0	0	4	3	0	0	0	0	0	11	
8:30	1	2	0	2	1	0	1	0	0	2	1	0	0	0	0	0	8	
8:45	0	4	0	1	0	0	2	0	0	2	1	1	0	0	0	0	9	
9:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13:00	0	2	0	0	0	0	1	0	0	4	1	0	0	0	0	0	8	
13:15	0	4	0	1	0	0	1	0	0	0	1	0	0	0	0	0	6	
13:30	0	0	0	0	3	0	0	0	0	4	1	0	0	0	0	0	8	
13:45	0	5	0	0	4	0	1	0	0	2	7	0	0	0	0	0	19 19	
14:00	2	4	0	0	5	0	0	1	0	6	2	1	0	0	0	0		
14:15	1	3	0	0	3	0	0	0	0	0	6	0	0	0	0	0	13	
14:30	0	3	0	0	7	0	2	0	0	0	0	0	0	0	0	0	12	
14:45	0	0	0	0	1	0	0	0	0	4	5	0	0	0	0	0	10	
15:00	2	2	0	1	12	0	1	0	0	2	5	0	0	0	0	0	24	
15:15	0	3	0	0	10	0	1	0	0	0	10	0	0	0	0	0	24	
15:30	1	2	0	0	3	0	0	0	0	4	5	0	0	0	0	0	15	
15:45	1	6	0	1	6	0	11	0	0	3	4	1	0	0	0	0	21 20	
16:00	1	1	0	0	9	0	1	0	0	6	2	0	0	0	0	0		
16:15	0	5	0	0	6	0	1	0	0	2	4	0	0	0	0	0	18	
16:30	0	1	0	0	9	0	0	1	0	3	1	0	0	0	0	0	14	
16:45	0 2	3	0	1 1	6 5	0	2	0	0	8 1	5 3	2	0	0	0	0	23 16	
17:00 17:15	1	3 6	0	0	3	0	1	0	0	1	3	0 1	0	0	0	0	15	
17:15	0	2	0	1	8	0	2	0	0	2	3 6	0	0	0	0	0	20	
17:30	1	2	0	0	1	0	2	0	0	3	0 1	0	0	0	0	0	10	
18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	21	81	0	9	113	0	23	4	0	68	118	6	0	0	0	0	424	
	•																·	
Cars+ Trucks	18 3	76 5	0 0	7 2	106 7	0 0	20 3	3 1	0 0	63 5	114 4	4 2	0 0	0 0	0 0	0 0	397 27	
% Trucks	14.3	6.2	0.0	22.2	6.2	0.0	13.0	25.0	0.0	7.4	3.4	33.3	0.0	0.0	0.0	0.0		
70 TIUCKS		7	7.8			7	.4			4	.8			0	.0		6.4	

Wood St at 7th St Location:

Count Date: 10/6/2020 Counted By: LJJ

% Trucks

6.3

TURNING MOVEMENT COUNT DATA All Vehicles



0.0

13.6

5.1

8.4

Location: 9th St at New Parking Access(Current bus Exit)

Count Date: 10/6/2020 Counted By: LJJ





		Parking	Access			9th	n St	All Ve	nicies	N	I/A		9th St				
			bound				bound				bound				oound		
Start Time	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Int. Total
6:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7:00	2	0	0	0	0	0	1	0	0	0	0	0	4	7	0	1	14
7:15	1	0	0	0	0	3	4	0	0	0	0	0	2	10	0	0	20
7:30	0	0	0	0	0	9	7	0	0	0	0	0	4	16	0	0	36
7:45	4	0	0	0	0	20	4	0	0	0	0	0	1	22	0	0	51
8:00	3	0	0	0	0	8	0	0	0	0	0	0	2	17	0	0	30
8:15	1	0	0	0	0	4	0	0	0	0	0	0	0	5	0	0	10
8:30	1	0	1	0	0	5	0	0	0	0	0	0	0	1	0	0	8
8:45	0	0	2	0	0	3	1	0	0	0	0	0	0	6	0	1	12
9:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:15	0	0		0	0	0	0	0	0	0	0	0	0	0		0	0
10:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13:00	0	0	0	0	0	3	0	0	0	0	0	0	1	6	0	0	10
13:15	2	0	0	0	0	6	1	0	0	0	0	0	2	3	0	3	14
13:30	0	0	0	0	0	6	0	0	0	0	0	0	3	15	0	0	24
13:45	2	0	4	0	0	17	2	0	0	0	0	0	1	16	0	0	42
14:00	4	0	1	0	0	17	0	0	0	0	0	0	0	10	0	0	32
14:15	2	0	0	0	0	7	0	0	0	0	0	0	2	9	0	0	20
14:30	0	0	1	0	0	16	0	0	0	0	0	0	0	4	0	3	21
14:45	3	0	2	0	0	5	4	0	0	0	0	0	3	6	0	0	23
15:00	6	0	4	0	0	15	13	0	0	0	0	0	12	19	0	0	69
15:15	12	0	4	1	0	13	9	0	0	0	0	0	17	7	0	1	62
15:30	2	0	1	0	0	7	2	0	0	0	0	0	4	12	0	0	28
15:45	1	0	0	0	0	8	2	0	0	0	0	0	1	8	0	0	20
16:00	2	0	1	0	0	9	3	0	0	0	0	0	1	9	0	0	25
16:15	5	0	5	0	0	7	3	0	0	0	0	0	1	5	0	0	26
16:30	6	0	15	0	0	4	7	0	0	0	0	0	5	4	0	1	41
16:45	9	0	8	0	0	6	7	0	0	0	0	0	9	0	0	0	39
17:00	13	0	10	0	0	5	2	0	0	0	0	0	2	5	0	0	37
17:15	2	0	1	0	0	4	1	0	0	0	0	0	3	7	0	0	18
17:30	9	0	7	0	0	6	5	0	0	0	0	0	4	8	0	0	39
17:45	1	0	3	0	0	0	0	0	0	0	0	0	1	3	0	0	8
18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:45	0	0	70	0	0	0	70	0	0	0	0	0	0	0	0	0	770
Total	93	0	70	1	0	213	78	0	0	0		0	85	240	0	10	779
Cars+ Trucks	86 7	0	66 4	0 1	0	201 12	74 4	0	0	0	0	0	78 7	206 34	0	4 6	711 68
% Trucks	7.5	0.0	5.7	100.0	0.0	5.6	5.1	0.0	0.0	0.0	0.0	0.0	8.2	14.2	0.0	60.0	
70 ITUCKS		6	.7			5	.5			C	0.0			12	2.6		8.7

Location: 9th St at Village Green PI

Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA All Vehicles



		N	I/A			9th	n St	All Ve		Village (Green Pl			9th	St		
			nbound				bound			North				Easth			
Start Time	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Int. Total
6:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7:00	0	0	0	0	0	3	0	0	0	0	2	1	0	9	0	0	14
7:15	0	0	0	0	1	5	0	0	0	0	0	0	0	12	0	0	18
7:30	0	0	0	0	1	16	0	0	1	0	2	0	0	18	0	0	38
7:45 8:00	0	0	0	0	4	23 8	0	0	0	0	1	3	0	25 19	0	0	55 29
8:00	0	0	0	0	1	4	0	0	0	0	1	0	0	4	0	0	10
8:30	0	0	0	0	1	6	0	0	0	0	0	0	0	4	0	0	11
8:45	0	0	0	0	0	3	0	0	0	0	0	1	0	3	1	0	
9:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
9:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:45 12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13:00	0	0	0	0	0	3	0	0	1	0	0	0	0	4	1	0	9
13:15	0	0	0	0	0	6	0	0	0	0	1	0	0	6	0	0	13
13:30	0	0	0	0	1	6	0	0	0	0	1	0	0	18	0	0	26
13:45	0	0	0	0	1	21	0	0	0	0	1	7	0	14	0	0	37
14:00	0	0	0	0	1	16	0	0	0	0	2	7	0	14	0	0	33
14:15	0	0	0	0	2	7	0	0	0	0	1	0	0	12	0	0	22
14:30	0	0	0	0	0	15	0	0	0	0	3	0	0	3	0	0	21
14:45	0	0	0	0	0	9	0	0	1	0	3	0	0	10	0	0	23
15:00	0	0	0	0	1	28	0	0	0	0	4	0	0	26	0	0	59
15:15	0	0	0	0	0	24	0	0	0	0	2	0	0	18	1	0	45
15:30	0	0	0	0	2	6	0	0	0	0	0	0	0	14	0	0	22
15:45 16:00	0	0	0	0	1	9 12	0	0	0	0	2	4	0	<u>8</u> 11	0	0	23 26
16:15	0	0		0		10	0	0	0	_	1	0	0	10	0	0	21
16:30	0	0	0	0	0	11	0	0	0	0	1	0	0	10	0	0	22
16:45	0	0	0	0	3	13	0	0	0	0	1	2	0	11	0	0	28
17:00	0	0	0	0	0	7	0	0	1	0	2	1	0	16	0	0	26
17:15	0	0	0	0	1	5	0	0	1	0	1	0	0	10	0	0	18
17:30	0	0	0	0	0	9	0	0	0	0	0	1	0	16	0	0	25
17:45	0	0	0	0	2	1	0	0	0	0	1	0	0	4	0	0	8
18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	25	286	0	0	6	0	39	30	0	329	4	0	689
Cars+ Trucks	0 0	0 0	0	0 0	23 2	271 15	0 0	0	5 1	0 0	37 2	24 6	0	288 41	4 0	0	628 61
	0.0	0.0	0.0	0.0	8.0	5.2	0.0	0.0	16.7	0.0	5.1	20.0	0.0	12.5	0.0	0.0	
% Trucks		(0.0			5	5.5			6	.7			12	3		8.9

Location: 9th St at Village Green Ln

Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA



All Vehicles

			Access				h St				Green Pl				n St		
		South	nbound			West	tbound			North	bound			Eastl	bound		
Start Time	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Left	Thru	Right	Peds	Int. Total
6:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:45 7:00	3	0	0	0	0	3	0	0	0	0	0 1	0	0	10	0	0	0 20
7:00 7:15	2	0	0	0	0 1		2 2	0	0	0	1		0	10	0	0	20
7:15 7:30	1	0	0	0	0	6 18	2	3	0	0	2	0	4	16	0	0	43
7:45	12	0	1	0	1	26	4	3 7	0	0	1	6	4	24	0	0	73
8:00	1	0	0	0	3	9	0	1	0	0	0	4	2	17	0	0	32
8:15	0	0	1	0	0	3	0	0	0	0	0	0	0	5	0	0	9
8:30	0	0	0	0	1	6	0	0	1	0	1	0	0	4	0	0	13
8:45	1	0	0	0	0	3	1	0	0	0	0	1	0	3	0	0	8
9:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 16
13:00 13:15	0	0 1	0	0	3 1	3 6	1	0	0	0	3 0	0	0	5 6	0	0	14
13:30	0	0	0	0	1	8	0	1	0	0	1	0	14	8	0	0	32
13:45	0	0	0	0	0	21	0	15	2	0	1	8	0	12	0	0	36
14:00	8	0	6	0	1	9	0	6	0	0	3	7	0	16	0	1	43
14:15	0	0	1	0	1	10	2	0	0	0	3	0	2	11	0	0	30
14:30	1	0	0	0	3	13	1	0	0	0	1	0	0	6	0	0	25
14:45	3	0	4	0	4	6	6	0	0	0	3	0	4	10	0	0	40
15:00	12	1	13	0	2	15	8	0	1	1	6	0	14	15	0	0	88
15:15	4	0	1	0	3	22	6	0	0	0	3	0	1	16	2	0	58
15:30	1	0	3	0	1	7	3	0	0	0	3	0	4	9	1	0	32
15:45	2	0	0	0	2	8	1	2	0	0	2	2	2	11	0	2	28
16:00	3	0	3	0	2	9	2	0	0	0	1	1	1	11	0	1	32
16:15	1	0	1	0	1	11	0	0	0	0	3	0	0	9	1	0	27
16:30	1	0	0	0	1	9	1	0	0	0	2	0	1	11	0	0	26
16:45	0	0	0	0	2	14	2	0	0	0	1	5	0	11	0	0	30
17:00	0	0	0	1	1	7	2	1	0	0	4	1	1	14	3	1	32
17:15	13	0	4	0	1	4	5	0	0	0	2	0	8	3	0	0	40
17:30	11	1	3	0	1	4	5	0	0	1	1	2	4	11	1	1	43
17:45	2	0	0	0	1	3	0	0	0	0	1	0	0	5	0	0	12
18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18:30 18:45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0
Total	83	3	41	1	38	263	56	36	4	2	50	38	67	291	8	6	906
i Ulai	U.S	3	41	'	30	203	30	30	ı →	2	50	30	07	231	o	J	900
Cars+	56	3	31	1	37	257	50	33	2	2	48	32	36	279	8	4	809
Trucks	27	0	10	Ö	1	6	6	3	2	0	2	6	31	12	0	2	97
% Trucks	32.5	0.0	24.4	0.0	2.6	2.3	10.7	8.3	50.0	0.0	4.0	15.8	46.3	4.1	0.0	33.3	
/0 ITUCKS		2	9.1			3	3.6			7	.1			1	1.7		10.7

9th St at Sunset Ln Location:

1.3

Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA All Vehicles



9.1

4.5

2.9

Location: Hwy 65 at 9th St Count Date: 10/6/2020 Counted By: LJJ

TURNING MOVEMENT COUNT DATA All Vehicles



Table C1
Mora High School Traffic Study
2020 Existing (COVID-19 Adjusted) Conditions (Elementary School Hours 8:00AM - 3:00PM)

Sch	ool Arrival (7	:15 AM)	Scho-	ol Disr	nissal	(2:45 P	M)														Vel	hicle Que	ing Infor	mation (f	eet)				
				Demand	Volume	s			Delay ((s/veh)			LOS Appro		LOS Interse			Left Tu	rn Lane			Thr	ough Lan	e (s)			Right Tu		
	ntersection	Approach	L	Т	R	Total	L	LOS	т	LOS	R	LOS	Delay (S/Veh)	LOS	Delay (S/Veh)	LOS	Storage (feet) ³	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Thru (2) >	% Block Left ⁽²⁾ <	Link Length (feet)	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Right ⁽²⁾	% Block Thru (2) <	Storage (feet) ³	Avg. Queue (feet) 1	Max Queue (feet) 1
	0	NB	4	2		6	2.2	Α	0.1	A	0.0		1.0	A	0.0							1972		20					
	Grove St at Pine Ridge Rd	SB EB		14	5	15 5			0.0	Α	0.0 2.5	A	0.0 2.5	A	0.8	Α						587	20	36					
	:	WB									2.0	,,	0.0	Α								001	20						
		NB		5	35	40			0.5	Α	0.2	Α	0.2	Α															
	Grove St at 7th St	SB EB	6	13		19	1.9	Α	0.1	Α			0.6	A	0.7	Α						1972		20					
		WB	6		1	7	4.6	А			2.5	Α	4.0	A								471	20	31					
		NB		44	4	48			6.9	Α	1.9	Α	6.4	Α								800	30	71					
	Wood St at 7th St	SB EB	33	27 6	7	35 41	0.0 2.0	A	5.5 0.3	A	0.2	A	4.9 1.5	A	4.2	Α						611 471	20	42 20					
		WB	3	0		3	1.3	A	0.3		0.2	^	1.3	A								471		20					
Hour		NB											0.0	Α															
¥	9th St at New Parking Access	SB	8	0.5		8	4.6	A	0.4				4.6	A	0.5	Α						501	20	58 20					
I Peak	r unting / toooco	EB WB	9	65 40	15	74 55	1.9	A	0.1	A	0.1	A	0.3	A								664	20	20					
School Arrival		NB	1		5	6	4.1	Α			3.0	A	3.2	Α								449	20	47					
V I V	9th St at Village Green PI	SB		-									0.0	A	0.4	Α													
Scho	Gleen Fi	EB WB	7	74 52	1	75 59	1.9	A	0.2	A	0.1	A	0.2	A								246		20					
		NB		32	4	4	1.5		0.2		3.0	Α	3.0	A								462	20	25					
	9th St at Village	SB	16		1	17	6.1	Α			3.0	Α	5.9	Α	1.1	Α						242	20	88					
	Green Ln	EB WB	10 5	69 59	8	79 72	2.0 1.8	A	0.2	A	0.5	A	0.4	A			180	20	32			310		20					
		NB	1	35	2	3	4.5	A	0.5	^	1.9	A	2.8	A								424	20	30					
	9th St at Sunset	SB	53		30	83	6.5	Α			2.9	Α	5.1	Α	2.1	2.1 A						455	20	60			230	20	48
	Ln W	EB WB	54	32 39	2 106	88 145	2.3	Α	0.8 1.0	A	0.1	A	1.7 0.6	A			180	20	33			259	20	20					
		NB	115	130	106	245	1.4	Α	0.2	A	0.4	A	0.8	A			160	20	50			259	20	20					
	Hwy 65 at 9th	SB		190	29	219			0.7	Α	0.0	Α	0.6	Α	1.2	2 A													
	St	EB WB	12		80	92	8.1	Α	0.4	Α	3.3	Α	3.4 0.0	A			250	20	72								130	25	86
 		NB	2	9		11	1.7	Α	0.4	Α			0.6	A															
	Grove St at	SB		8		8			0.0	Α			0.0	Α	1.0	Α .													
	Pine Ridge Rd	EB WB			8	8					2.6	A	2.6 0.0	A								587	20	57					
		NB		8	15	23			0.3	Α	0.1	Α	0.0	A															
	Grove St at 7th	SB	3	15		18	2.3	Α	0.2	Α			0.4	Α	1.7	Α													
	St	EB	19			00	4.0		0.0		3.4	_	0.0 4.5	A								471	20	64					
		WB NB	19	22	3 8	22 30	4.6	A	6.6	A	2.2	A	4.5 5.5	A								800	20	50					
	Wood St at 7th	SB	2	37	20	59	5.0	Α	5.8	Α	2.1	A	4.7	Α	4.0	Α						611	35	70					
	St	EB	12	5		17	1.8	A	0.2	A	0.1	,	1.2	A								400		20					
		WB NB	9	2	1	12	1.7	Α	0.1	Α	0.1	Α	1.3 0.0	A								493		20					
- E	9th St at New	SB	8		6	14	4.8	Α			2.4	Α	3.7	A	0.6	Α						501	20	64					
Dismissa	Parking Access	EB	3	39		42	1.9	Α	0.1	Α			0.2	A								664		20					
l Dis		WB NB		57	7	59 7			0.1	Α	0.0 2.7	A	0.1 2.7	A								449	20	48					
School	9th St at Village	SB									2.7		0.0	A	0.4	Α						.40		,,,					
ŭ	Green PI	EB		43		43			0.2	Α			0.2	Α															
		WB NB	2	59	8	63 10	1.6 4.6	A	0.3	Α	2.4	A	0.4 2.8	A								246 462	20	20 65					
	9th St at Village	SB	9		7	16	4.7	A			3.2	A	4.1	A	1.0	Α						242	20	91					
	Green Ln	EB	2	45		47	1.7	Α	0.1	Α			0.2	Α			180		20										
		WB NB	5	53	3	61 3	1.7	Α	0.3	Α	0.2 2.5	A	0.4 2.5	A								310 424	20	20 30					
	9th St at Sunset	SB	51		33	84	5.3	Α			2.5	A	4.2	A	2.0	Α						455	24	61			230	20	47
	Ln W	EB	23	41	1	65	1.7	Α	0.6	Α	0.0	Α	0.9	Α			180	20	26										
	-	WB NB	5 58	27 310	35	67	1.7	A	0.4	A	0.1	Α	0.3	A			160	20	46			259		20					
	Hwy 65 at 9th	SB	30	264	11	368 275	1.5	^	0.2	A	0.0	A	0.4	A	1.0	Α	100	20	40										
	St	EB	21		75	96	8.7	Α	0.3	Α	3.1	Α	3.7	Α			250	20	62								130	27	76
I		WB											0.0	Α		<u> </u>													

^{2.} Block Percentage is proportion of analysis time (1 hour) the storage lane or through lane is blocked or blocking.

