



Corcoran City Council Agenda
July 25, 2024
7:00 pm

- 1. Call to Order / Roll Call**
- 2. Pledge of Allegiance**
- 3. Agenda Approval**
- 4. Commission Representatives***
- 5. Open Forum – Public Comment Opportunity**
- 6. Presentations/Recognition**
 - a. Employee Longevity Awards
 - b. POST Board Review Results
 - c. Audit Briefing – Abdo (see item 7e attachment 7e1)
- 7. Consent Agenda**
 - a. May 21, 2024 DRAFT Regular Council Minutes*
 - b. Financial Claims July 25, 2024*
 - c. Resolution 2024-82 Authorization Transfer of Funds
 - d. Joint Powers Agreement for Assessment Services
 - e. Audit Results – Informational
 - f. Business Hours and Meeting Schedule
 - g. Cobra Administration Proposal
 - h. K9 Officer Appointment
 - i. Resolution 2024-81 Appointment of Planner Position
 - j. Self-Storage ZOA (city file 23-023)
 - k. Woodland Hills FP (city file 24-023)
 - l. Addressing Corrections to Improve Emergency Response
 - m. City Center Drive and 79th Place – Utility and Street Improvements
- Change Order 2
 - n. Comparable Cities Guidance
 - o. First Amendment to Corcoran City Administrator Contract
 - p. Resolution 2024-85 Police Officer Declaration of PERA
Contribution - David Johnson
 - q. Resolution 2024-86 Police Officer Declaration of PERA
Contribution – Peter Underthun
- 8. Planning Business**
 - a. Chastek Farms (city file 23-034)
- 9. Unfinished Business -- Public Comment Opportunity**
- 10. New Business – Public Comment Opportunity**
 - a. Mid-year Code Enforcement Update
- 11. Staff Reports**
 - a. Planning Project Update
- 12. Council Reports**
- 13. 2024 City Council Schedule***
- 14. Closed Sessions**
 - a. NE Trunk Infrastructure
 - b. Stieg Road Improvements
 - c. City Center
- 15. Adjournment**

HYBRID MEETING OPTION AVAILABLE

The public is invited to attend the regular Council meetings at City Hall.

Meeting Via Telephone/Other Electronic Means

Call-in Instructions:

+1 312 626 6799 US

Enter Meeting ID: 845 8754 1654

Video Link and Instructions:

<https://us02web.zoom.us/j/84587541654>

visit <http://www.zoom.us> and enter

Meeting ID: 845 8754 1654

**Please note in-person comments will be taken at the scheduled meeting where noted. Comments received via email to City Administrator Tobin at jtobin@corcoranmn.gov or via public comment cards will also be accepted. All email and public comment cards must be received by the Wednesday prior to scheduled Council meeting.*

For more information on options to provide public comment visit:

www.corcoranmn.gov

**Includes Materials - Materials relating to these agenda items can be found in the Council Chambers Agenda Packet book located by the entrance. The complete Council Agenda Packet is available electronically on the City website at www.corcoranmn.gov.*

STAFF REPORT

Agenda Item: 4.

Council Meeting July 25, 2024	Prepared By Linda Canton
Topic Commission Representatives	Action Required Informational

Summary

The advisory commission representatives for the July 25, 2024, Council meeting are as follows:

- Planning Commission: Lindsay Lind
- Parks and Trails Commission: Jonathan Schmidt

Financial/Budget

N/A

Council Action

N/A

Attachments

N/A

STAFF REPORT

Agenda Item: 6a.

Council Meeting July 25, 2024	Prepared By Nalisha Williams
Topic Employee Longevity Awards	Action Required

The following employees will be recognized at the July 25th, 2024 City Council meeting with respect to their years of service and devotion to successful city operations.

Mark Reinking – 5 years

Shawna Zuther – 5 years

Ryan Burns – 30 years

Matt Gottschalk – 10 years



Lighting the path forward

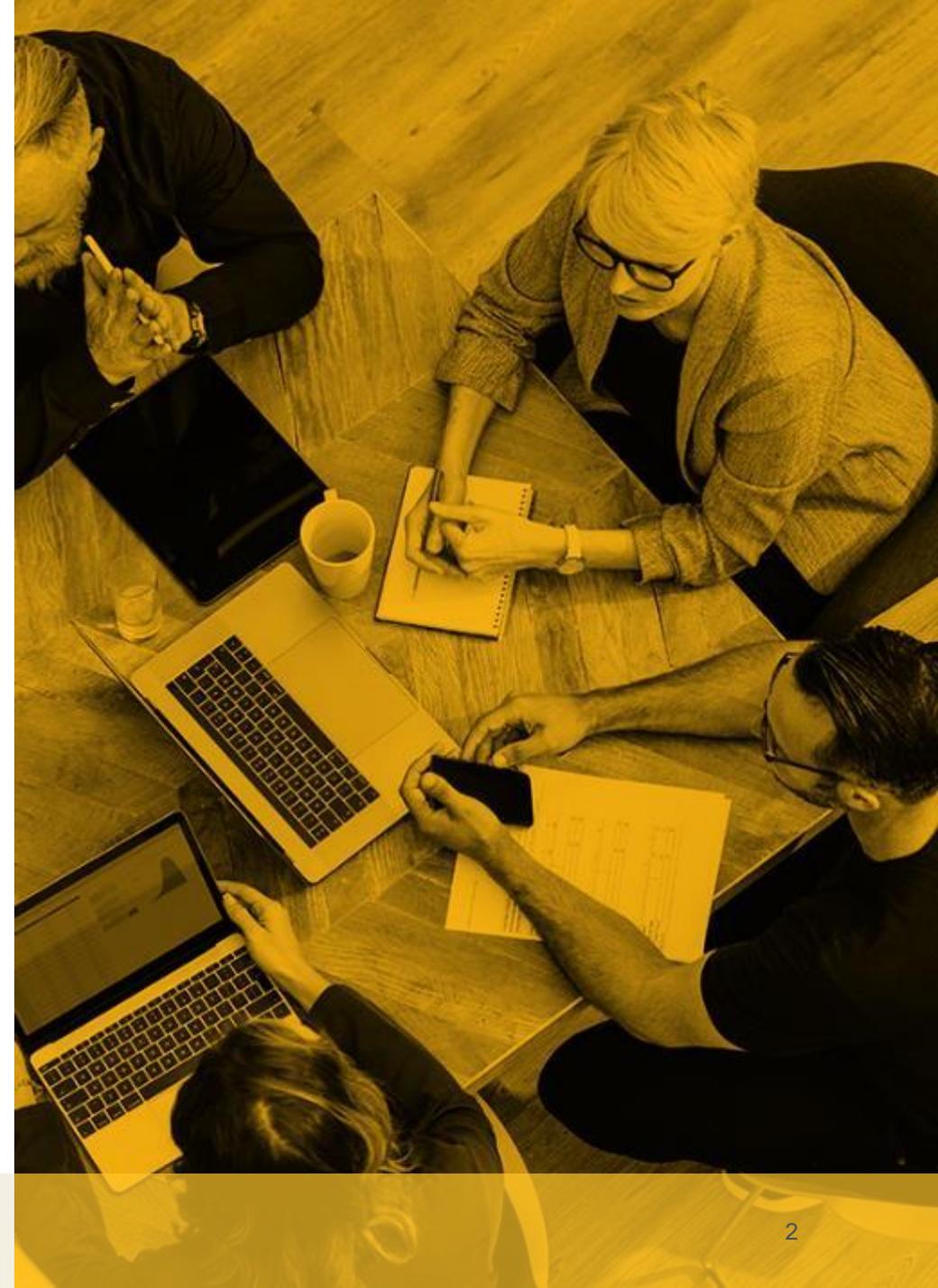
City of Corcoran

2023 Financial Statement Audit



Introduction

- Audit Results
- General Fund Results
- Other Governmental Funds
- Enterprise Funds
- Key Performance Indicators



Audit Results

Auditor's Opinion



Unmodified Opinion –
Findings Noted on Next
Slide

Minnesota Legal Compliance



No Instances of
Noncompliance

Audit Results

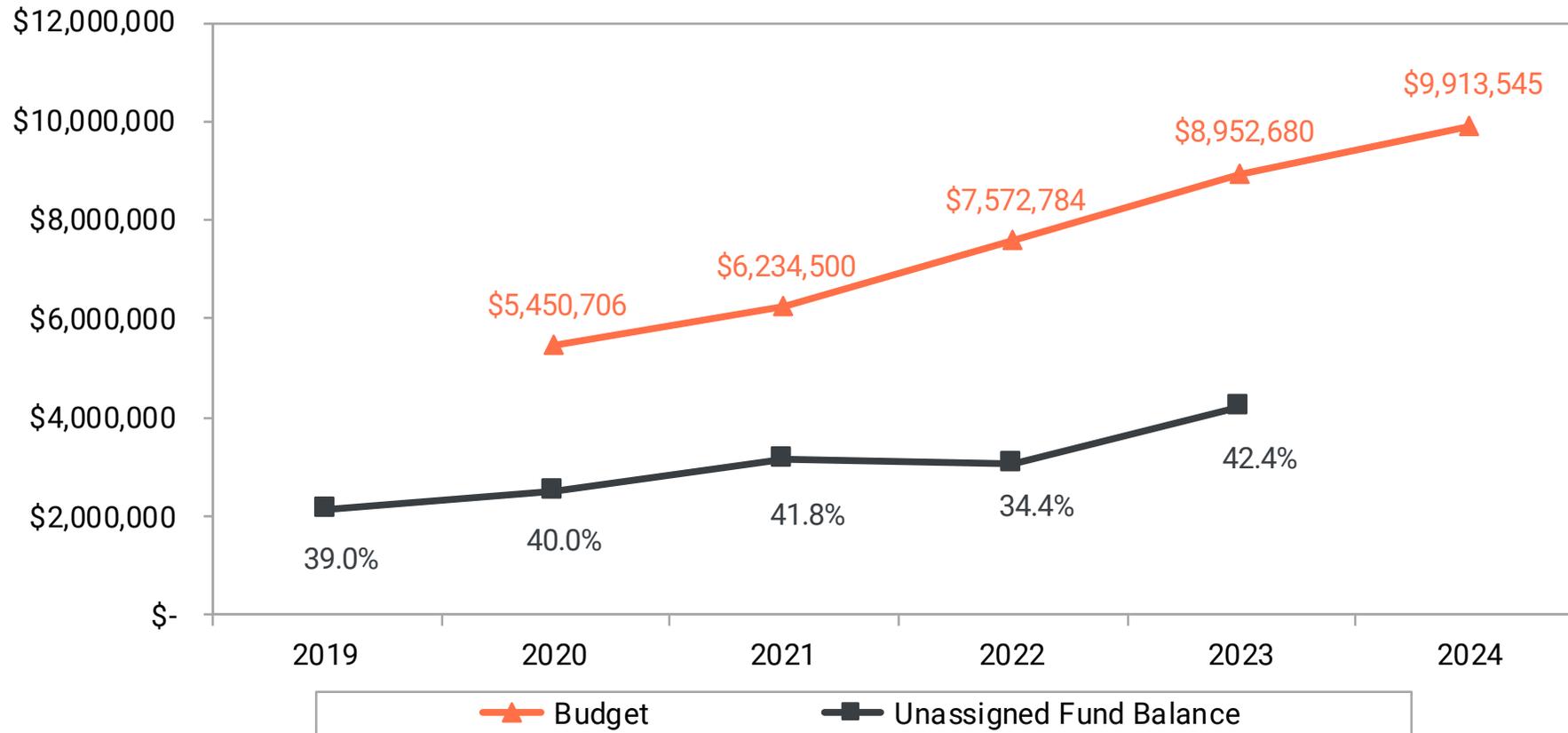
2023 Audit Findings

- Material Audit Adjustment
 - Internal Control Finding – Material Weakness
- Escrow Tracking
 - Internal Control Finding – Material Weakness
- Timely Bank Reconciliations
 - Internal Control Finding – Material Weakness
- Lack of Segregation of Duties
 - Internal Control Finding – Significant Deficiency
- Preparation of Financial Statements
 - Internal Control Finding



General Fund - Fund Balances

City Policy to Maintain a Minimum Unrestricted Balance of 35%

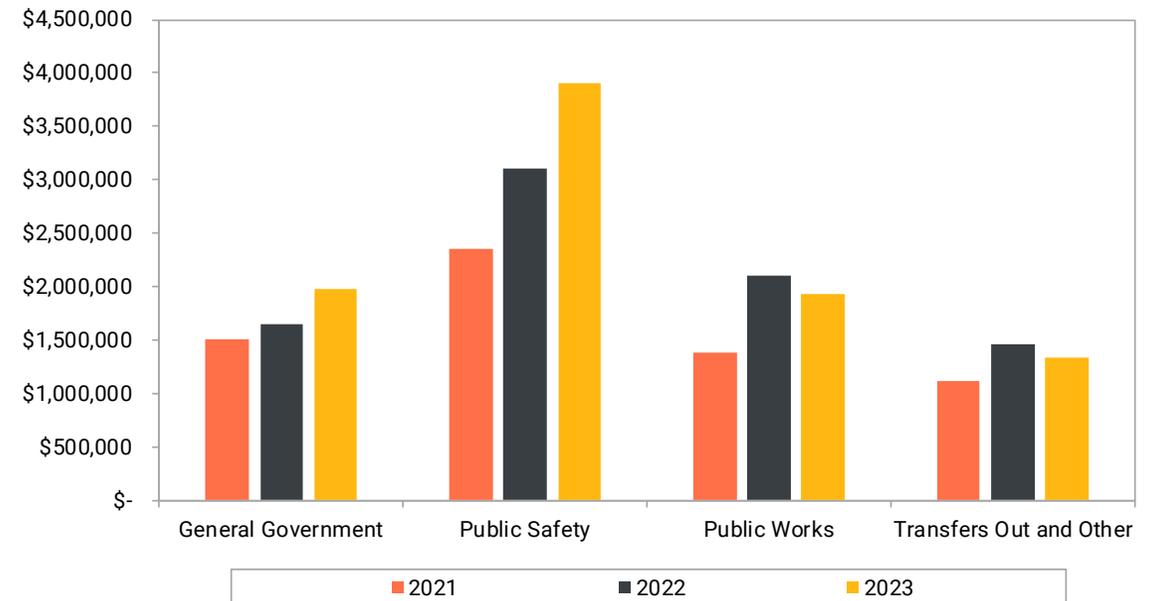
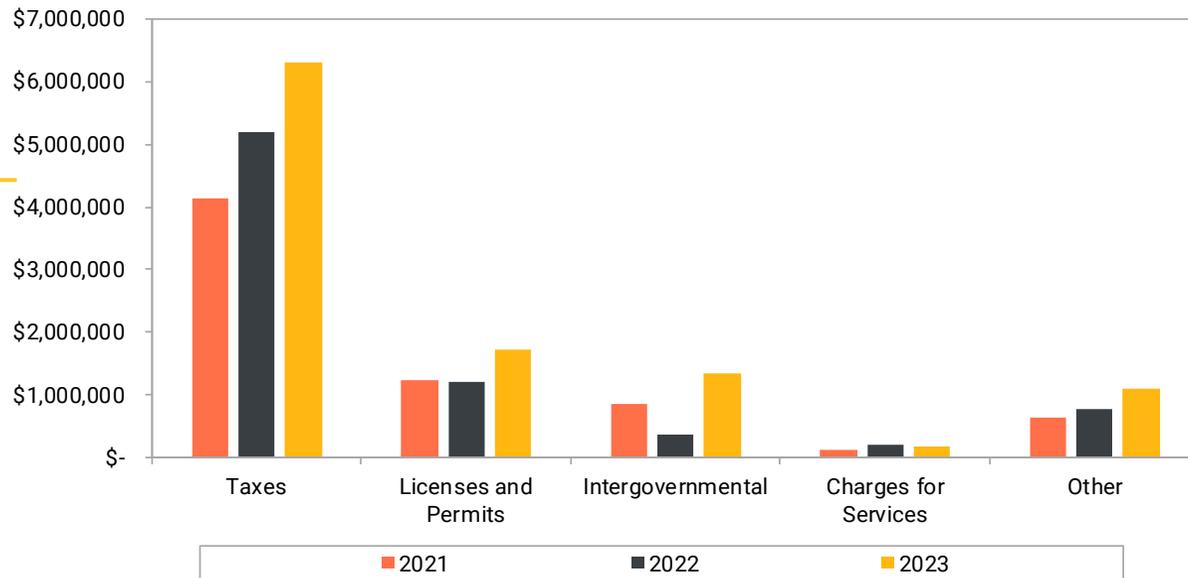


The City transferred previously assigned fund balances in the general fund to a new long range capital planning fund in 2022.

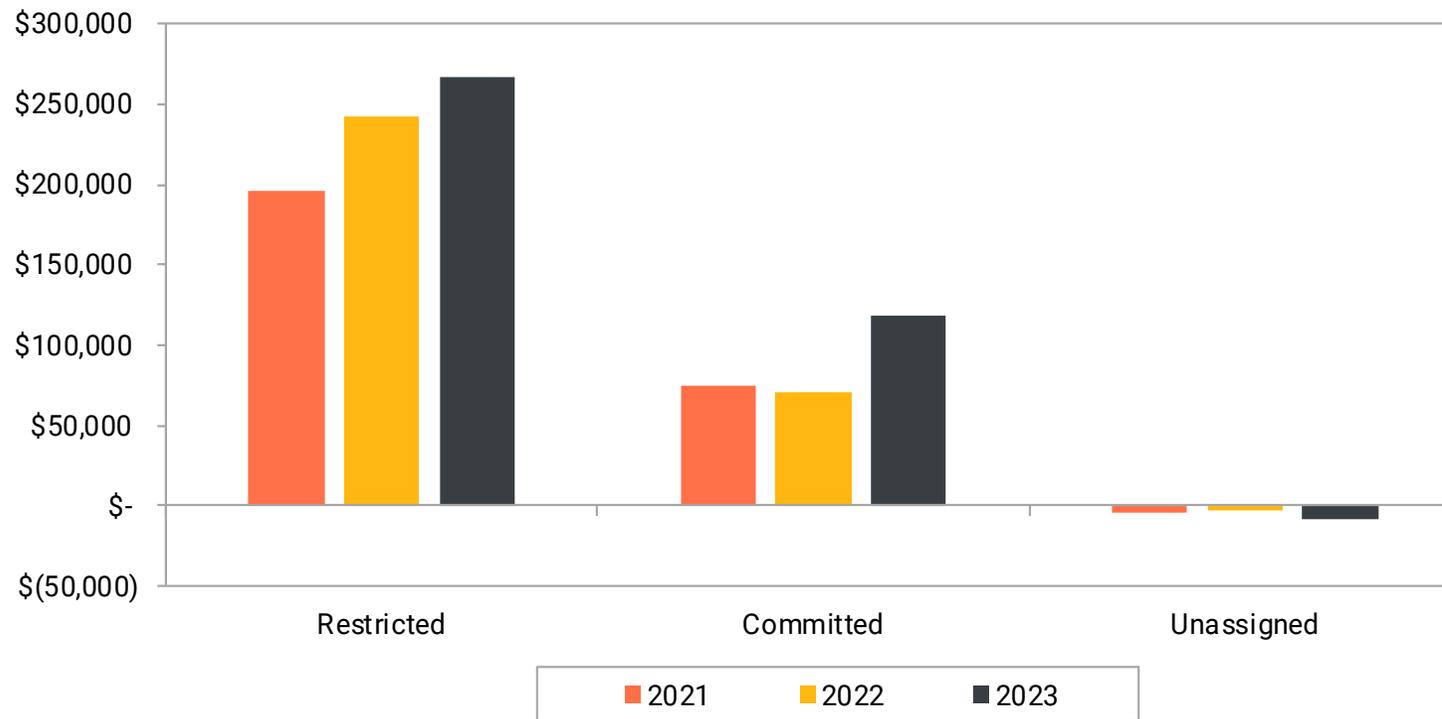
General Fund Budget to Actual

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 8,397,180	\$ 10,041,071	\$ 1,643,891
Expenditures	<u>8,592,680</u>	<u>8,123,084</u>	<u>469,596</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(195,500)</u>	<u>1,917,987</u>	<u>2,113,487</u>
Other Financing Sources (Uses)			
Transfers in	535,500	602,600	67,100
Transfers out	(360,000)	(1,025,981)	(665,981)
Sale of capital assets	<u>-</u>	<u>1,515</u>	<u>1,515</u>
Total Other Financing Sources (Uses)	<u>175,500</u>	<u>(421,866)</u>	<u>(597,366)</u>
Net Change in Fund Balances	(20,000)	1,496,121	1,516,121
Fund Balances, January 1	<u>3,087,707</u>	<u>3,087,707</u>	<u>-</u>
Fund Balances, December 31	<u><u>\$ 3,067,707</u></u>	<u><u>\$ 4,583,828</u></u>	<u><u>\$ 1,516,121</u></u>

General Fund Revenues and Expenditures

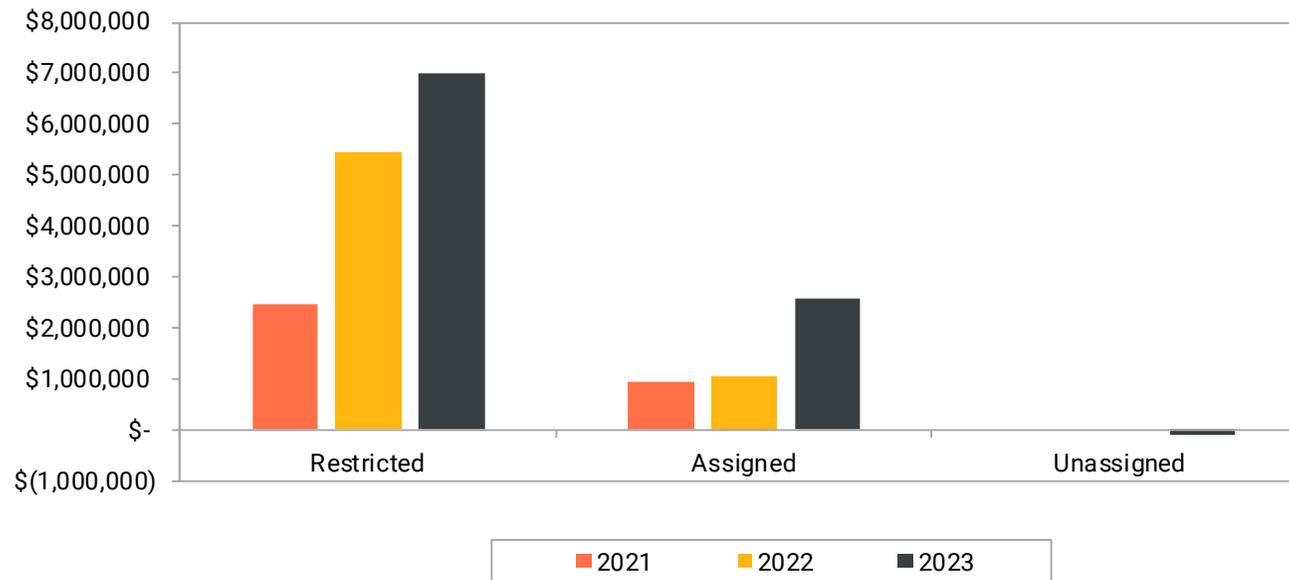


Fund	Fund Balances December 31,		Increase (Decrease)
	2023	2022	
Nonmajor			
Reserve Donation	\$ 28,629	\$ 14,398	\$ 14,231
Police Donation	(7,954)	(2,467)	(5,487)
Firearms Safety	21,294	12,067	9,227
DWI Forfeiture	9,063	9,913	(850)
Drug Forfeiture	2,890	2,761	129
Truck Safety	3,990	5,212	(1,222)
Lawful Gambling	255,788	230,393	25,395
Emergency Sirens	64,954	39,239	25,715
Total	\$ 378,654	\$ 311,516	\$ 67,138



Special Revenue Fund Balances

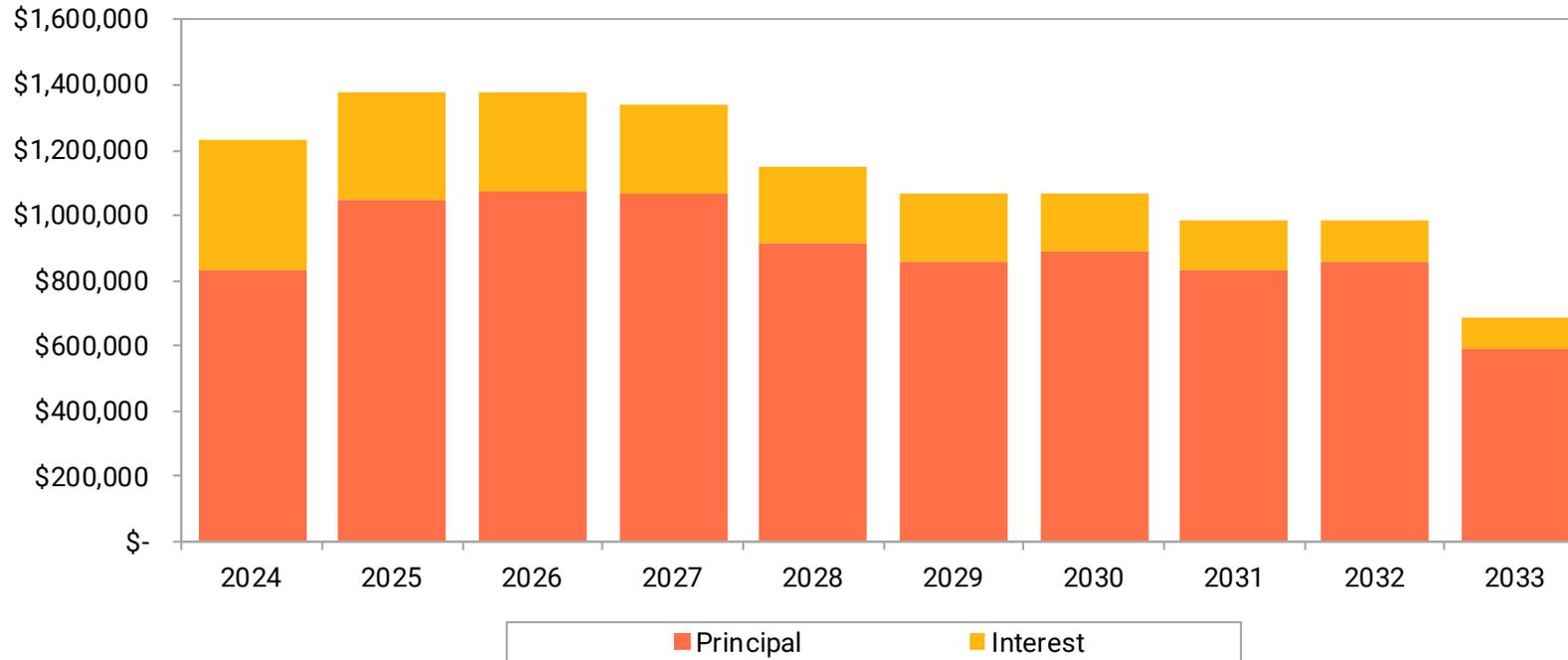
Fund	Fund Balances December 31,		
	2023	2022	Increase (Decrease)
Major			
Park Capital	\$ 4,380,229	\$ 3,345,654	\$ 1,034,575
Pavement Management	(89,451)	357,362	(446,813)
City Center Drive	1,212,005	-	1,212,005
Hackamore Upgrade	1,051,759	854,499	197,260
Nonmajor			
Long Range Capital Planning	2,137,537	471,015	1,666,522
Public Works Facility	76,851	49,541	27,310
Capital Equip-Cert	390,301	1,084,080	(693,779)
Wetland Restoration	109,194	104,327	4,867
Pulte Encore	206,383	197,178	9,205
Total	\$ 9,474,808	\$ 6,463,656	\$ 3,011,152



Capital Project Fund Balances

Debt Service Funds

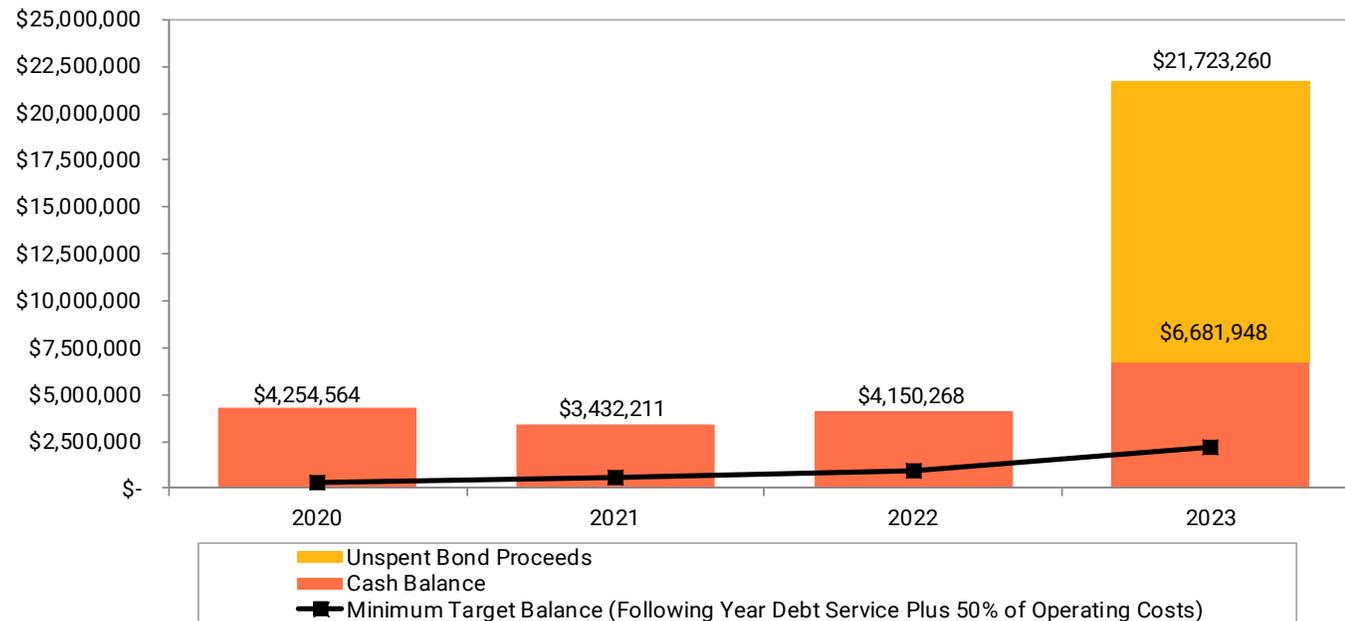
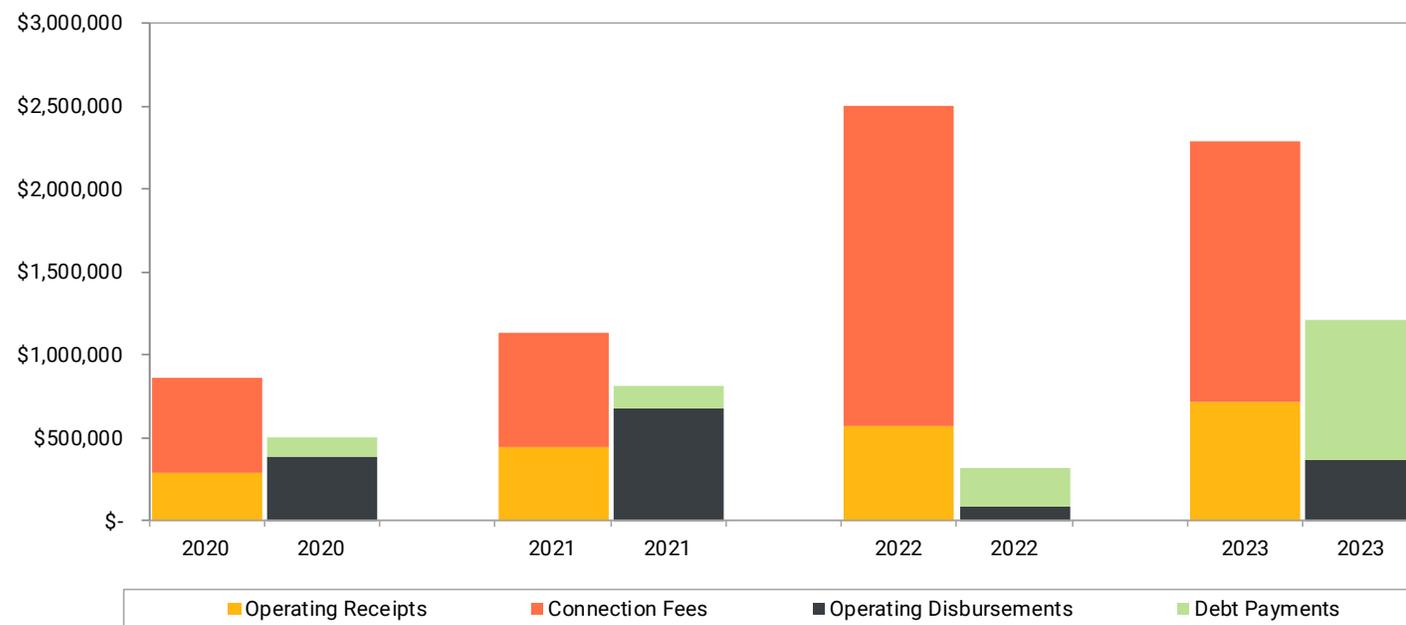
	Debt Description	Cash Balances	Total Assets	Outstanding Debt	Final Maturity Date
309	G.O. Equipment Certificates	\$ 85,237	\$ 85,237	\$ 2,895,000	2026/2028/2030/2032
311	G.O. Series 2020B	155,552	155,552	3,060,000	2038
312	G.O. Bonds 2016A	(551,752)	(322,085)	1,270,000	2032
313	G.O. Bonds 2018A	366,510	366,510	955,000	2034
314	G.O. Bonds 2023A	123,356	123,356	3,760,000	
	Total	<u>\$ 178,903</u>	<u>\$ 408,570</u>	<u>\$ 11,940,000</u>	
				<u>\$ 2,554,318</u>	



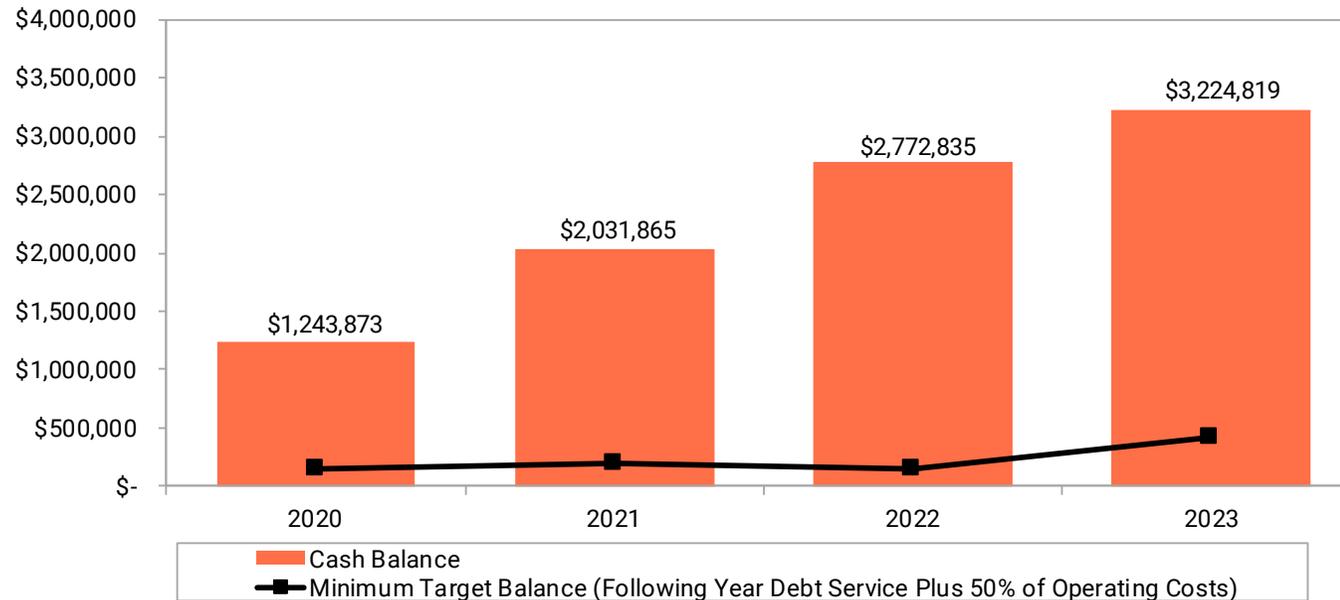
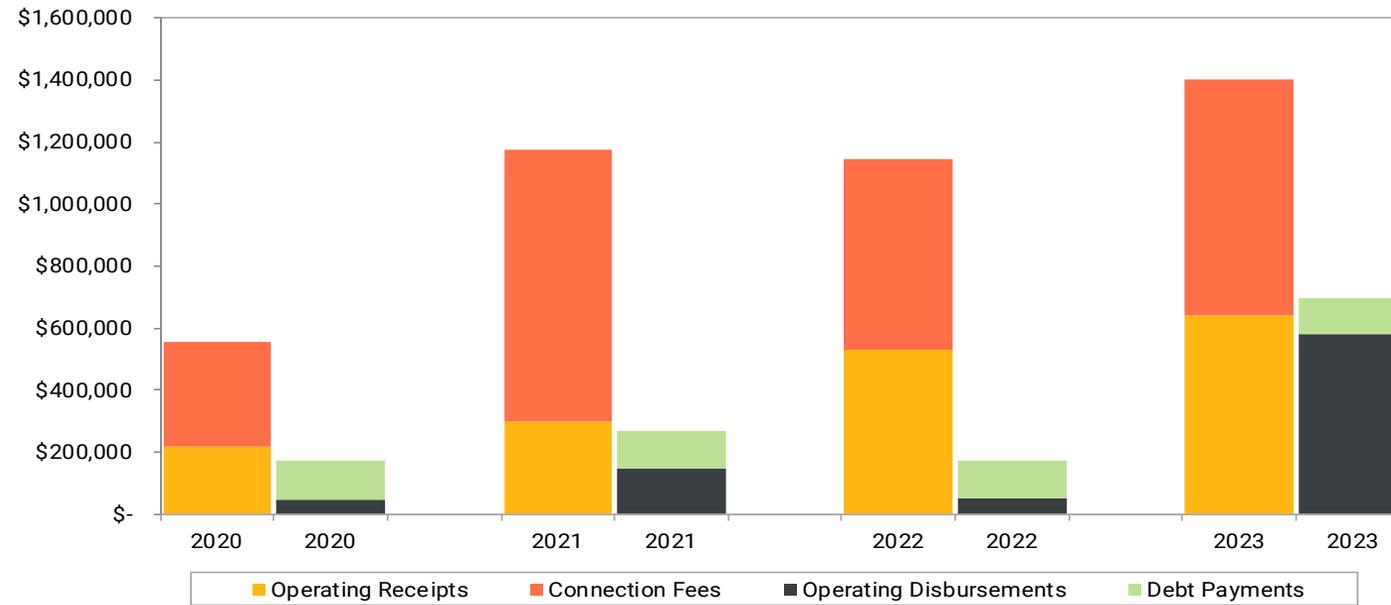
We recommend the City annually review current and future resources to pay the debt for the 2016A Bonds. We feel it is good practice to review current and future resources for all debt service funds. The Fund is currently in deficit and could indicate resources are not sufficient to cover future debt service payments.

Water Fund

Cash Flows from Operations and Cash Balances

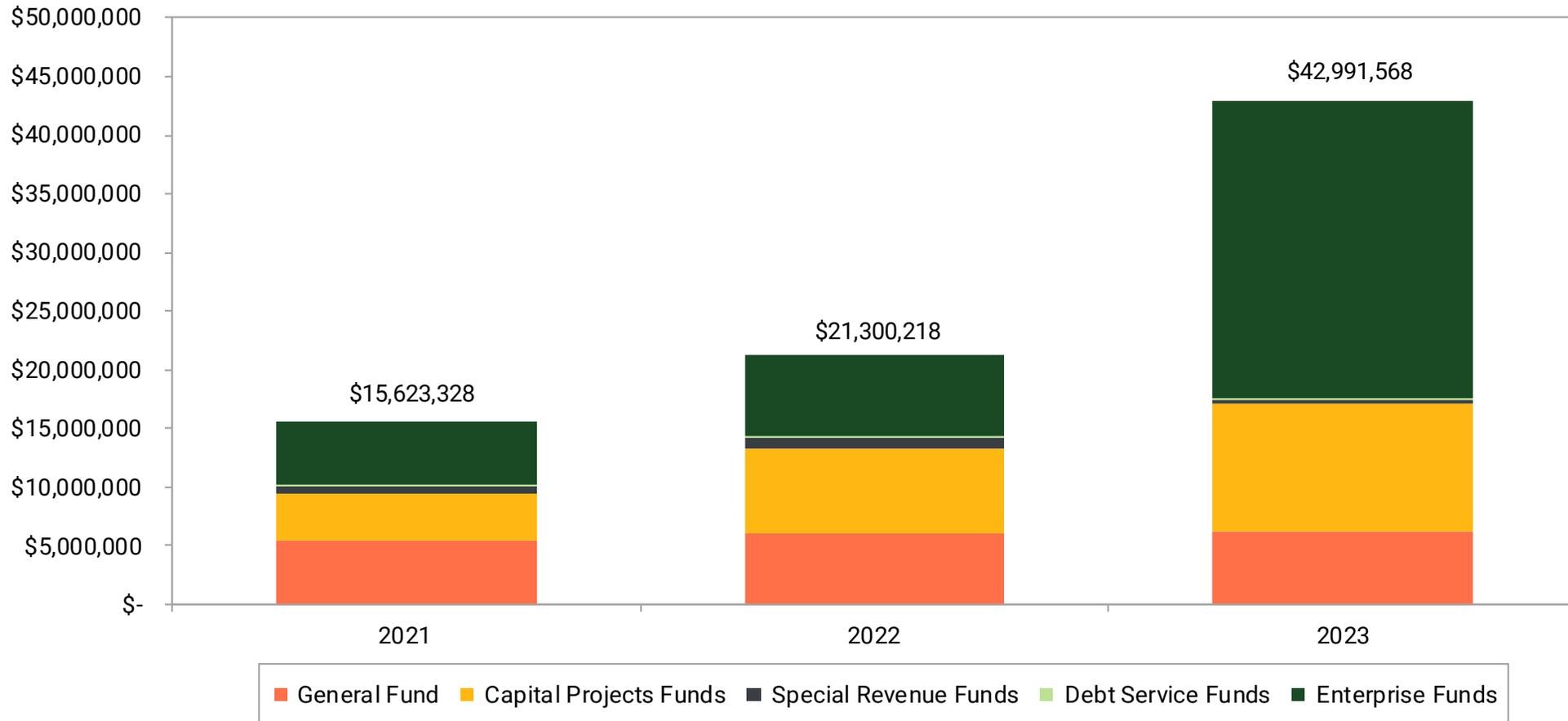


Sewer Fund



Cash Flows from Operations and Cash Balances

Cash and Investments Balances

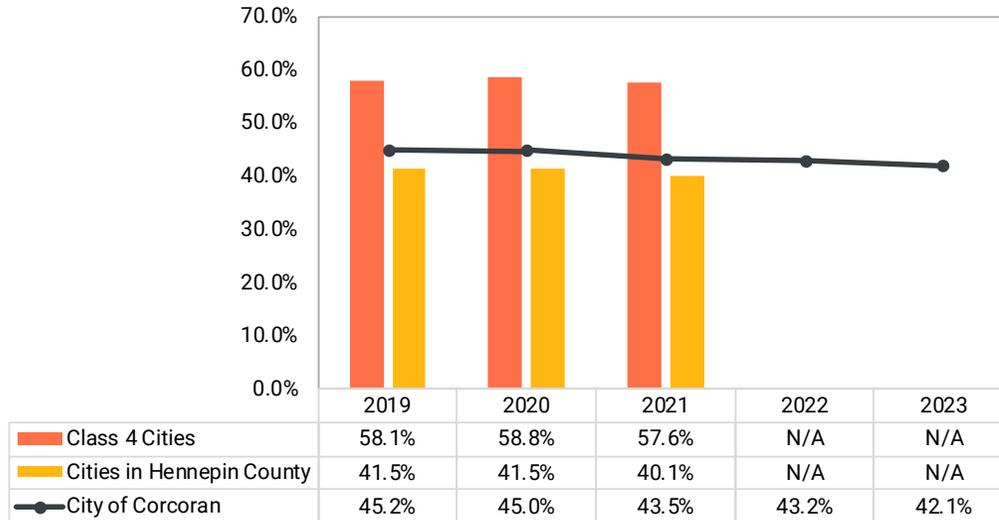


The City does have approximately \$15,000,000 remaining in unspent bond proceeds reflected in the total cash amounts above, mainly in the enterprise funds.

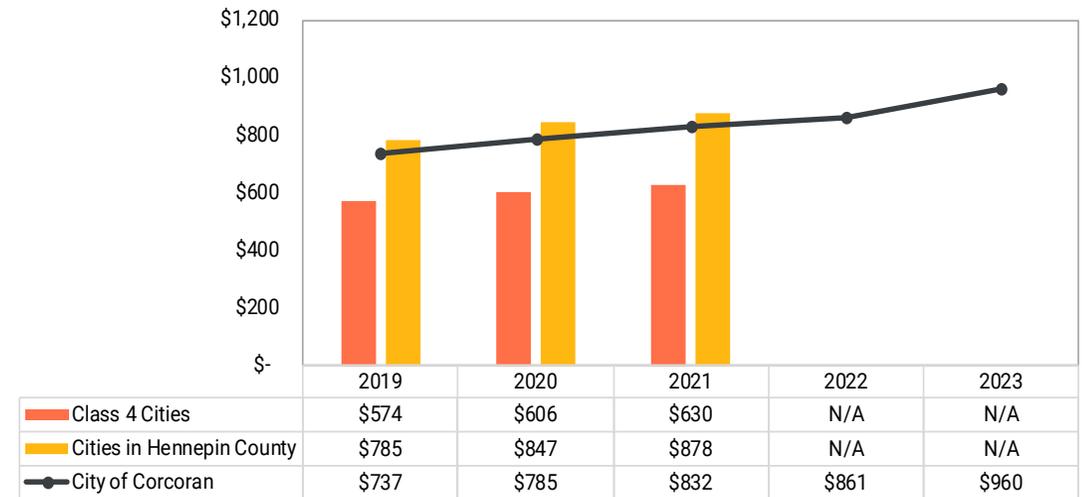
Taxes

Key Performance Indicators

Tax Rates



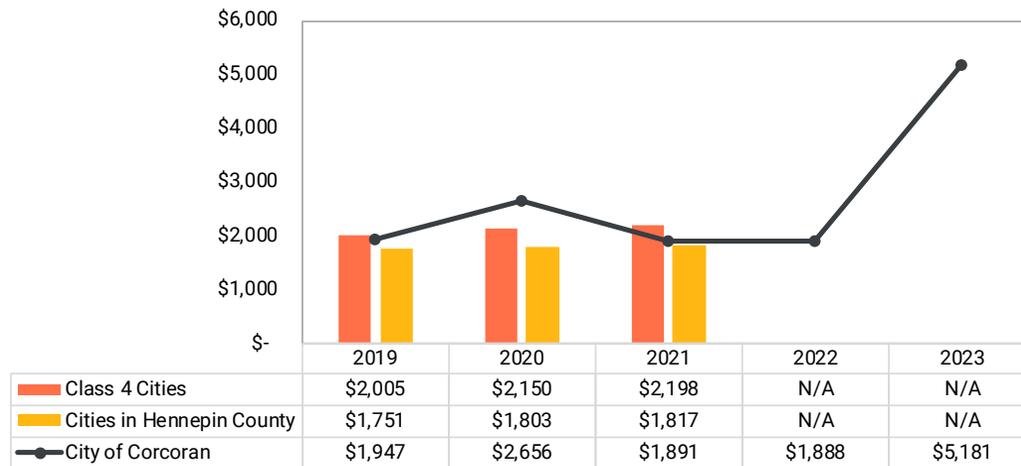
Taxes Per Capita



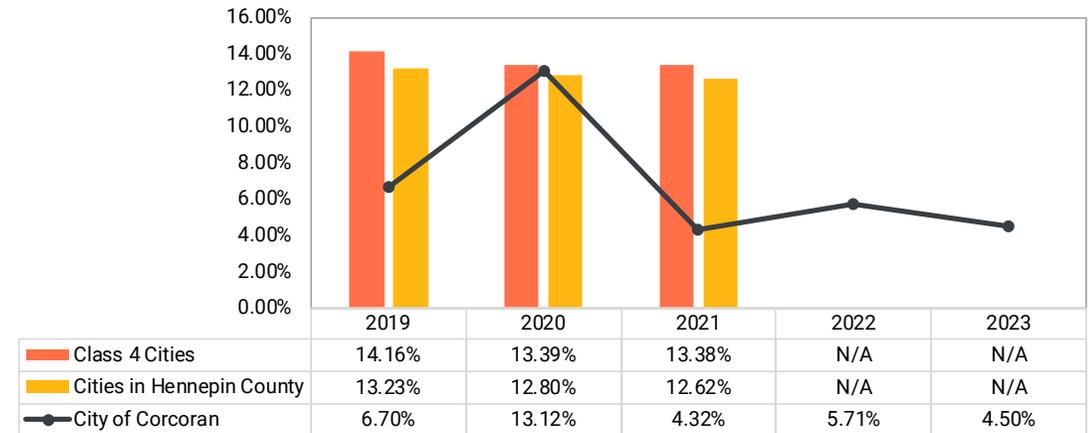
Debt

Key Performance Indicators

Debt Per Capita



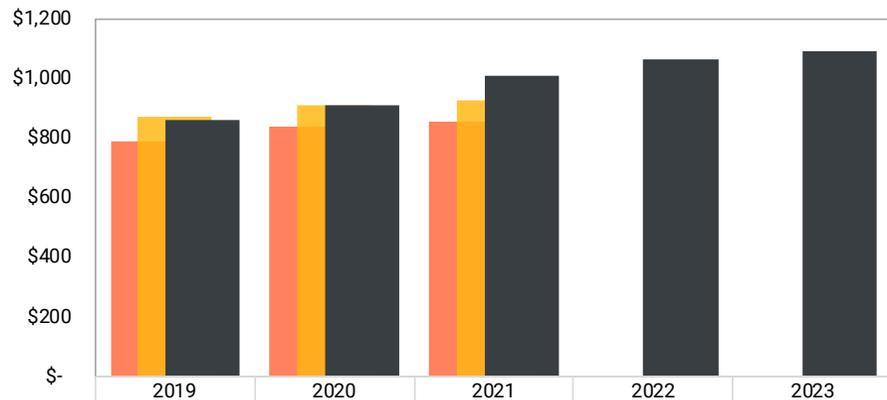
Debt Service Expenditures as a Percent of Total Expenditures



Expenditures

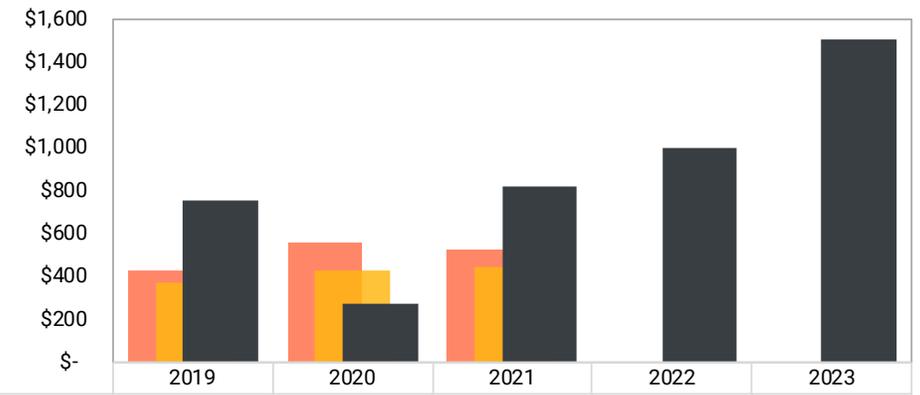
Key Performance Indicators

Current Expenditures Per Capita



	2019	2020	2021	2022	2023
■ Class 4 Cities	\$791	\$839	\$856	N/A	N/A
■ Cities in Hennepin County	\$872	\$913	\$929	N/A	N/A
■ City of Corcoran	\$865	\$911	\$1,013	\$1,068	\$1,096

Capital Expenditures Per Capita



	2019	2020	2021	2022	2023
■ Class 4 Cities	\$426	\$558	\$527	N/A	N/A
■ Cities in Hennepin County	\$369	\$430	\$447	N/A	N/A
■ City of Corcoran	\$754	\$274	\$819	\$998	\$1,512

Your Abdo Team



Andy Berg, CPA
Partner



Justin Nilson, CPA
Partner



Alex Trippel, CPA
Senior Associate



Zach Rome
Associate



Jason Fagan
Associate



Phien Doan
Associate



**City of Corcoran
City Council Minutes
May 21, 2024 – 7:00 pm**

The Corcoran City Council met on May 21, 2024, in Corcoran, Minnesota. The City Council meeting was held in person and the public was present in person and remotely through electronic means using the audio and video conferencing platform Zoom.

Mayor McKee, Councilor Bottema, Councilor Nichols, and Councilor Vehrenkamp were present. The fourth councilmember seat was vacant.

City Administrator Tobin, City Clerk Friedrich, Interim Community Development Director Davis-McKeown, and Director of Public Safety Gottschalk were present.

1. Call to Order/Roll Call

Mayor McKee called the meeting to order at 7:00 pm.

2. Pledge of Allegiance

Mayor McKee invited all in attendance to rise and join in the Pledge of Allegiance.

3. Agenda Approval

City Administrator Tobin noted item 7b and 7c have been removed; 7t Work Session Schedule has been added for the third quarter; 9a Request for Approval for Conditional and Final Offer for the Assistant City Administrator was added; 11a and 14a2 were removed from the agenda.

MOTION: made by Bottema, seconded by Vehrenkamp to approve the agenda as amended.

Voting Aye: McKee, Bottema, Vehrenkamp, and Nichols
(Motion carries 4:0)

4. Open Forum - None

5. Presentations/Recognitions

a. Proclamation – National Public Works Week

Resolution 2024-48 Recognizing National Public Works Week for the week of May 19-25, 2024. Councilor thanked Public Works for their efforts, dedication, and contributions to the City of Corcoran.

b. Oath of Office – Interim Councilor Mark Lanterman

City Clerk Friedrich read the Council Oath of Office to Mr.Lanterman..

6. Commissioner Representatives

Planning Commissioner Corrine Brummond and Parks and Trails Commissioner Anderson were present.

7. Consent Agenda

- a. May 9, 2024 DRAFT Regular Council Minutes
- b. Removed: May 11, 2023 DRAFT Regular Council Minutes
- c. Removed: May 25, 2023 DRAFT Work Session Minutes
- d. Financial Claims May 21, 2024
- e. Approval for Extra Financial Claims May 30, 2024
- f. Rush Creek Reserve 4th Final Plat (City File 24-011)
- g. Resolution 2024-47 Memorializing Approved City of Corcoran Organizational Restructure and Impact
- h. Resolution 2024-48 Recognizing National Public Works Week
- i. Larkin Road Improvements – Bid Award
- j. Resolution 2024-49 Charitable Gambling – St. Thomas the Apostle
- k. Minnesota Department of Natural Resources Landowner Agreement – Phragmites
- l. Water Tower - Pay Request 13
- m. Hackamore Road Improvements – Change Order 3
- n. NE Trunk Infrastructure Improvements – Material Quote

- o. Council Approval for Special Election on November 5, 2024
- p. Resolution 2024-60 Approving 2023 Transfers
- q. Resolution 2024-61 Approving Temporary Liquor License – St. Thomas Church
- r. 2024 Corcoran Country Daze – Event Application
- s. 2024 Hamel Rodeo – Event Application
- t. **Added:** Council Work Session Schedule for 3rd Quarter

Council asked items 6q, 6r, and 6s, 6t be pulled for further discussion.

MOTION: made by Nichols, seconded by Bottema to approve consent agenda items 6a and 6d-p as presented.

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries: 5:0)

Council noted for the record 6q, 6r, and 6s are community events in Corcoran, and noted noise may be an issue during each of the events. Council noted the events are long-standing events in Corcoran and supported by the community.

MOTION: made by Bottema, seconded by Vehrenkamp to approve consent agenda items 6q and 6r and 6s as presented.

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries: 5:0)

Council Work Session schedule for 3rd Quarter

MOTION: made by McKee, seconded by Lanterman to approve consent agenda items 6t as presented.

Voting Aye: McKee, Lanterman, Vehrenkamp, and Nichols Nay: Bottema
(Motion carries: 4:1)

8. Planning Business (Public Comment Opportunity)

Mayor McKee invited residents to communicate in-person during public comment opportunity for items 7b-e.

- a. Public Hearing: Rush Creek Reserve Easement Vacation

Rush Creek Reserve 2nd Addition report presented by City Planner Lindahl. No public comment.

MOTION: made by McKee, seconded by Nichols, to close the Public Hearing.

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries: 5:0)

Council noted neighborhood concerns and assurance that vacating the drainage and utility easement will not impact their properties. Council noted construction noise and traffic as the neighborhood develops will occur.

Virgil Spears, 8025 County Road 116, opined on fencing along his property that is adjacent to Rush Creek.

David Foy, 8115 County Road 116, questioned the drainage issue in the area of Rush Creek Reserve and noted the historical flooding immediately north of the M/I development

City Administrator Tobin noted staff will address the issues brought forth by the two residents and will respond with current information on the project. Council noted the action needed by Council indicates approval to vacate the drainage and utility easement.

MOTION: made by Nichols, seconded by Bottema, to approve Resolution 2024-59 Vacation of Drainage and Utility Easement For "Rush Creek Reserve 4th Addition" for M/I Homes of Minneapolis/St. Paul LLC (PID 23-119-23-44-0021) (City File No. 24-011)

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries: 5:0)

Mayor McKee asked the audience if anyone would like to comment on items 8a-b. No residents participated in the public comment opportunity.

- b. Dominos Concept

City Planner Lindahl outlined the concept plan and noted the sketch plan for a Domino's Pizza drive thru at the intersection of 10 and 50.

Council reviewed traffic considerations, sign plan, landscaping requirements, impervious surface area, and variances needed with the application. Council provided feedback to applicant with general consensus of support of the concept idea.

c. Oswald Farms Concept report presented by City Planner Lindahl. Council general consensus was not in favor of a distribution type development within the business park area of Corcoran. Connor McCarthy, Developer and United Properties representative of the project, thanked Council for the feedback on the Oswald Farms concept.

d. Heather Meadows 3rd Addition – OSP PP (City File 24-002)
Report presented by Community Development Director Davis. Council to continue discussion at June 27, 2024 meeting

e. Fairway Shores Villas – CPA, RZ, PP, PUD (City File 24-006)
Report presented by Community Development Director Davis.

MOTION: made by Bottema, seconded by Vehrenkamp to approve the following as presented:

Resolution 2024-53

Ordinance 2024-522

Ordinance 2024-523

Resolution 2024-54

Resolution 2024-55 as updated

Resolution 2024-56

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries 5:0)

9. Unfinished Business

Authorize City Administrator to offer for Assistant City Administrator.

MOTION: made by Bottema, seconded by Vehrenkamp to approve making an employment offer for Assistant City Administrator.

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols
(Motion carries 5:0)

Council discussed six month review for current City Administrator.

10. New Business - None

11. Staff Reports

- a. Removed: 1st Quarter Financial Report
- b. Cropland Weed Control Maintenance
- c. Planning Report Update

12. Council Reports - None

13. 2024 City Council Schedule

14. Closed Session

- a. Closed Session: Real Estate Property
 1. Stieg Road Improvements (Tentative)
 2. Removed: City Center Improvements (Tentative)

Mayor McKee recessed the Council meeting at 8:33 pm for the city council to go into closed session to consider an offer for real estate or personal property. The following properties are the subject of the closed meeting PID 01-119-23-31-0002.

Mayor McKee reconvened the Council meeting at 8:57 pm.

In the closed session, the City Council discussed an offer for real estate and personal property; staff was provided direction.

10. Adjournment

MOTION: made by Vehrenkamp, seconded by Bottema to adjourn.

Voting Aye: McKee, Bottema, Lanterman, Vehrenkamp, and Nichols.
(Motion carries 5:0)

Meeting adjourned at 8:58 pm on May 21, 2024.