Table C2 Mora High School Traffic Study 2023 No Build Conditions (Elementary School Hours 8:00AM - 3:00PM)

Section	ai (7:1	15 AM) /	School	DI DIST	nıssal	(∠:45 P	'IVI)						1.00	D.,	1.00	D.,					Veh	iicle Que	ing Infor	mation (f	eet)				
Grove St at Pine Ridge Rd EEE			ı	Demand	Volumes	s		ı	Delay (s/veh)			LOS Appro		LOS Interse				rn Lane				ough Lan				Right Tu		
Grove St at 7th	A	Approach	L	т	R	Total	L	LOS	Т	LOS	R	LOS	Delay (S/Veh)	LOS	Delay (S/Veh)	LOS	Storage (feet) 3	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Thru (2) >	% Block Left ⁽²⁾ <	Link Length (feet)	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Right ⁽²⁾ >	% Block Thru (2) <	Storage (feet) 3	Avg. Queue (feet) 1	Max Queue (feet)
Pine Ridge Rd	-	NB	4	2 14	1	6 15	1.8	Α	0.0	A	0.0	^	1.1	A	0.7														
State		EB		14	5	5			0.0		0.0 2.5	A	2.5	A	0.7	Α						587	20	42					
Section		WB											0.0	A															
St	t 7th	NB SB	6	5 13	45	50 19	1.8	A	0.3	A	0.2	Α	0.2	A	0.8	А						1972		20					
## Wood St at 7th SE		EB											0.0	Α															
Wood St at 7th St		WB NB	10	60	1 4	11 64	4.8	A	7.2	Α	0.0 2.5	A	4.8 6.8	A								471 800	20 34	31 77					
9th St at New Parking Access EEE	t 7th	SB	1	46	11	58	4.7	Α	5.6	Α	2.2	Α	5.0	Α	4.6	Α						611	22	47					
9th St at New Parking Access EE 9th St at Village Green Ln Grove St at St Pine Ridge Rd Fine Rd Fin	-	EB M/B	43 3	6	2	51 3	2.0 1.6	A	0.2	Α	0.4	Α	1.6	A								471 493	20	20 20					
9th St at Village Green PI 9th St at Village Green Ln 9th St at Sunset Ln W 9th St at Sunset Ln W 9th St at Sunset St Grove St at 7th St EE WE WE 9th St at Village Green PI EE 9th St at Sunset St 9th St at Sunset		NB	3			3	1.0						0.0	A								490		20					
9th St at Village Green PI 9th St at Village Green Ln 9th St at Sunset Ln W 9th St at Sunset Ln W 9th St at Sunset St Grove St at 7th St EE WE WE 9th St at Village Green PI EE 9th St at Sunset St 9th St at Sunset		SB	8			8	5.6	Α					5.6	Α	0.4	Α						501	20	54					
## Stat Village SE	Less	EB WB	9	91 63	15	100 78	1.9	A	0.2	A	0.0	A	0.3	A								664	20	22					
Start Star		NB	1		5	6	5.7	Α			2.6	Α	3.4	Α								449	20	45					
9th St at Village 9th St at Village Green Ln 9th St at Sunset Ln W WE Hwy 65 at 9th St Grove St at Pine Ridge Rd Grove St at 7th St EE WE WE WE WE WE WE WE WE 9th St at New 9th St at Village Green PI EE Green Ln WE 9th St at Village Green Ln EE Green Ln WE 9th St at Village Green Ln EE WE 9th St at Village Green Ln EE WE 9th St at Village Green Ln EE WE 9th St at Sunset SE 9th St at Sunset SE SE WE 9th St at Sunset SE SE WE 9th St at Sunset SE SE SE SE WE 9th St at Sunset SE SE SE SE WE 9th St at Sunset SE SE SE SE WE 9th St at Sunset SE SE SE SE WE 9th St at Sunset SE SE SE SE SE WE SE SE SE SE		SB		100	1	101			0.2	A	0.1	A	0.0	A	0.4	Α													
9th St at Village Green Ln 9th St at Sunset Ln W 9th St at Sunset Ln W EE WE WE WE WE WE WE WE WE		WB	7	75		82	1.8	А	0.2	A	0.1	^	0.4	A								246		20					
Green Ln		NB			4	4					2.7	A	2.7	Α								462	20	30					
## WE		SB EB	24 17	88	6	30 105	7.0 2.3	A	0.1	Α	3.7	Α	6.3 0.5	A	1.4	Α	180	20	53			242	32	103					
9th St at Sunset		WB	5	77	22	104	1.6	Α	0.7	Α	0.5	Α	0.7	Α								310		20					
Ln W	ınset	NB SB	1 84		2 47	3 131	3.4 7.3	A			2.2	A	2.6 5.8	A	2.4	А						424 455	20 24	28 78			230	20	46
Hwy 65 at 9th SE		EB	73	40	2	115	2.7	A	1.0	Α	0.1	A	1.9	A	2.4	^	180	20	37			400	24	70			250	20	40
Hwy 65 at 9th St		WB	450	54	143	197			1.2	A	0.4	Α	0.7	A			400	04	- 00			259		20					
St	lwy 65 at 9th	SB	159	130 190	40	289 230	1.8	A	0.2	A	0.1	A	1.1 0.8	A	1.7	А	160	21	68			301		20			260		20
Section Sect		EB	20		128	148	10.6	В	0.7	Α	3.8	Α	4.1	Α			250	20	76								130	31	102
Grove St at Pine Ridge Rd EE	St ve St at	WB NB	2	9		11	2.5	A	0.2	Α			0.0	A															
With text With		SB		8		8	2.0	,	0.0	A			0.0	A	0.9	Α													
Stat	e Rd	EB			8	8					2.3	Α	2.3	A								587	20	67					
St	e Rd	NB		8	21	29			0.1	А	0.1	Α	0.0	A															
Web	t 7th	SB	3	15		18	2.6	Α	0.3	Α			0.6	Α	1.5	Α						1972		20					
Wood St at 7th SE	-	EB WB	23		3	26	4.3	A	0.3	Α	2.9	Α	0.0 3.7	A								471	20	61					
St EE WW 9th St at New SE Parking Access EE Wr 9th St at Village SE Green PI 9th St at Village SE Green Ln Wr 9th St at Village SE Green Ln Wr 9th St at Sunset Ln W EE		NB	20	30	8	38	1.0	, ,	6.8	Α	2.4	Α	5.9	Α								800	22	52					
9th St at Village Green Ln 9th St at Sunset	t 7th	SB	2 18	48 5	26	76 23	5.4 1.9	A	5.9 0.2	A	2.3	Α	4.8 1.4	A	4.2	Α						611 471	34	78 20					
9th St at Village Green PI 9th St at Village Green Ln EE WE 9th St at Village Green Ln EE WE 9th St at Village Green Ln EE WE 9th St at Village Green Ln EE EE EE EE EE EE EE EE EE		WB	9	2	1	12	1.8	A	0.2	A	0.3	Α	1.4	A								493		20					
Parking Access	. -	NB											0.0	A								504	00	05					
9th St at Village Green Ln EE NE St at Sunset Ln W EE Ln W EE		EB	8	54	6	14 57	4.5 1.9	A	0.1	Α	2.6	Α	3.7 0.2	A	0.5	Α						501 664	20	65 20					
9th St at Village Green Ln EE NE St at Sunset Ln W EE Ln W EE		WB		74	2	76			0.1	Α	0.0	Α	0.1	Α															
9th St at Village Green Ln EE NE St at Sunset Ln W EE Ln W EE	llage	NB SB			7	7					2.6	Α	2.6 0.0	A	0.4	А						449	20	54					
9th St at Village SE Green Ln EE WE 9th St at Sunset SE Ln W EE		EB		58		58			0.2	Α			0.2	A	0.4														
9th St at Village SE		WB	4	76		80	1.5	A	0.3	Α			0.4	Α								246	00	20					
Green Ln EE WE NE 9th St at Sunset Ln W EE	llage	SB	23		8 16	10 39	3.9 5.4	A			2.6 3.3	A	2.9 4.5	A	1.5	Α						462 242	20 42	60 98					
9th St at Sunset SE Ln W EE		EB	10	52		62	1.8	Α	0.1	Α			0.4	Α			180	20	20										
9th St at Sunset SE Ln W EE		WB NB	5	63	14 3	82 3	1.9	A	0.5	Α	0.3 3.1	A	0.5 3.1	A								310 424	20	20 28					
LL		SB	64		42	106	5.8	Α			2.8	A	4.6	Α	2.1	Α						455	25	62			230	21	56
Wi		EB	30	55	1	86	1.9	A	0.8	A	0.0	A	1.1	A			180	20	24			250		20					
	-	WB NB	5 92	39 310	47	91 402	1.8	A	0.7	A	0.1	A	0.5	A			160	20	54			259		20					
Hwy 65 at 9th SE	9th	SB		264	17	281			0.8	Α	0.0	Α	0.8	Α	1.3	Α													
	-	EB WB	27		107	134	10.5	В	0.5	Α	3.4	Α	4.2 0.0	A			250	20	63								130	32	82

^{2.} Block Percentage is proportion of analysis time (1 hour) the storage lane or through lane is blocked or blocking.

Table C3 Mora High School Traffic Study 2023 Build Conditions (High School and Elementary School Hours: 8:00AM - 3:00PM)

Part	ueing Information (Information (fee	et)			
No. Core Start Core Start Core	hrough Lane (s)	h Lane (s)		Right Tu	ırn Lane	
Marchine State S	h Queue Queue	ueue Queue	% Block % Block Right ⁽²⁾ Thru ⁽²⁾ > <	Storage (feet) 3	Avg. Queue (feet) 1	Max Queue (feet)
Pine Ricky Hole Color Mile C						
May						
THE PARTY NAME OF THE PARTY NA	20 42 20 30					
March Section Part Par	20 00	20 00				
March Marc	20 20	20 20				
Model of a 17% Sign						
March Second Sea Fig. Second Sea Fig. Second Secon	31 73 38 74			1		
Part	44 81					
March Marc	20 25					
Part	20	20				
Marching Accesses EB				000	05	
March Marc				260	25	54
Beh Stat Willage Sen Stat Willage Green Ln Web 5 274 7 286 22 A 0.6 A 0.5 A 0.3 A 0.7 A 180 20 58 9th Stat Sumed Sen						
## Sen Stat Village Circle IL No. 1	20 50	20 50				
## Sen Stat Village Circle IL No. 1						
9th Stat Village Se	20 20	20 20				
March Fig. Same	20 30					
NB						
MB						
9th St at Sumeel Ln W EB				1		
Ln W EB 74 99 2 175 36 A 0.0 A 16 A 0.5 A 1.2 A 1.2 A 1.2 A 1.5 B				230	26	50
Hey 65 at 9th St at Village Green Pi Fig. 1 St at Village Green Ln Fig. 1 St at Village St at St at St at Village St at St a						
Hely 65 at 9th St SB	20 20	20 20				
Since EB				200	20	22
Figure F				260 130	20 33	22 84
Grove Stat Price September						
Pine Ridge Rd						
WB 27 5 5 32 4.4 A 0.4 2.9 A 4.2 A A 0.0 4.5 A 4.5	20 70	00 70				
NB						
St EB	20 00	20 00				
WB 34	20	20				
Wood St at 7th SB	04 50	04 50				
Wood St at 7th St	24 56 27 60					
St EB 32 5 37 1.9 A 0.2 A 0.0 A 1.5 A A A A A A A A A	35 71					
Second Decompose	20					
9th St at New Parking Access SB	20	20				
Parking Access EB 36 46 82 1.8 A 0.2 A 0.5 A 0.				260	23	57
His stat Village Green PI Bit Stat Village Green Ln Bit Stat Village Bit Stat Village Green Ln Bit Stat Village Bit Stat Vi				200	20	31
His stat Village Green PI Bit Stat Village Green Ln Bit Stat Village Bit Stat Village Green Ln Bit Stat Village Bit Stat Vi						
WB 4 113 117 1.9 A 0.2 A 0.2 A 0.6	20 41	20 41				
WB						
NB 2 8 10 8.7 A 3.3 A 4.1 A 462	20	20				
Green Ln	20 57	20 57				
MB 5 105 1 111 1.8 A 0.4 A 0.1 A 0.5 A	21 91	21 91				
NB	20	20				
9th St at Sunset Ln W EB 32 151 1 184 2.0 A 0.4 A 0.0 A 0.7 A 0.2 A 0.6 A	20 31					
Ln W EB 32 151 1 184 2.0 A 0.4 A 0.0 A 0.7 A 180 20 31	30 62			230	23	58
NB 117 310 427 2.5 A 0.7 A 1.1 A 2.3 Hwy 65 at 9th SB 264 23 287 12 A 0.0 A 1.1 A 2.3 A						
Hwy 65 at 9th SB 264 23 287 1.2 A 0.0 A 1.1 A 2.3 A	20 29	20 29				
				130	41	99
WB						30

^{2.} Block Percentage is proportion of analysis time (1 hour) the storage lane or through lane is blocked or blocking.

Table C4
Mora High School Traffic Study
2023 Build Conditions (High School and Elementary School Hours: 8:00AM - 3:00PM)

	ool Arrival (7																				Vel	nicle Que	ing Infor	mation (f	eet)				
				Demand	Volume	s			Delay	(s/veh)			LOS Appro	By each	LOS Interse			Left Tu	rn Lane			Thr	ough Lan	e (s)			Right Tu	ırn Lane	
	Intersection	Approach	L	т	R	Total	L	LOS	т	LOS	R	LOS	Delay (S/Veh)	LOS	Delay (S/Veh)	LOS	Storage (feet) 3	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Thru (2) >	% Block Left (2) <	Link Length (feet)	Avg. Queue (feet) 1	Max Queue (feet) 1	% Block Right ⁽²⁾	% Block Thru (2) <	Storage (feet) 3	Avg. Queue (feet) 1	Max Queue (feet) 1
		NB	4	18	28	50	3.2	Α	0.9	Α	0.4	Α	0.7	Α								1966		20					
	Grove St at Pine Ridge Rd	SB EB	6	14	1 5	21	1.7	Α	0.0	Α	0.0	A	0.5	A	8.0	Α				<u> </u>		568	20	20 42					
	·g- · · ·	WB			2	5					2.5	A	2.5	A								587 339	20 20	30					
		NB		33	70	103			0.7	Α	0.3	Α	0.4	Α															
	Grove St at 7th	SB	6	13		19	2.7	Α	0.2	Α			0.8	Α	1.3	Α						1966	20	20					
	St	EB											0.0	A						.									
		WB NB	19	96	17 4	36 100	4.7	Α	7.4	Α	3.3	A	4.0 7.2	A								471 800	31 38	73 74					
	Wood St at 7th	SB	1	79	36	116	0.0	Α	7.0	A	2.7	A	5.7	A	5.2	Α						604	44	81					
	St	EB	68	6	2	76	2.0	Α	0.5	Α	0.2	Α	1.8	Α								471	20	25					
		WB	3			3	2.3	Α					2.3	Α								493		20					
Жur	9th St at New	NB			40	407							0.0	A		١.	500										000	05	
Peak F	Parking Access	SB EB	91 75	87	46	137 162	7.1	A	0.2	Α	2.9	A	5.6 1.1	A	2.2	Α	520 120	36 20	77 48								260	25	54
		WB		74	212	286	2.2		2.2	A	0.8	А	1.2	A			120		.0										
riš		NB	1		5	6	4.7	Α			3.0	Α	3.2	Α								449	20	50					
0	9th St at Village Green Pl	SB											0.0	A	0.4	Α				.									
School Arrival	Gleen Fi	EB WB	7	179 283	1	180 290	2.1	A	0.5	A	0.7	Α	0.5	A								240	20	20					
		NB	,	200	4	4	2.1	_	0.3		2.6	Α	2.6	A								462	20	30					
	9th St at Village	SB			17	17					3.8	Α	3.8	Α	0.7	Α						242	26	80					
	Green Ln	EB	12	172		184	3.0	Α	0.1	Α			0.3	Α		2.4 A	180	20	58										
	-	WB	5	274	7	286	2.2	A	0.8	Α	0.5	A	0.8	A								310	20	20					
	9th St at Sunset	NB SB	1 87		2 47	3 134	6.5 8.9	A			4.2 3.5	A	5.0 6.9	A	24	Δ				1		424 455	20 35	25 73			230	26	50
	Ln W	EB	74	99	2	175	3.6	A	0.2	Α	0.0	A	1.6	Α		, ,	180	20	49			100					200	20	
		WB		236	146	382			1.6	Α	0.5	Α	1.2	Α								259	20	20					
		NB	307	130		437	4.0	Α	1.1	A			3.1	A		١.	160	42	93										
	Hwy 65 at 9th St	SB EB	27	190	76 183	266 210	15.9	С	1.3 0.6	A	0.2 3.4	A	1.0 5.0	A	2.9	Α	250	20	54								260 130	20 33	22 84
		WB	21		100	210	10.5	Ü	0.0		5.4	À	0.0	A			200	20	04								100	00	04
		NB	2	9		11	2.3	Α	0.1	Α			0.5	Α															
	Grove St at Pine Ridge Rd	SB FB	1	8		9	1.5	Α	0.0	Α			0.2	A	2.7 A	Α						507	00	-00					
	Fille Riage Ra	EB WB	27		- 8 - 5	8 32	4.4	A			2.6	A	2.6 4.2	A								587 495	20	63 44					
		NB	E.	8	46	54	7.7	_ ^	0.3	Α	0.2	A	0.2	A								430	20						
	Grove St at 7th	SB	3	42		45	2.6	Α	0.5	Α			0.6	Α	1.6	Α						1966		20					
	St	EB											0.0	Α						ļ									
	-	WB NB	44	58	8	47 66	4.5	Α	7.3	A	2.4 3.1	A	4.0 6.8	A								471 800	27 29	71 62					
	Wood St at 7th	SB	2	93	48	143	7.1	А	7.1	A	3.1	A	5.8	A	5.1	Α				1		604	42	84					
	St	EB	44	5		49	2.0	Α	0.2	Α			1.7	Α								471	20	20					
		WB	9	2	1	12	1.7	Α	0.3	Α	0.0	Α	1.3	Α						ļ		493		20					
_	Oth St at Now	NB SB	118		44	162	7.7	_			3.3	^	0.0 6.5	Α .	2.0	_	520	41	97								260	24	58
issa	9th St at New Parking Access	EB	36	74		162 110	7.7 2.2	A	0.3	Α	3.3	Α	0.9	A	2.9	Α	120	20	35								200	24	30
Dismissa		WB		103	52	155			0.8	A	0.3	Α	0.6	A															
Ν		NB			7	7					3.0	Α	3.0	Α		1						449	20	54					
School	9th St at Village Green Pl	SB		100		100			0.0				0.0	A	0.5	Α													
1 "	2.23111	EB WB	4	188 146		188 150	2.0	A	0.6	A			0.6	A		1						240	20	20					
1		NB	2		8	10	9.4	A		Ė	3.3	А	4.5	A		t						462	20	55					
1	9th St at Village	SB	9		9	18	7.6	Α			3.0	Α	5.1	Α	0.6	Α						242	20	82					
1	Green Ln	EB	-	192		192	0.0		0.1	A	0.0		0.1	A		1						242							
	9th St at Sunset	WB NB	5	138	3	144 3	2.0	Α	0.5	Α	0.3 3.7	A	0.5 3.7	A		1						310 424	20	20 28					
		SB	116		76	192	9.6	А			3.1	A	7.0	A	3.0	Α						455	44	115			230	31	60
	Ln W	EB	60	151	1	212	2.3	Α	0.5	Α	0.0	Α	1.0	Α	-	1	180	20	35										
		WB	5	66	91	162	2.8	Α	1.1	Α	0.4	Α	8.0	Α		<u> </u>						259	20	34					
1	Lhung GE -+ OF	NB	154	310	07	464	3.5	Α	0.8	A	0.1	_	1.7	A	2.0		160	29	82								200		20
1	Hwy 65 at 9th St	SB EB	50	264	27 234	291 284	16.7	С	1.6	A	6.0	A	1.5 7.5	A	3.3	Α	250	28	85								260 130	49	20 127
1		WB	30		204	204	10.7	Ť	1.4	Ĥ	0.0	Ĥ	0.0	A		1	230	20	33								130	70	121
•																•													

^{2.} Block Percentage is proportion of analysis time (1 hour) the storage lane or through lane is blocked or blocking.