Nalisha Williams – Assistant City Administrator

FINANCIAL CLAIMS

CHECK RANGE

FUND #500 ESCROW CLAIMS

Paid to	Amount	Project name
SEE THE REGISTER FOR #500 CLAIMS		

Total	\$0.00	
Total Fund #500 =	\$	-
(See attached Payments Detail)		

ALL OTHER FINANCIAL CLAIMS

Check Register	\$620,871.52
(See attached Check Detail Registers)	
Total Checks	\$620,871.52
Total of Auto Deductions	\$ 167,048.36

TOTAL EXPENDITURES FOR APPROVAL	\$ 787,919.88
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Auto Deductions / Electronic Fund Transfer / Other Disbursements

Date	Paid to	Amount	Description
7/3/2024	THE HARTFORD	\$ 1,676.96	Employee Disability Premium
7/5/2024	POSTALIA	\$ 800.00	POSTAGE
7/8/2024	RevTrak	\$ 2,201.60	Credit Card Processing Fee
7/8/2024	ADP PAYROLL FEES	\$ 533.54	Payroll Processing Fee
7/8/2024	INVOICE CLOUD	\$ 1,383.53	Credit Card Processing Fee
7/11/2024	ADP Wage Pay	\$ 125,005.98	Net Payroll and Taxes
7/12/2024	Optum Bank	\$ 4,230.35	Employee HSA
7/12/2024	MN PERA	\$ 25,539.31	Employee Pension
7/15/2024	EMPOWER	\$ 5,677.09	Employee Deferred Comp/Healthcare Savings
Total		\$ 167,048.36	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35715							
100-45200-50210	07/09/24	ACME TOOLS	1LB NYLON TRIMMER LINE	13003614	07/25/24	31.98	35715
100-45200-50210	07/09/24	ACME TOOLS	3 LB. X-LINE	13004708	07/25/24	79.90	35715
100-45200-50210	07/10/24	ACME TOOLS	1 LB. NYLON LINE CREDIT	13013994	07/25/24	(31.98)	35715
						<u>79.90</u>	
Total For Check 35715							
Check 35716							
100-45200-50221	06/17/24	ADVANCED IRRIGATION, INC.	PVC FITTINGS, CLAMPS AND LABOR	71186061424	07/25/24	697.55	35716
						<u>697.55</u>	
Total For Check 35716							
Check 35717							
100-41410-50210	06/26/24	AMAZON CAPITAL SERVICES	PHONE CASE	1XGW-RTKP-YV6G	07/25/24	28.20	35717
100-41900-50210	07/01/24	AMAZON CAPITAL SERVICES	ARCHITECTURAL SCALE RULERS AND KEY	1P66-XX63-DX66	07/25/24	94.38	35717
100-42100-50321	06/30/24	AMAZON CAPITAL SERVICES	PHONE CASES AND SCREEN PROTECTORS	1LJQ-X94Q-YQHG	07/25/24	59.47	35717
						<u>182.05</u>	
Total For Check 35717							
Check 35718							
100-41900-50212	07/01/24	BEAUDRY OIL COMPANY	UNLEADED FUEL	2665837	07/25/24	31.84	35718
100-42100-50212	07/01/24	BEAUDRY OIL COMPANY	UNLEADED FUEL	2665837	07/25/24	1,448.51	35718
100-43100-50212	07/01/24	BEAUDRY OIL COMPANY	UNLEADED FUEL	2665837	07/25/24	111.42	35718
100-43100-50212	07/01/24	BEAUDRY OIL COMPANY	ULS DYED KODIAK DIESEL FUEL	2665836	07/25/24	1,536.47	35718
						<u>3,128.24</u>	
Total For Check 35718							
Check 35719							
100-45200-50210	07/02/24	C L BENSEN CO INC	AIR FILTERS	147554	07/25/24	136.08	35719
						<u>136.08</u>	
Total For Check 35719							
Check 35720							
100-00000-22205	07/16/24	CARSON, CLELLAND & SCHREDER	BP24-0001 CHASTEK FARMS LEGAL SERV	5802-5	07/25/24	248.75	35720
100-00000-22205	07/16/24	CARSON, CLELLAND & SCHREDER	BP24-0003 CHASTEK FARMS LEGAL SERV	5802-2	07/25/24	527.00	35720
100-00000-22205	07/16/24	CARSON, CLELLAND & SCHREDER	BP24-0024 HEATHER MEADOWS LEGAL SE	5802-3	07/25/24	130.50	35720
100-00000-22205	07/16/24	CARSON, CLELLAND & SCHREDER	BP23-0017 RED BARN LEGAL SERIVCES	5802-4	07/25/24	290.00	35720
100-00000-22205-098	07/02/24	CARSON, CLELLAND & SCHREDER	RUSH CREEK RESERVE 4TH ADDITION LE	5802-6	07/25/24	145.00	35720
100-41600-50300	07/02/24	CARSON, CLELLAND & SCHREDER	LEGAL SERVICES - JUNE 2024	5802	07/25/24	3,509.00	35720
100-41600-50300	07/02/24	CARSON, CLELLAND & SCHREDER	CROUSE LAND PURCHASE LEGAL INVOICE	5802-7	07/25/24	543.75	35720
100-41600-50300	07/02/24	CARSON, CLELLAND & SCHREDER	BREDAHL LAND PURCHASE LEGAL INVOIC	5802-8	07/25/24	304.50	35720
100-42100-50304	07/02/24	CARSON, CLELLAND & SCHREDER	LEGAL SERVICES - JUNE 2024	5802	07/25/24	2,809.55	35720
						<u>8,508.05</u>	
Total For Check 35720							
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100-41900-50381	07/08/24	CENTERPOINT ENERGY	GAS BILL JUNE 2024	07062024	07/25/24	17.10	35721
100-43100-50381	07/08/24	CENTERPOINT ENERGY	GAS BILL JUNE 2024	07062024	07/25/24	22.86	35721
						<u>39.96</u>	
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100-41900-50400	07/10/24	CINTAS - 470	CITY HALL FLOOR MATS	4198491928	07/25/24	31.71	35722
100-43100-50400	07/02/24	CINTAS - 470	SMALL SHOP TOWELS	4197700667	07/25/24	25.95	35722
100-43100-50400	07/10/24	CINTAS - 470	DISPOSABLE BATHROOM MAT/UNIFORMS	4198491963	07/25/24	5.40	35722
100-43100-50400	07/10/24	CINTAS - 470	SMALL SHOP TOWELS	4198492012	07/25/24	25.95	35722
100-43100-50400	07/02/24	CINTAS - 470	UNIFORMS/DISPOSABLE BATHROOM MATS	4197700638	07/25/24	29.58	35722
100-43100-50417	07/02/24	CINTAS - 470	UNIFORMS	4197700704	07/25/24	791.47	35722
100-43100-50417	07/10/24	CINTAS - 470	UNIFORMS	419849208	07/25/24	195.27	35722
100-43100-50417	07/10/24	CINTAS - 470	DISPOSABLE BATHROOM MAT/UNIFORMS	4198491963	07/25/24	64.22	35722
100-43100-50417	07/03/24	CINTAS - 470	UNIFORM CREDIT MEMO	9278629073	07/25/24	(623.16)	35722
100-43100-50417	07/02/24	CINTAS - 470	UNIFORMS/DISPOSABLE BATHROOM MATS	4197700638	07/25/24	89.30	35722
						<u>89.30</u>	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
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Total For Check 35722						635.69	
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100-00000-22205	07/15/24	CITY OF CORCORAN	BP23-0033 THARP ACCESSORY	BP22-0033 7/24	07/25/24	35.00	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0036 HOPE MEADOWS STAFF TIME	BP24-0036 06/24	07/25/24	601.25	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0024 HEATHER MEADOWS STAFF PL	BP24-0024 06/24	07/25/24	390.00	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0029 UPWARD ACRES STAFF TIME	BP24-0029 06/24	07/25/24	487.50	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP23-0038 MINKS PLAT STAFF TIME 06	BP23-0038 06/24	07/25/24	65.00	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0029 UPWARD ACRES STAFF TIME	BP24-0029 6/24	07/25/24	16.25	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP23-057 WOODLAND HILLS STAFF TIME	BP23-0057 06/24	07/25/24	243.75	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-001 CHASTEK FARM STAFF TIME 0	BP24-0001 06/24	07/25/24	747.50	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP23-014 BENNETT GARAGE STAFF TIME	BP23-0014 06/24	07/25/24	65.00	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-011 FAIRWAY SHORES STAFF TIME	BP24-0011 06/24	07/25/24	113.75	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-038 DOMINOS STAFF TIME 06/24	BP24-0038 06/25	07/25/24	81.25	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0014 CORCORAN INDUSTRIAL NE	BP24-0014 06/24	07/25/24	48.75	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP22-0029 PRO-TECH STAFF TIME 06/2	BP22-0029 06/24	07/25/24	16.25	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0035 NEW MAHAVAN STAFF PLANNE	BP24-0035 06/24	07/25/24	32.50	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0032 CAMP SOLBERG STAFF TIME	BP24-0032 06/24	07/25/24	178.75	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0026 ERICKSON GARAGE STAFF TI	BP24-0026 06/24	07/25/24	32.50	35723
100-00000-22205	07/15/24	CITY OF CORCORAN	BP24-0028 BROWN GARAGE STAFF TIME	BP24-0028 06/24	07/25/24	32.50	35723
Total For Check 35723						3,187.50	
Check 35724							
419-43100-50300	07/15/24	CITY OF PLYMOUTH	CHANKAHDA TRAIL/HACKAMORE RD IMPRO	2024-00000010	07/25/24	79,681.82	35724
Total For Check 35724						79,681.82	
Check 35725							
100-41900-50321	07/05/24	COMCAST - 0023202	CITY HALL/POLICE INTERNET	07052024	07/25/24	269.18	35725
100-42100-50321	07/05/24	COMCAST - 0023202	CITY HALL/POLICE INTERNET	07052024	07/25/24	269.17	35725
Total For Check 35725						538.35	
Check 35726							
100-43100-50321	07/05/24	COMCAST 0044893	PHONE SERVICES 07/09/2024-08/09/20	07052024	07/25/24	128.52	35726
Total For Check 35726						128.52	
Check 35727							
100-41920-50300	06/30/24	COMPUTER INTEGRATION TECH	ONSITE AND REMOTE IT SUPPORT	378930	07/25/24	3,993.00	35727
Total For Check 35727						3,993.00	
Check 35728							
100-42100-50210	06/30/24	CULLIGAN BOTTLED WATER	PD OFFICE WATER	100X08155108	07/25/24	86.00	35728
Total For Check 35728						86.00	
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100-43100-50225	07/12/24	DIAMOND MOWERS	TOOTH 4 POINT STEEL/CUTTER SHAFT/W	267339	07/25/24	4,151.89	35729
Total For Check 35729						4,151.89	
Check 35730							
100-41130-50350	07/11/24	ECM PUBLISHERS INC	AUG 8 CROW RIVER NEWS PUBLIC HEARI	1007148	07/25/24	87.07	35730
100-41410-50210	07/04/24	ECM PUBLISHERS INC	AFFIDAVITS OF CANDIDACY	1006183	07/25/24	118.73	35730
100-41900-50350	06/27/24	ECM PUBLISHERS INC	MALTENE RESTORATIVE SEAL	1005207	07/25/24	110.81	35730
Total For Check 35730						316.61	
Check 35731							
601-49400-50210	07/10/24	FERGUSON WATERWORKS #2518	METER FLANGE KITS	0532823	07/25/24	2,969.40	35731

INVOICE GL DISTRIBUTION REPORT FOR CITY OF CORCORAN
 EXP CHECK RUN DATES 07/12/2024 - 07/25/2024
 JOURNALIZED
 PAID - CHECK TYPE: PAPER CHECK
 CHECK REGISTER - COUNCIL

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35731							
601-49400-50210	07/10/24	FERGUSON WATERWORKS #2518	COPPERHORN PIPE LESS SWIVELS	0532819	07/25/24	4,846.20	35731
601-49400-50210	07/10/24	FERGUSON WATERWORKS #2518	COPPERHORN PIPE LESS SWIVEL	0532821	07/25/24	4,846.20	35731
Total For Check 35731						12,661.80	
Check 35732							
601-49400-50380	06/30/24	GOPHER STATE ONE CALL	JUNE 2024 SUPPORT SERVICES	4060315	07/25/24	153.22	35732
602-49450-50380	06/30/24	GOPHER STATE ONE CALL	JUNE 2024 SUPPORT SERVICES	4060315	07/25/24	153.23	35732
Total For Check 35732						306.45	
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100-00000-21710	07/15/24	MATT GOTTSCHALK	DEPENDENT CARE REIMBURSEMENT	07152024	07/25/24	384.62	35733
Total For Check 35733						384.62	
Check 35734							
100-41910-50300	07/08/24	HENNEPIN COUNTY ACCOUNTS REC	VIEW RECORDED DOCUMENTS FEES	1000229301	07/25/24	5.00	35734
Total For Check 35734						5.00	
Check 35735							
100-42100-50323	07/02/24	HENNEPIN COUNTY INFO TECH	RADIO FLEET/MDC FEE JUNE 2024	1000228602	07/25/24	1,512.62	35735
100-43100-50323	07/02/24	HENNEPIN COUNTY INFO TECH	RADIO FLEET FEE 06/2024	10000228658	07/25/24	333.36	35735
Total For Check 35735						1,845.98	
Check 35736							
100-43100-50307	07/19/24	KELSEY MEER	RECRUITMENT AND RETENTION REIMBURS	07192024	07/25/24	1,500.00	35736
Total For Check 35736						1,500.00	
Check 35737							
100-43100-50220	07/02/24	KENTCO SIGNS	CITY DECALS	27594	07/25/24	30.00	35737
Total For Check 35737						30.00	
Check 35738							
100-00000-34100	07/02/24	KIRK HAGBERG	DATA REQUEST FEE PARTIAL REFUND	07022024	07/25/24	32.38	35738
Total For Check 35738						32.38	
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100-42100-50210	06/18/24	KOTHRAD SEWER WATER EXCAVAT	POLICE EVENT - SEWER LINE VIDEO AN	30015	07/25/24	955.00	35739
Total For Check 35739						955.00	
Check 35740							
100-00000-34790	07/17/24	KYLE ROGERS	COACHING REFUND	07172024	07/25/24	80.00	35740
Total For Check 35740						80.00	
Check 35741							
100-00000-11501	07/10/24	LANDFORM PROFESSIONAL SERVIC	COOK LAKE HIGHLANDS - NEW HORIZON	35731	07/25/24	240.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	CORCORAN STORAGE II CITY FILE 23-0	35707	07/25/24	1,067.50	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP23-0042 3019 ADDITION CPA	35708	07/25/24	120.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP23-0051 PIONEER TRAIL INDUSTRIAL	35709	07/25/24	80.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-0024 HEATHER MEADOWS	35711	07/25/24	80.00	35741
100-00000-22205	07/09/24	LANDFORM PROFESSIONAL SERVIC	BP24-0006 OSWALD FARM CONCEPT	35712	07/25/24	160.00	35741
100-00000-22205	07/09/24	LANDFORM PROFESSIONAL SERVIC	BP23-0014 RED BARN FP AND VARIANCE	35713	07/25/24	608.00	35741
100-00000-22205	07/09/24	LANDFORM PROFESSIONAL SERVIC	BP23-0015 RED BARN FP AND VARIANCE	35713-3	07/25/24	425.00	35741
100-00000-22205	07/09/24	LANDFORM PROFESSIONAL SERVIC	BP23-0017 RED BARN FP AND VARIANCE	35713-2	07/25/24	74.50	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-0014 CORCORAN INDUSTRIAL NE C	35714	07/25/24	280.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-0029 UPWARD ACRES 24-015	35716	07/25/24	40.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-0034 KARINIEMI ORCHARD 24-024	35718	07/25/24	1,037.50	35741

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35741							
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-0036 HOPE MEADOWS CITY FILE 2	35719	07/25/24	480.00	35741
100-00000-22205	07/16/24	LANDFORM PROFESSIONAL SERVIC	BP24-035 NEW MAHAVEN CONCEPT PLAN	35720	07/25/24	895.00	35741
100-00000-22205	07/08/24	LANDFORM PROFESSIONAL SERVIC	KARINEIMI FINAL PLAT 20-036	35681	07/25/24	135.00	35741
100-00000-22205-009	07/08/24	LANDFORM PROFESSIONAL SERVIC	BASS LAKE CROSSING 2ND FP/FINAL PU	35677	07/25/24	120.00	35741
100-00000-22205-013	07/08/24	LANDFORM PROFESSIONAL SERVIC	BECHTOLD FARMS (CITY FILE 22-024)	35694	07/25/24	40.00	35741
100-00000-22205-017	07/10/24	LANDFORM PROFESSIONAL SERVIC	COOK LAKE HIGHLANDS FP/FPUD #21-05	35730	07/25/24	180.00	35741
100-00000-22205-056	07/08/24	LANDFORM PROFESSIONAL SERVIC	TAVERA 2ND ADD CITY FILE 21-036	35684	07/25/24	175.00	35741
100-00000-22205-056	07/08/24	LANDFORM PROFESSIONAL SERVIC	TAVERA FP & FPUD 20-042	35682	07/25/24	270.00	35741
100-00000-22205-056	07/09/24	LANDFORM PROFESSIONAL SERVIC	TAVERA 6TH FPUD AND FP 23-032	35710	07/25/24	80.00	35741
100-00000-22205-056	07/08/24	LANDFORM PROFESSIONAL SERVIC	TAVERA 4TH FPUD AND FP 22-028	35695	07/25/24	170.00	35741
100-00000-22205-058	07/08/24	LANDFORM PROFESSIONAL SERVIC	RAVINIA 15TH FP PUD AMENDMENTS 20-	35680	07/25/24	90.00	35741
100-00000-22205-061	07/03/24	LANDFORM PROFESSIONAL SERVIC	RAVINIA 5TH ADDITION FINAL PUD/PLA	35663	07/25/24	90.00	35741
100-00000-22205-062	07/08/24	LANDFORM PROFESSIONAL SERVIC	RAVINIA 7TH ADDITION FINAL PUD/FIN	35675	07/25/24	40.00	35741
100-00000-22205-064	07/08/24	LANDFORM PROFESSIONAL SERVIC	RAVINIA 9TH FP AND FINAL PUD 17-04	35676	07/25/24	90.00	35741
100-00000-22205-075	07/08/24	LANDFORM PROFESSIONAL SERVIC	NAPA CUP & SP CITY FILE 21-004	35683	07/25/24	202.50	35741
100-00000-22205-076	07/08/24	LANDFORM PROFESSIONAL SERVIC	NELSON TRUCKING CUP 20-022	35678	07/25/24	135.00	35741
100-00000-22205-087	07/08/24	LANDFORM PROFESSIONAL SERVIC	BELLWETHER 9TH FP & FPUD CITY FILE	35692	07/25/24	90.00	35741
100-00000-22205-087	07/08/24	LANDFORM PROFESSIONAL SERVIC	BELLWETHER 8TH FP & FPUD CITY FILE	35688	07/25/24	225.00	35741
100-00000-22205-087	07/08/24	LANDFORM PROFESSIONAL SERVIC	AMBERLEY & BELLWETHER 6TH CITY FIL	35685	07/25/24	130.00	35741
100-00000-22205-087	07/09/24	LANDFORM PROFESSIONAL SERVIC	BELLWETHER 10TH FP PUD VAC (24-020	35717	07/25/24	1,212.50	35741
100-00000-22205-098	07/08/24	LANDFORM PROFESSIONAL SERVIC	RUSH CREEK RESERVE 2ND & FPUD PROJ	35690	07/25/24	265.00	35741
100-00000-22205-098	07/08/24	LANDFORM PROFESSIONAL SERVIC	RUSH CREEK RESERVE 20-030	35679	07/25/24	90.00	35741
100-00000-22205-098	07/09/24	LANDFORM PROFESSIONAL SERVIC	RUSH CREEK RESERVE 4TH FP CITY FIL	35715	07/25/24	685.00	35741
100-00000-22205-098	07/09/24	LANDFORM PROFESSIONAL SERVIC	RUSH CREEK RESERVE 23-007	35706	07/25/24	215.00	35741
100-00000-22205-110	07/09/24	LANDFORM PROFESSIONAL SERVIC	SCHERBER CUP AND SP (CITY FILE 21-	35727	07/25/24	135.00	35741
100-00000-22205-111	07/08/24	LANDFORM PROFESSIONAL SERVIC	GARAGES TOO FP 22-015	35691	07/25/24	135.00	35741
100-00000-22205-117	07/08/24	LANDFORM PROFESSIONAL SERVIC	ST THERESE FINAL PLAT CITY FILE 22	35693	07/25/24	255.00	35741
100-00000-22205-128	07/16/24	LANDFORM PROFESSIONAL SERVIC	WHE FINAL PLAT CITY FILE 22-041	35696	07/25/24	135.00	35741
100-00000-22205-132	07/16/24	LANDFORM PROFESSIONAL SERVIC	WALCOTT GLEN VACATION CITY FILE 22	35698	07/25/24	135.00	35741
100-41910-50300	07/09/24	LANDFORM PROFESSIONAL SERVIC	CITY BUSINESS	35721	07/25/24	2,870.00	35741
601-00000-16500	07/08/24	LANDFORM PROFESSIONAL SERVIC	WATER TREATMENT FACILITY SP 22-010	35689	07/25/24	80.00	35741
601-49400-50303	07/08/24	LANDFORM PROFESSIONAL SERVIC	NE WATER TREATMENT SITE PLAN 22-05	35697	07/25/24	135.00	35741
						14,197.50	
Total For Check 35741							
Check 35742							
100-41900-50210	07/05/24	LIGHTBULBS.COM	CITY HALL LIGHT BULBS	INV4046394	07/25/24	33.40	35742
						33.40	
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Check 35743							
100-41410-50331	07/15/24	LINDA CANTON	ELECTION TRAINING PARKING REIMBURS	07152024	07/25/24	12.72	35743
						12.72	
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Check 35744							
100-41600-50300	07/03/24	MADDEN, GALANTER, HANSEN LLP	LABOR RELATION SERVICES JUNE 2024	07032024	07/25/24	946.00	35744
						946.00	
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Check 35745							
601-49400-50310	07/01/24	CITY OF MAPLE GROVE	2ND QTR WATER USAGE PER SHARED AGR	06072024	07/25/24	184.28	35745
						184.28	
Total For Check 35745							
Check 35746							
601-49400-50310	07/01/24	CITY OF MAPLE GROVE	ANNUAL DOWNTOWN DISTRICT CONNECTIO	22054	07/25/24	11,779.00	35746
						11,779.00	
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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35747							
601-49400-50311	06/30/24	CITY OF MAPLE GROVE	2ND QTR 2024 WATER USAGE CHARGES F	22056	07/25/24	96,738.06	35747
			Total For Check 35747			<u>96,738.06</u>	
Check 35748							
100-41900-50300	06/30/24	MARIE RIDGEWAY LICSW, LLC	MANDATORY CHECK-IN	2812	07/25/24	130.00	35748
100-41900-50300	05/31/24	MARIE RIDGEWAY LICSW, LLC	MANDATORY CHECK IN	2745	07/25/24	130.00	35748
			Total For Check 35748			<u>260.00</u>	
Check 35749							
100-00000-21710	07/11/24	KEVIN MATTSON	DEPENDENT CARE REIMBURSEMENT/PE LI	07112024	07/25/24	1,250.00	35749
100-43100-50433	07/11/24	KEVIN MATTSON	DEPENDENT CARE REIMBURSEMENT/PE LI	07112024	07/25/24	122.50	35749
			Total For Check 35749			<u>1,372.50</u>	
Check 35750							
100-42100-50210	06/24/24	MENARDS MAPLE GROVE	2 GALLON TANK SPRAYER	33989	07/25/24	14.97	35750
100-42100-50223	06/21/24	MENARDS MAPLE GROVE	96" X 24" STEEL FRAME	33865	07/25/24	79.99	35750
100-43100-50210	06/18/24	MENARDS MAPLE GROVE	SHOP PARTS-BLACK CAP/BLACK ST ELBO	33720	07/25/24	19.69	35750
100-43100-50210	05/28/24	MENARDS MAPLE GROVE	GENTRY POST MOUNT COMBO	32797	07/25/24	89.12	35750
100-43100-50210	05/20/24	MENARDS MAPLE GROVE	DOOR STOP KICKDOWN AND EXTENDER TE	32421	07/25/24	42.71	35750
100-43100-50210	05/10/24	MENARDS MAPLE GROVE	LIMESTONE	31993	07/25/24	233.28	35750
100-43100-50210	05/10/24	MENARDS MAPLE GROVE	LIMESTONE AND CLEARWELD SYRINGE	31982	07/25/24	83.04	35750
100-43100-50210	05/08/24	MENARDS MAPLE GROVE	REBBAR/FISH TAPE/STR THHN	31913	07/25/24	693.74	35750
100-43100-50223	05/20/24	MENARDS MAPLE GROVE	REPLACEMENT REFRIGERATOR FILTER	32429	07/25/24	29.99	35750
			Total For Check 35750			<u>1,286.53</u>	
Check 35751							
602-49450-50312	07/01/24	METROPOLITAN COUNCIL ENVIRO	WASTE WATER SERVICES AUGUST 2024	0001175378	07/25/24	23,413.36	35751
			Total For Check 35751			<u>23,413.36</u>	
Check 35752							
602-00000-20800	07/01/24	METROPOLITAN COUNCIL	JUNE 2024 SAC CHARGES	06-2024	07/25/24	86,975.00	35752
602-00000-36200	07/01/24	METROPOLITAN COUNCIL	JUNE 2024 SAC CHARGES	06-2024	07/25/24	(869.75)	35752
			Total For Check 35752			<u>86,105.25</u>	
Check 35753							
408-48010-50300	07/09/24	MN DEPT OF TRANSPORTATION	MATERIAL TESTING AND INSPECTION	P00018783	07/25/24	1,331.66	35753
			Total For Check 35753			<u>1,331.66</u>	
Check 35754							
100-45100-50207	07/14/24	MN RECREATION/PARK ASSOC	2024 MRPA ANNUAL CONFERENCE ENROLL	03164	07/25/24	420.00	35754
			Total For Check 35754			<u>420.00</u>	
Check 35755							
100-41500-50140	07/09/24	MN UNEMPLOYMENT INSURANCE	2024 2ND QUARTER UNEMPLOYMENT BENE	Q2-2024	07/25/24	3,156.00	35755
			Total For Check 35755			<u>3,156.00</u>	
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100-42100-50210	07/09/24	MOTOROLA SOLUTIONS INC	SINGLE UNIT CHARGERS, MICROPHONES	8281930208	07/25/24	1,387.26	35756
100-42100-50308	07/12/24	MOTOROLA SOLUTIONS INC	BODY CAMERA ANNUAL LICENSE AND SUP	1411101891	07/25/24	235.89	35756
			Total For Check 35756			<u>1,623.15</u>	
Check 35757							
100-41900-50403	06/28/24	NAPA AUTO PARTS - Corcoran	3MO WTY BATTERY - TRAVERSE	546098	07/25/24	59.99	35757
100-43100-50210	07/10/24	NAPA AUTO PARTS - Corcoran	REDUCER	548127	07/25/24	33.09	35757
100-43100-50210	07/11/24	NAPA AUTO PARTS - Corcoran	FRONT DISC BRAKES AND ROTORS	548347	07/25/24	163.56	35757

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35757							
100-43100-50220	07/10/24	NAPA AUTO PARTS - Corcoran	HOSE FITTINGS AND HYDRAULIC HOSES	548084	07/25/24	2,148.90	35757
100-45200-50210	07/05/24	NAPA AUTO PARTS - Corcoran	FUSES	547219	07/25/24	7.27	35757
100-45200-50210	07/02/24	NAPA AUTO PARTS - Corcoran	TOOLS	546911	07/25/24	23.47	35757
Total For Check 35757						2,436.28	
Check 35758							
100-00000-21710	07/15/24	NATALIE DAVIS MCKEOWN	DEPENDENT CARE REIMBURSEMENT	07152024	07/25/24	192.31	35758
Total For Check 35758						192.31	
Check 35759							
100-41900-50200	07/02/24	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES - NOTEBOOKS AND WA	370774422001	07/25/24	35.58	35759
Total For Check 35759						35.58	
Check 35760							
100-42100-50307	07/01/24	JESSE OLSON	WELLNESS TRAVEL REIMBURSEMENT	07012024	07/25/24	677.75	35760
Total For Check 35760						677.75	
Check 35761							
416-43100-50580	06/26/24	RDO EQUIPMENT CO.	80" REAR FACING SERIAL 62022	E2391954	07/25/24	11,494.98	35761
Total For Check 35761						11,494.98	
Check 35762							
100-43201-50300	06/30/24	REPUBLIC SERVICES	RECYCLING SERVICES JUNE 2024	0894-006747752	07/25/24	919.23	35762
Total For Check 35762						919.23	
Check 35763							
100-43100-50380	06/30/24	REPUBLIC SERVICES	PUBLIC WORKS GARBAGE JUNE 2024	0894-006741475	07/25/24	253.31	35763
Total For Check 35763						253.31	
Check 35764							
100-45200-50380	06/30/24	REPUBLIC SERVICES	WILDFLOWER PARK GARBAGE JULY 2024	0894-006742524	07/25/24	87.79	35764
Total For Check 35764						87.79	
Check 35765							
100-42200-50300	03/01/24	CITY OF ROGERS	2ND QTR 2024 FIRE PROTECTION - ROG	07152024	07/25/24	83,089.27	35765
Total For Check 35765						83,089.27	
Check 35766							
100-41900-50401	07/03/24	RUSSELL SECURITY RESOURCE IN	REPLACE CITY HALL POWER DOOR OPERA	A48969	07/25/24	2,655.00	35766
Total For Check 35766						2,655.00	
Check 35767							
416-42100-50210	07/10/24	SECURELT TACTICAL	GUN STORAGE FOR EVIDENCE AND PATRO	S332909	07/25/24	4,923.50	35767
Total For Check 35767						4,923.50	
Check 35768							
100-45200-50210	06/28/24	SIGN SOLUTIONS USA	PARK RULES SIGN	412439	07/25/24	264.42	35768
Total For Check 35768						264.42	
Check 35769							
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0009 FAIRWAY SHORES	2252244	07/25/24	79.00	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0024 HEATHER MEADOWS 3RD ADDI	2252247	07/25/24	144.00	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0027 DOMINOS	2252251	07/25/24	1,145.00	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0038 DOMINOS	2252251-2	07/25/24	103.60	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP23-0047 HOPE COMMUNITY	2252237	07/25/24	1,886.25	35769

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35769							
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0036 HOPE COMMUNITY	2252237-2	07/25/24	1,886.25	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0034 KARINIEMI ORCHARDS	2252248	07/25/24	774.20	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0021 KWIK TRIP	2252243	07/25/24	681.00	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP23-0051 PIONEER TRAIL INDUSTRIAL	2252234	07/25/24	585.00	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0029 UPWARD ACRES	2252249	07/25/24	824.60	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP23-0053 WOODLAND HILLS	2252245	07/25/24	430.40	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP23-0056 WOODLAND HILLS	2252245-2	07/25/24	762.50	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP23-0057 WOODLAND HILLS	2252245-3	07/25/24	1,856.95	35769
100-00000-22205	07/15/24	STANTEC CONSULTING SERVICES	BP24-0006 OSWALD FARM	2252246	07/25/24	506.60	35769
100-00000-22205	06/28/24	STANTEC CONSULTING SERVICES	WCA PROJECTS	2252253	07/25/24	3,434.60	35769
100-00000-22205	06/28/24	STANTEC CONSULTING SERVICES	LARKIN ROAD IMPROVEMENTS - WHE ESC	2252252	07/25/24	172.50	35769
100-00000-22205	06/28/24	STANTEC CONSULTING SERVICES	KARINIEMI-MEADOWS	22522470	07/25/24	852.35	35769
100-00000-22205	06/28/24	STANTEC CONSULTING SERVICES	SCHERBER CR 30	2252242	07/25/24	237.36	35769
100-00000-22205	06/28/24	STANTEC CONSULTING SERVICES	BELLWETHER	2252228	07/25/24	7,527.44	35769
100-00000-22205-008	06/28/24	STANTEC CONSULTING SERVICES	BASS LAKE CROSSING	2252250	07/25/24	1,810.46	35769
100-00000-22205-013	06/28/24	STANTEC CONSULTING SERVICES	BECHTOLD FARM	2252241	07/25/24	908.51	35769
100-00000-22205-017	06/28/24	STANTEC CONSULTING SERVICES	COOK LAKE HIGHLANDS	2252229	07/25/24	2,073.07	35769
100-00000-22205-056	06/28/24	STANTEC CONSULTING SERVICES	TAVERA	2252230	07/25/24	9,080.61	35769
100-00000-22205-058	06/28/24	STANTEC CONSULTING SERVICES	RAVINIA	2252227	07/25/24	2,364.70	35769
100-00000-22205-087	06/28/24	STANTEC CONSULTING SERVICES	STIEG ROAD IMPROVEMENTS	2252259	07/25/24	734.50	35769
100-00000-22205-087	06/28/24	STANTEC CONSULTING SERVICES	AMBERLY (1,2) BELLWETHER (6,7,9)	2252236	07/25/24	1,422.95	35769
100-00000-22205-098	05/31/24	STANTEC CONSULTING SERVICES	WCA PROJECTS	2239018-4	07/25/24	1,170.50	35769
100-00000-22205-098	06/28/24	STANTEC CONSULTING SERVICES	WCA PROJECTS	2252253	07/25/24	144.20	35769
100-00000-22205-098	06/28/24	STANTEC CONSULTING SERVICES	RUSH CREEK RESERVE	2252233	07/25/24	7,180.13	35769
100-00000-22205-111	06/28/24	STANTEC CONSULTING SERVICES	GARAGES TOO	2252239	07/25/24	1,259.45	35769
100-00000-22205-117	07/15/24	STANTEC CONSULTING SERVICES	BP22-0001 ST THERESE	2252238	07/25/24	845.21	35769
100-00000-22205-132	07/15/24	STANTEC CONSULTING SERVICES	BP22-0015 WALCOTT GLENN	2252235	07/25/24	125.50	35769
100-00000-22205-132	07/15/24	STANTEC CONSULTING SERVICES	BP22-0023 WALCOTT GLENN	2252235-2	07/25/24	3,002.69	35769
100-42400-50303	05/31/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2239020	07/25/24	4,082.60	35769
100-42400-50303	06/28/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2252257	07/25/24	2,539.00	35769
100-43170-50300	06/28/24	STANTEC CONSULTING SERVICES	GENERAL ENGINEERING SERVICES	2252254	07/25/24	5,398.00	35769
408-48005-50530	06/28/24	STANTEC CONSULTING SERVICES	66TH STREET DESIGN AND CONSTRUCTIO	2252255	07/25/24	86.25	35769
408-48010-50303	06/28/24	STANTEC CONSULTING SERVICES	CITY CENTER DR & 79TH PLACE STREET	2252260	07/25/24	25,597.80	35769
601-00000-16500	05/16/24	STANTEC CONSULTING SERVICES	WATER SUPPLY, TREATMENT, AND STORA	2252258	07/25/24	18,346.25	35769
601-49400-50300	06/28/24	STANTEC CONSULTING SERVICES	NE CORCORAN TRUNK INFRASTRUCTURE	2252263	07/25/24	6,966.80	35769
601-49400-50300	06/28/24	STANTEC CONSULTING SERVICES	WATER TOWER	2252262	07/25/24	7,998.50	35769
601-49400-50303	05/31/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2239020	07/25/24	1,120.30	35769
601-49400-50303	06/28/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2252257	07/25/24	1,004.02	35769
602-49450-50303	05/31/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2239020	07/25/24	1,120.30	35769
602-49450-50303	06/28/24	STANTEC CONSULTING SERVICES	NEW CONSTRUCTION INSPECTION	2252257	07/25/24	1,004.03	35769
602-49450-50303	06/28/24	STANTEC CONSULTING SERVICES	SEWER UTILITY - GIS SERVICES	2252256	07/25/24	290.00	35769
Total For Check 35769						131,565.93	
Check 35770							
100-42100-50417	06/26/24	STREICHER'S POLICE EQUIPMENT	POLICE SHIRT ALTERATIONS	I1706366	07/25/24	30.00	35770
100-42100-50417	07/09/24	STREICHER'S POLICE EQUIPMENT	HOLSTERS	I1707945	07/25/24	599.97	35770
Total For Check 35770						629.97	
Check 35771							
100-43100-50321	06/21/24	T-MOBILE	CELL SERVICE 05/21/24-06/20/24	06212024	07/25/24	338.38	35771
Total For Check 35771						338.38	
Check 35772							
100-43100-50321	06/16/24	T-MOBILE	CELL SERVICE 05/16/2024-06/15/2024	06162024	07/25/24	4.09	35772

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35772							
Total For Check 35772						4.09	
Check 35773							
100-43100-50210	07/02/24	TERMINAL SUPPLY CO	DIRECTIONAL LED LIGHT	44013-01	07/25/24	554.15	35773
Total For Check 35773						554.15	
Check 35774							
100-45200-50221	06/28/24	THE MULCH FACTORY	PLAYGROUND CHIPS	116245	07/25/24	2,435.00	35774
Total For Check 35774						2,435.00	
Check 35775							
100-41110-50210	06/23/24	CREDIT CARD PURCHASES	WATER FOR COUNCIL	046892	07/25/24	6.58	35775
100-41500-50207	07/17/24	GOVERNMENT FINANCE OFFICERS	GAAFR 2024 EDITION BOOK AND CIP UT	806570	07/25/24	199.00	35775
100-41900-50210	07/09/24	RICKI AND SONS	CITY HALL LOBBY SIGN INITIAL PAYME	15438325	07/25/24	1,640.00	35775
100-41900-50322	07/05/24	CREDIT CARD PURCHASES	DATA REQUEST POSTAGE	07052024	07/25/24	4.12	35775
100-41900-50430	07/10/24	CREDIT CARD PURCHASES	TARGET RETURN	07102024	07/25/24	0.00	35775
100-41920-50210	06/26/24	CREDIT CARD PURCHASES	APPLE DEVICE MANAGEMENT	156817379409	07/25/24	50.83	35775
100-42100-50200	07/01/24	CREDIT CARD PURCHASES	OFFICE SUPPLIES - POST IT PAPER	015022	07/25/24	24.05	35775
100-42100-50200	07/10/24	CREDIT CARD PURCHASES	CITIZEN COMMENDATION AWARD FRAMES	023918	07/25/24	107.81	35775
100-42100-50207	07/11/24	CREDIT CARD PURCHASES	MN LAW ENFORCEMENT WELLNESS SUMMIT	9999120709	07/25/24	225.00	35775
100-42100-50210	07/14/24	CREDIT CARD PURCHASES	ICE - HAMEL RODEO EVENT	027556	07/25/24	6.99	35775
100-42100-50210	06/05/24	CREDIT CARD PURCHASES	POLICE EVENT WATER/ICE	053906	07/25/24	47.94	35775
100-42100-50300	07/09/24	FLEETIO	FLEET MANAGEMENT SOFTWARE 07/09/20	712211	07/25/24	60.00	35775
100-42100-50300	07/01/24	TRANSUNION RISK & ALTERNATIV	PD INVESTIGATIONS JUNE 2024	3609221-2024061	07/25/24	75.00	35775
100-42100-50417	07/11/24	CREDIT CARD PURCHASES	POLICE OPTICS ADAPTER PLATE - SIG	257548	07/25/24	89.48	35775
100-42100-50438	07/16/24	RAY ALLEN MANUFACTURING	K9 COLLAR	272903	07/25/24	78.11	35775
100-42151-50207	07/12/24	AMEM	AMEM CONFERENCE 2024 - WILCOX	120538732910	07/25/24	225.00	35775
100-42151-50207	07/10/24	AMEM	AMEM CONFERENCE 2024 - GOTTSCHALK	120534372239	07/25/24	225.00	35775
100-42151-50433	07/12/24	AMEM	AMEM MEMBERSHIP - WILCOX	120538724368	07/25/24	200.00	35775
202-42100-50210	07/15/24	CREDIT CARD PURCHASES	KWIK COVERS	47033	07/25/24	272.30	35775
416-42100-50210	07/13/24	CREDIT CARD PURCHASES	OFFICE SUPPLIES-WELLNESS EQUIPMENT	051121	07/25/24	21.16	35775
416-42100-50210	07/10/24	CREDIT CARD PURCHASES	K9 OFFICER KENNEL SUPPLIES	072024	07/25/24	1,222.42	35775
601-49400-50207	07/17/24	GOVERNMENT FINANCE OFFICERS	GAAFR 2024 EDITION BOOK AND CIP UT	806570	07/25/24	210.00	35775
602-49450-50207	07/17/24	GOVERNMENT FINANCE OFFICERS	GAAFR 2024 EDITION BOOK AND CIP UT	806570	07/25/24	210.00	35775
Total For Check 35775						5,200.79	
Check 35776							
100-42100-50403	07/03/24	WESTSIDE WHOLESALE TIRE	SQUAD 571 TIRE ROTATION AND BALANC	947074	07/25/24	80.00	35776
100-45200-50210	07/02/24	WESTSIDE WHOLESALE TIRE	TIRE TUBES	947028	07/25/24	51.20	35776
Total For Check 35776						131.20	
Check 35777							
100-00000-22205	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	300.40	35777
100-00000-22205-007	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	269.05	35777
100-00000-22205-056	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	793.00	35777
100-00000-22205-065	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	1,150.76	35777
100-00000-22205-087	06/27/24	WRIGHT-HENNEPIN COOP ELECT	BROCKTON LN/CO RD 10: 150-1698-844	35031418817	07/25/24	15.40	35777
100-00000-22205-087	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	554.40	35777
100-00000-22205-098	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	209.55	35777
100-00000-22205-132	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	100.56	35777
100-00000-22205-134	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	93.40	35777
100-41900-50381	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	1,968.57	35777
100-42151-50381	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	59.98	35777
100-43100-50381	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	207.72	35777

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Check 35777							
100-45200-50381	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	31.31	35777
601-49400-50380	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	74.25	35777
602-49450-50380	07/10/24	WRIGHT-HENNEPIN COOP ELECT	UTILITY SERVICES	35031455727	07/25/24	327.07	35777
Total For Check 35777						<u>6,155.42</u>	
Check 35778							
100-00000-22205	07/03/24	XCEL ENERGY	BELLWETHER - STREET LIGHTS	884186554	07/25/24	339.75	35778
Total For Check 35778						<u>339.75</u>	
Check 35779							
100-43100-50381	07/08/24	XCEL ENERGY	9700 CTY RD 19 STREET LIGHT	884585123	07/25/24	19.84	35779
Total For Check 35779						<u>19.84</u>	
Check 35780							
100-42400-50307	07/17/24	SHAWNA ZUTHER	RECRUITMENT AND RETENTION REIMBURS	07172024	07/25/24	350.54	35780
Total For Check 35780						<u>350.54</u>	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check
Fund Totals:							
			Fund 100 GENERAL FUND			226,199.72	
			Fund 202 CITY COMMUNITY EVENTS			272.30	
			Fund 408 PAVEMENT MANAGEMENT			27,015.71	
			Fund 416 CAPITAL-EQUIPMENT CERTS			17,662.06	
			Fund 419 HACKAMORE UPGRADE (LENNAR)			79,681.82	
			Fund 601 WATER			157,451.48	
			Fund 602 SEWER			112,623.24	
			Total For All Funds:			<u>620,906.33</u>	

RESOLUTION NO. 2024-82

Motion By:
Seconded By:

A RESOLUTION AUTHORIZING TRANSFER OF FUNDS

WHEREAS, the City of Corcoran has planned for transferring monies between funds for proper allocation of resources; and

WHEREAS, monies need to be allocated to their respective funds for current and future needs;

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Corcoran that the following funds be transferred as noted:

Transfer From	Transfer To	Amount	Description
Pavement Management Fund (408)	Horseshoe Bend, Hackamore Road, and City Center Project (434)	316,657.08	Developer contributions for the City Center Project were deposited into Fund 408 in 2022, prior to the establishment of Fund 434.
General Fund (100)	Long Range Planning Fund (401)	648,980.99	Reallocation to Fund 401 for future use in Long Range Planning.
Water Fund (601)	General Fund (100)	292,200.00	2023 budgeted transfers that were not transferred in 2023.
Sewer Fund (602)	General Fund (100)	310,400.00	2023 budgeted transfers that were not transferred in 2023.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee – Mayor

City Seal

ATTEST:

Jason (Jay) Tobin – City Administrator

MEMO

TO: JAY TOBIN
FROM: VICKI HOLTHAUS, ABDO FINANCIAL SOLUTIONS
SUBJECT: 2023 ADDITIONAL TRANSFERS
DATE: JULY 10, 2024

BACKGROUND

In May of 2023, the City issued General Obligation Improvement Bonds to finance City Center Drive Street & Private Development Property Grading Portion, Horseshoe Road, Hackamore Road, and water system improvements. A construction fund (Fund 434) was established to account for the road improvement projects; however, developer contributions for City Center Drive had been received into Fund 408 Pavement Management in 2022, prior to establishing Fund 434. This Resolution approves a transfer of \$316,657.08 received into Fund 408 Pavement Management to Fund 434 Horseshoe Bend, Hackamore Road, and City Center Project.

Further, in 2023, the City expended ARPA funds in the amount of \$648,980.99 to reimburse Fund 100 for budgeted expenditures related to Public Safety salaries. The savings to the General Fund could be used to transfer resources to the Long Range Capital Planning to be used for future capital projects. This Resolution approves a transfer of \$648,980.99 from Fund 100 General to Fund 401 Long Range Capital Planning.

Further, in 2023, the board approved budgeted transfers from Fund 601 Water and Fund 602 Sewer to Fund 100 General that was not completed during 2023. This Resolution approves a transfer of \$292,200 from Fund 601 Water to Fund 100 General and a transfer of \$310,400 from Fund 602 Sewer to Fund 100 General.

RECOMMENDATIONS

We recommend the City Council approve the proposed Resolution which will allow for a one-time transfer of \$316,657.08 from Pavement Management (408) to Horseshoe Bend, Hackamore Road, and City Center Project (434), \$648,980.99 from General (100) to Long Range Capital Planning (401), \$292,200 from Water (601) to General (100), and \$310,400 from Sewer (602) to General (100).

Council Meeting July 25,2024	Prepared By Jay Tobin
Topic Joint Powers Agreement for Assessment Services	Action Required Information

Summary

Hennepin County provides professional assessment services to the City of Corcoran, and the cost of those services has continued to rise. In 2024, Corcoran paid \$165,000.00 for Hennepin County assessment services.

City Council directed staff to explore alternatives to reduce assessment services expenses. Staff is pleased to report that an alternative will be unnecessary as the Hennepin County Board recently approved a resolution to offer assessing services at no cost to cities. Consequently, staff have been working with the Hennepin County Assessor and the City Attorney on drafting a joint powers agreement, which is attached for your review.

City Council approved the DRAFT agreement on June 27, 2024, and staff submitted to the County Assessor to help move toward agreement approval. Hennepin County Board is expected to provide FINAL approval of the agreement on July 23, 2024.

Staff will provide an updated version of the agreement for the July 25, 2024, Council meeting if there are any changes to the FINAL approved agreement.

Staff also provides a memo outlining Assessor responsibilities.

Financial/Budget

Projected future savings of atleast \$165,000.00 in assessing fees.

Recommendation

Staff recommend reviewing the Joint Powers Agreement for Assessment Services as submitted to Hennepin County for awareness.

Council Action

1. Review the Joint Powers Agreement for awareness.
2. Decline to review the Joint Powers Agreement.

Attachments

1. Submitted DRAFT Joint Powers Agreement for Assessment Services
2. Assessor Responsibilities Memo

JOINT POWERS AGREEMENT FOR ASSESSMENT SERVICES

THIS JOINT POWERS AGREEMENT (“Agreement”) is made and entered into by and between the County of Hennepin, a body politic and corporate under the laws of the State of Minnesota (the “County”), and Corcoran (the “City”).

RECITALS

1. WHEREAS, Pursuant to Minn. Stat. § 471.59, subdivision 1, the parties to this Agreement agree to exercise certain powers on behalf of the other or to cooperate with respect to their powers, to the extent and according to the terms provided herein;
2. WHEREAS, Minnesota Statutes Section 273.072 authorizes the County and any city or town lying wholly or partially within the County of Hennepin and constituting a separate assessment district to enter into an agreement, pursuant to Minnesota Statutes Section 471.59, for the provision of assessment services in the city or town by the county assessor;
3. WHEREAS, the City lies wholly or partially within the County of Hennepin and constitutes a separate assessment district;
4. WHEREAS, the City desires the County to perform property tax assessments on behalf of the City;
5. WHEREAS, the City is willing to share all information, records, data, reports, etc., necessary to allow the County to carry out its responsibilities under this agreement;
6. WHEREAS, the County is willing to cooperate with the City by completing property tax assessments in a proper manner; and

NOW, THEREFORE, for mutual consideration, the receipt and sufficiency of which is hereby acknowledged by the parties, the parties agree as follows:

AGREEMENT

1. **Recitals.** The foregoing recitals are incorporated in this Agreement.
2. **Purpose.** This Agreement describes the duties and responsibilities of each of the parties related to the provision of assessment services to the City by the County.
3. **Indefinite Term.** This Agreement shall become effective on the Effective Date and shall, unless otherwise terminated in accordance with the provisions hereof, continue in effect for an indefinite term of years.
4. **Termination.** This Agreement may be terminated by either party, with or without cause, upon ninety (90) days’ written notice.

5. County Responsibilities.

5.1 The County shall perform property assessments for the City in accordance with property assessment procedures and practices established and observed by the County, the validity and reasonableness of which are hereby acknowledged and approved by the City. Any such practices and procedures may be changed from time to time, by the County in its sole judgment, when good and efficient assessment procedures so require. Property assessments by the County shall be composed of those assessment services pursuant to Minnesota law and shall be performed pursuant to Minnesota law.

6. City Responsibilities:

6.1 The City shall provide to the County, at no cost, all information, records, data, reports, etc., necessary to allow the County to carry out its responsibilities hereunder, and the City agrees to cooperate in good faith with the County in carrying out the work under this Agreement.

6.2 The City shall provide to the County, at no cost, office space, office furniture, and personnel required by the County, as specifically set forth in Exhibit A, attached hereto and made a part hereof by this reference.

7. **Non-Discrimination.** In accordance with Hennepin County Affirmative Action Policy and the County Commissioners' policies against discrimination, no person shall be excluded from full employment rights or participation in or the benefits of any program, service or activity on the grounds of race, color, creed, religion, age, sex, disability, marital status, sexual orientation, public assistance status, ex-offender status or national origin; and no person who is protected by applicable Federal or State laws, rules and regulations against discrimination shall be otherwise subjected to discrimination.

8. **Independent Contractor.** It is agreed that nothing herein contained is intended or should be construed in any manner as creating or establishing the relationship of joint venturers or co-partners between the parties hereto or as constituting the City as the agent, representative or employee of the County for any purpose or in any manner whatsoever. Any and all personnel of City or other persons, while engaged in the performance of any activity under this Agreement, shall have no contractual relationship with the County and shall not be considered employees of the County and any and all claims that may or might arise under the Workers' Compensation Act of the State of Minnesota on behalf of said personnel or other persons while so engaged, and any and all claims whatsoever on behalf of any such person or personnel arising out of employment or alleged employment including, without limitation, claims of discrimination against the City, its officers, agents, City or employees shall in no way be the responsibility of the County, and City shall defend, indemnify and hold the County, its officials, officers, agents, employees and duly authorized volunteers harmless from any and all such claims regardless of any determination of any pertinent tribunal, agency, board, commission or court. Such personnel or other persons shall not require nor be entitled to any compensation, rights or benefits of any kind whatsoever from the County, including, without limitation, tenure

rights, medical and hospital care, sick and vacation leave, Workers' Compensation, Re-employment Compensation, disability, severance pay and retirement benefits.

Any and all personnel of County or other persons, while engaged in the performance of any activity under this Agreement, shall have no contractual relationship with the City and shall not be considered employees of the City and any and all claims that may or might arise under the Workers' Compensation Act of the State of Minnesota on behalf of said personnel or other persons while so engaged, and any and all claims whatsoever on behalf of any such person or personnel arising out of employment or alleged employment including, without limitation, claims of discrimination against the County, its officers, agents, or employees shall in no way be the responsibility of the City, and County shall defend, indemnify and hold the City, its officials, officers, agents, employees and duly authorized volunteers harmless from any and all such claims regardless of any determination of any pertinent tribunal, agency, board, commission or court. Such personnel or other persons shall not require nor be entitled to any compensation, rights or benefits of any kind whatsoever from the City, including, without limitation, tenure rights, medical and hospital care, sick and vacation leave, Workers' Compensation, Re-employment Compensation, disability, severance pay and retirement benefits.

9. Indemnification.

9.1 City: The City agrees that it will defend, indemnify and hold the County, its elected officials, officers, agents, employees and duly authorized volunteers harmless from any and all liability (statutory or otherwise) claims, suits, damages, judgments, interest, costs or expenses (including reasonable attorney's fees, witness fees and disbursements incurred in the defense thereof) resulting from or caused by the negligent acts or omissions or willful misconduct of the City, its officers, agents, contractors, employees or duly authorized volunteers in the performance of the responsibilities provided by this Agreement. The City's liability shall be governed by Minn. Stat. Chapter 466 and other applicable law, rule and regulation, including common law.

9.2 County: The County agrees that it will defend, indemnify and hold the City, its elected officials, officers, agents, employees and duly authorized volunteers harmless from any and all liability (statutory or otherwise) claims, suits, damages, judgments, interest, costs or expenses (including reasonable attorney's fees, witness fees and disbursements incurred in the defense thereof) resulting from or caused by the negligent acts or omissions or willful misconduct of the County, its officers, agents, contractors, employees or duly authorized volunteers in the performance of the responsibilities provided by this Agreement. The County's liability shall be governed by Minn. Stat. Chapter 466 and other applicable law, rule and regulation, including common law.

10. Limitation of Liability. The County shall endeavor to perform all services called for herein in an efficient manner. Excepting the County's obligations set forth in Sections 8 and 9.2 supra, which shall not be limited or otherwise affected by this Section 10, the

City's sole and exclusive remedy for any breach of this Agreement by the County, including but not limited to liability arising out of, resulting from or in any manner related to contract, tort, warranty, statute or otherwise, shall be limited to correcting diligently any deficiency in said services as is reasonably possible under the pertinent circumstances.

- 11. Dispute Resolution.** The parties will use a dispute resolution process for any unresolved dispute between the parties before exercising any legal remedies. The dispute resolution process is a three-level dispute resolution ladder that escalates a dispute from the project management level through the executive management level. At each level of the dispute resolution process, the parties' representatives will meet and explore resolution until either party determines that effective resolution is not possible or reasonably likely at the current level and notifies the other party that the process is elevated to the next level. The parties designate the following dispute resolution representatives: *County Assessor, Assistant County Administrator Resident Services, County Administrator*. The dispute resolution representatives shall promptly and diligently review and process disputes and failure of any representatives to process a dispute in this way shall operate as a waiver of all future dispute resolution for the dispute under review.

The parties will complete the dispute resolution process in good faith before resorting to any other legal process or remedy. During the dispute resolution process, the parties agree that any claim filing deadlines shall be tolled.

- 12. Force Majeure.** If a force majeure event occurs, neither party is responsible for a failure to perform or a delay in performance due to the force majeure event. A force majeure event is an event beyond a party's reasonable control, which materially affects a party's ability to perform as required by this Agreement, such as unusually severe weather, fire, floods, other acts of God, labor disputes, acts of war or terrorism, or public health emergencies.
- 13. Records.** All records kept by the County and Council with respect to the Agreement are subject to examination by representatives of each party. All data collected, created, received, maintained or disseminated for any purpose by the County and Council under this Agreement are governed by Minnesota Statutes, Chapter 13 ("Act"), and the Minnesota Rules implementing the Act.
- 14. Audit.** Under Minnesota Statutes, Section 16C.05, subdivision 5, the parties agree that the books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by either party and the state auditor or legislative auditor, as appropriate, for at least six years from the end of this Agreement.
- 15. Notice.** Any notice or demand, which may or must be given or made by a party hereto, under the terms of this Agreement or any statute or ordinance, shall be in writing and shall either be personally served or shall be sent registered or certified mail to the other party addressed as follows:

TO CITY: City Administrator

City of Corcoran
8200 County Road 116
Corcoran, MN 55340

TO COUNTY: Hennepin County Administrator
2300A Government Center
Minneapolis, MN 55487

copies to: County Assessor
Hennepin County
2103A Government Center
Minneapolis, MN 55487

Any party may designate a different addressee or address at any time by giving written notice thereof as above provided. Any notice, if mailed, properly addressed, postage prepaid, registered or certified mail, shall be deemed dispatched on the registered date or that stamped on the certified mail receipt and shall be deemed received within the second business day thereafter or when it is actually received, whichever is sooner. Any notice delivered by hand shall be deemed received upon actual delivery.

16. **Amendment.** Any modifications to this Agreement will be in writing as a formal amendment.
17. **Entire Agreement.** This Agreement is the entire agreement between the parties and supersedes all oral agreements and negotiations between the parties relating to this Agreement. All exhibits and attachments to this Agreement are incorporated into the Agreement. If there is a conflict between the terms of this Agreement and any of the exhibits the Agreement governs.
18. **Severability.** The provisions of this Agreement are severable. If a court finds any part of this Agreement void, invalid, or unenforceable, it will not affect the validity and enforceability of the remainder of this Agreement. A waiver by a party of any part of this Agreement is not a waiver of any other part of the Agreement or of a future breach of the Agreement.
19. **Counterparts.** This Agreement may be executed in multiple counterparts, all of which when taken together shall comprise one agreement. Delivery of an executed counterpart of a signature page of this Agreement by facsimile transmission or electronic transmission (e.g., 'pdf' or 'tif') shall be effective as delivery of a manually executed counterpart of this Agreement.
20. **Effective Date.** This Agreement will be effective when all parties have signed it. The date of this Agreement will be the date this Agreement is signed by the last party to sign it (as indicated by the date associated with that party's signature). Each party is signing this Agreement on the date stated below that party's signature.

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COUNTY BOARD AUTHORIZATION

Reviewed by the County Attorney's
Office

COUNTY OF HENNEPIN
STATE OF MINNESOTA

Assistant County Attorney

By: _____
Chair of Its County Board

Date: _____

ATTEST: _____
Deputy/Clerk of County Board

Date: _____

By: _____
County Administrator

Date: _____

By: _____
Assistant County Administrator
- Residential Services

Date: _____

Recommended for Approval

By: _____
County Assessor/Director,
County Assessor Department

CITY OF CORCORAN

By: _____
Tom McKee, Mayor

Date: _____

By: _____
Jay Tobin, Administrator

Date: _____

DRAFT

EXHIBIT A
(Assessment Services – City of Corcoran)

During the contract term, the City shall:

1. The CITY agrees to furnish, without charge, secured office space as needed by the COUNTY at appropriate places in the CITY's offices. Such office space shall be sufficient in size to accommodate reasonably one (1) appraiser and any furniture placed therein. The office space shall be available for the COUNTY's use upon request during typical business hours, and during all such hours the COUNTY shall be provided with levels of heat, air conditioning and ventilation as are appropriate for the seasons.

HENNEPIN COUNTY
MINNESOTA

Memo

To: City Managers, City Administrators, City Clerks, Finance Directors

From: Joshua Hoogland, Hennepin County Assessor *JH*

Date: 6/12/2024

Re: Duties and responsibilities of assessors

[Duties and responsibilities performed by the Hennepin County Assessor's Office](#)

When choosing the county assessor to perform these functions, a lead appraiser is assigned to the city for day-to-day duties and response to taxpayers and city officials. Duties and responsibilities when choosing the county assessor's office to perform assessing services are listed below.

- Actually view all real and personal property within a 5 year period, as required by law.
- Review and appropriately value all new construction, additions, and renovation each year.
- Adjust estimated market values on those properties not physically inspected as deemed necessary per sales ratio analysis.
- Analyze sales, revalue all properties each year in accordance with the real estate market and prepare the initial assessment roll.
- Print and mail valuation notices.
- Respond to taxpayers regarding assessment or appraisal problems or inquiries in a timely fashion.
- Serve as an assessment resource to taxpayers and city officials.



- Conduct valuation reviews prior to Board of Review or Open Book Meetings, as deemed relevant by the City – approximate dates: March 1 through May 15.
- Attend Board of Review or conduct Open Book Meeting. Prepare all necessary review appraisals. Approximate dates: April 1 – May 31.
- Maintain an updated property file – current values, classification data and characteristic data.
- Prepare divisions and combinations as required by plats or other parcel changes.
- Administer the abatement process pursuant to Minn. Stat. §375.192.
- Prepare appraisals; defend and/or negotiate all Tax Court cases.
- Provide all computer hardware and software applications necessary to complete contracted services.
- Process all homestead and special program applications.

Contact

Hennepin County Assessor

Joshua Hoogland

(612) 348-8853

joshua.hoogland@hennepin.us

STAFF REPORT

Agenda Item: 7e.

Council Meeting July 25, 2024	Prepared By Jay Tobin
Topic 2023 Audit Results	Action Required Information

Summary

The 2023 Audit information is provided in support of the briefing which Abdo representatives will present at the Council meeting on July 25, 2024.

The Annual Financial Report will be submitted to the Minnesota Office of the State Auditor no later than August 16, 2024.

Once the audit is finalized, copies of the Annual Financial Report will be available on the City's website at www.corcoranmn.gov. A hard copy of the materials is available for review at City Hall during normal business hours.

Financial/Budget

N/A

Options

1. Review 2023 Audit materials and provide any feedback.
2. Other suggestions/alternatives from Council members.

Recommendation

Review 2023 audit information as presented and provide feedback.

Council Action

Review 2023 audit information as presented and provide feedback.

Attachments

1. 2023 Audit Presentation
2. 2023 Annual Financial Report
3. 2023 MD&A
4. 2023 Fund Trial Balance
5. 2023 Government Trial Balance
6. 2023 Reclassifying Journal Entries Report
7. 2023 Adjusting Journal Entries Report
8. 2023 Executive Governance Summary
9. 2023 Newspaper Publication



Lighting the path forward

City of Corcoran

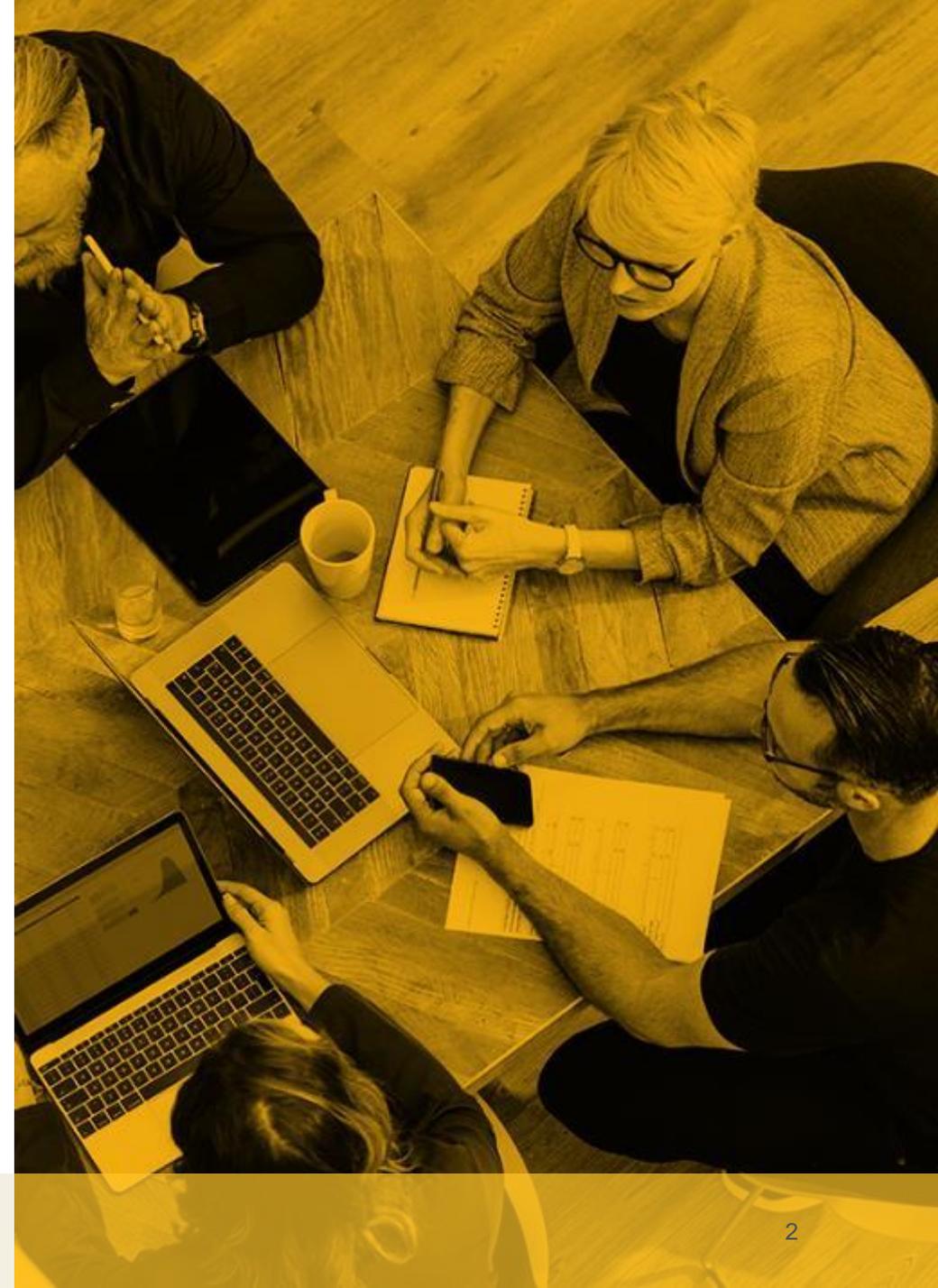
2023 Financial Statement Audit

Agenda Attachment Item: 7e1.



Introduction

- Audit Results
- General Fund Results
- Other Governmental Funds
- Enterprise Funds
- Key Performance Indicators



Audit Results

Auditor's Opinion



Unmodified Opinion –
Findings Noted on Next
Slide

Minnesota Legal Compliance



No Instances of
Noncompliance

Audit Results

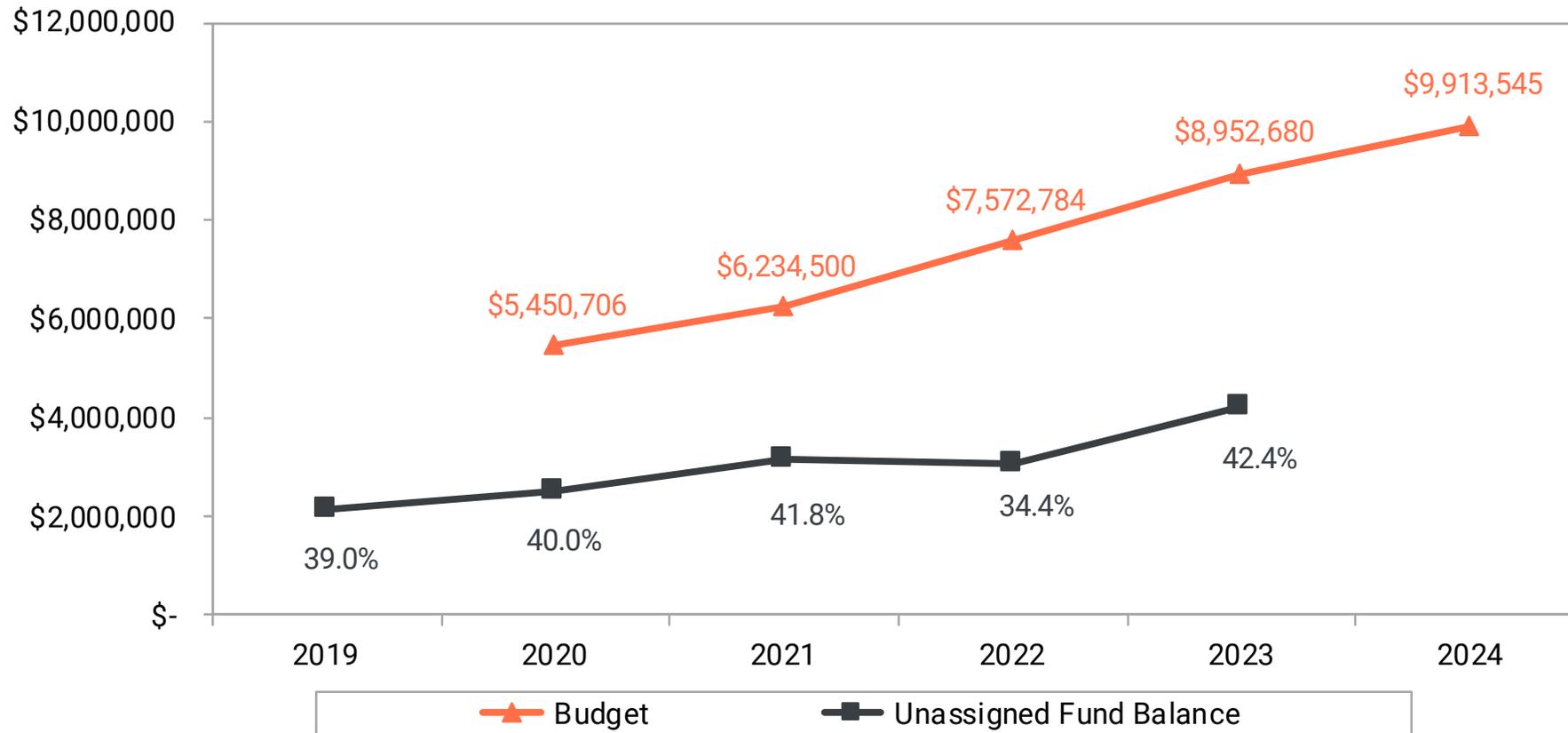
2023 Audit Findings

- Material Audit Adjustment
 - Internal Control Finding – Material Weakness
- Escrow Tracking
 - Internal Control Finding – Material Weakness
- Timely Bank Reconciliations
 - Internal Control Finding – Material Weakness
- Lack of Segregation of Duties
 - Internal Control Finding – Significant Deficiency
- Preparation of Financial Statements
 - Internal Control Finding



General Fund - Fund Balances

City Policy to Maintain a Minimum Unrestricted Balance of 35%

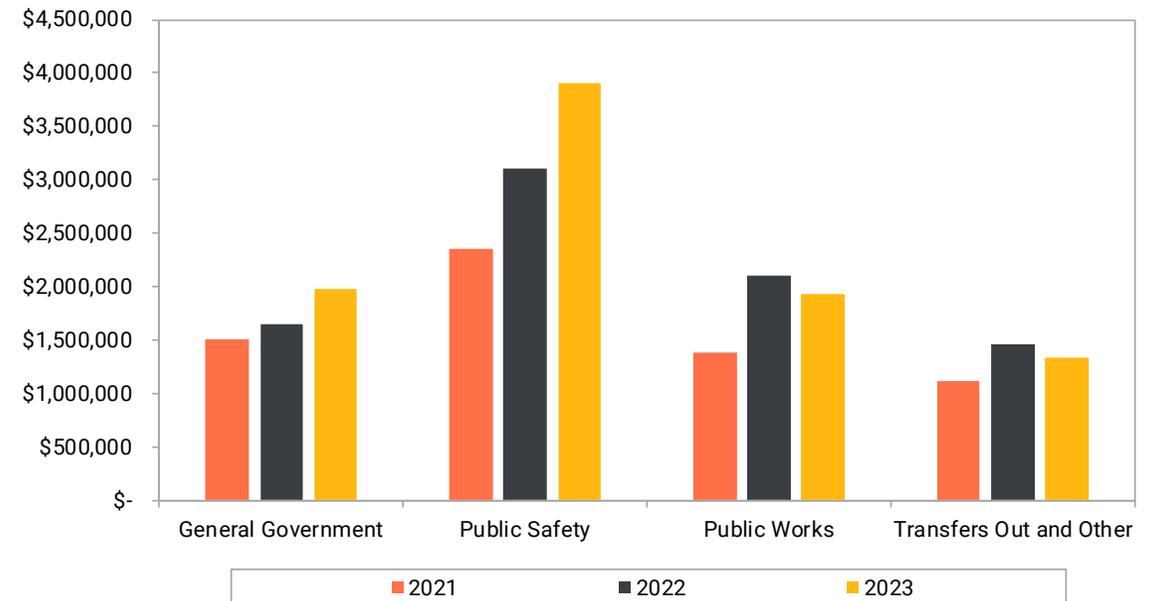
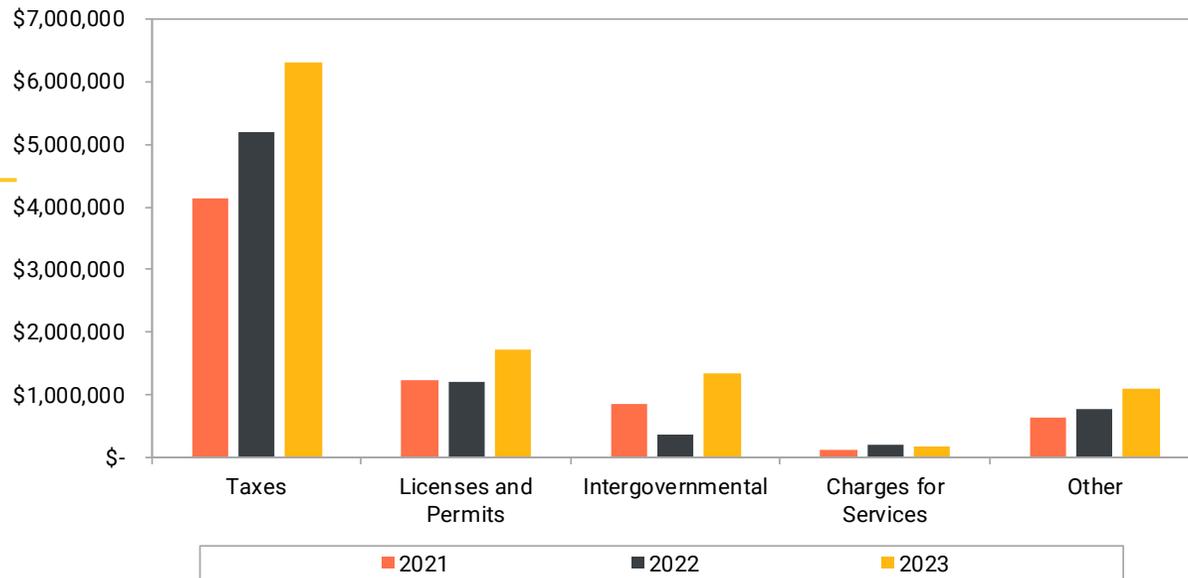


The City transferred previously assigned fund balances in the general fund to a new long range capital planning fund in 2022.

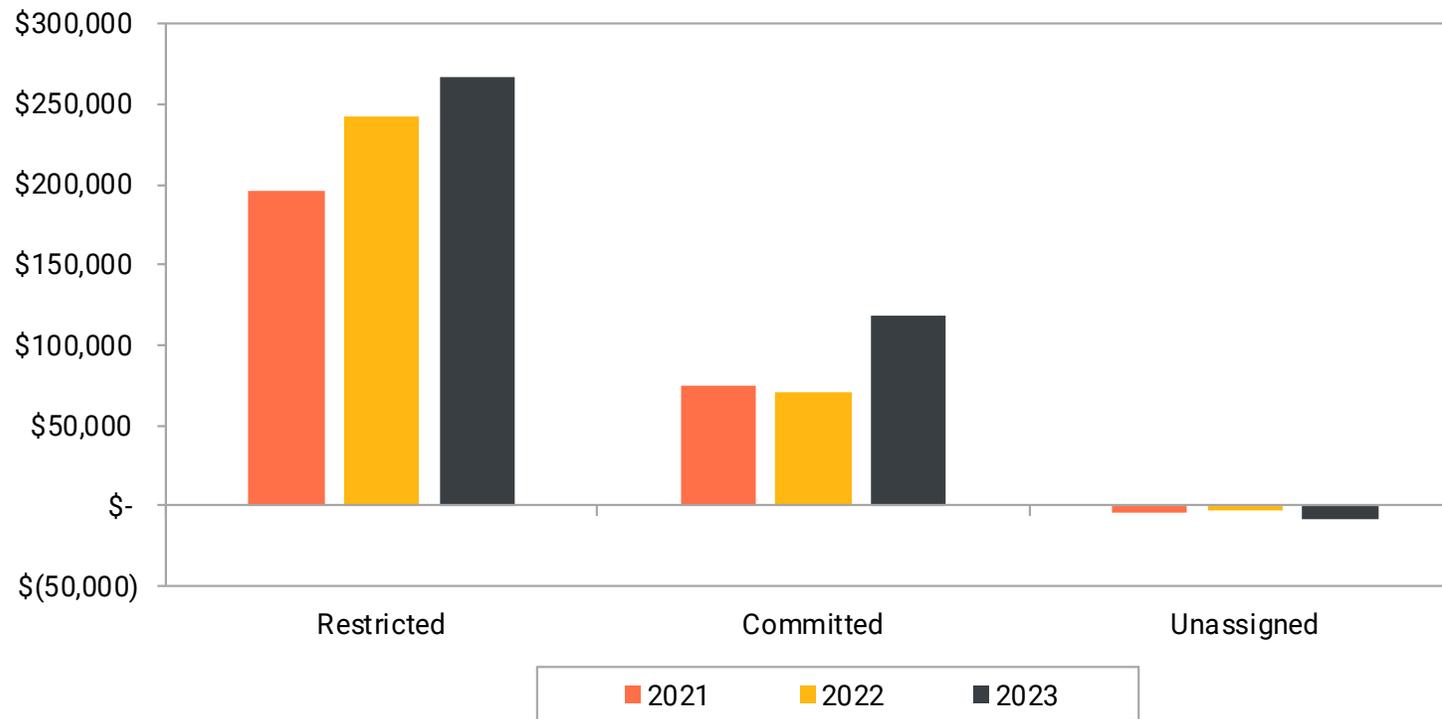
General Fund Budget to Actual

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 8,397,180	\$ 10,041,071	\$ 1,643,891
Expenditures	<u>8,592,680</u>	<u>8,123,084</u>	<u>469,596</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(195,500)</u>	<u>1,917,987</u>	<u>2,113,487</u>
Other Financing Sources (Uses)			
Transfers in	535,500	602,600	67,100
Transfers out	(360,000)	(1,025,981)	(665,981)
Sale of capital assets	<u>-</u>	<u>1,515</u>	<u>1,515</u>
Total Other Financing Sources (Uses)	<u>175,500</u>	<u>(421,866)</u>	<u>(597,366)</u>
Net Change in Fund Balances	(20,000)	1,496,121	1,516,121
Fund Balances, January 1	<u>3,087,707</u>	<u>3,087,707</u>	<u>-</u>
Fund Balances, December 31	<u><u>\$ 3,067,707</u></u>	<u><u>\$ 4,583,828</u></u>	<u><u>\$ 1,516,121</u></u>

General Fund Revenues and Expenditures

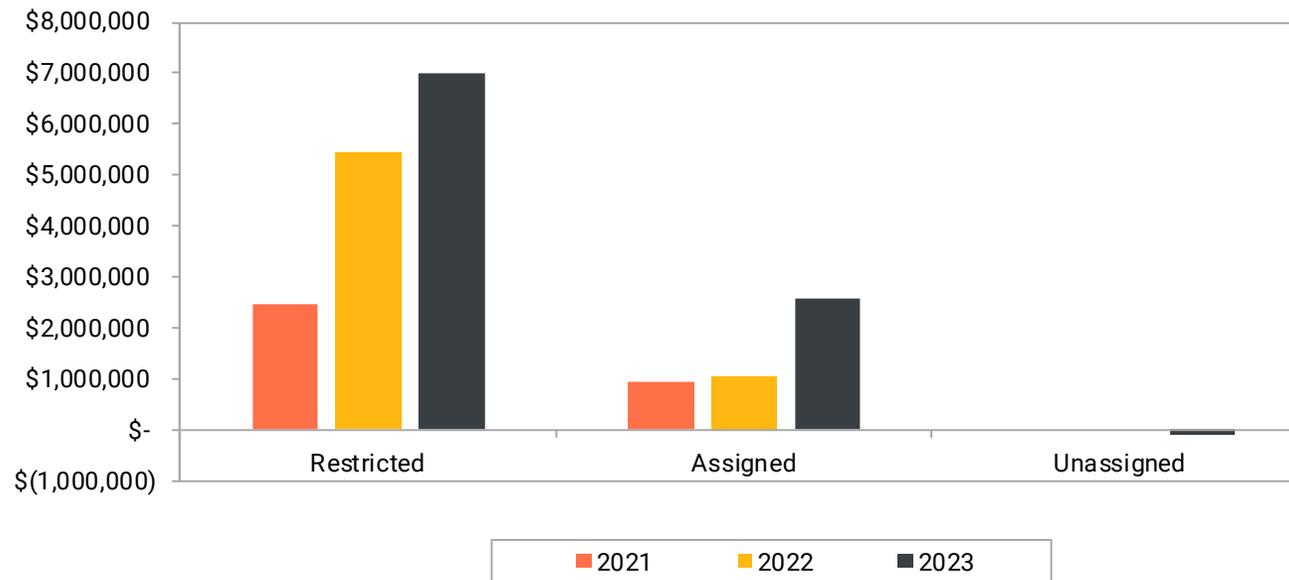


Fund	Fund Balances December 31,		Increase (Decrease)
	2023	2022	
Nonmajor			
Reserve Donation	\$ 28,629	\$ 14,398	\$ 14,231
Police Donation	(7,954)	(2,467)	(5,487)
Firearms Safety	21,294	12,067	9,227
DWI Forfeiture	9,063	9,913	(850)
Drug Forfeiture	2,890	2,761	129
Truck Safety	3,990	5,212	(1,222)
Lawful Gambling	255,788	230,393	25,395
Emergency Sirens	64,954	39,239	25,715
Total	\$ 378,654	\$ 311,516	\$ 67,138



Special Revenue Fund Balances

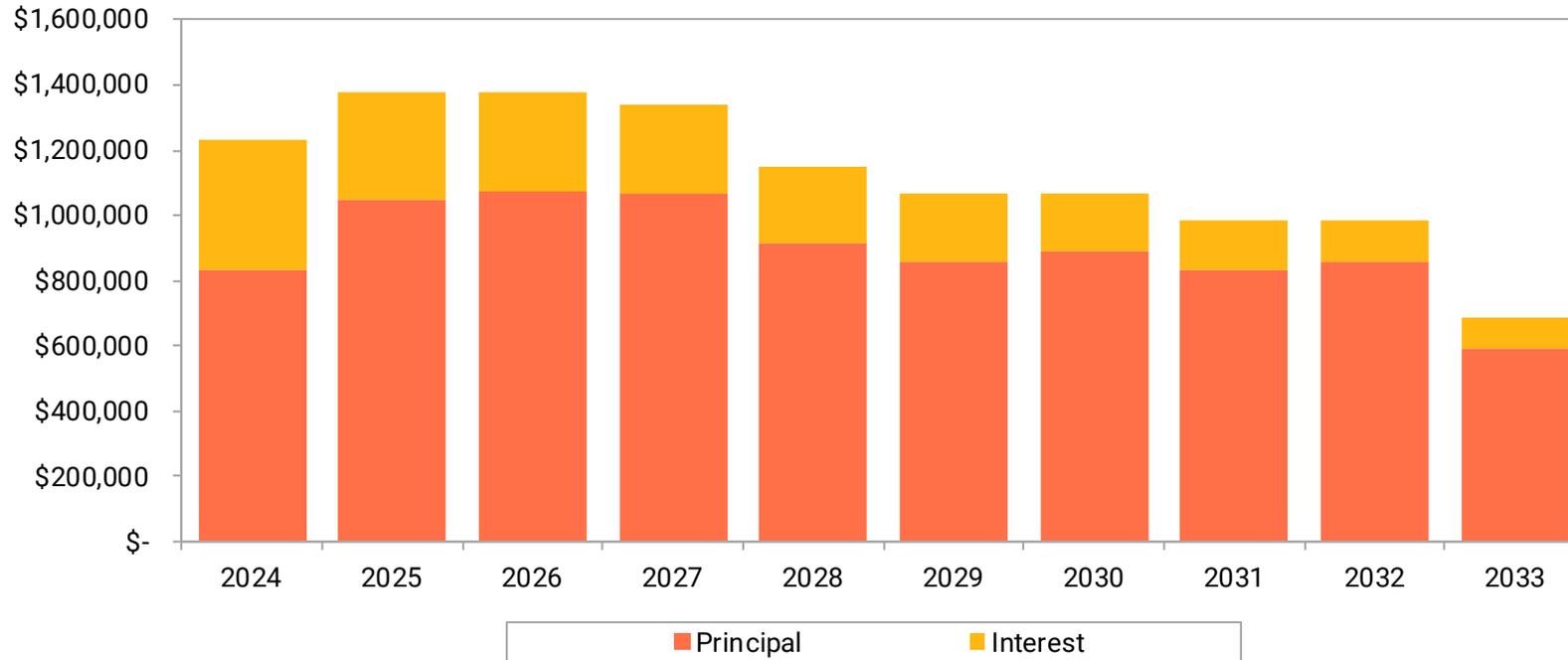
Fund	Fund Balances December 31,		
	2023	2022	Increase (Decrease)
Major			
Park Capital	\$ 4,380,229	\$ 3,345,654	\$ 1,034,575
Pavement Management	(89,451)	357,362	(446,813)
City Center Drive	1,212,005	-	1,212,005
Hackamore Upgrade	1,051,759	854,499	197,260
Nonmajor			
Long Range Capital Planning	2,137,537	471,015	1,666,522
Public Works Facility	76,851	49,541	27,310
Capital Equip-Cert	390,301	1,084,080	(693,779)
Wetland Restoration	109,194	104,327	4,867
Pulte Encore	206,383	197,178	9,205
Total	\$ 9,474,808	\$ 6,463,656	\$ 3,011,152



Capital Project Fund Balances

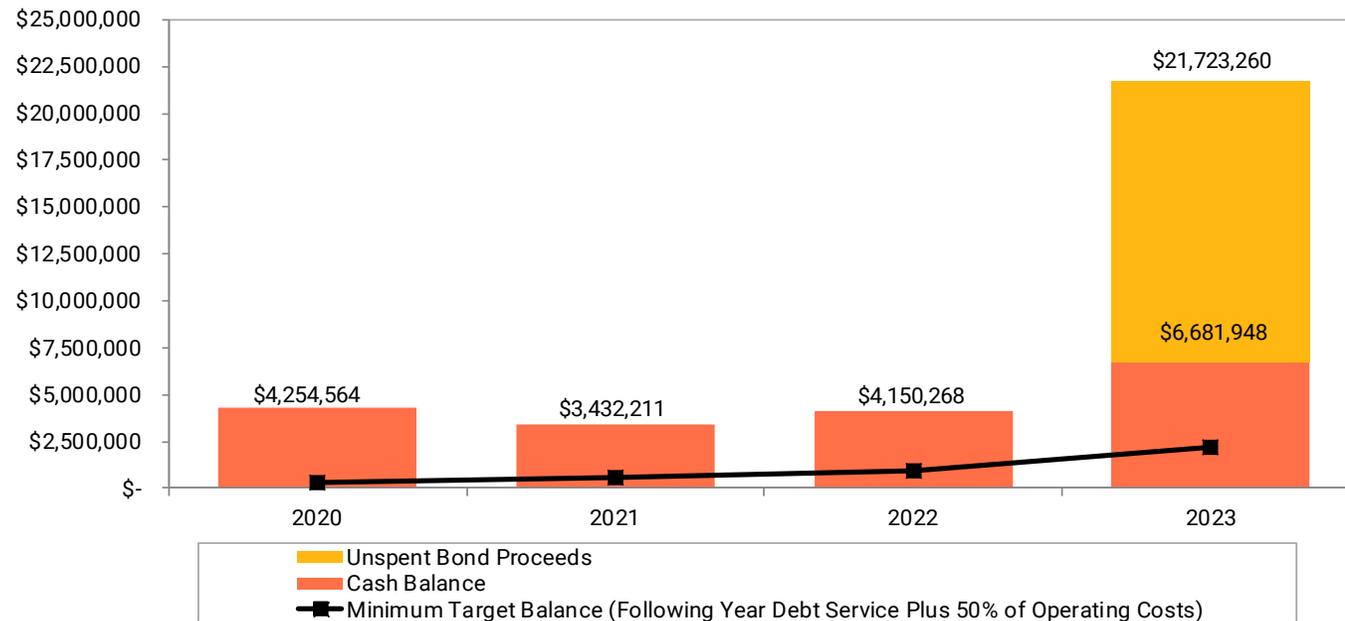
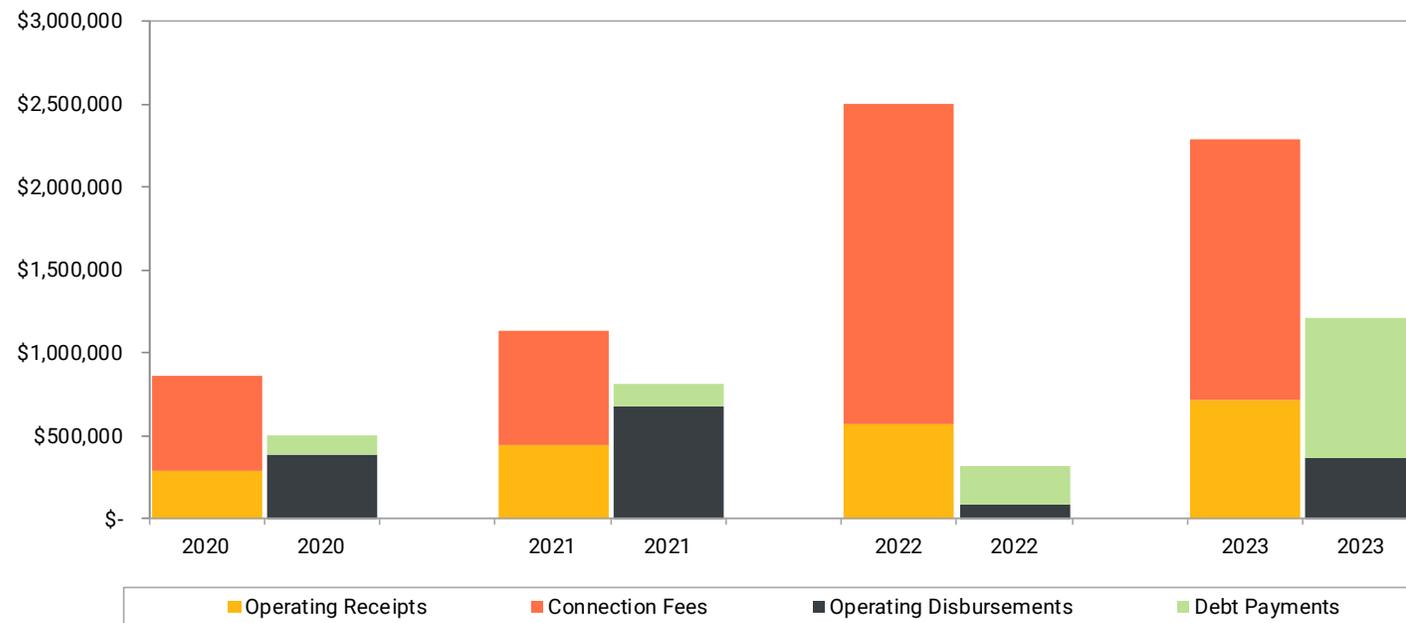
Debt Service Funds

	Debt Description	Cash Balances	Total Assets	Outstanding Debt	Final Maturity Date
309	G.O. Equipment Certificates	\$ 85,237	\$ 85,237	\$ 2,895,000	2026/2028/2030/2032
311	G.O. Series 2020B	155,552	155,552	3,060,000	2038
312	G.O. Bonds 2016A	(551,752)	(322,085)	1,270,000	2032
313	G.O. Bonds 2018A	366,510	366,510	955,000	2034
314	G.O. Bonds 2023A	123,356	123,356	3,760,000	
	Total	<u>\$ 178,903</u>	<u>\$ 408,570</u>	<u>\$ 11,940,000</u>	
				<u>\$ 2,554,318</u>	



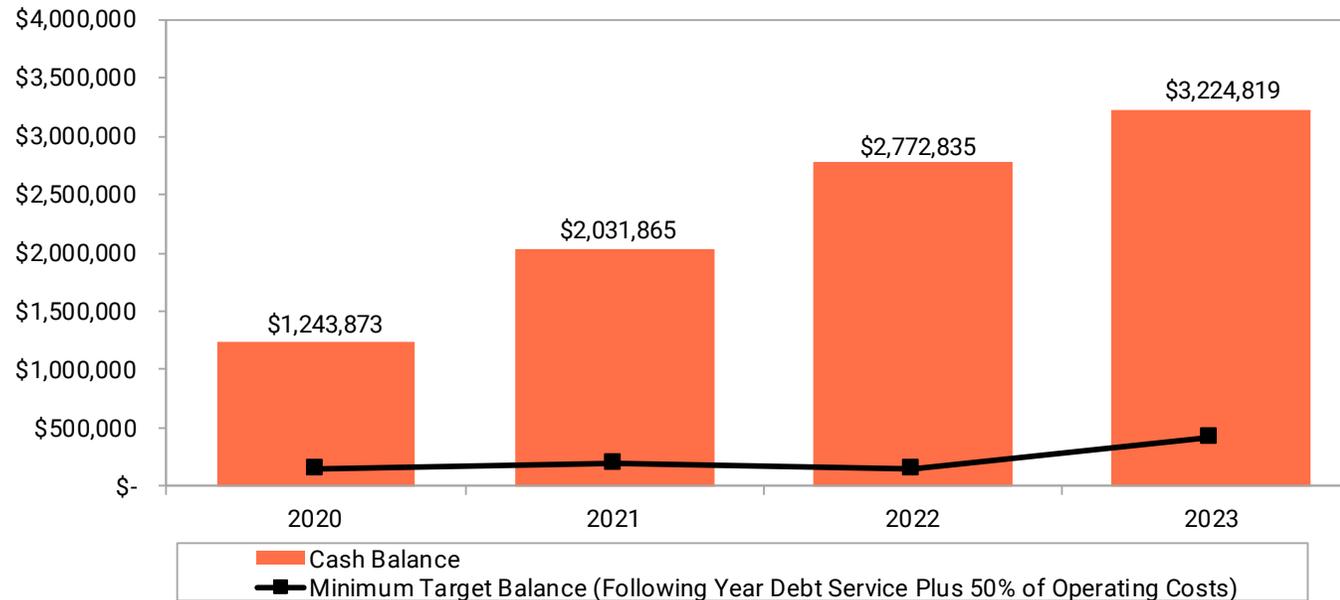
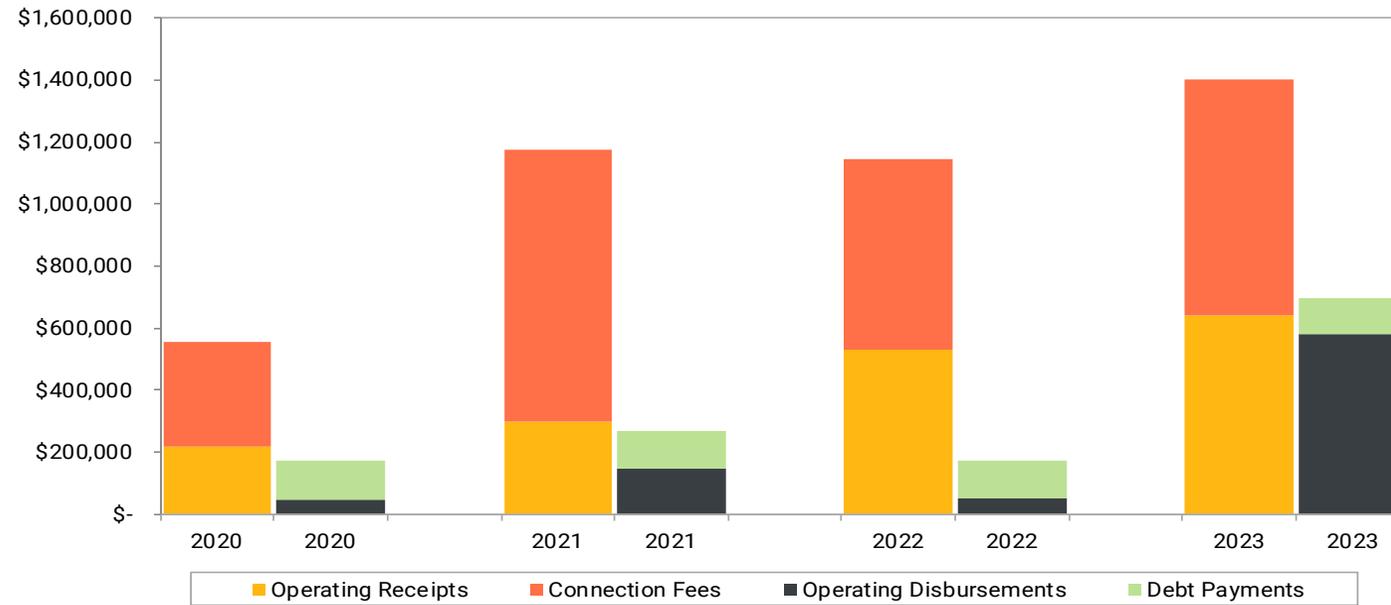
We recommend the City annually review current and future resources to pay the debt for the 2016A Bonds. We feel it is good practice to review current and future resources for all debt service funds. The Fund is currently in deficit and could indicate resources are not sufficient to cover future debt service payments.

Water Fund



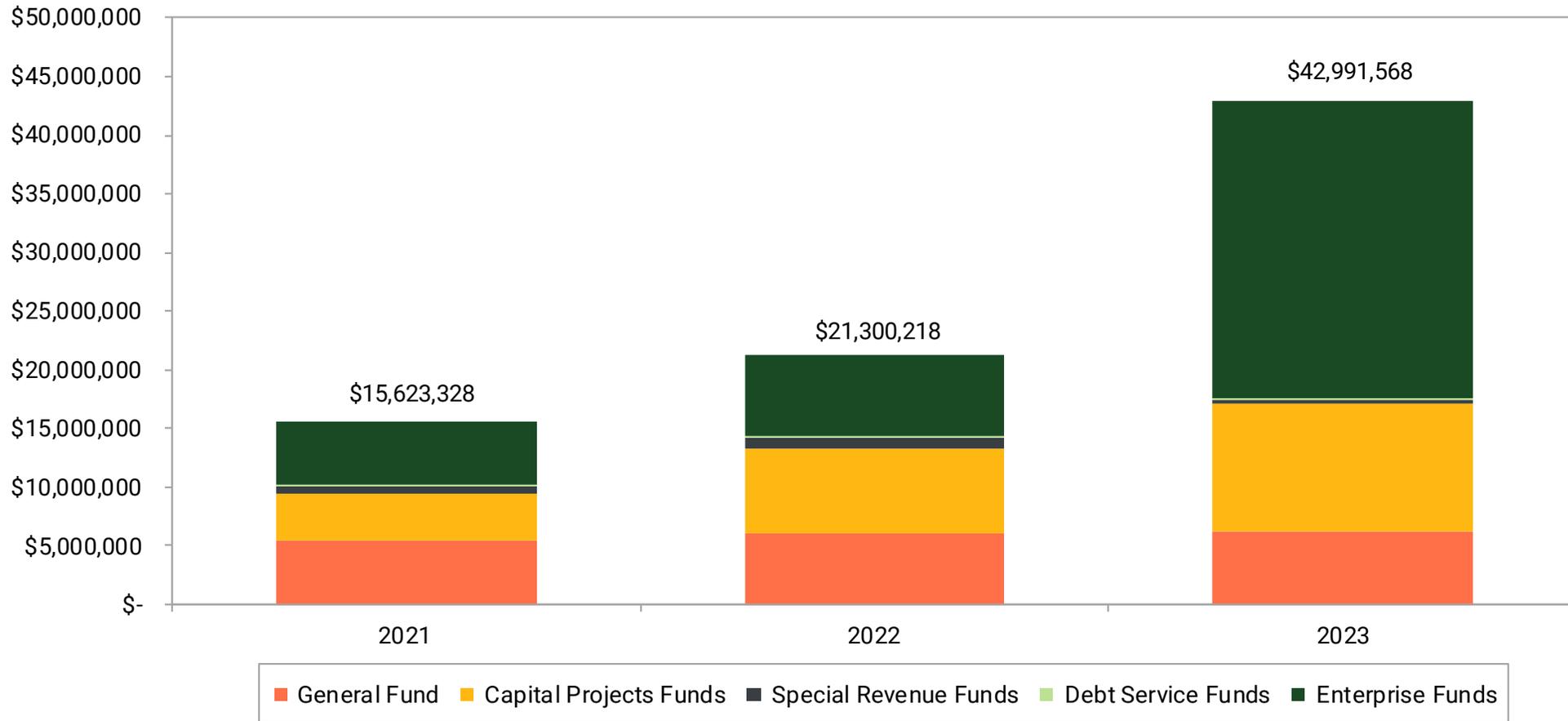
Cash Flows from Operations and Cash Balances

Sewer Fund



Cash Flows from Operations and Cash Balances

Cash and Investments Balances

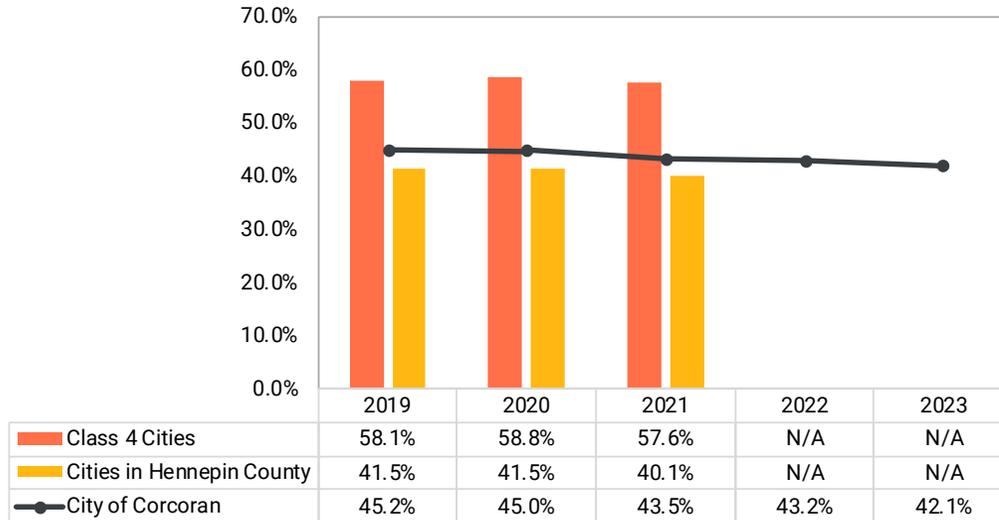


The City does have approximately \$15,000,000 remaining in unspent bond proceeds reflected in the total cash amounts above, mainly in the enterprise funds.

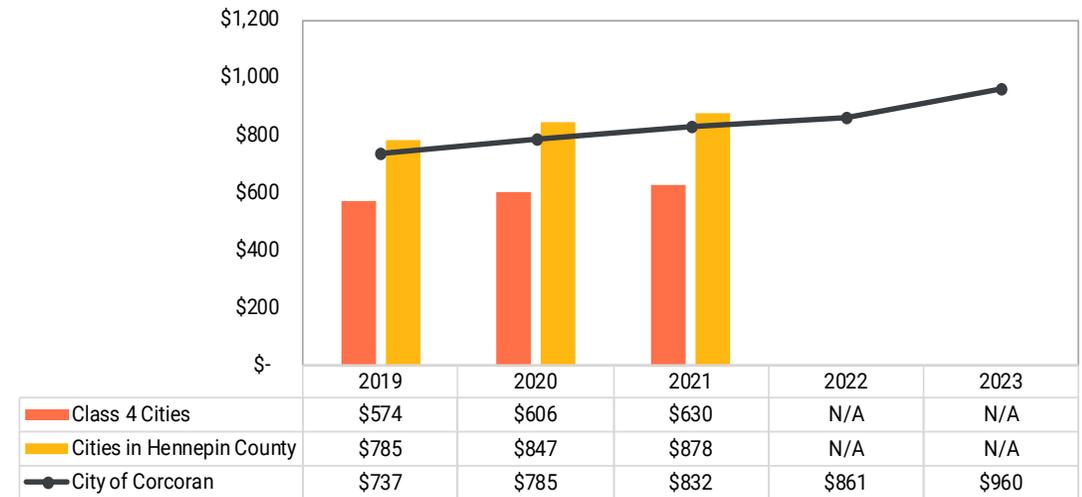
Taxes

Key Performance Indicators

Tax Rates



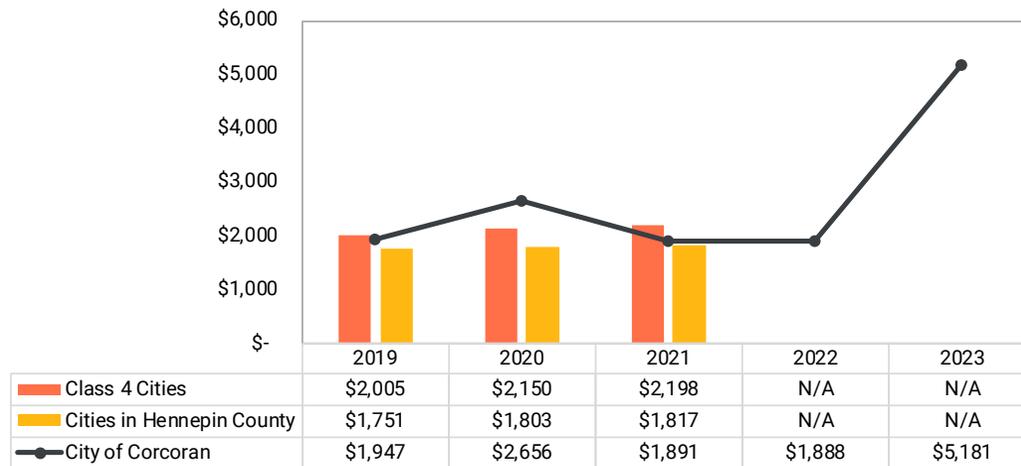
Taxes Per Capita



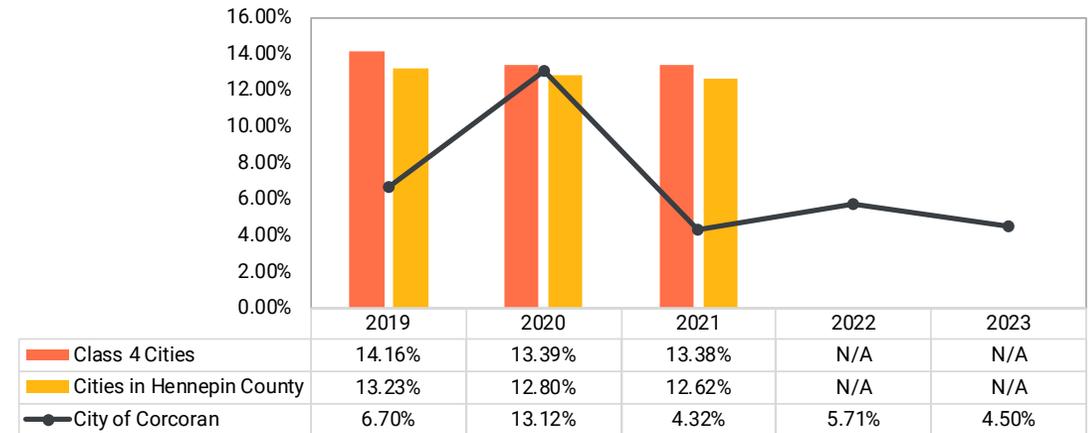
Debt

Key Performance Indicators

Debt Per Capita



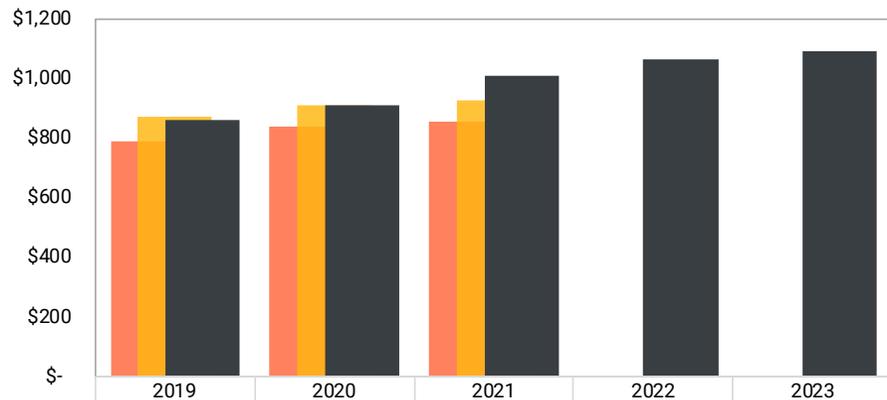
Debt Service Expenditures as a Percent of Total Expenditures



Expenditures

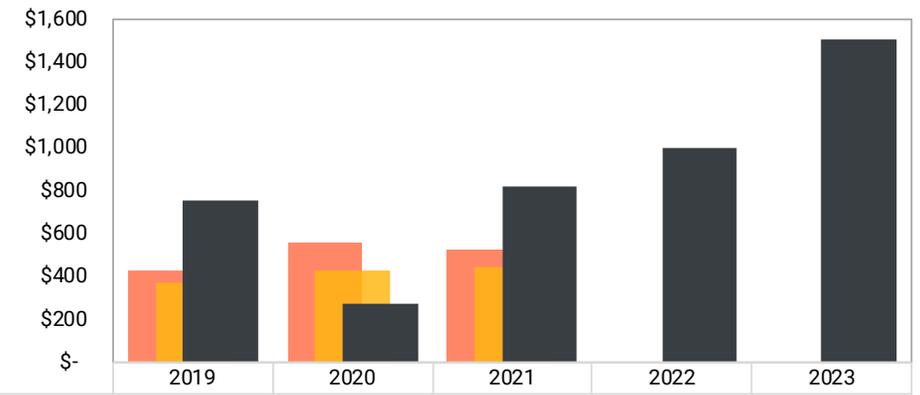
Key Performance Indicators

Current Expenditures Per Capita



	2019	2020	2021	2022	2023
Class 4 Cities	\$791	\$839	\$856	N/A	N/A
Cities in Hennepin County	\$872	\$913	\$929	N/A	N/A
City of Corcoran	\$865	\$911	\$1,013	\$1,068	\$1,096

Capital Expenditures Per Capita



	2019	2020	2021	2022	2023
Class 4 Cities	\$426	\$558	\$527	N/A	N/A
Cities in Hennepin County	\$369	\$430	\$447	N/A	N/A
City of Corcoran	\$754	\$274	\$819	\$998	\$1,512

Your Abdo Team



Andy Berg, CPA
Partner



Justin Nilson, CPA
Partner



Alex Trippel, CPA
Senior Associate



Zach Rome
Associate



Jason Fagan
Associate



Phien Doan
Associate

ANNUAL FINANCIAL REPORT

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

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City of Corcoran, Minnesota
Annual Financial Report
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For the Year Ended December 31, 2023

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INTRODUCTORY SECTION

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

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City of Corcoran, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2023

ELECTED

<u>Name</u>	<u>Term Expires</u>	<u>Title</u>
Tom McKee	12/31/24	Mayor
Jonathan Bottema	12/31/24	Council Member
Jeremy Nichols	12/31/26	Council Member
Dean Vehrenkamp	11/01/24	Council Member
Alan Schutlz	12/31/26	Council Member

APPOINTED

Jay Tobin		City Administrator
Jodie Peterson		Accountant
Michelle Friedrich		Deputy Clerk

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FINANCIAL SECTION
CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Corcoran, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Corcoran, Minnesota (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis Page 17 and the Schedule of Employer's Share of the Net Pension Liability, the Schedule of Employer's Contributions, and the related note disclosures, starting on page 76 be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Other Information

Management is responsible for the other information in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 9, 2024 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the City’s 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’s internal control over financial reporting and compliance.



Abdo
Minneapolis, Minnesota
July 9, 2024



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Management's Discussion and Analysis

As management of the City of Corcoran, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2023.

Financial Highlights page

- The assets and deferred outflows or resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages. The unrestricted amount of net position may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased as shown in the summary of changes in net position table on the following pages. The main reason for the increase was an excess of revenues over expenses.
- For the current fiscal year, the City's governmental funds fund balances are shown in the Financial Analysis of the City's Funds section of the MD&A. The total fund balance increased in comparison with the prior year. This increase was mainly due to an increase in park dedication fees over current year expenditures, as well as revenues over expenditures in the General fund. The total of assigned and unassigned as shown in the governmental fund balance table is available for spending at the City's discretion.
- The total fund balance in the General fund, as shown in the financial analysis of the city's funds section, increased from the prior year. The increase can mainly be attributed to increase in tax and intergovernmental revenue.
- The City's total bonded debt increased during the current fiscal year. This was mainly due to the issuance of the 2023A bonds during the year offset by regularly scheduled principal payments as shown on the outstanding debt table.

Overview of the Financial Statements

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements. Internal service funds statements are also included, reflecting balances prior to their elimination from the government-wide financial statements, to avoid "doubling-up" effect within the governmental and business-type activities columns of said statements.

Figure 1
Required Components of the
City's Annual Financial Report

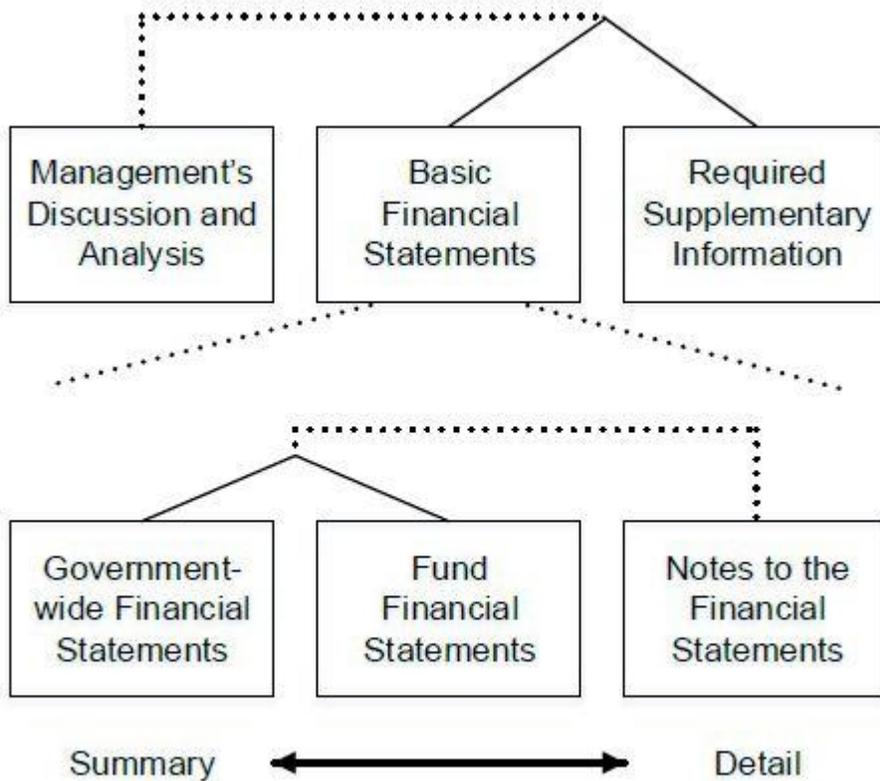


Figure 2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

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

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

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, and interest on long-term debt. The business-type activities of the City include water, sewer, and storm utilities.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority for which the City is financially accountable. The Economic Development Authority, although legally separate, functions for all practical purposes as a department of the City, and therefore has been included as part of the primary government.

The government-wide financial statements start on page 31 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Debt Service fund, Pavement Management fund, and Park Capital fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation identified as other nonmajor governmental funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 36 of this report.

Proprietary Funds. The City maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer and storm funds.

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

The basic proprietary funds financial statements start on page 44 of this report.

Notes to the 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 the financial statements start on page 47 of this report.

Required Supplementary Information. supplementary information concerning the City's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees. Required supplementary information can be found on page 76 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 84 of this report.

Government-wide Financial Analysis

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

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

City of Corcoran's Summary of Net Position

	Governmental Activities			Business-type Activities			2023 Total
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)	
Assets							
Current and other assets	\$ 21,065,177	\$ 17,673,800	\$ 3,391,377	\$ 25,589,908	\$ 7,270,198	\$ 18,319,710	\$ 46,655,085
Capital assets	25,378,535	18,760,078	6,618,457	16,859,760	10,170,265	6,689,495	42,238,295
Total Assets	46,443,712	36,433,878	10,009,834	42,449,668	17,440,463	25,009,205	88,893,380
Deferred Outflows of Resources	2,974,078	2,938,941	35,137	-	-	-	2,974,078
Liabilities							
Noncurrent liabilities outstanding	16,909,649	14,488,234	2,421,415	25,969,442	3,561,091	22,408,351	42,879,091
Other liabilities	3,627,721	4,616,875	(989,154)	2,468,271	1,412,421	1,055,850	6,095,992
Total Liabilities	20,537,370	19,105,109	1,432,261	28,437,713	4,973,512	23,464,201	48,975,083
Deferred Inflows of Resources	2,664,808	120,001	2,544,807	-	-	-	2,664,808
Net Position							
Net investment in capital assets	13,242,057	10,778,090	2,463,967	6,118,831	7,122,284	(1,003,453)	19,360,888
Restricted	7,384,027	7,402,575	(18,548)	-	-	-	7,384,027
Unrestricted	5,589,528	1,967,044	3,622,484	7,893,124	5,344,667	2,548,457	13,482,652
Total Net Position	\$ 26,215,612	\$ 20,147,709	\$ 6,067,903	\$ 14,011,955	\$ 12,466,951	\$ 1,545,004	\$ 40,227,567
Net Position as a Percentage of Total							
Net investment in Capital assets	50.5%	53.5%		43.7%	57.1%		
Restricted	28.2%	36.7%		0.0%	0.0%		
Unrestricted	21.3%	9.8%		56.3%	42.9%		
	<u>100%</u>	<u>100%</u>		<u>100.0%</u>	<u>100.0%</u>		

An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* may be used to meet the City's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the City as a whole.

Governmental Activities. Governmental activities increased the City's net position. Key elements of the changes are as follows:

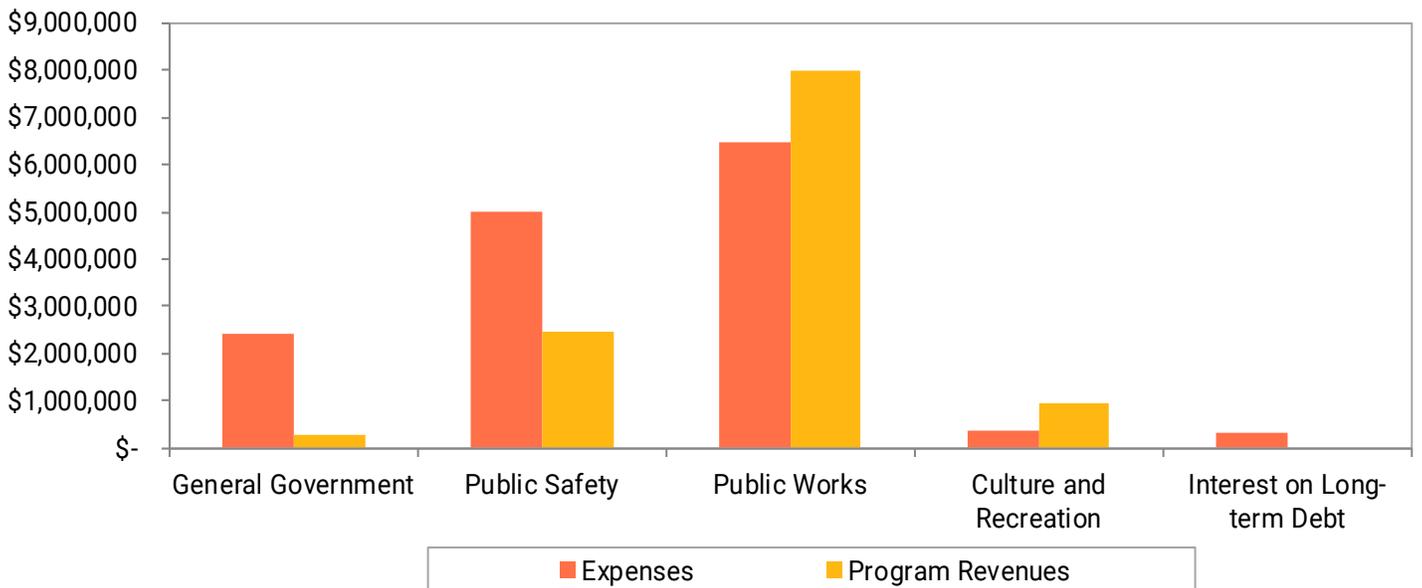
City of Corcoran's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 2,839,529	\$ 3,414,438	\$ (574,909)	\$ 1,325,601	\$ 943,910	\$ 381,691
Operating grants and contributions	1,318,122	959,135	358,987	54,723	7,262	47,461
Capital grants and contributions	7,514,690	4,345,421	3,169,269	2,338,013	1,914,866	423,147
General Revenues						
Property taxes	7,068,208	5,696,404	1,371,804	-	-	-
Other taxes	66,865	62,153	4,712	-	-	-
Grants and contributions not restricted to specific programs	6,165	40,354	(34,189)	-	-	-
Unrestricted investment earnings	847,268	98,669	748,599	824,239	46,524	777,715
Gain on sale of capital assets	22,546	716,523	(693,977)	-	-	-
Total Revenues	19,683,393	15,333,097	4,350,296	4,542,576	2,912,562	1,630,014
Expenses						
General government	2,419,176	1,926,582	492,594	-	-	-
Public safety	4,986,809	3,532,589	1,454,220	-	-	-
Public works	6,468,559	6,820,075	(351,516)	-	-	-
Culture and recreation	354,663	524,594	(169,931)	-	-	-
Interest on long-term debt	309,959	226,930	83,029	-	-	-
Water	-	-	-	1,768,661	593,290	1,175,371
Sewer	-	-	-	636,311	488,860	147,451
Total Expenses	14,539,166	13,030,770	1,508,396	2,404,972	1,082,150	1,322,822
Change in Net Position						
Before Transfers	5,144,227	2,302,327	2,841,900	2,137,604	1,830,412	307,192
Transfers	592,600	447,172	145,428	(592,600)	(447,172)	(145,428)
Change in Net Position	5,736,827	2,749,499	2,987,328	1,545,004	1,383,240	161,764
Net Position, January 1 as restated	20,809,861	17,398,210	3,411,651	12,466,951	11,083,711	1,383,240
Net Position, December 31	<u>\$ 26,546,688</u>	<u>\$ 20,147,709</u>	<u>\$ 6,398,979</u>	<u>\$ 14,011,955</u>	<u>\$ 12,466,951</u>	<u>\$ 1,545,004</u>

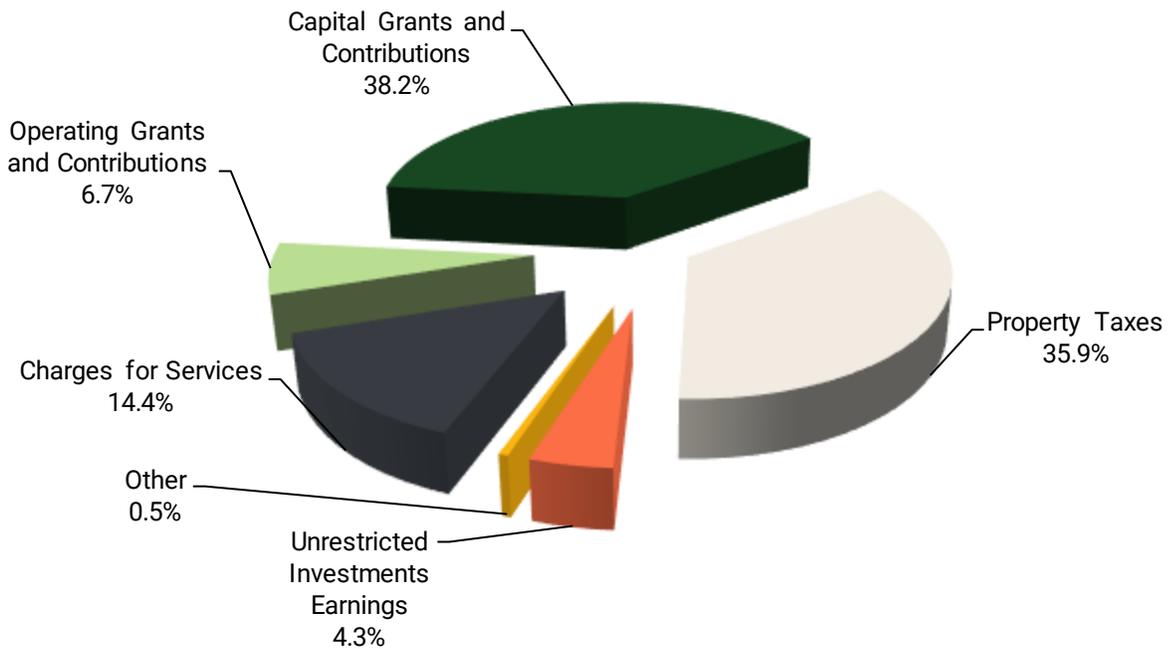
- Total revenues increased \$4,350,296 from the prior year. The main reason for the increase was increased investment earnings, property taxes, and capital grants and contributions for active construction projects.
- Expenses increased \$1,508,396 from the prior year. The main reason for the increase was related public safety expenditures incurred in comparison to the prior year.

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

Expenses and Program Revenue - Governmental Activities



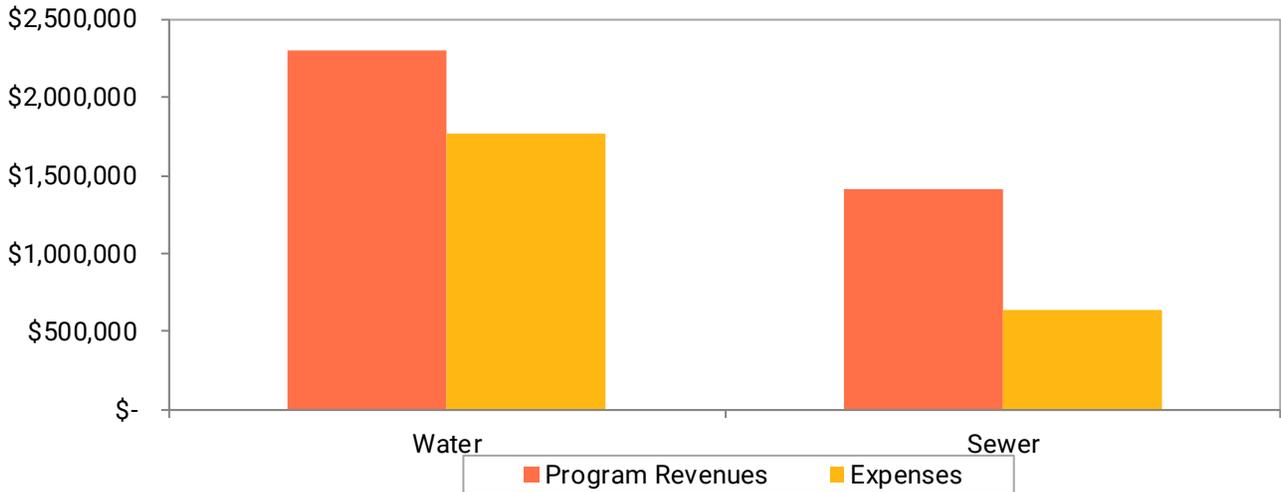
Revenues by Source - Governmental Activities



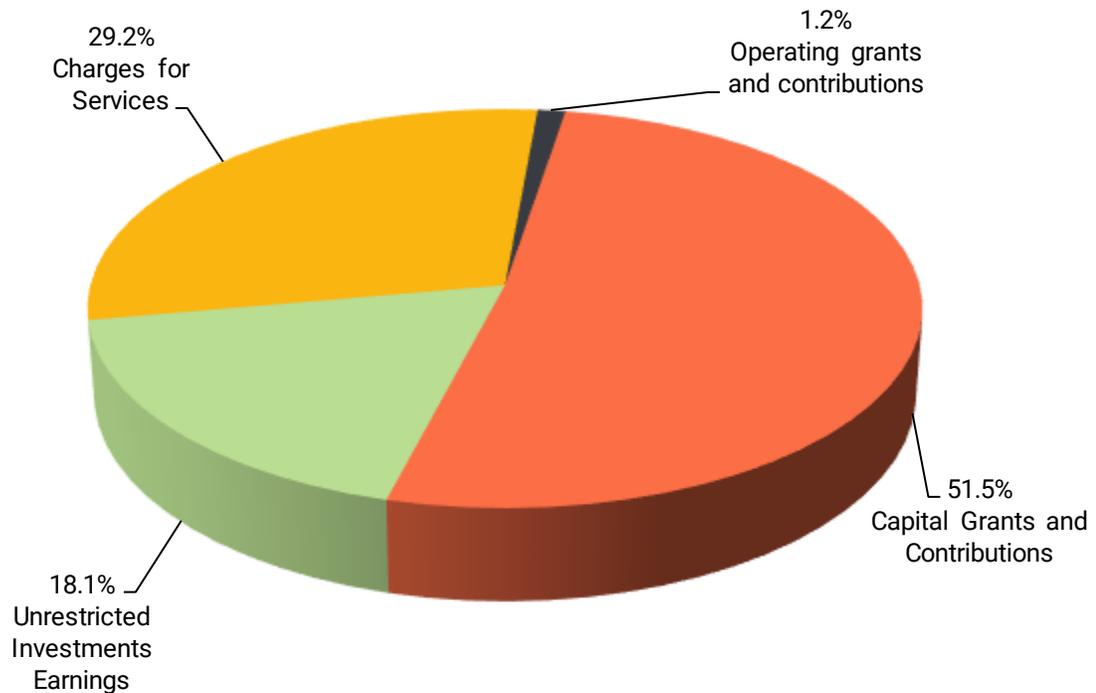
Business-type Activities. Business-type activities decreased the City's net position. Key elements of the changes are listed below:

- Overall revenues in the business-type activities increased mainly due to an increase in investment earnings and capital grants and contributions from connections fees during the year.
- Overall expenses increased mainly due to increased expenses for the water enterprise fund for operations and debt service.

Expenses and Program Revenue - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2023.

	General Fund	Debt service	Pavement Management	Park Capital	Major Road Improvement Funds	Other Governmental Funds	Total	Prior Year Total	Increase / (Decrease)
Fund Balances									
Nonspendable	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,961	\$ 4,012	\$ 85,949
Restricted	292,669	180,638	-	4,021,879	2,263,764	973,619	7,732,569	5,716,673	2,015,896
Committed	-	-	-	-	-	118,867	118,867	70,916	47,951
Assigned	-	-	-	358,350	-	2,214,388	2,572,738	1,037,346	1,535,392
Unassigned	4,201,198	-	(89,451)	-	-	(7,954)	4,103,793	3,081,228	1,022,565
Totals	\$ 4,583,828	\$ 180,638	\$ (89,451)	\$ 4,380,229	\$ 2,263,764	\$ 3,298,920	\$ 14,617,928	\$ 9,910,175	\$ 4,707,753

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above. Additional information on the City's fund balances can be found in Note 1 starting on page 54 of this report.

The General fund is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance	Increase / (Decrease)
General Fund Balances			
Nonspendable	\$ 89,961	\$ 4,012	\$ 85,949
Restricted	292,669	-	292,669
Unassigned	4,201,198	3,083,695	1,117,503
Total General Fund Balances	\$ 4,583,828	\$ 3,087,707	\$ 1,496,121
General Fund expenditures	\$ 8,123,084	\$ 7,117,249	
Unassigned as a percent of expenditures	51.7%	43.3%	
Total Fund Balance as a percent of expenditures	56.4%	43.4%	

The fund balance of the City's General fund increased during the current fiscal year as shown in the table above. The increase in fund balance can mainly be attributed to increase in property taxes and investment earnings.

Other Major Fund Analysis

Major Funds	Fund Balance December 31,		Increase (Decrease)
	2023	2022	
Debt Service	\$ 180,638	\$ 47,296	\$ 133,342
The Debt Service fund has a total fund balance as note above, all of which is restricted for payment of future debt service. The fund balance increased from the prior year mainly due to issued bonds during the year.			
Pavement Management	\$ (89,451)	\$ 357,362	\$ (446,813)
The Pavement Management fund balance decreased during the year. The decrease is mainly attributable to a public works expenditures in excess of revenues in the current year.			
Park Capital	\$ 4,380,229	\$ 3,345,654	\$ 1,034,575
The Park Capital fund balance increased during the year mainly due to charges for services, such as park dedication fees in excess of current year expenditures.			
Hackmore Upgrade	\$ 1,051,759	\$ 854,499	\$ 197,260
The Hackmore Upgrade fund balance decreased during the year mainly due to capital expenditures for improvements exceeding current year bond proceeds and reimbursements.			
City Center Drive	\$ 1,212,005	\$ -	\$ 1,212,005
The City Center Drive fund balance increased during the year mainly due to resources from debt proceeds and contributions from developers exceeding current year project costs. The fund balance is restricted for future project expenses.			

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased or (decreased) as follows:

	Ending Net Position 2023	Ending Net Position 2022	Increase / (Decrease)
Net Position			
Water	\$ 6,714,937	\$ 5,801,684	\$ 913,253
Sewer	7,218,694	6,599,987	618,707
Storm	78,324	65,280	13,044
Total Net Position	\$ 14,011,955	\$ 12,466,951	\$ 1,545,004

General Fund Budgetary Highlights

The City's General fund was not amended during the year.

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 8,397,180	\$ 10,041,071	\$ 1,643,891
Expenditures	8,592,680	8,123,084	469,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(195,500)</u>	<u>1,917,987</u>	<u>2,113,487</u>
Other Financing Sources (Uses)			
Transfers in	535,500	602,600	67,100
Transfers out	(360,000)	(1,025,981)	(665,981)
Sale of capital assets	-	1,515	1,515
Total Other Financing Sources (Uses)	<u>175,500</u>	<u>(421,866)</u>	<u>(597,366)</u>
Net Change in Fund Balances	(20,000)	1,496,121	1,516,121
Fund Balances, January 1	<u>3,087,707</u>	<u>3,087,707</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 3,067,707</u>	<u>\$ 4,583,828</u>	<u>\$ 1,516,121</u>

The City's General fund budget was not amended during the year and was balanced with revenues and transfers in equal to expenses and transfers out. Revenues were over budget mainly due to intergovernmental and interest revenues over expectation and expenditures were under budget during the year mainly due to less than expected public works expenditures and less than expected.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2023, is shown below in the capital assets table (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, Infrastructure and Construction in progress. The City's total investment in capital assets increased during the year as shown below.

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

- Corcoran Water Tower and Water Treatment Facility
- Water Tower Site Purchase
- Public Works Vehicles and Equipment
- Public Safety Vehicles and Equipment
- 66th Avenue and Gleason Parkway Improvements
- City Center Drive Improvements
- Hackamore Road Improvements
- Key Management Systems

Additional information on the City's capital assets can be found in Note 3B starting on page 58 of this report.

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

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Land	\$ 3,292,827	\$ 3,292,827	\$ -	\$ 647,509	\$ 492,784	\$ 154,725
Construction in Progress	7,356,840	3,378,929	3,977,911	7,700,072	813,423	6,886,649
Buildings	3,289,116	3,474,149	(185,033)	-	-	-
Equipment	2,619,515	2,373,482	246,033	42,314	46,161	(3,847)
Infrastructure	8,820,237	6,240,691	2,579,546	8,469,865	8,817,897	(348,032)
Total	\$ 25,378,535	\$ 18,760,078	\$ 6,618,457	\$ 16,859,760	\$ 10,170,265	\$ 6,689,495
Percent Increase/(Decrease)			35%			66%

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of revenue bonds and improvement bonds as noted in the table below. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

City of Corcoran's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
G.O. Bonds	\$ 11,940,000	\$ 8,835,000	\$ 3,105,000	\$ -	\$ -	\$ -
Revenue Bonds	-	-	-	24,790,000	3,255,000	21,535,000
Unamortized Premium on Bonds	586,779	231,068	355,711	992,241	76,658	915,583
Notes Payable	-	-	-	187,201	229,433	(42,232)
Total	\$ 12,526,779	\$ 9,066,068	\$ 3,460,711	\$ 25,969,442	\$ 3,561,091	\$ 22,408,351
Percent Increase/(Decrease)			38%			629%

The City's total debt increased during the current fiscal year primarily because of the bonds issued during the current year. Additional information on the City's long-term debt can be found in Note 3D starting on page 61 of this report.

Economic Factors and Next Year's Budgets and Rates

The City continues to work towards increasing its unrestricted fund balance and remove unfunded liabilities. Property values continue to increase, and new residential development is at a pace of over 300 new homes per year.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, City of Corcoran, 8200 County Road 116, Corcoran, MN 55340.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

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City of Corcoran, Minnesota
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and temporary investments	\$ 15,339,667	\$ 25,026,403	\$ 40,366,070
Cash with fiscal agents	2,316,777	308,721	2,625,498
Receivables			
Accounts	66,925	91,373	158,298
Interest	187,634	-	187,634
Taxes	87,974	-	87,974
Special assessments	499,063	142,594	641,657
Due from other governments	2,477,176	1,115	2,478,291
Prepaid items	89,961	19,702	109,663
Capital assets			
Land and construction in progress	10,649,667	8,347,581	18,997,248
Depreciable, net of accumulated depreciation	14,728,868	8,512,179	23,241,047
Total Assets	<u>46,443,712</u>	<u>42,449,668</u>	<u>88,893,380</u>
Deferred Outflows of Resources			
Deferred pension resources	<u>2,974,078</u>	<u>-</u>	<u>2,974,078</u>
Liabilities			
Accounts payable	2,258,686	1,543,337	3,802,023
Escrow payable			
Due to other governments	15,696	334,254	349,950
Deposits payable	1,072,112	-	1,072,112
Accrued salaries payable	95,054	-	95,054
Accrued interest payable	186,173	590,680	776,853
Noncurrent liabilities			
Due within one year			
Long-term liabilities	1,002,202	903,931	1,906,133
Due in more than one year			
Long-term liabilities	11,904,583	25,065,511	36,970,094
Net pension liability	2,882,256	-	2,882,256
Other postemployment benefits liability	1,120,608	-	1,120,608
Total Liabilities	<u>20,537,370</u>	<u>28,437,713</u>	<u>48,975,083</u>
Deferred Inflows of Resources			
Deferred pension resources	<u>2,664,808</u>	<u>-</u>	<u>2,664,808</u>
Net Position			
Net investment in capital assets	13,242,057	6,118,831	19,360,888
Restricted for			
Debt service	222,397	-	222,397
Park dedication	4,021,879	-	4,021,879
Public safety	267,741	-	267,741
Capital outlay	2,872,010	-	2,872,010
Unrestricted	<u>5,589,528</u>	<u>7,893,124</u>	<u>13,482,652</u>
Total Net Position	<u>\$ 26,215,612</u>	<u>\$ 14,011,955</u>	<u>\$ 40,227,567</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 2,419,176	\$ 207,006	\$ 66,154	\$ 1,020
Public safety	4,986,809	1,298,113	1,160,945	-
Public works	6,468,559	454,549	38,448	7,513,670
Culture and recreation	354,663	879,861	52,575	-
Interest on long term debt	309,959	-	-	-
Total Governmental Activities	<u>14,539,166</u>	<u>2,839,529</u>	<u>1,318,122</u>	<u>7,514,690</u>
Business-type Activities				
Water	1,768,661	726,202	2,109	1,577,688
Sewer	636,311	599,399	52,614	760,325
Storm	-	-	-	-
Total Business-type Activities	<u>2,404,972</u>	<u>1,325,601</u>	<u>54,723</u>	<u>2,338,013</u>
Total	<u>\$ 16,944,138</u>	<u>\$ 4,165,130</u>	<u>\$ 1,372,845</u>	<u>\$ 9,852,703</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Franchise taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Gain on sale of capital assets

Transfers

Total General Revenues

Change in Net Position

Net Position, January 1 as restated in Note 7

Net Position, December 31

The notes to the financial statements are an integral part of this statement.

Net Revenues (Expenses) and
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (2,144,996)	\$ -	\$ (2,144,996)
(2,527,751)	-	(2,527,751)
1,538,108	-	1,538,108
577,773	-	577,773
(309,959)	-	(309,959)
<u>(2,866,825)</u>	<u>-</u>	<u>(2,866,825)</u>
-	537,338	537,338
-	776,027	776,027
-	-	-
<u>-</u>	<u>1,313,365</u>	<u>1,313,365</u>
<u>(2,866,825)</u>	<u>1,313,365</u>	<u>(1,553,460)</u>
6,263,905	-	6,263,905
804,303	-	804,303
66,865	-	66,865
6,165	-	6,165
847,268	824,239	1,671,507
22,546	-	22,546
592,600	(592,600)	-
<u>8,603,652</u>	<u>231,639</u>	<u>8,835,291</u>
5,736,827	1,545,004	7,281,831
<u>20,478,785</u>	<u>12,466,951</u>	<u>32,945,736</u>
<u>\$ 26,215,612</u>	<u>\$ 14,011,955</u>	<u>\$ 40,227,567</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

City of Corcoran, Minnesota
Balance Sheet
Governmental Funds
December 31, 2023

	100	300's	408	415
	General	Debt Service	Pavement Management	Park Capital
Assets				
Cash and temporary investments	\$ 6,162,145	\$ (1,933,015)	\$ 1,183,307	\$ 4,380,229
Cash with fiscal agents	990	2,111,918	-	-
Receivables				
Accounts	66,865	-	-	-
Interest	187,634	-	-	-
Taxes	87,974	-	-	-
Special assessments	38,082	227,932	233,049	-
Due from other governments	56,777	1,735	-	-
Prepaid items	89,961	-	-	-
	<u>\$ 6,690,428</u>	<u>\$ 408,570</u>	<u>\$ 1,416,356</u>	<u>\$ 4,380,229</u>
Liabilities				
Accounts payable	\$ 803,724	\$ -	\$ 1,266,716	\$ -
Due to other governments	15,696	-	-	-
Deposits payable	1,066,070	-	6,042	-
Accrued salaries payable	95,054	-	-	-
Total Liabilities	<u>1,980,544</u>	<u>-</u>	<u>1,272,758</u>	<u>-</u>
Total Deferred Inflows of Resources				
Unavailable revenues - taxes	87,974	-	-	-
Unavailable revenues - special assessments	38,082	227,932	233,049	-
Unavailable revenues - intergovernmental	-	-	-	-
Total Deferred Inflows of Resources	<u>126,056</u>	<u>227,932</u>	<u>233,049</u>	<u>-</u>
Fund Balances				
Nonspendable	89,961	-	-	-
Restricted	292,669	180,638	-	4,021,879
Committed	-	-	-	-
Assigned	-	-	-	358,350
Unassigned	4,201,198	-	(89,451)	-
Total Fund Balances	<u>4,583,828</u>	<u>180,638</u>	<u>(89,451)</u>	<u>4,380,229</u>
	<u>\$ 6,690,428</u>	<u>\$ 408,570</u>	<u>\$ 1,416,356</u>	<u>\$ 4,380,229</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances				
	<u>\$ 6,690,428</u>	<u>\$ 408,570</u>	<u>\$ 1,416,356</u>	<u>\$ 4,380,229</u>

The notes to the financial statements are an integral part of this statement.

419 Hackamore Upgrade	434 City Center Drive	Other Governmental Funds	Total Governmental Funds
\$ 1,052,020	\$ 1,353,786	\$ 3,141,195	\$ 15,339,667
-	-	203,869	2,316,777
-	-	60	66,925
-	-	-	187,634
-	-	-	87,974
-	-	-	499,063
-	2,418,664	-	2,477,176
-	-	-	89,961
<u>\$ 1,052,020</u>	<u>\$ 3,772,450</u>	<u>\$ 3,345,124</u>	<u>\$ 21,065,177</u>
\$ 261	\$ 141,781	\$ 46,204	\$ 2,258,686
-	-	-	15,696
-	-	-	1,072,112
-	-	-	95,054
<u>261</u>	<u>141,781</u>	<u>46,204</u>	<u>3,441,548</u>
-	-	-	87,974
-	-	-	499,063
-	2,418,664	-	2,418,664
-	2,418,664	-	3,005,701
-	-	-	89,961
1,051,759	1,212,005	973,619	7,732,569
-	-	118,867	118,867
-	-	2,214,388	2,572,738
-	-	(7,954)	4,103,793
<u>1,051,759</u>	<u>1,212,005</u>	<u>3,298,920</u>	<u>14,617,928</u>
<u>\$ 1,052,020</u>	<u>\$ 3,772,450</u>	<u>\$ 3,345,124</u>	<u>\$ 21,065,177</u>

The notes to the financial statements are an integral part of this statement.