Building a Better World for All of Us®

Sustainable buildings, sound infrastructure, safe transportation systems, clean water, renewable energy and a balanced environment. Building a Better World for All of Us communicates a company-wide commitment to act in the best interests of our clients and the world around us.

We're confident in our ability to balance these requirements.

Join Our Social Communities



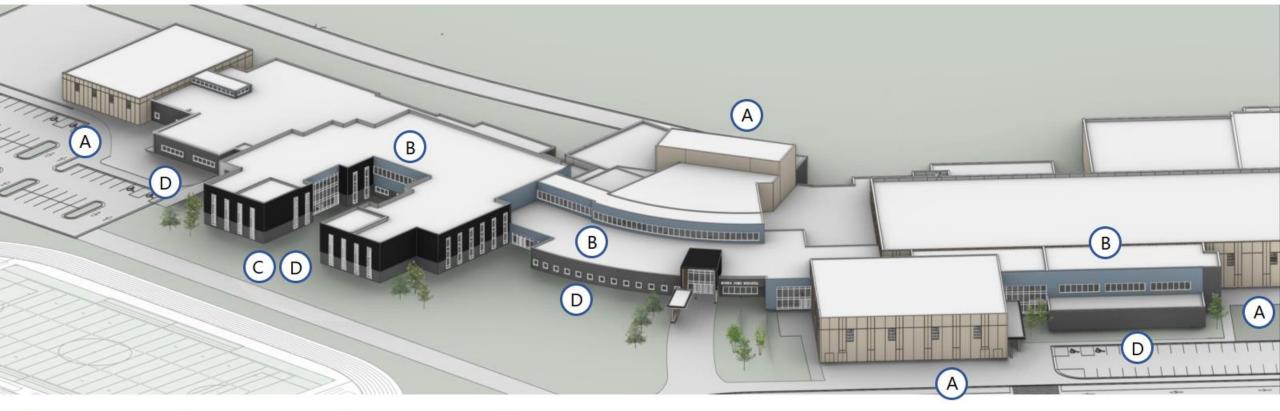


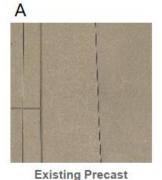




MATERIAL PALETTE

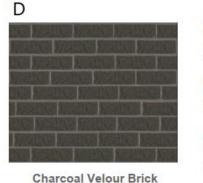












Metal Panel is a utilitarian material that agrees with the practical, strong Northern identity. Dark grey for contrast and the blue for accent.

Precast Concrete volumes ground the building and anchors both ends of the New High School.

Charcoal Brick creates a strong presence, firmly grounding the building while staying lighter than the metal panel

MAIN ENTRY







CLASSROOM WINGS







WELIA ENTRY





BUS ENTRY







RESOLUTION NO. 2021-423

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORA, MINNESOTA, APPROVING A CONDITIONAL USE PERMIT TO ALLOW A *SCHOOL* AND SCHOOL RELATED FACILITIES TO BE LOCATED IN THE R-1 SINGLE FAMILY RESIDENTIAL DISTRICT AS REQUESTED BY ICS AND MORA PUBLIC SCHOOLS

WHEREAS, ICS, applicant, and Mora Public Schools, property owner, submitted an application dated received January 20, 2021 and considered complete on February 1, 2021 for a Conditional Use Permit to allow a *School* and school related facilities to be located in the R-1 Single Family Residential District; and

WHEREAS, the property upon which the request is being made is located at 200 9th Street E. and is legally described as:

PID 22.00290.50 E ½ of NE ¼ of NW ¼ and NW ¼ of NE ¼, Ex S 80' of N 503' of E 12' thereof Section 11 Township 039 Range 024 Kanabec County, Minnesota

PID 22.00290.10

The North 579.00 feet of the West Half of the Northeast Quarter of the Northwest Quarter of Section 11, Township 039 North, Range 024 West of the Fourth Principal Meridian,

Kanabec County, Minnesota

AND

PID 22.0004.10 SE ¼ of SW ¼ and SW ¼ of SE ¼ Section 02 Township 039 Range 024 Kanabec County, Minnesota; and

WHEREAS, notice was provided and on March 8, 2021, the Planning Commission conducted a public hearing regarding the request, at which it heard from the Community Development Director and invited members of the public to comment; and

WHEREAS, the Planning Commission recommended approval of the request for Conditional Use Permit at its April 12, 2021 meeting; and

WHEREAS, the City Council considered the request and the Planning Commission's recommendation at its April 20, 2021 meeting and has made the following findings as required by Zoning Code §150.036 Conditional Uses, Subd. E Standards:

Criteria #1	The use is consistent with the purposes and intent of the Zoning Code and the purposes and intent of the zoning district in which the applicant intends to locate the proposed use.
Finding #1	The Zoning Code identifies the proposed use of School as a Conditional Use in the R-1 District, and the proposed use is consistent with the intent of the Zoning Code.
Criteria #2 Finding #2	The use is in keeping with the Comprehensive Plan and the policies thereof. The Comprehensive Plan Land Use Map identifies the subject site as Public / Semi-Public / Institutional, Further, the Comprehensive Plan identifies a Public Services and Facilities.

policy stating, "Realize that certain public costs, such as education and pollution control, represent an essential investment in the future and should be supported." The city finds that the proposed use and Conditional Use Permit comply with the Comprehensive Plan designation and policies.

Criteria #3	The use will not caus	se undue traffic conge	estion or hazards.
Cillella #5	THE USE WIII HOL CAUS	se unique trainic conge	Stion of Hazarus

Finding #3 The applicant has provided a traffic study which was reviewed by the city, county, and MnDOT. The applicant and property owner will coordinate street and subject site improvements with the city, county, and potentially MnDOT in order to address traffic congestion or hazard concerns.

Criteria #4 The use will be adequately served by public utilities and all other necessary public facilities and services.

Finding #4 The site / use is currently served by public utilities and other necessary public facilities and services, and any necessary municipal utility improvements will be coordinated with the City of Mora and Mora Municipal Utilities.

Criteria #5 The structure and the site shall have an appearance that will not have an adverse effect upon adjacent properties.

Finding #5 The applicant intends to use an assortment of building materials for the proposed facility to mirror and complement the materials used for the existing facilities located on the subject site. There is no evidence to suggest that the proposed structure will have an adverse impact upon adjacent properties.

Criteria #6 The use will be sufficiently compatible by distance or screened from adjacent residentially zoned or used land so that existing homes will not be depreciated in value and there will be no deterrence to development of vacant land.

Finding #6 The proposed use (high school) is an expansion of existing and related uses (elementary school and wellness center), and there is no evidence to suggest that the existing or proposed uses have had or will have a negative impact on the adjacent residential land.

Criteria #7 The use will not jeopardize the public's health, safety or general welfare.

Finding #7 There is no evidence to suggest that the proposed use will jeopardize the public's health, safety or general welfare.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Mora, Minnesota hereby approves the Conditional Use Permit subject to the following conditions:

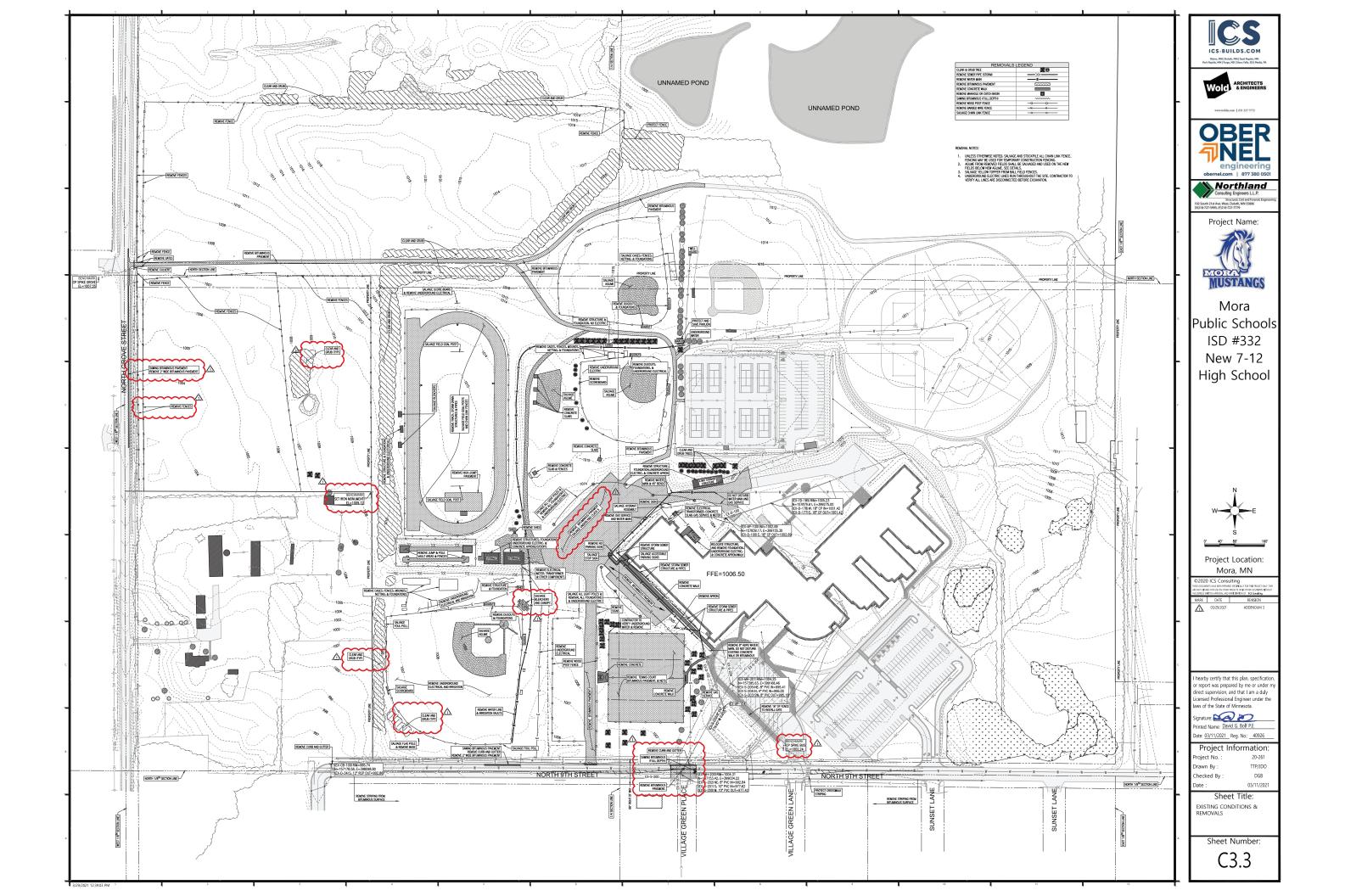
- 1. Development of the subject site shall be consistent with the civil plans signed and dated March 11, 2021 by David G. Bolf P.E. (shown revised on March 29, 2021 per Addendum 3), except as specifically noted below. Any significant changes, as determined by city staff and except as allowed by this resolution, shall require further review and approval by the Planning Commission and City Council. The civil plans are attached as Exhibit 1.
- Landscaping shall be installed in accordance with the Landscape Plan signed and dated March 11, 2021 by Luke W. Sydow. The Landscape Plan is attached as Exhibit 2. The applicant shall field verify all tree plantings at the time of installation to avoid underground utilities and to allow for desired clearances as determined by the Public Utilities General Manager.

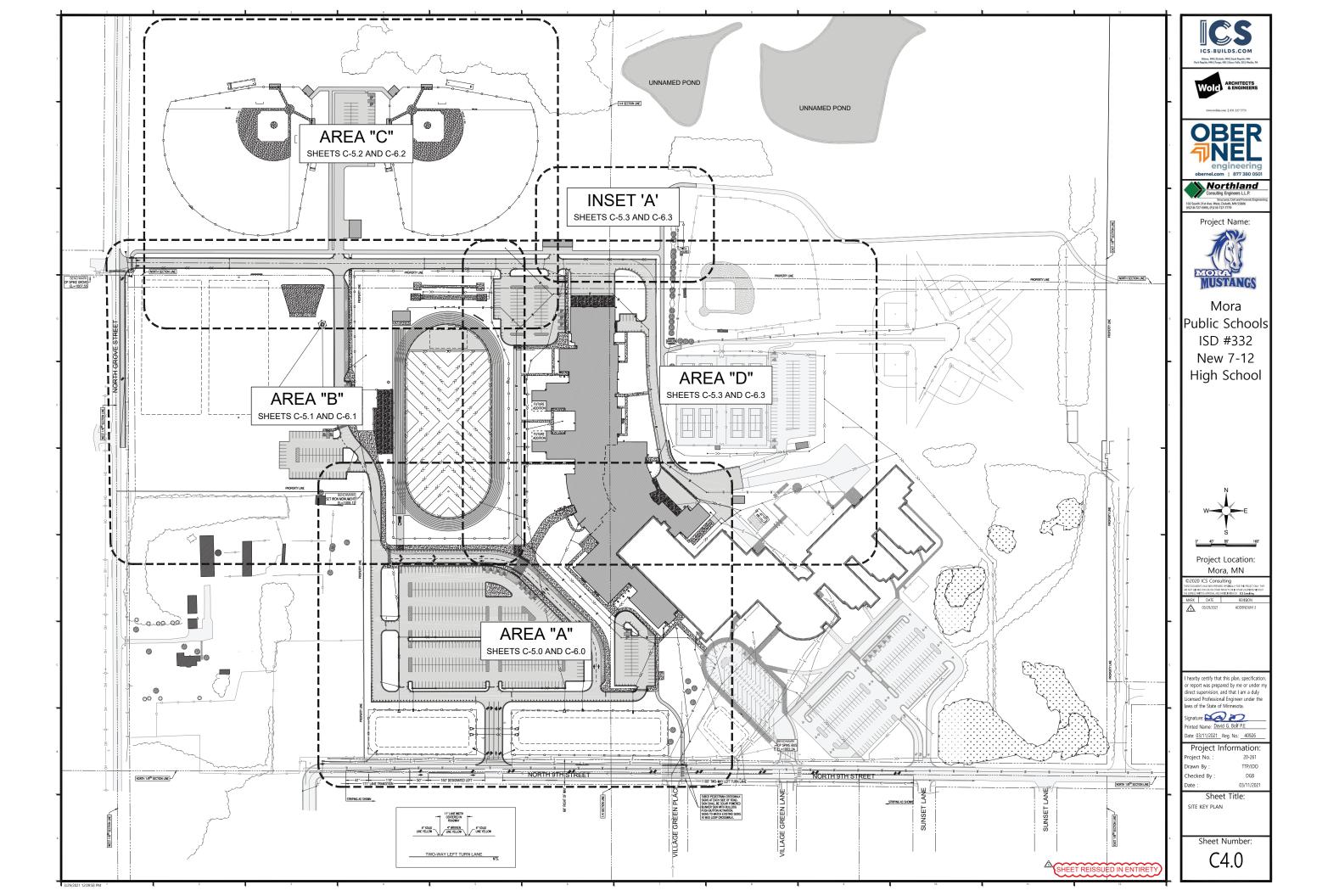
- 3. Approval of the request and preliminary civil plans may impact the Conditional Use Permits granted by Resolution No. 2016-412 (elementary school) and Resolution No. 2017-421 (wellness center). Approval of this Conditional Use Permit does not invalidate the 2016 or 2017 Conditional Use Permits or the conditions contained within, unless specifically noted below.
- 4. The proposed exterior construction materials, including precast concrete panels, metal panels of two colors, and brick, are approved. Any changes to the exterior construction materials requires prior approval from the City Council.
- 5. In compliance with Resolution No. 2016-412, the property owner shall provide a minimum of 96 offstreet parking spaces for Mora Elementary. Any future expansion of the facility may require additional parking.
- 6. In compliance with Resolution No. 2017-421, the property owner shall provide a minimum of 40 offstreet parking spaces for Welia Health Wellness Center. Any future expansion of the facility may require additional parking.
- 7. Based on a building capacity of 952 students and 125 staff members (information provided by the applicant and property owner), the property owner shall provide a minimum of 315 off-street parking spaces for the proposed high school facility. Based on a building capacity of 1,095 students and 130 staff members (information provided by the applicant and property owner, with construction of alternate classrooms), the property owner shall provide a minimum of 349 off-street parking spaces. The construction of the parking lot shown as Alternate #8 on the civil plans can be used to accommodate this off-street parking requirement. Any future expansion of the facility, not illustrated on the civil plans, may require additional parking.
- 8. The property owner shall provide a minimum of 120 off-street parking spaces, in aggregate, for the athletic fields. Any future expansion or addition of athletic fields may require additional parking.
- 9. All new off-street parking spaces shall be a minimum of 9' x 19' in size and all new drive aisles shall be a minimum of 26' wide.
- 10. The city acknowledges that the existing off-street parking spaces at Mora Elementary are 9' x 18' in size and that drive aisles are 24' in width. If at any time the property owner improves the parking lot, parking spaces and drive aisles shall be brought into compliance with the zoning code. Further, if the property owner ever expands the parking lot, all new parking spaces and drive aisles will be required to meet current requirements of the zoning code.
- 11. The proposed parking areas must comply with the Minnesota 2020 Accessibility Code. Accessible off-street parking spaces shall be provided in compliance with Table 1106.1, except as required by Sections 1106.2-1106.4. Per Accessibility Code Section 1106.5, for every six or fraction of six accessible parking spaces at least one shall be a van-accessible parking space.
- 12. The project does not include any proposed changes to bus traffic, flow, or parking. If bus traffic, flow, or parking does change, either before the project is complete or at any point in time that the Conditional Use Permit is actively utilized for *School* purposes, it shall require further review and approval by the Planning Commission and City Council.