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City of Corcoran, Minnesota
 Reconciliation of the Balance Sheet
 to the Statement of Net Position
 Governmental Funds
 December 31, 2023

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental	\$ 14,617,928
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	34,347,615
Less: accumulated depreciation	(8,969,080)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the fund statements.	
Long-term liabilities at year-end consist of	
Bonds payable	(11,940,000)
Unamortized premium on bonds	(586,779)
Compensated absences payable	(380,006)
Other postemployment benefits payable	(1,120,608)
Net pension liability	(2,882,256)
Some receivables are not available soon enough to pay for current period expenditures, and, therefore, are unavailable in the funds.	
Taxes receivable	87,974
Special assessments receivable	499,063
Intergovernmental	2,418,664
Governmental funds do not report long-term amounts related to pensions and other postemployment benefits.	
Deferred outflows of pension resources	2,974,078
Deferred inflows of pension resources	(2,664,808)
Governmental funds do not report a liability for accrued interest until due and payable.	<u>(186,173)</u>
Total Net Position - Governmental Activities	<u><u>\$ 26,215,612</u></u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	100	300's	408	415
	General	Debt Service	Pavement Management	Park Capital
Revenues				
Taxes	\$ 6,300,810	\$ 804,303	\$ -	\$ -
Licenses and permits	1,733,964	-	-	-
Intergovernmental	1,350,857	-	312,970	-
Charges for services	170,851	-	-	836,393
Fines and forfeitures	29,748	-	-	-
Special assessments	633	78,067	32,451	-
Interest on investments	385,049	35	35,496	193,300
Miscellaneous	69,159	-	3,578,577	5,622
Total Revenues	<u>10,041,071</u>	<u>882,405</u>	<u>3,959,494</u>	<u>1,035,315</u>
Expenditures				
Current				
General government	1,983,266	-	-	-
Public safety	3,909,690	-	-	-
Public works	1,928,963	-	-	-
Culture and recreation	244,460	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	9,752	-	4,077,482	-
Culture and recreation	46,953	-	-	740
Debt service				
Principal	-	655,000	-	-
Interest and other charges	-	217,419	-	-
Total Expenditures	<u>8,123,084</u>	<u>872,419</u>	<u>4,077,482</u>	<u>740</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>1,917,987</u>	<u>9,986</u>	<u>(117,988)</u>	<u>1,034,575</u>
Other Financing Sources (Uses)				
Transfers in	602,600	-	327,313	-
Sale of capital assets	1,515	-	-	-
Bond issued	-	123,356	-	-
Premium on bonds issued	-	-	-	-
Transfers out	(1,025,981)	-	(987,214)	-
Total Other Financing Sources (Uses)	<u>(421,866)</u>	<u>123,356</u>	<u>(659,901)</u>	<u>-</u>
Net Change in Fund Balances	1,496,121	133,342	(777,889)	1,034,575
Fund Balances, January 1	3,087,707	47,296	357,362	3,345,654
Prior Period Adjustment (See Note 7)	-	-	331,076	-
Fund Balances, December 31	<u>\$ 4,583,828</u>	<u>\$ 180,638</u>	<u>\$ (89,451)</u>	<u>\$ 4,380,229</u>

The notes to the financial statements are an integral part of this statement.

419 Hackamore Upgrade	434 City Center Drive	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 7,105,113
-	-	-	1,733,964
-	-	-	1,663,827
-	-	27,531	1,034,775
-	-	-	29,748
-	-	-	111,151
53,511	79,820	100,057	847,268
2,939,707	701,284	59,947	7,354,296
<u>2,993,218</u>	<u>781,104</u>	<u>187,535</u>	<u>19,880,142</u>
-	-	44,633	2,027,899
-	-	29,081	3,938,771
-	-	-	1,928,963
-	-	-	244,460
-	-	79,429	79,429
-	-	115,354	115,354
3,715,958	2,640,020	532,499	10,975,711
-	-	16,698	64,391
-	-	-	655,000
-	41,458	-	258,877
<u>3,715,958</u>	<u>2,681,478</u>	<u>817,694</u>	<u>20,288,855</u>
<u>(722,740)</u>	<u>(1,900,374)</u>	<u>(630,159)</u>	<u>(408,713)</u>
-	316,657	1,686,538	2,933,108
-	-	24,884	26,399
920,000	2,716,644	-	3,760,000
-	406,391	-	406,391
-	(327,313)	-	(2,340,508)
<u>920,000</u>	<u>3,112,379</u>	<u>1,711,422</u>	<u>4,785,390</u>
197,260	1,212,005	1,081,263	4,376,677
854,499	-	2,217,657	9,910,175
-	-	-	331,076
<u>\$ 1,051,759</u>	<u>\$ 1,212,005</u>	<u>\$ 3,298,920</u>	<u>\$ 14,617,928</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balances to the Statement of Activities
 Governmental Funds
 For the Year Ended December 31, 2023

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$ 4,376,677
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.</p>	
Capital outlays	7,743,329
Depreciation expense	(1,122,534)
<p>Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in the statement of activities.</p>	
Disposals	(29,696)
Depreciation on disposals	27,358
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities.</p>	
Bonds issued	(3,760,000)
Premium on bonds issued	(406,391)
Amortization of bond premium	50,680
Principal repayments	655,000
<p>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 the 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.</p>	
	(101,762)
<p>Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, they cannot be recognized until they are available to liquidate liabilities of the current period.</p>	
Property taxes	7,934
Special assessments	(97,568)
Intergovernmental	(135,826)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Compensated absences	(27,290)
Other postemployment benefits	(770,234)
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	(677,500)
Pension revenue	4,650
Change in Net Position - Governmental Activities	\$ 5,736,827

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 6,393,020	\$ 6,393,020	\$ 6,300,810	\$ (92,210)
Licenses and permits	1,326,850	1,326,850	1,733,964	407,114
Intergovernmental	338,245	338,245	1,350,857	1,012,612
Charges for services	277,565	277,565	170,851	(106,714)
Fines and forfeitures	25,000	25,000	29,748	4,748
Special assessments	-	-	633	633
Interest on investments	11,500	11,500	385,049	373,549
Miscellaneous	25,000	25,000	69,159	44,159
Total Revenues	<u>8,397,180</u>	<u>8,397,180</u>	<u>10,041,071</u>	<u>1,643,891</u>
Expenditures				
Current				
General government	1,953,140	1,953,140	1,983,266	(30,126)
Public safety	3,814,330	3,814,330	3,909,690	(95,360)
Public works	2,450,700	2,450,700	1,928,963	521,737
Culture and recreation	309,510	309,510	244,460	65,050
Capital outlay				
Public safety	10,000	10,000	-	10,000
Public works	15,000	15,000	9,752	5,248
Culture and recreation	40,000	40,000	46,953	(6,953)
Total Expenditures	<u>8,592,680</u>	<u>8,592,680</u>	<u>8,123,084</u>	<u>469,596</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(195,500)</u>	<u>(195,500)</u>	<u>1,917,987</u>	<u>2,113,487</u>
Other Financing Sources (Uses)				
Transfers in	535,500	535,500	602,600	67,100
Transfers out	(360,000)	(360,000)	(1,025,981)	(665,981)
Sale of capital assets	-	-	1,515	1,515
Total Other Financing Sources (Uses)	<u>175,500</u>	<u>175,500</u>	<u>(421,866)</u>	<u>(597,366)</u>
Net Change in Fund Balances	(20,000)	(20,000)	1,496,121	1,516,121
Fund Balances, January 1	<u>3,087,707</u>	<u>3,087,707</u>	<u>3,087,707</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 3,067,707</u>	<u>\$ 3,067,707</u>	<u>\$ 4,583,828</u>	<u>\$ 1,516,121</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Net Position
Proprietary Funds
December 31, 2023

Business-type Activities - Enterprise Funds

	Water	Sewer	Nonmajor Storm	Totals
Assets				
Current Assets				
Cash and temporary investments	\$ 21,723,260	\$ 3,224,819	\$ 78,324	\$ 25,026,403
Cash with fiscal agents	204,032	104,689	-	308,721
Accounts receivable	37,333	54,040	-	91,373
Special assessments receivable	39,076	9,769	-	48,846
Due from other governments	892	223	-	1,115
Prepays	19,702	-	-	19,702
Total Current Assets	<u>22,024,295</u>	<u>3,393,540</u>	<u>78,324</u>	<u>25,496,160</u>
Noncurrent Assets				
Special assessments	74,999	18,750	-	93,748
Capital assets				
Land	520,892	126,617	-	647,509
Infrastructure	4,464,146	6,268,541	-	10,732,687
Machinery and equipment	57,700	-	-	57,700
Construction in progress	7,700,072	-	-	7,700,072
Less: accumulated depreciation	(951,080)	(1,327,128)	-	(2,278,208)
Net Capital Assets	<u>11,791,730</u>	<u>5,068,030</u>	<u>-</u>	<u>16,859,760</u>
Total Noncurrent Assets	<u>11,866,729</u>	<u>5,086,780</u>	<u>-</u>	<u>16,953,508</u>
Total Assets	<u>33,891,024</u>	<u>8,480,320</u>	<u>78,324</u>	<u>42,449,668</u>
Liabilities				
Current Liabilities				
Accounts payable	1,541,263	2,074	-	1,543,337
Due to other governments	247,627	86,627	-	334,254
Accrued interest payable	574,979	15,701	-	590,680
Notes payable - current	43,931	-	-	43,931
Bonds payable - current	774,400	85,600	-	860,000
Total Current Liabilities	<u>3,182,200</u>	<u>190,002</u>	<u>-</u>	<u>3,372,202</u>
Noncurrent Liabilities				
Notes payable	143,270	-	-	143,270
Bonds payable	23,850,617	1,071,624	-	24,922,241
Total Noncurrent Liabilities	<u>23,993,887</u>	<u>1,071,624</u>	<u>-</u>	<u>25,065,511</u>
Total Liabilities	<u>27,176,087</u>	<u>1,261,626</u>	<u>-</u>	<u>28,437,713</u>
Net Position				
Net investment in capital assets	2,208,025	3,910,806	-	6,118,831
Unrestricted	4,506,912	3,307,888	78,324	7,893,124
Total Net Position	<u>\$ 6,714,937</u>	<u>\$ 7,218,694</u>	<u>\$ 78,324</u>	<u>\$ 14,011,955</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds			Totals
	Water	Sewer	Nonmajor Storm	
Operating Revenues				
Charges for services	\$ 726,202	\$ 599,399	\$ -	\$ 1,325,601
Operating Expenses				
Supplies	135,123	11,333	-	146,456
Repairs and maintenance	293,507	378,728	-	672,235
Depreciation	142,928	208,951	-	351,879
Total Operating Expenses	<u>571,558</u>	<u>599,012</u>	<u>-</u>	<u>1,170,570</u>
Operating Income (Loss)	<u>154,644</u>	<u>387</u>	<u>-</u>	<u>155,031</u>
Nonoperating Revenues (Expenses)				
Interest on investments	668,115	153,080	3,044	824,239
Other income	2,109	52,614	-	54,723
Interest expense	<u>(1,197,103)</u>	<u>(37,299)</u>	<u>-</u>	<u>(1,234,402)</u>
Total Nonoperating Revenues (Expenses)	<u>(526,879)</u>	<u>168,395</u>	<u>3,044</u>	<u>(355,440)</u>
Income (Loss) Before Contributions and Transfers	(372,235)	168,782	3,044	(200,409)
Capital Contributions	1,577,688	760,325	-	2,338,013
Transfers In	-	-	10,000	10,000
Transfers Out	<u>(292,200)</u>	<u>(310,400)</u>	<u>-</u>	<u>(602,600)</u>
Change in Net Position	913,253	618,707	13,044	1,545,004
Net Position, January 1	<u>5,801,684</u>	<u>6,599,987</u>	<u>65,280</u>	<u>12,466,951</u>
Net Position, December 31	<u>\$ 6,714,937</u>	<u>\$ 7,218,694</u>	<u>\$ 78,324</u>	<u>\$ 14,011,955</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds			Totals
	Water	Sewer	Nonmajor Storm	
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 719,626	\$ 641,555	\$ -	\$ 1,361,181
Payments to suppliers	(360,769)	(578,459)	-	(939,228)
Net Cash Provided (Used) by Operating Activities	<u>358,857</u>	<u>63,096</u>	<u>-</u>	<u>421,953</u>
Cash Flows from Noncapital Financing Activities				
Transfers in	-	-	10,000	10,000
Transfers out	(292,200)	(310,400)	-	(602,600)
Net Cash Used by Noncapital Financing Activities	<u>(292,200)</u>	<u>(310,400)</u>	<u>10,000</u>	<u>(592,600)</u>
Cash Flows from Capital and Related Financing Activities				
Connection fees received	936,416	759,322	-	1,695,738
Principal paid on notes payable	(42,232)	-	-	(42,232)
Special assessments received	43,049	10,762	-	53,811
Acquisition of capital assets	(5,782,758)	-	-	(5,782,758)
Proceeds from issuances of long-term debt	22,741,384	-	-	22,741,384
Principal paid on bonds	(169,700)	(80,300)	-	(250,000)
Interest and other paid on bonds and notes	(683,907)	(38,887)	-	(722,794)
Net Cash Provided by Capital and Related Financing Activities	<u>17,042,252</u>	<u>650,897</u>	<u>-</u>	<u>17,693,149</u>
Cash Flows from Investing Activities				
Interest received on investments	668,115	153,080	3,044	824,239
Net Increase (Decrease) in Cash and Cash Equivalents	17,777,024	556,673	13,044	18,346,741
Cash and Cash Equivalents, January 1	4,150,268	2,772,835	65,280	6,988,383
Cash and Cash Equivalents, December 31	<u>\$ 21,927,292</u>	<u>\$ 3,329,508</u>	<u>\$ 78,324</u>	<u>\$ 25,335,124</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income	\$ 154,644	\$ 387	\$ -	\$ 155,031
Adjustments to reconcile operating loss to net cash provided (used) by operating activities				
Other income related to operations	2,109	52,614	-	54,723
Depreciation	142,928	208,951	-	351,879
(Increase) decrease in assets				
Accounts receivable	(5,872)	(9,755)	-	(15,627)
Special assessments receivable	(3,019)	(755)	-	(3,774)
Due from other governments	206	52	-	258
Prepaid items	(19,702)	17,081	-	(2,621)
Increase (decrease) in liabilities				
Accounts payable	(58,059)	950	-	(57,109)
Due to other governments	145,622	(206,429)	-	(60,807)
Net Cash Provided (Used) By Operating Activities	<u>\$ 358,857</u>	<u>\$ 63,096</u>	<u>\$ -</u>	<u>\$ 421,953</u>
Noncash Capital and Related Financing Activities				
Acquisition of capital assets on account	<u>\$ 1,542,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,542,293</u>
Amortization of bond premium	<u>\$ 40,217</u>	<u>\$ 584</u>	<u>\$ -</u>	<u>\$ 40,801</u>

The notes to the financial statements are an integral part of this statement.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Corcoran, Minnesota (the City), operates under a Home Rule Charter form of government. The charter provides for citizen input for initiative, referendum, and recall. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Council members. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City. The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide the specific benefits to or impose specific financial burdens on the primary government.

Blended component units, although legally separate entities, are in substance, part of the City's operations and so data from these units are combined with data of the primary government. The City has the following component unit:

Blended Component Unit

The Economic Development Authority (the EDA) of the City was created pursuant to Minnesota statutes 469.090 through 469.108 to carry out economic and industrial development and redevelopment consistent with policies established by the City Council. The EDA may not exercise any of the powers enumerated by the authorizing statutes without prior approval of the Board of Commissioners. The activity of the EDA is blended and reported as a Debt Service fund due to the financial benefit/burden relationship. The EDA has no activity during the year. Separate financial statements are not issued for this component unit.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. *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. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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 fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal 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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major governmental funds:

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

The *Debt Service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *Pavement Management fund* accounts for the accumulation of resources and payments made for future street improvement and pavement management capital outlay.

The *Park Capital fund* accounts for resources to be used in ongoing park improvement related projects.

The *Hackmore Upgrade fund* accounts for the accumulation of resources and payments made for the upgrade of Hackmore road and related improvements.

The *City Center Drive fund* accounts for the accumulation of resources and payments made for the City Center Drive road improvement project.

The City reports the following major proprietary funds:

The *Water fund* accounts for costs associated with the City's water system and ensures that user charges are sufficient to pay for those costs.

The *Sewer fund* accounts for the costs associated with the City's sewer system and ensures that user charges are sufficient to pay for those costs.

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. 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/Fund Balance

Deposits and Investments

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. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statements of cash flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

The City may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The City's investment policy limits the term of investments to less than five years. All other policy provisions are limited to Minnesota statutes.

The broker money market investment pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool share.

The City has the following recurring fair value measurements as of December 31, 2023:

- Government Securities of \$2,625,498 are valued at amortized cost (Level 1 inputs)
- Negotiable Certificates of Deposit of \$7,387,520 are valued using a matrix pricing model (Level 2 inputs)

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240..

Note 1: Summary of Significant Accounting Policies (Continued)

Investment Policy

The City's investment policy incorporates Minnesota statutes as described above which reduces the City's exposure to credit, custodial credit, and interest rate risks. Specific risk information for the City is as follows:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes and the City's investment policy limit the City's investments to the list above.
- *Custodial Credit Risk.* Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial credit risk but typically limits its exposure by purchasing insured or registered investments.
- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City limits investments in any one institution, other than the U.S. Government or its agencies, to not more than \$2,000,000 or 30 percent of the total portfolio. The City has no concentrations greater than their own requirements in any one issuer.
- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City requires at least 5 percent of the City's investment portfolio to be available on a daily basis without loss of principal. Also, no more than 30 percent of the portfolio should have maturities exceeding 3 years.

Property Taxes

The City Council annually adopts a tax levy in December and certifies it to the County for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, July, and December each year.

Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for taxes not received within 60 days after year end in the governmental financial statements.

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. The City annually certifies delinquent utilities to the County and therefore, there has been no allowance for doubtful accounts established. Amounts outstanding at year end are considered fully collectible.

Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. Special assessments are recognized as revenue when they are received in cash or within 60 days after year end. All governmental special assessments receivable is offset by a deferred inflow of resources in the fund financial statements.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plants, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the governmental activity’s column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of five years. The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition on infrastructure assets are capitalized and reported in government-wide financial statements.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year). As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the acquisition value of the item at the date of its donation.

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

Assets	Useful Lives in Years
Buildings and Improvements	7 - 40
Infrastructure	15 - 50
Equipment and Machinery	5 - 60
Vehicles	3 - 50
Roads and Highways	20 - 40
Land Improvements	5 - 30

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statements of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation, which is paid to the employee upon separation. A portion of unused sick leave may also be paid upon separation from City service. In governmental fund types of the cost of these benefits are recognized when payments are made to the employees. The General fund is typically used to liquidate governmental compensated absences payable.

Postemployment Benefits Other than Pensions

Under Minnesota statute 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB Statement 75, on December 31, 2022. The General fund is typically used to liquidate governmental another postemployment benefits payable.

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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. 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. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employee Plan (GERP), Police and Fire Plan (PEFPF) is as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Total All Plans
	GERP	PEFPF	
City's proportionate share	\$ 374,894	\$ 677,397	\$ 1,052,291
Proportionate share of State's contribution	158	(3,913)	(3,755)
 Total Pension Expense	 \$ 375,052	 \$ 673,484	 \$ 1,048,536

Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized 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 withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under a modified accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, intergovernmental, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Furthermore, the City has additional items which qualify for reporting in this category on the statement of net position. The items, deferred pension resources are reported only in the statement of net position and results from actuarial calculations involving net differences between projected and actual earnings on plan investments and changes in proportions.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as due from other funds.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unrestricted fund balance of 35 percent of budgeted operating expenditures for cash-flow timing needs.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position- Consist of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position- All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets”

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

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at fiscal year-end. The City does not use encumbrance accounting.

In July of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30th, the proposed budget is presented to the City Council for review. The City Council holds public hearings, and a final budget is prepared and adopted in December.

The appropriated budget is prepared by fund, function, and department. The City’s department heads, with the approval of the City Council, may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The budget was not amended during the year.

B. Deficit Fund Balance

For the year ended December 31, 2023, the following funds were in deficit:

Fund	Amount
Nonmajor	
Police Donation	\$ 7,954

The deficit fund equity noted above is expected to be eliminated with future charges for services and reimbursements.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned, or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds.
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity.
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service.
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity.
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year end, the City's carrying amount of deposits was deficit \$118,054 and the bank balance was \$4,097,481. Of the bank balance \$514,383 was covered by federal depository insurance and the remaining bank balance was covered by collateral held by the pledging financial institution in the City's name.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

Investments

As of December 31, 2023, the City had the following investments that are insured or registered, or securities held by the City or its agent in the City's name.

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using		
				Level 1	Level 2	Level 3
Pooled Investments at Amortized Costs						
Money Market Mutual funds	N/A	Less than 1 year	\$ 104,940			
4M Money Market Accounts	N/A	Less than 1 year	32,991,314			
Non-pooled Investments at Fair Value						
Brokered Certificates of Deposit	N/A	Less than 1 year	7,387,520	\$ -	\$ 7,387,520	\$ -
Government Securities	AAA	Less than 1 year	2,625,498	2,625,498	-	-
				-	-	-
Total Investments			\$ 43,109,272	\$ 2,625,498	\$ 7,387,520	\$ -

1. Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.
 2. Interest rate risk is disclosed using the segmented time distribution method.
- N/A Indicated not applicable or unavailable.

A reconciliation of cash and investments as shown on the statement of net position for the City follows:

Carrying Amount of Deposits	\$ (118,054)
Cash on hand	350
Investments	<u>43,109,272</u>
Total	<u>\$ 42,991,568</u>
As Presented on the Statement of Net Position	
Cash and temporary investments	\$ 40,366,070
Cash held with fiscal agent	<u>2,625,498</u>
Total	<u>\$ 42,991,568</u>

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

B. Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated				
Land	\$ 3,292,827	\$ -	\$ -	\$ 3,292,827
Construction in progress	3,378,929	6,856,636	(2,878,725)	7,356,840
Total Capital Assets not Being Depreciated	6,671,756	6,856,636	(2,878,725)	10,649,667
Capital Assets Being Depreciated				
Buildings	6,016,562	24,115	-	6,040,677
Equipment	6,253,922	807,264	(29,696)	7,031,490
Infrastructure	7,691,742	2,934,039	-	10,625,781
Total Capital Assets Being Depreciated	19,962,226	3,765,418	(29,696)	23,697,948
Less Accumulated Depreciation				
Buildings	(2,542,413)	(209,148)	-	(2,751,561)
Equipment	(3,880,440)	(558,893)	27,358	(4,411,975)
Infrastructure	(1,451,051)	(354,493)	-	(1,805,544)
Total Accumulated Depreciation	(7,873,904)	(1,122,534)	27,358	(8,969,080)
Total Capital Assets Being Depreciated, Net	12,088,322	2,642,884	-	14,728,868
Governmental Activities Capital Assets, Net	\$ 18,760,078	\$ 9,499,520	\$ (2,878,725)	\$ 25,378,535

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

Governmental Activities	
General government	\$ 59,309
Public safety	135,766
Public works	902,101
Culture and recreation	25,358
Total Depreciation Expense - Governmental Activities	\$ 1,122,534

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets not Being Depreciated				
Land	\$ 492,784	\$ 154,725	\$ -	\$ 647,509
Construction in progress	813,423	6,886,649	-	7,700,072
Total Capital Assets not Being Depreciated	<u>1,306,207</u>	<u>7,041,374</u>	<u>-</u>	<u>8,347,581</u>
Capital Assets Being Depreciated				
Infrastructure	10,732,686	-	-	10,732,686
Machinery and Equipment	57,700	-	-	57,700
Total capital assets being depreciated	<u>10,790,386</u>	<u>-</u>	<u>-</u>	<u>10,790,386</u>
Less Accumulated Depreciation				
Infrastructure	(1,914,789)	(348,032)	-	(2,262,821)
Machinery and Equipment	(11,539)	(3,847)	-	(15,386)
Total accumulated depreciation	<u>(1,926,328)</u>	<u>(351,879)</u>	<u>-</u>	<u>(2,278,207)</u>
Total Capital Assets Being Depreciated, Net	<u>8,864,058</u>	<u>(351,879)</u>	<u>-</u>	<u>8,512,179</u>
Business-type Activities Capital Assets, Net	<u>\$ 10,170,265</u>	<u>\$ 6,689,495</u>	<u>\$ -</u>	<u>\$ 16,859,760</u>

Depreciation expense was charged to functions/programs of the business-type activities as follows:

Business-type Activities		
Water		\$ 142,928
Sewer		<u>208,951</u>
Total Depreciation Expense - Business-type Activities		<u>\$ 351,879</u>

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

Construction Commitments

The City has three active construction projects as of December 31, 2023. At year end, the City's commitments with the contractors are as follows:

Project	Spent to Date	Remaining Commitment
City Center Drive and 79th Place	\$ 3,871,454	\$ 3,267,521
Water Treatment Plant	4,508,353	12,219,847
Corcoran Water Tower	1,939,285	2,764,101
Total	<u>\$ 10,319,092</u>	<u>\$ 18,251,469</u>

C. Interfund Balances and Transfers

Interfund Transfers

The composition of interfund transfers as of December 31, 2023 is as follows:

Fund	Transfers In					Total
	General	Pavement Management	City Center Drive	Stormwater	Nonmajor Governmental	
Transfers Out						
General	\$ -	\$ -	\$ -	\$ 10,000	\$ 1,015,981	\$ 1,025,981
City Center Drive	-	327,313	-	-	-	327,313
Pavement Management	-	-	316,657	-	670,557	987,214
Water	292,200	-	-	-	-	292,200
Sewer	310,400	-	-	-	-	310,400
Total	<u>\$ 602,600</u>	<u>\$ 327,313</u>	<u>\$ 316,657</u>	<u>\$ 10,000</u>	<u>\$ 1,686,538</u>	<u>\$ 2,943,108</u>

The City annually budgets transfers for specific purposes. Annual transfers include transfers designated as a percentage of annual revenues, transfers made to cover funds annual operations, transfers made as part of capital improvement plans and to fund future capital projects.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

D. Long-term Debt

General Obligation Bonds (G.O. Bonds)

The City issued G.O. bonds in governmental activities for equipment purchases and the construction of the new public works facility. Both will be repaid with tax levy. Each year the tax levy equals 105 percent of the amount required for debt service. The excess of 5 percent is to cover any delinquencies in tax payments.

G.O. bonds are direct obligations and pledge the full faith and credit of the City. Bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Equipment Certificate of 2016A	\$ 290,000	2.00 - 3.00 %	05/01/16	05/01/26	\$ 105,000
G.O. Improvement Bonds Series 2016A	2,625,000	2.00 - 2.40	05/01/16	05/01/32	1,270,000
G.O. Equipment Certification of 2018A	600,000	3.00 - 3.125	05/31/18	02/01/34	350,000
G.O. Bonds Series 2018A	1,235,000	3.00 - 3.125	05/31/18	02/01/34	955,000
G.O. Equipment Certification of 2020A	805,000	1.60 - 2.35	07/01/20	02/01/30	640,000
G.O. Capital Improvement Bonds Series 2020B	3,365,000	1.20 - 2.00	11/05/20	02/01/38	3,060,000
G.O. Equipment Certificate of 2022A	1,800,000	3.12 - 4.00	06/02/22	02/01/32	1,800,000
G.O. Improvement Bonds Series 2023A	3,760,000	4.00 - 5.00	05/11/23	02/01/39	<u>3,760,000</u>
Total General Obligation Bonds					<u><u>\$ 11,940,000</u></u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 835,000	\$ 398,088	\$ 1,233,088
2025	1,045,000	333,568	1,378,568
2026	1,075,000	301,435	1,376,435
2027	1,070,000	268,633	1,338,633
2028	915,000	236,856	1,151,856
2029-2033	4,035,000	757,170	4,792,170
2034-2038	2,655,000	252,368	2,907,368
2039	<u>310,000</u>	<u>6,200</u>	<u>316,200</u>
Total	<u><u>\$ 11,940,000</u></u>	<u><u>\$ 2,554,318</u></u>	<u><u>\$ 14,494,318</u></u>

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

G.O. Revenue Bonds

The following bonds were issued to finance capital improvements, and finance acquisition and construction of capital facilities. They will be repaid from future net revenues pledged from the Water and Sewer funds and are backed by the taxing power of the City.

G.O. revenue bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Utility Revenue Bonds, Series 2014B	\$ 3,130,000	2.00 - 3.625 %	08/01/14	02/01/35	\$ 2,070,000
G.O. Utility Revenue Bonds, Series 2020A	1,145,000	1.60 - 2.35	07/01/20	02/01/31	935,000
G.O. Utility Revenue Bonds, Series 2023A	21,785,000	4.00 - 5.00	05/11/23	02/01/53	<u>21,785,000</u>
Total General Obligation Revenue Bonds					<u><u>\$ 24,790,000</u></u>

Annual debt service requirements to maturity for G.O. revenue bonds are as follows:

Year Ending December 31,	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 860,000	\$ 1,195,239	\$ 2,055,239
2025	640,000	959,973	1,599,973
2026	670,000	933,578	1,603,578
2027	690,000	905,919	1,595,919
2028	720,000	876,943	1,596,943
2029-2033	3,730,000	3,903,290	7,633,290
2034-2038	3,485,000	3,133,084	6,618,084
2039-2043	3,785,000	2,432,500	6,217,500
2044-2048	4,605,000	1,595,900	6,200,900
2049-2053	<u>5,605,000</u>	<u>578,100</u>	<u>6,183,100</u>
Total	<u><u>\$ 24,790,000</u></u>	<u><u>\$ 16,514,526</u></u>	<u><u>\$ 41,304,526</u></u>

Annual revenue from operations, principal and interest payments on bonds, and the percentage of revenues required to cover principal and interest are as follows:

	Water	Sewer
Net Operating Revenues	\$ 726,202	\$ 599,399
Principal and Interest	844,656	119,187
Percentage of Revenues	86.0%	502.9%

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

Notes Payable

The City has the following notes payable outstanding for water connection charges.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Maple Grove - WAC	\$ 300,000	5.50 %	01/01/14	12/20/27	\$ 140,085
Maple Grove - WAC	117,790	0.0	02/16/16	01/01/27	47,116
Total Notes Payable					<u>\$ 187,201</u>

Annual debt service requirements to maturity for notes outstanding are as follows:

Year Ending December 31,	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 43,931	\$ 7,252	\$ 51,183
2025	45,723	5,460	51,183
2026	47,617	3,566	51,183
2027	49,930	1,253	51,183
Total	<u>\$ 187,201</u>	<u>\$ 17,531</u>	<u>\$ 204,732</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
G.O. bonds payable	\$ 8,835,000	\$ 3,760,000	\$ (655,000)	\$ 11,940,000	\$ 835,000
Unamortized premium on bonds	231,068	406,391	(50,680)	586,779	-
Total Bonds Payable	9,066,068	4,166,391	(705,680)	12,526,779	835,000
Compensated Absences Payable	352,716	313,229	(285,939)	380,006	167,202
Governmental Activity Long-term Liabilities	<u>\$ 9,418,784</u>	<u>\$ 4,479,620</u>	<u>\$ (991,619)</u>	<u>\$ 12,906,785</u>	<u>\$ 1,002,202</u>
Business-type Activities					
Bonds Payable					
Revenue bonds payable	\$ 3,255,000	\$ 21,785,000	\$ (250,000)	\$ 24,790,000	\$ 860,000
Unamortized premium on bonds	76,658	956,384	(40,801)	992,241	-
Total Bonds Payable	3,331,658	22,741,384	(290,801)	25,782,241	860,000
Notes Payable	229,433	-	(42,232)	187,201	43,931
Business-type Activity Long-term Liabilities	<u>\$ 3,561,091</u>	<u>\$ 22,741,384</u>	<u>\$ (333,033)</u>	<u>\$ 25,969,442</u>	<u>\$ 903,931</u>

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 3: Detailed Notes on All Funds (Continued)

E. Components of Fund Balance

At December 31, 2023, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned), or Unassigned. The following is a summary of the components of fund balance:

	General	Debt Service	Pavement Management	Park Capital	Hackamore Upgrade	City Center Drive	Nonmajor Governmental Funds	Total
Nonspendable								
Prepaid items	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,961
Restricted for								
Debt service	\$ -	\$ 180,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,638
Capital outlay	292,669	-	-	-	-	-	705,878	998,547
Park dedication fees	-	-	-	4,021,879	1,051,759	1,212,005	-	6,285,643
Lawful gambling	-	-	-	-	-	-	255,788	255,788
Police expenditures	-	-	-	-	-	-	11,953	11,953
Total Restricted	<u>\$ 292,669</u>	<u>\$ 180,638</u>	<u>\$ -</u>	<u>\$ 4,021,879</u>	<u>\$ 1,051,759</u>	<u>\$ 1,212,005</u>	<u>\$ 973,619</u>	<u>\$ 7,732,569</u>
Committed to								
Emergency sirens	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,954	\$ 64,954
Police expenditures	-	-	-	-	-	-	49,923	49,923
Truck safety	-	-	-	-	-	-	3,990	3,990
Total Committed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,867</u>	<u>\$ 118,867</u>
Assigned to								
Long range capital planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,137,537	\$ 2,137,537
Capital outlay	-	-	-	358,350	-	-	76,851	435,201
Total Assigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,214,388</u>	<u>\$ 2,572,738</u>
Unassigned	<u>\$ 4,201,198</u>	<u>\$ -</u>	<u>\$ (89,451)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,954)</u>	<u>\$ 4,103,793</u>

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (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.

Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to a local relief association that elected to merge with and transfer assets and administration to PERA.

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.

General Employee Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated 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 Coordinated members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for average salary 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. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. 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. 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. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50 percent after five years up to 100 percent after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014 vest on a prorated basis from 50 percent after ten years up to 100 percent after twenty years of credited service. The annuity accrual rate is 3 percent of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

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 6.50 percent of their annual covered salary in fiscal year 2023 and the City was required to contribute 7.50 percent for Coordinated Plan members. The City's contributions to the General Employees Fund for the years ending December 31, 2023, 2022 and 2021 were \$143,345, \$110,142 and \$97,494, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2023 and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the years ending December 31, 2023, 2022 and 2021 were \$227,691, \$175,464 and \$137,660, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2023, the City reported a liability of \$1,269,359 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 \$35,103. The net pension liability was measured as of June 30, 2023, 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, 2022 through June 30, 2023 relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0227 percent at the end of the measurement period and 0.0192 percent for the beginning of the period.

City Proportionate Share of the Net Pension Liability	\$ 1,269,359
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	<u>35,103</u>
Total	<u><u>\$ 1,304,462</u></u>

For the year ended December 31, 2023, the City recognized pension expense of \$374,894 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized \$158 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.

At December 31, 2023, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 40,143	\$ 6,125
Changes in Actuarial Assumptions	145,126	347,920
Net Difference Between Projected and Actual Investment Earnings	2,925	-
Changes in Proportion	173,832	-
Contributions Paid to PERA Subsequent to the Measurement Date	<u>70,955</u>	<u>-</u>
Total	<u><u>\$ 432,981</u></u>	<u><u>\$ 354,045</u></u>

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The \$70,955 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2024	\$	109,772
2025		(78,822)
2026		4,568
2027		(27,537)

Police and Fire Fund Pension Costs

At December 31, 2023, the City reported a liability of \$1,612,897 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0934 percent at the end of the measurement period and 0.0735 percent for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2023. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2022. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$64,994.

City Proportionate Share of the Net Pension Liability	\$	1,612,897
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the		64,994
Total	\$	1,677,891

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2023, the City recognized pension expense of \$677,397 for its proportionate share of the Police and Fire Plan's pension expense. In addition, the City recognized an additional negative \$3,914 as pension expense (grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City recognized \$8,406 for the year ended December 31, 2023 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2023, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 394,524	\$ -
Changes in Actuarial Assumptions	1,372,799	2,264,942
Net Difference Between Projected and Actual Investment Earnings	15,705	-
Changes in Proportion	644,514	45,821
Contributions Paid to PERA Subsequent to the Measurement Date	113,555	-
Total	\$ 2,541,097	\$ 2,310,763

The \$113,555 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2024	\$ 130,816
2025	81,532
2026	340,075
2027	(35,474)
2028	(400,170)

E. Long-term Expected Return on Investment

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 Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan and 2.25 percent for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan and 1.00 percent for the the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75 percent after one year of service to 3.0 percent after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan is based on the Pub-2010 Public Safety Employee Mortality tables. The tables are

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

General Employees Fund

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions

- The investment return assumption was changed from 6.5 percent to 7.0 percent.
- The single discount rate changed from 5.4 percent to 7.0 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$19.4 million will be contributed to the Plan on October 1, 2023.
- The vesting requirement for new hires after June 30, 2014 was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years increasing incrementally to 100 percent after 10 years.
- A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023 prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.0 percent. 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 position of the General Employees and Police and Fire Funds were 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.

H. 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 one percentage point lower or one percentage point higher than the current discount rate:

	<u>1 Percent Decrease (6.0%)</u>	<u>Current (7.0%)</u>	<u>1 Percent Increase (8.0%)</u>
General Employees Fund	\$ 2,245,597	\$ 1,269,359	\$ 466,365
Police and Fire Fund	3,200,179	1,612,897	307,938

I. 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.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 5: Postemployment Benefits Other Than Pensions

A. Plan Description

The City's defined benefit healthcare plan ("the Retiree Health Plan") provides healthcare insurance for eligible retirees and their spouses. The Retiree Health Plan is affiliated with the healthcare plan administered through LOGIS, an agent multiple-employer postemployment healthcare plan. LOGIS is a consortium of Minnesota local government units controlled by its members. LOGIS' Board of Directors is composed of one representative from each agency. LOGIS issues a publicly available financial report that includes financial statements and required supplementary information for the health plan. That report may be obtained by writing to LOGIS, 5750 Duluth Street, Golden Valley, MN 55422, or by calling (763) 543-2600.

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	1
Active Plan Members	23
	23
Total Plan Members	24
	24

B. Funding Policy

The contribution requirements of plan members and the City are established and may be amended by LOGIS' Board of Directors. For the year ended December 31, 2023, the City's average contribution rate was 0.90 percent of covered-employee payroll. For the year 2023, the City's implicit contributions to the plan totaled \$44,826.

C. Actuarial Methods and Assumptions

The City's total OPEB liability of \$1,120,608 was measured as of December 31, 2023, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of December 31, 2022. Roll forward procedures were used to roll forward the total OPEB liability to the measurement date.

The total OPEB liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.77%
20-Year Municipal Bond Yield	2.90%
Inflation Rate	2.60%
Salary Increases	N/A
Medical Trend Rate	6.20% in 2022 decreasing 0.30% per year to an ultimate rate of 3.9%

The discount rate used to measure the total OPEB liability was 3.77 percent. 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 20-year municipal bond rate.

Rates from the most recent July 1, 2014 through June 30, 2018 PERA and TRA Experience Studies.

The actuarial assumptions used in the December 31, 2023 valuation was based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 5: Postemployment Benefits Other Than Pensions (Continued)

D. Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Balances at January 1, 2023	\$ 350,374
Changes for the Year:	
Service cost	19,424
Interest	14,069
Differences between expected and actual experience	677,909
Changes in assumptions or other inputs	103,658
Benefit payments	(44,826)
Net Changes	770,234
Balances at December 31, 2023	\$ 1,120,608

E. Sensitivity of the Total OPEB Liability

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 a discount rate that is 1-percentage point lower or 1-percentage-point than the current discount rate:

1 Percent Increase	Current Discount Rate (3.77%)	1 Percent Decrease
\$ 988,597	\$ 1,120,608	\$ 1,280,696

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 a Healthcare Cost Trend Rates that is 1-percentage point lower or 1-percentage-point higher than the current healthcare trend rate:

1 Percent Increase	Healthcare Cost Trend Rates	1 Percent Decrease
\$ 1,287,408	\$ 1,120,608	\$ 981,128

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

For the year ended December 31, 2023, the City recognized OPEB expense of \$815,060. At December 31, 2023, there are no deferred outflows of resources or deferred inflows of resources related to OPEB.

City of Corcoran, Minnesota
Notes to the Financial Statements
December 31, 2023

Note 6: Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

B. Legal Debt Margin

In accordance with Minnesota statutes, the City may not incur or be subject to net debt in excess of three percent of the market value of taxable property within the City. Net debt is payable solely from ad valorem taxes and, therefore, excludes debt financed partially or entirely by special assessments, enterprise fund revenues or tax increments. The City is well below the legal debt margin as of December 31, 2023.

Note 7: Prior Period Adjustment

At December 31, 2023, the City's balances were adjusted and due to the following:

Fund	Net Position December 31, 2022 as Previously Reported	Prior Period Restatement (1)	Net Position January 1, 2023 as Restated
Governmental Activities	\$ 20,147,709	\$ (331,076)	\$ 20,478,785

(1) To adjust ending government net position for the correction of revenue originally coded as a balance sheet escrow payable.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

City of Corcoran, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2023

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/23	0.0227 %	\$ 1,269,359	\$ 35,103	\$ 1,304,462	\$ 1,732,391	73.3 %	83.1 %
06/30/22	0.0192	1,520,646	44,439	1,565,085	1,405,282	108.2	76.7
06/30/21	0.0159	679,001	20,754	699,755	1,136,701	59.7	87.0
06/30/20	0.0147	881,332	27,082	908,414	1,032,335	85.4	79.0
06/30/19	0.0133	735,327	22,832	758,159	941,564	78.1	80.2
06/30/18	0.0130	721,187	23,786	744,973	876,976	82.2	79.5
06/30/17	0.0111	708,617	8,921	717,538	715,840	99.0	75.9
06/30/16	0.0106	860,667	11,305	871,972	658,533	130.7	68.9
06/30/15	0.0102	528,617	-	528,617	1,025,437	51.6	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's PERA Contributions - General Employees Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/23	\$ 143,345	\$ 143,345	\$ -	\$ 1,911,267	7.5 %
12/31/22	110,142	110,142	-	1,468,559	7.5
12/31/21	97,494	97,494	-	1,299,921	7.5
12/31/20	79,572	79,572	-	1,060,960	7.5
12/31/19	74,497	74,497	-	993,289	7.5
12/31/18	68,497	68,497	-	913,292	7.5
12/31/17	59,070	59,070	-	787,600	7.5
12/31/16	52,496	52,496	-	699,947	7.5
12/31/15	46,319	46,319	-	617,587	7.5

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Notes to the Required Supplementary Information - General Employee Fund

Changes in Actuarial Assumptions

2023 - The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. 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 changed 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 & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Notes to the Required Supplementary Information - General Employee Fund (Continued)

Changes in Plan Provisions

2023 - An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024, was eliminated. A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

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

2019 - 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 - 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 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, 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 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, 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 - 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 - There were no changes in plan provisions since the previous valuation.

2015 - 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.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/23	0.0934 %	\$ 1,612,897	\$ 64,994	\$ 1,677,891	\$ 1,184,003	136.2 %	86.5 %
06/30/22	0.0735	3,198,430	139,705	3,338,135	900,268	355.3	70.5
06/30/21	0.0588	453,874	20,390	474,264	701,855	64.7	93.7
06/30/20	0.0691	910,812	21,449	932,261	780,391	116.7	87.2
06/30/19	0.0692	736,704	-	736,704	729,156	101.0	89.3
06/30/18	0.0655	698,163	-	698,163	689,830	101.2	88.8
06/30/17	0.0620	837,074	-	837,074	703,095	119.1	85.4
06/30/16	0.0510	2,046,719	-	2,046,719	576,654	354.9	63.9
06/30/15	0.0560	636,291	-	636,291	475,475	133.8	86.6

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's PERA Contributions - Police and Fire Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/23	\$ 227,691	\$ 227,691	\$ -	\$ 1,286,390	17.70 %
12/31/22	175,464	175,464	-	991,320	17.70
12/31/21	137,660	137,660	-	777,738	17.70
12/31/20	133,277	133,277	-	752,977	17.70
12/31/19	131,228	131,228	-	774,204	16.95
12/31/18	113,901	113,901	-	703,095	16.20
12/31/17	106,295	106,295	-	656,142	16.20
12/31/16	93,418	93,418	-	576,654	16.20
12/31/15	77,027	77,027	-	475,475	16.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Notes to the Required Supplementary Information - Public Employees Police and Fire Fund

Changes in Actuarial Assumptions

2023 - The investment return assumption was changed from 6.5 percent to 7.00 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.50 percent to 5.40 percent.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The inflation assumption was changed from 2.50 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.00 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60 percent to 70 percent. Minor changes to form of payment assumptions were applied.

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Notes to the Required Supplementary Information - Public Employees Police and Fire Fund (Continued)

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2023 - Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023. Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years, increasing incrementally to 100% after 10 years. A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - There were no changes in plan provisions since the previous valuation.

2019 - There were no changes in plan provisions since the previous valuation.

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048, was added to the existing \$9.0 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019, and 11.80 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019, and 17.70 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

City of Corcoran, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2023

Schedule of Changes in the City's Total OPEB Liability and Related Ratios

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 19,424	\$ 25,166	\$ 25,258	\$ 21,963	\$ 16,254	\$ 16,488
Interest	14,069	8,344	8,966	10,359	12,423	10,632
Differences between expected and actual experience	677,909	-	(20,208)	-	(29,562)	-
Changes in assumptions	103,658	(51,370)	(12,838)	21,220	81,749	(17,796)
Benefit payments	<u>(44,826)</u>	<u>(23,375)</u>	<u>(14,507)</u>	<u>(9,362)</u>	<u>(15,182)</u>	<u>(13,650)</u>
Net Change in Total OPEB Liability	770,234	(41,235)	(13,329)	44,180	65,682	(4,326)
 Total OPEB Liability - Beginning	 <u>350,374</u>	 <u>391,609</u>	 <u>404,938</u>	 <u>360,758</u>	 <u>295,076</u>	 <u>299,402</u>
Total OPEB Liability - Ending	<u>\$ 1,120,608</u>	<u>\$ 350,374</u>	<u>\$ 391,609</u>	<u>\$ 404,938</u>	<u>\$ 360,758</u>	<u>\$ 295,076</u>
 Covered - Employee Payroll	 \$ 3,200,000	 \$ 2,600,000	 \$ 2,300,000	 \$ 1,700,000	 \$ 1,700,000	 \$ 1,300,000
 City's total OPEB liability as a percentage of covered employee payroll	 35.0 %	 13.5 %	 17.0 %	 23.8 %	 21.2 %	 22.7 %

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

City of Corcoran, Minnesota
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2023

	Special Revenue	Capital Projects	Total
Assets			
Cash and temporary investments	\$ 408,136	\$ 2,733,059	\$ 3,141,195
Cash with fiscal agent	-	203,869	203,869
Accounts receivable	60	-	60
 Total Assets	 \$ 408,196	 \$ 2,936,928	 \$ 3,345,124
Liabilities			
Accounts payable	\$ 29,542	\$ 16,662	\$ 46,204
Fund Balances			
Restricted	267,741	705,878	973,619
Committed	118,867	-	118,867
Assigned	-	2,214,388	2,214,388
Unassigned	(7,954)	-	(7,954)
Total Fund Balance	378,654	2,920,266	3,298,920
 Total Liabilities and Fund Balances	 \$ 408,196	 \$ 2,936,928	 \$ 3,345,124

City of Corcoran, Minnesota
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 2023

	Special Revenue	Capital Projects	Total
Revenues			
Charges for services	\$ 27,531	\$ -	\$ 27,531
Interest on investments	46,374	53,683	100,057
Miscellaneous	59,947	-	59,947
Total Revenues	133,852	53,683	187,535
Expenditures			
Current			
General government	44,633	-	44,633
Public safety	29,081	-	29,081
Capital outlay			
General government	-	79,429	79,429
Public safety	-	115,354	115,354
Public works	-	532,499	532,499
Culture and recreation	-	16,698	16,698
Total Expenditures	73,714	743,980	817,694
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,138	(690,297)	(630,159)
Other Financing Sources (Uses)			
Transfers in	7,000	1,679,538	1,686,538
Sale of capital assets	-	24,884	24,884
Total Other Financing Sources (Uses)	7,000	1,704,422	1,711,422
Net Change in Fund Balances	67,138	1,014,125	1,081,263
Fund Balances, January 1	311,516	1,906,141	2,217,657
Fund Balances, December 31	\$ 378,654	\$ 2,920,266	\$ 3,298,920

City of Corcoran, Minnesota
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 December 31, 2023

	201 Reserve Donation	202 Police Donation	204 Firearms Safety	205 DWI Forfeiture
Assets				
Cash and temporary investments	\$ 28,569	\$ (7,954)	\$ 21,294	\$ 9,063
Accounts receivable	60	-	-	-
Total Assets	<u>\$ 28,629</u>	<u>\$ (7,954)</u>	<u>\$ 21,294</u>	<u>\$ 9,063</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Fund Balances				
Restricted	-	-	-	9,063
Committed	28,629	-	21,294	-
Unassigned	-	(7,954)	-	-
Total Fund Balances	<u>28,629</u>	<u>(7,954)</u>	<u>21,294</u>	<u>9,063</u>
Total Liabilities and Fund Balances	<u>\$ 28,629</u>	<u>\$ (7,954)</u>	<u>\$ 21,294</u>	<u>\$ 9,063</u>

206 Drug Forfeiture	207 Truck Safety	208 Lawful Gambling	209 Emergency Sirens	210 ARPA	Total
\$ 2,890	\$ 3,990	\$ 255,788	\$ 64,954	\$ 29,542	\$ 408,136
-	-	-	-	-	60
<u>\$ 2,890</u>	<u>\$ 3,990</u>	<u>\$ 255,788</u>	<u>\$ 64,954</u>	<u>\$ 29,542</u>	<u>\$ 408,196</u>
\$ -	\$ -	\$ -	\$ -	\$ 29,542	\$ 29,542
2,890	-	255,788	-	-	267,741
-	3,990	-	64,954	-	118,867
-	-	-	-	-	(7,954)
<u>2,890</u>	<u>3,990</u>	<u>255,788</u>	<u>64,954</u>	<u>-</u>	<u>378,654</u>
<u>\$ 2,890</u>	<u>\$ 3,990</u>	<u>\$ 255,788</u>	<u>\$ 64,954</u>	<u>\$ 29,542</u>	<u>\$ 408,196</u>

City of Corcoran, Minnesota
 Nonmajor Special Revenue Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended December 31, 2023

	201 Reserve Donation	202 Police Donation	204 Firearms Safety	205 DWI Forfeiture
Revenues				
Charges for services	\$ 3,826	\$ -	\$ 705	\$ -
Interest on investments	1,225	64	937	405
Miscellaneous	9,606	4,350	11,834	310
Total Revenues	<u>14,657</u>	<u>4,414</u>	<u>13,476</u>	<u>715</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	426	16,901	4,249	1,565
Total Expenditures	<u>426</u>	<u>16,901</u>	<u>4,249</u>	<u>1,565</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,231	(12,487)	9,227	(850)
Other Financing Sources (Uses)				
Transfers in	-	7,000	-	-
Net Change in Fund Balances	14,231	(5,487)	9,227	(850)
Fund Balances, January 1	<u>14,398</u>	<u>(2,467)</u>	<u>12,067</u>	<u>9,913</u>
Fund Balances, December 31	<u>\$ 28,629</u>	<u>\$ (7,954)</u>	<u>\$ 21,294</u>	<u>\$ 9,063</u>

206 Drug Forfeiture	207 Truck Safety	208 Lawful Gambling	209 Emergency Sirens	210 ARPA	Total
\$ -	\$ -	\$ -	\$ 23,000	\$ -	\$ 27,531
129	178	11,155	2,715	29,566	46,374
-	4,540	29,307	-	-	59,947
<u>129</u>	<u>4,718</u>	<u>40,462</u>	<u>25,715</u>	<u>29,566</u>	<u>133,852</u>
-	-	15,067	-	29,566	44,633
-	5,940	-	-	-	29,081
-	<u>5,940</u>	<u>15,067</u>	-	<u>29,566</u>	<u>73,714</u>
129	(1,222)	25,395	25,715	-	60,138
-	-	-	-	-	7,000
129	(1,222)	25,395	25,715	-	67,138
<u>2,761</u>	<u>5,212</u>	<u>230,393</u>	<u>39,239</u>	-	<u>311,516</u>
<u>\$ 2,890</u>	<u>\$ 3,990</u>	<u>\$ 255,788</u>	<u>\$ 64,954</u>	<u>\$ -</u>	<u>\$ 378,654</u>

City of Corcoran, Minnesota
 Nonmajor Capital Projects Funds
 Combining Balance Sheet
 December 31, 2023

	401	411	416	420
	Long Range Capital Planning	Public Works Facility	Capital Equip-Cert	Wetland Restoration
Assets				
Cash and temporary investments	\$ 2,137,537	\$ 76,851	\$ 203,094	\$ 109,194
Cash with fiscal agent	-	-	203,869	-
Total Assets	<u>\$ 2,137,537</u>	<u>\$ 76,851</u>	<u>\$ 406,963</u>	<u>\$ 109,194</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ 16,662	\$ -
Fund Balances				
Restricted	-	-	390,301	109,194
Assigned	2,137,537	76,851	-	-
Total Fund Balance	<u>2,137,537</u>	<u>76,851</u>	<u>390,301</u>	<u>109,194</u>
Total Liabilities and Fund Balances	<u>\$ 2,137,537</u>	<u>\$ 76,851</u>	<u>\$ 406,963</u>	<u>\$ 109,194</u>

425

<u>Pulte Encore</u>	<u>Total</u>
\$ 206,383	\$ 2,733,059
-	203,869
<u>\$ 206,383</u>	<u>\$ 2,936,928</u>
<u>\$ -</u>	<u>\$ 16,662</u>
206,383	705,878
-	2,214,388
<u>206,383</u>	<u>2,920,266</u>
<u>\$ 206,383</u>	<u>\$ 2,936,928</u>

City of Corcoran, Minnesota
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and
and Changes in Fund Balances
Changes in Fund Balances
For the Year Ended December 31, 2023

	401	411	416	420
	Long Range Capital Planning	Public Works Facility	Capital Equip-Cert	Wetland Restoration
Revenues				
Interest on investments	\$ 21,984	\$ 2,310	\$ 15,317	\$ 4,867
Expenditures				
Capital outlay				
General government	-	-	79,429	-
Public safety	-	-	115,354	-
Public works	-	-	532,499	-
Culture and recreation	-	-	16,698	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>743,980</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,984</u>	<u>2,310</u>	<u>(728,663)</u>	<u>4,867</u>
Other Financing Sources (Uses)				
Transfers in	1,644,538	25,000	10,000	-
Sale of capital assets	-	-	24,884	-
Total Other Financing Sources (Uses)	<u>1,644,538</u>	<u>25,000</u>	<u>34,884</u>	<u>-</u>
Net Change in Fund Balances	1,666,522	27,310	(693,779)	4,867
Fund Balances, January 1	<u>471,015</u>	<u>49,541</u>	<u>1,084,080</u>	<u>104,327</u>
Fund Balances, December 31	<u>\$ 2,137,537</u>	<u>\$ 76,851</u>	<u>\$ 390,301</u>	<u>\$ 109,194</u>

425

<u>Pulte Encore</u>	<u>Total</u>
<u>\$ 9,205</u>	<u>\$ 53,683</u>
-	79,429
-	115,354
-	532,499
-	16,698
<u>-</u>	<u>743,980</u>
<u>9,205</u>	<u>(690,297)</u>
-	1,679,538
<u>-</u>	<u>24,884</u>
<u>-</u>	<u>1,704,422</u>
9,205	1,014,125
<u>197,178</u>	<u>1,906,141</u>
<u>\$ 206,383</u>	<u>\$ 2,920,266</u>

City of Corcoran, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Variance with Final Budget	2022
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Revenues					
Taxes					
Property taxes	\$ 6,334,020	\$ 6,334,020	\$ 6,233,945	\$ (100,075)	\$ 5,149,054
Cable franchise fees	59,000	59,000	66,865	7,865	62,153
Total taxes	<u>6,393,020</u>	<u>6,393,020</u>	<u>6,300,810</u>	<u>(92,210)</u>	<u>5,211,207</u>
Licenses and permits					
Business	25,850	25,850	61,575	35,725	16,251
Nonbusiness	1,301,000	1,301,000	1,672,389	371,389	1,185,888
Total licenses and permits	<u>1,326,850</u>	<u>1,326,850</u>	<u>1,733,964</u>	<u>407,114</u>	<u>1,202,139</u>
Intergovernmental					
Federal					
Other	-	-	648,981	648,981	-
State					
Property tax credits	20,000	20,000	22,026	2,026	28,649
Police state aid	102,500	102,500	158,634	56,134	86,037
State aid for streets	150,000	150,000	157,444	7,444	157,694
Other	41,845	41,845	339,622	297,777	40,499
County					
Recycling	13,900	13,900	13,830	(70)	13,846
Other	10,000	10,000	10,320	320	42,203
Total intergovernmental	<u>338,245</u>	<u>338,245</u>	<u>1,350,857</u>	<u>1,012,612</u>	<u>368,928</u>
Charges for services					
General government	57,330	57,330	59,001	1,671	77,194
Public safety	9,300	9,300	19,165	9,865	14,131
Streets and highways	154,700	154,700	35,009	(119,691)	37,694
Recycling	9,500	9,500	9,052	(448)	4,462
Parks	46,735	46,735	48,624	1,889	54,556
Total charges for services	<u>277,565</u>	<u>277,565</u>	<u>170,851</u>	<u>(106,714)</u>	<u>188,037</u>
Fines and forfeitures	<u>25,000</u>	<u>25,000</u>	<u>29,748</u>	<u>4,748</u>	<u>21,979</u>
Special assessments	<u>-</u>	<u>-</u>	<u>633</u>	<u>633</u>	<u>-</u>
Interest on investments	<u>11,500</u>	<u>11,500</u>	<u>385,049</u>	<u>373,549</u>	<u>45,356</u>
Miscellaneous					
Contributions and donations	1,000	1,000	1,020	20	1,250
Other	24,000	24,000	68,139	44,139	260,194
Total miscellaneous	<u>25,000</u>	<u>25,000</u>	<u>69,159</u>	<u>44,159</u>	<u>261,444</u>
Total Revenues	<u>8,397,180</u>	<u>8,397,180</u>	<u>10,041,071</u>	<u>1,643,891</u>	<u>7,299,090</u>

City of Corcoran, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			2022	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures					
Current					
General government					
City council					
Personal services	\$ 20,740	\$ 20,740	\$ 20,733	\$ 7	\$ 20,733
Supplies	7,000	7,000	2,367	4,633	3,429
Other services and charges	150	150	101	49	102
Total city council	<u>27,890</u>	<u>27,890</u>	<u>23,201</u>	<u>4,689</u>	<u>24,264</u>
Communication					
Other services and charges	<u>13,000</u>	<u>13,000</u>	<u>12,414</u>	<u>586</u>	<u>8,434</u>
Administrator					
Personal services	197,500	197,500	191,751	5,749	167,625
Supplies	6,200	6,200	481	5,719	2,439
Other services and charges	2,600	2,600	6,002	(3,402)	23,106
Total administrator	<u>206,300</u>	<u>206,300</u>	<u>198,234</u>	<u>8,066</u>	<u>193,170</u>
Administration					
Personal services	381,900	381,900	367,660	14,240	193,630
Supplies	5,000	5,000	744	4,256	964
Other services and charges	5,500	5,500	471	5,029	10,910
Total administration	<u>392,400</u>	<u>392,400</u>	<u>368,875</u>	<u>23,525</u>	<u>205,504</u>
Elections					
Personal services	500	500	-	500	11,399
Supplies	3,000	3,000	1,568	1,432	-
Other services and charges	400	400	8,363	(7,963)	-
Total elections	<u>3,900</u>	<u>3,900</u>	<u>9,931</u>	<u>(6,031)</u>	<u>11,399</u>
Finance					
Personal services	322,600	322,600	284,249	38,351	211,991
Supplies	3,500	3,500	1,752	1,748	1,720
Other services and charges	48,750	48,750	63,863	(15,113)	49,659
Total finance	<u>374,850</u>	<u>374,850</u>	<u>349,864</u>	<u>24,986</u>	<u>263,370</u>
Assessor					
Supplies	300	300	-	300	13
Other services and charges	120,000	120,000	150,000	(30,000)	118,000
Total assessor	<u>120,300</u>	<u>120,300</u>	<u>150,000</u>	<u>(29,700)</u>	<u>118,013</u>
Legal services					
Other services and charges	<u>45,000</u>	<u>45,000</u>	<u>79,656</u>	<u>(34,656)</u>	<u>51,931</u>
Planning and zoning					
Personal services	159,200	159,200	157,553	1,647	125,536
Supplies	2,000	2,000	1,127	873	843
Other services and charges	71,500	71,500	93,926	(22,426)	102,053
Total planning and zoning	<u>232,700</u>	<u>232,700</u>	<u>252,606</u>	<u>(19,906)</u>	<u>228,432</u>
Information technology					
Supplies	85,000	85,000	89,971	(4,971)	99,205
Other services and charges	140,000	140,000	144,101	(4,101)	140,284
Total information technology	<u>225,000</u>	<u>225,000</u>	<u>234,072</u>	<u>(9,072)</u>	<u>239,489</u>

City of Corcoran, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Variance with Final Budget	2022
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
General government (continued)					
Central services					
Supplies	\$ 65,000	\$ 65,000	\$ 40,542	\$ 24,458	\$ 74,480
Other services and charges	246,800	246,800	263,871	(17,071)	225,477
Total central services	<u>311,800</u>	<u>311,800</u>	<u>304,413</u>	<u>7,387</u>	<u>299,957</u>
Total general government	<u>1,953,140</u>	<u>1,953,140</u>	<u>1,983,266</u>	<u>(30,126)</u>	<u>1,643,963</u>
Public safety					
Police					
Personal services	2,055,500	2,055,500	1,954,628	100,872	1,752,530
Supplies	120,350	120,350	136,291	(15,941)	140,809
Other services and charges	284,000	284,000	312,047	(28,047)	325,293
Total police	<u>2,459,850</u>	<u>2,459,850</u>	<u>2,402,966</u>	<u>56,884</u>	<u>2,218,632</u>
Fire					
Other services and charges	<u>608,680</u>	<u>608,680</u>	<u>570,042</u>	<u>38,638</u>	<u>445,934</u>
Code enforcement					
Personal services	37,300	37,300	30,211	7,089	354
Supplies	-	-	-	-	-
Other services and charges	15,100	15,100	10,847	4,253	23,451
Total code enforcement	<u>52,400</u>	<u>52,400</u>	<u>41,058</u>	<u>11,342</u>	<u>23,805</u>
Building inspection					
Personal services	260,900	260,900	230,218	30,682	157,677
Supplies	2,500	2,500	1,521	979	1,168
Other services and charges	430,000	430,000	663,885	(233,885)	256,374
Total police	<u>693,400</u>	<u>693,400</u>	<u>895,624</u>	<u>(202,224)</u>	<u>415,219</u>
Total public safety	<u>3,814,330</u>	<u>3,814,330</u>	<u>3,909,690</u>	<u>(95,360)</u>	<u>3,103,590</u>
Public works					
Streets and highways					
Personal services	1,274,600	1,274,600	967,539	307,061	962,695
Supplies	587,000	587,000	528,735	58,265	518,983
Other services and charges	430,600	430,600	255,644	174,956	482,633
Total streets and highways	<u>2,292,200</u>	<u>2,292,200</u>	<u>1,751,918</u>	<u>540,282</u>	<u>1,964,311</u>
Snow and ice removal					
Supplies	<u>55,000</u>	<u>55,000</u>	<u>44,848</u>	<u>10,152</u>	<u>45,351</u>
Engineering					
Other services and charges	<u>90,000</u>	<u>90,000</u>	<u>116,981</u>	<u>(26,981)</u>	<u>87,926</u>

City of Corcoran, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Variance with Final Budget	2022
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Public works (continued)					
Recycling					
Supplies	\$ 3,500	\$ 3,500	\$ 4,751	\$ (1,251)	\$ 3,987
Other services and charges	10,000	10,000	10,465	(465)	8,523
Total recycling	<u>13,500</u>	<u>13,500</u>	<u>15,216</u>	<u>(1,716)</u>	<u>12,510</u>
Total public works	<u>2,450,700</u>	<u>2,450,700</u>	<u>1,928,963</u>	<u>521,737</u>	<u>2,110,098</u>
Culture and recreation					
Parks					
Personal services	131,700	131,700	126,669	5,031	110,256
Supplies	119,300	119,300	90,443	28,857	65,902
Other services and charges	58,510	58,510	27,348	31,162	31,422
Total parks	<u>309,510</u>	<u>309,510</u>	<u>244,460</u>	<u>65,050</u>	<u>207,580</u>
Total current	<u>8,527,680</u>	<u>8,527,680</u>	<u>8,066,379</u>	<u>461,301</u>	<u>7,065,231</u>
Capital outlay					
General government	-	-	-	-	-
Public safety	10,000	10,000	-	10,000	-
Public works	15,000	15,000	9,752	5,248	11,519
Culture and recreation	40,000	40,000	46,953	(6,953)	40,499
Total capital outlay	<u>65,000</u>	<u>65,000</u>	<u>56,705</u>	<u>8,295</u>	<u>52,018</u>
Total Expenditures	<u>8,592,680</u>	<u>8,592,680</u>	<u>8,123,084</u>	<u>469,596</u>	<u>7,117,249</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(195,500)</u>	<u>(195,500)</u>	<u>1,917,987</u>	<u>2,113,487</u>	<u>181,841</u>
Other Financing Sources (Uses)					
Transfers in	535,500	535,500	602,600	67,100	449,092
Transfers out	(360,000)	(360,000)	(1,025,981)	(665,981)	(1,198,349)
Sale of capital assets	-	-	1,515	1,515	63,858
Total Other Financing Sources (Uses)	<u>175,500</u>	<u>175,500</u>	<u>(421,866)</u>	<u>(597,366)</u>	<u>(685,399)</u>
Net Change in Fund Balances	(20,000)	(20,000)	1,496,121	1,516,121	(503,558)
Fund Balances, January 1	<u>3,087,707</u>	<u>3,087,707</u>	<u>3,087,707</u>	<u>-</u>	<u>3,591,265</u>
Fund Balances, December 31	<u>\$ 3,067,707</u>	<u>\$ 3,067,707</u>	<u>\$ 4,583,828</u>	<u>\$ 1,516,121</u>	<u>\$ 3,087,707</u>

City of Corcoran, Minnesota
 Nonmajor Debt Service Funds
 Combining Balance Sheet
 December 31, 2023

	309 G.O. Equipment Certificates	311 2020B G.O. Bonds	312 2016A G.O. Bonds	313 2018A G.O. Bonds
Assets				
Cash and temporary investments	\$ (301,808)	\$ 155,552	\$ (805,042)	\$ 276,922
Cash with fiscal agent	387,045	-	253,290	89,588
Special assessments receivable	-	-	227,932	-
Due from other governments	-	-	1,735	-
Total Assets	<u><u>\$ 85,237</u></u>	<u><u>\$ 155,552</u></u>	<u><u>\$ (322,085)</u></u>	<u><u>\$ 366,510</u></u>
Deferred Inflows of Resources				
Unavailable revenues - special assessments	\$ -	\$ -	\$ 227,932	\$ -
Fund Balances				
Restricted for debt service	<u>85,237</u>	<u>155,552</u>	<u>(550,017)</u>	<u>366,510</u>
Total Deferred Inflows of Resources and Fund Balances	<u><u>\$ 85,237</u></u>	<u><u>\$ 155,552</u></u>	<u><u>\$ (322,085)</u></u>	<u><u>\$ 366,510</u></u>

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2023A G.O. Bonds	Total
\$ (1,258,639)	\$ (1,933,015)
1,381,995	2,111,918
-	227,932
-	1,735
<u>\$ 123,356</u>	<u>\$ 408,570</u>
\$ -	\$ 227,932
<u>123,356</u>	<u>180,638</u>
<u>\$ 123,356</u>	<u>\$ 408,570</u>

City of Corcoran, Minnesota
 Nonmajor Debt Service Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 2023

	309 G.O. Equipment Certificates	311 2020B G.O. Bonds	312 2016A G.O. Bonds	313 2018A G.O. Bonds
Revenues				
Taxes	\$ 220,920	\$ 224,375	\$ -	\$ 359,008
Special assessments	-	-	78,067	-
Interest on investments	-	-	-	35
Total Revenues	<u>220,920</u>	<u>224,375</u>	<u>78,067</u>	<u>359,043</u>
Expenditures				
Debt service				
Principal	185,000	160,000	235,000	75,000
Interest and other charges	<u>107,404</u>	<u>50,290</u>	<u>28,930</u>	<u>30,795</u>
Total Expenditures	<u>292,404</u>	<u>210,290</u>	<u>263,930</u>	<u>105,795</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,484)	14,085	(185,863)	253,248
Other Financing Sources (Uses)				
Bonds issued	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(71,484)	14,085	(185,863)	253,248
Fund Balances, January 1	<u>156,721</u>	<u>141,467</u>	<u>(364,154)</u>	<u>113,262</u>
Fund Balances, December 31	<u>\$ 85,237</u>	<u>\$ 155,552</u>	<u>\$ (550,017)</u>	<u>\$ 366,510</u>

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2023A G.O. Bonds	Total
\$ -	\$ 804,303
-	78,067
-	35
<u>-</u>	<u>882,405</u>
-	655,000
<u>-</u>	<u>217,419</u>
<u>-</u>	<u>872,419</u>
-	9,986
<u>123,356</u>	<u>123,356</u>
123,356	133,342
<u>-</u>	<u>47,296</u>
<u>\$ 123,356</u>	<u>\$ 180,638</u>

City of Corcoran, Minnesota
Summary Financial Report
Revenues and Expenditures For General Operations
Governmental Funds
For the Years Ended December 31, 2023 and 2022

	Total		Percent Increase (Decrease)
	2023	2022	
Revenues			
Taxes	\$ 7,105,113	\$ 5,799,574	22.51 %
Licenses and permits	1,733,964	1,202,139	44.24
Intergovernmental	1,663,827	416,211	299.76
Charges for services	1,034,775	1,824,839	(43.29)
Fines and forfeitures	29,748	21,979	35.35
Special assessments	111,151	128,403	(13.44)
Interest on investments	847,268	98,669	758.70
Miscellaneous	7,354,296	4,715,826	55.95
	<u>\$ 19,880,142</u>	<u>\$ 14,207,640</u>	39.93 %
Total Revenues	<u>\$ 19,880,142</u>	<u>\$ 14,207,640</u>	39.93 %
Per Capita	\$ 2,676	\$ 2,124	25.95 %
Expenditures			
Current			
General government	\$ 2,027,899	\$ 1,677,996	20.85 %
Public safety	3,938,771	3,147,675	25.13
Public works	1,928,963	2,110,098	(8.58)
Culture and recreation	244,460	207,580	17.77
Capital outlay			
General government	79,429	104,423	(23.94)
Public safety	115,354	311,892	(63.01)
Public works	10,975,711	5,963,828	84.04
Culture and recreation	64,391	292,520	(77.99)
Debt service			
Principal	655,000	620,000	5.65
Interest and other charges	258,877	216,935	19.33
	<u>\$ 20,288,855</u>	<u>\$ 14,652,947</u>	38.46 %
Total Expenditures	<u>\$ 20,288,855</u>	<u>\$ 14,652,947</u>	38.46 %
Per Capita	\$ 2,731	\$ 2,191	24.64 %
Total Long-term Indebtedness	\$ 12,526,779	\$ 9,066,068	38.17 %
Per Capita	1,686	1,356	
General Fund Balance - December 31	\$ 4,583,828	\$ 3,087,707	48.45 %
Per Capita	617	462	

The purpose of this report is to provide a summary of financial information concerning the City of Corcoran to interested citizens. The complete financial statements may be examined at City Hall, 8200 County Road 116, Corcoran, MN 55340. Questions about this report should be directed to Jessica Beise, Interim City Administrator at (763) 400 7029.