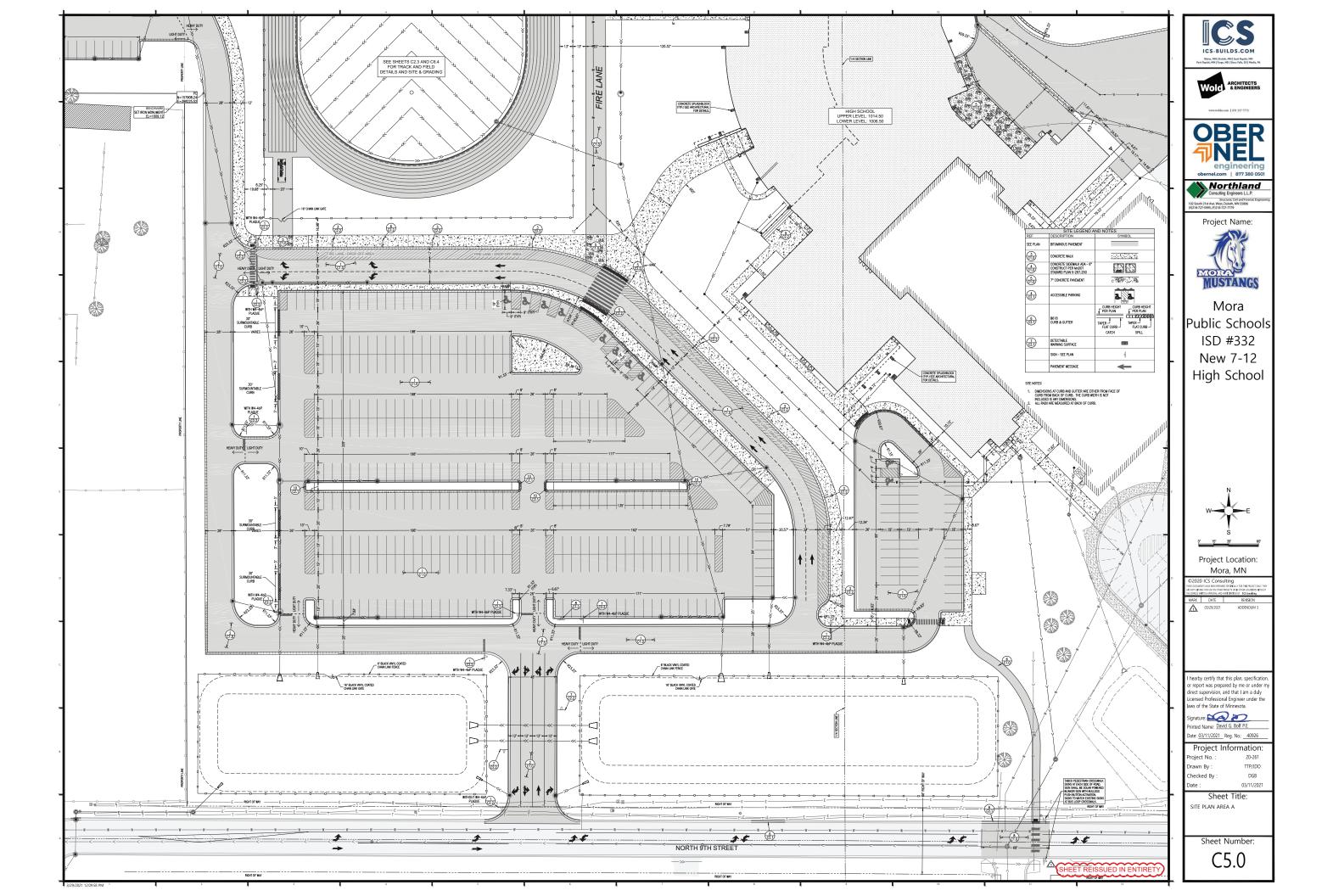
- 13. In reference to vehicle storage in front of the main entrance, if the three drop off lanes do not adequately accommodate vehicles and the city determines that stacking on 9th Street E. becomes a safety hazard, the City Council has the authority to require that the property owner adjust traffic flow internally to alleviate the hazard.
- 14. The city authorizes the property owner to install a continuous two-way center turn lane on 9th Street E. and requires that the turn lane extend from Wood Street N. to Highway 65. The property owner shall be responsible for all expenses related to the restriping of 9th Street E. and work shall be coordinated with the City Administrator.
- 15. The city authorizes the property owner to install a pedestrian crossing at the intersection of 9th Street E. and Village Green Place. The pedestrian crossing shall be installed in the same manner as the existing pedestrian crossing located at the intersection of 9th Street E. and Village Green Lane, including the same signage, pavement markings, and pedestrian activated flasher. The property owner shall be responsible for all expenses related to installing the pedestrian crossing and work shall be coordinated with the City Administrator.
- 16. The applicant shall install a northbound right turn lane on Grove Street N. at the location of the access road. All improvements made on or adjacent to Grove Street N. shall require prior authorization from Kanabec County.
- 17. The access road extending east from Grove Street N. shall not be constructed until such time that the City Council has vacated the 66' public roadway easement.
- 18. The city acknowledges that the construction of the access road extending east from Grove Street N., in its proposed location, requires the relocation of the city-owned multi-use trail. Relocation of the trail will require coordination with the City Administrator, a new trail easement provided by the property owner to the City of Mora, and approval of an updated or new maintenance agreement between the City of Mora and Mora Public Schools.
- 19. Any change to municipal utility services and/or infrastructure shall be coordinated with and approved by the Public Utilities General Manager.
- 20. The property owner shall provide the City of Mora any and all permanent easements necessary for trail and utility purposes.
- 21. The new school facility will require replacement of the existing sanitary sewer connection to the city main in 9th Street E. That connection shall include:
 - a. A watertight, boot type connection in the existing manhole for the revised connection.
 - b. City of Mora public works staff shall witness and approve the connection to the existing manhole and backfilling of the sewer trench in the 9th Street E. right-of-way.
 - c. The bituminous patch in 9th Street E. for the sewer line replacement should be replaced at a 1.5:1 slope based on the depth of the trench.
 - d. The sewer trench shall be backfilled in lifts not greater than one foot and the property owner shall provide a material testing firm to verify compaction meets or exceeds 100% in the top three feet of the trench and 95% below the three foot depth.

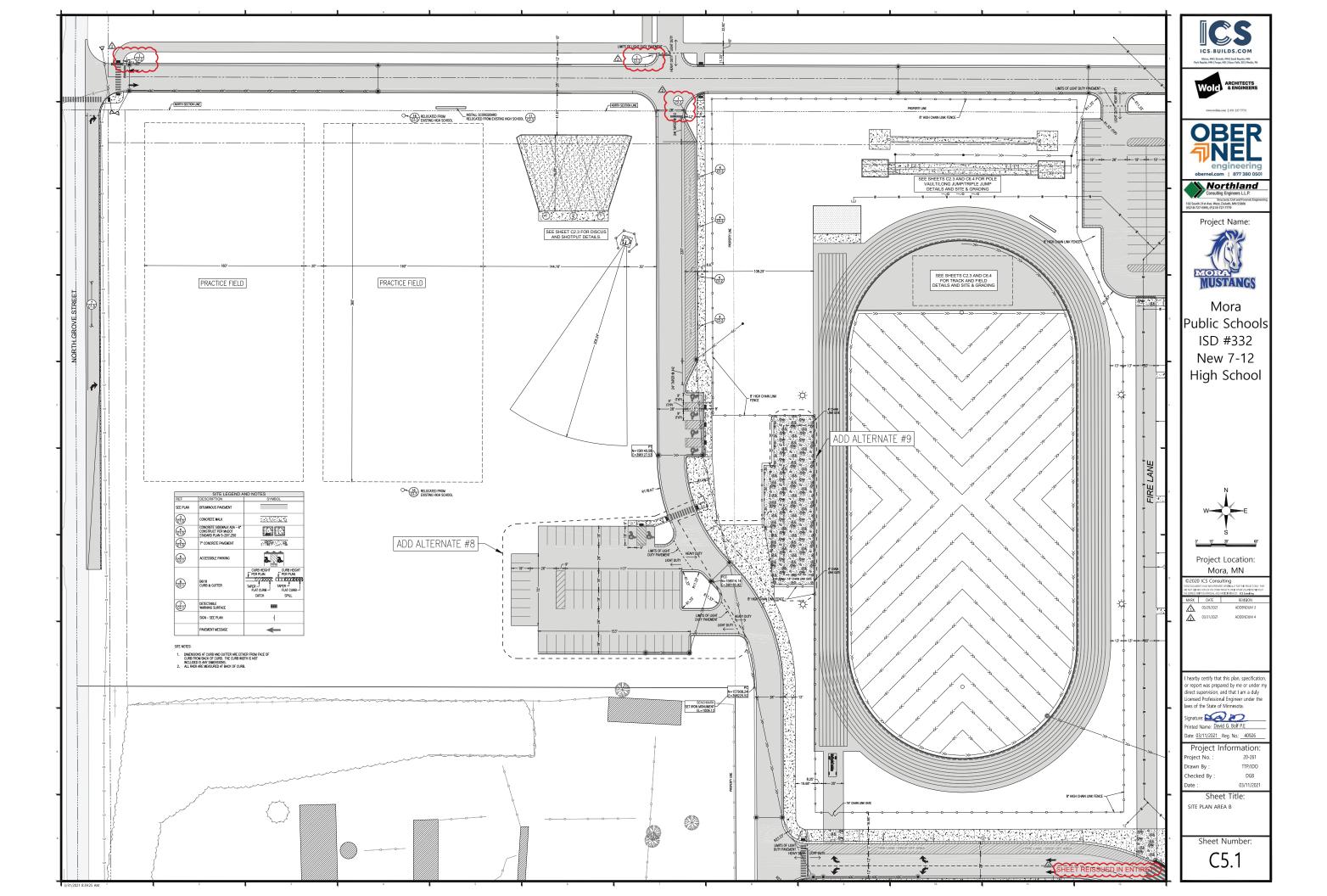
- 22. If the new school facility requires a new or replaced water service connection in 9th Street E., the work shall be subject to the same city inspection, bituminous patching, and trench backfilling density requirements listed above in condition 21.
- 23. The city accepts the Drainage and Hydrologic Report submitted by the applicant dated revised April 1, 2021 and additional comments from Northland Consulting Engineers dated received April 14, 2021 regarding the flow patterns of the northern unnamed ponds on the subject property. However, the applicant shall provide the city with survey information to confirm/verify the observations in the April 14, 2021 correspondence concerning the Nordic Center ski trail acting as a dam, and verification of Northland Consulting Engineers' estimate for the high-water mark for water being discharged to the east into the wetland complex that contributes to the Eldris pond system and ultimately to Lake Mora. The additional information is required to be submitted to the city for review and approval no later than May 10, 2021.
- 24. The property owner shall install a Knox Box at the main entrance of the high school. Specifications and placement shall be coordinated with the Fire Chief.
- 25. The property owner shall install "No Parking Fire Lane" signs along the designated fire lane(s). The number and placement of signs shall be coordinated with the Fire Chief.
- 26. All fire lanes must be a minimum of 20' wide.
- 27. The approval of this Conditional Use Permit does not authorize the installation or relocation of any signage. Any new or relocated signage must be incompliance with zoning code §§150.210-150.227, unless authorized by Variance, and must be approved by issuance of a sign permit.
- 28. Given that the project involves permitting from multiple jurisdictions and is proposed to be a multiyear project, the city acknowledges that the applicant may require additional time to complete the project. The Conditional Use Permit shall be utilized and all conditions shall be met within three years of the date this resolution (by or before April 20, 2024) or the Conditional Use Permit shall become null and void.

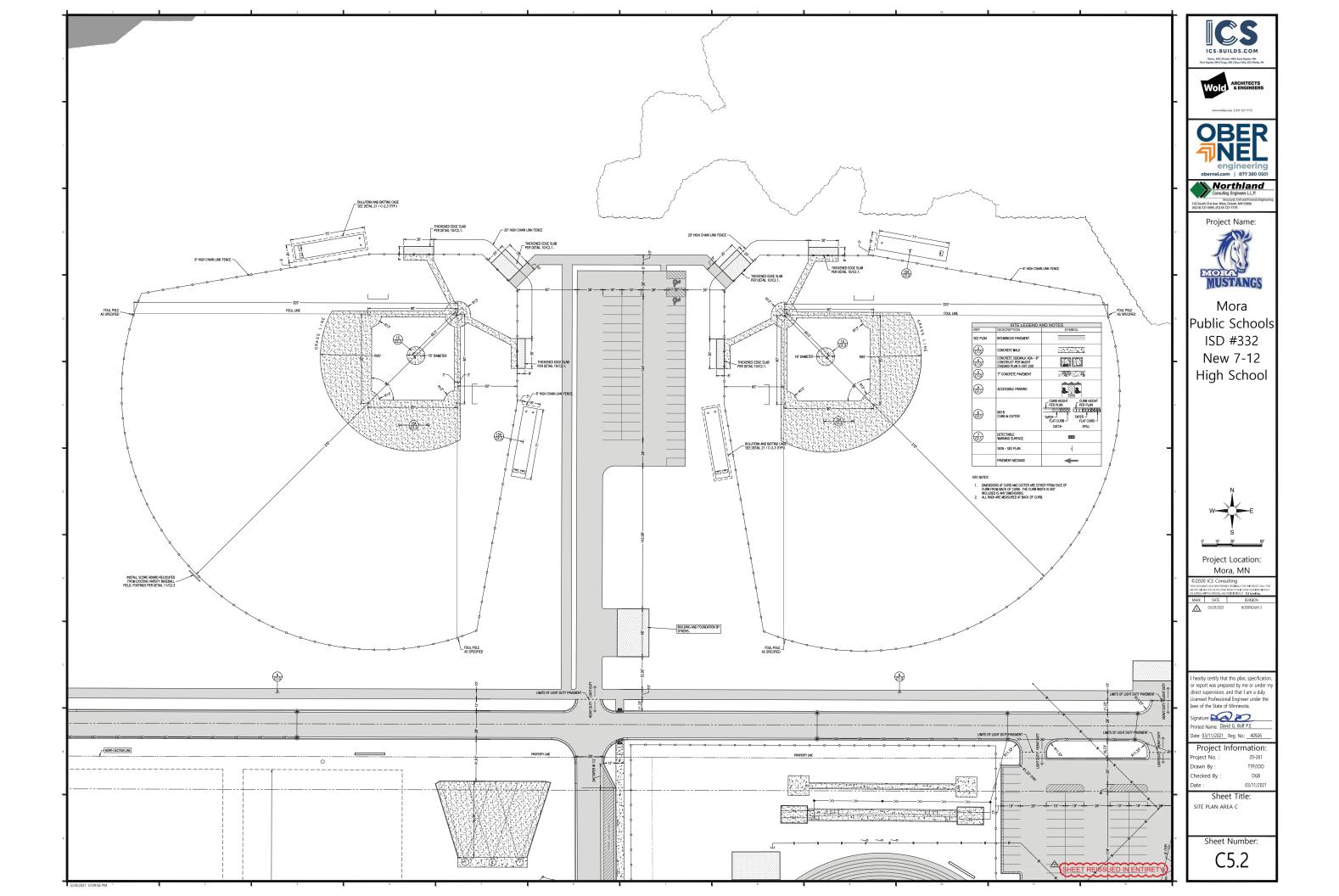
The foregoing resolution was introduced and moseconded by Council Member	oved for adoption by Council Member	and
Voting for the resolution:		
Motion carried and resolution adopted this 20 th	day of April, 2021.	
 Alan Skramstad, Mayor	ATTEST: Lindy Crawford, City Adminis	 strator

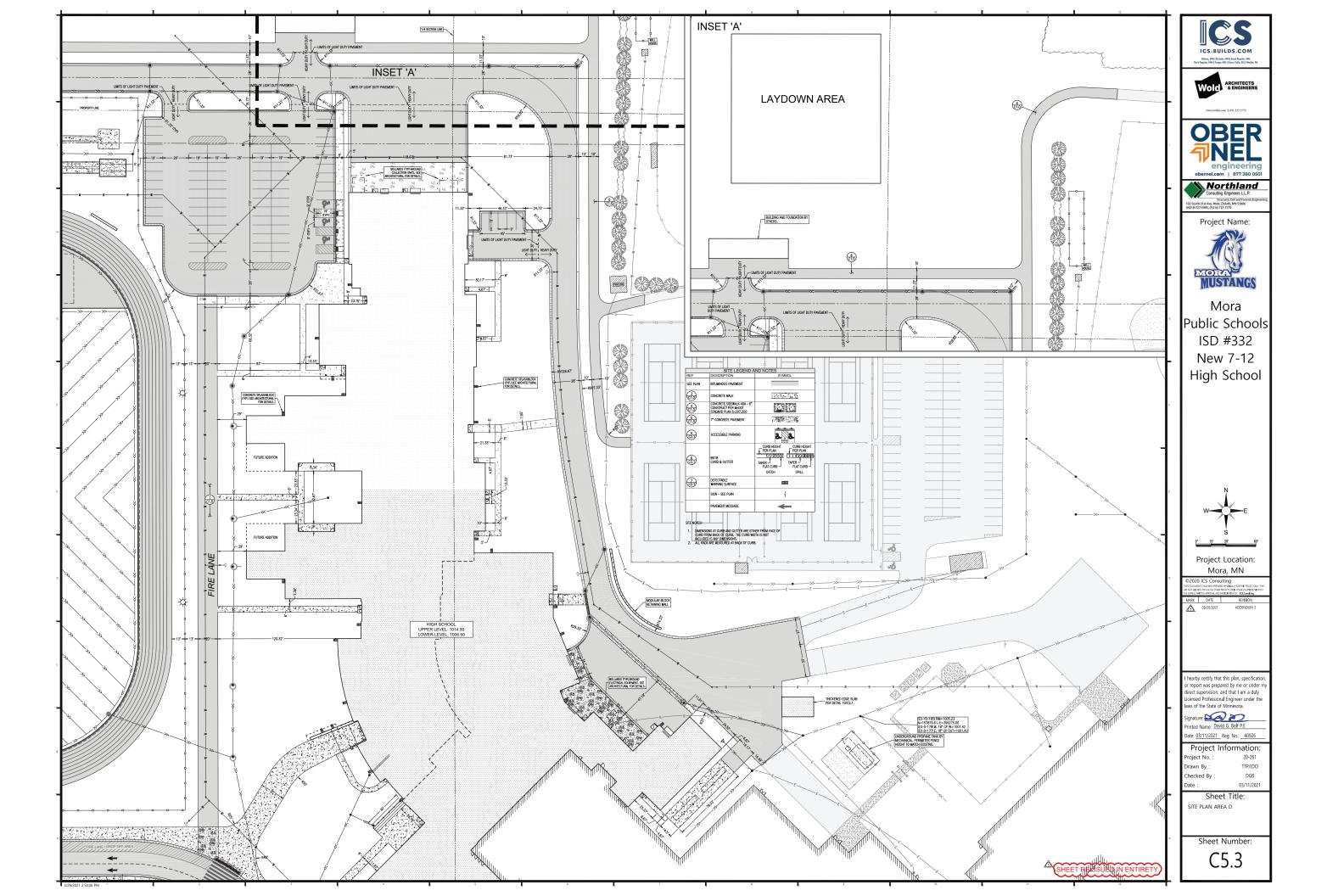


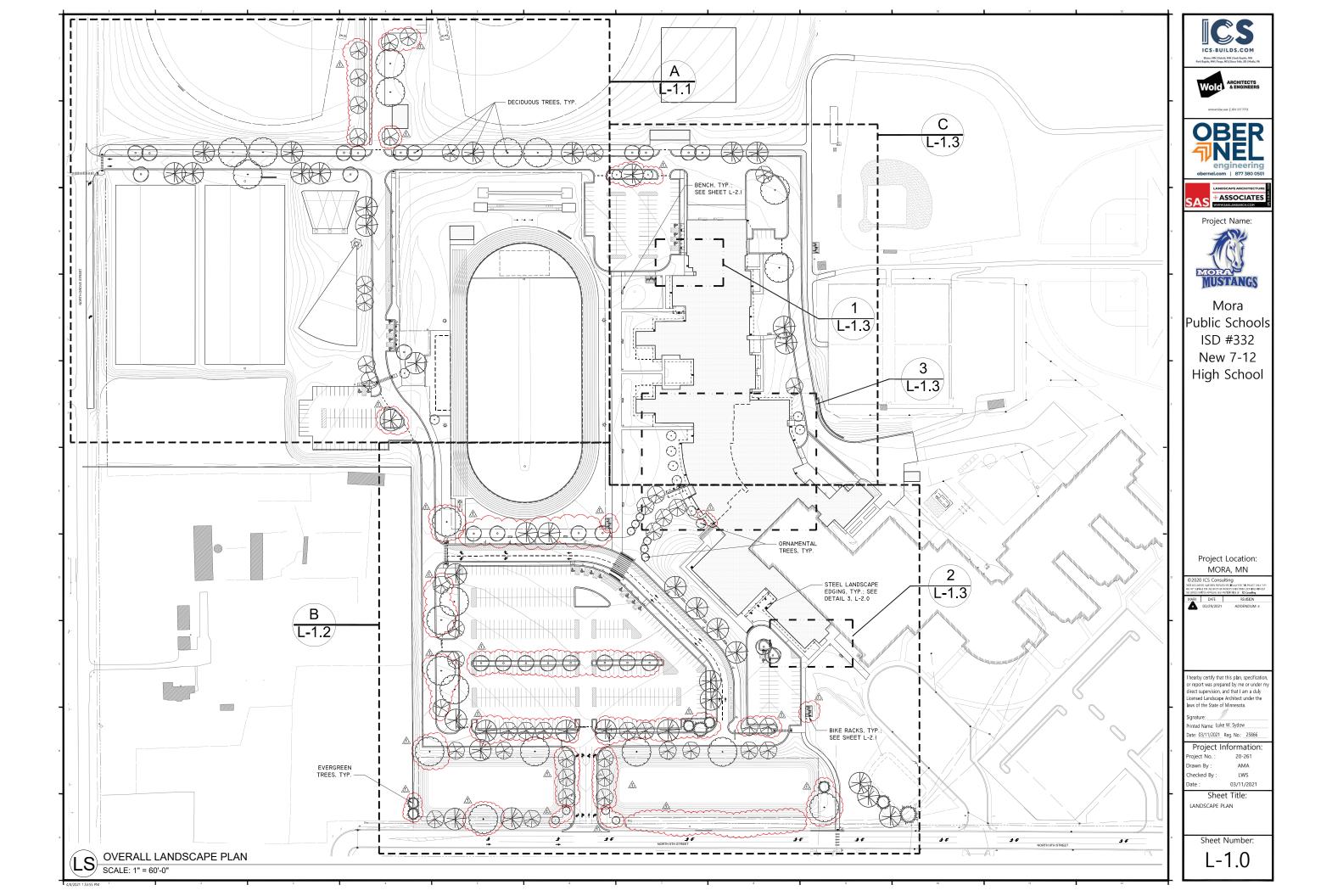


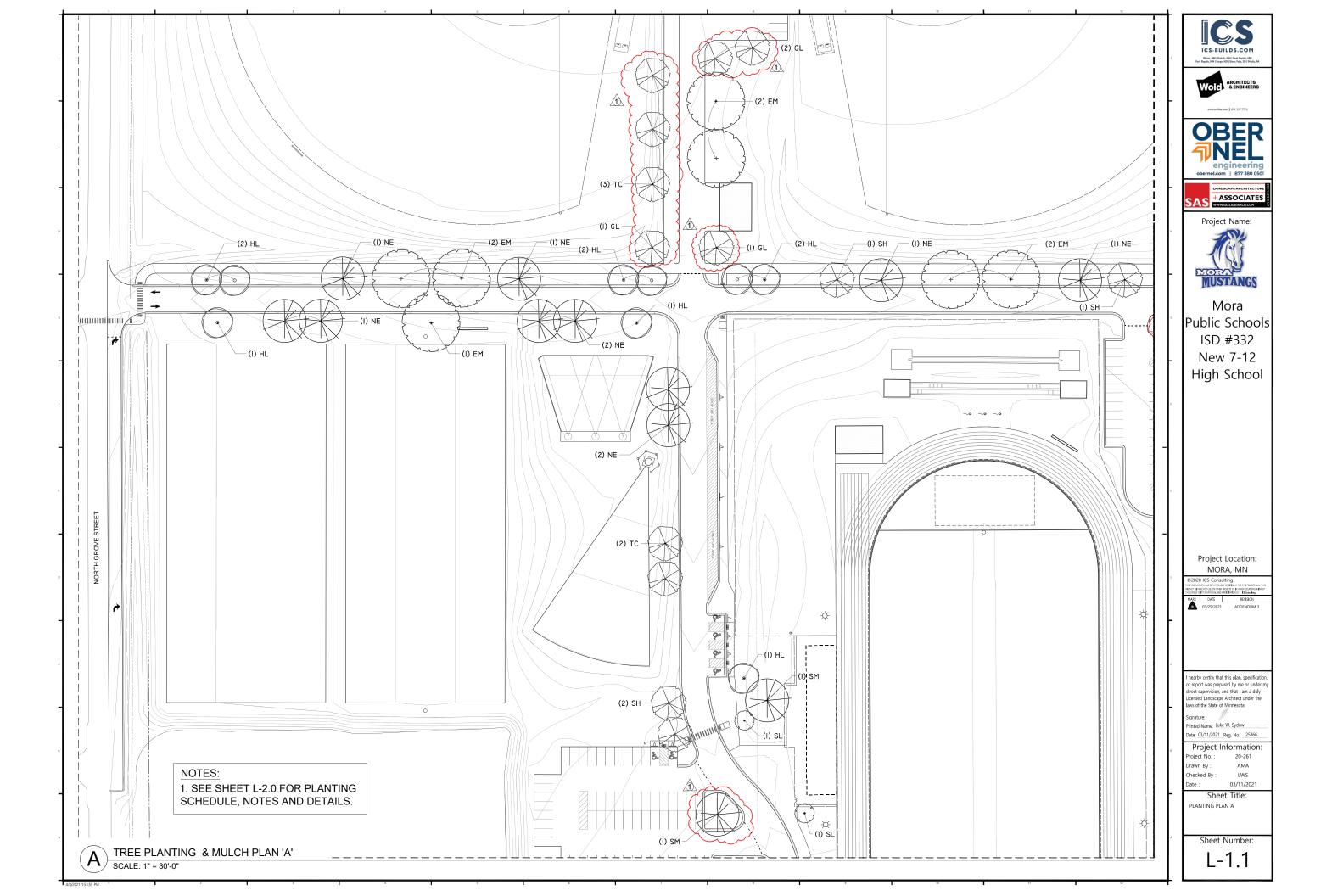


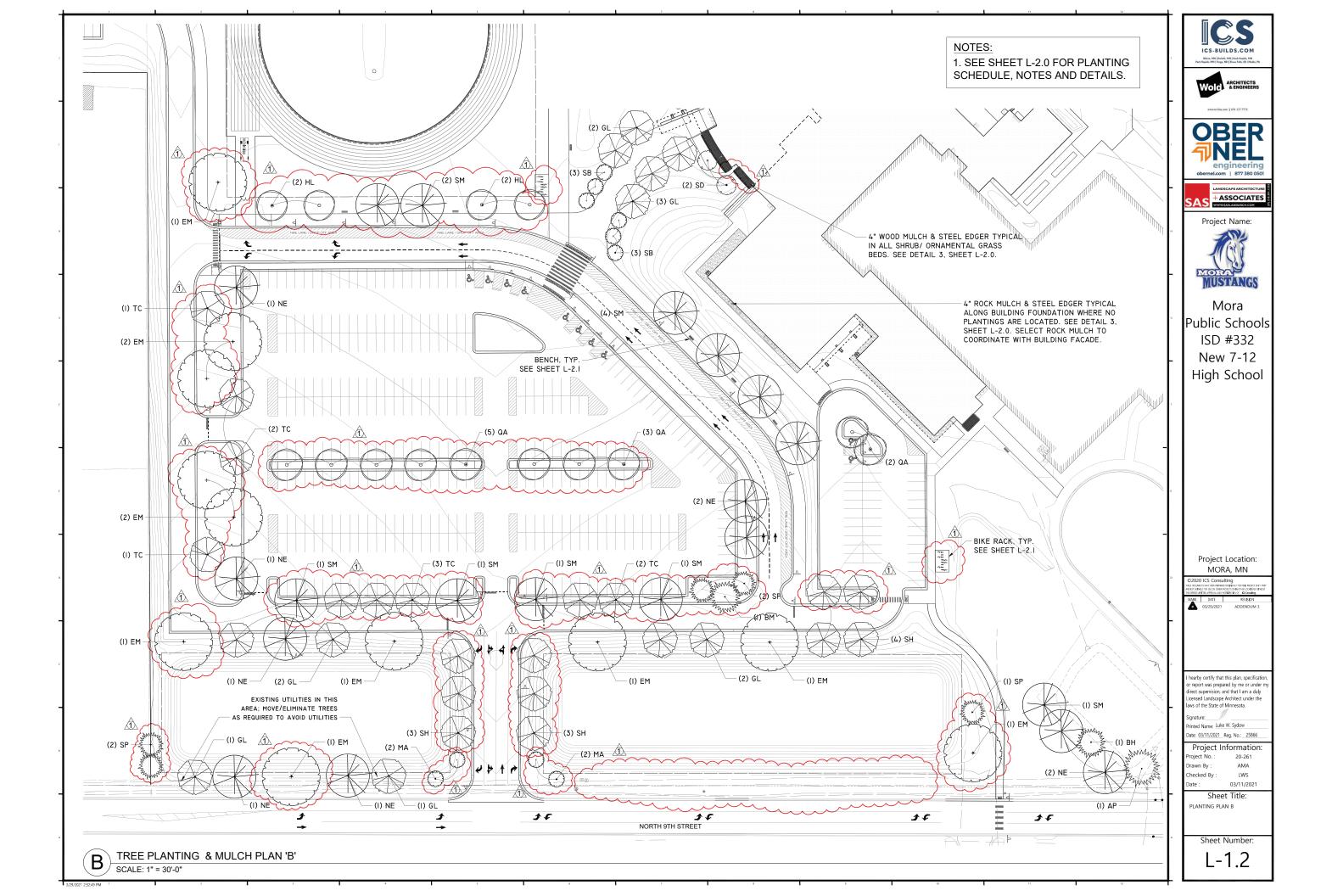


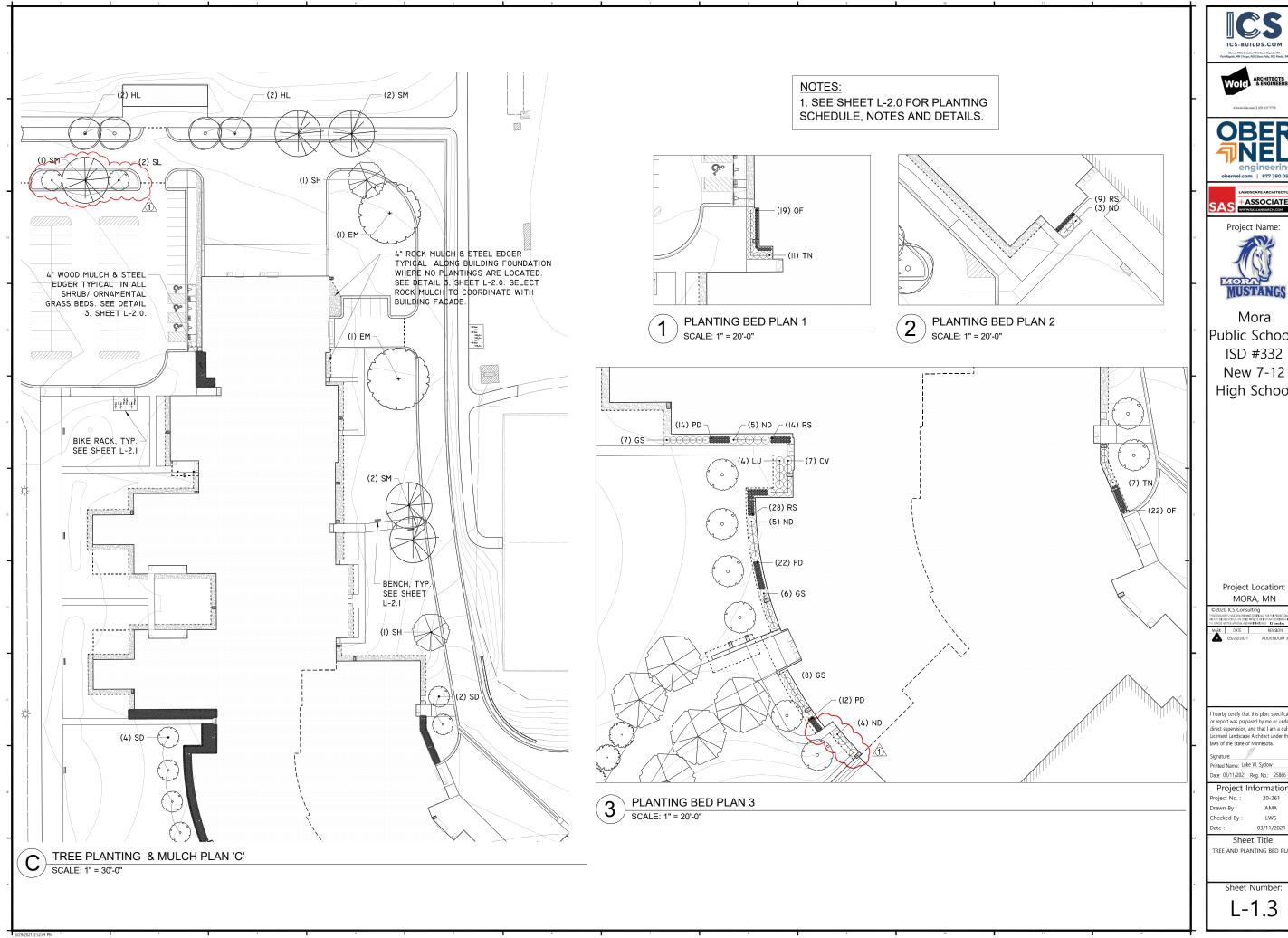






















Project Name:



Mora Public Schools ISD #332 New 7-12 High School

> Project Location: MORA, MN

© 2020 ICS Consulting THES DOCUMENTS HAVE BEEN PREMADED SHETHCARD FOR THE SMORET ONLY THEN ARE NOT SUTRICE FOR USE ON OTHER PROJECTS ON NOTHER DOCUMEN WITHOUT THE CAPACIS WHITTEN AMPLIANA AND MENTIONING IN IS Consulting.				
MARK	DATE	REVISION		
03/29/2021 ADDENDUM 3				

nearby certify that this plan, specification report was prepared by me or under m rect supervision, and that I am a duly ws of the State of Minnesota.

inted Name: Luke W. Sydow

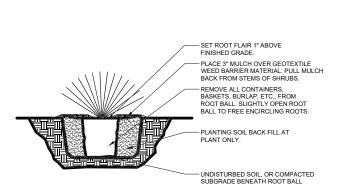
Project Information: 20-261 AMA LWS 03/11/2021

Sheet Title: TREE AND PLANTING BED PLANS

Sheet Number:

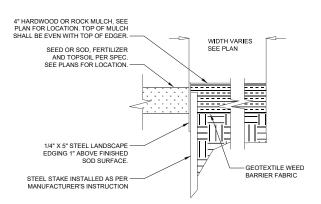
L-1.3

		PLANT MATERIALS LIST				
SYMBOL	COMMON NAME	SCIENTIFIC NAME	QUANTITY	SIZE	ROOT	COMMENTS
$\overline{}$	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	DECIDUOUS TREES	\checkmark	~	$\overline{}$	$\overline{}$
EM	EMERALD LUSTRE MAPLE	ACER PLATANOIDES 'POND'	20	2.5"	B & B	
GL	GREENSPIRE LINDEN	TILIA CORDATA 'GREENSPIRE'	15	2.5"	B & B	1
HL	HARVEST GOLD LINDEN	TILIA MONGOLICA 'HARVEST GOLD'	17	2.5"	B & B)
NE	NEW HORIZON ELM	ULMUS CARPINIFOLIA 'NEW HORIZON'	19	2.5"	B & B	
QA	QUAKING ASPEN	POPULUS TREMULOIDES	10	2.5"	B & B	
SH	SKYLINE HONEYLOCUST	GLEDITSIA TRIACANTHOS VAR. INERMIS 'SKYCOLE'	16	2.5"	B & B)
SM	SIENNA GLEN MAPLE	ACER x FREEMANII 'SIENNA'	18	2.5"	B & B	5
TC	TRUE NORTH COFFEETREE	GYMNOCLADUS DIOICUS 'UMNSYNERGY'	14	2.5"	B & B	_
		ORNAMENTAL TREES	'			,
MA	SHOWY MOUNTAIN ASH	SORBUS DECORA	4	2"	B & B	
SB	AUTUMN BRILLIANCE SERVICEBERRY	AMELANCHIER x GRANDIFLORA 'AUTUMN BRILLIANCE'	6	2"	B & B	SINGLE-STE
SD	SNOWDRIFT FLOWERING CRABAPPLE	MALUS 'SNOWDRIFT'	8	2"	B & B	
SL	SNOWDANCE TREE LILAC	SYRINGA RETICULATA 'BAILNCE'	4	2"	B & B	
EVERGREEN TREES						
AP	AUSTRIAN PINE	PINUS NIGRA	1	8'	B & B	
ВН	BLACK HILLS SPRUCE	PICEA GLAUCA DENSATA	1	6'	B & B	
BM	BLUE MEYER SPRUCE	PICEA MEYERI	I	6'	B & B	
SP	SWISS STONE PINE	PINUS CEMBRA	5	6'	B & B	. /
~ ^		SHRUBS		~~	^	
CV	COMPACT AMERICAN CRANBERRYBUSH VIBURNUM	VIBURNUM TRILOBUM 'BAILEY COMPACT'	7	#5	CONTAINER	
GS	GLOW GIRL SPIREA	SPIRAEA BETULIFOLIA 'TORGOLD'	21	#5	CONTAINER	
LJ	LIME GLOW JUNIPER	JUNIPERUS HORIZONTALIS 'LIME GLOW'	4	#3	CONTAINER	
ND	NEON BURST DOGWOOD	CORNUS ALBA 'BYBOUGHEN'	17	#2	CONTAINER	
TN	TINY WINE NINEBARK	PHYSOCARPUS OPULIFOLIUS 'SMPOTW'	18	#3	CONTAINER	
		ORNAMENTAL GRASS				
PD	PRAIRIE DROPSEED	SPOROBOLUS HETEROLEPSIS 'TARA'	48	#1	CONTAINER	
SG	RED SWITCH GRASS	PANICUM VIRGATUM 'SHENANDOAH'	51	#1	CONTAINER	
FRG	OVERDAM FEATHER REED GRASS	CALAMAGROSTIS x ACUTIFLORA 'OVERDAM'	41	#1	CONTAINER	

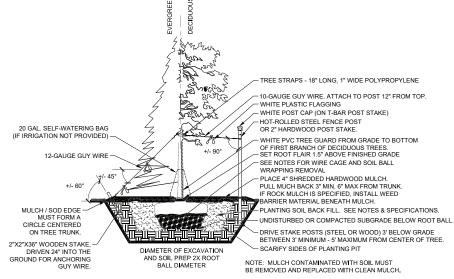


ALL SHRUB BEDS TO HAVE EDGING TO SEPARATE FROM TURF AREAS.