OTHER REQUIRED REPORT

CITY OF CORCORAN
CORCORAN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2023

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**INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE**

Honorable Mayor and City Council
City of Corcoran, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Corcoran, Minnesota (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 9, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Corcoran failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements and miscellaneous provisions sections 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. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use those charged with governance and management of the City and the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Abdo
Minneapolis, Minnesota
July 9, 2024

Management's Discussion and Analysis

As management of the City of Corcoran, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2023.

Financial Highlights page

- The assets and deferred outflows or resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages. The unrestricted amount of net position may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased as shown in the summary of changes in net position table on the following pages. The main reason for the increase was an excess of revenues over expenses.
- For the current fiscal year, the City's governmental funds fund balances are shown in the Financial Analysis of the City's Funds section of the MD&A. The total fund balance increased in comparison with the prior year. This increase was mainly due to an increase in park dedication fees over current year expenditures, as well as revenues over expenditures in the General fund. The total of assigned and unassigned as shown in the governmental fund balance table is available for spending at the City's discretion.
- The total fund balance in the General fund, as shown in the financial analysis of the city's funds section, increased from the prior year. The increase can mainly be attributed to increase in tax and intergovernmental revenue.
- The City's total bonded debt increased during the current fiscal year. This was mainly due to the issuance of the 2023A bonds during the year offset by regularly scheduled principal payments as shown on the outstanding debt table.

Overview of the Financial Statements

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements. Internal service funds statements are also included, reflecting balances prior to their elimination from the government-wide financial statements, to avoid "doubling-up" effect within the governmental and business-type activities columns of said statements.

Figure 1
Required Components of the
City's Annual Financial Report

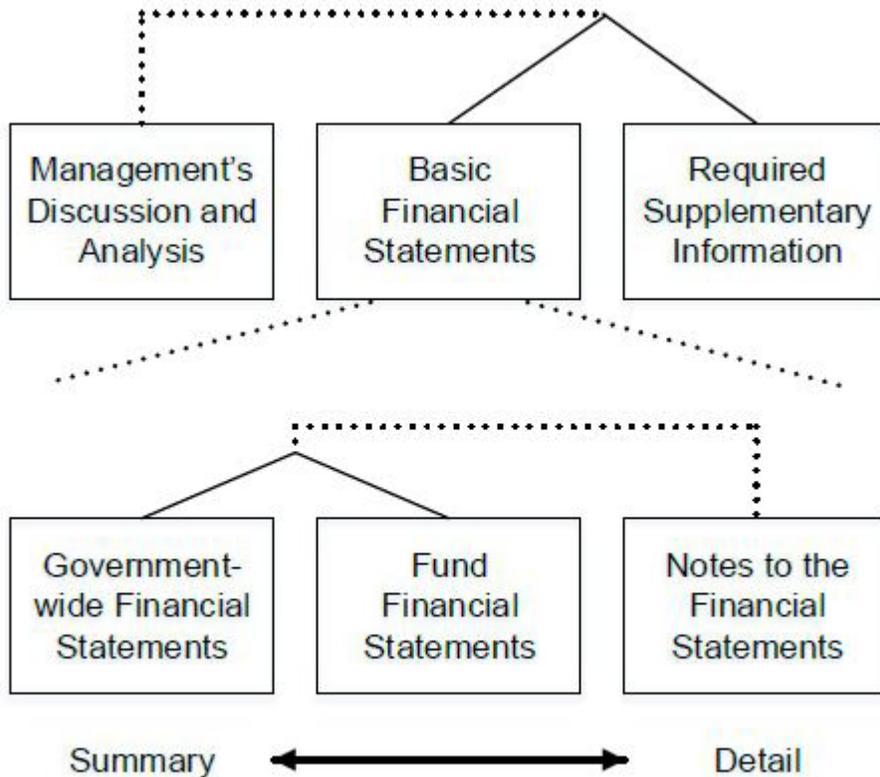


Figure 2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

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

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

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, and interest on long-term debt. The business-type activities of the City include water, sewer, and storm utilities.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority for which the City is financially accountable. The Economic Development Authority, although legally separate, functions for all practical purposes as a department of the City, and therefore has been included as part of the primary government.

The government-wide financial statements start on page 31 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Debt Service fund, Pavement Management fund, and Park Capital fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation identified as other nonmajor governmental funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 36 of this report.

Proprietary Funds. The City maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer and storm funds.

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

The basic proprietary funds financial statements start on page 44 of this report.

Notes to the 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 the financial statements start on page 47 of this report.

Required Supplementary Information. supplementary information concerning the City's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees. Required supplementary information can be found on page 76 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 84 of this report.

Government-wide Financial Analysis

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

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

City of Corcoran's Summary of Net Position

	Governmental Activities			Business-type Activities			2023 Total
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)	
Assets							
Current and other assets	\$ 20,462,577	\$ 17,673,800	\$ 2,788,777	\$ 26,172,806	\$ 7,270,198	\$ 18,902,608	\$ 46,635,383
Capital assets	25,378,535	18,760,078	6,618,457	16,859,760	10,170,265	6,689,495	42,238,295
Total Assets	45,841,112	36,433,878	9,407,234	43,032,566	17,440,463	25,592,103	88,873,678
Deferred Outflows of Resources	2,974,078	2,938,941	35,137	-	-	-	2,974,078
Liabilities							
Noncurrent liabilities outstanding	16,909,649	14,488,234	2,421,415	25,969,442	3,561,091	22,408,351	42,879,091
Other liabilities	3,689,297	4,616,875	(927,578)	2,503,061	1,412,421	1,090,640	6,192,358
Total Liabilities	20,598,946	19,105,109	1,493,837	28,472,503	4,973,512	23,498,991	49,071,449
Deferred Inflows of Resources	2,664,808	120,001	2,544,807	-	-	-	2,664,808
Net Position							
Net investment in capital assets	13,242,057	10,778,090	2,463,967	6,118,831	7,122,284	(1,003,453)	19,360,888
Restricted	7,372,457	7,402,575	(30,118)	-	-	-	7,372,457
Unrestricted	4,936,922	1,967,044	2,969,878	8,441,232	5,344,667	3,096,565	13,378,154
Total Net Position	\$ 25,551,436	\$ 20,147,709	\$ 5,403,727	\$ 14,560,063	\$ 12,466,951	\$ 2,093,112	\$ 40,111,499
Net Position as a Percentage of Total							
Net investment in Capital assets	51.8%	53.5%		42.0%	57.1%		
Restricted	28.9%	36.7%		0.0%	0.0%		
Unrestricted	19.3%	9.8%		58.0%	42.9%		
	100%	100%		100.0%	100.0%		

An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* may be used to meet the City's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the City as a whole.

Governmental Activities. Governmental activities increased the City's net position. Key elements of the changes are as follows:

City of Corcoran's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 2,831,923	\$ 3,414,438	\$ (582,515)	\$ 1,274,104	\$ 943,910	\$ 330,194
Operating grants and contributions	1,318,122	959,135	358,987	19,933	7,262	12,671
Capital grants and contributions	7,264,690	4,345,421	2,919,269	2,338,013	1,914,866	423,147
General Revenues						
Property taxes	7,068,208	5,696,404	1,371,804	-	-	-
Other taxes	66,865	62,153	4,712	-	-	-
Grants and contributions not restricted to specific programs	6,165	40,354	(34,189)	-	-	-
Unrestricted investment earnings	847,268	98,669	748,599	824,239	46,524	777,715
Gain on sale of capital assets	22,546	716,523	(693,977)	-	-	-
Total Revenues	19,425,787	15,333,097	4,092,690	4,456,289	2,912,562	1,543,727
Expenses						
General government	2,419,176	1,926,582	492,594	-	-	-
Public safety	4,727,862	3,532,589	1,195,273	-	-	-
Public works	6,531,476	6,820,075	(288,599)	-	-	-
Culture and recreation	354,663	524,594	(169,931)	-	-	-
Interest on long-term debt	309,959	226,930	83,029	-	-	-
Water	-	-	-	1,736,866	593,290	1,143,576
Sewer	-	-	-	636,311	488,860	147,451
Total Expenses	14,343,136	13,030,770	1,312,366	2,373,177	1,082,150	1,291,027
Change in Net Position						
Before Transfers	5,082,651	2,302,327	2,780,324	2,083,112	1,830,412	252,700
Transfers	(10,000)	447,172	(457,172)	10,000	(447,172)	457,172
Change in Net Position	5,072,651	2,749,499	2,323,152	2,093,112	1,383,240	709,872
Net Position, January 1 as restated	20,809,861	17,398,210	3,411,651	12,466,951	11,083,711	1,383,240
Net Position, December 31	\$ 25,882,512	\$ 20,147,709	\$ 5,734,803	\$ 14,560,063	\$ 12,466,951	\$ 2,093,112

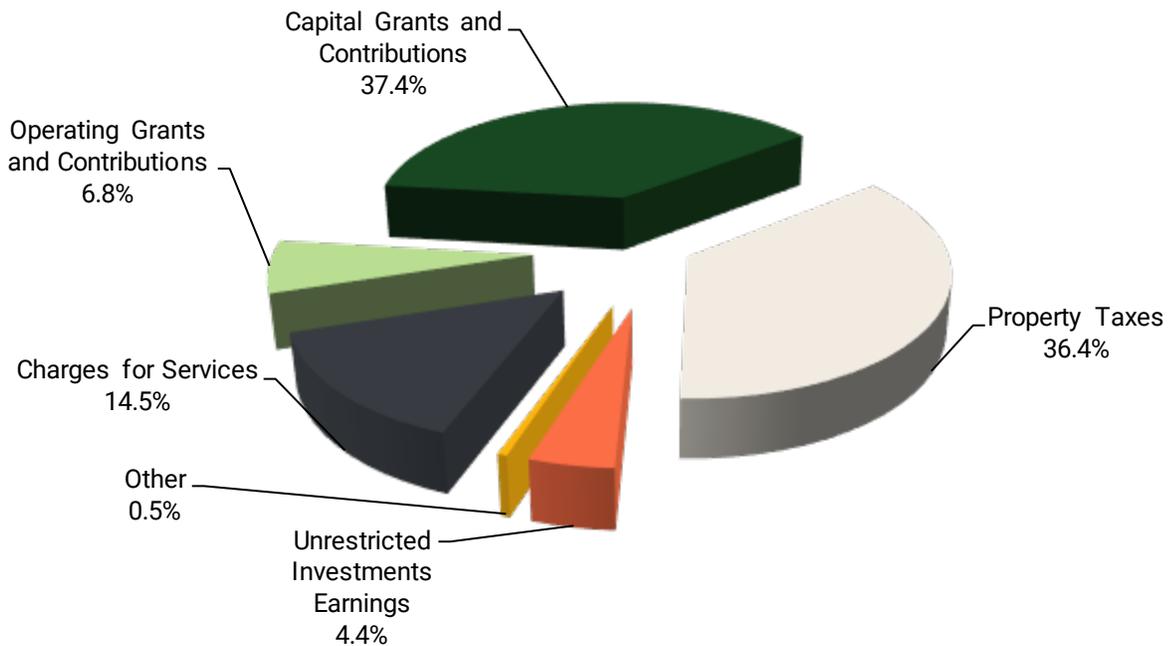
- Total revenues increased \$499,046 from the prior year. The main reason for the increase was investment earnings, property taxes, and operating grants and contributions.
- Expenses decreased \$2,358,093 from the prior year. The main reason for the decrease was related public works expenditures incurred in comparison to the prior year.

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

Expenses and Program Revenue - Governmental Activities



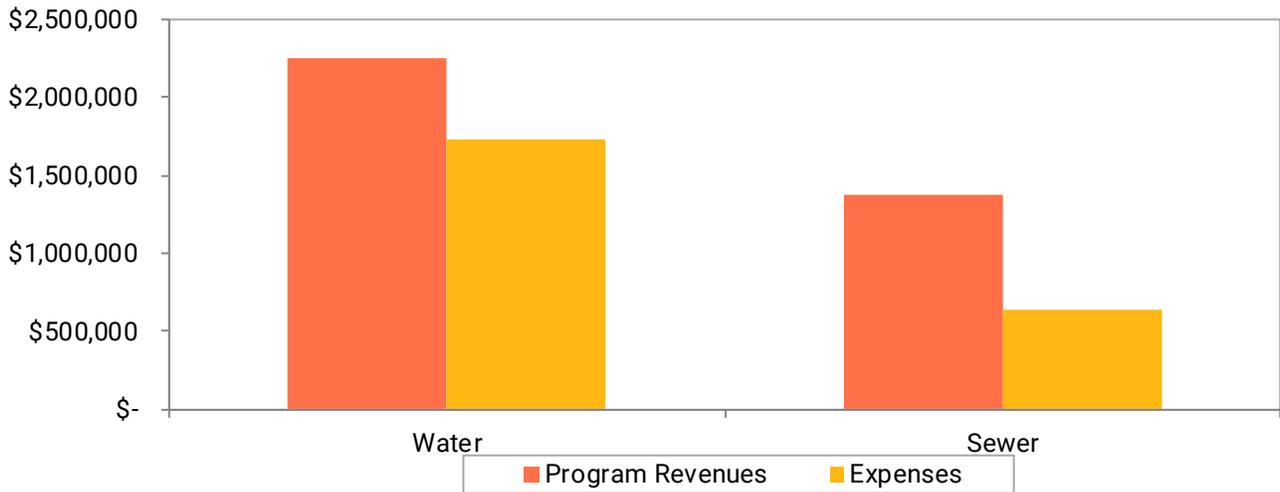
Revenues by Source - Governmental Activities



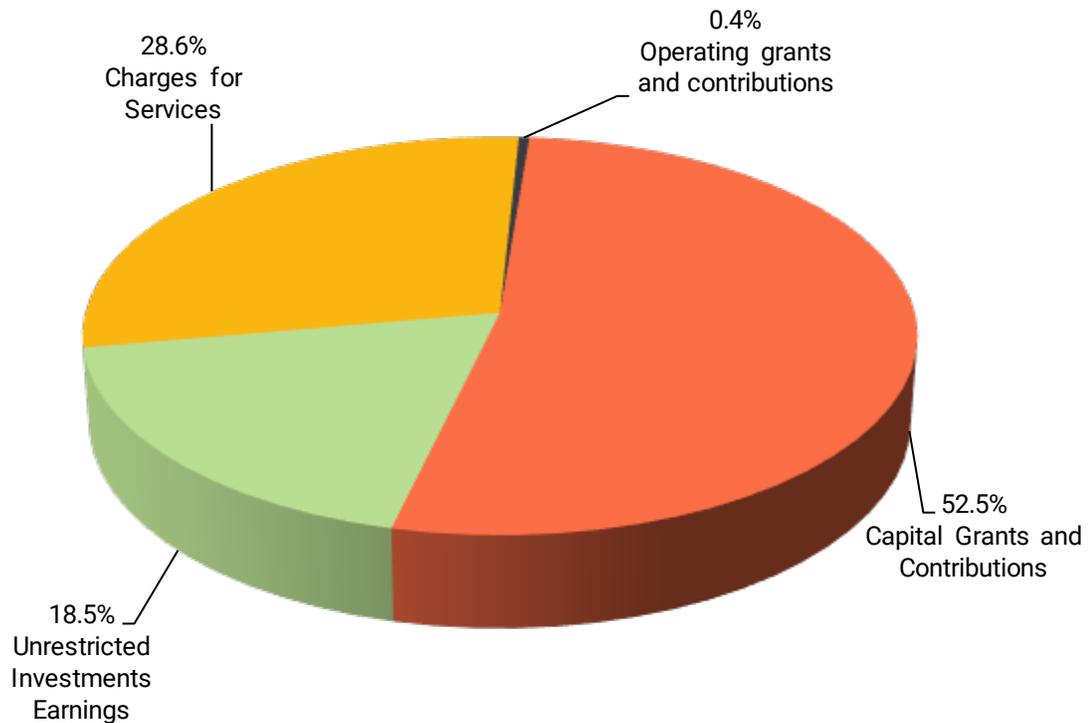
Business-type Activities. Business-type activities decreased the City's net position. Key elements of the changes are listed below:

- Overall revenues in the business-type activities increased mainly due to an increase in investment earnings and capital grants and contributions from connections fees during the year.
- Overall expenses increased mainly due to increased expenses for the water enterprise fund for operations and debt service.

Expenses and Program Revenue - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2023.

	General Fund	Debt service	Pavement Management	Park Capital	Major Road Improvement Funds	Other Governmental Funds	Total	Prior Year Total	Increase / (Decrease)
Fund Balances									
Nonspendable	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,961	\$ 4,012	\$ 85,949
Restricted	292,669	180,638	2,252,194	4,021,879	-	973,619	7,720,999	5,716,673	2,004,326
Committed	-	-	-	-	-	118,867	118,867	70,916	47,951
Assigned	-	-	-	358,350	373,337	1,565,407	2,297,094	1,037,346	1,259,748
Unassigned	4,498,920	-	-	-	(764,135)	(7,954)	3,726,831	3,081,228	645,603
Totals	\$ 4,881,550	\$ 180,638	\$ 2,252,194	\$ 4,380,229	\$ (390,798)	\$ 2,649,939	\$ 13,953,752	\$ 9,910,175	\$ 4,043,577

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above. Additional information on the City's fund balances can be found in Note 1 starting on page 54 of this report.

The General fund is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance	Increase / (Decrease)
General Fund Balances			
Nonspendable	\$ 89,961	\$ 4,012	\$ 85,949
Restricted	292,669	-	292,669
Unassigned	4,498,920	3,083,695	1,415,225
Total General Fund Balances	\$ 4,881,550	\$ 3,087,707	\$ 1,793,843
General Fund expenditures	\$ 7,873,743	\$ 7,117,249	
Unassigned as a percent of expenditures	57.1%	43.3%	
Total Fund Balance as a percent of expenditures	62.0%	43.4%	

The fund balance of the City's General fund increased during the current fiscal year as shown in the table above. The increase in fund balance can mainly be attributed to increase in property taxes and investment earnings.

Other Major Fund Analysis

Major Funds	Fund Balance December 31,		Increase (Decrease)
	2023	2022	
Debt Service	\$ 180,638	\$ 47,296	\$ 133,342
The Debt Service fund has a total fund balance as note above, all of which is restricted for payment of future debt service. The fund balance increased from the prior year mainly due to issued bonds during the year.			
Pavement Management	\$ 2,252,194	\$ 357,362	\$ 1,894,832
The Pavement Management fund balance increased during the year. The increase is mainly attributable to a decrease in public works expenditure in the current year.			
Park Capital	\$ 4,380,229	\$ 3,345,654	\$ 1,034,575
The Park Capital fund balance increased during the year mainly due to charges for services, such as park dedication fees in excess of current year expenditures.			
Hackmore Upgrade	\$ (764,135)	\$ 854,499	\$ (1,618,634)
The Hackmore Upgrade fund balance decreased during the year mainly due to capital expenditures for improvements exceeding current year bond proceeds and reimbursements.			
City Center Drive	\$ 373,337	\$ -	\$ 373,337
The City Center Drive fund balance increased during the year mainly due to resources from debt proceeds and interest exceeding current year project costs. The fund is restricted for future capital expenses.			

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased or (decreased) as follows:

	Ending Net Position 2023	Ending Net Position 2022	Increase / (Decrease)
Net Position			
Water	\$ 6,987,435	\$ 5,801,684	\$ 1,185,751
Sewer	7,494,304	6,599,987	894,317
Storm	78,324	65,280	13,044
Total Net Position	\$ 14,560,063	\$ 12,466,951	\$ 2,093,112

General Fund Budgetary Highlights

The City's General fund was not amended during the year.

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 8,417,180	\$ 10,043,071	\$ 1,625,891
Expenditures	8,592,680	7,873,743	718,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	(175,500)	2,169,328	2,344,828
Other Financing Sources (Uses)			
Transfers in	535,500	-	(535,500)
Transfers out	(360,000)	(377,000)	(17,000)
Sale of capital assets	-	1,515	1,515
Total Other Financing Sources (Uses)	175,500	(375,485)	(550,985)
Net Change in Fund Balances	-	1,793,843	1,793,843
Fund Balances, January 1	3,087,707	3,087,707	-
Fund Balances, December 31	\$ 3,087,707	\$ 4,881,550	\$ 1,793,843

The City's General fund budget was not amended during the year and was balanced with revenues and transfers in equal to expenses and transfers out. Actual revenues were over budget mainly due to intergovernmental and interest revenues. Expenditures were under budget during the year mainly due to less than expected public works expenditures.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2023, is shown below in the capital assets table (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, Infrastructure and Construction in progress. The City's total investment in capital assets increased during the year as shown below.

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

- Corcoran Water Tower and Water Treatment Facility
- Water Tower Site Purchase
- Public Works Vehicles and Equipment
- Public Safety Vehicles and Equipment
- 66th Avenue and Gleason Parkway Improvements
- City Center Drive Improvements
- Hackamore Road Improvements
- Key Management Systems

Additional information on the City's capital assets can be found in Note 3B starting on page 58 of this report.

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

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Land	\$ 3,292,827	\$ 3,292,827	\$ -	\$ 647,509	\$ 492,784	\$ 154,725
Construction in Progress	7,356,840	3,378,929	3,977,911	7,700,072	813,423	6,886,649
Buildings	3,289,116	3,474,149	(185,033)	-	-	-
Equipment	2,619,515	2,373,482	246,033	42,314	46,161	(3,847)
Infrastructure	8,820,237	6,240,691	2,579,546	8,469,865	8,817,897	(348,032)
Total	\$ 25,378,535	\$ 18,760,078	\$ 6,618,457	\$ 16,859,760	\$ 10,170,265	\$ 6,689,495
Percent Increase/(Decrease)			35%			66%

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of revenue bonds and improvement bonds as noted in the table below. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

City of Corcoran's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
G.O. Bonds	\$ 11,940,000	\$ 8,835,000	\$ 3,105,000	\$ -	\$ -	\$ -
Revenue Bonds	-	-	-	24,790,000	3,255,000	21,535,000
Unamortized Premium on Bonds	586,779	231,068	355,711	992,241	76,658	915,583
Notes Payable	-	-	-	187,201	229,433	(42,232)
Total	\$ 12,526,779	\$ 9,066,068	\$ 3,460,711	\$ 25,969,442	\$ 3,561,091	\$ 22,408,351
Percent Increase/(Decrease)			38%			629%

The City's total debt increased during the current fiscal year primarily because of the bonds issued during the current year. Additional information on the City's long-term debt can be found in Note 3D starting on page 61 of this report.

Economic Factors and Next Year's Budgets and Rates

The City continues to work towards increasing its unrestricted fund balance and remove unfunded liabilities. Property values continue to increase, and new residential development is at a pace of over 300 new homes per year.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, City of Corcoran, 8200 County Road 116, Corcoran, MN 55340.

Agenda Attachment Item: 7e4.

7/17/2024
9:09 AM

Client: **41390 - City of Corcoran**
 Engagement: **2023A - CITY OF CORCORAN**
 Period Ending: **12/31/2023**
 Trial Balance: **5061 - TB**
 Workpaper: **5071 - Fund Trial Balance**

Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	RJE 12/31/2023	JE Ref #	AJE 12/31/2023	WPR# >	FINAL 12/31/2023
Group : [101]	General Fund								
Subgroup : [10100]	CASH								
100-00000-10100	CASH	6,131,883.00	6,474,509.00		0.00		(308,776.00)	1053	6,165,733.00
100-00000-10105	CHANGE IN MARKET VALUE	6,343.00	0.00		0.00		0.00		0.00
100-00000-10200	PETTY CASH	50.00	350.00		0.00		0.00	1053	350.00
101-00000-10100	CASH	1,147.00	(3,938.00)		0.00		0.00	1053	(3,938.00)
Subtotal [10100]	CASH	6,139,423.00	6,470,921.00		0.00		(308,776.00)		6,162,145.00
Subgroup : [10310]	Cash Held with Fiscal Agent								
100-00000-10101	Cash Held with Fiscal Agent	0.00	990.00		0.00		0.00	1053	990.00
Subtotal [10310]	Cash Held with Fiscal Agent	0.00	990.00		0.00		0.00		990.00
Subgroup : [10450]	Interest Receivable								
100-00000-10450	INTEREST RECEIVABLE ON INVEST	534.00	187,634.00		0.00		0.00	1053	187,634.00
Subtotal [10450]	Interest Receivable	534.00	187,634.00		0.00		0.00		187,634.00
Subgroup : [10700]	Taxes Receivable - Delinquent								
100-00000-10700	TAXES RECEIVABLE-DELINQUENT	80,040.00	87,974.00		0.00		0.00	1153	87,974.00
Subtotal [10700]	Taxes Receivable - Delinquent	80,040.00	87,974.00		0.00		0.00		87,974.00
Subgroup : [11500]	Accounts Receivable								
100-00000-11500	ACCOUNTS RECEIVABLE	69,661.00	66,865.00		0.00		0.00	1203	66,865.00
Subtotal [11500]	Accounts Receivable	69,661.00	66,865.00		0.00		0.00		66,865.00
Subgroup : [12200]	Special Assessments Receivable - Delinquent								
100-00000-12200	SPECIAL ASSESS REC-DELINQUENT	45.00	206.00		0.00		0.00	1303	206.00
Subtotal [12200]	Special Assessments Receivable - De	45.00	206.00		0.00		0.00		206.00
Subgroup : [12300]	Special Assessments Receivable - Deferred								
100-00000-12300	SPECIAL ASSESS REC-DEFERRED	36,757.00	37,876.00		0.00		0.00	1303	37,876.00
Subtotal [12300]	Special Assessments Receivable - De	36,757.00	37,876.00		0.00		0.00		37,876.00
Subgroup : [13200]	Due From Other Governments								
100-00000-13200	DUE FROM OTHER GOVERNMENTS	2,607,890.00	2,475,441.00		0.00		(2,418,664.00)	1203	56,777.00
Subtotal [13200]	Due From Other Governments	2,607,890.00	2,475,441.00		0.00		(2,418,664.00)		56,777.00
Subgroup : [15500]	Prepaid Items								
100-00000-15500	PREPAID ITEMS	4,012.00	89,961.00		0.00		0.00	1502	89,961.00
Subtotal [15500]	Prepaid Items	4,012.00	89,961.00		0.00		0.00		89,961.00
Subgroup : [20200]	Accounts Payable								
100-00000-20200	ACCOUNTS PAYABLE	(451,706.00)	(438,593.00)		0.00		0.00	2053	(438,593.00)
100-00000-20201	BUILDING PERMITS PAYABLE	(188,953.00)	(94,398.00)		0.00		(249,341.00)	2054	(343,739.00)
100-00000-20205	REIMBURSEMENT	0.00	(1,723.00)		0.00		0.00	2052	(1,723.00)
101-00000-20200	ACCOUNTS PAYABLE	0.00	(19,669.00)		0.00		0.00	2053	(19,669.00)
Subtotal [20200]	Accounts Payable	(640,659.00)	(554,383.00)		0.00		(249,341.00)		(803,724.00)
Subgroup : [20500]	Escrow Payable								
100-00000-22205	ESCROWS	(2,286,921.00)	(140,263.00)		0.00		(2,000.00)	2055.1	(142,263.00)
100-00000-22205-002	ESCROWS	0.00	1,188.00		0.00		0.00	2055.1	1,188.00
100-00000-22205-003	ESCROWS	0.00	(1,000.00)		0.00		0.00	2055.1	(1,000.00)
100-00000-22205-006	ESCROWS	0.00	(436.00)		0.00		0.00	2055.1	(436.00)
100-00000-22205-007	ESCROWS	0.00	11,719.00		0.00		0.00	2055.1	11,719.00
100-00000-22205-008	ESCROWS	0.00	25,844.00		0.00		0.00	2055.1	25,844.00
100-00000-22205-009	ESCROWS	0.00	(4,673.00)		0.00		0.00	2055.1	(4,673.00)
100-00000-22205-010	ESCROWS	0.00	29,923.00		0.00		0.00	2055.1	29,923.00
100-00000-22205-011	ESCROWS	0.00	(160,783.00)		0.00		0.00	2055.1	(160,783.00)
100-00000-22205-012	ESCROWS	0.00	(6,337.00)		0.00		0.00	2055.1	(6,337.00)
100-00000-22205-013	ESCROWS	0.00	(10,738.00)		0.00		0.00	2055.1	(10,738.00)
100-00000-22205-015	ESCROWS	0.00	(153.00)		0.00		0.00	2055.1	(153.00)
100-00000-22205-016	ESCROWS	0.00	3,583.00		0.00		0.00	2055.1	3,583.00
100-00000-22205-017	ESCROWS	0.00	33,676.00		0.00		0.00	2055.1	33,676.00
100-00000-22205-019	ESCROWS	0.00	(241.00)		0.00		0.00	2055.1	(241.00)
100-00000-22205-020	ESCROWS	0.00	134.00		0.00		0.00	2055.1	134.00
100-00000-22205-022	Escrows	0.00	345.00		0.00		0.00	2055.1	345.00
100-00000-22205-023	ESCROWS	0.00	(200,000.00)		0.00		0.00	2055.1	(200,000.00)
100-00000-22205-024	ESCROWS	0.00	21,368.00		0.00		0.00	2055.1	21,368.00
100-00000-22205-026	ESCROWS	0.00	24,855.00		0.00		0.00	2055.1	24,855.00
100-00000-22205-027	ESCROWS	0.00	569.00		0.00		0.00	2055.1	569.00
100-00000-22205-029	ESCROWS	0.00	(841.00)		0.00		0.00	2055.1	(841.00)
100-00000-22205-032	ESCROWS	0.00	(497.00)		0.00		0.00	2055.1	(497.00)
100-00000-22205-033	ESCROWS	0.00	3,120.00		0.00		0.00	2055.1	3,120.00
100-00000-22205-034	ESCROWS	0.00	(1,239.00)		0.00		0.00	2055.1	(1,239.00)
100-00000-22205-036	ESCROWS	0.00	(5,000.00)		0.00		0.00	2055.1	(5,000.00)
100-00000-22205-037	ESCROWS	0.00	(4,095.00)		0.00		0.00	2055.1	(4,095.00)
100-00000-22205-038	ESCROWS	0.00	(1,616.00)		0.00		0.00	2055.1	(1,616.00)
100-00000-22205-040	ESCROWS	0.00	(1,463.00)		0.00		0.00	2055.1	(1,463.00)
100-00000-22205-041	ESCROWS	0.00	(764.00)		0.00		0.00	2055.1	(764.00)
100-00000-22205-042	ESCROWS	0.00	(877.00)		0.00		0.00	2055.1	(877.00)
100-00000-22205-043	ESCROWS	0.00	270.00		0.00		0.00	2055.1	270.00
100-00000-22205-044	ESCROWS	0.00	(11,263.00)		0.00		0.00	2055.1	(11,263.00)
100-00000-22205-045	ESCROWS	0.00	(32.00)		0.00		0.00	2055.1	(32.00)
100-00000-22205-047	ESCROWS	0.00	(10,730.00)		0.00		0.00	2055.1	(10,730.00)
100-00000-22205-050	ESCROWS	0.00	(4,000.00)		0.00		0.00	2055.1	(4,000.00)
100-00000-22205-051	ESCROWS	0.00	366.00		0.00		0.00	2055.1	366.00
100-00000-22205-052	ESCROWS	0.00	(2,536.00)		0.00		0.00	2055.1	(2,536.00)
100-00000-22205-053	ESCROWS	0.00	(3,800.00)		0.00		0.00	2055.1	(3,800.00)
100-00000-22205-054	ESCROWS	0.00	(2,450.00)		0.00		0.00	2055.1	(2,450.00)
100-00000-22205-055	ESCROWS	0.00	67,273.00		0.00		0.00	2055.1	67,273.00
100-00000-22205-056	ESCROWS	0.00	(181,505.00)		0.00		250,000.00	2055.1	68,495.00
100-00000-22205-057	ESCROWS	0.00	(2,088.00)		0.00		0.00	2055.1	(2,088.00)
100-00000-22205-058	ESCROWS	0.00	35,612.00		0.00		0.00	2055.1	35,612.00
100-00000-22205-059	ESCROWS	0.00	(9,527.00)		0.00		0.00	2055.1	(9,527.00)

100-00000-22205-060	ESCROWS	0.00	912.00	0.00	0.00	2055.1	912.00
100-00000-22205-061	ESCROWS	0.00	2,842.00	0.00	0.00	2055.1	2,842.00
100-00000-22205-062	ESCROWS	0.00	632.00	0.00	0.00	2055.1	632.00
100-00000-22205-063	ESCROWS	0.00	(395.00)	0.00	0.00	2055.1	(395.00)
100-00000-22205-064	ESCROWS	0.00	(203.00)	0.00	0.00	2055.1	(203.00)
100-00000-22205-065	ESCROWS	0.00	54,000.00	0.00	0.00	2055.1	54,000.00
100-00000-22205-066	ESCROWS	0.00	(3,685.00)	0.00	0.00	2055.1	(3,685.00)
100-00000-22205-069	ESCROWS	0.00	(728.00)	0.00	0.00	2055.1	(728.00)
100-00000-22205-070	ESCROWS	0.00	(232.00)	0.00	0.00	2055.1	(232.00)
100-00000-22205-072	ESCROWS	0.00	(3,200.00)	0.00	0.00	2055.1	(3,200.00)
100-00000-22205-073	ESCROWS	0.00	(296.00)	0.00	0.00	2055.1	(296.00)
100-00000-22205-074	ESCROWS	0.00	(510,819.00)	0.00	0.00	2055.1	(510,819.00)
100-00000-22205-075	ESCROWS	0.00	6,483.00	0.00	0.00	2055.1	6,483.00
100-00000-22205-076	ESCROWS	0.00	(4,942.00)	0.00	0.00	2055.1	(4,942.00)
100-00000-22205-077	ESCROWS	0.00	3,086.00	0.00	0.00	2055.1	3,086.00
100-00000-22205-078	ESCROWS	0.00	630.00	0.00	0.00	2055.1	630.00
100-00000-22205-079	ESCROWS	0.00	823.00	0.00	0.00	2055.1	823.00
100-00000-22205-080	ESCROWS	0.00	(1,783.00)	0.00	0.00	2055.1	(1,783.00)
100-00000-22205-081	ESCROWS	0.00	(1,521.00)	0.00	0.00	2055.1	(1,521.00)
100-00000-22205-082	ESCROWS	0.00	(207,165.00)	0.00	0.00	2055.1	(207,165.00)
100-00000-22205-083	ESCROWS	0.00	(913.00)	0.00	0.00	2055.1	(913.00)
100-00000-22205-084	ESCROWS	0.00	211.00	0.00	0.00	2055.1	211.00
100-00000-22205-085	ESCROWS	0.00	(465.00)	0.00	0.00	2055.1	(465.00)
100-00000-22205-087	ESCROWS	0.00	(154,797.00)	0.00	0.00	2055.1	(154,797.00)
100-00000-22205-088	ESCROWS	0.00	(1,834.00)	0.00	0.00	2055.1	(1,834.00)
100-00000-22205-089	ESCROWS	0.00	(442.00)	0.00	0.00	2055.1	(442.00)
100-00000-22205-090	ESCROWS	0.00	(234.00)	0.00	0.00	2055.1	(234.00)
100-00000-22205-091	ESCROWS	0.00	3,662.00	0.00	0.00	2055.1	3,662.00
100-00000-22205-092	ESCROWS	0.00	(242.00)	0.00	0.00	2055.1	(242.00)
100-00000-22205-093	ESCROWS	0.00	(989.00)	0.00	0.00	2055.1	(989.00)
100-00000-22205-094	ESCROWS	0.00	973.00	0.00	0.00	2055.1	973.00
100-00000-22205-095	ESCROWS	0.00	77.00	0.00	0.00	2055.1	77.00
100-00000-22205-096	ESCROWS	0.00	(1,293.00)	0.00	0.00	2055.1	(1,293.00)
100-00000-22205-098	ESCROWS	0.00	(124,771.00)	0.00	0.00	2055.1	(124,771.00)
100-00000-22205-100	ESCROWS	0.00	(2,677.00)	0.00	0.00	2055.1	(2,677.00)
100-00000-22205-101	ESCROWS	0.00	(138.00)	0.00	0.00	2055.1	(138.00)
100-00000-22205-102	ESCROWS	0.00	(1,187.00)	0.00	0.00	2055.1	(1,187.00)
100-00000-22205-103	ESCROWS	0.00	35.00	0.00	0.00	2055.1	35.00
100-00000-22205-104	ESCROWS	0.00	759.00	0.00	0.00	2055.1	759.00
100-00000-22205-105	ESCROWS	0.00	1,871.00	0.00	0.00	2055.1	1,871.00
100-00000-22205-106	ESCROWS	0.00	4,546.00	0.00	0.00	2055.1	4,546.00
100-00000-22205-107	ESCROWS	0.00	(2,692.00)	0.00	0.00	2055.1	(2,692.00)
100-00000-22205-108	ESCROWS	0.00	26,025.00	0.00	0.00	2055.1	26,025.00
100-00000-22205-109	ESCROWS	0.00	(4,514.00)	0.00	0.00	2055.1	(4,514.00)
100-00000-22205-110	ESCROWS	0.00	440.00	0.00	0.00	2055.1	440.00
100-00000-22205-111	ESCROWS	0.00	(8,723.00)	0.00	0.00	2055.1	(8,723.00)
100-00000-22205-112	ESCROWS	0.00	(813.00)	0.00	0.00	2055.1	(813.00)
100-00000-22205-113	ESCROWS	0.00	(2,067.00)	0.00	0.00	2055.1	(2,067.00)
100-00000-22205-114	ESCROWS	0.00	(369.00)	0.00	0.00	2055.1	(369.00)
100-00000-22205-115	ESCROWS	0.00	(263.00)	0.00	0.00	2055.1	(263.00)
100-00000-22205-116	ESCROWS	0.00	(542.00)	0.00	0.00	2055.1	(542.00)
100-00000-22205-117	ESCROWS	0.00	(4,322.00)	0.00	0.00	2055.1	(4,322.00)
100-00000-22205-118	ESCROWS	0.00	(1,481.00)	0.00	0.00	2055.1	(1,481.00)
100-00000-22205-119	ESCROWS	0.00	(517.00)	0.00	0.00	2055.1	(517.00)
100-00000-22205-120	ESCROWS	0.00	(500.00)	0.00	0.00	2055.1	(500.00)
100-00000-22205-121	ESCROWS	0.00	711.00	0.00	0.00	2055.1	711.00
100-00000-22205-122	ESCROWS	0.00	2,166.00	0.00	0.00	2055.1	2,166.00
100-00000-22205-123	ESCROWS	0.00	(765.00)	0.00	0.00	2055.1	(765.00)
100-00000-22205-124	ESCROWS	0.00	(1,000.00)	0.00	0.00	2055.1	(1,000.00)
100-00000-22205-125	ESCROWS	0.00	(32,697.00)	0.00	0.00	2055.1	(32,697.00)
100-00000-22205-126	ESCROWS	0.00	(1,469.00)	0.00	0.00	2055.1	(1,469.00)
100-00000-22205-127	ESCROWS	0.00	(1,155.00)	0.00	0.00	2055.1	(1,155.00)
100-00000-22205-128	ESCROWS	0.00	(12,281.00)	0.00	0.00	2055.1	(12,281.00)
100-00000-22205-129	ESCROWS	0.00	27,062.00	0.00	0.00	2055.1	27,062.00
100-00000-22205-130	ESCROWS	0.00	482,090.00	0.00	0.00	2055.1	482,090.00
100-00000-22205-131	ESCROWS	0.00	(110,974.00)	0.00	0.00	2055.1	(110,974.00)
100-00000-22205-132	ESCROWS	0.00	(20,274.00)	0.00	0.00	2055.1	(20,274.00)
100-00000-22205-133	ESCROWS	0.00	(138,760.00)	0.00	0.00	2055.1	(138,760.00)
100-00000-22205-134	ESCROWS	0.00	(4,618.00)	0.00	0.00	2055.1	(4,618.00)
100-00000-22206	OTHER ESCROWS	(65,143.00)	(49,257.00)	0.00	0.00	2055.2	(49,257.00)
Subtotal [20500]	Escrow Payable	(2,352,064.00)	(1,314,070.00)	0.00	0.00	248,000.00	(1,066,070.00)
Subgroup : [20800]	Due To Other Governments						
100-00000-20800	DUE TO OTHER GOVERNMENTS	(40,839.00)	(15,696.00)	0.00	0.00	2053	(15,696.00)
Subtotal [20800]	Due To Other Governments	(40,839.00)	(15,696.00)	0.00	0.00		(15,696.00)
Subgroup : [21600]	Accrued Wages Payable						
100-00000-21600	ACCRUED WAGES & SALARIES PAYA	(60,989.00)	(62,398.00)	0.00	0.00	2102	(62,398.00)
Subtotal [21600]	Accrued Wages Payable	(60,989.00)	(62,398.00)	0.00	0.00		(62,398.00)
Subgroup : [21700]	Other Payables						
100-00000-21701	FEDERAL WITHHOLDING	(1,349.00)	(10,533.00)	0.00	0.00	2102	(10,533.00)
100-00000-21702	STATE WITHHOLDING	(691.00)	(5,042.00)	0.00	0.00	2102	(5,042.00)
100-00000-21703	FICA TAX WITHHOLDING	(5,184.00)	(11,819.00)	0.00	0.00	2102	(11,819.00)
100-00000-21704	PERA PAYABLE	(7,997.00)	(488.00)	0.00	0.00	2150	(488.00)
100-00000-21706	H S A PAYABLE	(10,886.00)	(1,584.00)	0.00	0.00	2052	(1,584.00)
100-00000-21707	UNION DUES	0.00	229.00	0.00	0.00	2052	229.00
100-00000-21708	OTHER RETIREMENT ACCOUNT	(53,410.00)	(42,430.00)	0.00	0.00	2052	(42,430.00)
100-00000-21709	OTHER PAYROLL PAYABLE	0.00	41,317.00	0.00	0.00	2102	41,317.00
100-00000-21710	HRA/FSFA	(5,255.00)	(2,306.00)	0.00	0.00	2052	(2,306.00)
Subtotal [21700]	Other Payables	(84,772.00)	(32,656.00)	0.00	0.00		(32,656.00)
Subgroup : [22201]	Unavailable revenue - taxes						
100-00000-22201	UNAVAILABLE REVENUE-TAXES	(80,040.00)	(87,974.00)	0.00	0.00	1153	(87,974.00)
Subtotal [22201]	Unavailable revenue - taxes	(80,040.00)	(87,974.00)	0.00	0.00		(87,974.00)
Subgroup : [22202]	Unavailable revenue - assessments						
100-00000-22202	UNAVAILABLE REVENUE-ASSESSME	(36,802.00)	(38,082.00)	0.00	0.00	2202	(38,082.00)
Subtotal [22202]	Unavailable revenue - assessments	(36,802.00)	(38,082.00)	0.00	0.00		(38,082.00)
Subgroup : [22203]	Unavailable revenue - MSA						

100-00000-22203	UNAVAILABLE REVENUE	(2,554,490.00)	(2,418,664.00)	0.00		2,418,664.00	0.00
Subtotal [22203]	Unavailable revenue - MSA	(2,554,490.00)	(2,418,664.00)	0.00	AJE - 100	2,418,664.00	0.00
Subgroup : [25300]	UNRESERVED FUND BALANCE						
100-00000-25300	UNRESERVED FUND BALANCE	(3,186,863.00)	(3,086,559.00)	(1.00)		0.00	2502 (3,086,560.00)
101-00000-25300	UNRESERVED FUND BALANCE	(404,402.00)	(1,147.00)	0.00		0.00	2502 (1,147.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	(3,591,265.00)	(3,087,706.00)	(1.00)		0.00	(3,087,707.00)
Subgroup : [31000]	PROPERTY TAXES						
100-00000-31000	GENERAL PROPERTY TAXES	(5,099,598.00)	(6,233,945.00)	0.00		0.00	1153 (6,233,945.00)
100-00000-31020	DELINQUENT PROPERTY TAXES	(49,456.00)	0.00	0.00		0.00	0.00
Subtotal [31000]	PROPERTY TAXES	(5,149,054.00)	(6,233,945.00)	0.00		0.00	(6,233,945.00)
Subgroup : [31810]	FRANCHISE TAX						
100-00000-38050	CABLE FRANCHISE FEE	(62,153.00)	(66,865.00)	0.00		0.00	(66,865.00)
Subtotal [31810]	FRANCHISE TAX	(62,153.00)	(66,865.00)	0.00		0.00	(66,865.00)
Subgroup : [3200-1]	LICENSES AND PERMITS-BUSINESS						
100-00000-32100	BUSINESS LICENSE & PERMITS	(576.00)	(46,050.00)	0.00		0.00	(46,050.00)
100-00000-32110	ALCOHOL/TOBACCO LICENSES	(15,675.00)	(15,525.00)	0.00		0.00	(15,525.00)
Subtotal [3200-1]	LICENSES AND PERMITS-BUSINESS	(16,251.00)	(61,575.00)	0.00		0.00	(61,575.00)
Subgroup : [3200-2]	LICENSES AND PERMITS-NONBUSINESS						
100-00000-32210	BUILDING PERMITS	(813,896.00)	(1,210,078.00)	0.00		0.00	(1,210,078.00)
100-00000-32220	GAS INSTALLATION PERMITS	(13,200.00)	(13,475.00)	0.00		0.00	(13,475.00)
100-00000-32230	PLUMBING CONNECTION PERMITS	(27,340.00)	(43,048.00)	0.00		0.00	(43,048.00)
100-00000-32260	SIGN PERMITS	(750.00)	(1,345.00)	0.00		0.00	(1,345.00)
100-00000-32270	MECHANICAL PERMITS	(39,675.00)	(60,600.00)	0.00		0.00	(60,600.00)
100-00000-32290	WETLAND PERMIT FEES	(800.00)	(3,000.00)	0.00		0.00	(3,000.00)
100-00000-34100	BUILDING PERMIT PLAN CHECK FEE	(246,162.00)	(265,941.00)	0.00		0.00	(265,941.00)
100-00000-34109	OTHER BUILDING RELATED FEES	(44,065.00)	(74,902.00)	0.00		0.00	(74,902.00)
Subtotal [3200-2]	LICENSES AND PERMITS-NONBUSIN	(1,185,888.00)	(1,672,389.00)	0.00		0.00	(1,672,389.00)
Subgroup : [3300-2]	INTERGOVERNMENTAL - FEDERAL						
100-42100-33631	AEM - Federal Grants	0.00	(648,981.00)	0.00		0.00	(648,981.00)
Subtotal [3300-2]	INTERGOVERNMENTAL - FEDERAL	0.00	(648,981.00)	0.00		0.00	(648,981.00)
Subgroup : [3300-4]	INTERGOVERNMENTAL - STATE OTHER						
100-00000-33400	STATE GRANTS AND AIDS	(40,499.00)	(46,953.00)	0.00		0.00	1353 (46,953.00)
Subtotal [3300-4]	INTERGOVERNMENTAL - STATE OTF	(40,499.00)	(46,953.00)	0.00		0.00	(46,953.00)
Subgroup : [3300-5]	INTERGOVERNMENTAL - POLICE AID						
100-00000-33416	POLICE TRAINING REIMBURSEMENT	(10,148.00)	(14,771.00)	0.00		0.00	1353 (14,771.00)
100-00000-33423	POLICE STATE AID	(62,603.00)	(407,008.00)	0.00		0.00	1353 (407,008.00)
100-00000-33640	TOWARD ZERO DEATH GRANT	(13,286.00)	(29,524.00)	0.00		0.00	1353 (29,524.00)
Subtotal [3300-5]	INTERGOVERNMENTAL - POLICE AID	(86,037.00)	(451,303.00)	0.00		0.00	(451,303.00)
Subgroup : [3300-6]	INTERGOVERNMENTAL - STREET AID						
100-00000-33418	MUN STATE AID STREETS - MAINT	(157,694.00)	(157,444.00)	0.00		0.00	1353 (157,444.00)
Subtotal [3300-6]	INTERGOVERNMENTAL - STREET AID	(157,694.00)	(157,444.00)	0.00		0.00	(157,444.00)
Subgroup : [3300-7]	INTERGOVERNMENTAL - COUNTY AID						
100-00000-33615	COUNTY RECYCLING GRANT	(13,846.00)	(13,830.00)	0.00		0.00	1353 (13,830.00)
Subtotal [3300-7]	INTERGOVERNMENTAL - COUNTY AID	(13,846.00)	(13,830.00)	0.00		0.00	(13,830.00)
Subgroup : [3300-8]	INTERGOVERNMENTAL-AG						
100-00000-33426	AGRICULTURAL MARKET VALUE CRE	(28,649.00)	(22,026.00)	0.00		0.00	1353 (22,026.00)
Subtotal [3300-8]	INTERGOVERNMENTAL-AG	(28,649.00)	(22,026.00)	0.00		0.00	(22,026.00)
Subgroup : [3300-9]	INTERGOVERNMENTAL-COUNTY AID OTHER						
100-00000-33620	OTHER COUNTY GRANTS AND AIDS	(42,203.00)	(10,320.00)	0.00		0.00	1353 (10,320.00)
Subtotal [3300-9]	INTERGOVERNMENTAL-COUNTY AID O	(42,203.00)	(10,320.00)	0.00		0.00	(10,320.00)
Subgroup : [3400-1]	CHARGES FOR SERVICE - GENERAL GOVERNMENT						
100-00000-34100	CHARGES FOR SERVICES	(10,282.00)	(671.00)	0.00		0.00	(671.00)
100-00000-34103	ZONING & SUBDIVISION FEES	(64,580.00)	(59,920.00)	0.00		2,000.00	(57,920.00)
100-00000-34105	COPIES/MAPS	(2,332.00)	(410.00)	0.00		0.00	(410.00)
Subtotal [3400-1]	CHARGES FOR SERVICE - GENERAL	(77,194.00)	(61,001.00)	0.00		2,000.00	(59,001.00)
Subgroup : [3400-2]	CHARGES FOR SERVICES - PUBLIC SAFETY						
100-00000-34200	PUBLIC SAFETY PERMITS	(4,280.00)	(4,095.00)	0.00		0.00	(4,095.00)
100-00000-34201	SPECIAL POLICE SERVICES	(9,015.00)	(14,450.00)	0.00		0.00	(14,450.00)
100-00000-34203	POLICE REPORTS	(836.00)	(620.00)	0.00		0.00	(620.00)
Subtotal [3400-2]	CHARGES FOR SERVICES - PUBLIC S	(14,131.00)	(19,165.00)	0.00		0.00	(19,165.00)
Subgroup : [3400-3]	CHARGES FOR SERVICES - PUBLIC WORKS						
100-00000-34110	CITY PLANNER REVIEW FEE	(19,496.00)	(14,889.00)	0.00		0.00	(14,889.00)
100-00000-34300	PUBLIC WORKS PERMITS AND FEES	(15,135.00)	(20,120.00)	0.00		0.00	(20,120.00)
100-00000-34301	DUST CONTROL	(3,063.00)	0.00	0.00		0.00	0.00
Subtotal [3400-3]	CHARGES FOR SERVICES - PUBLIC W	(37,694.00)	(35,009.00)	0.00		0.00	(35,009.00)
Subgroup : [3400-4]	CHARGES FOR SERVICES - RECYCLING						
100-00000-34400	RECYCLING	1,200.00	(3,198.00)	0.00		0.00	(3,198.00)
100-00000-34403	REFUSE COLLECTION CHARGES	(5,662.00)	(5,854.00)	0.00		0.00	(5,854.00)
Subtotal [3400-4]	CHARGES FOR SERVICES - RECYCLI	(4,462.00)	(9,052.00)	0.00		0.00	(9,052.00)
Subgroup : [3400-5]	CHARGES FOR SERVICES - PARKS						
100-00000-34700	PARK RENTAL	(2,616.00)	(5,156.00)	0.00		0.00	(5,156.00)
100-00000-34790	RECREATION PROGRAMMING	(51,840.00)	(43,468.00)	0.00		0.00	(43,468.00)
Subtotal [3400-5]	CHARGES FOR SERVICES - PARKS	(54,456.00)	(48,624.00)	0.00		0.00	(48,624.00)
Subgroup : [3500]	FINE AND FORFEITURE						
100-00000-35100	FINES	(21,979.00)	(29,748.00)	0.00		0.00	(29,748.00)
Subtotal [3500]	FINE AND FORFEITURE	(21,979.00)	(29,748.00)	0.00		0.00	(29,748.00)
Subgroup : [36100]	Special assessment						
100-00000-36100	SPECIAL ASSESSMENTS	0.00	(633.00)	0.00		0.00	1303 (633.00)
Subtotal [36100]	Special assessment	0.00	(633.00)	0.00		0.00	(633.00)
Subgroup : [36200-1]	MISCELLANEOUS-RENT						

100-00000-34101	FACILITY RENTAL	357.00	0.00	0.00	0.00	0.00
Subtotal [36200-1]	MISCELLANEOUS-RENT	357.00	0.00	0.00	0.00	0.00
Subgroup : [36200-2] MISCELLANEOUS-DONATION						
100-00000-36230	DONATIONS	(1,250.00)	(1,020.00)	0.00	0.00	(1,020.00)
Subtotal [36200-2]	MISCELLANEOUS-DONATION	(1,250.00)	(1,020.00)	0.00	0.00	(1,020.00)
Subgroup : [36200-4] MISCELLANEOUS-OTHER						
100-00000-36200	MISCELLANEOUS REVENUES	(28,046.00)	(66,155.00)	1.00	0.00	(66,154.00)
100-00000-36400	REFUNDS/REIMBURSEMENTS	(232,505.00)	(1,985.00)	1.00	0.00	(1,985.00)
Subtotal [36200-4]	MISCELLANEOUS-OTHER	(260,551.00)	(68,140.00)	1.00	0.00	(68,139.00)
Subgroup : [39100] Sale of Assets						
100-00000-39101	SALE OF ASSETS	(63,858.00)	(1,515.00)	0.00	0.00	(1,515.00)
Subtotal [39100]	Sale of Assets	(63,858.00)	(1,515.00)	0.00	0.00	(1,515.00)
Subgroup : [36210] INTEREST INCOME						
100-00000-36210	INTEREST EARNINGS	(44,295.00)	(385,032.00)	0.00	0.00	(385,032.00)
101-00000-36210	INTEREST EARNINGS	(1,061.00)	(17.00)	0.00	0.00	(17.00)
Subtotal [36210]	INTEREST INCOME	(45,356.00)	(385,049.00)	0.00	0.00	(385,049.00)
Subgroup : [39200] TRANSFER IN						
100-00000-39203	TRANSFER FROM OTHER FUND	(449,092.00)	0.00	0.00	(602,600.00)	(602,600.00)
Subtotal [39200]	TRANSFER IN	(449,092.00)	0.00	0.00	(602,600.00)	(602,600.00)
Subgroup : [41100-1] CITY COUNCIL-PERSONAL SERVICE						
100-41110-50101	FULL-TIME EMPLOYEES - REGULAR	19,260.00	19,260.00	0.00	0.00	19,260.00
100-41110-50122	FICA	1,194.00	1,194.00	0.00	0.00	1,194.00
100-41110-50126	MEDICARE	279.00	279.00	0.00	0.00	279.00
Subtotal [41100-1]	CITY COUNCIL-PERSONAL SERVICE	20,733.00	20,733.00	0.00	0.00	20,733.00
Subgroup : [41100-2] CITY COUNCIL-SUPPLIES						
100-41110-50207	TRAINING AND INSTRUCTIONAL SUP	2,600.00	1,900.00	0.00	0.00	1,900.00
100-41110-50210	OPERATING SUPPLIES	829.00	467.00	0.00	0.00	467.00
Subtotal [41100-2]	CITY COUNCIL-SUPPLIES	3,429.00	2,367.00	0.00	0.00	2,367.00
Subgroup : [41100-3] CITY COUNCIL-OTHER SERVICE AND CHARGES						
100-41110-50365	WORKER'S COMPENSATION INSURA	102.00	101.00	0.00	0.00	101.00
Subtotal [41100-3]	CITY COUNCIL-OTHER SERVICE AND	102.00	101.00	0.00	0.00	101.00
Subgroup : [41130-3] NEWSPAPER-OTHER SERVICE AND CHARGES						
100-41130-50325	OTHER COMMUNICATION	120.00	1,943.00	0.00	0.00	1,943.00
100-41130-50350	GENERAL NOTICES AND PUB INFO	8,314.00	10,471.00	0.00	0.00	10,471.00
Subtotal [41130-3]	NEWSPAPER-OTHER SERVICE AND I	8,434.00	12,414.00	0.00	0.00	12,414.00
Subgroup : [41300-1] ADMINISTRATOR-PERSONAL SERVICE						
100-41320-50101	FULL-TIME EMPLOYEES - REGULAR	131,413.00	152,675.00	0.00	0.00	152,675.00
100-41320-50121	PERA	9,856.00	10,551.00	0.00	0.00	10,551.00
100-41320-50122	FICA	7,088.00	7,487.00	0.00	0.00	7,487.00
100-41320-50126	MEDICARE	1,658.00	1,868.00	0.00	0.00	1,868.00
100-41320-50130	EMPLOYER PAID INSURANCE	16,525.00	17,604.00	0.00	0.00	17,604.00
100-41320-50365	WORKER'S COMPENSATION INSURA	1,085.00	1,566.00	0.00	0.00	1,566.00
Subtotal [41300-1]	ADMINISTRATOR-PERSONAL SERVI	167,625.00	191,751.00	0.00	0.00	191,751.00
Subgroup : [41300-2] ADMINISTRATOR-SUPPLIES						
100-41320-50207	TRAINING AND INSTRUCTIONAL SUP	1,911.00	11.00	0.00	0.00	11.00
100-41320-50210	OPERATING SUPPLIES	528.00	470.00	0.00	0.00	470.00
Subtotal [41300-2]	ADMINISTRATOR-SUPPLIES	2,439.00	481.00	0.00	0.00	481.00
Subgroup : [41300-3] ADMINISTRATOR-OTHER SERVICE AND CHARGES						
100-41320-50300	PROFESSIONAL SERVICES	21,000.00	3,351.00	0.00	0.00	3,351.00
100-41320-50321	TELEPHONE	550.00	450.00	0.00	0.00	450.00
100-41320-50331	TRAVEL EXPENSE	185.00	655.00	0.00	0.00	655.00
100-41320-50433	DUES AND MEMBERSHIPS	1,371.00	1,546.00	0.00	0.00	1,546.00
Subtotal [41300-3]	ADMINISTRATOR-OTHER SERVICE A	23,106.00	6,002.00	0.00	0.00	6,002.00
Subgroup : [41400-1] CLERK-PERSONAL SERVICE						
100-41400-50101	FULL-TIME EMPLOYEES - REGULAR	117,616.00	250,020.00	0.00	0.00	250,020.00
100-41400-50102	FULL-TIME EMPLOYEES - OVERTIME	9,093.00	11,756.00	0.00	0.00	11,756.00
100-41400-50111	PART-TIME EMPLOYEES - REGULAR	0.00	17,014.00	0.00	0.00	17,014.00
100-41400-50121	PERA	9,458.00	20,902.00	0.00	0.00	20,902.00
100-41400-50122	FICA	8,325.00	17,995.00	0.00	0.00	17,995.00
100-41400-50126	MEDICARE	1,947.00	4,208.00	0.00	0.00	4,208.00
100-41400-50130	EMPLOYER PAID INSURANCE	42,101.00	45,765.00	0.00	0.00	45,765.00
Subtotal [41400-1]	CLERK-PERSONAL SERVICE	188,540.00	367,660.00	0.00	0.00	367,660.00
Subgroup : [41400-2] CLERK-SUPPLIES						
100-41400-50207	TRAINING AND INSTRUCTIONAL SUP	964.00	744.00	0.00	0.00	744.00
Subtotal [41400-2]	CLERK-SUPPLIES	964.00	744.00	0.00	0.00	744.00
Subgroup : [41400-3] CLERK-OTHER SERVICE AND CHARGES						
100-41400-50300	PROFESSIONAL SERVICES	8,988.00	(2,185.00)	0.00	0.00	(2,185.00)
100-41400-50321	TELEPHONE	50.00	150.00	0.00	0.00	150.00
100-41400-50331	TRAVEL EXPENSE	66.00	655.00	0.00	0.00	655.00
100-41400-50365	WORKER'S COMPENSATION INSURA	1,636.00	1,851.00	0.00	0.00	1,851.00
100-41400-50433	DUES AND MEMBERSHIPS	170.00	0.00	0.00	0.00	0.00
Subtotal [41400-3]	CLERK-OTHER SERVICE AND CHAR	10,910.00	471.00	0.00	0.00	471.00
Subgroup : [41410-1] ELECTIONS - PERSONAL SERVICE						
100-41410-50114	TEMPORARY/SEASONAL EMPLOYEE	11,399.00	0.00	0.00	0.00	0.00
Subtotal [41410-1]	ELECTIONS - PERSONAL SERVICE	11,399.00	0.00	0.00	0.00	0.00
Subgroup : [41410-2] ELECTIONS-SUPPLIES						
100-41410-50210	OPERATING SUPPLIES	0.00	1,568.00	0.00	0.00	1,568.00
Subtotal [41410-2]	ELECTIONS-SUPPLIES	0.00	1,568.00	0.00	0.00	1,568.00
Subgroup : [41410-3] ELECTIONS-OTHER						
100-41410-50430	MISCELLANEOUS EXPENSE	0.00	8,363.00	0.00	0.00	8,363.00
Subtotal [41410-3]	ELECTIONS-OTHER	0.00	8,363.00	0.00	0.00	8,363.00