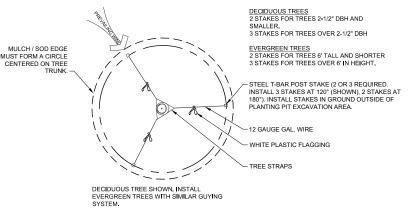
SHRUB PLANTING DETAIL SCALE: NOT TO SCALE



STEEL EDGER DETAIL SCALE: NOT TO SCALE



TREE PLANTING DETAIL SCALE: NOT TO SCALE



TREE GUYING DETAIL SCALE: NOT TO SCALE

PLANTING NOTES:

THESE PLANTING NOTES APPLY TO ALL PLANT AND PLANT-RELATED ASPECTS OF THIS PROJECT. IF THIS PLAN SET CONTAINS A SEPARATE SET OF SPECIFICATIONS, THOSE SEPARATE SPECIFICATIONS SHALL GOVERN.

1) ALL SHRUBS TO BE A MINIMUM OF 3"-0" FROM ALL WALKS OR CURBS (MEASURED FROM THE CENTER OF THE PLANT)

2) EVERGREEN AND DECIDUOUS TREES SHALL BE SUPPORTED WITH A SYSTEM OF HEAVY DUTY T-BAR STEEL POST STAKES, MINIMUM OF 6' IN LENGTH, WITH WHITE T-POST CAPS AND WITH 17-GAUGE GALVANIZED STEEL WIRE GUYS SECURED TO TREE WITH PROFESSIONAL-GRADE STRAPS (DARK GREEN OR BEIGE IN COLOR), SPECIFICALLY DESIGNED FOR TREE GUYING, ABOVE THE FIRST BRANCH OF DECIDUOUS TREES (4' ABOVE GRADE MINIMUM), 4' ABOVE TOP OF ROOT BALL ON EVERGREEN TREES. STAKES SHALL BE 3" MIN, 5" MAXIMUM FROM TRUNK OF TREE. TREE STRAPS TO BE USED SHALL BE SELECTED BASED ON MANUFACTURER'S RECOMMENDATION FOR THE SIZE TREE RECEIVING THE STRAPS, RUBBER HOSE SHALL NOT BE USED. WIRE TO BE TAUT BUT NOT OVER-TIGHT. TREE GUYING SHALL NOT PREVENT TREE FROM SLIGHT SWAYING UNDER NORMAL ENVIRONMENTAL CONDITIONS, WHICH HELPS DEVELOP ROOT AND TRUNK STRUCTURE. FLAG EACH WIRE WITH WHITE PLASTIC FLAGGING TAPE CENTERED ON WIRE, ADD ADDITIONAL FLAG ON WIRES GUYING EVERGREENS 12" ABOVE IN-GROUND STAKE.

3) CONFERS TO HAVE 2 STEEL POST STAKES, WIRES AND STRAPS FOR TREES 6' IN HEIGHT AND LESS, 3 STEEL POST STAKES, WIRES AND STRAPS FOR TREES ABOVE 6' IN HEIGHT, DECIDUOUS TREES TO HAVE 2 STEEL POST STAKES, WIRES AND STRAPS IN HEIGHT. DECIDIOUS TREES TO HAVE 2 STEEL POST STAKES, WIRES AND STRAYS FOR TREES 2-1/2" CALIPER AND LESS, 3 STAKES, WIRES AND STRAYES ABOVE 2-1/2" CALIPER. ONE STAKE SHALL BE ORIENTATED IN THE DIRECTION OF THE PREVAILING WINDS. REMOVE STAKES, GUY WIRES, STRAPS, AND FLAGGING AFTER 1 YEAR FROM DATE OF INITIAL ACCEPTANCE, OR WHEN DIRECTED BY OWNER OR OWNER

4) EACH TREE OR SHRUB, WHETHER CONTAINERIZED OR BALLED AND BURLAPPED, SHALL HAVE THE ROOT FLAIR EXPOSED AND SOIL ABOVE THE LEVEL OF THE ROOT FLAIR REMOVED. SET TREE IN PLANTING PIT WITH ROOT FLAIR 1" ABOVE SURROUNDING SOIL SURFACE. THE PLANTING PIT FOR EACH TREE OR PLANT SHALL BE MEASURED, DUG, VERIFIED AND MODIFIED AS NEEDED TO OBTAIN THE PROPER DEPTH FOR EACH INDIVIDUAL PLANT.

5) TREE SHALL ONLY BE MOVED BY THE BALL / WIRE BASKET. PLUMB TREE ONLY BY THE ROOT BALL. DO NOT PLUMB TREE BY OVERLY / AGGRESSIVELY PULLING OR PUSHING ON TRUNK OR BRANCHES.

6) AFTER TREE HAS BEEN SET IN THE PLANTING PIT TO PROPER GRADE AND PLUMBED, REMOVE TOP \$\frac{1}{2}\$ OF WIRE BASKET. REMOVE TWINE OR ROPE HOLDING BURLAP OR PLASTIC AROUND ROOT BALL. REMOVE AS MUCH PLASTIC WRAPPING OR TREATED BURLAP AS POSSIBLE. IF REGULAR BURLAP CONTAINS THE ROOT BALL, BACKFILL OF PIT, REMOVE TOP OF BURLAP AND COMPLETE BACKFILL. SOIL SHALL BE SETTLÉD AROUND ROOT BALL TO REMOVE LARGE AIR VOIDS WITH WATER. BACKFILL SHALL NOT BE PLACED ON TOP OF ROOTBALL.

7) CARE SHALL BE TAKEN TO INSURE BALL REMAINS INTACT WITH MINIMAL DISTURBANCE TO THE INTEGRITY OF THE SOIL BALL AND / OR TREE ROOTS, SOIL DISTURBANCE TO THE INTEGRITY OF THE SOIL BALL AND / OR TREE ROOTS. SOIL BALLS OF TREES WHICH ARE DEEMED BY THE OWNER OR OWNERS REPRESENTATIVE TO NOT BE OF ADEQUATE INTEGRITY, OR TRUNKS WHICH ARE LOOSE FROM THEIR SOIL BALLS, BEFORE OR AFTER BEING PLACED INTO THE PLANTING PIT, MAY BE REJECTED. CONTRACTOR SHALL PROMPTLY REMOVE REJECTED PLANT MATERIAL FROM SITE AND REPLACE WITH PLANT MATERIAL ORIGINALLY SCHEDULED. INSTALL AS ORIGINALLY SPECIFIED.

8) PLANTING SOIL BACKFILL SHALL BE COMPRISED OF THE FOLLOWING: 50% NATIVE SOIL THOROUGHLY INTERMIXED WITH 50% SPECIFIED TOPSOIL. TOPSOIL IS DEFINED AS FRIABLE LOAM SURFACE SOIL. SATISFACTORY TOPSOIL SHALL BE FREE OF SUBSOIL, LUMPS, STONES AND OTHER MATTER OVER 1" IN DIAMETER: WITHOUT WEEDS, ROOTS, OR OTHER OBJECTIONABLE MATERIAL. SEE #10 BELOW FOR

9) STRIPPING: UNLESS OTHERWISE RECOMMENDED IN SOIL REPORT, STRIP TOPSOIL, IF EXISTING, FROM AREA(S) TO BE GRADED OR PLANTED, TO WHATEVER DEPTHS ENCOUNTERED IN MANNER TO PREVENT INTERMINGLING WITH UNDERLYING SUBSOIL OR OTHER OBJECTIONABLE MATERIAL. STRIPPED TOPSOIL MAY BE RE-USED ON THIS PROJECT IF TESTING CONFIRMS IT IS IN COMPLIANCE WITH THE SPECIFICATIONS

10) TOPSOIL (IMPORTED OR EXISTING RELISED ON SITE) SHALL CONFORM WITH TABLE BELOW, FOR LOAM TOPSOIL BORROW TO BE USED AS A TURE AND PLANT GROWING MEDIUM. COORDINATE FURNISHING AND PLACING WITH OTHER OPERATIONS.

	MINIMUM	MAXIMU
MATERIAL PASSING ¾ IN (19.0 MM)	100%	
MATERIAL PASSING NO.4 (4.75 MM)	≥90%	
CLAY	5%	30%
SILT	10%	60%
SAND & GRAVEL	15%	60%
ORGANIC MATTER	8%	15%

COORDINATE FURNISHING AND PLACING WITH OTHER OPERATIONS.

1 UPON COMPLETION OF ROUGH GRADING, SUB-GRADE SHALL BE PREPARED.
SURFACE SHALL BE LOOSENED BY ROTOTILLING TO MINIMUM DEPTH OF 6", AND MATERIALS OVER 1" IN LARGEST DIMENSION SHALL BE REMOVED.

- AFTER COMPLETION OF SUB-GRADE PREPARATION, PLACE MINIMUM
 4" SETTLED MEASURE DEPTH OF TOPSOIL OVER ENTIRE AREA TO RECEIVE
 SOD UNLESS OTHERWISE NOTED. SMOOTH GRADE TO WITHIN 1-34" OF FINISH
 GRADE AFTER SETTLEMENT TO ELIMINATE IRREGULARITIES. FINISHED GRADE SHALL BE SET SUCH THAT NEW SOD SURFACE IS 1" BELOW FINISHED SIDEWALK OR BACK OF CURB EDGE.
- SIDEWALK OR BACK OF CORE BUSE.
 INTERMIX TOPSOIL MIXTURE WITH LOOSENED SUB-GRADE BY MEANS OF A
 ROTOTILLER.
 PLANTING SOIL FOR ALL PLANT MATERIAL (EXCLUDING SOD), SHALL BE 50%
 NATIVE SOIL THOROUGHLY INTERMIXED WITH 50% SPECIFIED TOPSOIL.

11) ADD 3" OF SELECT PLANTING SOIL TO AREAS TO RECEIVE SOD. TILL PLANTING SOIL INTO EXISTING SOILS TO A DEPTH OF 6" PRIOR TO PLACEMENT OF PLANTING SOIL, REMOVE ALL STONES, STICKS AND OTHER DEBRIS MEASURING MORE THAN 1" FROM AREAS TO RECEIVE SOD.

12) SOIL AMENDMENTS TO BE SPREAD EVENLY OVER AREA AT A RATE OF 4 CY./1,000 SF AND MIXED THOROUGHLY INTO SOIL SURFACE. PROVIDE OWNERV LANDSCAPE ARCHITECT PROPOSED PRODUCT PRIOR TO INSTALLATION; INSTALL PER MANUFACTURER'S RECOMMENDATIONS.

13) FABRIC WEED BARRIER - SHALL BE A 4 OZ. SPUNBONDED NON-WOVEN POLYESTER FABRIC, MIRAFI, INC. - MIRASCAPE LANDSCAPE FABRIC OR APPROVED EQUAL. PROVIDE SAMPLE TO OWNERS REPRESENTATIVE FOR APPROVAL. PERENNIAL AND GROUND COVER BEDS DO NOT RECEIVE WEED CONTROL FABRIC.

14) MULCH SHALL BE SHREDDED HARDWOOD OR ROCK MULCH AS NOTED ON PLAN AND/ OR DETAILS. SUBMIT SAMPLES FOR APPROVAL. MINIMUM 4" DEPTH.

15) ALL PLANTING BEDS TO BE EDGED WITH 5" TALL X 1/4" WIDE STEEL EDGER (BLACK)

16) THE TREES/SHRUBS AND SOD/SEED AREAS ARE TO BE MAINTAINED (WATERING MOWING, FERTILIZING) UNTIL THE OWNER ACCEPTANCE AND THE WARRANTY PERIOD











Project Name:



Mora Public Schools ISD #332 New 7-12 **High School**

> Project Location: MORA, MN

020 ICS Consulting

report was prepared by me or under ect supervision, and that I am a duly ws of the State of Minnesota.

inted Name: Luke W. Sydow

rte: 03/11/2021_ Reg. No.: _ 25866 Project Information: oject No. : 20-261 awn By AMA hecked By : LWS 03/11/2021

> Sheet Title PLANTING SCHEDULE, DETAILS & NOTES

Sheet Number:

Item No. 8b



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Caleb Christenson, Building Official

RE: Council Hearing to Abate a Public Nuisance and Unsafe Structures – 18497 McCarty Ct.

SUMMARY

The City Council will consider moving forward to abate the nuisance of accumulative debris and secure the unsafe structures at 18497 McCarty Ct.

BACKGROUND INFORMATION

Staff received a complaint in August of 2020 that property located at 18497 McCarty Ct. had a large amount of debris scattered around the yard. Notice was sent to the property owner to abate the nuisance. Staff conducted a re-inspection after the time granted expired and found that the nuisance still existed. All documentations were submitted to court for legal action, and a court date was set for January 26, 2021. Due to the property owner's failure to appear in court, the court has issued a warrant for the arrest of the property owner.

Staff was informed that people were living in the garage at 18497 McCarty Ct. in November of 2020. Staff then requested an escort by a Kanabec County Sheriff's Deputy and the manufactured home and garage were posted as "No Occupancy Allowed" due to lack of utilities and sanitation. For a while there was limited activity at the property and the Sheriff's Office would conduct check-ins at random to ensure the unsafe structures were unoccupied, but after a while there were occupants in the garage again. On February 8, 2021 a code violation letter was sent to the property owner at the last known address via certified mail stating the manufactured home must be brought into compliance in order for people to stay on the property or the structures must be secured. The certified letter was returned undeliverable with no forwarding address. On March 16, 2021 the notice of council hearing was mailed to the property owner's last known address and posted on both structures at 18497 McCarty Ct.

Staff determined the structures are unsafe per Minnesota Building Code §1300.0180 *Unsafe Buildings or Structures* and the garbage and debris to be a public nuisance per City Code §131.02 (D) *Accumulations of refuse or other debris and* §131.04 (J) *Accumulations on public or private property of discarded or disused machinery, household appliances, furniture, automobile bodies, wood, or other material, which constitute a public eye sore, devalue neighboring properties, or promote the harboring of rats, mice, snakes or vermin; or which constitute fire, health or safety hazards, or promote the rank growth of vegetation among the items so accumulated.*

Staff asks that Council motions to proceed with abatement, per City Code § 131.07 *Abatement*, and direct staff to publish the notice of motion for summary enforcement in the newspaper for four weeks, and if the nuisance is not resolved after the fourth week of publication, direct staff to abate the nuisance and secure the structures.

City Code § 131.07 Abatement

- (A) *Notice*. Written notice of violation; notice of the time, date, place and subject of any hearing before the Council; notice of Council order; and notice of motion for summary enforcement hearing shall be given as set forth in this section.
- (1) Notice of violation. Written notice of violation shall be served by the enforcing officer upon the owner of record or occupant of the premises either in person or by certified or registered mail. If the premises are not occupied, the owner of record is unknown, or the owner of record or occupant refuses to accept notice of violation, notice of violation shall be served by posting it on the premises.
- (2) Notice of Council hearing. Written notice of any Council hearing to determine or abate nuisance shall be served on the owner of record and occupant of the premises either in person or by certified or registered mail. If the premises are not occupied, the owner of record is unknown, or the owner of record or occupant refuses to accept notice of Council hearing, notice of Council hearing shall be served by posting it on the premises.
- (3) Notice of Council order. Except for those cases determined by the city to require summary enforcement, written notice of any Council order shall be made as provided in M.S. § 463.17 (Hazardous and Substandard Building Act), as it may be amended from time to time.
- (4) Notice of motion for summary enforcement. Written notice of any motion for summary enforcement shall be made as provided for in M.S. § 463.17.
- (B) *Procedure.* Whenever the officer charged with enforcement determines that a public nuisance is being maintained or exists on premises in the city, the officer shall notify in writing the owner of record or occupant of the premises of this fact and order that the nuisance be terminated or abated. If the notice of violation is not complied with within the time specified, the enforcing officer shall report that fact immediately to the Council. Thereafter, the Council may, after notice to the owner or occupant and an opportunity to be heard, determine that the condition identified in the notice of violation is a nuisance and further order that if the nuisance is not abated within the time prescribed by the Council, the city may seek injunctive relief by serving a copy of the Council order and notice of motion for summary enforcement.

OPTIONS & IMPACTS

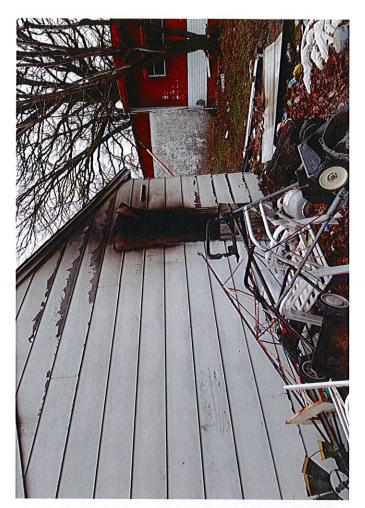
- Determine that a public nuisance and unsafe structures exist and motion for summary enforcement. If
 the issues are not resolved by the property owner, the City shall abate the nuisance and the property
 owner shall be personally liable for any costs accrued during the abatement process. Unpaid charges
 shall be assessed to the property taxes.
- 2. Determine that a public nuisance and unsafe structures do not exist and take no action. Failure to move forward will allow the debris to remain a public eyesore, devalue neighboring properties, and/or promote the harboring of rats, mice, snakes or vermin, create fire, health or safety hazards, and promote the rank growth of vegetation among the items so accumulated.

RECOMMENDATIONS

Determine that a public nuisance and unsafe structures exist at 18497 McCarty Ct. and motion to publish the Council order and notice of motion for summary enforcement per Minnesota Statute §463.17, and if the nuisance is not resolved after the fourth week of publication, direct staff to abate the nuisance and secure the structures.

Attachments
Notice of Council Hearing
Pictures of Public Nuisance and Unsafe Structures





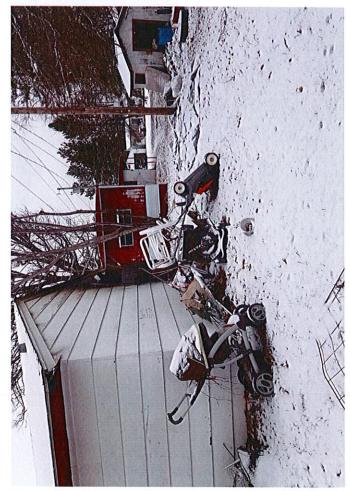
























CITY OF MORA MORA MUNICIPAL UTILITIES



101 Lake Street South Mora, MN 55051-1588

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320.679.1511 Fax 320.679.3862

320.679.1451

NOTICE OF COUNCIL HEARING

Notice is hereby given that the City Council of the City of Mora, Minnesota, will conduct a hearing at 6:30 pm on April 20, 2021 at Mora City Hall, located at 101 Lake Street S, Mora, MN 55051. The purpose of this hearing is to discuss the abatement of public nuisance and the securing of unsafe structures identified on property located at 18497 McCarty Court, Mora, MN 55051.

The unsafe structures and accumulation of debris at 18497 McCarty Court is a violation of the Minnesota Building Code §1300.0180 Unsafe Buildings or Structures and City Code §131.02 Public Nuisances Affecting Health (D) Accumulations of refuse or other debris.

The property owner, Nancy Foss, has been given ample opportunity to bring the property into compliance with Minnesota Building Code §1300.0180 and City Code §131.02 and has failed to do so. At the April 20, 2021 hearing the City Council will consider the unsafe structures and public nuisance and discuss abatement of said violations.

Per City Code §131.08 Personal Liability and §131.09 Assessment, the property owner shall be personally liable for the cost of the work to abate the public nuisances. Unpaid charges may assessed to the subject property.

For the City of Mora City Council

Caleb Christenson Building Official City of Mora

Date Posted: March 16, 2021



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Jeff Krie, Activities & Recreation Coordinator

RE: Music in the Park ECRAC Grant

SUMMARY

The City has received a grant award from the East Central Regional Arts Council (ECRAC) for the City's ninth summer concert series, known as *Mora's Music in the Park*. The City Council will consider accepting the grant, as well as entering into a license agreement with the American Society of Composers, Authors and Publishers (ASCAP), and the Society of European Stage Authors and Composers (SESAC).

BACKGROUND INFORMATION

The Park Board and staff have begun preparations for the upcoming season of *Mora's Music in the Park*, which will include 11 Thursday evening concerts beginning in June through August, and one special event concert (part of Fall Fest on September 25) in Library Park. The twelve music performances will represent a wide variety of genres, will be appropriate for all ages, and will be open to the public free of charge. With a proposed project budget of \$11,185, staff prepared and submitted a grant proposal to ECRAC in January for \$8,677. The City recently received notice that the grant request was approved.

The proposed project budget includes a local grant match of \$2,508. This amount includes \$1,308 of in-kind support and \$1,200 from community contributions (aka, sponsors). If the City Council accepts the grant award, staff will begin work to secure all necessary contributions.

If the City Council accepts the grant, staff is once again recommending that the City Council obtain permission to publicly perform copyrighted music via a license through ASCAP and SESAC. The ASCAP 2021 license fee is \$373, the SESAC license fee is \$282, and both have been included in the Music in the Park project budget.

We will of course follow any COVID-19 County, MN Department of Health and CDC recommendations to provide safety for the performers and attendees.

OPTIONS & IMPACTS

- Accept an \$8,677 grant from ECRAC for the Mora's Music in the Park summer concert series.
 Further, grant authorization to enter into a license agreement with ASCAP for the period of June 1, 2021 to December 31, 2021 and submit the necessary license fee of \$373. Also, to enter a license agreement with SESAC for the period of June 1, 2021 to December 31, 2021 and submit the necessary license fee of \$282.
- Decline an \$8,677 grant from ECRAC for the Mora's Music in the Park summer concert series. By doing
 this the City would not have the funds necessary to secure artists and would not be able to move
 forward with the concert series this year.
- 3. Take no action at this time. By doing this the City would forfeit an \$8,677 grant from ECRAC, which may jeopardize future grant requests.

RECOMMENDATIONS

Motion to accept an \$8,677 grant from ECRAC for the *Mora's Music in the Park* summer concert series and to grant authorization to enter into a license agreement with ASCAP for \$373 license fee and to SESAC for \$282 license fee.

Attachments None



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Jeff Krie, Activities & Recreation Coordinator

RE: Park Board Resignation and Vacancy

SUMMARY

The City Council will accept a resignation from the Park Board and declare a vacancy.

BACKGROUND INFORMATION

The City Council appointed Cody Knox to the Park Board in last month to fill a vacancy. Knox submitted his notice of resignation from the Park Board on April 9, 2021. The council is being asked to declare a vacancy and direct staff to advertise for the remainder of term expiring December 31, 2023.

OPTIONS & IMPACTS

Accept Knox's resignation from the Park Board, declare a vacancy and direct staff to advertise the vacancy immediately. Staff recommends that applications be due on Friday, May 14th in order for the council to consider applications at its May 18th meeting.

RECOMMENDATION

Motion to accept Knox's resignation from the Park Board and direct staff to advertise the vacancy immediately.

Attachments

None



MEMORANDUM

Date: April 20, 2021

To: Mayor and City Council

From: Lindy Crawford, City Administrator

RE: SMMPA Economic Development Credit Program

SUMMARY

The City Council will consider implementing an economic development incentive developed by Southern Minnesota Municipal Power Agency (SMMPA).

BACKGROUND INFORMATION

In October 2018, the SMMPA Board approved a wholesale economic development credit program aimed at providing incentives to attract new business customers to SMMPA member communities, like Mora, encourage existing business customers to expand, and help ensure businesses do not leave our community. SMMPA's goal is to help every business be as energy efficient as possible and help them be more competitive, thereby helping those businesses grow and prosper in the member communities. The economic development credit program is in no way intended to diminish SMMPA's commitment to energy efficiency.

Strategic load growth can be beneficial for all Mora Municipal Utilities (MMU) electric utility customers. To the extent that it does not require investment in major new generating facilities, the ability to spread fixed costs over more units of energy puts downward pressure on retail rates. By working with SMMPA and offering this incentive, the city would be using an economic development incentive at the wholesale level to help promote this type of strategic load growth at the retail level.

What Type of Electric Utility Customer will Qualify?

- New business customers with a load of 250 kW or greater, or with load that exceeds the demand of the MMU's tenth largest current retail customer.
- Existing business customers adding new incremental connected load of 250 kW or greater, or adding load that exceeds the demand of the MMU's tenth largest current retail customer.
- Existing business customers in economic distress that have legitimate opportunities to move
 operations out of the MMU's service territory and have a total load of 1,000 kW or that are one of
 the member's ten largest customers.

What are the Incentives?

- SMMPA will calculate an economic development credit to be paid to MMU based on the energy usage of the qualifying business in the member community.
- For incremental load, the credit only applies to the additional energy associated with the business expansion.

Year 1 - \$0.0192 per kWh

Year 2 - \$0.0096 per kWh

Year 3 - \$0.0048 per kWh

Year 4 - \$0.0024 per kWh

Year 5 - \$0.0012 per kWh

Year 6 - No credit beginning in Year 6

What Other Conditions Must Electric Utility Customers Meet?

- The business must have received no less than \$25,000 in local, county, State of Minnesota and/or federal financial assistance for economic development or economic stimulus.
 - Business customers facing economic distress must have received at least \$50,000 in economic development assistance within the 24 months prior to applying for this rate.
- The business must meet all conditions set forth by the member city for local economic development (refer to City of Mora Business Subsidy Policy).
- Businesses cannot be transferring load from a different SMMPA member.
- The business must review the energy efficiency program opportunities available from MMU.

How Could Wholesale Credit from SMMPA be Passed on to Qualifying MMU Customers? If implemented, the credit program could mirror the SMMPA wholesale program as follows:

- 100% of the SMMPA Economic Development Credit will flow through to Mora's participating business customers.
- The full amount of the credit must flow through to the participating businesses under economic distress.

The Mora EDA and PUC reviewed the proposed economic development incentive at their February 2, 2021 and February 16, 2021 respective meetings and both boards were unanimously supportive of the city council implementing the program, believing that it complements the city's economic development efforts. Both boards and staff encourage the City Council to also support the program.

RECOMMENDATION

Motion to utilize the SMMPA economic development credit program as a tool in the City EDA and MMU's economic development toolkit.

Attachments

SMMPA Economic Development Credit Program Description

SOUTHERN MINNESOTA MUNICIPAL POWER AGENCY Attachment 10 to Schedule B

ECONOMIC DEVELOPMENT CREDIT

Objective.

The Economic Development Credit is available to all SMMPA members with a qualifying retail customer based on retail load served by, or to be served by, a SMMPA member. SMMPA will provide the credit for the term of this agreement or the remaining term of the participating member's Power Sales Contract, whichever is less.

1. Qualifying Load.

Member load that qualifies for the wholesale credit from SMMPA includes:

- a) New retail customers with a load of 250 kW or greater, or with load that exceeds the demand of the member's fifth largest current retail customer. Fifth largest customer is determined by peak annual demand of the fifth largest customer based on total annual energy sales.
- b) Existing retail customers with at least twelve months of billing history adding new incremental connected load of 250 kW or greater, or adding load that exceeds the demand of the member's fifth largest current retail customer. Fifth largest customer is determined by peak annual demand of the fifth largest customer based on total annual energy sales
- c) With the prior approval of the SMMPA Board, load retention for existing retail customers in economic distress that have legitimate opportunities to move operations out of the member's service territory. Member retail customers must have a total load for that retail customer across all facilities located within the member service territory of 1,000 kW or be one of the member's five largest customers to be considered for load retention. Fifth largest customer is determined by peak annual demand of the fifth largest customer based on total annual energy sales
- d) Load qualification requirements are irrespective of CROD.

Eligible member retail customers must have received no less than \$50,000 in local, county, State of Minnesota and/or federal financial assistance for economic development or economic stimulus. For load retention, the customer must have received that economic development assistance within the 24 months prior to applying for this rate. A list of qualifying economic development programs is shown in Appendix A.

The retail customer must meet all conditions set forth by the member city for local economic development.

No credit is available to retail customers or potential retail customers transferring load from a different SMMPA member.

Member retail load that is located in member service territory for which there is a lost revenue agreement in place and the member is receiving SMMPA Load Acquisition Credits is not eligible for the Economic Development Credit until such time as the lost revenue agreement has expired. However, the member can exclude such load from receiving the

Load Acquisition Credit and instead make that load eligible for the Economic Development Credit. Load cannot receive both credits simultaneously.

Member retail load may not simultaneously participate in the Economic Development Credit and in any of SMMPA's Large Power Rates (Attachments 1, 2, and 3 to Schedule B), or the Negotiated Electric Service Tariff (Attachment 6 to Schedule B.)

For new customers, all electric load from the customer's new facilities served by the member qualifies as new load.

For incremental load, the base level of load is the customer's peak demand and energy consumption for the twelve months prior to adding the new load. If the customer's energy consumption for a month in the current year exceeds the customer's energy consumption for the same month of the base year, the additional kilowatt-hours are incremental load that qualifies for the credit. The customer need not have incremental energy use every month of the year, but at the end of each 12-month period the customer's entire twelve month energy use must exceed the base level and the customer must meet the minimum incremental peak demand requirements in at least one hour of the first twelve month period. If the retail customer fails to meet the peak demand requirements within the first twelve months, the customer will no longer qualify for any further credits within the five-year term.

For load retention, the SMMPA Board will make a determination as to how much load qualifies for the credit when it reviews the facts and circumstances related to that customer. If a qualifying customer falls below the specified demand and/or energy consumption level approved by the SMMPA board, the customer will no longer qualify for any further credits within the five-year term.

For member retail customers seeking a credit for new facilities or incremental load, they must sign an affidavit attesting to the fact that "but for" the rate credits, either on their own or in combination with a package of economic development or job creation incentives from local, county, State of Minnesota, and/or federal programs the customer would not have located operations or added load within the member's service territory. A sample affidavit is shown in Appendix B.

For member retail customers seeking a credit for load retention, they must sign an affidavit attesting to the fact that "but for" the rate credits, either on their own or in combination with a package of economic development or job creation incentives from local, county, State of Minnesota, and/or federal programs, the customer would be significantly reducing its energy consumption or shutting down its facilities in the member's service territory. A sample affidavit is shown in Appendix B.

Members seeking to qualify for the Economic Development Credit must submit an application for each retail customer that qualifies for the credit. The application form is shown in Appendix C.

2. Credit.

The credit for all qualifying new, incremental or retained load taken under SMMPA's Schedule B Rate for energy shall be:

- 40% of all qualifying energy charges in year one
- 20% of all qualifying energy charges in year two
- 10% of all qualifying energy charges in year three
- 5% of all qualifying energy charges in year four
- 2.5% of qualifying energy charges in year five
- No credit beginning in year six

The credit is not applied to SMMPA's transmission or demand charges. For incremental load, the credit only applies to qualifying additional energy as described above. Energy that is sold to participating retail customers in the hours where the member is above CROD is not eligible for the credit. Where it is impractical to determine the specific retail customer's hourly energy consumption for the purposes of determining below-CROD energy sales, a ratio of the member's prior year system energy sales during below-CROD hours divided by the member's prior year total system energy sales during all hours will be multiplied by the new, incremental or retained energy served to qualifying retail customer to calculate the amount of the credit.

For new customers, the credits will begin on the first day of the first full month at the time a participating new customer begins taking service and meets the demand requirements.

For incremental load, the credits will begin on the first day of the first full month at the time when the equipment driving incremental load is installed and meets the minimum incremental demand requirements.

For retained load, the credits will begin on the date specified by the SMMPA Board.

3. Application of wholesale credit to retail customers.

The structure of the wholesale SMMPA Economic Development Credit is described in this document. The member has discretion in developing a retail economic development rate or credit applicable to its own retail customers. Regardless of the structure of the member's retail rate structure, at least 50%, and as much as 100% of the SMMPA Economic Development Credit must flow through to the member's participating retail customer for new or incremental load. The full amount of the credit must flow through to the participating retail customer for load retention.

4. Term.

The SMMPA Economic Development Credit can be discontinued or revised at any time by the SMMPA Board. The discontinuation or revisions will not apply to any approved applications for the program.

5. Energy Efficiency and Demand Side Management Requirements.

In order to be eligible for the credit, the member's qualifying retail customer must meet with the member or SMMPA to review the energy efficiency program opportunities available from the member/SMMPA prior to approval of the application for the credit.

6. Metering and reporting.

Metering of participating retail customer demand and energy is the responsibility of the member. Members have the discretion to impose a charge on participating retail customers for any new and/or additional metering required to measure qualifying load and energy. On or before the 5th calendar day of each month, the member will provide SMMPA with a report for each participating customer that includes the demand and energy usage that qualifies for the credit for the month. For incremental load, this will include a comparison of the load and energy in the current month compared to the same month in the base year. Subject to review and approval by SMMPA, SMMPA will remit the total amount of all credits for the member's participating retail customer load for the month by the 25th calendar day of each month.

Alternatively, members may submit reports requesting credits for qualifying retail customers on a different schedule provided the schedule is mutually acceptable to the member and SMMPA and is described in the SMMPA Economic Development Credit contract with the member.

SMMPA members will have the option to allow SMMPA to access the relevant meter data via telemetry systems compatible with SMMPA's billing system.

	Effective:
Approved:	Issued by:

Appendix A - Qualifying Economic Development Programs:

STATE OF MINNESOTA PROGRAMS BUSINESS DEVELOPMENT

Export and Trade Counseling and Assistance

Location and Expansion Assistance

Made in Minnesota Directory

Minnesota Business First Stop

Minnesota Marketing Partnership

Small Business Assistance

Small Business Development Centers

BUSINESS FINANCING

Angel Loan Fund Program

Emerging Entrepreneurs Loan Program

Indian Business Loan Program

Innovation Voucher Program

Minnesota Investment Fund

Minnesota Job Creation Fund

Minnesota Minerals 21st Century Fund

Minnesota Reservist and Veteran Business Loan Program

STEP Grant Program: Export Assistance

Tourism Business Septic Tank Replacement

TAX CREDITS + BENEFITS

Border Cities Enterprise Zone Program

Data Centers

Foreign Trade Zones (FTZs)

Greater Minnesota Job Expansion Program

Research and Development Tax Credit

Single Sales Factor Apportionment; Throwback; Greater Minnesota Internship Tax Credit

Program

Tax Increment Financing; Tax Abatement; Personal Property Exemption; Capital Equipment

Exemption COMMUNITY FINANCING

Border-to-Border Broadband Development Grant Program

Cleanup Revolving Loan Program

Contamination Cleanup and Investigation Grant Program

Demolition Loan Program

Greater Minnesota Business Development Infrastructure Grant Program

Redevelopment Grant Program

Shovel-Ready Site Certification

Small Cities Development Program

Transportation Economic Development Infrastructure Program (TEDI)

TRAINING

Dual Training Competency Grants

Export and Trade Classes and Training

Job Training Incentive Program

Minnesota Job Skills Partnership

Minnesota WorkForce Centers

SciTechsperience Internship Program

LOCAL OR COUNTY PROGRAMS

Financial assistance from a local Revolving Loan Fund Establishment of or location in a Tax Increment Financing District Direct loan from a unit of local government Construction of public facilities – roads, sewer, water – to serve a project Site acquisition and clearance Building renovation assistance

FEDERAL PROGRAMS

Loan Guarantees
Grants
Investment Tax Credits
Income Tax Credits tied to New Hiring
Low-Interest Loans
Other, subject to SMMPA Board Approval

Appendix B – Customer Affidavit for Economic Development Credit:

AFFIDAVIT
STATE OF MINNESOTA)
COUNTY OF) ss
COMES NOW being first duly sworn, under oath, and states that the following information is within personal knowledge and belief:
is a retail customer (Customer) of a Southern Minnesota Municipal Power Agency (SMMPA) member utility who is locating, adding, or retains load in the service territory of [SMMPA member utility name] hereby certifies and declares under penalty of perjury under the laws of the State of Minnesota that the statements in the following paragraphs are true and correct.
1. But for receipt of the economic development credit, either on its own, or in combination with Qualifying Economic Development Program as defined in Appendix A of SMMPA's Economic Development Credit program, the Customer's load would not have been located, added, or retained within [SMMPA member utility name]'s service territory.
2. The new, incremental or retained load represents kilowatt-hours (kWh) that either (i) do not already exist in any SMMPA member utilities' service territory, or (ii) the Customer would be significantly reducing its energy consumption or shutting down its facilities in [SMMPA member utility name]'s service territory.
3. The Customer has discussed with SMMPA and/or [SMMPA member utility name] cost-effective energy efficiency and load management measures the Customer may take to reduce their electric bills and the load they place on SMMPA and [SMMPA member utility name]'s system.
Customer Name
Name of Authorized Representative
Signature
SUBSCRIBED AND SWORN TO before me this day of, 20, by
NOTARY PUBLIC FOR MINNESOTA
My Commission Expires:

Appendix C – Application for Economic Development Credit

SMMPA Member Utility Nam	e:
Retail Customer Information	ı
Customer Street Address:	
Customer City, State, ZIP	
Please attach Customer Affida	vit for Economic Development Credit.
Have you discussed energy eff	iciency and load management programs with the customer?
YES NO	
New Load	
Estimated demand (kW):	
	i):
Estimated in-service date:	
Estimated full load date:	
Projected load factor:	
include documentation that this	iption of the customer and its business. If new load is less than 250 kW, please s load would be within the utilities top five customers based on total kWh sales.
Incremental Load	
Prior year's demand (kW):	
Estimated additional demand (,
Prior year annual energy (kWh	
Estimated additional energy (k	Wh):
Estimated in-service date:	
Estimated full load date:	
Projected load factor:	
Please attach a summary descri	iption of the customer, its business, documentation of prior year demand and
energy and what is causing the	additional load. If incremental load is less than 250 kW, please include
documentation that this load w	ould be within the utilities top five customers based on total kWh sales.
Load Retention	
Prior year's demand (kW):	
Estimated demand reduction (<u></u>
Prior year's annual energy (kW	,
Estimated energy reduction (k	
Estimated effective date:	
Projected load factor:	
Please attach a summary descr	iption of the customer and its business, documentation of prior year demand and
	business to potentially leave the service territory. If retained load is less than
	mentation that this load would be within the utilities top five customers based
on total kWh sales.	memation that this four would be writing the duffiles top five editorities bused
Date submitted by member:	
· · · · · · · · · · · · · · · · · · ·	

SMMPA Approval

This application for the Economic Development Cr	edit is:
Approved Denied	
BY:	
Name	
Title	
Signature	
Date	



Mora Area Fire Department Monthly Update

March 2021

The Mora Area Fire Department was involved with the following fire calls, training and education, maintenance, and miscellaneous in the past month.

Fire Calls (Paid)

- 3-14-21 chimney fire
- **3-16-21** brush pile
- **3-18-21** fire alarm
- **3-20-21** grass fire
- **3-28-21** grass fire
- 3-30-21 Coborn's alarm
- 🔯 3-30-21 power pole on fire

Training and Education (Paid)

- 3-1-21 MAFD training / drill night
- 3-15-21 MAFD meeting night

Maintenance (not paid)

All trucks done twice

Training, Education, and Miscellaneous (not Paid)

3-8-21 Mora Fire added 2 new members Derek Graves and Sergei Zimmerman brining our total membership up to 30.