Subgroup : [41540-1] AUDITING PERSONAL SERVICE						
100-41500-50101	FULL-TIME EMPLOYEES - REGULAR	155,142.00	207,937.00	0.00	0.00	207,937.00
100-41500-50102	FULL-TIME EMPLOYEES - OVERTIME	1,602.00	1,518.00	0.00	0.00	1,518.00
100-41500-50121	PERA	11,809.00	14,823.00	0.00	0.00	14,823.00
100-41500-50122	FICA	9,837.00	13,144.00	0.00	0.00	13,144.00
100-41500-50126	MEDICARE	2,301.00	3,074.00	0.00	0.00	3,074.00
100-41500-50130	EMPLOYER PAID INSURANCE	29,927.00	41,770.00	0.00	0.00	41,770.00
100-41500-50365	WORKER'S COMPENSATION INSURANCE	1,373.00	1,983.00	0.00	0.00	1,983.00
Subtotal [41540-1]	AUDITING PERSONAL SERVICE	211,991.00	284,249.00	0.00	0.00	284,249.00
Subgroup : [41540-2] AUDITING - SUPPLIES						
100-41500-50207	TRAINING AND INSTRUCTIONAL SUP	1,720.00	1,752.00	0.00	0.00	1,752.00
Subtotal [41540-2]	AUDITING - SUPPLIES	1,720.00	1,752.00	0.00	0.00	1,752.00
Subgroup : [41540-3] AUDITING-OTHER SERVICE AND CHARGES						
100-41500-50300	PROFESSIONAL SERVICES	49,449.00	63,483.00	0.00	0.00	63,483.00
100-41500-50433	DUES AND MEMBERSHIPS	210.00	380.00	0.00	0.00	380.00
Subtotal [41540-3]	AUDITING-OTHER SERVICE AND CHARGES	49,659.00	63,863.00	0.00	0.00	63,863.00
Subgroup : [41550-2] ASSESSOR-SUPPLIES						
100-41550-50210	OPERATING SUPPLIES	13.00	0.00	0.00	0.00	0.00
Subtotal [41550-2]	ASSESSOR-SUPPLIES	13.00	0.00	0.00	0.00	0.00
Subgroup : [41550-3] ASSESSOR-OTHER SERVICE AND CHARGES						
100-41550-50300	PROFESSIONAL SERVICES	118,000.00	150,000.00	0.00	0.00	150,000.00
Subtotal [41550-3]	ASSESSOR-OTHER SERVICE AND CHARGES	118,000.00	150,000.00	0.00	0.00	150,000.00
Subgroup : [41600-3] LEGAL SERVICES-OTHER SERVICE AND CHARGES						
100-41600-50300	PROFESSIONAL SERVICES	51,931.00	79,656.00	0.00	0.00	79,656.00
Subtotal [41600-3]	LEGAL SERVICES-OTHER SERVICE AND CHARGES	51,931.00	79,656.00	0.00	0.00	79,656.00
Subgroup : [41900-2] OTHER GENERAL GOVERNMENT-SUPPLIES						
100-41900-50200	OFFICE SUPPLIES	4,371.00	4,871.00	0.00	0.00	4,871.00
100-41900-50210	OPERATING SUPPLIES	28,238.00	17,117.00	0.00	0.00	17,117.00
100-41900-50212	MOTOR FUELS	265.00	844.00	0.00	0.00	844.00
100-41900-50221	REPAIR AND MAINTENANCE SUPPLIES	614.00	1,571.00	0.00	0.00	1,571.00
100-41900-50322	POSTAGE	3,463.00	5,625.00	0.00	0.00	5,625.00
100-41900-50430	MISCELLANEOUS EXPENSE	36,993.00	5,412.00	0.00	0.00	5,412.00
101-41900-50210	OPERATING SUPPLIES	536.00	5,102.00	0.00	0.00	5,102.00
Subtotal [41900-2]	OTHER GENERAL GOVERNMENT-SUPPLIES	74,480.00	40,542.00	0.00	0.00	40,542.00
Subgroup : [41900-3] OTHER GENERAL GOVERNMENT-OTHER SERVICE AND CHARGES						
100-41900-50300	PROFESSIONAL SERVICES	30,891.00	33,066.00	0.00	0.00	33,066.00
100-41900-50321	TELEPHONE	5,622.00	5,509.00	0.00	0.00	5,509.00
100-41900-50350	GENERAL NOTICES AND PUB INFO	245.00	1,957.00	0.00	0.00	1,957.00
100-41900-50360	INSURANCE	96,778.00	128,705.00	0.00	0.00	128,705.00
100-41900-50380	UTILITY SERVICES	9,472.00	5,374.00	0.00	0.00	5,374.00
100-41900-50381	ELECTRIC UTILITIES	19,420.00	26,029.00	0.00	500.00	26,529.00
100-41900-50382	WATER & SEWER	0.00	81.00	0.00	0.00	81.00
100-41900-50400	REPAIR AND MAINTENANCE - CONTF	2,790.00	2,848.00	0.00	0.00	2,848.00
100-41900-50401	REPAIR AND MAINTENANCE - BUILDII	17,714.00	23,024.00	0.00	0.00	23,024.00
100-41900-50403	REPAIR AND MAINTENANCE - VEHICL	4,544.00	219.00	0.00	0.00	219.00
100-41900-50404	REPAIR AND MAINTENANCE - MACHIII	8,137.00	3,011.00	0.00	0.00	3,011.00
100-41900-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00	0.00	0.00	568.00
100-41900-50431	BANKING CHARGES	(20.00)	246.00	0.00	0.00	246.00
100-41900-50432	CREDIT CARD FEES	4,085.00	3,223.00	0.00	0.00	3,223.00
100-41900-50433	DUES AND MEMBERSHIPS	25,373.00	26,384.00	0.00	0.00	26,384.00
101-41900-50300	Professional Svcs (GENERAL)	0.00	3,127.00	0.00	0.00	3,127.00
Subtotal [41900-3]	OTHER GENERAL GOVERNMENT-OTHER SERVICE AND CHARGES	225,477.00	263,371.00	0.00	500.00	263,871.00
Subgroup : [41910-1] PLANNING ADMINISTRATION-PERSONAL SERVICE						
100-41910-50101	FULL-TIME EMPLOYEES - REGULAR	73,206.00	104,744.00	0.00	0.00	104,744.00
100-41910-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	87.00	0.00	0.00	87.00
100-41910-50111	PART-TIME EMPLOYEES - REGULAR	21,757.00	4,357.00	0.00	0.00	4,357.00
100-41910-50121	PERA	7,108.00	8,182.00	0.00	0.00	8,182.00
100-41910-50122	FICA	5,159.00	6,064.00	0.00	0.00	6,064.00
100-41910-50126	MEDICARE	1,207.00	1,418.00	0.00	0.00	1,418.00
100-41910-50130	EMPLOYER PAID INSURANCE	17,099.00	32,701.00	0.00	0.00	32,701.00
Subtotal [41910-1]	PLANNING ADMINISTRATION-PERSONAL SERVICE	125,536.00	157,553.00	0.00	0.00	157,553.00
Subgroup : [41910-2] PLANNING ADMINISTRATION-SUPPLIES						
100-41910-50207	TRAINING AND INSTRUCTIONAL SUP	758.00	1,024.00	0.00	0.00	1,024.00
100-41910-50210	OPERATING SUPPLIES	85.00	103.00	0.00	0.00	103.00
Subtotal [41910-2]	PLANNING ADMINISTRATION-SUPPLIES	843.00	1,127.00	0.00	0.00	1,127.00
Subgroup : [41910-3] PLANNING ADMINISTRATION-OTHER SERVICE AND CHARGES						
100-41910-50300	PROFESSIONAL SERVICES	99,212.00	76,085.00	0.00	0.00	76,085.00
100-41910-50350	GENERAL NOTICES AND PUB INFO	1,539.00	873.00	0.00	0.00	873.00
100-41910-50365	WORKER'S COMPENSATION INSURANCE	996.00	247.00	0.00	0.00	247.00
100-41910-50430	MISCELLANEOUS EXPENSE	142.00	80.00	0.00	0.00	80.00
100-41910-50433	DUES AND MEMBERSHIPS	164.00	99.00	0.00	0.00	99.00
101-41910-50300	PROFESSIONAL SERVICES	0.00	16,542.00	0.00	0.00	16,542.00
Subtotal [41910-3]	PLANNING ADMINISTRATION-OTHER SERVICE AND CHARGES	102,053.00	93,926.00	0.00	0.00	93,926.00
Subgroup : [41920-1] Code Enforcement - Personal Services						
100-42401-50101	FULL-TIME EMPLOYEES - REGULAR	0.00	23,053.00	0.00	0.00	23,053.00
100-42401-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	87.00	0.00	0.00	87.00
100-42401-50121	PERA	0.00	1,743.00	0.00	0.00	1,743.00
100-42401-50122	FICA	0.00	1,532.00	0.00	0.00	1,532.00
100-42401-50126	MEDICARE	0.00	358.00	0.00	0.00	358.00
100-42401-50130	EMPLOYER PAID INSURANCE	354.00	3,438.00	0.00	0.00	3,438.00
Subtotal [41920-1]	Code Enforcement - Personal Services	354.00	30,211.00	0.00	0.00	30,211.00
Subgroup : [41920-3] Code Enforcement - Other Services and Charges						
100-42401-50300	PROFESSIONAL SERVICES	23,451.00	10,847.00	0.00	0.00	10,847.00
Subtotal [41920-3]	Code Enforcement - Other Services and Charges	23,451.00	10,847.00	0.00	0.00	10,847.00
Subgroup : [41951-2] IT-SUPPLIES						
100-41920-50210	OPERATING SUPPLIES	55,825.00	63,439.00	0.00	11,895.00	75,334.00
100-41920-50221	REPAIR AND MAINTENANCE SUPPLIES	43,380.00	14,637.00	0.00	0.00	14,637.00
Subtotal [41951-2]	IT-SUPPLIES	99,205.00	78,076.00	0.00	11,895.00	89,971.00

Subgroup : [41951-3] IT-OTHER						
100-41920-50300	PROFESSIONAL SERVICES	140,284.00	144,101.00	0.00	0.00	144,101.00
Subtotal [41951-3]	IT-OTHER	140,284.00	144,101.00	0.00	0.00	144,101.00
Subgroup : [42100-1] POLICE-PERSONAL SERVICE						
100-42100-50101	FULL-TIME EMPLOYEES - REGULAR	974,611.00	1,122,955.00	0.00	0.00	1,122,955.00
100-42100-50102	FULL-TIME EMPLOYEES - OVERTIME	43,512.00	44,562.00	0.00	0.00	44,562.00
100-42100-50103	FULL-TIME EMPLOYEES - EVENT PAY	27,668.00	31,098.00	0.00	0.00	31,098.00
100-42100-50111	PART-TIME EMPLOYEES - REGULAR	69,321.00	94,885.00	0.00	0.00	94,885.00
100-42100-50112	PART-TIME EMPLOYEES - OVERTIME	0.00	4,919.00	0.00	0.00	4,919.00
100-42100-50113	PART-TIME EMPLOYEES - EVENT PA'	10,114.00	7,794.00	0.00	0.00	7,794.00
100-42100-50121	PERA	189,867.00	224,055.00	0.00	0.00	224,055.00
100-42100-50122	FICA	2,650.00	3,329.00	0.00	0.00	3,329.00
100-42100-50126	MEDICARE	16,078.00	18,599.00	0.00	0.00	18,599.00
100-42100-50130	EMPLOYER PAID INSURANCE	244,988.00	215,555.00	0.00	0.00	215,555.00
100-42100-50140	UNEMPLOYMENT COMPENSATION	0.00	100.00	0.00	0.00	100.00
100-42102-50101	FULL-TIME EMPLOYEES - REGULAR	122,533.00	137,875.00	0.00	0.00	137,875.00
100-42102-50102	FULL-TIME EMPLOYEES - OVERTIME	398.00	0.00	0.00	0.00	0.00
100-42102-50121	PERA	8,835.00	10,341.00	0.00	0.00	10,341.00
100-42102-50122	FICA	7,939.00	8,859.00	0.00	0.00	8,859.00
100-42102-50126	MEDICARE	1,856.00	2,072.00	0.00	0.00	2,072.00
100-42102-50130	EMPLOYER PAID INSURANCE	31,065.00	26,049.00	0.00	0.00	26,049.00
100-42102-50365	WORKER'S COMPENSATION INSURA	1,095.00	1,581.00	0.00	0.00	1,581.00
Subtotal [42100-1]	POLICE-PERSONAL SERVICE	1,752,530.00	1,954,628.00	0.00	0.00	1,954,628.00
Subgroup : [42100-2] POLICE-SUPPLIES						
100-42100-50200	OFFICE SUPPLIES	2,105.00	2,239.00	0.00	0.00	2,239.00
100-42100-50207	TRAINING AND INSTRUCTIONAL SUP	33,907.00	44,665.00	0.00	0.00	44,665.00
100-42100-50209	POLICE RESERVES	3,428.00	2,606.00	0.00	0.00	2,606.00
100-42100-50210	OPERATING SUPPLIES	29,648.00	23,579.00	0.00	0.00	23,579.00
100-42100-50212	MOTOR FUELS	42,817.00	38,479.00	0.00	0.00	38,479.00
100-42100-50220	REPAIR AND MAINTENANCE SUPPLIE	13,989.00	16,117.00	0.00	0.00	16,117.00
100-42100-50223	BUILDING REPAIR SUPPLIES	7,447.00	1,980.00	0.00	0.00	1,980.00
100-42100-50322	POSTAGE	22.00	28.00	0.00	0.00	28.00
100-42151-50207	TRAINING AND INSTRUCTIONAL SUP	166.00	750.00	0.00	0.00	750.00
100-42151-50210	OPERATING SUPPLIES	5,182.00	1,750.00	0.00	0.00	1,750.00
100-42151-50381	ELECTRIC UTILITIES	1,168.00	1,901.00	0.00	0.00	1,901.00
100-42151-50404	REPAIR AND MAINTENANCE - MACHII	830.00	1,797.00	0.00	0.00	1,797.00
100-42151-50433	DUES AND MEMBERSHIPS	100.00	400.00	0.00	0.00	400.00
Subtotal [42100-2]	POLICE-SUPPLIES	140,809.00	136,291.00	0.00	0.00	136,291.00
Subgroup : [42100-3] POLICE-OTHER SERVICE AND CHARGES						
100-42100-50300	PROFESSIONAL SERVICES	24,844.00	38,994.00	0.00	0.00	38,994.00
100-42100-50304	LEGAL FEES	43,455.00	51,725.00	0.00	0.00	51,725.00
100-42100-50305	PRISONER	2,956.00	3,434.00	0.00	0.00	3,434.00
100-42100-50321	TELEPHONE	18,968.00	11,954.00	0.00	0.00	11,954.00
100-42100-50323	RADIO UNITS	18,579.00	21,792.00	0.00	0.00	21,792.00
100-42100-50350	GENERAL NOTICES AND PUB INFO	295.00	1,248.00	0.00	0.00	1,248.00
100-42100-50365	WORKER'S COMPENSATION INSURA	138,953.00	136,158.00	0.00	0.00	136,158.00
100-42100-50400	REPAIR AND MAINTENANCE - CONTF	230.00	760.00	0.00	0.00	760.00
100-42100-50403	REPAIR AND MAINTENANCE - VEHICL	4,712.00	14,222.00	0.00	0.00	14,222.00
100-42100-50417	UNIFORMS	27,769.00	26,105.00	0.00	0.00	26,105.00
100-42100-50430	MISCELLANEOUS EXPENSE	40,984.00	0.00	0.00	0.00	0.00
100-42100-50433	DUES AND MEMBERSHIPS	2,932.00	2,507.00	0.00	0.00	2,507.00
100-42100-50438	POLICE K9	616.00	3,148.00	0.00	0.00	3,148.00
Subtotal [42100-3]	POLICE-OTHER SERVICE AND CHAR	325,293.00	312,047.00	0.00	0.00	312,047.00
Subgroup : [42200-3] FIRE PROTECTION-OTHER SERVICE AND CHARGES						
100-42200-50300	PROFESSIONAL SERVICES	445,934.00	570,042.00	0.00	0.00	570,042.00
Subtotal [42200-3]	FIRE PROTECTION-OTHER SERVICE	445,934.00	570,042.00	0.00	0.00	570,042.00
Subgroup : [42400-1] BUILDING INSPECTION- Personal Services						
100-42400-50101	FULL-TIME EMPLOYEES - REGULAR	120,831.00	182,576.00	0.00	0.00	182,576.00
100-42400-50102	FULL-TIME EMPLOYEES - OVERTIME	886.00	874.00	0.00	0.00	874.00
100-42400-50121	PERA	8,493.00	13,759.00	0.00	0.00	13,759.00
100-42400-50122	FICA	8,054.00	11,973.00	0.00	0.00	11,973.00
100-42400-50126	MEDICARE	1,894.00	2,761.00	0.00	0.00	2,761.00
100-42400-50130	EMPLOYER PAID INSURANCE	16,026.00	17,469.00	0.00	0.00	17,469.00
100-42400-50365	WORKER'S COMPENSATION INSURA	1,493.00	806.00	0.00	0.00	806.00
Subtotal [42400-1]	BUILDING INSPECTION- Personal Ser	157,677.00	230,218.00	0.00	0.00	230,218.00
Subgroup : [42400-2] BUILDING INSPECTION - SUPPLIES						
100-42400-50207	TRAINING AND INSTRUCTIONAL SUP	1,168.00	1,171.00	0.00	0.00	1,171.00
100-42401-50207	TRAINING AND INSTRUCTIONAL SUP	0.00	350.00	0.00	0.00	350.00
Subtotal [42400-2]	BUILDING INSPECTION - SUPPLIES	1,168.00	1,521.00	0.00	0.00	1,521.00
Subgroup : [42400-3] BUILDING INSPECTION-OTHER SERVICE AND CHARGES						
100-42400-50300	PROFESSIONAL SERVICES	223,322.00	381,697.00	0.00	249,341.00	631,038.00
100-42400-50303	ENGINEERING FEES	32,426.00	31,267.00	0.00	0.00	31,267.00
100-42400-50331	TRAVEL EXPENSE	130.00	60.00	0.00	0.00	60.00
100-42400-50432	CREDIT CARD FEES	431.00	1,411.00	0.00	0.00	1,411.00
100-42400-50433	DUES AND MEMBERSHIPS	65.00	109.00	0.00	0.00	109.00
Subtotal [42400-3]	BUILDING INSPECTION-OTHER SERV	256,374.00	414,544.00	0.00	249,341.00	663,885.00
Subgroup : [43100-1] HIGHWAY AND STREET-PERSONAL SERVICE						
100-43100-50101	FULL-TIME EMPLOYEES - REGULAR	609,890.00	584,240.00	0.00	0.00	584,240.00
100-43100-50102	FULL-TIME EMPLOYEES - OVERTIME	70,929.00	63,753.00	0.00	0.00	63,753.00
100-43100-50111	PART-TIME EMPLOYEES - REGULAR	30,212.00	23,403.00	0.00	0.00	23,403.00
100-43100-50112	PART-TIME EMPLOYEES - OVERTIME	23.00	0.00	0.00	0.00	0.00
100-43100-50121	PERA	48,747.00	48,630.00	0.00	0.00	48,630.00
100-43100-50122	FICA	44,374.00	39,795.00	0.00	0.00	39,795.00
100-43100-50126	MEDICARE	10,140.00	9,307.00	0.00	0.00	9,307.00
100-43100-50130	EMPLOYER PAID INSURANCE	148,380.00	120,667.00	0.00	0.00	120,667.00
100-43100-50140	UNEMPLOYMENT COMPENSATION	0.00	8,885.00	0.00	0.00	8,885.00
100-43170-50101	FULL-TIME EMPLOYEES - REGULAR	0.00	57,800.00	0.00	0.00	57,800.00
100-43170-50121	PERA	0.00	4,335.00	0.00	0.00	4,335.00
100-43170-50122	FICA	0.00	3,517.00	0.00	0.00	3,517.00
100-43170-50126	MEDICARE	0.00	822.00	0.00	0.00	822.00
100-43170-50130	EMPLOYER PAID INSURANCE	0.00	2,385.00	0.00	0.00	2,385.00
Subtotal [43100-1]	HIGHWAY AND STREET-PERSONAL :	962,695.00	967,539.00	0.00	0.00	967,539.00

Subgroup : [43100-2] HIGHWAY AND STREET-SUPPLIES							
100-43100-50200	OFFICE SUPPLIES	669.00	0.00	0.00	0.00	0.00	0.00
100-43100-50210	OPERATING SUPPLIES	18,752.00	20,880.00	0.00	0.00	0.00	20,880.00
100-43100-50212	MOTOR FUELS	62,311.00	56,652.00	0.00	0.00	0.00	56,652.00
100-43100-50220	REPAIR AND MAINTENANCE SUPPLIE	41,960.00	59,856.00	0.00	0.00	0.00	59,856.00
100-43100-50225	LANDSCAPE/DITCH MATERIALS	68,199.00	27,111.00	0.00	0.00	0.00	27,111.00
100-43100-50226	SIGN REPAIR MATERIALS	5,171.00	7,371.00	0.00	0.00	0.00	7,371.00
100-43100-50400	REPAIR AND MAINTENANCE - CONTF	6,854.00	8,282.00	0.00	0.00	0.00	8,282.00
100-43122-50224	STREET MAINTENANCE MATERIALS	92,395.00	119,508.00	0.00	0.00	0.00	119,508.00
100-43122-50400	REPAIR AND MAINTENANCE - CONTF	222,672.00	229,075.00	0.00	0.00	1603	229,075.00
Subtotal [43100-2]	HIGHWAY AND STREET-SUPPLIES	518,983.00	528,735.00	0.00	0.00	0.00	528,735.00
Subgroup : [43100-3] HIGHWAY AND STREET-OTHER SERVICE AND CHARGES							
100-43100-50207	TRAINING AND INSTRUCTIONAL SUP	1,156.00	1,804.00	0.00	0.00	0.00	1,804.00
100-43100-50300	PROFESSIONAL SERVICES	732.00	3,153.00	0.00	0.00	0.00	3,153.00
100-43100-50321	TELEPHONE	6,401.00	8,043.00	0.00	0.00	0.00	8,043.00
100-43100-50323	RADIO UNITS	3,398.00	3,887.00	0.00	0.00	0.00	3,887.00
100-43100-50350	GENERAL NOTICES AND PUB INFO	431.00	230.00	0.00	0.00	0.00	230.00
100-43100-50365	WORKER'S COMPENSATION INSURA	41,504.00	34,469.00	0.00	0.00	0.00	34,469.00
100-43100-50380	UTILITY SERVICES	16,496.00	13,825.00	0.00	0.00	0.00	13,825.00
100-43100-50381	ELECTRIC UTILITIES	18,998.00	19,401.00	0.00	0.00	0.00	19,401.00
100-43100-50401	REPAIR AND MAINTENANCE - BUILDII	4,319.00	2,822.00	0.00	0.00	0.00	2,822.00
100-43100-50403	REPAIR AND MAINTENANCE - VEHICL	1,779.00	14,267.00	0.00	0.00	0.00	14,267.00
100-43100-50417	UNIFORMS	10,845.00	14,938.00	0.00	0.00	0.00	14,938.00
100-43100-50430	MISCELLANEOUS EXPENSE	90,503.00	0.00	0.00	0.00	0.00	0.00
100-43100-50433	DUES AND MEMBERSHIPS	373.00	0.00	0.00	0.00	0.00	0.00
100-43100-50811	INSURANCE REFUNDS	35,519.00	0.00	0.00	0.00	0.00	0.00
100-43121-50224	STREET MAINTENANCE MATERIALS	6,263.00	34,098.00	0.00	0.00	0.00	34,098.00
100-43121-50400	REPAIR AND MAINTENANCE - CONTF	243,266.00	104,707.00	0.00	0.00	1603	104,707.00
100-43125-50300	PROFESSIONAL SERVICES	650.00	0.00	0.00	0.00	0.00	0.00
Subtotal [43100-3]	HIGHWAY AND STREET-OTHER SER'	482,633.00	255,644.00	0.00	0.00	0.00	255,644.00
Subgroup : [43125-2] SNOW REMOVAL-SUPPLIES							
100-43125-50210	OPERATING SUPPLIES	45,351.00	44,848.00	0.00	0.00	0.00	44,848.00
Subtotal [43125-2]	SNOW REMOVAL-SUPPLIES	45,351.00	44,848.00	0.00	0.00	0.00	44,848.00
Subgroup : [43170-3] ENGINEERING-OTHER SERVICE AND CHARGES							
100-43170-50300	PROFESSIONAL SERVICES	75,961.00	108,330.00	0.00	0.00	1603	108,330.00
100-43170-50309	WATERSHED LGU	11,965.00	8,651.00	0.00	0.00	0.00	8,651.00
Subtotal [43170-3]	ENGINEERING-OTHER SERVICE AND	87,926.00	116,981.00	0.00	0.00	0.00	116,981.00
Subgroup : [43232-2] RECYCLING-SUPPLIES							
100-43201-50210	OPERATING SUPPLIES	3,987.00	4,751.00	0.00	0.00	0.00	4,751.00
Subtotal [43232-2]	RECYCLING-SUPPLIES	3,987.00	4,751.00	0.00	0.00	0.00	4,751.00
Subgroup : [43232-3] RECYCLING-OTHER SERVICE AND CHARGES							
100-43201-50300	PROFESSIONAL SERVICES	8,523.00	10,465.00	0.00	0.00	0.00	10,465.00
Subtotal [43232-3]	RECYCLING-OTHER SERVICE AND C	8,523.00	10,465.00	0.00	0.00	0.00	10,465.00
Subgroup : [45200-1] PARK-PERSONAL SERVICE							
100-45100-50101	FULL-TIME EMPLOYEES - REGULAR	34,102.00	38,090.00	0.00	0.00	0.00	38,090.00
100-45100-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	14.00	0.00	0.00	0.00	14.00
100-45100-50121	PERA	2,558.00	2,858.00	0.00	0.00	0.00	2,858.00
100-45100-50122	FICA	2,252.00	2,486.00	0.00	0.00	0.00	2,486.00
100-45100-50126	MEDICARE	527.00	581.00	0.00	0.00	0.00	581.00
100-45100-50130	EMPLOYER PAID INSURANCE	5,490.00	4,588.00	0.00	0.00	0.00	4,588.00
100-45200-50101	FULL-TIME EMPLOYEES - REGULAR	47,440.00	51,561.00	0.00	0.00	0.00	51,561.00
100-45200-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	14.00	0.00	0.00	0.00	14.00
100-45200-50111	PART-TIME EMPLOYEES - REGULAR	0.00	9,193.00	0.00	0.00	0.00	9,193.00
100-45200-50121	PERA	2,433.00	2,858.00	0.00	0.00	0.00	2,858.00
100-45200-50122	FICA	3,160.00	3,891.00	0.00	0.00	0.00	3,891.00
100-45200-50126	MEDICARE	721.00	910.00	0.00	0.00	0.00	910.00
100-45200-50130	EMPLOYER PAID INSURANCE	11,573.00	9,625.00	0.00	0.00	0.00	9,625.00
Subtotal [45200-1]	PARK-PERSONAL SERVICE	110,256.00	126,669.00	0.00	0.00	0.00	126,669.00
Subgroup : [45200-2] PARK-SUPPLIES							
100-45100-50207	TRAINING AND INSTRUCTIONAL SUP	537.00	5,055.00	0.00	0.00	0.00	5,055.00
100-45100-50210	OPERATING SUPPLIES	21,011.00	16,333.00	0.00	0.00	0.00	16,333.00
100-45200-50210	OPERATING SUPPLIES	16,913.00	25,411.00	0.00	0.00	0.00	25,411.00
100-45200-50221	REPAIR AND MAINTENANCE SUPPLIE	27,441.00	43,644.00	0.00	0.00	0.00	43,644.00
Subtotal [45200-2]	PARK-SUPPLIES	65,902.00	90,443.00	0.00	0.00	0.00	90,443.00
Subgroup : [45200-3] PARK-OTHER SERVICE AND CHARGES							
100-45100-50300	PROFESSIONAL SERVICES	2,087.00	4,536.00	0.00	0.00	0.00	4,536.00
100-45100-50365	WORKER'S COMPENSATION INSURA	3,940.00	4,082.00	0.00	0.00	0.00	4,082.00
100-45100-50417	UNIFORMS	0.00	144.00	0.00	0.00	0.00	144.00
100-45100-50433	DUES AND MEMBERSHIPS	285.00	485.00	0.00	0.00	0.00	485.00
100-45200-50300	PROFESSIONAL SERVICES	3,674.00	750.00	0.00	0.00	0.00	750.00
100-45200-50321	TELEPHONE	1,229.00	0.00	0.00	0.00	0.00	0.00
100-45200-50365	WORKER'S COMPENSATION INSURA	9,184.00	9,935.00	0.00	0.00	0.00	9,935.00
100-45200-50380	UTILITY SERVICES	8,545.00	4,946.00	0.00	0.00	0.00	4,946.00
100-45200-50381	ELECTRIC UTILITIES	1,836.00	1,742.00	0.00	0.00	0.00	1,742.00
100-45200-50382	WATER & SEWER	492.00	753.00	0.00	0.00	0.00	753.00
100-45200-50433	DUES AND MEMBERSHIPS	150.00	(25.00)	0.00	0.00	0.00	(25.00)
Subtotal [45200-3]	PARK-OTHER SERVICE AND CHARG	31,422.00	27,348.00	0.00	0.00	0.00	27,348.00
Subgroup : [43000-5] Public Works Capital Outlay							
100-43100-50223	BUILDING REPAIR SUPPLIES	11,519.00	9,752.00	0.00	0.00	0.00	9,752.00
Subtotal [43000-5]	Public Works Capital Outlay	11,519.00	9,752.00	0.00	0.00	0.00	9,752.00
Subgroup : [45200-5] Park - Capital outlay							
100-45200-50530	IMPROVEMENTS OTHER THAN BLDG	40,499.00	46,953.00	0.00	0.00	0.00	46,953.00
Subtotal [45200-5]	Park - Capital outlay	40,499.00	46,953.00	0.00	0.00	0.00	46,953.00
Subgroup : [47000-7] Transfers Out							
100-41900-50700	TRANSFERS	794,569.00	360,000.00	0.00	0.00	1403	360,000.00
100-42100-50700	Transfers	0.00	7,000.00	0.00	0.00	1403	7,000.00
100-42200-50700	Transfers	0.00	10,000.00	0.00	0.00	1403	10,000.00
100-49360-50720	Operating Transfers	0.00	0.00	0.00	648,981.00	1403	648,981.00
101-49360-50720	INTERFUND TRANSFERS	403,780.00	0.00	0.00	0.00	0.00	0.00

Subtotal [47000-720]	Transfers Out	1,198,349.00	377,000.00	0.00	648,981.00	1,025,981.00
Total [101]	General Fund	(5,090.00)	0.00	0.00	0.00	0.00
Group : [201]	Reserve Donation Fund					
Subgroup : [10100]	Cash					
201-00000-10100	CASH	14,398.00	28,569.00	0.00	0.00	1053 28,569.00
Subtotal [10100]	Cash	14,398.00	28,569.00	0.00	0.00	28,569.00
Subgroup : [11500]	Accounts Receivable					
201-00000-11500	Accounts Receivable	0.00	60.00	0.00	0.00	1202 60.00
Subtotal [11500]	Accounts Receivable	0.00	60.00	0.00	0.00	60.00
Subgroup : [25300]	Unreserved Fund Balance					
201-00000-25300	UNRESERVED FUND BALANCE	(3,417.00)	(14,398.00)	0.00	0.00	2502 (14,398.00)
Subtotal [25300]	Unreserved Fund Balance	(3,417.00)	(14,398.00)	0.00	0.00	(14,398.00)
Subgroup : [34000]	CHARGES FOR SERVICES - PUBLIC WORKS					
201-00000-34201	SPECIAL POLICE SERVICES	(9,187.00)	(3,826.00)	0.00	0.00	(3,826.00)
Subtotal [34000]	CHARGES FOR SERVICES - PUBLIC	(9,187.00)	(3,826.00)	0.00	0.00	(3,826.00)
Subgroup : [36210]	INTEREST INCOME					
201-00000-36210	INTEREST EARNINGS	(20.00)	(1,225.00)	0.00	0.00	1053 (1,225.00)
Subtotal [36210]	INTEREST INCOME	(20.00)	(1,225.00)	0.00	0.00	(1,225.00)
Subgroup : [39200]	Transfers In					
201-00000-39203	TRANSFER FROM OTHER FUND	(4,575.00)	0.00	0.00	0.00	0.00
Subtotal [39200]	Transfers In	(4,575.00)	0.00	0.00	0.00	0.00
Subgroup : [42000-3]	POLICE-OTHER SERVICE AND CHARGES					
201-42100-50210	OPERATING SUPPLIES	2,801.00	426.00	0.00	0.00	426.00
201-42100-50300	PROFESSIONAL SERVICES	0.00	(9,606.00)	0.00	0.00	(9,606.00)
Subtotal [42000-3]	POLICE-OTHER SERVICE AND CHAR	2,801.00	(9,180.00)	0.00	0.00	(9,180.00)
Total [201]	Reserve Donation Fund	0.00	0.00	0.00	0.00	0.00
Group : [202]	Police Donation Fund					
Subgroup : [10100]	Cash					
202-00000-10100	CASH	(778.00)	(7,954.00)	0.00	0.00	1053 (7,954.00)
Subtotal [10100]	Cash	(778.00)	(7,954.00)	0.00	0.00	(7,954.00)
Subgroup : [20200]	Accounts payable					
202-00000-20200	ACCOUNTS PAYABLE	(1,689.00)	0.00	0.00	0.00	0.00
Subtotal [20200]	Accounts payable	(1,689.00)	0.00	0.00	0.00	0.00
Subgroup : [25300]	Unreserved Fund Balance					
202-00000-25300	UNRESERVED FUND BALANCE	4,203.00	2,467.00	0.00	0.00	2502 2,467.00
Subtotal [25300]	Unreserved Fund Balance	4,203.00	2,467.00	0.00	0.00	2,467.00
Subgroup : [36200]	MISCELLANEOUS					
202-00000-36230	DONATIONS	(11,300.00)	(4,350.00)	0.00	0.00	(4,350.00)
Subtotal [36200]	MISCELLANEOUS	(11,300.00)	(4,350.00)	0.00	0.00	(4,350.00)
Subgroup : [36210]	INTEREST INCOME					
202-00000-36210	Interest Earnings	0.00	(64.00)	0.00	0.00	1053 (64.00)
Subtotal [36210]	INTEREST INCOME	0.00	(64.00)	0.00	0.00	(64.00)
Subgroup : [39200]	Transfer In					
202-00000-39201	TRANSFER FROM GENERAL FUND	(11,468.00)	(7,000.00)	0.00	0.00	1403 (7,000.00)
Subtotal [39200]	Transfer In	(11,468.00)	(7,000.00)	0.00	0.00	(7,000.00)
Subgroup : [42000-3]	POLICE-OTHER					
202-42100-50210	OPERATING SUPPLIES	13,707.00	17,098.00	0.00	0.00	17,098.00
202-42100-50438	POLICE K9	2,750.00	(197.00)	0.00	0.00	(197.00)
Subtotal [42000-3]	POLICE-OTHER	16,457.00	16,901.00	0.00	0.00	16,901.00
Subgroup : [47000-72]	Transfers Out					
202-42100-50700	TRANSFERS	4,575.00	0.00	0.00	0.00	0.00
Subtotal [47000-720]	Transfers Out	4,575.00	0.00	0.00	0.00	0.00
Total [202]	Police Donation Fund	0.00	0.00	0.00	0.00	0.00
Group : [204]	Firearms Safety					
Subgroup : [10100]	Cash					
204-00000-10100	CASH	12,067.00	21,294.00	0.00	0.00	1053 21,294.00
Subtotal [10100]	Cash	12,067.00	21,294.00	0.00	0.00	21,294.00
Subgroup : [25300]	Unreserved Fund Balance					
204-00000-25300	UNRESERVED FUND BALANCE	(14,212.00)	(12,067.00)	0.00	0.00	2502 (12,067.00)
Subtotal [25300]	Unreserved Fund Balance	(14,212.00)	(12,067.00)	0.00	0.00	(12,067.00)
Subgroup : [34000]	Chargers for Services					
204-00000-34207	FIREARM SAFETY FEES	(435.00)	(705.00)	0.00	0.00	(705.00)
Subtotal [34000]	Chargers for Services	(435.00)	(705.00)	0.00	0.00	(705.00)
Subgroup : [36200]	MISCELLANEOUS-DONATION					
204-00000-36230	DONATIONS	(8,945.00)	(11,834.00)	0.00	0.00	(11,834.00)
Subtotal [36200]	MISCELLANEOUS-DONATION	(8,945.00)	(11,834.00)	0.00	0.00	(11,834.00)
Subgroup : [36210]	Interest Income					
204-00000-36210	INTEREST EARNINGS	(52.00)	(937.00)	0.00	0.00	1053 (937.00)
Subtotal [36210]	Interest Income	(52.00)	(937.00)	0.00	0.00	(937.00)
Subgroup : [39200]	Transfer In					
204-00000-39201	TRANSFER FROM GENERAL FUND	(13,250.00)	0.00	0.00	0.00	0.00
Subtotal [39200]	Transfer In	(13,250.00)	0.00	0.00	0.00	0.00
Subgroup : [42000-3]	Other Services and Charges					
204-42100-50210	OPERATING SUPPLIES	24,827.00	4,249.00	0.00	0.00	4,249.00
Subtotal [42000-3]	Other Services and Charges	24,827.00	4,249.00	0.00	0.00	4,249.00

Total [204]	Firearms Safety	0.00	0.00	0.00	0.00	0.00
Group : [205]	DWI Forfeiture Fund					
Subgroup : [10100]	Cash					
205-00000-10100	CASH	9,913.00	9,063.00	0.00	0.00	1053 9,063.00
Subtotal [10100]	Cash	9,913.00	9,063.00	0.00	0.00	9,063.00
Subgroup : [25300]	Unreserved Fund Balance					
205-00000-25300	UNRESERVED FUND BALANCE	(7,095.00)	(9,913.00)	0.00	0.00	2502 (9,913.00)
Subtotal [25300]	Unreserved Fund Balance	(7,095.00)	(9,913.00)	0.00	0.00	(9,913.00)
Subgroup : [36200]	Miscellaneous					
205-00000-39101	SALE OF ASSETS	(2,750.00)	(310.00)	0.00	0.00	(310.00)
Subtotal [36200]	Miscellaneous	(2,750.00)	(310.00)	0.00	0.00	(310.00)
Subgroup : [36210]	INTEREST INCOME					
205-00000-36210	INTEREST EARNINGS	(68.00)	(405.00)	0.00	0.00	1053 (405.00)
Subtotal [36210]	INTEREST INCOME	(68.00)	(405.00)	0.00	0.00	(405.00)
Subgroup : [42000-3]	Other Services and Charges					
205-42100-50210	OPERATING SUPPLIES	0.00	1,565.00	0.00	0.00	1,565.00
Subtotal [42000-3]	Other Services and Charges	0.00	1,565.00	0.00	0.00	1,565.00
Total [205]	DWI Forfeiture Fund	0.00	0.00	0.00	0.00	0.00
Group : [206]	Drug Forfeiture Fund					
Subgroup : [10100]	Cash					
206-00000-10100	CASH	2,761.00	2,890.00	0.00	0.00	1053 2,890.00
Subtotal [10100]	Cash	2,761.00	2,890.00	0.00	0.00	2,890.00
Subgroup : [25300]	Unreserved Fund Balance					
206-00000-25300	UNRESERVED FUND BALANCE	(2,742.00)	(2,761.00)	0.00	0.00	2502 (2,761.00)
Subtotal [25300]	Unreserved Fund Balance	(2,742.00)	(2,761.00)	0.00	0.00	(2,761.00)
Subgroup : [36210]	Interest Revenue					
206-00000-36210	INTEREST EARNINGS	(19.00)	(129.00)	0.00	0.00	1053 (129.00)
Subtotal [36210]	Interest Revenue	(19.00)	(129.00)	0.00	0.00	(129.00)
Total [206]	Drug Forfeiture Fund	0.00	0.00	0.00	0.00	0.00
Group : [207]	Truck Safety					
Subgroup : [10100]	Cash					
207-00000-10100	CASH	5,212.00	3,990.00	0.00	0.00	1053 3,990.00
Subtotal [10100]	Cash	5,212.00	3,990.00	0.00	0.00	3,990.00
Subgroup : [25300]	Unreserved Fund Balance					
207-00000-25300	UNRESERVED FUND BALANCE	(3,777.00)	(5,212.00)	0.00	0.00	2502 (5,212.00)
Subtotal [25300]	Unreserved Fund Balance	(3,777.00)	(5,212.00)	0.00	0.00	(5,212.00)
Subgroup : [36200]	Miscellaneous					
207-00000-36230	DONATIONS	(1,400.00)	(4,540.00)	0.00	0.00	(4,540.00)
Subtotal [36200]	Miscellaneous	(1,400.00)	(4,540.00)	0.00	0.00	(4,540.00)
Subgroup : [36210]	Interest Revenue					
207-00000-36210	INTEREST EARNINGS	(35.00)	(178.00)	0.00	0.00	1053 (178.00)
Subtotal [36210]	Interest Revenue	(35.00)	(178.00)	0.00	0.00	(178.00)
Subgroup : [42000-3]	Other Services and Charges					
207-42100-50210	OPERATING SUPPLIES	0.00	5,940.00	0.00	0.00	5,940.00
Subtotal [42000-3]	Other Services and Charges	0.00	5,940.00	0.00	0.00	5,940.00
Total [207]	Truck Safety	0.00	0.00	0.00	0.00	0.00
Group : [208]	Lawful Gambling Fund					
Subgroup : [10100]	Cash					
208-00000-10100	CASH	228,064.00	255,788.00	0.00	0.00	1053 255,788.00
Subtotal [10100]	Cash	228,064.00	255,788.00	0.00	0.00	255,788.00
Subgroup : [11500]	Accounts Receivable					
208-00000-11500	ACCOUNTS RECEIVABLE	2,329.00	0.00	0.00	0.00	0.00
Subtotal [11500]	Accounts Receivable	2,329.00	0.00	0.00	0.00	0.00
Subgroup : [25300]	Unreserved Fund Balance					
208-00000-25300	UNRESERVED FUND BALANCE	(186,856.00)	(230,393.00)	0.00	0.00	2502 (230,393.00)
Subtotal [25300]	Unreserved Fund Balance	(186,856.00)	(230,393.00)	0.00	0.00	(230,393.00)
Subgroup : [36200]	Miscellaneous					
208-00000-36230	DONATIONS	(42,016.00)	(29,307.00)	0.00	0.00	(29,307.00)
Subtotal [36200]	Miscellaneous	(42,016.00)	(29,307.00)	0.00	0.00	(29,307.00)
Subgroup : [36210]	Interest Revenue					
208-00000-36210	INTEREST EARNINGS	(1,521.00)	(11,155.00)	0.00	0.00	1053 (11,155.00)
Subtotal [36210]	Interest Revenue	(1,521.00)	(11,155.00)	0.00	0.00	(11,155.00)
Subgroup : [41000-3]	Other Charges					
208-41900-50430	MISCELLANEOUS EXPENSE	0.00	15,067.00	0.00	0.00	15,067.00
Subtotal [41000-3]	Other Charges	0.00	15,067.00	0.00	0.00	15,067.00
Total [208]	Lawful Gambling Fund	0.00	0.00	0.00	0.00	0.00
Group : [209]	Emergency Sirens					
Subgroup : [10100]	Cash					
209-00000-10100	CASH	39,239.00	64,954.00	0.00	0.00	1053 64,954.00
Subtotal [10100]	Cash	39,239.00	64,954.00	0.00	0.00	64,954.00
Subgroup : [25300]	Unreserved Fund Balance					
209-00000-25300	UNRESERVED FUND BALANCE	(53,673.00)	(39,239.00)	0.00	0.00	2502 (39,239.00)
Subtotal [25300]	Unreserved Fund Balance	(53,673.00)	(39,239.00)	0.00	0.00	(39,239.00)
Subgroup : [34000]	Chargers for Services					
209-00000-34206	EMERGENCY COMMUNICATION SIRE	(21,200.00)	(23,000.00)	0.00	0.00	(23,000.00)

Subtotal [34000]	Chargers for Services	(21,200.00)	(23,000.00)	0.00	0.00		(23,000.00)
Subgroup : [36210]	Interest Revenue						
209-00000-36210	INTEREST EARNINGS	(296.00)	(2,715.00)	0.00	0.00	1053	(2,715.00)
Subtotal [36210]	Interest Revenue	(296.00)	(2,715.00)	0.00	0.00		(2,715.00)
Subgroup : [42000-5]	Capital Outlay						
209-42100-50520	BUILDINGS AND STRUCTURES	35,930.00	0.00	0.00	0.00		0.00
Subtotal [42000-5]	Capital Outlay	35,930.00	0.00	0.00	0.00		0.00
Total [209]	Emergency Sirens	0.00	0.00	0.00	0.00		0.00
Group : [210]	ARPA Fund						
Subgroup : [10100]	Cash						
210-00000-10100	CASH	648,981.00	17,647.00	0.00	11,895.00	1053	29,542.00
Subtotal [10100]	Cash	648,981.00	17,647.00	0.00	11,895.00		29,542.00
Subgroup : [20200]	Accounts Payable						
210-00000-20200	ACCOUNTS PAYABLE	0.00	(29,542.00)	0.00	0.00	2053	(29,542.00)
Subtotal [20200]	Accounts Payable	0.00	(29,542.00)	0.00	0.00		(29,542.00)
Subgroup : [22200]	Unearned Revenue						
210-00000-22200	DEFERRED REVENUES	(648,981.00)	0.00	0.00	0.00		0.00
Subtotal [22200]	Unearned Revenue	(648,981.00)	0.00	0.00	0.00		0.00
Subgroup : [25300]	Unreserved Fund Balance						
210-00000-25300	UNRESERVED FUND BALANCE	224.00	0.00	0.00	0.00		0.00
Subtotal [25300]	Unreserved Fund Balance	224.00	0.00	0.00	0.00		0.00
Subgroup : [33000]	State Grants and Aids						
210-00000-33422	OTHER STATE GRANTS AND AIDS	(34,033.00)	0.00	0.00	0.00		0.00
Subtotal [33000]	State Grants and Aids	(34,033.00)	0.00	0.00	0.00		0.00
Subgroup : [36210]	Interest Revenue						
210-00000-36210	INTEREST EARNINGS	(224.00)	(29,566.00)	0.00	0.00	1053	(29,566.00)
Subtotal [36210]	Interest Revenue	(224.00)	(29,566.00)	0.00	0.00		(29,566.00)
Subgroup : [41000-3]	Other Charges						
210-41920-50300	PROFESSIONAL SERVICES	34,033.00	41,461.00	0.00	(11,895.00)		29,566.00
Subtotal [41000-3]	Other Charges	34,033.00	41,461.00	0.00	(11,895.00)		29,566.00
Total [210]	ARPA Fund	0.00	0.00	0.00	0.00		0.00
Group : [305]	Closed Funds						
Subgroup : [25300]	UNRESERVED FUND BALANCE						
400-00000-25300	UNRESERVED FUND BALANCE	67,936.00	0.00	0.00	0.00		0.00
Subtotal [25300]	UNRESERVED FUND BALANCE	67,936.00	0.00	0.00	0.00		0.00
Subgroup : [36210]	INTEREST INCOME						
400-00000-36210	INTEREST EARNINGS	(75.00)	0.00	0.00	0.00		0.00
Subtotal [36210]	INTEREST INCOME	(75.00)	0.00	0.00	0.00		0.00
Subgroup : [39200]	Transfers in						
400-00000-39201	TRANSFER FROM GENERAL FUND	(74,417.00)	0.00	0.00	0.00		0.00
Subtotal [39200]	Transfers in	(74,417.00)	0.00	0.00	0.00		0.00
Subgroup : [43000-5]	Capital Outlay						
400-41900-50520	BUILDINGS AND STRUCTURES	6,556.00	0.00	0.00	0.00		0.00
Subtotal [43000-5]	Capital Outlay	6,556.00	0.00	0.00	0.00		0.00
Total [305]	Closed Funds	0.00	0.00	0.00	0.00		0.00
Group : [309]	GO Equipment Certificate						
Subgroup : [10100]	CASH						
309-00000-10100	CASH	156,721.00	(301,808.00)	0.00	0.00	1053	(301,808.00)
Subtotal [10100]	CASH	156,721.00	(301,808.00)	0.00	0.00		(301,808.00)
Subgroup : [10310]	Cash with Fiscal						
309-00000-10101	Cash Held with Fiscal Agent	0.00	387,045.00	0.00	0.00	1053	387,045.00
Subtotal [10310]	Cash with Fiscal	0.00	387,045.00	0.00	0.00		387,045.00
Subgroup : [25300]	UNRESERVED FUND BALANCE						
309-00000-25300	UNRESERVED FUND BALANCE	(92,609.00)	(156,721.00)	0.00	0.00	2502	(156,721.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	(92,609.00)	(156,721.00)	0.00	0.00		(156,721.00)
Subgroup : [31000]	PROPERTY TAXES						
309-00000-31000	GENERAL PROPERTY TAXES	(225,488.00)	(220,920.00)	0.00	0.00	1153	(220,920.00)
Subtotal [31000]	PROPERTY TAXES	(225,488.00)	(220,920.00)	0.00	0.00		(220,920.00)
Subgroup : [36210]	INTEREST INCOME						
309-00000-36210	INTEREST EARNINGS	(479.00)	0.00	0.00	0.00		0.00
Subtotal [36210]	INTEREST INCOME	(479.00)	0.00	0.00	0.00		0.00
Subgroup : [39310]	Bond Proceeds						
309-00000-39300	Bond Proceeds	(44,970.00)	0.00	0.00	0.00		0.00
Subtotal [39310]	Bond Proceeds	(44,970.00)	0.00	0.00	0.00		0.00
Subgroup : [47000-60]	DEBT SERVICE-DEBT SERVICE-PRINCIPAL						
309-47000-50600	DEBT SERVICE PRINCIPAL	175,000.00	185,000.00	0.00	0.00	2253	185,000.00
Subtotal [47000-600]	DEBT SERVICE-DEBT SERVICE-PRIN	175,000.00	185,000.00	0.00	0.00		185,000.00
Subgroup : [47000-61]	DEBT SERVICE-DEBT SERVICE-INTEREST						
309-47000-50610	DEBT SERVICE INTEREST	31,825.00	106,414.00	0.00	0.00	2253	106,414.00
309-47000-50620	FISCAL AGENTS' FEE	0.00	990.00	0.00	0.00	2252	990.00
Subtotal [47000-610]	DEBT SERVICE-DEBT SERVICE-INTEI	31,825.00	107,404.00	0.00	0.00		107,404.00
Total [309]	GO Equipment Certificate	0.00	0.00	0.00	0.00		0.00
Group : [311]	2012 Public Works Bond						
Subgroup : [10100]	CASH						
311-00000-10100	CASH	141,467.00	155,552.00	0.00	0.00	1053	155,552.00

Subtotal [10100]	CASH	141,467.00	155,552.00	0.00	0.00		155,552.00
Subgroup : [25300]	Unreserved Fund Balance						
311-00000-25300	UNRESERVED FUND BALANCE	(117,212.00)	(141,467.00)	0.00	0.00	2502	(141,467.00)
Subtotal [25300]	Unreserved Fund Balance	(117,212.00)	(141,467.00)	0.00	0.00		(141,467.00)
Subgroup : [31000]	Property Taxes						
311-00000-31000	GENERAL PROPERTY TAXES	(222,484.00)	(224,375.00)	0.00	0.00	1153	(224,375.00)
Subtotal [31000]	Property Taxes	(222,484.00)	(224,375.00)	0.00	0.00		(224,375.00)
Subgroup : [36210]	Interest Revenue						
311-00000-36210	INTEREST EARNINGS	(606.00)	0.00	0.00	0.00		0.00
Subtotal [36210]	Interest Revenue	(606.00)	0.00	0.00	0.00		0.00
Subgroup : [47000-60]	DEBT SERVICE-DEBT SERVICE-PRINCIPAL						
311-43100-50600	DEBT SERVICE PRINCIPAL	145,000.00	160,000.00	0.00	0.00	2253	160,000.00
Subtotal [47000-600]	DEBT SERVICE-DEBT SERVICE-PRIN	145,000.00	160,000.00	0.00	0.00		160,000.00
Subgroup : [47000-61]	DEBT SERVICE INTEREST PAYMENT						
311-43100-50610	DEBT SERVICE INTEREST	53,340.00	50,290.00	0.00	0.00	2253	50,290.00
311-43100-50620	FISCAL AGENTS' FEE	495.00	0.00	0.00	0.00		0.00
Subtotal [47000-610]	DEBT SERVICE INTEREST PAYMENT	53,835.00	50,290.00	0.00	0.00		50,290.00
Total [311]	2012 Public Works Bond	0.00	0.00	0.00	0.00		0.00
Group : [312]	2016A Bonds						
Subgroup : [10100]	CASH						
312-00000-10100	CASH	(365,022.00)	(805,042.00)	0.00	0.00	1053	(805,042.00)
Subtotal [10100]	CASH	(365,022.00)	(805,042.00)	0.00	0.00		(805,042.00)
Subgroup : [10310]	Cash with Fiscal						
312-00000-10101	Cash Held with Fiscal Agent	0.00	253,290.00	0.00	0.00	1053	253,290.00
Subtotal [10310]	Cash with Fiscal	0.00	253,290.00	0.00	0.00		253,290.00
Subgroup : [12300]	Special Assessments Receivable - Deferred						
312-00000-12300	SPECIAL ASSESS REC-DEFERRED	299,903.00	227,932.00	0.00	0.00	1303	227,932.00
Subtotal [12300]	Special Assessments Receivable - De	299,903.00	227,932.00	0.00	0.00		227,932.00
Subgroup : [13200]	Due from other governments						
312-00000-13200	DUE FROM OTHER GOVERNMENTS	868.00	1,735.00	0.00	0.00	1203	1,735.00
Subtotal [13200]	Due from other governments	868.00	1,735.00	0.00	0.00		1,735.00
Subgroup : [22200]	Unearned revenue						
312-00000-22202	UNAVAILABLE REVENUE-ASSESSME	(299,903.00)	(227,932.00)	0.00	0.00	2202	(227,932.00)
Subtotal [22200]	Unearned revenue	(299,903.00)	(227,932.00)	0.00	0.00		(227,932.00)
Subgroup : [25300]	Unreserved Fund Balance						
312-00000-25300	UNRESERVED FUND BALANCE	256,745.00	364,154.00	0.00	0.00	2502	364,154.00
Subtotal [25300]	Unreserved Fund Balance	256,745.00	364,154.00	0.00	0.00		364,154.00
Subgroup : [36100]	Special Assessments						
312-00000-36100	SPECIAL ASSESSMENTS	(93,091.00)	(78,067.00)	0.00	0.00	1303	(78,067.00)
Subtotal [36100]	Special Assessments	(93,091.00)	(78,067.00)	0.00	0.00		(78,067.00)
Subgroup : [39200]	Transfers in						
312-00000-39203	TRANSFER FROM OTHER FUND	(63,080.00)	0.00	0.00	0.00		0.00
Subtotal [39200]	Transfers in	(63,080.00)	0.00	0.00	0.00		0.00
Subgroup : [47000-60]	DEBT SERVICE-DEBT SERVICE-PRINCIPAL						
312-47000-50600	DEBT SERVICE PRINCIPAL	230,000.00	235,000.00	0.00	0.00	2253	235,000.00
Subtotal [47000-600]	DEBT SERVICE-DEBT SERVICE-PRIN	230,000.00	235,000.00	0.00	0.00		235,000.00
Subgroup : [47000-61]	DEBT SERVICE INTEREST PAYMENT						
312-47000-50610	DEBT SERVICE INTEREST	33,580.00	28,930.00	0.00	0.00	2253	28,930.00
Subtotal [47000-610]	DEBT SERVICE INTEREST PAYMENT	33,580.00	28,930.00	0.00	0.00		28,930.00
Total [312]	2016A Bonds	0.00	0.00	0.00	0.00		0.00
Group : [313]	GO Bonds 2018A						
Subgroup : [10100]	CASH						
313-00000-10100	CASH	113,262.00	276,922.00	0.00	0.00	1053	276,922.00
Subtotal [10100]	CASH	113,262.00	276,922.00	0.00	0.00		276,922.00
Subgroup : [10310]	Cash with fiscal agent						
313-00000-10101	Cash Held with Fiscal Agent	0.00	89,588.00	0.00	0.00	1053	89,588.00
Subtotal [10310]	Cash with fiscal agent	0.00	89,588.00	0.00	0.00		89,588.00
Subgroup : [25300]	Unreserved Fund Balance						
313-00000-25300	UNRESERVED FUND BALANCE	(103,494.00)	(113,262.00)	0.00	0.00	2502	(113,262.00)
Subtotal [25300]	Unreserved Fund Balance	(103,494.00)	(113,262.00)	0.00	0.00		(113,262.00)
Subgroup : [31000]	Property Taxes						
313-00000-31000	GENERAL PROPERTY TAXES	(111,746.00)	(359,008.00)	0.00	0.00	1153	(359,008.00)
Subtotal [31000]	Property Taxes	(111,746.00)	(359,008.00)	0.00	0.00		(359,008.00)
Subgroup : [36210]	Interest Revenue						
313-00000-36210	INTEREST EARNINGS	(497.00)	(35.00)	0.00	0.00	1053	(35.00)
Subtotal [36210]	Interest Revenue	(497.00)	(35.00)	0.00	0.00		(35.00)
Subgroup : [47000-60]	DEBT SERVICE-DEBT SERVICE-PRINCIPAL						
313-47000-50600	DEBT SERVICE PRINCIPAL	70,000.00	75,000.00	0.00	0.00	2253	75,000.00
Subtotal [47000-600]	DEBT SERVICE-DEBT SERVICE-PRIN	70,000.00	75,000.00	0.00	0.00		75,000.00
Subgroup : [47000-61]	DEBT SERVICE INTEREST PAYMENT						
313-47000-50610	DEBT SERVICE INTEREST	32,475.00	30,300.00	0.00	0.00	2253	30,300.00
313-47000-50620	FISCAL AGENTS' FEE	0.00	495.00	0.00	0.00	2252	495.00
Subtotal [47000-610]	DEBT SERVICE INTEREST PAYMENT	32,475.00	30,795.00	0.00	0.00		30,795.00
Total [313]	GO Bonds 2018A	0.00	0.00	0.00	0.00		0.00
Group : [314]	GO BONDS						

Subgroup : [10100]	CASH							
314-00000-10100	CASH	0.00	(1,258,639.00)	0.00	0.00	1053	(1,258,639.00)	
Subtotal [10100]	CASH	0.00	(1,258,639.00)	0.00	0.00		(1,258,639.00)	
Subgroup : [10310]	Cash with Fiscal							
314-00000-10101	Cash Held with Fiscal Agent	0.00	1,381,995.00	0.00	0.00	1053	1,381,995.00	
Subtotal [10310]	Cash with Fiscal	0.00	1,381,995.00	0.00	0.00		1,381,995.00	
Subgroup : [39310]	Bond Proceeds							
314-47000-39300	Bond Proceeds	0.00	(123,356.00)	0.00	0.00	2261	(123,356.00)	
Subtotal [39310]	Bond Proceeds	0.00	(123,356.00)	0.00	0.00		(123,356.00)	
Total [314]	GO BONDS	0.00	0.00	0.00	0.00		0.00	
Group : [401]	Long Range Capital Planning							
Subgroup : [10100]	CASH							
401-00000-10100	CASH	471,015.00	817,999.00	0.00	1,319,538.00	1053	2,137,537.00	
Subtotal [10100]	CASH	471,015.00	817,999.00	0.00	1,319,538.00		2,137,537.00	
Subgroup : [25300]	UNRESERVED FUND BALANCE							
401-00000-25300	UNRESERVED FUND BALANCE	0.00	(471,015.00)	0.00	0.00	2502	(471,015.00)	
Subtotal [25300]	UNRESERVED FUND BALANCE	0.00	(471,015.00)	0.00	0.00		(471,015.00)	
Subgroup : [36210]	INTEREST INCOME							
401-00000-36210	INTEREST EARNINGS	(2,018.00)	(21,984.00)	0.00	0.00	1053	(21,984.00)	
Subtotal [36210]	INTEREST INCOME	(2,018.00)	(21,984.00)	0.00	0.00		(21,984.00)	
Subgroup : [39200]	Transfers In							
401-00000-39201	TRANSFER FROM GENERAL FUND	(65,217.00)	(325,000.00)	0.00	(648,981.00)	1403	(973,981.00)	
401-00000-39203	TRANSFER FROM OTHER FUND	(403,780.00)	0.00	0.00	(670,557.00)	1403	(670,557.00)	
Subtotal [39200]	Transfers In	(468,997.00)	(325,000.00)	0.00	(1,319,538.00)		(1,644,538.00)	
Total [401]	Long Range Capital Planning	0.00	0.00	0.00	0.00		0.00	
Group : [408]	Pavement Management							
Subgroup : [10100]	CASH							
408-00000-10100	CASH	788,213.00	4,393,886.00	0.00	(3,216,900.00)	1053	1,176,986.00	
501-00000-10100	CASH	6,942.00	6,321.00	0.00	0.00	1053	6,321.00	
Subtotal [10100]	CASH	794,255.00	4,400,207.00	0.00	(3,216,900.00)		1,183,307.00	
Subgroup : [12200]	Special Assessments Receivable - Delinquent							
408-00000-12200	SPECIAL ASSESS REC-DELINQUENT	645.00	1,290.00	0.00	0.00	1303	1,290.00	
Subtotal [12200]	Special Assessments Receivable - De	645.00	1,290.00	0.00	0.00		1,290.00	
Subgroup : [12300]	Special Assessments Receivable - Deferred							
408-00000-12300	SPECIAL ASSESS REC-DEFERRED	259,281.00	231,759.00	0.00	0.00	1303	231,759.00	
Subtotal [12300]	Special Assessments Receivable - De	259,281.00	231,759.00	0.00	0.00		231,759.00	
Subgroup : [20200]	Accounts Payable							
408-00000-20200	ACCOUNTS PAYABLE	(319,572.00)	(1,187,500.00)	0.00	(46,394.00)	2053	(1,233,894.00)	
408-00000-20610	RETAINAGE PAYABLE	(111,321.00)	(237,520.00)	0.00	204,698.00	2053	(32,222.00)	
Subtotal [20200]	Accounts Payable	(430,893.00)	(1,425,020.00)	0.00	158,304.00		(1,266,716.00)	
Subgroup : [20500]	Escrows							
501-00000-25300	UNRESERVED FUND BALANCE	(6,000.00)	(6,042.00)	0.00	0.00	2502	(6,042.00)	
Subtotal [20500]	Escrows	(6,000.00)	(6,042.00)	0.00	0.00		(6,042.00)	
Subgroup : [22202]	Unavailable revenue - assessments							
408-00000-22202	UNAVAILABLE REVENUE-ASSESSME	(259,926.00)	(233,049.00)	0.00	0.00	2202	(233,049.00)	
Subtotal [22202]	Unavailable revenue - assessments	(259,926.00)	(233,049.00)	0.00	0.00		(233,049.00)	
Subgroup : [25300]	UNRESERVED FUND BALANCE							
408-00000-25300	UNRESERVED FUND BALANCE	(527,336.00)	(688,438.00)	0.00	331,076.00	2502	(357,362.00)	
Subtotal [25300]	UNRESERVED FUND BALANCE	(527,336.00)	(688,438.00)	0.00	331,076.00		(357,362.00)	
Subgroup : [33400]	INTERGOVERNMENTAL							
408-00000-33418	MUN STATE AID STREETS - MAINT	(31,899.00)	(312,970.00)	0.00	0.00	1353	(312,970.00)	
Subtotal [33400]	INTERGOVERNMENTAL	(31,899.00)	(312,970.00)	0.00	0.00		(312,970.00)	
Subgroup : [36100]	Special assessment							
408-00000-36100	SPECIAL ASSESSMENTS	(35,312.00)	(32,451.00)	0.00	0.00	1303	(32,451.00)	
Subtotal [36100]	Special assessment	(35,312.00)	(32,451.00)	0.00	0.00		(32,451.00)	
Subgroup : [36200]	MISCELLANEOUS							
408-00000-36232	DEVELOPER CONTRIBUTION	(4,289,150.00)	(2,267,178.00)	0.00	(1,311,399.00)		(3,578,577.00)	
Subtotal [36200]	MISCELLANEOUS	(4,289,150.00)	(2,267,178.00)	0.00	(1,311,399.00)		(3,578,577.00)	
Subgroup : [36210]	INTEREST INCOME							
408-00000-36210	INTEREST EARNINGS	(5,950.00)	(35,217.00)	0.00	0.00	1053	(35,217.00)	
501-00000-36210	INTEREST EARNINGS	(42.00)	(279.00)	0.00	0.00	1053	(279.00)	
Subtotal [36210]	INTEREST INCOME	(5,992.00)	(35,496.00)	0.00	0.00		(35,496.00)	
Subgroup : [39100]	Sale of Assets							
408-00000-39101	SALE OF ASSETS	(670,557.00)	0.00	0.00	0.00		0.00	
Subtotal [39100]	Sale of Assets	(670,557.00)	0.00	0.00	0.00		0.00	
Subgroup : [39200]	Transfers In							
408-00000-39201	TRANSFER FROM GENERAL FUND	(65,217.00)	0.00	0.00	0.00		0.00	
408-00000-39203	TRANSFER FROM OTHER FUND	0.00	(327,313.00)	0.00	0.00	1403	(327,313.00)	
Subtotal [39200]	Transfers In	(65,217.00)	(327,313.00)	0.00	0.00		(327,313.00)	
Subgroup : [39999]	Prior Period Adjustment							
408-00000-39999	Prior Period Adjustment	0.00	0.00	0.00	(331,076.00)	1403	(331,076.00)	
Subtotal [39999]	Prior Period Adjustment	0.00	0.00	0.00	(331,076.00)		(331,076.00)	
Subgroup : [43000-3]	Other Services and Charges							
408-43100-50430	Miscellaneous Expense	0.00	16,549.00	0.00	0.00		16,549.00	
408-48009-50304	LEGAL FEES	0.00	1,526.00	0.00	0.00	2252	1,526.00	
408-48009-50350	GENERAL NOTICES AND PUB INFO	139.00	0.00	0.00	0.00		0.00	
408-48010-50304	LEGAL FEES	0.00	667.00	0.00	0.00	2252	667.00	
408-48010-50431	BANKING CHARGES	12.00	0.00	0.00	0.00		0.00	

Subtotal [43000-3]	Other Services and Charges	151.00	18,742.00	0.00	0.00	18,742.00
Subgroup : [41000-5]	Capital Outlay					
408-48005-50300	PROFESSIONAL SERVICES	241,011.00	5,114.00	0.00	0.00	5,114.00
408-48005-50530	IMPROVEMENTS OTHER THAN BLDG	436,551.00	4,832.00	0.00	0.00	4,832.00
408-48007-50300	PROFESSIONAL SERVICES	2,163.00	1,881.00	0.00	0.00	1,881.00
408-48008-50303	ENGINEERING FEES	1,454.00	0.00	0.00	0.00	0.00
408-48008-50530	IMPROVEMENTS OTHER THAN BLDG	5,163.00	0.00	0.00	0.00	0.00
408-48009-50303	ENGINEERING FEES	59,164.00	47,611.00	0.00	0.00	47,611.00
408-48009-50510	LAND	0.00	24,828.00	0.00	0.00	24,828.00
408-48009-50530	IMPROVEMENTS OTHER THAN BLDG	14,734.00	347,538.00	0.00	0.00	347,538.00
408-48010-50300	PROFESSIONAL SERVICES	90,526.00	1,965.00	0.00	0.00	1,965.00
408-48010-50303	ENGINEERING FEES	42,749.00	0.00	0.00	46,394.00	46,394.00
408-48010-50530	IMPROVEMENTS OTHER THAN BLDG	4,374,435.00	242,190.00	0.00	3,336,387.00	3,578,577.00
Subtotal [41000-5]	Capital Outlay	5,267,950.00	675,959.00	0.00	3,382,781.00	4,058,740.00
Subgroup : [47000-7]	Transfers Out					
408-43100-50700	TRANSFERS	0.00	0.00	0.00	670,557.00	670,557.00
408-48010-50700	Transfers	0.00	0.00	0.00	316,657.00	316,657.00
Subtotal [47000-720]	Transfers Out	0.00	0.00	0.00	987,214.00	987,214.00
Total [408]	Pavement Management	0.00	0.00	0.00	0.00	0.00
Group : [411]	Public Works Facility					
Subgroup : [10100]	CASH					
411-00000-10100	CASH	49,541.00	76,851.00	0.00	0.00	76,851.00
Subtotal [10100]	CASH	49,541.00	76,851.00	0.00	0.00	76,851.00
Subgroup : [25300]	UNRESERVED FUND BALANCE					
411-00000-25300	UNRESERVED FUND BALANCE	(49,200.00)	(49,541.00)	0.00	0.00	(49,541.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	(49,200.00)	(49,541.00)	0.00	0.00	(49,541.00)
Subgroup : [36210]	Interest Income					
411-00000-36210	INTEREST EARNINGS	(341.00)	(2,310.00)	0.00	0.00	(2,310.00)
Subtotal [36210]	Interest Income	(341.00)	(2,310.00)	0.00	0.00	(2,310.00)
Subgroup : [39200]	TRANSFER IN					
411-00000-39201	Transfers From General Fund	0.00	(25,000.00)	0.00	0.00	(25,000.00)
Subtotal [39200]	TRANSFER IN	0.00	(25,000.00)	0.00	0.00	(25,000.00)
Total [411]	Public Works Facility	0.00	0.00	0.00	0.00	0.00
Group : [415]	Park capital					
Subgroup : [10100]	CASH					
415-00000-10100	CASH	3,334,475.00	4,369,428.00	0.00	0.00	4,369,428.00
415-00000-10102	FARMERS SAVINGS ACCT	11,297.00	10,801.00	0.00	0.00	10,801.00
Subtotal [10100]	CASH	3,345,772.00	4,380,229.00	0.00	0.00	4,380,229.00
Subgroup : [20200]	Accounts Payable					
415-00000-20200	ACCOUNTS PAYABLE	(118.00)	0.00	0.00	0.00	0.00
Subtotal [20200]	Accounts Payable	(118.00)	0.00	0.00	0.00	0.00
Subgroup : [25300]	UNRESERVED FUND BALANCE					
415-00000-25300	UNRESERVED FUND BALANCE	(1,646,294.00)	(3,345,655.00)	1.00	0.00	(3,345,654.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	(1,646,294.00)	(3,345,655.00)	1.00	0.00	(3,345,654.00)
Subgroup : [34000]	Charges for Services					
415-00000-36231	PARK DEDICATION FEES	(1,677,416.00)	(836,393.00)	0.00	0.00	(836,393.00)
Subtotal [34000]	Charges for Services	(1,677,416.00)	(836,393.00)	0.00	0.00	(836,393.00)
Subgroup : [36200]	MISCELLANEOUS					
415-00000-36230	DONATIONS	0.00	(5,622.00)	0.00	0.00	(5,622.00)
Subtotal [36200]	MISCELLANEOUS	0.00	(5,622.00)	0.00	0.00	(5,622.00)
Subgroup : [36210]	INTEREST INCOME					
415-00000-36210	INTEREST EARNINGS	(22,297.00)	(193,299.00)	(1.00)	0.00	(193,300.00)
Subtotal [36210]	INTEREST INCOME	(22,297.00)	(193,299.00)	(1.00)	0.00	(193,300.00)
Subgroup : [45000-5]	Park and Rec - Capitial Outlay					
415-45200-50210	OPERATING SUPPLIES	235.00	740.00	0.00	0.00	740.00
415-45200-50300	PROFESSIONAL SERVICES	118.00	0.00	0.00	0.00	0.00
Subtotal [45000-5]	Park and Rec - Capitial Outlay	353.00	740.00	0.00	0.00	740.00
Total [415]	Park capital	0.00	0.00	0.00	0.00	0.00
Group : [416]	Capital-Equipment Certs					
Subgroup : [10100]	CASH					
416-00000-10100	CASH	1,311,864.00	203,094.00	0.00	0.00	203,094.00
Subtotal [10100]	CASH	1,311,864.00	203,094.00	0.00	0.00	203,094.00
Subgroup : [10310]	Cash with Fiscal					
416-00000-10101	Cash Held with Fiscal Agent	0.00	203,869.00	0.00	0.00	203,869.00
Subtotal [10310]	Cash with Fiscal	0.00	203,869.00	0.00	0.00	203,869.00
Subgroup : [20200]	Accounts Payable					
416-00000-20200	ACCOUNTS PAYABLE	(227,784.00)	(16,662.00)	0.00	0.00	(16,662.00)
Subtotal [20200]	Accounts Payable	(227,784.00)	(16,662.00)	0.00	0.00	(16,662.00)
Subgroup : [25300]	UNRESERVED FUND BALANCE					
416-00000-25300	UNRESERVED FUND BALANCE	68,859.00	(1,084,080.00)	0.00	0.00	(1,084,080.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	68,859.00	(1,084,080.00)	0.00	0.00	(1,084,080.00)
Subgroup : [33400]	INTERGOVERNMENTAL					
416-00000-33620	OTHER COUNTY GRANTS AND AIDS	(10,000.00)	0.00	0.00	0.00	0.00
Subtotal [33400]	INTERGOVERNMENTAL	(10,000.00)	0.00	0.00	0.00	0.00
Subgroup : [36210]	Interest Income					
416-00000-36210	INTEREST EARNINGS	(8,564.00)	(15,317.00)	0.00	0.00	(15,317.00)
Subtotal [36210]	Interest Income	(8,564.00)	(15,317.00)	0.00	0.00	(15,317.00)
Subgroup : [36200]	MISCELLANEOUS					