March 2021

During the month of March, 2021 Kanabec County Sheriff's Office contract cars responded to 402 calls for service within the City of Mora. The most frequent calls for service were Medical Emergencies (67), Traffic complaints/violations (48), and suspicious persons/occurrences (44)

Contract deputies received continuing education/training in the following areas:

- Use of Force: Law and Principles
- Use of Force: Readiness
- Emotional Wellness in Law Enforcement

Sheriffs Reserves assisted with parking and traffic control weekly at the Covid vaccine clinic located in the wellness center on 9th St.

The Kanabec County Sheriff's Office continues to proudly serve the citizens of Mora within Kanabec County. The Sheriff's Office encourages any and all community members to contact our office with any questions, comments, or concerns.

Sincerely,

Sergeant Dylan VanGorden #3104

WEARING THE STAR OF HONOR AND SERVICE



CAD Summary Report

Printed On: 04/08/21 13:13

Kanabec County Sheriff's Office

Kanabec County Sherin's Office		
	03/21	Total
911 Hang-ups-Abandoned-Open Line	19	19
Agency Assist	13	13
Alarms All (Home, Business, Bank, misc)	18	18
All Lost calls including animals, and property	1	1
Assault	3	3
Civil Assist	9	9
Crim Sex	2	2
Disorderly Conduct	5	5
Domestic Disturbance/Assaults	5	5
Drug calls - All	2	2
DTP	2	2
Escorts-Funerals, Races, etc	2	2
Fire- Mora Area Fire Calls	2	2
Foot Patrol	4	4
Found - animals, property, etc	4	4
Fraud	7	7
Garbage Dumping complaints	1	1
Harassing communications calls	6	6
Health and Safety	1	1
Hospice Deaths	2	2
Information and misc calls	17	17
Juvenile calls excluding tobacco, drugs, alcohol	4	4
Maltreatment	9	9
Medical - Drug Overdoses	2	2
Medical Emergency	67	67
Missing Person(s)	2	2
Mora Ordinance Violations	1	1
Motorist Assist calls	1	1



CAD Summary Report

Printed On: 04/08/21 13:13

	03/21	Total
Noise - including loud music, parties, etc	2	2
Parking Violations	2	2
Public assist calls	6	6
Records checks	2	2
Road Hazards	1	1
Scams	5	5
Secure Helipad	11	11
Snowbird Parking	3	3
Stop arm violations	2	2
Sudden Deaths and Bodies found	1	1
Suicide threats-attempts	3	3
Suspicious- persons, vehicles, and occurrences	44	44
Theft-not vehicle	14	14
Threats	2	2
Traffic / Driving complaints	10	10
Traffic Accident	6	6
Traffic Violation	48	48
Transport - Inmates	1	1
Trespassing complaints	1	1
Unwanted person	8	8
Vehicle Theft	1	1
Violation of Court Order	2	2
Warrant Entry and Arrests	5	5
Welfare Check	11	11
Total	402	402

City of Mora, MN PLANNING COMMISSION Meeting Minutes

April 12, 2021

Present: Carmen Finn, Chad Gramentz, Jake Mathison, Todd Sjoberg and Sara Treiber

Absent: None

Staff Present: Community Development Director Beth Thorp and City Administrator Lindy

Crawford

Also Present: Evan Johnson, Sean Lewis, David Bolf, Dan Voce, Craig Schultz and Scott Moe

1. Call to Order. Chair Sjoberg called the meeting to order at 5:30 pm.

2. Roll Call.

Finn – Present Gramentz – Present Mathison – Present Sjoberg – Present Treiber – Present

- 3. <u>Adopt Agenda.</u> Motion by Treiber, second by Gramentz to adopt the April 12, 2021 agenda as presented. All present voted aye, motion carried.
- 4. <u>Approval of Minutes.</u> Motion by Finn, second by Mathison to approve the March 8, 2021 meeting minutes as presented. All present voted aye, motion carried.
- 5. Public Hearings.

None.

- 6. Open Forum. No members of the public were present for open forum.
- 7. New Business.

None.

8. Old Business.

- a. <u>Tabled from March 8, 2021 Meeting Conditional Use Permit to Allow a School and School Related Facilities to be Located in the R-1 Single Family Residential District.</u> Sjoberg thanked city staff for their work on the proposed Conditional Use Permit. Thorp reviewed her staff report, providing the following updates since the commission's March 8th meeting:
 - The applicant provided several new and updated documents since March 8th including revised civil plans, a landscape plan, a final traffic study and a final drainage report.
 - The applicant submitted a landscape plan and worked with city and utility staff to ensure that plantings did not interfere with underground utilities. Thorp added that staff is satisfied with the proposed landscaping.
 - The revised civil plans showed 40 off-street parking spaces for the wellness center as required by the 2017 Conditional Use Permit.

- All proposed parking spaces and drive aisles were shown meeting the city's minimum size requirements.
- With the addition of four alternate high school classrooms to the civil plans and additional information provided by the applicant in regard to building capacity, off-street parking requirements were recalculated by staff. Staff determined that without the four alternate classrooms the property owner would be required to provide 315 off-street parking spaces; and, with the four alternate classrooms the property owner would be required to provide 349 off-street parking spaces. Because the proposed parking lot included 338 parking spaces, Thorp added that construction of the proposed parking lot shown as Alternate 8 would be acceptable to meet off-street parking requirements if and when the alternate classrooms were constructed. Thorp stated that the parking lot shown as Alternate 8 would provide an additional 63 parking spaces.
- All accessible parking spaces were proposed to be van accessible.
- The final traffic study included some changes and additions to the Findings and Conclusions section.
- Thorp stated that the final study had been reviewed by city staff, the City Engineer, County Engineer, Sheriff Smith, and MnDOT. Sheriff Smith's comments were shared with the commission.
- Thorp shared that, in response to the City Administrator's concern that the traffic study
 was completed in a single day during the pandemic on an early release day, the
 applicant commented that traffic studies are based on both assumptions and
 observations to create a model of likely scenarios.
- In regard to concerns about a 1,000 foot drop-off lane at the high school and possible stacking on 9th Street, the applicant clarified that the civil plans showed three 1,000 foot drop-off lanes rather than a single lane. Thorp added that the proposed resolution included a condition which authorized the city to require that the school district adjust traffic flow if stacking became an issue.
- The applicant clarified that they intended to grind off existing pavement markings on 9th Street between Wood Street N. and Sunset Lane and repaint with a shared center turn lane. Thorp added that the City Administrator recommended restriping 9th Street to the intersection of Highway 65 and that this would be an issue discussed by the City Council.
- The applicant confirmed that the proposed crosswalk at Village Green Place would be installed in the same manner as the crosswalk at Village Green Lane.
- In regard to concerns about pedestrian safety at 7th Street and Grove Street N., the applicant had responded that the area was outside of the project area. Thorp added that the County Engineer would recommend that the county install a stop sign on Grove Street N. and 7th Street to increase pedestrian safety.
- In response to concerns about traffic on Grove Street N., the applicant proposed the construction of a northbound right turn lane on Grove Street N. at the access road. Thorp shared that the County Engineer had already provided preliminary verbal approval for the turn lane.
- In response to concerns about the construction of an access road in a public roadway
 easement and the relocation of the city-owned trail from the easement, Thorp shared
 that the applicant had already started the process to vacate the easement and provide
 the city with a new trail easement.
- The final drainage and hydrologic report had been reviewed by the City Engineer and County Engineer and both had expressed concerns about drainage from the unnamed

ponds flowing to Lake Mora rather than the Snake River. Thorp requested that the applicant provide additional information on this issue prior to the request being considered by the City Council.

- Thorp stated that the applicant and property owner were working closely with the city and utility to address utility related concerns, including underground electric service.
- The revised civil plans showed the addition of a fire lane on the west side of the high school as required by the Fire Chief.

Thorp commented that staff was satisfied that all major concerns discussed at the commission's March meeting had been addressed and staff was recommending approval of the Conditional Use Permit with several conditions. Sjoberg invited the applicant to address the Planning Commission. Sean Lewis, ICS, provided the following comments:

- The applicant and property owner were interested in working with the city, county and state on traffic related concerns.
- Lewis explained that preliminary investigations showed that drainage from the unnamed ponds would flow to the Snake River as shown in the drainage report but the applicant would provide additional information as requested.
- In regard to Sheriff Smith's concerns about event parking at the school property and the
 possibility of overflow parking on 9th Street, Lewis stated there would be approximately
 1,000 off-street parking spaces available on the school property and parking on 9th
 Street would be unlikely.

Mathison asked if the school district had made a decision on whether the high school would be a closed or open campus; Lewis shared that the high school would be a closed campus. Sjoberg commented that the property owner would need to provide trail and utility easements and asked if there were any concerns or issues with those easements; Thorp shared that the applicant and property owner were in agreement with the easements and had already provided survey work for those easements. Gramentz inquired about the proposed construction schedule; Lewis stated that it was anticipated to be a 26-month project with a goal of starting in May 2021 and finishing construction in summer 2023. Lewis added that utility work would begin in 2021, parking lot construction would occur in 2022, and the project would wrap up in 2023. Commissioners and Lewis discussed the current cost of construction materials and potential impact on the project. Treiber inquired about construction of the high school facility in relation to the elementary school; Lewis stated that most of the construction would be away from the elementary school including construction traffic utilizing the north access road to allow for normal operations at the elementary school. Lewis added that construction of the high school facility was anticipated to begin in June 2021 and finish in early summer 2023. Thorp commented that the proposed resolution did not adequately address easements needed for the project and recommended the addition of a condition requiring that the property owner provide the city with any and all easements necessary for trail and utility purposes. Motion by Mathison, second by Treiber to approve Resolution No. PC2021-401, a resolution recommending approval of a Conditional Use Permit to allow a School and school related facilities to be located in the R-1 Single Family Residential District, as presented and with the added condition that the property owner provide any and all easements necessary for trail and utility purposes. All present voted aye, motion carried.

9. Reports. Thorp shared that she anticipated the Planning Commission would be conducting two public hearings in May to consider requests for Conditional Use Permits to allow solar energy

systems. Thorp added that these would be the first two requests for solar energy systems since the city adopted regulations in 2018.

10. <u>Adjournment</u>. Motion by Mathison, second by Gramentz to adjourn. All present voted aye, motion carried and the meeting was adjourned at 6:02 pm.

	ATTEST:
Todd Sjoberg	Beth Thorp
Chair	Community Development Director

City of Mora, MN AIRPORT BOARD Meeting Minutes

April 13, 2021

Present: Jody Anderson, Karla Kastenbauer, Stefan Salmonson and Nick Stafford

Absent: Ryan Martens

Staff Present: Joe Kohlgraf and Beth Thorp

Others Present: None

1. Call to Order. Stafford called the meeting to order at 5:03 pm.

2. Roll Call.

Anderson – Present Kastenbauer – Present Martens – Absent (excused) Salmonson – Present Stafford – Present

- 3. <u>Adopt Agenda.</u> Motion by Kastenbauer, second by Anderson to adopt the April 13, 2021 meeting agenda as presented. All present voted aye, motion carried.
- 4. <u>Minutes.</u> Motion by Anderson, second by Kastenbauer to approve the March 9, 2021 meeting minutes as presented. All present voted aye, motion carried.
- 5. <u>Hangar Land Lease Agreement.</u> The board continued its review, which began at the January 12, 2021 meeting, of the Hangar Land Lease Agreement approved by the City Council in August 2020. Thorp provided board members with a copy of the agreement showing all suggested changes discussed at the January, February and March board meetings, and she requested that the board review proposed language as follows:
 - Section 7. Construction of Private Buildings on Premises.
 - Thorp stated that in addition to the board's suggestion of limiting the construction material requirement to new construction, she recommended that the requirement also apply if the Tenant was replacing entire exterior components such as the roof, trim or walls. The general consensus of the board was that the added language was appropriate.
 - Section 16. Transferring and Selling.
 - o Thorp stated that the section heading had been expanded to "Transferring, Selling and Subletting" to address the board's desire to create a distinction between selling a hangar and subletting space within a hangar. Thorp explained that Section 16a. pertained to transferring or selling and Section 16b. pertained to subletting. Thorp stated that per Section 16a. the Tenant and new owner would be required to notify the city within 10 days of the hangar selling or transferring and the new owner would be required to enter into a lease agreement with the city, and failure to do so could result in termination of the lease. Thorp further stated that the proposed subletting language in Section 16b. was taken from a past (2018) hangar land lease agreement used by the city. In response to the board's March request for information about the process for obtaining permission from the city in order to sell a private hangar, Kohlgraf and Thorp explained that it was an administrative process involving the gathering of information for preparation and execution of a new lease

Airport Board – 04/13/2021 Page 1 of 2

agreement. Thorp added that the staff member responsible for lease agreements had reviewed the proposed language and was satisfied that it met the needs of the city.

Board members individually reviewed the draft hangar land lease agreement; there were no further comments or suggested changes. Thorp explained that the agreement would be reviewed by the City Administrator and City Attorney before being presented to the City Council for consideration. Motion by Kastenbauer, second by Salmonson to recommend that the draft hangar land lease agreement be forwarded to the City Council, as presented and following review by the City Administrator and City Attorney, for consideration.

6. 2021 Fly-In. Thorp shared that she had begun requesting donations for the September 18th fly-in. Salmonson inquired if a paper airplane contest was again planned; Thorp responded that the 2020 contest was a low-budget activity for young children and could again be included. Kastenbauer inquired about purchasing keychains as giveaway items; Anderson responded that she had not yet prepared a sample for the board's consideration. Anderson donated 24 certificates for free ice cream for paper airplane contest prizes. Stafford shared that he would not have any sanitation trailers available for the event; Kohlgraf commented that he would arrange for porta potties.

7. Reports.

- a. <u>2021 Taxilane and Wind Cone Project.</u> Kohlgraf reported that the project was scheduled to bid on April 28th. Stafford inquired about the possibility of having space adjacent to his hangar paved at his expense during the project; Kohlgraf responded that he would look into the possibility, noting that additional pavement would make snow plowing easier for city staff.
- b. Kohlgraf provided the following updates:
 - Crack filling on the main runway and taxilane was being corrected pending weather conditions.
 - o Staff would be rolling the crosswind runway in April to push rocks down.
 - The 5010 inspection completed in October 2020 showed that more trees needed to be removed on the northwest end of the runway.
- c. Salmonson requested the purchase and installation of a microwave and small beverage refrigerator in the AD Building; Kohlgraf stated that he would check into the request.
- d. Anderson inquired, in response to the 2020 City of Mora Community Survey showing that a large segment of respondents weren't familiar with the Mora Municipal Airport, if the airport could have its own Facebook page separate from the City of Mora Facebook page; Thorp responded that she would need to discuss the idea with City Administrator Crawford and review the city's social media policy. Thorp commented that if a separate page was not allowed, the airport could be promoted better on the city's existing Facebook page. Thorp further commented that benefits of a single Facebook page were having one person responsible for adding content and having consistent messaging. Thorp suggested that another option for creating awareness about the airport was to include articles in the city's quarterly newsletter. Board members discussed ideas for newsletter articles; Anderson suggested including brief articles explaining benefits of having an airport.

 Adjournment. Motion by Kastenbauer, so voted aye and the meeting adjourned at 	econd by Salmonson to adjourn the meeting. All present 5:30 pm.
 Nick Stafford, Chair	Beth Thorp, Secretary

City of Mora, MN PARK BOARD Meeting Minutes

April 13, 2021

Present: Jenna Fore, Mickey Kringstad and Kyle Sheppard

Absent: Candice Brockner, Cody Knox

Staff Present: Joe Kohlgraf, Jeff Krie

Others Present: None

1. Call to Order. Vice Chair Kringstad called the meeting to order at 6:00 p.m.

2. Roll Call. Candice Brockner – absent

Jenna Fore – present

Cody Knox – sent email regarding resignation of Park Board prior to meeting.

Mickey Kringstad – present Kyle Sheppard – present

- 3. <u>Adopt Agenda.</u> Motion by Sheppard, second by Fore to adopt the April 13, 2021 meeting agenda as presented. All present voted aye. Motion carried.
- 4. <u>Minutes.</u> Motion by Shepard, second by Fore to approve the March 9, 2021 meeting minutes as presented. All present voted aye. Motion carried.
- 5. Dog Park. Krie presented the board with four bids for a one-acre dog park fenced in area from three different vendors. Century Fencing had two bids, one that was given prior with a small dog park area inside the large dog area. They rebid as cost of materials went up and presented Krie with a one acre open fenced in area for all dogs. The other bids are from A & W Landscape Specialist and the other is from Borderline Fencing. All bids requested are for one-acre 5ft high fenced in area for dogs that consist of top rails and the bottom consist of tension wires, have a double gated entry, and a ten-foot gate for large equipment to enter. Krie also let board know he reached out to six different vendors to get a fence bid and these are the three that replied. Krie presented to the board a draft of a map of the dog park with amenities and parking. Also included was a set of rules and regulations to post at the dog park. Krie asked the board to recommend one bid out of the three, see if any other amenities are needed and to see if the placement of the amenities would work and to discuss the dog park rules. A good discussion was had by the board on the park and bids. Krie shared that staff was in favor of the Century bid of \$21,461 due to pricing and materials used as far as post size and gate post being concrete set compared to other bids. Concerns are for increased pricing of materials and what issues that may cause was discussed and how rest of funds are to be raised. Kyle made a motion to the board when funds are available to accept the bid at the price of \$21,461 from Century Fence, it was seconded by Kringstad and all present voted Aye. Amenities were agreed upon except that Sheppard and Fore both suggested from personal experience that a picnic table should be place inside the fenced in area. Otherwise, what was presented was favored by the

Park Board – 04/13/2021 Page 1 of 2

board. Next the board looked at the rules/regulations presented by staff and were in favor of what was presented to be posted at the park. If needed, more discussion will take place on the dog park next month.

6. Park Board Information Sheet. Krie shared with the Park Board the informational sheet that was used at Fall Fest last year. Krie asked if there was interest in the sheet being updated and used going forward on the City Website. All present agreed that the sheet should be updated as it provides good information to the community and continue to post on the City Website. Krie will update sheet and post as soon as possible and will continue to monitor the sheet and update as needed.

7. Reports.

Kohlgraf reported to the board the following:

- Continuing trail maintenance, brush cutting is done on trails.
- Still looking for a contractor to paint/stain Kids Kingdom.
- Monthly inspections of playgrounds continue, and park cleanup days are now M/W/F.
- Trash cans will be put down on Kids Kingdom after Parade of Garage sale.
- Working on establishing more lighting at Kids Kingdom for better safety and reduce vandalism.

Krie reported to the board the following:

- MAC hiring is in process. No applications yet for an assistant manager or shift supervisor.
 Shortage of certified and qualified Lifeguard applications is a concern. We have so far twelve returning applications and nineteen new applications. Swim Lessons sign up on the 15th of April and at this time the MAC plans to open as scheduled.
- Will be working with Patti on Mora Rocks the Park. Would still like to have some type of activities if we can work it out.
- Music in the Park is set for sponsors and bands pending Council approval.
- Krie asked if the board was okay having pictures posted on the Park Board City website. It was suggested to have individual pictures taken in case of changes of board. Krie will take pictures at next Park Board meeting.

8. Adjournment. Motion by Shepard, s aye. Meeting adjourned at 6:40 p.m	econd by Fore to adjourn the meeting. All present vot	ec
Candice Brockner, Chair	Jeff Krie, Secretary	

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