416-00000-36200	Miscellaneous Revenues	(27,385.00)	0.00	0.00	0.00		0.00
Subtotal [36200]	MISCELLANEOUS	(27,385.00)	0.00	0.00	0.00		0.00
Subgroup : [39100] Sale of Assets							
416-00000-39101	SALE OF ASSETS	(10,708.00)	(24,884.00)	0.00	0.00	1603	(24,884.00)
Subtotal [39100]	Sale of Assets	(10,708.00)	(24,884.00)	0.00	0.00		(24,884.00)
Subgroup : [39200] TRANSFER IN							
416-00000-39201	TRANSFER FROM GENERAL FUND	(500,000.00)	(10,000.00)	0.00	0.00	1403	(10,000.00)
Subtotal [39200]	TRANSFER IN	(500,000.00)	(10,000.00)	0.00	0.00		(10,000.00)
Subgroup : [39310] Bond Proceeds							
416-00000-39300	BOND PROCEEDS	(1,755,030.00)	0.00	0.00	0.00		0.00
Subtotal [39310]	Bond Proceeds	(1,755,030.00)	0.00	0.00	0.00		0.00
Subgroup : [39320] Bond Premium							
416-00000-39320	Bond Premium Issued	(73,100.00)	0.00	0.00	0.00		0.00
Subtotal [39320]	Bond Premium	(73,100.00)	0.00	0.00	0.00		0.00
Subgroup : [41000-5] Capital Outlay-General Govt							
416-41900-50520	BUILDINGS AND STRUCTURES	3,845.00	79,429.00	0.00	0.00	1603	79,429.00
416-41920-50580	OTHER EQUIPMENT	94,022.00	0.00	0.00	0.00		0.00
Subtotal [41000-5]	Capital Outlay-General Govt	97,867.00	79,429.00	0.00	0.00		79,429.00
Subgroup : [42000-5] Capital Outlay-Public Safety							
416-42100-50210	OPERATING SUPPLIES	74,235.00	23,175.00	0.00	0.00		23,175.00
416-42100-50221	REPAIR AND MAINTENANCE SUPPLIE	2,502.00	834.00	0.00	0.00		834.00
416-42100-50550	MOTOR VEHICLES	184,973.00	74,437.00	0.00	0.00	1603	74,437.00
416-42100-50580	OTHER EQUIPMENT	14,252.00	16,908.00	0.00	0.00		16,908.00
Subtotal [42000-5]	Capital Outlay-Public Safety	275,962.00	115,354.00	0.00	0.00		115,354.00
Subgroup : [43000-5] Capital Outlay-Public Works							
416-43100-50520	BUILDINGS AND STRUCTURES	36,942.00	0.00	0.00	0.00		0.00
416-43100-50550	MOTOR VEHICLES	151,096.00	256,580.00	0.00	0.00	1603	256,580.00
416-43100-50580	OTHER EQUIPMENT	353,093.00	275,919.00	0.00	0.00	1603	275,919.00
Subtotal [43000-5]	Capital Outlay-Public Works	541,131.00	532,499.00	0.00	0.00		532,499.00
Subgroup : [45000-5] Culture and Rec - Capital Outlay							
416-45200-50580	OTHER EQUIPMENT	0.00	16,698.00	0.00	0.00	1603	16,698.00
416-45200-50581	OTHER EQUIPMENT	251,668.00	0.00	0.00	0.00		0.00
Subtotal [45000-5]	Culture and Rec - Capital Outlay	251,668.00	16,698.00	0.00	0.00		16,698.00
Subgroup : [47000-61] Interst and Other							
416-47000-50611	BOND ISSUANCE COSTS	65,220.00	0.00	0.00	0.00		0.00
Subtotal [47000-610]	Interst and Other	65,220.00	0.00	0.00	0.00		0.00
Total [416]	Capital-Equipment Certs	0.00	0.00	0.00	0.00		0.00
Group : [419] Hackamore Upgrade							
Subgroup : [10100] CASH							
419-00000-10100	CASH	892,175.00	(763,874.00)	0.00	1,815,894.00	1053	1,052,020.00
Subtotal [10100]	CASH	892,175.00	(763,874.00)	0.00	1,815,894.00		1,052,020.00
Subgroup : [20200] Accounts Payable							
419-00000-20200	ACCOUNTS PAYABLE	(37,676.00)	(261.00)	0.00	0.00	2053	(261.00)
Subtotal [20200]	Accounts Payable	(37,676.00)	(261.00)	0.00	0.00		(261.00)
Subgroup : [25300] UNRESERVED FUND BALALNCE							
419-00000-25300	UNRESERVED FUND BALANCE	(989,441.00)	(854,499.00)	0.00	0.00	2502	(854,499.00)
Subtotal [25300]	UNRESERVED FUND BALALNCE	(989,441.00)	(854,499.00)	0.00	0.00		(854,499.00)
Subgroup : [36210] INTEREST INCOME							
419-00000-36210	INTEREST EARNINGS	(8,135.00)	(53,511.00)	0.00	0.00	1053	(53,511.00)
Subtotal [36210]	INTEREST INCOME	(8,135.00)	(53,511.00)	0.00	0.00		(53,511.00)
Subgroup : [36200] Miscellaneous							
419-00000-36232	DEVELOPER CONTRIBUTION	0.00	(1,123,813.00)	0.00	(1,815,894.00)		(2,939,707.00)
Subtotal [36200]	Miscellaneous	0.00	(1,123,813.00)	0.00	(1,815,894.00)		(2,939,707.00)
Subgroup : [43000-3] PW - Other Services and Charges							
419-43100-50304	LEGAL FEES	0.00	6,990.00	0.00	0.00		6,990.00
Subtotal [43000-3]	PW - Other Services and Charges	0.00	6,990.00	0.00	0.00		6,990.00
Subgroup : [43000-5] PW - Capital							
419-43100-50300	PROFESSIONAL SERVICES	143,077.00	(44,644.00)	0.00	0.00		(44,644.00)
419-43100-50303	ENGINEERING FEES	0.00	3,753,612.00	0.00	0.00	1603	3,753,612.00
Subtotal [43000-5]	PW - Capital	143,077.00	3,708,968.00	0.00	0.00		3,708,968.00
Subgroup : [39310] Bond Proceeds							
419-00000-39300	Bond proceeds	0.00	(920,000.00)	0.00	0.00	2261	(920,000.00)
Subtotal [39310]	Bond Proceeds	0.00	(920,000.00)	0.00	0.00		(920,000.00)
Total [419]	Hackamore Upgrade	0.00	0.00	0.00	0.00		0.00
Group : [420] Wetland Restoration							
Subgroup : [10100] CASH							
420-00000-10100	CASH	104,327.00	109,194.00	0.00	0.00	1053	109,194.00
Subtotal [10100]	CASH	104,327.00	109,194.00	0.00	0.00		109,194.00
Subgroup : [25300] UNRESERVED FUND BALALNCE							
420-00000-25300	UNRESERVED FUND BALANCE	(103,609.00)	(104,327.00)	0.00	0.00	2502	(104,327.00)
Subtotal [25300]	UNRESERVED FUND BALALNCE	(103,609.00)	(104,327.00)	0.00	0.00		(104,327.00)
Subgroup : [36210] INTEREST INCOME							
420-00000-36210	INTEREST EARNINGS	(718.00)	(4,867.00)	0.00	0.00	1053	(4,867.00)
Subtotal [36210]	INTEREST INCOME	(718.00)	(4,867.00)	0.00	0.00		(4,867.00)
Total [420]	Wetland Restoration	0.00	0.00	0.00	0.00		0.00
Group : [425] Pulte Encore							
Subgroup : [10100] CASH							

425-00000-10100	CASH	197,178.00	206,383.00	0.00	0.00	1053	206,383.00
Subtotal [10100]	CASH	197,178.00	206,383.00	0.00	0.00		206,383.00
Subgroup : [25300]	UNRESERVED FUND BALANCE						
425-00000-25300	UNRESERVED FUND BALANCE	(195,822.00)	(197,178.00)	0.00	0.00	2502	(197,178.00)
Subtotal [25300]	UNRESERVED FUND BALANCE	(195,822.00)	(197,178.00)	0.00	0.00		(197,178.00)
Subgroup : [36210]	Interest Income						
425-00000-36210	INTEREST EARNINGS	(1,356.00)	(9,205.00)	0.00	0.00	1053	(9,205.00)
Subtotal [36210]	Interest Income	(1,356.00)	(9,205.00)	0.00	0.00		(9,205.00)
Total [425]	Pulte Encore	0.00	0.00	0.00	0.00		0.00
Group : [434]	City Center Drive						
Subgroup : [10100]	CASH						
434-00000-10100	CASH	0.00	373,337.00	0.00	980,449.00	1053	1,353,786.00
Subtotal [10100]	CASH	0.00	373,337.00	0.00	980,449.00		1,353,786.00
Subgroup : [13200]	Due From Other Governments						
434-00000-13200	DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	2,418,664.00	1203	2,418,664.00
Subtotal [13200]	Due From Other Governments	0.00	0.00	0.00	2,418,664.00		2,418,664.00
Subgroup : [20200]	Accounts Payable						
434-00000-20610	Retainage Payable	0.00	0.00	0.00	(141,781.00)	1603	(141,781.00)
Subtotal [20200]	Accounts Payable	0.00	0.00	0.00	(141,781.00)		(141,781.00)
Subgroup : [22203]	Unavailable MSA						
434-00000-22203	DEFERRED REVENUE - MSA	0.00	0.00	0.00	(2,418,664.00)	2202	(2,418,664.00)
Subtotal [22203]	Unavailable MSA	0.00	0.00	0.00	(2,418,664.00)		(2,418,664.00)
Subgroup : [36200]	Miscellaneous						
434-00000-36232	Developer Contribution	0.00	0.00	0.00	(701,284.00)		(701,284.00)
Subtotal [36200]	Miscellaneous	0.00	0.00	0.00	(701,284.00)		(701,284.00)
Subgroup : [36210]	Interest Income						
434-00000-36210	Interest Earnings	0.00	(79,820.00)	0.00	0.00	1053	(79,820.00)
Subtotal [36210]	Interest Income	0.00	(79,820.00)	0.00	0.00		(79,820.00)
Subgroup : [39200]	Transfers In						
434-00000-39203	Transfers from Other Fund	0.00	0.00	0.00	(316,657.00)	1403	(316,657.00)
Subtotal [39200]	Transfers In	0.00	0.00	0.00	(316,657.00)		(316,657.00)
Subgroup : [39310]	Bond Proceeds						
434-00000-39300	Bond Proceeds	0.00	(2,716,644.00)	0.00	0.00	2261	(2,716,644.00)
Subtotal [39310]	Bond Proceeds	0.00	(2,716,644.00)	0.00	0.00		(2,716,644.00)
Subgroup : [39320]	Bond Premium						
434-00000-39320	Bond Premium Issued	0.00	(406,391.00)	0.00	0.00	2261	(406,391.00)
Subtotal [39320]	Bond Premium	0.00	(406,391.00)	0.00	0.00		(406,391.00)
Subgroup : [43000-3]	Other Services and Charges						
434-48010-50300	Professional Services	0.00	27,435.00	0.00	0.00	2252	27,435.00
434-48010-50303	Engineering Fees	0.00	119,137.00	0.00	0.00	2252	119,137.00
434-48012-50300	Professional Services	0.00	198,060.00	0.00	0.00	2252	198,060.00
Subtotal [43000-3]	Other Services and Charges	0.00	344,632.00	0.00	0.00		344,632.00
Subgroup : [43000-5]	Capital Outlay						
434-48010-50530	Improvements other than buildings	0.00	2,116,115.00	0.00	179,273.00	1603	2,295,388.00
Subtotal [43000-5]	Capital Outlay	0.00	2,116,115.00	0.00	179,273.00		2,295,388.00
Subgroup : [47000-61]	Debt Service - Interest and Other						
434-47000-50611	Bond Issuance Costs	0.00	41,458.00	0.00	0.00	2261	41,458.00
Subtotal [47000-611]	Debt Service - Interest and Other	0.00	41,458.00	0.00	0.00		41,458.00
Subgroup : [47000-72]	Transfer Out						
434-48010-50700	Transfers	0.00	327,313.00	0.00	0.00	1403	327,313.00
Subtotal [47000-720]	Transfer Out	0.00	327,313.00	0.00	0.00		327,313.00
Total [434]	City Center Drive	0.00	0.00	0.00	0.00		0.00
Group : [601]	Water						
Subgroup : [10100]	Cash and Investments						
601-00000-10100	CASH	4,150,268.00	22,015,460.00	0.00	(292,200.00)	1053	21,723,268.00
Subtotal [10100]	Cash and Investments	4,150,268.00	22,015,460.00	0.00	(292,200.00)		21,723,268.00
Subgroup : [10310]	Cash with Fiscal Agent						
601-00000-10101	Cash Held with Fiscal Agent	0.00	204,032.00	0.00	0.00	1053	204,032.00
Subtotal [10310]	Cash with Fiscal Agent	0.00	204,032.00	0.00	0.00		204,032.00
Subgroup : [11500]	Accounts Receivable						
601-00000-11500	ACCOUNTS RECEIVABLE	31,461.00	37,333.00	0.00	0.00	1253	37,333.00
Subtotal [11500]	Accounts Receivable	31,461.00	37,333.00	0.00	0.00		37,333.00
Subgroup : [12300]	Special Assessments Receivable - Deferred						
601-00000-12300	SPECIAL ASSESS REC-DEFERRED	150,092.00	114,075.00	0.00	0.00	1303	114,075.00
Subtotal [12300]	Special Assessments Receivable - De	150,092.00	114,075.00	0.00	0.00		114,075.00
Subgroup : [13200]	Due from other governments						
601-00000-13200	DUE FROM OTHER GOVERNMENTS	1,098.00	892.00	0.00	0.00	1203	892.00
Subtotal [13200]	Due from other governments	1,098.00	892.00	0.00	0.00		892.00
Subgroup : [15500]	Prepays						
601-00000-15500	Prepaid Items	0.00	0.00	0.00	19,702.00	1502	19,702.00
Subtotal [15500]	Prepays	0.00	0.00	0.00	19,702.00		19,702.00
Subgroup : [16100]	Land						
601-00000-16100	LAND	366,167.00	520,892.00	0.00	0.00	1603	520,892.00
Subtotal [16100]	Land	366,167.00	520,892.00	0.00	0.00		520,892.00
Subgroup : [16300]	Infrastructure						
601-00000-16300	IMPROVEMENTS OTHER THAN BUIL	4,464,146.00	4,464,146.00	0.00	0.00	1603	4,464,146.00

Subtotal [16300]	Infrastructure	4,464,146.00	4,464,146.00	0.00	0.00		4,464,146.00
Subgroup : [16400]	Machine and Equipment						
601-00000-16400	MACHINERY & EQUIPMENT	57,700.00	57,700.00	0.00	0.00	1603	57,700.00
Subtotal [16400]	Machine and Equipment	57,700.00	57,700.00	0.00	0.00		57,700.00
Subgroup : [16500]	Construction in Progress						
601-00000-16500	CONSTRUCTION IN PROGRESS	813,423.00	7,700,072.00	0.00	0.00	1603	7,700,072.00
Subtotal [16500]	Construction in Progress	813,423.00	7,700,072.00	0.00	0.00		7,700,072.00
Subgroup : [16900]	Accumulated Depreciation						
601-00000-16310	ACCUMULATED DEPRECIATION - OTI	(808,152.00)	(951,080.00)	0.00	0.00	1603	(951,080.00)
Subtotal [16900]	Accumulated Depreciation	(808,152.00)	(951,080.00)	0.00	0.00		(951,080.00)
Subgroup : [20200]	Accounts Payable						
601-00000-20200	ACCOUNTS PAYABLE	(340,706.00)	(1,218,881.00)	0.00	0.00	2053	(1,218,881.00)
601-00000-20610	RETAINAGE PAYABLE	0.00	(322,382.00)	0.00	0.00	2052	(322,382.00)
Subtotal [20200]	Accounts Payable	(340,706.00)	(1,541,263.00)	0.00	0.00		(1,541,263.00)
Subgroup : [20800]	Due to other Governments						
601-00000-20800	DUE TO OTHER GOVERNMENTS	(739,264.00)	(247,627.00)	0.00	0.00	2053	(247,627.00)
Subtotal [20800]	Due to other Governments	(739,264.00)	(247,627.00)	0.00	0.00		(247,627.00)
Subgroup : [21500]	Accrued Interest Payable						
601-00000-21500	ACCRUED INTEREST PAYABLE	(21,566.00)	(574,979.00)	0.00	0.00	2253	(574,979.00)
Subtotal [21500]	Accrued Interest Payable	(21,566.00)	(574,979.00)	0.00	0.00		(574,979.00)
Subgroup : [22500]	Bonds-cur						
601-00000-22500	BONDS PAYABLE-CURRENT PORTIO	(169,700.00)	(774,400.00)	0.00	0.00	2253	(774,400.00)
Subtotal [22500]	Bonds-cur	(169,700.00)	(774,400.00)	0.00	0.00		(774,400.00)
Subgroup : [23100]	Bonds Payable						
601-00000-23100	BONDS PAYABLE-NONCURRENT	(1,854,200.00)	(2,864,800.00)	0.00	0.00	2253	(2,864,800.00)
601-00000-23400	UNAMORTIZED PREMIUM BONDS SO	(69,650.00)	(985,817.00)	0.00	0.00	2253	(985,817.00)
Subtotal [23100]	Bonds Payable	(1,923,850.00)	(23,850,617.00)	0.00	0.00		(23,850,617.00)
Subgroup : [23200]	Notes payable						
601-00000-23201	LOANS PAYABLE - CURRENT	(42,232.00)	(43,931.00)	0.00	0.00	2253	(43,931.00)
Subtotal [23200]	Notes payable	(42,232.00)	(43,931.00)	0.00	0.00		(43,931.00)
Subgroup : [23250]	Notes Payable - Noncurrent						
601-00000-23200	LOANS PAYABLE - NONCURRENT	(187,201.00)	(143,270.00)	0.00	0.00	2253	(143,270.00)
Subtotal [23250]	Notes Payable - Noncurrent	(187,201.00)	(143,270.00)	0.00	0.00		(143,270.00)
Subgroup : [25300]	Unreserved Fund Balance						
601-00000-25300	UNRESERVED FUND BALANCE	(4,815,198.00)	(5,801,686.00)	2.00	0.00	2502	(5,801,684.00)
Subtotal [25300]	Unreserved Fund Balance	(4,815,198.00)	(5,801,686.00)	2.00	0.00		(5,801,684.00)
Subgroup : [36100]	Special assessment						
601-00000-36100	SPECIAL ASSESSMENTS	(2,970.00)	(4,013.00)	0.00	0.00	1303	(4,013.00)
Subtotal [36100]	Special assessment	(2,970.00)	(4,013.00)	0.00	0.00		(4,013.00)
Subgroup : [36200]	Miscellaneous Revenue						
601-00000-36200	MISCELLANEOUS REVENUES	0.00	(2,106.00)	(3.00)	0.00		(2,109.00)
601-00000-36400	REFUNDS/REIMBURSEMENTS	(1,160.00)	0.00	0.00	0.00		0.00
Subtotal [36200]	Miscellaneous Revenue	(1,160.00)	(2,106.00)	(3.00)	0.00		(2,109.00)
Subgroup : [36210]	Interest Earnings						
601-00000-36210	INTEREST EARNINGS	(27,970.00)	(668,115.00)	0.00	0.00	1053	(668,115.00)
Subtotal [36210]	Interest Earnings	(27,970.00)	(668,115.00)	0.00	0.00		(668,115.00)
Subgroup : [37000]	Water Sales						
601-00000-37101	WATER METERS	(80,753.00)	(47,328.00)	0.00	0.00		(47,328.00)
601-00000-37102	BULK WATER SALES	(14,730.00)	0.00	0.00	0.00		0.00
601-00000-37110	WATER RESIDENTIAL USAGE	(390,203.00)	(603,307.00)	0.00	0.00		(603,307.00)
601-00000-37130	WATER COMMERCIAL/INDUSTRIAL	(13,341.00)	(23,870.00)	0.00	0.00		(23,870.00)
601-00000-37150	WATER RECONNECT/DISCONNECT F	(100.00)	(200.00)	0.00	0.00		(200.00)
601-00000-37155	MAPLE GROVE CONNECTION	0.00	(51,497.00)	0.00	0.00		(51,497.00)
Subtotal [37000]	Water Sales	(499,127.00)	(726,202.00)	0.00	0.00		(726,202.00)
Subgroup : [39750]	Capital Contributions - Connection fees						
601-00000-37170	WATER CONNECTION CHARGE	(371,256.00)	(345,307.00)	0.00	0.00		(345,307.00)
601-00000-37180	WATER TRUNK CHARGES (TLAC)	(926,679.00)	(1,228,368.00)	0.00	0.00		(1,228,368.00)
Subtotal [39750]	Capital Contributions - Connection fees	(1,297,935.00)	(1,573,675.00)	0.00	0.00		(1,573,675.00)
Subgroup : [49400-200]	Supplies						
601-49400-50200	OFFICE SUPPLIES	135.00	285.00	0.00	0.00		285.00
601-49400-50207	TRAINING AND INSTRUCTIONAL SUP	2,494.00	828.00	0.00	0.00		828.00
601-49400-50210	OPERATING SUPPLIES	3,709.00	66,466.00	0.00	0.00		66,466.00
601-49400-50227	UTILITY SYSTEM MAINTENANCE SUP	90,032.00	58,850.00	0.00	0.00		58,850.00
601-49400-50306	INSPECTIONS	4,021.00	8,694.00	0.00	0.00		8,694.00
Subtotal [49400-200]	Supplies	100,391.00	135,123.00	0.00	0.00		135,123.00
Subgroup : [49400-300]	Other Services and Charges						
601-49400-50300	PROFESSIONAL SERVICES	84,807.00	19,885.00	0.00	0.00		19,885.00
601-49400-50303	ENGINEERING FEES	0.00	354.00	0.00	0.00		354.00
601-49400-50304	LEGAL FEES	78.00	2,066.00	0.00	0.00		2,066.00
601-49400-50310	OTHER PROFESSIONAL SERVICES	0.00	(55,481.00)	0.00	61,124.00		5,643.00
601-49400-50311	WATER PURCHASED	194,109.00	335,443.00	0.00	(80,826.00)		254,617.00
601-49400-50322	POSTAGE	1,448.00	49.00	0.00	0.00		49.00
601-49400-50350	GENERAL NOTICES AND PUB INFO	495.00	132.00	0.00	0.00		132.00
601-49400-50360	INSURANCE	631.00	0.00	0.00	0.00		0.00
601-49400-50365	WORKER'S COMPENSATION INSURA	442.00	910.00	0.00	0.00		910.00
601-49400-50380	UTILITY SERVICES	3,726.00	2,619.00	0.00	0.00		2,619.00
601-49400-50381	ELECTRIC UTILITIES	639.00	179.00	0.00	0.00		179.00
601-49400-50400	REPAIR AND MAINTENANCE - CONTF	0.00	223.00	0.00	0.00		223.00
601-49400-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00	0.00	0.00		568.00
601-49400-50432	CREDIT CARD FEES	6,316.00	5,268.00	0.00	0.00		5,268.00
601-49400-50433	DUES AND MEMBERSHIPS	776.00	994.00	0.00	0.00		994.00
Subtotal [49400-300]	Other Services and Charges	293,893.00	313,209.00	0.00	(19,702.00)		293,507.00

Subgroup : [49400-42] Depreciation Expense								
601-49400-50420	DEPRECIATION	142,927.00	142,927.00	1.00	0.00	1603	142,928.00	
Subtotal [49400-420] Depreciation Expense		142,927.00	142,927.00	1.00	0.00		142,928.00	
Subgroup : [49400-61] Interest and Other								
601-49400-50430	MISCELLANEOUS EXPENSE	0.00	383,963.00	0.00	0.00		383,963.00	
601-49400-50610	DEBT SERVICE INTEREST	55,831.00	572,936.00	0.00	0.00	2253	572,936.00	
601-49400-50611	BOND ISSUANCE COSTS	248.00	240,204.00	0.00	0.00	2261	240,204.00	
Subtotal [49400-610] Interest and Other		56,079.00	1,197,103.00	0.00	0.00		1,197,103.00	
Subgroup : [49400-72] Transfers Out								
601-49400-50720	INTERFUND TRANSFERS	249,386.00	0.00	0.00	292,200.00	1403	292,200.00	
Subtotal [49400-720] Transfers Out		249,386.00	0.00	0.00	292,200.00		292,200.00	
Total [601]	Water	0.00	0.00	0.00	0.00		0.00	
Group : [602]	Sewer							
Subgroup : [10100] Cash and Investments								
602-00000-10100	CASH	2,772,835.00	3,535,219.00	0.00	(310,400.00)	1053	3,224,819.00	
Subtotal [10100] Cash and Investments		2,772,835.00	3,535,219.00	0.00	(310,400.00)		3,224,819.00	
Subgroup : [10310] Cash with Fiscal Agent								
602-00000-10101	Cash Held with Fiscal Agent	0.00	104,689.00	0.00	0.00	1053	104,689.00	
Subtotal [10310] Cash with Fiscal Agent		0.00	104,689.00	0.00	0.00		104,689.00	
Subgroup : [11500] Accounts Receivable								
602-00000-11500	ACCOUNTS RECEIVABLE	44,285.00	54,040.00	0.00	0.00	1253	54,040.00	
Subtotal [11500] Accounts Receivable		44,285.00	54,040.00	0.00	0.00		54,040.00	
Subgroup : [12300] Special Assessments Receivable - Deferred								
602-00000-12300	SPECIAL ASSESS REC-DEFERRED	37,523.00	28,519.00	0.00	0.00	1303	28,519.00	
Subtotal [12300] Special Assessments Receivable - De		37,523.00	28,519.00	0.00	0.00		28,519.00	
Subgroup : [13200] Due from other governments								
602-00000-13200	DUE FROM OTHER GOVERNMENTS	275.00	223.00	0.00	0.00	1203	223.00	
Subtotal [13200] Due from other governments		275.00	223.00	0.00	0.00		223.00	
Subgroup : [15500] Prepaids								
602-00000-15500	PREPAID ITEMS	17,081.00	0.00	0.00	0.00		0.00	
Subtotal [15500] Prepaids		17,081.00	0.00	0.00	0.00		0.00	
Subgroup : [16100] Land								
602-00000-16100	LAND	126,617.00	126,617.00	0.00	0.00	1603	126,617.00	
Subtotal [16100] Land		126,617.00	126,617.00	0.00	0.00		126,617.00	
Subgroup : [16300] Infrastructure								
602-00000-16300	IMPROVEMENTS OTHER THAN BUIL	6,268,541.00	6,268,541.00	0.00	0.00	1603	6,268,541.00	
Subtotal [16300] Infrastructure		6,268,541.00	6,268,541.00	0.00	0.00		6,268,541.00	
Subgroup : [16900] Accumulated Depreciation								
602-00000-16310	ACCUMULATED DEPRECIATION - OTI	(1,118,177.00)	(1,327,128.00)	0.00	0.00	1603	(1,327,128.00)	
Subtotal [16900] Accumulated Depreciation		(1,118,177.00)	(1,327,128.00)	0.00	0.00		(1,327,128.00)	
Subgroup : [20200] Accounts Payable								
602-00000-20200	ACCOUNTS PAYABLE	(1,124.00)	(2,074.00)	0.00	0.00	2053	(2,074.00)	
Subtotal [20200] Accounts Payable		(1,124.00)	(2,074.00)	0.00	0.00		(2,074.00)	
Subgroup : [20800] Due To Other Governments								
602-00000-20800	DUE TO OTHER GOVERNMENTS	(293,056.00)	(121,417.00)	0.00	34,790.00	2053	(86,627.00)	
Subtotal [20800] Due To Other Governments		(293,056.00)	(121,417.00)	0.00	34,790.00		(86,627.00)	
Subgroup : [21500] Accrued Interest Payable								
602-00000-21500	ACCRUED INTEREST PAYABLE	(16,705.00)	(15,701.00)	0.00	0.00	2253	(15,701.00)	
Subtotal [21500] Accrued Interest Payable		(16,705.00)	(15,701.00)	0.00	0.00		(15,701.00)	
Subgroup : [22500] Bonds-cur								
602-00000-22500	BONDS PAYABLE-CURRENT PORTIOI	(80,300.00)	(85,600.00)	0.00	0.00	2253	(85,600.00)	
Subtotal [22500] Bonds-cur		(80,300.00)	(85,600.00)	0.00	0.00		(85,600.00)	
Subgroup : [23100] Bonds Payable								
602-00000-23100	BONDS PAYABLE-NONCURRENT	(1,150,800.00)	(1,065,200.00)	0.00	0.00	2253	(1,065,200.00)	
602-00000-23400	UNAMORTIZED PREMIUM BONDS SO	(7,008.00)	(6,424.00)	0.00	0.00	2253	(6,424.00)	
Subtotal [23100] Bonds Payable		(1,157,808.00)	(1,071,624.00)	0.00	0.00		(1,071,624.00)	
Subgroup : [25300] Unreserved Fund Balance								
602-00000-25300	UNRESERVED FUND BALANCE	(6,268,513.00)	(6,599,987.00)	0.00	0.00	2502	(6,599,987.00)	
Subtotal [25300] Unreserved Fund Balance		(6,268,513.00)	(6,599,987.00)	0.00	0.00		(6,599,987.00)	
Subgroup : [36100] Special assessment								
602-00000-36100	SPECIAL ASSESSMENTS	(742.00)	(1,003.00)	0.00	0.00	1303	(1,003.00)	
Subtotal [36100] Special assessment		(742.00)	(1,003.00)	0.00	0.00		(1,003.00)	
Subgroup : [36210] Interest Earnings								
602-00000-36210	INTEREST EARNINGS	(18,274.00)	(153,080.00)	0.00	0.00	1053	(153,080.00)	
Subtotal [36210] Interest Earnings		(18,274.00)	(153,080.00)	0.00	0.00		(153,080.00)	
Subgroup : [36200] MISCELLANEOUS								
602-00000-36200	MISCELLANEOUS REVENUES	(7,262.00)	(17,824.00)	0.00	(34,790.00)		(52,614.00)	
Subtotal [36200] MISCELLANEOUS		(7,262.00)	(17,824.00)	0.00	(34,790.00)		(52,614.00)	
Subgroup : [37000] Sewer Sales								
602-00000-37210	SEWER RESIDENTIAL	(418,767.00)	(576,671.00)	0.00	0.00		(576,671.00)	
602-00000-37230	SEWER COMMERCIAL/INDUSTRIAL	(24,756.00)	(22,528.00)	0.00	0.00		(22,528.00)	
602-00000-37250	SEWER RECONNECT/DISCONNECT F	(100.00)	(200.00)	0.00	0.00		(200.00)	
Subtotal [37000] Sewer Sales		(443,623.00)	(599,399.00)	0.00	0.00		(599,399.00)	
Subgroup : [39750] Capital Contributions - Connection fees								
602-00000-37275	SEWER ACCESS CHARGES-CITY	(363,001.00)	(322,778.00)	0.00	0.00		(322,778.00)	
602-00000-37280	SEWER TRUNK CHARGES	(250,218.00)	(436,544.00)	0.00	0.00		(436,544.00)	
Subtotal [39750] Capital Contributions - Connection fe		(613,219.00)	(759,322.00)	0.00	0.00		(759,322.00)	

Subgroup : [49450-20] Supplies							
602-49450-50200	OFFICE SUPPLIES	150.00	123.00	0.00	0.00		123.00
602-49450-50207	TRAINING AND INSTRUCTIONAL SUP	0.00	2,540.00	0.00	0.00		2,540.00
602-49450-50210	OPERATING SUPPLIES	932.00	495.00	0.00	0.00		495.00
602-49450-50220	REPAIR AND MAINTENANCE SUPPLIE	430.00	161.00	0.00	0.00		161.00
602-49450-50306	INSPECTIONS	3,703.00	8,014.00	0.00	0.00		8,014.00
Subtotal [49450-200] Supplies		5,215.00	11,333.00	0.00	0.00		11,333.00
Subgroup : [49450-30] Other Services and Charges							
602-49450-50300	PROFESSIONAL SERVICES	49,943.00	2,151.00	0.00	0.00		2,151.00
602-49450-50303	ENGINEERING FEES	4,498.00	2,086.00	0.00	0.00		2,086.00
602-49450-50312	MCES SEWAGE TREATMENT	139,713.00	228,390.00	0.00	0.00		228,390.00
602-49450-50322	POSTAGE	1,426.00	0.00	0.00	0.00		0.00
602-49450-50350	GENERAL NOTICES AND PUB INFO	38.00	0.00	0.00	0.00		0.00
602-49450-50360	INSURANCE	479.00	0.00	0.00	0.00		0.00
602-49450-50365	WORKER'S COMPENSATION INSURA	(287.00)	761.00	0.00	0.00		761.00
602-49450-50380	UTILITY SERVICES	2,095.00	2,712.00	0.00	0.00		2,712.00
602-49450-50381	ELECTRIC UTILITIES	3,036.00	2,368.00	0.00	0.00		2,368.00
602-49450-50400	REPAIR AND MAINTENANCE - CONTF	2,474.00	4,573.00	0.00	0.00		4,573.00
602-49450-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00	0.00	0.00		568.00
602-49450-50430	MISCELLANEOUS EXPENSE	0.00	127,403.00	0.00	0.00		127,403.00
602-49450-50432	CREDIT CARD FEES	4,661.00	7,716.00	0.00	0.00		7,716.00
602-49450-50530	IMPROVEMENTS OTHER THAN BLDG	26,190.00	0.00	0.00	0.00		0.00
Subtotal [49450-300] Other Services and Charges		234,692.00	378,728.00	0.00	0.00		378,728.00
Subgroup : [49450-40] Depreciation Expense							
602-49450-50420	DEPRECIATION	208,951.00	208,951.00	0.00	0.00	1603	208,951.00
Subtotal [49450-420] Depreciation Expense		208,951.00	208,951.00	0.00	0.00		208,951.00
Subgroup : [49400-61] Interest and Other							
602-49450-50610	DEBT SERVICE INTEREST	39,754.00	37,299.00	0.00	0.00	2253	37,299.00
602-49450-50611	BOND ISSUANCE COSTS	248.00	0.00	0.00	0.00		0.00
Subtotal [49400-610] Interest and Other		40,002.00	37,299.00	0.00	0.00		37,299.00
Subgroup : [49400-72] Transfers Out							
602-49450-50720	INTERFUND TRANSFERS	262,786.00	0.00	0.00	310,400.00	1403	310,400.00
Subtotal [49400-720] Transfers Out		262,786.00	0.00	0.00	310,400.00		310,400.00
Total [602] Sewer		0.00	0.00	0.00	0.00		0.00
Group : [603] Storm							
Subgroup : [10100] Cash and Investments							
603-00000-10100	CASH	65,280.00	78,324.00	0.00	0.00	1053	78,324.00
604-00000-10100	CASH	0.00	(500.00)	0.00	500.00	1053	0.00
Subtotal [10100] Cash and Investments		65,280.00	77,824.00	0.00	500.00		78,324.00
Subgroup : [25300] Unreserved Fund Balance							
603-00000-25300	UNRESERVED FUND BALANCE	0.00	(65,280.00)	0.00	0.00	2502	(65,280.00)
Subtotal [25300] Unreserved Fund Balance		0.00	(65,280.00)	0.00	0.00		(65,280.00)
Subgroup : [36210] Interest Earnings							
603-00000-36210	INTEREST EARNINGS	(280.00)	(3,044.00)	0.00	0.00	1053	(3,044.00)
Subtotal [36210] Interest Earnings		(280.00)	(3,044.00)	0.00	0.00		(3,044.00)
Subgroup : [39200] Transfer In							
603-00000-39201	TRANSFER FROM GENERAL FUND	(65,000.00)	(10,000.00)	0.00	0.00	1403	(10,000.00)
Subtotal [39200] Transfer In		(65,000.00)	(10,000.00)	0.00	0.00		(10,000.00)
Subgroup : [49400-30] Other Services and Charges							
604-43160-50381	ELECTRIC UTILITIES	0.00	500.00	0.00	(500.00)	2252	0.00
Subtotal [49400-300] Other Services and Charges		0.00	500.00	0.00	(500.00)		0.00
Total [603] Storm		0.00	0.00	0.00	0.00		0.00
Group : [999] Conversion Fund							
Subgroup : [15699] Deferred Outflows							
999-15699-000	Deferred Outflows of Pension Resources	2,938,941.00	2,938,941.00		35,137.00	2151	2,974,078.00
					(146,889.00)		
					182,026.00		
Subtotal [15699] Deferred Outflows		2,938,941.00	2,938,941.00		35,137.00		2,974,078.00
Subgroup : [16000] Land							
999-16000-000	Land	3,292,827.00	3,292,827.00	0.00	0.00	1603	3,292,827.00
Subtotal [16000] Land		3,292,827.00	3,292,827.00	0.00	0.00		3,292,827.00
Subgroup : [16200] Building							
999-16200-000	Building	6,016,562.00	6,040,677.00	0.00	0.00	1603	6,040,677.00
Subtotal [16200] Building		6,016,562.00	6,040,677.00	0.00	0.00		6,040,677.00
Subgroup : [16300] Machinery & Equipment							
999-16300-000	Machinery & Equipment	6,253,921.00	7,031,489.00	0.00	0.00	1603	7,031,489.00
Subtotal [16300] Machinery & Equipment		6,253,921.00	7,031,489.00	0.00	0.00		7,031,489.00
Subgroup : [16500] Construction in process							
999-16600-000	Construction work in process	3,378,929.00	7,356,840.00	0.00	0.00	1603	7,356,840.00
Subtotal [16500] Construction in process		3,378,929.00	7,356,840.00	0.00	0.00		7,356,840.00
Subgroup : [16600] Infrastructure							
999-16500-000	infrastructure	7,691,743.00	10,625,782.00	0.00	0.00	1603	10,625,782.00
Subtotal [16600] Infrastructure		7,691,743.00	10,625,782.00	0.00	0.00		10,625,782.00
Subgroup : [17200] Accum depr-bldg							
999-16210-000	Accumulated Depr - Bldg	(2,542,412.00)	(2,751,560.00)	0.00	0.00	1603	(2,751,560.00)
Subtotal [17200] Accum depr-bldg		(2,542,412.00)	(2,751,560.00)	0.00	0.00		(2,751,560.00)
Subgroup : [17300] Accum depr-m&e							
999-16310-000	Accumulated Depr - M&E	(3,880,442.00)	(4,411,977.00)	0.00	0.00	1603	(4,411,977.00)
Subtotal [17300] Accum depr-m&e		(3,880,442.00)	(4,411,977.00)	0.00	0.00		(4,411,977.00)
Subgroup : [17400] Accum deprec - infra							
999-16510-000	Infrastructure - a/d	(1,451,050.00)	(1,805,543.00)	0.00	0.00	1603	(1,805,543.00)

Subtotal [17400]	Accum deprec - infra	<u>(1,451,050.00)</u>	<u>(1,805,543.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(1,805,543.00)</u>
Subgroup : [21500]	Interest payable						
999-21500-000	Interest Payable	(84,411.00)	(186,173.00)	0.00	0.00	2253	(186,173.00)
Subtotal [21500]	Interest payable	<u>(84,411.00)</u>	<u>(186,173.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(186,173.00)</u>
Subgroup : [22200]	Deferred rev-taxes						
999-22200-000	Deferred Revenue-taxes	80,040.00	87,974.00	0.00	0.00	1153	87,974.00
Subtotal [22200]	Deferred rev-taxes	<u>80,040.00</u>	<u>87,974.00</u>	<u>0.00</u>	<u>0.00</u>		<u>87,974.00</u>
Subgroup : [22210]	Deferred rev-sa						
999-22210-000	Deferred revenue-SA	596,631.00	499,064.00	(1.00)	0.00	2202	499,063.00
Subtotal [22210]	Deferred rev-sa	<u>596,631.00</u>	<u>499,064.00</u>	<u>(1.00)</u>	<u>0.00</u>		<u>499,063.00</u>
Subgroup : [22230]	Deferred rev-MSA						
999-22203	Deferred Revenue MSA	2,554,490.00	2,418,664.00	0.00	0.00	1354	2,418,664.00
Subtotal [22230]	Deferred rev-MSA	<u>2,554,490.00</u>	<u>2,418,664.00</u>	<u>0.00</u>	<u>0.00</u>		<u>2,418,664.00</u>
Subgroup : [22299]	Deferred Inflows						
999-22299-000	Deferred Inflows of Pension Resources (I	(120,001.00)	(120,001.00)	(2,544,807.00)	0.00	2151	(2,664,808.00)
				(2,208,859.00)			
				(335,948.00)			
Subtotal [22299]	Deferred Inflows	<u>(120,001.00)</u>	<u>(120,001.00)</u>	<u>(2,544,807.00)</u>	<u>0.00</u>		<u>(2,664,808.00)</u>
Subgroup : [22400]	Bond Premium						
999-22400-000	Bond Premium	(231,068.00)	(586,779.00)	0.00	0.00	2253	(586,779.00)
Subtotal [22400]	Bond Premium	<u>(231,068.00)</u>	<u>(586,779.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(586,779.00)</u>
Subgroup : [22500]	Bonds-cur						
999-22500-000	Bonds payable- Current	(655,000.00)	(835,000.00)	0.00	0.00	2253	(835,000.00)
Subtotal [22500]	Bonds-cur	<u>(655,000.00)</u>	<u>(835,000.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(835,000.00)</u>
Subgroup : [22800]	Severance-cur						
999-22800-000	Severance Payable- Current	(155,195.00)	(133,404.00)	(33,798.00)	0.00	2103	(167,202.00)
Subtotal [22800]	Severance-cur	<u>(155,195.00)</u>	<u>(133,404.00)</u>	<u>(33,798.00)</u>	<u>0.00</u>		<u>(167,202.00)</u>
Subgroup : [23100]	Bonds-noncur						
999-23100-000	Bonds Payable- Noncurrent	(8,180,000.00)	(11,105,000.00)	0.00	0.00	2253	(11,105,000.00)
Subtotal [23100]	Bonds-noncur	<u>(8,180,000.00)</u>	<u>(11,105,000.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(11,105,000.00)</u>
Subgroup : [23800]	OPEB liability payable						
999-23800-000	OPEB Liability	(350,374.00)	(350,374.00)	(770,234.00)	0.00	2171	(1,120,608.00)
Subtotal [23800]	OPEB liability payable	<u>(350,374.00)</u>	<u>(350,374.00)</u>	<u>(770,234.00)</u>	<u>0.00</u>		<u>(1,120,608.00)</u>
Subgroup : [23900]	Severance-noncur						
999-23900-000	Compensated Absences - Noncurrent	(197,521.00)	(169,787.00)	(43,017.00)	0.00	2103	(212,804.00)
Subtotal [23900]	Severance-noncur	<u>(197,521.00)</u>	<u>(169,787.00)</u>	<u>(43,017.00)</u>	<u>0.00</u>		<u>(212,804.00)</u>
Subgroup : [23999]	Pension Liability						
999-23999-000	Pension Liability (LIAB)	(4,719,076.00)	(4,719,076.00)	1,836,820.00	0.00	2151	(2,882,256.00)
				251,287.00			
				1,585,533.00			
Subtotal [23999]	Pension Liability	<u>(4,719,076.00)</u>	<u>(4,719,076.00)</u>	<u>1,836,820.00</u>	<u>0.00</u>		<u>(2,882,256.00)</u>
Subgroup : [25300]	Unreserved fund balance						
999-25300-000	Unreserved/Undesignated	(10,108,123.00)	(10,237,534.00)	0.00	0.00	2502	(10,237,534.00)
Subtotal [25300]	Unreserved fund balance	<u>(10,108,123.00)</u>	<u>(10,237,534.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(10,237,534.00)</u>
Subgroup : [31020]	Property taxes						
999-41900-31020	Property Tax Levy - general	41,017.00	(7,934.00)	0.00	0.00		(7,934.00)
Subtotal [31020]	Property taxes	<u>41,017.00</u>	<u>(7,934.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(7,934.00)</u>
Subgroup : [33439]	PERA Pension - Other Revenue						
999-33439-000	PERA Pension Other Revenue	(40,354.00)	0.00	(4,650.00)	0.00	2151	(4,650.00)
				(4,492.00)			
				(158.00)			
Subtotal [33439]	PERA Pension - Other Revenue	<u>(40,354.00)</u>	<u>0.00</u>	<u>(4,650.00)</u>	<u>0.00</u>		<u>(4,650.00)</u>
Subgroup : [33500]	Grant revenue						
999-33500-000	MSA grants	(479,566.00)	135,826.00	0.00	0.00		135,826.00
Subtotal [33500]	Grant revenue	<u>(479,566.00)</u>	<u>135,826.00</u>	<u>0.00</u>	<u>0.00</u>		<u>135,826.00</u>
Subgroup : [36100]	Special Assessments						
999-43000-36100	Special Assesments	69,969.00	97,567.00	1.00	0.00	1303	97,568.00
Subtotal [36100]	Special Assessments	<u>69,969.00</u>	<u>97,567.00</u>	<u>1.00</u>	<u>0.00</u>		<u>97,568.00</u>
Subgroup : [39300]	Bond proceeds						
999-39300	Bond Proceeds	0.00	3,760,000.00	0.00	0.00	2261	3,760,000.00
999-47000-39300	Bond proceeds	1,800,000.00	0.00	0.00	0.00		0.00
Subtotal [39300]	Bond proceeds	<u>1,800,000.00</u>	<u>3,760,000.00</u>	<u>0.00</u>	<u>0.00</u>		<u>3,760,000.00</u>
Subgroup : [39350]	Premium Issued						
999-39320	Bond Premium	0.00	406,391.00	0.00	0.00	2261	406,391.00
999-47000-39350	Premium Issued	73,100.00	0.00	0.00	0.00		0.00
Subtotal [39350]	Premium Issued	<u>73,100.00</u>	<u>406,391.00</u>	<u>0.00</u>	<u>0.00</u>		<u>406,391.00</u>
Subgroup : [39101]	Gain on sale						
999-39101-000	Gain on sale of Capital Assets	28,600.00	2,338.00	0.00	0.00		2,338.00
Subtotal [39101]	Gain on sale	<u>28,600.00</u>	<u>2,338.00</u>	<u>0.00</u>	<u>0.00</u>		<u>2,338.00</u>
Subgroup : [47600]	Debt service - princ						
999-47000-600	Bond principal	(620,000.00)	(655,000.00)	0.00	0.00	2253	(655,000.00)
Subtotal [47600]	Debt service - princ	<u>(620,000.00)</u>	<u>(655,000.00)</u>	<u>0.00</u>	<u>0.00</u>		<u>(655,000.00)</u>
Subgroup : [47610]	Debt servcie - interest						
999-47000-610	Interest Exp	35,280.00	101,763.00	(1.00)	0.00	2253	101,762.00
Subtotal [47610]	Debt servcie - interest	<u>35,280.00</u>	<u>101,763.00</u>	<u>(1.00)</u>	<u>0.00</u>		<u>101,762.00</u>
Subgroup : [47611]	Debt service - amortization of discount						

999-47000-612	Premium Amortization	(25,285.00)	(50,680.00)	0.00	0.00	2253	(50,680.00)
Subtotal [47611]	Debt service - amortization of discour	(25,285.00)	(50,680.00)	0.00	0.00		(50,680.00)
Subgroup : [100]	Salaries						
999-41000-100	Severance Exp - general	5,282.00	(7,727.00)	9,563.00	0.00		1,836.00
999-42000-100	Severance Exp - public safety	19,813.00	(22,702.00)	34,195.00	0.00		11,493.00
999-43000-100	Severance Exp - public works	17,671.00	(19,097.00)	33,058.00	0.00		13,961.00
Subtotal [100]	Salaries	42,766.00	(49,526.00)	76,816.00	0.00		27,290.00
Subgroup : [120]	OPEB						
999-41000-105	OPEB Expense	(7,726.00)	0.00	198,361.00	0.00		198,361.00
999-42000-105	OPEB Expense	(21,401.00)	0.00	377,771.00	0.00		377,771.00
999-43000-105	OPEB Expense	(10,862.00)	0.00	173,648.00	0.00		173,648.00
999-45000-105	OPEB Expense	(1,246.00)	0.00	20,454.00	0.00		20,454.00
Subtotal [120]	OPEB	(41,235.00)	0.00	770,234.00	0.00		770,234.00
Subgroup : [121]	Pension Expense						
999-41000-129	Pension Expense	91,335.00	0.00	76,457.00	0.00	2151	76,457.00
				RJE - 3	76,457.00		
999-42000-129	Pension Expense	236,612.00	0.00	498,998.00	0.00	2151	498,998.00
				RJE - 3	53,206.00		
				RJE - 3	445,792.00		
999-43000-129	Pension Expense	110,307.00	0.00	102,045.00	0.00	2151	102,045.00
				RJE - 3	102,045.00		
Subtotal [121]	Pension Expense	438,254.00	0.00	677,500.00	0.00		677,500.00
Subgroup : [420]	Depreciation						
999-41000-420	Depr. Exp - general	55,272.00	59,309.00	0.00	0.00	1603	59,309.00
999-42000-420	Depr. Exp - public safety	143,155.00	135,766.00	0.00	0.00	1603	135,766.00
999-43000-420	Depr. Exp - public works	679,931.00	902,101.00	0.00	0.00	1603	902,101.00
999-45000-420	Depr Exp. - culture & rec	25,740.00	25,358.00	0.00	0.00	1603	25,358.00
Subtotal [420]	Depreciation	904,098.00	1,122,534.00	0.00	0.00		1,122,534.00
Subgroup : [580]	Capital Outlay						
999-41000-580	Capital outlay - general	0.00	(24,115.00)	0.00	0.00		(24,115.00)
999-42000-580	Capital outlay - public safety	(305,157.00)	(91,344.00)	0.00	0.00		(91,344.00)
999-43000-580	Capital Outlay - public works	(2,050,898.00)	(7,627,870.00)	0.00	0.00		(7,627,870.00)
Subtotal [580]	Capital Outlay	(2,356,055.00)	(7,743,329.00)	0.00	0.00		(7,743,329.00)
Total [999]	Conversion Fund	0.00	0.00	0.00	0.00		0.00

Agenda Attachment Item: 7e5.

Client: **41390 - City of Corcoran**
 Engagement: **2023A - CITY OF CORCORAN**
 Period Ending: **12/31/2023**
 Trial Balance: **5061 - TB**
 Workpaper: **5070 - CLIENT GOVT TB**

7/17/2024
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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPRef >	FINAL 12/31/2023
Group : [10100] Cash and temporary investments							
Subgroup : [GOV] Governmental Activities							
100-00000-10100	CASH	6,131,883.00	6,474,509.00		(308,776.00)	1053	6,165,733.00
				AJE - 100	(11,895.00)		
				AJE - 100	(500.00)		
				AJE - 101	(250,000.00)		
				AJE - 101	602,600.00		
				AJE - 101	(648,981.00)		
100-00000-10105	CHANGE IN MARKET VALUE	6,343.00	0.00		0.00		0.00
100-00000-10200	PETTY CASH	50.00	350.00		0.00	1053	350.00
101-00000-10100	CASH	1,147.00	(3,938.00)		0.00	1053	(3,938.00)
201-00000-10100	CASH	14,398.00	28,569.00		0.00	1053	28,569.00
202-00000-10100	CASH	(778.00)	(7,954.00)		0.00	1053	(7,954.00)
204-00000-10100	CASH	12,067.00	21,294.00		0.00	1053	21,294.00
205-00000-10100	CASH	9,913.00	9,063.00		0.00	1053	9,063.00
206-00000-10100	CASH	2,761.00	2,890.00		0.00	1053	2,890.00
207-00000-10100	CASH	5,212.00	3,990.00		0.00	1053	3,990.00
208-00000-10100	CASH	228,064.00	255,788.00		0.00	1053	255,788.00
209-00000-10100	CASH	39,239.00	64,954.00		0.00	1053	64,954.00
210-00000-10100	CASH	648,981.00	17,647.00		11,895.00	1053	29,542.00
				AJE - 100	11,895.00		
309-00000-10100	CASH	156,721.00	(301,808.00)		0.00	1053	(301,808.00)
311-00000-10100	CASH	141,467.00	155,552.00		0.00	1053	155,552.00
312-00000-10100	CASH	(365,022.00)	(805,042.00)		0.00	1053	(805,042.00)
313-00000-10100	CASH	113,262.00	276,922.00		0.00	1053	276,922.00
314-00000-10100	CASH	0.00	(1,258,639.00)		0.00	1053	(1,258,639.00)
401-00000-10100	CASH	471,015.00	817,999.00		1,319,538.00	1053	2,137,537.00
				AJE - 100	670,557.00		
				AJE - 101	648,981.00		
408-00000-10100	CASH	788,213.00	4,393,886.00		(3,216,900.00)	1053	1,176,986.00
				AJE - 100	(670,557.00)		
				AJE - 101	37,492.00		
				AJE - 101	(1,565,894.00)		
				AJE - 101	(1,017,941.00)		
				AJE - 101	(0.00)		
411-00000-10100	CASH	49,541.00	76,851.00		0.00	1053	76,851.00
415-00000-10100	CASH	3,334,475.00	4,369,428.00		0.00	1053	4,369,428.00
415-00000-10102	FARMERS SAVINGS ACCT	11,297.00	10,801.00		0.00	1053	10,801.00
416-00000-10100	CASH	1,311,864.00	203,094.00		0.00	1053	203,094.00
419-00000-10100	CASH	892,175.00	(763,874.00)		1,815,894.00	1053	1,052,020.00
				AJE - 101	1,815,894.00		
420-00000-10100	CASH	104,327.00	109,194.00		0.00	1053	109,194.00
425-00000-10100	CASH	197,178.00	206,383.00		0.00	1053	206,383.00
434-00000-10100	CASH	0.00	373,337.00		980,449.00	1053	1,353,786.00
				AJE - 101	(37,492.00)		
				AJE - 101	1,017,941.00		
				AJE - 101	(0.00)		
501-00000-10100	CASH	6,042.00	6,321.00		0.00	1053	6,321.00
Subtotal [GOVACT] Governmental Activities		14,311,835.00	14,737,567.00		602,100.00		15,339,667.00
Subgroup : [BUS] Business-type Activities							
601-00000-10100	CASH	4,150,268.00	22,015,460.00		(292,200.00)	1053	21,723,260.00
				AJE - 101	(292,200.00)		
602-00000-10100	CASH	2,772,835.00	3,535,219.00		(310,400.00)	1053	3,224,819.00
				AJE - 101	(310,400.00)		
603-00000-10100	CASH	65,280.00	78,324.00		0.00	1053	78,324.00
604-00000-10100	CASH	0.00	(500.00)		500.00	1053	0.00
				AJE - 100	500.00		
Subtotal [BUSACT] Business-type Activities		6,988,383.00	25,628,503.00		(602,100.00)		25,026,403.00
Total [10100] Cash and temporary investments		21,300,218.00	40,366,070.00		0.00		40,366,070.00
Group : [10310] Cash with Fiscal Agent							
Subgroup : [GOV] Governmental Activities							
100-00000-10101	Cash Held with Fiscal Agent	0.00	990.00		0.00	1053	990.00
309-00000-10101	Cash Held with Fiscal Agent	0.00	387,045.00		0.00	1053	387,045.00
312-00000-10101	Cash Held with Fiscal Agent	0.00	253,290.00		0.00	1053	253,290.00
313-00000-10101	Cash Held with Fiscal Agent	0.00	89,588.00		0.00	1053	89,588.00
314-00000-10101	Cash Held with Fiscal Agent	0.00	1,381,995.00		0.00	1053	1,381,995.00
416-00000-10101	Cash Held with Fiscal Agent	0.00	203,869.00		0.00	1053	203,869.00
Subtotal [GOVACT] Governmental Activities		0.00	2,316,777.00		0.00		2,316,777.00
Subgroup : [BUS] Business-type Activities							
601-00000-10101	Cash Held with Fiscal Agent	0.00	204,032.00		0.00	1053	204,032.00
602-00000-10101	Cash Held with Fiscal Agent	0.00	104,689.00		0.00	1053	104,689.00
Subtotal [BUSACT] Business-type Activities		0.00	308,721.00		0.00		308,721.00
Total [10310] Cash with Fiscal Agent		0.00	2,625,498.00		0.00		2,625,498.00
Group : [10450] Interest receivable							

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPre >	FINAL 12/31/2023
Subgroup : [GOV, Governmental Activities]							
100-00000-10450	INTEREST RECEIVABLE ON INVEST	534.00	187,634.00		0.00	1053	187,634.00
Subtotal [GOVACT] Governmental Activities		534.00	187,634.00		0.00		187,634.00
Total [10450] Interest receivable		534.00	187,634.00		0.00		187,634.00
Group : [10700] Taxes receivable							
Subgroup : [GOV, Governmental Activities]							
100-00000-10700	TAXES RECEIVABLE-DELINQUENT	80,040.00	87,974.00		0.00	1153	87,974.00
Subtotal [GOVACT] Governmental Activities		80,040.00	87,974.00		0.00		87,974.00
Total [10700] Taxes receivable		80,040.00	87,974.00		0.00		87,974.00
Group : [11500] Accounts receivable							
Subgroup : [GOV, Governmental Activities]							
100-00000-11500	ACCOUNTS RECEIVABLE	69,661.00	66,865.00		0.00	1203	66,865.00
201-00000-11500	Accounts Receivable	0.00	60.00		0.00	1202	60.00
208-00000-11500	ACCOUNTS RECEIVABLE	2,329.00	0.00		0.00		0.00
Subtotal [GOVACT] Governmental Activities		71,990.00	66,925.00		0.00		66,925.00
Subgroup : [BUS/ Business-type Activities]							
601-00000-11500	ACCOUNTS RECEIVABLE	31,461.00	37,333.00		0.00	1253	37,333.00
602-00000-11500	ACCOUNTS RECEIVABLE	44,285.00	54,040.00		0.00	1253	54,040.00
Subtotal [BUSACT] Business-type Activities		75,746.00	91,373.00		0.00		91,373.00
Total [11500] Accounts receivable		147,736.00	158,298.00		0.00		158,298.00
Group : [12100] Special assessments receivable							
Subgroup : [GOV, Governmental Activities]							
100-00000-12200	SPECIAL ASSESS REC-DELINQUENT	45.00	206.00		0.00	1303	206.00
100-00000-12300	SPECIAL ASSESS REC-DEFERRED	36,757.00	37,876.00		0.00	1303	37,876.00
312-00000-12300	SPECIAL ASSESS REC-DEFERRED	299,903.00	227,932.00		0.00	1303	227,932.00
408-00000-12200	SPECIAL ASSESS REC-DELINQUENT	645.00	1,290.00		0.00	1303	1,290.00
408-00000-12300	SPECIAL ASSESS REC-DEFERRED	259,281.00	231,759.00		0.00	1303	231,759.00
Subtotal [GOVACT] Governmental Activities		596,631.00	499,063.00		0.00		499,063.00
Subgroup : [BUS/ Business-type Activities]							
601-00000-12300	SPECIAL ASSESS REC-DEFERRED	150,092.00	114,075.00		0.00	1303	114,075.00
602-00000-12300	SPECIAL ASSESS REC-DEFERRED	37,523.00	28,519.00		0.00	1303	28,519.00
Subtotal [BUSACT] Business-type Activities		187,615.00	142,594.00		0.00		142,594.00
Total [12100] Special assessments receivable		784,246.00	641,657.00		0.00		641,657.00
Group : [13200] Due from other governments							
Subgroup : [GOV, Governmental Activities]							
100-00000-13200	DUE FROM OTHER GOVERNMENTS	2,607,890.00	2,475,441.00		(2,418,664.00)	1203	56,777.00
				AJE - 100	(2,418,664.00)		
312-00000-13200	DUE FROM OTHER GOVERNMENTS	868.00	1,735.00		0.00	1203	1,735.00
408-00000-13200	DUE FROM OTHER GOVERNMENTS	0.00	0.00		0.00		0.00
				AJE - 100	2,418,664.00		
				AJE - 100	(2,418,664.00)		
434-00000-13200	DUE FROM OTHER GOVERNMENTS	0.00	0.00		2,418,664.00	1203	2,418,664.00
				AJE - 100	2,418,664.00		
Subtotal [GOVACT] Governmental Activities		2,608,758.00	2,477,176.00		0.00		2,477,176.00
Subgroup : [BUS/ Business-type Activities]							
601-00000-13200	DUE FROM OTHER GOVERNMENTS	1,098.00	892.00		0.00	1203	892.00
602-00000-13200	DUE FROM OTHER GOVERNMENTS	275.00	223.00		0.00	1203	223.00
Subtotal [BUSACT] Business-type Activities		1,373.00	1,115.00		0.00		1,115.00
Total [13200] Due from other governments		2,610,131.00	2,478,291.00		0.00		2,478,291.00
Group : [15500] Prepaid items							
Subgroup : [GOV, Governmental Activities]							
100-00000-15500	PREPAID ITEMS	4,012.00	89,961.00		0.00	1502	89,961.00
Subtotal [GOVACT] Governmental Activities		4,012.00	89,961.00		0.00		89,961.00
Subgroup : [BUS/ Business-type Activities]							
601-00000-15500	Prepaid Items	0.00	0.00		19,702.00	1502	19,702.00
				AJE - 101	19,702.00		
602-00000-15500	PREPAID ITEMS	17,081.00	0.00		0.00		0.00
Subtotal [BUSACT] Business-type Activities		17,081.00	0.00		19,702.00		19,702.00
Total [15500] Prepaid items		21,093.00	89,961.00		19,702.00		109,663.00
Group : [15699] Deferred Outflows - Pension							
Subgroup : [GOV, Governmental Activities]							
999-15699-000	Deferred Outflows of Pension Resources (DOR)	2,938,941.00	2,938,941.00		0.00	2151	2,974,078.00
Subtotal [GOVACT] Governmental Activities		2,938,941.00	2,938,941.00		0.00		2,974,078.00
Total [15699] Deferred Outflows - Pension		2,938,941.00	2,938,941.00		0.00		2,974,078.00
Group : [16000] Non-Depreciable Assets							
Subgroup : [BUS/ Business-type Activities]							
601-00000-16100	LAND	366,167.00	520,892.00		0.00	1603	520,892.00
601-00000-16500	CONSTRUCTION IN PROGRESS	813,423.00	7,700,072.00		0.00	1603	7,700,072.00

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602-00000-16100	LAND	126,617.00	126,617.00		0.00	1603	126,617.00
Subtotal [BUSACT] Business-type Activities		1,306,207.00	8,347,581.00		0.00		8,347,581.00
Subgroup : [CON] Conversion Fund							
999-16000-000	Land	3,292,827.00	3,292,827.00		0.00	1603	3,292,827.00
999-16600-000	Construction work in process	3,378,929.00	7,356,840.00		0.00	1603	7,356,840.00
Subtotal [CONV] Conversion Fund		6,671,756.00	10,649,667.00		0.00		10,649,667.00
Total [16000] Non-Depreciable Assets		7,977,963.00	18,997,248.00		0.00		18,997,248.00
Group : [16100] Depreciable Assets - Net of Accumulated Depreciation							
Subgroup : [BUS/ Business-type Activities							
601-00000-16300	IMPROVEMENTS OTHER THAN BUILDINGS	4,464,146.00	4,464,146.00		0.00	1603	4,464,146.00
601-00000-16310	ACCUMULATED DEPRECIATION - OTHER	(808,152.00)	(951,080.00)		0.00	1603	(951,080.00)
601-00000-16400	MACHINERY & EQUIPMENT	57,700.00	57,700.00		0.00	1603	57,700.00
602-00000-16300	IMPROVEMENTS OTHER THAN BUILDINGS	6,268,541.00	6,268,541.00		0.00	1603	6,268,541.00
602-00000-16310	ACCUMULATED DEPRECIATION - OTHER	(1,118,177.00)	(1,327,128.00)		0.00	1603	(1,327,128.00)
Subtotal [BUSACT] Business-type Activities		8,864,058.00	8,512,179.00		0.00		8,512,179.00
Subgroup : [CON] Conversion Fund							
999-16200-000	Building	6,016,562.00	6,040,677.00		0.00	1603	6,040,677.00
999-16210-000	Accumulated Depr - Bldg	(2,542,412.00)	(2,751,560.00)		0.00	1603	(2,751,560.00)
999-16300-000	Machine & Equipment	6,253,921.00	7,031,489.00		0.00	1603	7,031,489.00
999-16310-000	Accumulated Depr - M&E	(3,880,442.00)	(4,411,977.00)		0.00	1603	(4,411,977.00)
999-16500-000	infrastructure	7,691,743.00	10,625,782.00		0.00	1603	10,625,782.00
999-16510-000	Infrastructure - a/d	(1,451,050.00)	(1,805,543.00)		0.00	1603	(1,805,543.00)
Subtotal [CONV] Conversion Fund		12,088,322.00	14,728,868.00		0.00		14,728,868.00
Total [16100] Depreciable Assets - Net of Accumulated Deprec		20,952,380.00	23,241,047.00		0.00		23,241,047.00
Group : [20200] Accounts Payable							
Subgroup : [GOV, Governmental Activities							
100-00000-20200	ACCOUNTS PAYABLE	(451,706.00)	(438,593.00)		0.00	2053	(438,593.00)
100-00000-20201	BUILDING PERMITS PAYABLE	(188,953.00)	(94,398.00)		(249,341.00)	2054	(343,739.00)
				AJE - 100	(249,341.00)		
100-00000-20205	REIMBURSEMENT	0.00	(1,723.00)		0.00	2052	(1,723.00)
101-00000-20200	ACCOUNTS PAYABLE	0.00	(19,669.00)		0.00	2053	(19,669.00)
202-00000-20200	ACCOUNTS PAYABLE	(1,689.00)	0.00		0.00		0.00
210-00000-20200	ACCOUNTS PAYABLE	0.00	(29,542.00)		0.00	2053	(29,542.00)
408-00000-20200	ACCOUNTS PAYABLE	(319,572.00)	(1,187,500.00)		(46,394.00)	2053	(1,233,894.00)
				AJE - 100	(46,394.00)		
408-00000-20610	RETAINAGE PAYABLE	(111,321.00)	(237,520.00)		204,698.00	2053	(32,822.00)
				AJE - 101	204,698.00		
415-00000-20200	ACCOUNTS PAYABLE	(118.00)	0.00		0.00		0.00
416-00000-20200	ACCOUNTS PAYABLE	(227,784.00)	(16,662.00)		0.00	2053	(16,662.00)
419-00000-20200	ACCOUNTS PAYABLE	(37,676.00)	(261.00)		0.00	2053	(261.00)
434-00000-20610	Retainage Payable	0.00	0.00		(141,781.00)	1603	(141,781.00)
				AJE - 101	(141,781.00)		
Subtotal [GOVACT] Governmental Activities		(1,338,819.00)	(2,025,868.00)		(232,818.00)		(2,258,686.00)
Subgroup : [BUS/ Business-type Activities							
601-00000-20200	ACCOUNTS PAYABLE	(340,706.00)	(1,218,881.00)		0.00	2053	(1,218,881.00)
601-00000-20610	RETAINAGE PAYABLE	0.00	(322,382.00)		0.00	2052	(322,382.00)
602-00000-20200	ACCOUNTS PAYABLE	(1,124.00)	(2,074.00)		0.00	2053	(2,074.00)
Subtotal [BUSACT] Business-type Activities		(341,830.00)	(1,543,337.00)		0.00		(1,543,337.00)
Total [20200] Accounts Payable		(1,680,649.00)	(3,569,205.00)		(232,818.00)		(3,802,023.00)
Group : [20500] Escrow Payable							
Subgroup : [GOV, Governmental Activities							
100-00000-22205	ESCROWS	(2,286,921.00)	(140,263.00)		(2,000.00)	2055.1	(142,263.00)
				AJE - 101	(2,000.00)		
100-00000-22205-I	ESCROWS	0.00	1,188.00		0.00	2055.1	1,188.00
100-00000-22205-I	ESCROWS	0.00	(1,000.00)		0.00	2055.1	(1,000.00)
100-00000-22205-I	ESCROWS	0.00	(436.00)		0.00	2055.1	(436.00)
100-00000-22205-I	ESCROWS	0.00	11,719.00		0.00	2055.1	11,719.00
100-00000-22205-I	ESCROWS	0.00	25,844.00		0.00	2055.1	25,844.00
100-00000-22205-I	ESCROWS	0.00	(4,673.00)		0.00	2055.1	(4,673.00)
100-00000-22205-I	ESCROWS	0.00	29,923.00		0.00	2055.1	29,923.00
100-00000-22205-I	ESCROWS	0.00	(160,783.00)		0.00	2055.1	(160,783.00)
100-00000-22205-I	ESCROWS	0.00	(6,337.00)		0.00	2055.1	(6,337.00)
100-00000-22205-I	ESCROWS	0.00	(10,738.00)		0.00	2055.1	(10,738.00)
100-00000-22205-I	ESCROWS	0.00	(153.00)		0.00	2055.1	(153.00)
100-00000-22205-I	ESCROWS	0.00	3,583.00		0.00	2055.1	3,583.00
100-00000-22205-I	ESCROWS	0.00	33,676.00		0.00	2055.1	33,676.00
100-00000-22205-I	ESCROWS	0.00	(241.00)		0.00	2055.1	(241.00)
100-00000-22205-I	ESCROWS	0.00	134.00		0.00	2055.1	134.00
100-00000-22205-I	Escrows	0.00	345.00		0.00	2055.1	345.00
100-00000-22205-I	ESCROWS	0.00	(200,000.00)		0.00	2055.1	(200,000.00)
100-00000-22205-I	ESCROWS	0.00	21,368.00		0.00	2055.1	21,368.00
100-00000-22205-I	ESCROWS	0.00	24,855.00		0.00	2055.1	24,855.00
100-00000-22205-I	ESCROWS	0.00	569.00		0.00	2055.1	569.00

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100-00000-22205-I ESCROWS		0.00	(841.00)		0.00	2055.1	(841.00)
100-00000-22205-I ESCROWS		0.00	(497.00)		0.00	2055.1	(497.00)
100-00000-22205-I ESCROWS		0.00	3,120.00		0.00	2055.1	3,120.00
100-00000-22205-I ESCROWS		0.00	(1,239.00)		0.00	2055.1	(1,239.00)
100-00000-22205-I ESCROWS		0.00	(5,000.00)		0.00	2055.1	(5,000.00)
100-00000-22205-I ESCROWS		0.00	(4,095.00)		0.00	2055.1	(4,095.00)
100-00000-22205-I ESCROWS		0.00	(1,616.00)		0.00	2055.1	(1,616.00)
100-00000-22205-I ESCROWS		0.00	(1,463.00)		0.00	2055.1	(1,463.00)
100-00000-22205-I ESCROWS		0.00	(764.00)		0.00	2055.1	(764.00)
100-00000-22205-I ESCROWS		0.00	(877.00)		0.00	2055.1	(877.00)
100-00000-22205-I ESCROWS		0.00	270.00		0.00	2055.1	270.00
100-00000-22205-I ESCROWS		0.00	(11,263.00)		0.00	2055.1	(11,263.00)
100-00000-22205-I ESCROWS		0.00	(32.00)		0.00	2055.1	(32.00)
100-00000-22205-I ESCROWS		0.00	(10,730.00)		0.00	2055.1	(10,730.00)
100-00000-22205-I ESCROWS		0.00	(4,000.00)		0.00	2055.1	(4,000.00)
100-00000-22205-I ESCROWS		0.00	366.00		0.00	2055.1	366.00
100-00000-22205-I ESCROWS		0.00	(2,536.00)		0.00	2055.1	(2,536.00)
100-00000-22205-I ESCROWS		0.00	(3,800.00)		0.00	2055.1	(3,800.00)
100-00000-22205-I ESCROWS		0.00	(2,450.00)		0.00	2055.1	(2,450.00)
100-00000-22205-I ESCROWS		0.00	67,273.00		0.00	2055.1	67,273.00
100-00000-22205-I ESCROWS		0.00	(181,505.00)		250,000.00	2055.1	68,495.00
				AJE - 101	250,000.00		
100-00000-22205-I ESCROWS		0.00	(2,088.00)		0.00	2055.1	(2,088.00)
100-00000-22205-I ESCROWS		0.00	35,612.00		0.00	2055.1	35,612.00
100-00000-22205-I ESCROWS		0.00	(9,527.00)		0.00	2055.1	(9,527.00)
100-00000-22205-I ESCROWS		0.00	912.00		0.00	2055.1	912.00
100-00000-22205-I ESCROWS		0.00	2,842.00		0.00	2055.1	2,842.00
100-00000-22205-I ESCROWS		0.00	632.00		0.00	2055.1	632.00
100-00000-22205-I ESCROWS		0.00	(395.00)		0.00	2055.1	(395.00)
100-00000-22205-I ESCROWS		0.00	(203.00)		0.00	2055.1	(203.00)
100-00000-22205-I ESCROWS		0.00	54,000.00		0.00	2055.1	54,000.00
100-00000-22205-I ESCROWS		0.00	(3,685.00)		0.00	2055.1	(3,685.00)
100-00000-22205-I ESCROWS		0.00	(728.00)		0.00	2055.1	(728.00)
100-00000-22205-I ESCROWS		0.00	(232.00)		0.00	2055.1	(232.00)
100-00000-22205-I ESCROWS		0.00	(3,200.00)		0.00	2055.1	(3,200.00)
100-00000-22205-I ESCROWS		0.00	(296.00)		0.00	2055.1	(296.00)
100-00000-22205-I ESCROWS		0.00	(510,819.00)		0.00	2055.1	(510,819.00)
100-00000-22205-I ESCROWS		0.00	6,483.00		0.00	2055.1	6,483.00
100-00000-22205-I ESCROWS		0.00	(4,942.00)		0.00	2055.1	(4,942.00)
100-00000-22205-I ESCROWS		0.00	3,086.00		0.00	2055.1	3,086.00
100-00000-22205-I ESCROWS		0.00	630.00		0.00	2055.1	630.00
100-00000-22205-I ESCROWS		0.00	823.00		0.00	2055.1	823.00
100-00000-22205-I ESCROWS		0.00	(1,783.00)		0.00	2055.1	(1,783.00)
100-00000-22205-I ESCROWS		0.00	(1,521.00)		0.00	2055.1	(1,521.00)
100-00000-22205-I ESCROWS		0.00	(207,165.00)		0.00	2055.1	(207,165.00)
100-00000-22205-I ESCROWS		0.00	(913.00)		0.00	2055.1	(913.00)
100-00000-22205-I ESCROWS		0.00	211.00		0.00	2055.1	211.00
100-00000-22205-I ESCROWS		0.00	(465.00)		0.00	2055.1	(465.00)
100-00000-22205-I ESCROWS		0.00	(154,797.00)		0.00	2055.1	(154,797.00)
100-00000-22205-I ESCROWS		0.00	(1,834.00)		0.00	2055.1	(1,834.00)
100-00000-22205-I ESCROWS		0.00	(442.00)		0.00	2055.1	(442.00)
100-00000-22205-I ESCROWS		0.00	(234.00)		0.00	2055.1	(234.00)
100-00000-22205-I ESCROWS		0.00	3,662.00		0.00	2055.1	3,662.00
100-00000-22205-I ESCROWS		0.00	(242.00)		0.00	2055.1	(242.00)
100-00000-22205-I ESCROWS		0.00	(989.00)		0.00	2055.1	(989.00)
100-00000-22205-I ESCROWS		0.00	973.00		0.00	2055.1	973.00
100-00000-22205-I ESCROWS		0.00	77.00		0.00	2055.1	77.00
100-00000-22205-I ESCROWS		0.00	(1,293.00)		0.00	2055.1	(1,293.00)
100-00000-22205-I ESCROWS		0.00	(124,771.00)		0.00	2055.1	(124,771.00)
100-00000-22205-I ESCROWS		0.00	(2,677.00)		0.00	2055.1	(2,677.00)
100-00000-22205-I ESCROWS		0.00	(138.00)		0.00	2055.1	(138.00)
100-00000-22205-I ESCROWS		0.00	(1,187.00)		0.00	2055.1	(1,187.00)
100-00000-22205-I ESCROWS		0.00	35.00		0.00	2055.1	35.00
100-00000-22205-I ESCROWS		0.00	759.00		0.00	2055.1	759.00
100-00000-22205-I ESCROWS		0.00	1,871.00		0.00	2055.1	1,871.00
100-00000-22205-I ESCROWS		0.00	4,546.00		0.00	2055.1	4,546.00
100-00000-22205-I ESCROWS		0.00	(2,692.00)		0.00	2055.1	(2,692.00)
100-00000-22205-I ESCROWS		0.00	26,025.00		0.00	2055.1	26,025.00
100-00000-22205-I ESCROWS		0.00	(4,514.00)		0.00	2055.1	(4,514.00)
100-00000-22205-I ESCROWS		0.00	440.00		0.00	2055.1	440.00
100-00000-22205-I ESCROWS		0.00	(8,723.00)		0.00	2055.1	(8,723.00)
100-00000-22205-I ESCROWS		0.00	(813.00)		0.00	2055.1	(813.00)
100-00000-22205-I ESCROWS		0.00	(2,067.00)		0.00	2055.1	(2,067.00)
100-00000-22205-I ESCROWS		0.00	(369.00)		0.00	2055.1	(369.00)
100-00000-22205-I ESCROWS		0.00	(263.00)		0.00	2055.1	(263.00)
100-00000-22205-I ESCROWS		0.00	(542.00)		0.00	2055.1	(542.00)
100-00000-22205-I ESCROWS		0.00	(4,322.00)		0.00	2055.1	(4,322.00)
100-00000-22205-I ESCROWS		0.00	(1,481.00)		0.00	2055.1	(1,481.00)
100-00000-22205-I ESCROWS		0.00	(517.00)		0.00	2055.1	(517.00)
100-00000-22205-I ESCROWS		0.00	(500.00)		0.00	2055.1	(500.00)

Client: 41390 - City of Corcoran
 Engagement: 2023A - CITY OF CORCORAN
 Period Ending: 12/31/2023
 Trial Balance: 5061 - TB
 Workpaper: 5070 - CLIENT GOVT TB

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPref >	FINAL 12/31/2023
100-00000-22205- ESCROWS		0.00	711.00		0.00	2055.1	711.00
100-00000-22205- ESCROWS		0.00	2,166.00		0.00	2055.1	2,166.00
100-00000-22205- ESCROWS		0.00	(765.00)		0.00	2055.1	(765.00)
100-00000-22205- ESCROWS		0.00	(1,000.00)		0.00	2055.1	(1,000.00)
100-00000-22205- ESCROWS		0.00	(32,697.00)		0.00	2055.1	(32,697.00)
100-00000-22205- ESCROWS		0.00	(1,469.00)		0.00	2055.1	(1,469.00)
100-00000-22205- ESCROWS		0.00	(1,155.00)		0.00	2055.1	(1,155.00)
100-00000-22205- ESCROWS		0.00	(12,281.00)		0.00	2055.1	(12,281.00)
100-00000-22205- ESCROWS		0.00	27,062.00		0.00	2055.1	27,062.00
100-00000-22205- ESCROWS		0.00	482,090.00		0.00	2055.1	482,090.00
100-00000-22205- ESCROWS		0.00	(110,974.00)		0.00	2055.1	(110,974.00)
100-00000-22205- ESCROWS		0.00	(20,274.00)		0.00	2055.1	(20,274.00)
100-00000-22205- ESCROWS		0.00	(138,760.00)		0.00	2055.1	(138,760.00)
100-00000-22205- ESCROWS		0.00	(4,618.00)		0.00	2055.1	(4,618.00)
100-00000-22206 OTHER ESCROWS		(65,143.00)	(49,257.00)		0.00	2055.2	(49,257.00)
501-00000-25300 UNRESERVED FUND BALANCE		(6,000.00)	(6,042.00)		0.00	2502	(6,042.00)
Subtotal [GOVACT] Governmental Activities		(2,358,064.00)	(1,320,112.00)		248,000.00		(1,072,112.00)
Total [20500] Escrow Payable		(2,358,064.00)	(1,320,112.00)		248,000.00		(1,072,112.00)
Group : [20800] Due to other governments							
Subgroup : [GOV] Governmental Activities							
100-00000-20800 DUE TO OTHER GOVERNMENTS		(40,839.00)	(15,696.00)		0.00	2053	(15,696.00)
Subtotal [GOVACT] Governmental Activities		(40,839.00)	(15,696.00)		0.00		(15,696.00)
Subgroup : [BUS] Business-type Activities							
601-00000-20800 DUE TO OTHER GOVERNMENTS		(739,264.00)	(247,627.00)		0.00	2053	(247,627.00)
602-00000-20800 DUE TO OTHER GOVERNMENTS		(293,056.00)	(121,417.00)		34,790.00	2053	(86,627.00)
				AJE - 101	34,790.00		
Subtotal [BUSACT] Business-type Activities		(1,032,320.00)	(369,044.00)		34,790.00		(334,254.00)
Total [20800] Due to other governments		(1,073,159.00)	(384,740.00)		34,790.00		(349,950.00)
Group : [21500] Accrued interest payable							
Subgroup : [BUS] Business-type Activities							
601-00000-21500 ACCRUED INTEREST PAYABLE		(21,566.00)	(574,979.00)		0.00	2253	(574,979.00)
602-00000-21500 ACCRUED INTEREST PAYABLE		(16,705.00)	(15,701.00)		0.00	2253	(15,701.00)
Subtotal [BUSACT] Business-type Activities		(38,271.00)	(590,680.00)		0.00		(590,680.00)
Subgroup : [CON] Conversion Fund							
999-21500-000 Interest Payable		(84,411.00)	(186,173.00)		0.00	2253	(186,173.00)
Subtotal [CONV] Conversion Fund		(84,411.00)	(186,173.00)		0.00		(186,173.00)
Total [21500] Accrued interest payable		(122,682.00)	(776,853.00)		0.00		(776,853.00)
Group : [21600] Accrued wages & salaries payable							
Subgroup : [GOV] Governmental Activities							
100-00000-21600 ACCRUED WAGES & SALARIES PAYABLE		(60,989.00)	(62,398.00)		0.00	2102	(62,398.00)
Subtotal [GOVACT] Governmental Activities		(60,989.00)	(62,398.00)		0.00		(62,398.00)
Total [21600] Accrued wages & salaries payable		(60,989.00)	(62,398.00)		0.00		(62,398.00)
Group : [21700] Other Payables							
Subgroup : [GOV] Governmental Activities							
100-00000-21701 FEDERAL WITHHOLDING		(1,349.00)	(10,533.00)		0.00	2102	(10,533.00)
100-00000-21702 STATE WITHHOLDING		(691.00)	(5,042.00)		0.00	2102	(5,042.00)
100-00000-21703 FICA TAX WITHHOLDING		(5,184.00)	(11,819.00)		0.00	2102	(11,819.00)
100-00000-21704 PERA PAYABLE		(7,997.00)	(488.00)		0.00	2150	(488.00)
100-00000-21706 H S A PAYABLE		(10,886.00)	(1,584.00)		0.00	2052	(1,584.00)
100-00000-21707 UNION DUES		0.00	229.00		0.00	2052	229.00
100-00000-21708 OTHER RETIREMENT ACCOUNT		(53,410.00)	(42,430.00)		0.00	2052	(42,430.00)
100-00000-21709 OTHER PAYROLL PAYABLE		0.00	41,317.00		0.00	2102	41,317.00
100-00000-21710 HRA/FSA		(5,255.00)	(2,306.00)		0.00	2052	(2,306.00)
Subtotal [GOVACT] Governmental Activities		(84,772.00)	(32,656.00)		0.00		(32,656.00)
Total [21700] Other Payables		(84,772.00)	(32,656.00)		0.00		(32,656.00)
Group : [22200] Deferred revenue-taxes							
Subgroup : [GOV] Governmental Activities							
210-00000-22200 DEFERRED REVENUES		(648,981.00)	0.00		0.00		0.00
Subtotal [GOVACT] Governmental Activities		(648,981.00)	0.00		0.00		0.00
Total [22200] Deferred revenue-taxes		(648,981.00)	0.00		0.00		0.00
Group : [22203] Unavailable revenue - MSA							
Subgroup : [GOV] Governmental Activities							
100-00000-22203 UNAVAILABLE REVENUE		(2,554,490.00)	(2,418,664.00)		2,418,664.00		0.00
				AJE - 100	2,418,664.00		
408-00000-22203 Deferred Revenue MSA		0.00	0.00		0.00	2202	0.00
				AJE - 100	(2,418,664.00)		
				AJE - 100	2,418,664.00		
434-00000-22203 DEFERRED REVENUE - MSA		0.00	0.00		(2,418,664.00)	2202	(2,418,664.00)
				AJE - 100	(2,418,664.00)		
Subtotal [GOVACT] Governmental Activities		(2,554,490.00)	(2,418,664.00)		0.00		(2,418,664.00)

Client: 41390 - City of Corcoran
Engagement: 2023A - CITY OF CORCORAN
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Trial Balance: 5061 - TB
Workpaper: 5070 - CLIENT GOVT TB

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPre >	FINAL 12/31/2023
Subgroup : [CON] Conversion Fund							
999-22203	Deferred Revenue MSA	2,554,490.00	2,418,664.00		0.00	1354	2,418,664.00
Subtotal [CONV] Conversion Fund		2,554,490.00	2,418,664.00		0.00		2,418,664.00
Total [22203] Unavailable revenue - MSA		0.00	0.00		0.00		0.00
Group : [22205] Unavailable - taxes							
Subgroup : [GOV] Governmental Activities							
100-00000-22201	UNAVAILABLE REVENUE-TAXES	(80,040.00)	(87,974.00)		0.00	1153	(87,974.00)
Subtotal [GOVACT] Governmental Activities		(80,040.00)	(87,974.00)		0.00		(87,974.00)
Subgroup : [CON] Conversion Fund							
999-22200-000	Deferred Revenue-taxes	80,040.00	87,974.00		0.00	1153	87,974.00
Subtotal [CONV] Conversion Fund		80,040.00	87,974.00		0.00		87,974.00
Total [22205] Unavailable - taxes		0.00	0.00		0.00		0.00
Group : [22210] Deferred revenue-SA							
Subgroup : [GOV] Governmental Activities							
100-00000-22202	UNAVAILABLE REVENUE-ASSESSMENT	(36,802.00)	(38,082.00)		0.00	2202	(38,082.00)
312-00000-22202	UNAVAILABLE REVENUE-ASSESSMENT	(299,903.00)	(227,932.00)		0.00	2202	(227,932.00)
408-00000-22202	UNAVAILABLE REVENUE-ASSESSMENT	(259,926.00)	(233,049.00)		0.00	2202	(233,049.00)
Subtotal [GOVACT] Governmental Activities		(596,631.00)	(499,063.00)		0.00		(499,063.00)
Subgroup : [CON] Conversion Fund							
999-22210-000	Deferred revenue-SA	596,631.00	499,064.00		0.00	2202	499,063.00
Subtotal [CONV] Conversion Fund		596,631.00	499,064.00		0.00		499,063.00
Total [22210] Deferred revenue-SA		0.00	1.00		0.00		0.00
Group : [22299] Deferred Inflows- Pension							
Subgroup : [GOV] Governmental Activities							
999-22299-000	Deferred Inflows of Pension Resources (DIR)	(120,001.00)	(120,001.00)		0.00	2151	(2,664,808.00)
Subtotal [GOVACT] Governmental Activities		(120,001.00)	(120,001.00)		0.00		(2,664,808.00)
Total [22299] Deferred Inflows- Pension		(120,001.00)	(120,001.00)		0.00		(2,664,808.00)
Group : [22400] Bond Premium							
Subgroup : [CON] Conversion Fund							
999-22400-000	Bond Premium	(231,068.00)	(586,779.00)		0.00	2253	(586,779.00)
Subtotal [CONV] Conversion Fund		(231,068.00)	(586,779.00)		0.00		(586,779.00)
Total [22400] Bond Premium		(231,068.00)	(586,779.00)		0.00		(586,779.00)
Group : [22500] Bonds payable-current							
Subgroup : [BUS] Business-type Activities							
601-00000-22500	BONDS PAYABLE-CURRENT PORTION	(169,700.00)	(774,400.00)		0.00	2253	(774,400.00)
602-00000-22500	BONDS PAYABLE-CURRENT PORTION	(80,300.00)	(85,600.00)		0.00	2253	(85,600.00)
Subtotal [BUSACT] Business-type Activities		(250,000.00)	(860,000.00)		0.00		(860,000.00)
Subgroup : [CON] Conversion Fund							
999-22500-000	Bonds payable- Current	(655,000.00)	(835,000.00)		0.00	2253	(835,000.00)
Subtotal [CONV] Conversion Fund		(655,000.00)	(835,000.00)		0.00		(835,000.00)
Total [22500] Bonds payable-current		(905,000.00)	(1,695,000.00)		0.00		(1,695,000.00)
Group : [22800] Comp Abs- Current							
Subgroup : [CON] Conversion Fund							
999-22800-000	Severance Payable- Current	(155,195.00)	(133,404.00)		0.00	2103	(167,202.00)
Subtotal [CONV] Conversion Fund		(155,195.00)	(133,404.00)		0.00		(167,202.00)
Total [22800] Comp Abs- Current		(155,195.00)	(133,404.00)		0.00		(167,202.00)
Group : [22810] Comp Abs- Noncurrent							
Subgroup : [CON] Conversion Fund							
999-23900-000	Compensated Absences - Noncurrent	(197,521.00)	(169,787.00)		0.00	2103	(212,804.00)
Subtotal [CONV] Conversion Fund		(197,521.00)	(169,787.00)		0.00		(212,804.00)
Total [22810] Comp Abs- Noncurrent		(197,521.00)	(169,787.00)		0.00		(212,804.00)
Group : [23100] Bonds payable-noncurrent							
Subgroup : [BUS] Business-type Activities							
601-00000-23100	BONDS PAYABLE-NONCURRENT	(1,854,200.00)	(22,864,800.00)		0.00	2253	(22,864,800.00)
601-00000-23400	UNAMORTIZED PREMIUM BONDS SOLD	(69,650.00)	(985,817.00)		0.00	2253	(985,817.00)
602-00000-23100	BONDS PAYABLE-NONCURRENT	(1,150,800.00)	(1,065,200.00)		0.00	2253	(1,065,200.00)
602-00000-23400	UNAMORTIZED PREMIUM BONDS SOLD	(7,008.00)	(6,424.00)		0.00	2253	(6,424.00)
Subtotal [BUSACT] Business-type Activities		(3,081,658.00)	(24,922,241.00)		0.00		(24,922,241.00)
Subgroup : [CON] Conversion Fund							
999-23100-000	Bonds Payable- Noncurrent	(8,180,000.00)	(11,105,000.00)		0.00	2253	(11,105,000.00)
Subtotal [CONV] Conversion Fund		(8,180,000.00)	(11,105,000.00)		0.00		(11,105,000.00)
Total [23100] Bonds payable-noncurrent		(11,261,658.00)	(36,027,241.00)		0.00		(36,027,241.00)
Group : [23200] Loan payable - current							
Subgroup : [BUS] Business-type Activities							
601-00000-23201	LOANS PAYABLE - CURRENT	(42,232.00)	(43,931.00)		0.00	2253	(43,931.00)

Client: 41390 - City of Corcoran
 Engagement: 2023A - CITY OF CORCORAN
 Period Ending: 12/31/2023
 Trial Balance: 5061 - TB
 Workpaper: 5070 - CLIENT GOVT TB

7/17/2024
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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPref >	FINAL 12/31/2023
Subtotal [BUSACT] Business-type Activities		<u>(42,232.00)</u>	<u>(43,931.00)</u>		<u>0.00</u>		<u>(43,931.00)</u>
Total [23200] Loan payable - current		<u>(42,232.00)</u>	<u>(43,931.00)</u>		<u>0.00</u>		<u>(43,931.00)</u>
Group : [23250] Note Payable - Noncurrent							
Subgroup : [BUS] Business-type Activities							
601-00000-23200	LOANS PAYABLE - NONCURRENT	(187,201.00)	(143,270.00)		0.00	2253	(143,270.00)
Subtotal [BUSACT] Business-type Activities		<u>(187,201.00)</u>	<u>(143,270.00)</u>		<u>0.00</u>		<u>(143,270.00)</u>
Total [23250] Note Payable - Noncurrent		<u>(187,201.00)</u>	<u>(143,270.00)</u>		<u>0.00</u>		<u>(143,270.00)</u>
Group : [23800] OPEB liability payable							
Subgroup : [CON] Conversion Fund							
999-23800-000	OPEB Liability	(350,374.00)	(350,374.00)		0.00	2171	(1,120,608.00)
Subtotal [CONV] Conversion Fund		<u>(350,374.00)</u>	<u>(350,374.00)</u>		<u>0.00</u>		<u>(1,120,608.00)</u>
Total [23800] OPEB liability payable		<u>(350,374.00)</u>	<u>(350,374.00)</u>		<u>0.00</u>		<u>(1,120,608.00)</u>
Group : [23999] Pension Liability							
Subgroup : [GOV] Governmental Activities							
999-23999-000	Pension Liability (LIAB)	(4,719,076.00)	(4,719,076.00)		0.00	2151	(2,882,256.00)
Subtotal [GOVACT] Governmental Activities		<u>(4,719,076.00)</u>	<u>(4,719,076.00)</u>		<u>0.00</u>		<u>(2,882,256.00)</u>
Total [23999] Pension Liability		<u>(4,719,076.00)</u>	<u>(4,719,076.00)</u>		<u>0.00</u>		<u>(2,882,256.00)</u>
Group : [25300] Fund balance unreserved							
Subgroup : [GOV] Governmental Activities							
100-00000-25300	UNRESERVED FUND BALANCE	(3,186,863.00)	(3,086,559.00)		0.00	2502	(3,086,560.00)
101-00000-25300	UNRESERVED FUND BALANCE	(404,402.00)	(1,147.00)		0.00	2502	(1,147.00)
201-00000-25300	UNRESERVED FUND BALANCE	(3,417.00)	(14,398.00)		0.00	2502	(14,398.00)
202-00000-25300	UNRESERVED FUND BALANCE	4,203.00	2,467.00		0.00	2502	2,467.00
204-00000-25300	UNRESERVED FUND BALANCE	(14,212.00)	(12,067.00)		0.00	2502	(12,067.00)
205-00000-25300	UNRESERVED FUND BALANCE	(7,095.00)	(9,913.00)		0.00	2502	(9,913.00)
206-00000-25300	UNRESERVED FUND BALANCE	(2,742.00)	(2,761.00)		0.00	2502	(2,761.00)
207-00000-25300	UNRESERVED FUND BALANCE	(3,777.00)	(5,212.00)		0.00	2502	(5,212.00)
208-00000-25300	UNRESERVED FUND BALANCE	(186,856.00)	(230,393.00)		0.00	2502	(230,393.00)
209-00000-25300	UNRESERVED FUND BALANCE	(53,673.00)	(39,239.00)		0.00	2502	(39,239.00)
210-00000-25300	UNRESERVED FUND BALANCE	224.00	0.00		0.00		0.00
309-00000-25300	UNRESERVED FUND BALANCE	(92,609.00)	(156,721.00)		0.00	2502	(156,721.00)
311-00000-25300	UNRESERVED FUND BALANCE	(117,212.00)	(141,467.00)		0.00	2502	(141,467.00)
312-00000-25300	UNRESERVED FUND BALANCE	256,745.00	364,154.00		0.00	2502	364,154.00
313-00000-25300	UNRESERVED FUND BALANCE	(103,494.00)	(113,262.00)		0.00	2502	(113,262.00)
400-00000-25300	UNRESERVED FUND BALANCE	67,936.00	0.00		0.00		0.00
401-00000-25300	UNRESERVED FUND BALANCE	0.00	(471,015.00)		0.00	2502	(471,015.00)
408-00000-25300	UNRESERVED FUND BALANCE	(527,336.00)	(688,438.00)		0.00	2502	(357,362.00)
					331,076.00		
				AJE - 100	331,076.00		
411-00000-25300	UNRESERVED FUND BALANCE	(49,200.00)	(49,541.00)		0.00	2502	(49,541.00)
415-00000-25300	UNRESERVED FUND BALANCE	(1,646,294.00)	(3,345,655.00)		0.00	2502	(3,345,654.00)
416-00000-25300	UNRESERVED FUND BALANCE	68,859.00	(1,084,080.00)		0.00	2502	(1,084,080.00)
419-00000-25300	UNRESERVED FUND BALANCE	(989,441.00)	(854,499.00)		0.00	2502	(854,499.00)
420-00000-25300	UNRESERVED FUND BALANCE	(103,609.00)	(104,327.00)		0.00	2502	(104,327.00)
425-00000-25300	UNRESERVED FUND BALANCE	(195,822.00)	(197,178.00)		0.00	2502	(197,178.00)
Subtotal [GOVACT] Governmental Activities		<u>(7,290,087.00)</u>	<u>(10,241,251.00)</u>		<u>331,076.00</u>		<u>(9,910,175.00)</u>
Subgroup : [BUS] Business-type Activities							
601-00000-25300	UNRESERVED FUND BALANCE	(4,815,198.00)	(5,801,686.00)		0.00	2502	(5,801,684.00)
602-00000-25300	UNRESERVED FUND BALANCE	(6,268,513.00)	(6,599,987.00)		0.00	2502	(6,599,987.00)
603-00000-25300	UNRESERVED FUND BALANCE	0.00	(65,280.00)		0.00	2502	(65,280.00)
Subtotal [BUSACT] Business-type Activities		<u>(11,083,711.00)</u>	<u>(12,466,953.00)</u>		<u>0.00</u>		<u>(12,466,951.00)</u>
Subgroup : [CON] Conversion Fund							
999-25300-000	Unreserved/Undesignated	(10,108,123.00)	(10,237,534.00)		0.00	2502	(10,237,534.00)
Subtotal [CONV] Conversion Fund		<u>(10,108,123.00)</u>	<u>(10,237,534.00)</u>		<u>0.00</u>		<u>(10,237,534.00)</u>
Total [25300] Fund balance unreserved		<u>(28,481,921.00)</u>	<u>(32,945,738.00)</u>		<u>331,076.00</u>		<u>(32,614,660.00)</u>
Group : [36210] interest earnings							
Subgroup : [GOV] Governmental activities							
100-00000-36210	INTEREST EARNINGS	(44,295.00)	(385,032.00)		0.00	1053	(385,032.00)
101-00000-36210	INTEREST EARNINGS	(1,061.00)	(17.00)		0.00	1053	(17.00)
201-00000-36210	INTEREST EARNINGS	(20.00)	(1,225.00)		0.00	1053	(1,225.00)
202-00000-36210	Interest Earnings	0.00	(64.00)		0.00	1053	(64.00)
204-00000-36210	INTEREST EARNINGS	(52.00)	(937.00)		0.00	1053	(937.00)
205-00000-36210	INTEREST EARNINGS	(68.00)	(405.00)		0.00	1053	(405.00)
206-00000-36210	INTEREST EARNINGS	(19.00)	(129.00)		0.00	1053	(129.00)
207-00000-36210	INTEREST EARNINGS	(35.00)	(178.00)		0.00	1053	(178.00)
208-00000-36210	INTEREST EARNINGS	(1,521.00)	(11,155.00)		0.00	1053	(11,155.00)
209-00000-36210	INTEREST EARNINGS	(296.00)	(2,715.00)		0.00	1053	(2,715.00)
210-00000-36210	INTEREST EARNINGS	(224.00)	(29,566.00)		0.00	1053	(29,566.00)
309-00000-36210	INTEREST EARNINGS	(479.00)	0.00		0.00		0.00
311-00000-36210	INTEREST EARNINGS	(606.00)	0.00		0.00		0.00
313-00000-36210	INTEREST EARNINGS	(497.00)	(35.00)		0.00	1053	(35.00)
400-00000-36210	INTEREST EARNINGS	(75.00)	0.00		0.00		0.00
401-00000-36210	INTEREST EARNINGS	(2,018.00)	(21,984.00)		0.00	1053	(21,984.00)

Client: 41390 - City of Corcoran
Engagement: 2023A - CITY OF CORCORAN
Period Ending: 12/31/2023
Trial Balance: 5061 - TB
Workpaper: 5070 - CLIENT GOVT TB

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPref >	FINAL 12/31/2023
408-00000-36210	INTEREST EARNINGS	(5,950.00)	(35,217.00)		0.00	1053	(35,217.00)
411-00000-36210	INTEREST EARNINGS	(341.00)	(2,310.00)		0.00	1053	(2,310.00)
415-00000-36210	INTEREST EARNINGS	(22,297.00)	(193,299.00)		0.00	1053	(193,300.00)
416-00000-36210	INTEREST EARNINGS	(8,564.00)	(15,317.00)		0.00	1053	(15,317.00)
419-00000-36210	INTEREST EARNINGS	(8,135.00)	(53,511.00)		0.00	1053	(53,511.00)
420-00000-36210	INTEREST EARNINGS	(718.00)	(4,867.00)		0.00	1053	(4,867.00)
425-00000-36210	INTEREST EARNINGS	(1,356.00)	(9,205.00)		0.00	1053	(9,205.00)
434-00000-36210	Interest Earnings	0.00	(79,820.00)		0.00	1053	(79,820.00)
501-00000-36210	INTEREST EARNINGS	(42.00)	(279.00)		0.00	1053	(279.00)
Subtotal [GOVACT] Governmental activities		(98,669.00)	(847,267.00)		0.00		(847,268.00)
Subgroup : [BUS/ Business-type Activities							
601-00000-36210	INTEREST EARNINGS	(27,970.00)	(668,115.00)		0.00	1053	(668,115.00)
602-00000-36210	INTEREST EARNINGS	(18,274.00)	(153,080.00)		0.00	1053	(153,080.00)
603-00000-36210	INTEREST EARNINGS	(280.00)	(3,044.00)		0.00	1053	(3,044.00)
Subtotal [BUSACT] Business-type Activities		(46,524.00)	(824,239.00)		0.00		(824,239.00)
Total [36210] interest earnings		(145,193.00)	(1,671,506.00)		0.00		(1,671,507.00)
Group : [39200] Transfers							
Subgroup : [GOV/ Governmental Activities							
100-00000-39203	TRANSFER FROM OTHER FUND	(449,092.00)	0.00		(602,600.00)	1403	(602,600.00)
				AJE - 101	(602,600.00)		
100-41900-50700	TRANSFERS	794,569.00	360,000.00		0.00	1403	360,000.00
100-42100-50700	Transfers	0.00	7,000.00		0.00	1403	7,000.00
100-42200-50700	Transfers	0.00	10,000.00		0.00	1403	10,000.00
100-49360-50720	Operating Transfers	0.00	0.00		648,981.00	1403	648,981.00
				AJE - 101	648,981.00		
101-49360-50720	INTERFUND TRANSFERS	403,780.00	0.00		0.00		0.00
201-00000-39203	TRANSFER FROM OTHER FUND	(4,575.00)	0.00		0.00		0.00
202-00000-39201	TRANSFER FROM GENERAL FUND	(11,468.00)	(7,000.00)		0.00	1403	(7,000.00)
202-42100-50700	TRANSFERS	4,575.00	0.00		0.00		0.00
204-00000-39201	TRANSFER FROM GENERAL FUND	(13,250.00)	0.00		0.00		0.00
312-00000-39203	TRANSFER FROM OTHER FUND	(63,080.00)	0.00		0.00		0.00
400-00000-39201	TRANSFER FROM GENERAL FUND	(74,417.00)	0.00		0.00		0.00
401-00000-39201	TRANSFER FROM GENERAL FUND	(65,217.00)	(325,000.00)		(648,981.00)	1403	(973,981.00)
				AJE - 101	(648,981.00)		
401-00000-39203	TRANSFER FROM OTHER FUND	(403,780.00)	0.00		(670,557.00)	1403	(670,557.00)
				AJE - 100	(670,557.00)		
408-00000-39201	TRANSFER FROM GENERAL FUND	(65,217.00)	0.00		0.00		0.00
408-00000-39203	TRANSFER FROM OTHER FUND	0.00	(327,313.00)		0.00	1403	(327,313.00)
408-43100-50700	TRANSFERS	0.00	0.00		670,557.00	1403	670,557.00
				AJE - 100	670,557.00		
408-48010-50700	Transfers	0.00	0.00		316,657.00	1403	316,657.00
				AJE - 101	316,657.00		
411-00000-39201	Transfers From General Fund	0.00	(25,000.00)		0.00	1403	(25,000.00)
416-00000-39201	TRANSFER FROM GENERAL FUND	(500,000.00)	(10,000.00)		0.00	1403	(10,000.00)
434-00000-39203	Transfers from Other Fund	0.00	0.00		(316,657.00)	1403	(316,657.00)
				AJE - 101	(316,657.00)		
434-48010-50700	Transfers	0.00	327,313.00		0.00	1403	327,313.00
Subtotal [GOVACT] Governmental Activities		(447,172.00)	10,000.00		(602,600.00)		(592,600.00)
Subgroup : [BUS/ Business-type Activities							
601-49400-50720	INTERFUND TRANSFERS	249,386.00	0.00		292,200.00	1403	292,200.00
				AJE - 101	292,200.00		
602-49450-50720	INTERFUND TRANSFERS	262,786.00	0.00		310,400.00	1403	310,400.00
				AJE - 101	310,400.00		
603-00000-39201	TRANSFER FROM GENERAL FUND	(65,000.00)	(10,000.00)		0.00	1403	(10,000.00)
Subtotal [BUSACT] Business-type Activities		447,172.00	(10,000.00)		602,600.00		592,600.00
Total [39200] Transfers		0.00	0.00		0.00		0.00
Group : [41000] General Government							
Subgroup : [EXP] Expenses							
100-41110-50101	FULL-TIME EMPLOYEES - REGULAR	19,260.00	19,260.00		0.00		19,260.00
100-41110-50122	FICA	1,194.00	1,194.00		0.00		1,194.00
100-41110-50126	MEDICARE	279.00	279.00		0.00		279.00
100-41110-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	2,600.00	1,900.00		0.00		1,900.00
100-41110-50210	OPERATING SUPPLIES	829.00	467.00		0.00		467.00
100-41110-50365	WORKER'S COMPENSATION INSURANCE	102.00	101.00		0.00		101.00
100-41130-50325	OTHER COMMUNICATION	120.00	1,943.00		0.00		1,943.00
100-41130-50350	GENERAL NOTICES AND PUB INFO	8,314.00	10,471.00		0.00		10,471.00
100-41320-50101	FULL-TIME EMPLOYEES - REGULAR	131,413.00	152,675.00		0.00		152,675.00
100-41320-50121	PERA	9,856.00	10,551.00		0.00		10,551.00
100-41320-50122	FICA	7,088.00	7,487.00		0.00		7,487.00
100-41320-50126	MEDICARE	1,658.00	1,868.00		0.00		1,868.00
100-41320-50130	EMPLOYER PAID INSURANCE	16,525.00	17,604.00		0.00		17,604.00
100-41320-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	1,911.00	11.00		0.00		11.00
100-41320-50210	OPERATING SUPPLIES	528.00	470.00		0.00		470.00
100-41320-50300	PROFESSIONAL SERVICES	21,000.00	3,351.00		0.00		3,351.00
100-41320-50321	TELEPHONE	550.00	450.00		0.00		450.00

Client: **41390 - City of Corcoran**
Engagement: **2023A - CITY OF CORCORAN**
Period Ending: **12/31/2023**
Trial Balance: **5061 - TB**
Workpaper: **5070 - CLIENT GOVT TB**

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPreF >	FINAL 12/31/2023
100-41320-50331	TRAVEL EXPENSE	185.00	655.00		0.00		655.00
100-41320-50365	WORKER'S COMPENSATION INSURANCE	1,085.00	1,566.00		0.00		1,566.00
100-41320-50433	DUES AND MEMBERSHIPS	1,371.00	1,546.00		0.00		1,546.00
100-41400-50101	FULL-TIME EMPLOYEES - REGULAR	117,616.00	250,020.00		0.00		250,020.00
100-41400-50102	FULL-TIME EMPLOYEES - OVERTIME	9,093.00	11,756.00		0.00		11,756.00
100-41400-50111	PART-TIME EMPLOYEES - REGULAR	0.00	17,014.00		0.00		17,014.00
100-41400-50121	PERA	9,458.00	20,902.00		0.00		20,902.00
100-41400-50122	FICA	8,325.00	17,995.00		0.00		17,995.00
100-41400-50126	MEDICARE	1,947.00	4,208.00		0.00		4,208.00
100-41400-50130	EMPLOYER PAID INSURANCE	42,101.00	45,765.00		0.00		45,765.00
100-41400-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	964.00	744.00		0.00		744.00
100-41400-50300	PROFESSIONAL SERVICES	8,988.00	(2,185.00)		0.00		(2,185.00)
100-41400-50321	TELEPHONE	50.00	150.00		0.00		150.00
100-41400-50331	TRAVEL EXPENSE	66.00	655.00		0.00		655.00
100-41400-50365	WORKER'S COMPENSATION INSURANCE	1,636.00	1,851.00		0.00		1,851.00
100-41400-50433	DUES AND MEMBERSHIPS	170.00	0.00		0.00		0.00
100-41410-50114	TEMPORARY/SEASONAL EMPLOYEES	11,399.00	0.00		0.00		0.00
100-41410-50210	OPERATING SUPPLIES	0.00	1,568.00		0.00		1,568.00
100-41410-50430	MISCELLANEOUS EXPENSE	0.00	8,363.00		0.00		8,363.00
100-41500-50101	FULL-TIME EMPLOYEES - REGULAR	155,142.00	207,937.00		0.00		207,937.00
100-41500-50102	FULL-TIME EMPLOYEES - OVERTIME	1,602.00	1,518.00		0.00		1,518.00
100-41500-50121	PERA	11,809.00	14,823.00		0.00		14,823.00
100-41500-50122	FICA	9,837.00	13,144.00		0.00		13,144.00
100-41500-50126	MEDICARE	2,301.00	3,074.00		0.00		3,074.00
100-41500-50130	EMPLOYER PAID INSURANCE	29,927.00	41,770.00		0.00		41,770.00
100-41500-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	1,720.00	1,752.00		0.00		1,752.00
100-41500-50300	PROFESSIONAL SERVICES	49,449.00	63,483.00		0.00		63,483.00
100-41500-50365	WORKER'S COMPENSATION INSURANCE	1,373.00	1,983.00		0.00		1,983.00
100-41500-50433	DUES AND MEMBERSHIPS	210.00	380.00		0.00		380.00
100-41550-50210	OPERATING SUPPLIES	13.00	0.00		0.00		0.00
100-41550-50300	PROFESSIONAL SERVICES	118,000.00	150,000.00		0.00		150,000.00
100-41600-50300	PROFESSIONAL SERVICES	51,931.00	79,656.00		0.00		79,656.00
100-41900-50200	OFFICE SUPPLIES	4,371.00	4,871.00		0.00		4,871.00
100-41900-50210	OPERATING SUPPLIES	28,238.00	17,117.00		0.00		17,117.00
100-41900-50212	MOTOR FUELS	265.00	844.00		0.00		844.00
100-41900-50221	REPAIR AND MAINTENANCE SUPPLIES - EC	614.00	1,571.00		0.00		1,571.00
100-41900-50300	PROFESSIONAL SERVICES	30,891.00	33,066.00		0.00		33,066.00
100-41900-50321	TELEPHONE	5,622.00	5,509.00		0.00		5,509.00
100-41900-50322	POSTAGE	3,463.00	5,625.00		0.00		5,625.00
100-41900-50350	GENERAL NOTICES AND PUB INFO	245.00	1,957.00		0.00		1,957.00
100-41900-50360	INSURANCE	96,778.00	128,705.00		0.00		128,705.00
100-41900-50380	UTILITY SERVICES	9,472.00	5,374.00		0.00		5,374.00
100-41900-50381	ELECTRIC UTILITIES	19,420.00	26,029.00		500.00		26,529.00
				AJE - 100	500.00		
100-41900-50382	WATER & SEWER	0.00	81.00		0.00		81.00
100-41900-50400	REPAIR AND MAINTENANCE - CONTRACT	2,790.00	2,848.00		0.00		2,848.00
100-41900-50401	REPAIR AND MAINTENANCE - BUILDING	17,714.00	23,024.00		0.00		23,024.00
100-41900-50403	REPAIR AND MAINTENANCE - VEHICLE	4,544.00	219.00		0.00		219.00
100-41900-50404	REPAIR AND MAINTENANCE - MACHINERY/	8,137.00	3,011.00		0.00		3,011.00
100-41900-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00		0.00		568.00
100-41900-50430	MISCELLANEOUS EXPENSE	36,993.00	5,412.00		0.00		5,412.00
100-41900-50431	BANKING CHARGES	(20.00)	246.00		0.00		246.00
100-41900-50432	CREDIT CARD FEES	4,085.00	3,223.00		0.00		3,223.00
100-41900-50433	DUES AND MEMBERSHIPS	25,373.00	26,384.00		0.00		26,384.00
100-41910-50101	FULL-TIME EMPLOYEES - REGULAR	73,206.00	104,744.00		0.00		104,744.00
100-41910-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	87.00		0.00		87.00
100-41910-50111	PART-TIME EMPLOYEES - REGULAR	21,757.00	4,357.00		0.00		4,357.00
100-41910-50121	PERA	7,108.00	8,182.00		0.00		8,182.00
100-41910-50122	FICA	5,159.00	6,064.00		0.00		6,064.00
100-41910-50126	MEDICARE	1,207.00	1,418.00		0.00		1,418.00
100-41910-50130	EMPLOYER PAID INSURANCE	17,099.00	32,701.00		0.00		32,701.00
100-41910-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	758.00	1,024.00		0.00		1,024.00
100-41910-50210	OPERATING SUPPLIES	85.00	103.00		0.00		103.00
100-41910-50300	PROFESSIONAL SERVICES	99,212.00	76,085.00		0.00		76,085.00
100-41910-50350	GENERAL NOTICES AND PUB INFO	1,539.00	873.00		0.00		873.00
100-41910-50365	WORKER'S COMPENSATION INSURANCE	996.00	247.00		0.00		247.00
100-41910-50430	MISCELLANEOUS EXPENSE	142.00	80.00		0.00		80.00
100-41910-50433	DUES AND MEMBERSHIPS	164.00	99.00		0.00		99.00
100-41920-50210	OPERATING SUPPLIES	55,825.00	63,439.00		11,895.00		75,334.00
				AJE - 100	11,895.00		
100-41920-50221	REPAIR AND MAINTENANCE SUPPLIES - EC	43,380.00	14,637.00		0.00		14,637.00
100-41920-50300	PROFESSIONAL SERVICES	140,284.00	144,101.00		0.00		144,101.00
101-41900-50210	OPERATING SUPPLIES	536.00	5,102.00		0.00		5,102.00
101-41900-50300	Professional Svcs (GENERAL)	0.00	3,127.00		0.00		3,127.00
101-41910-50300	PROFESSIONAL SERVICES	0.00	16,542.00		0.00		16,542.00
208-41900-50430	MISCELLANEOUS EXPENSE	0.00	15,067.00		0.00		15,067.00
210-41920-50300	PROFESSIONAL SERVICES	34,033.00	41,461.00		(11,895.00)		29,566.00
				AJE - 100	(11,895.00)		
400-41900-50520	BUILDINGS AND STRUCTURES	6,556.00	0.00		0.00		0.00
416-41900-50520	BUILDINGS AND STRUCTURES	3,845.00	79,429.00		0.00	1603	79,429.00

Client: **41390 - City of Corcoran**
 Engagement: **2023A - CITY OF CORCORAN**
 Period Ending: **12/31/2023**
 Trial Balance: **5061 - TB**
 Workpaper: **5070 - CLIENT GOVT TB**

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPrefer >	FINAL 12/31/2023
416-41920-50580	OTHER EQUIPMENT	94,022.00	0.00		0.00		0.00
999-41000-100	Severance Exp - general	5,282.00	(7,727.00)		0.00		1,836.00
999-41000-105	OPEB Expense	(7,726.00)	0.00		0.00		198,361.00
999-41000-129	Pension Expense	91,335.00	0.00		0.00	2151	76,457.00
999-41000-420	Depr. Exp - general	55,272.00	59,309.00		0.00	1603	59,309.00
999-41000-580	Capital outlay - general	0.00	(24,115.00)		0.00		(24,115.00)
Subtotal [EXP EXPENSES] Expenses		1,921,492.00	2,134,295.00		500.00		2,419,176.00
Subgroup : [GOVI Charges for services							
100-00000-32100	BUSINESS LICENSE & PERMITS	(576.00)	(46,050.00)		0.00		(46,050.00)
100-00000-32110	ALCOHOL/TOBACCO LICENSES	(15,675.00)	(15,675.00)		0.00		(15,525.00)
100-00000-32220	GAS INSTALLATION PERMITS	(13,200.00)	(13,475.00)		0.00		(13,475.00)
100-00000-32260	SIGN PERMITS	(750.00)	(1,345.00)		0.00		(1,345.00)
100-00000-32270	MECHANICAL PERMITS	(39,675.00)	(60,600.00)		0.00		(60,600.00)
100-00000-34100	CHARGES FOR SERVICES	(10,282.00)	(671.00)		0.00		(671.00)
100-00000-34103	ZONING & SUBDIVISION FEES	(64,580.00)	(59,920.00)		2,000.00		(57,920.00)
				AJE - 101	2,000.00		
100-00000-34105	COPIES/MAPS	(2,332.00)	(410.00)		0.00		(410.00)
100-00000-34403	REFUSE COLLECTION CHARGES	(5,662.00)	(5,854.00)		0.00		(5,854.00)
100-00000-34700	PARK RENTAL	(2,616.00)	(5,156.00)		0.00		(5,156.00)
Subtotal [GOVCS] Charges for services		(155,348.00)	(209,006.00)		2,000.00		(207,006.00)
Subgroup : [GOVI Operating grants							
100-00000-36200	MISCELLANEOUS REVENUES	(28,046.00)	(66,155.00)		0.00		(66,154.00)
Subtotal [GOVOG] Operating grants		(28,046.00)	(66,155.00)		0.00		(66,154.00)
Subgroup : [GOVI Capital grants							
100-00000-36230	DONATIONS	(1,250.00)	(1,020.00)		0.00		(1,020.00)
Subtotal [GOVCG] Capital grants		(1,250.00)	(1,020.00)		0.00		(1,020.00)
Total [41000] General Government		1,736,848.00	1,858,114.00		2,500.00		2,144,996.00

Group : [42000] Public Safety

Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPrefer >	FINAL 12/31/2023
Subgroup : [EXP Expenses							
100-42100-50101	FULL-TIME EMPLOYEES - REGULAR	974,611.00	1,122,955.00		0.00		1,122,955.00
100-42100-50102	FULL-TIME EMPLOYEES - OVERTIME	43,512.00	44,562.00		0.00		44,562.00
100-42100-50103	FULL-TIME EMPLOYEES - EVENT PAY	27,668.00	31,098.00		0.00		31,098.00
100-42100-50111	PART-TIME EMPLOYEES - REGULAR	69,321.00	94,885.00		0.00		94,885.00
100-42100-50112	PART-TIME EMPLOYEES - OVERTIME	0.00	4,919.00		0.00		4,919.00
100-42100-50113	PART-TIME EMPLOYEES - EVENT PAY	10,114.00	7,794.00		0.00		7,794.00
100-42100-50121	PERA	189,867.00	224,055.00		0.00		224,055.00
100-42100-50122	FICA	2,650.00	3,329.00		0.00		3,329.00
100-42100-50126	MEDICARE	16,078.00	18,599.00		0.00		18,599.00
100-42100-50130	EMPLOYER PAID INSURANCE	244,988.00	215,555.00		0.00		215,555.00
100-42100-50140	UNEMPLOYMENT COMPENSATION	0.00	100.00		0.00		100.00
100-42100-50200	OFFICE SUPPLIES	2,105.00	2,239.00		0.00		2,239.00
100-42100-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	33,907.00	44,665.00		0.00		44,665.00
100-42100-50209	POLICE RESERVES	3,428.00	2,606.00		0.00		2,606.00
100-42100-50210	OPERATING SUPPLIES	29,648.00	23,579.00		0.00		23,579.00
100-42100-50212	MOTOR FUELS	42,817.00	38,479.00		0.00		38,479.00
100-42100-50220	REPAIR AND MAINTENANCE SUPPLIES	13,989.00	16,117.00		0.00		16,117.00
100-42100-50223	BUILDING REPAIR SUPPLIES	7,447.00	1,980.00		0.00		1,980.00
100-42100-50300	PROFESSIONAL SERVICES	24,844.00	38,994.00		0.00		38,994.00
100-42100-50304	LEGAL FEES	43,455.00	51,725.00		0.00		51,725.00
100-42100-50305	PRISONER	2,956.00	3,434.00		0.00		3,434.00
100-42100-50321	TELEPHONE	18,968.00	11,954.00		0.00		11,954.00
100-42100-50322	POSTAGE	22.00	28.00		0.00		28.00
100-42100-50323	RADIO UNITS	18,579.00	21,792.00		0.00		21,792.00
100-42100-50350	GENERAL NOTICES AND PUB INFO	295.00	1,248.00		0.00		1,248.00
100-42100-50365	WORKER'S COMPENSATION INSURANCE	138,953.00	136,158.00		0.00		136,158.00
100-42100-50400	REPAIR AND MAINTENANCE - CONTRACT	230.00	760.00		0.00		760.00
100-42100-50403	REPAIR AND MAINTENANCE - VEHICLE	4,712.00	14,222.00		0.00		14,222.00
100-42100-50417	UNIFORMS	27,769.00	26,105.00		0.00		26,105.00
100-42100-50430	MISCELLANEOUS EXPENSE	40,984.00	0.00		0.00		0.00
100-42100-50433	DUES AND MEMBERSHIPS	2,932.00	2,507.00		0.00		2,507.00
100-42100-50438	POLICE K9	616.00	3,148.00		0.00		3,148.00
100-42102-50101	FULL-TIME EMPLOYEES - REGULAR	122,533.00	137,875.00		0.00		137,875.00
100-42102-50102	FULL-TIME EMPLOYEES - OVERTIME	398.00	0.00		0.00		0.00
100-42102-50121	PERA	8,835.00	10,341.00		0.00		10,341.00
100-42102-50122	FICA	7,939.00	8,859.00		0.00		8,859.00
100-42102-50126	MEDICARE	1,856.00	2,072.00		0.00		2,072.00
100-42102-50130	EMPLOYER PAID INSURANCE	31,065.00	26,049.00		0.00		26,049.00
100-42102-50365	WORKER'S COMPENSATION INSURANCE	1,095.00	1,581.00		0.00		1,581.00
100-42151-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	166.00	750.00		0.00		750.00
100-42151-50210	OPERATING SUPPLIES	5,182.00	1,750.00		0.00		1,750.00
100-42151-50381	ELECTRIC UTILITIES	1,168.00	1,901.00		0.00		1,901.00
100-42151-50404	REPAIR AND MAINTENANCE - MACHINERY/	830.00	1,797.00		0.00		1,797.00
100-42151-50433	DUES AND MEMBERSHIPS	100.00	400.00		0.00		400.00
100-42200-50300	PROFESSIONAL SERVICES	445,934.00	570,042.00		0.00		570,042.00
100-42400-50101	FULL-TIME EMPLOYEES - REGULAR	120,831.00	182,576.00		0.00		182,576.00

Client: 41390 - City of Corcoran
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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPre >	FINAL 12/31/2023
100-42400-50102	FULL-TIME EMPLOYEES - OVERTIME	886.00	874.00		0.00		874.00
100-42400-50121	PERA	8,493.00	13,759.00		0.00		13,759.00
100-42400-50122	FICA	8,054.00	11,973.00		0.00		11,973.00
100-42400-50126	MEDICARE	1,894.00	2,761.00		0.00		2,761.00
100-42400-50130	EMPLOYER PAID INSURANCE	16,026.00	17,469.00		0.00		17,469.00
100-42400-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	1,168.00	1,171.00		0.00		1,171.00
100-42400-50300	PROFESSIONAL SERVICES	223,322.00	381,697.00		249,341.00		631,038.00
				AJE - 100	249,341.00		
100-42400-50303	ENGINEERING FEES	32,426.00	31,267.00		0.00		31,267.00
100-42400-50331	TRAVEL EXPENSE	130.00	60.00		0.00		60.00
100-42400-50365	WORKER'S COMPENSATION INSURANCE	1,493.00	806.00		0.00		806.00
100-42400-50432	CREDIT CARD FEES	431.00	1,411.00		0.00		1,411.00
100-42400-50433	DUES AND MEMBERSHIPS	65.00	109.00		0.00		109.00
100-42401-50101	FULL-TIME EMPLOYEES - REGULAR	0.00	23,053.00		0.00		23,053.00
100-42401-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	87.00		0.00		87.00
100-42401-50121	PERA	0.00	1,743.00		0.00		1,743.00
100-42401-50122	FICA	0.00	1,532.00		0.00		1,532.00
100-42401-50126	MEDICARE	0.00	358.00		0.00		358.00
100-42401-50130	EMPLOYER PAID INSURANCE	354.00	3,438.00		0.00		3,438.00
100-42401-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	0.00	350.00		0.00		350.00
100-42401-50300	PROFESSIONAL SERVICES	23,451.00	10,847.00		0.00		10,847.00
201-42100-50210	OPERATING SUPPLIES	2,801.00	426.00		0.00		426.00
202-42100-50210	OPERATING SUPPLIES	13,707.00	17,098.00		0.00		17,098.00
202-42100-50438	POLICE K9	2,750.00	(197.00)		0.00		(197.00)
204-42100-50210	OPERATING SUPPLIES	24,827.00	4,249.00		0.00		4,249.00
205-42100-50210	OPERATING SUPPLIES	0.00	1,565.00		0.00		1,565.00
207-42100-50210	OPERATING SUPPLIES	0.00	5,940.00		0.00		5,940.00
209-42100-50520	BUILDINGS AND STRUCTURES	35,930.00	0.00		0.00		0.00
416-42100-50210	OPERATING SUPPLIES	74,235.00	23,175.00		0.00		23,175.00
416-42100-50221	REPAIR AND MAINTENANCE SUPPLIES - EC	2,502.00	834.00		0.00		834.00
416-42100-50550	MOTOR VEHICLES	184,973.00	74,437.00		0.00	1603	74,437.00
416-42100-50580	OTHER EQUIPMENT	14,252.00	16,908.00		0.00		16,908.00
999-42000-100	Severance Exp - public safety	19,813.00	(22,702.00)		0.00		11,493.00
999-42000-105	OPEB Expense	(21,401.00)	0.00		0.00		377,771.00
999-42000-129	Pension Expense	236,612.00	0.00		0.00	2151	498,998.00
999-42000-420	Depr. Exp - public safety	143,155.00	135,766.00		0.00	1603	135,766.00
999-42000-580	Capital outlay - public safety	(305,157.00)	(91,344.00)		0.00		(91,344.00)
Subtotal [EXP EXPENSES] Expenses		3,532,589.00	3,826,504.00		249,341.00		4,986,809.00
Subgroup : [GOVI] Charges for services							
100-00000-32210	BUILDING PERMITS	(813,896.00)	(1,210,078.00)		0.00		(1,210,078.00)
100-00000-34200	PUBLIC SAFETY PERMITS	(4,280.00)	(4,095.00)		0.00		(4,095.00)
100-00000-34201	SPECIAL POLICE SERVICES	(9,015.00)	(14,450.00)		0.00		(14,450.00)
100-00000-34203	POLICE REPORTS	(836.00)	(620.00)		0.00		(620.00)
100-00000-35100	FINES	(21,979.00)	(29,748.00)		0.00		(29,748.00)
100-00000-36400	REFUNDS/REIMBURSEMENTS	(232,505.00)	(1,985.00)		0.00		(1,985.00)
201-00000-34201	SPECIAL POLICE SERVICES	(9,187.00)	(3,826.00)		0.00		(3,826.00)
201-42100-50300	PROFESSIONAL SERVICES	0.00	(9,606.00)		0.00		(9,606.00)
204-00000-34207	FIREARM SAFETY FEES	(435.00)	(705.00)		0.00		(705.00)
209-00000-34206	EMERGENCY COMMUNICATION SIRENS	(21,200.00)	(23,000.00)		0.00		(23,000.00)
Subtotal [GOVCS] Charges for services		(1,113,333.00)	(1,298,113.00)		0.00		(1,298,113.00)
Subgroup : [GOVI] Operating grants							
100-00000-33416	POLICE TRAINING REIMBURSEMENT	(10,148.00)	(14,771.00)		0.00	1353	(14,771.00)
100-00000-33423	POLICE STATE AID	(62,603.00)	(407,008.00)		0.00	1353	(407,008.00)
100-00000-33620	OTHER COUNTY GRANTS AND AIDS	(42,203.00)	(10,320.00)		0.00	1353	(10,320.00)
100-00000-33640	TOWARD ZERO DEATH GRANT	(13,286.00)	(29,524.00)		0.00	1353	(29,524.00)
100-42100-33631	AEM - Federal Grants	0.00	(648,981.00)		0.00		(648,981.00)
202-00000-36230	DONATIONS	(11,300.00)	(4,350.00)		0.00		(4,350.00)
204-00000-36230	DONATIONS	(8,945.00)	(11,834.00)		0.00		(11,834.00)
205-00000-39101	SALE OF ASSETS	(2,750.00)	(310.00)		0.00		(310.00)
207-00000-36230	DONATIONS	(1,400.00)	(4,540.00)		0.00		(4,540.00)
208-00000-36230	DONATIONS	(42,016.00)	(29,307.00)		0.00		(29,307.00)
210-00000-33422	OTHER STATE GRANTS AND AIDS	(34,033.00)	0.00		0.00		0.00
Subtotal [GOVOG] Operating grants		(228,684.00)	(1,160,945.00)		0.00		(1,160,945.00)
Total [42000] Public Safety		2,190,572.00	1,367,446.00		249,341.00		2,527,751.00
Group : [43000] Public Works							
Subgroup : [EXP] Expenses							
100-43100-50101	FULL-TIME EMPLOYEES - REGULAR	609,890.00	584,240.00		0.00		584,240.00
100-43100-50102	FULL-TIME EMPLOYEES - OVERTIME	70,929.00	63,753.00		0.00		63,753.00
100-43100-50111	PART-TIME EMPLOYEES - REGULAR	30,212.00	23,403.00		0.00		23,403.00
100-43100-50112	PART-TIME EMPLOYEES - OVERTIME	23.00	0.00		0.00		0.00
100-43100-50121	PERA	48,747.00	48,630.00		0.00		48,630.00
100-43100-50122	FICA	44,374.00	39,795.00		0.00		39,795.00
100-43100-50126	MEDICARE	10,140.00	9,307.00		0.00		9,307.00
100-43100-50130	EMPLOYER PAID INSURANCE	148,380.00	120,667.00		0.00		120,667.00
100-43100-50140	UNEMPLOYMENT COMPENSATION	0.00	8,885.00		0.00		8,885.00
100-43100-50200	OFFICE SUPPLIES	669.00	0.00		0.00		0.00

Client: **41390 - City of Corcoran**
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 Period Ending: **12/31/2023**
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 Workpaper: **5070 - CLIENT GOVT TB**

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPre >	FINAL 12/31/2023
100-43100-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	1,156.00	1,804.00		0.00		1,804.00
100-43100-50210	OPERATING SUPPLIES	18,752.00	20,880.00		0.00		20,880.00
100-43100-50212	MOTOR FUELS	62,311.00	56,652.00		0.00		56,652.00
100-43100-50220	REPAIR AND MAINTENANCE SUPPLIES	41,960.00	59,856.00		0.00		59,856.00
100-43100-50223	BUILDING REPAIR SUPPLIES	11,519.00	9,752.00		0.00		9,752.00
100-43100-50225	LANDSCAPE/DITCH MATERIALS	68,199.00	27,111.00		0.00		27,111.00
100-43100-50226	SIGN REPAIR MATERIALS	5,171.00	7,371.00		0.00		7,371.00
100-43100-50300	PROFESSIONAL SERVICES	732.00	3,153.00		0.00		3,153.00
100-43100-50321	TELEPHONE	6,401.00	8,043.00		0.00		8,043.00
100-43100-50323	RADIO UNITS	3,398.00	3,887.00		0.00		3,887.00
100-43100-50350	GENERAL NOTICES AND PUB INFO	431.00	230.00		0.00		230.00
100-43100-50365	WORKER'S COMPENSATION INSURANCE	41,504.00	34,469.00		0.00		34,469.00
100-43100-50380	UTILITY SERVICES	16,496.00	13,825.00		0.00		13,825.00
100-43100-50381	ELECTRIC UTILITIES	18,998.00	19,401.00		0.00		19,401.00
100-43100-50400	REPAIR AND MAINTENANCE - CONTRACT	6,854.00	8,282.00		0.00		8,282.00
100-43100-50401	REPAIR AND MAINTENANCE - BUILDING	4,319.00	2,822.00		0.00		2,822.00
100-43100-50403	REPAIR AND MAINTENANCE - VEHICLE	1,779.00	14,267.00		0.00		14,267.00
100-43100-50417	UNIFORMS	10,845.00	14,938.00		0.00		14,938.00
100-43100-50430	MISCELLANEOUS EXPENSE	90,503.00	0.00		0.00		0.00
100-43100-50433	DUES AND MEMBERSHIPS	373.00	0.00		0.00		0.00
100-43100-50811	INSURANCE REFUNDS	35,519.00	0.00		0.00		0.00
100-43121-50224	STREET MAINTENANCE MATERIALS	6,263.00	34,098.00		0.00		34,098.00
100-43121-50400	REPAIR AND MAINTENANCE - CONTRACT	243,266.00	104,707.00		0.00	1603	104,707.00
100-43122-50224	STREET MAINTENANCE MATERIALS	92,395.00	119,508.00		0.00		119,508.00
100-43122-50400	REPAIR AND MAINTENANCE - CONTRACT	222,672.00	229,075.00		0.00	1603	229,075.00
100-43125-50210	OPERATING SUPPLIES	45,351.00	44,848.00		0.00		44,848.00
100-43125-50300	PROFESSIONAL SERVICES	650.00	0.00		0.00		0.00
100-43170-50101	FULL-TIME EMPLOYEES - REGULAR	0.00	57,800.00		0.00		57,800.00
100-43170-50121	PERA	0.00	4,335.00		0.00		4,335.00
100-43170-50122	FICA	0.00	3,517.00		0.00		3,517.00
100-43170-50126	MEDICARE	0.00	822.00		0.00		822.00
100-43170-50130	EMPLOYER PAID INSURANCE	0.00	2,385.00		0.00		2,385.00
100-43170-50300	PROFESSIONAL SERVICES	75,961.00	108,330.00		0.00	1603	108,330.00
100-43170-50309	WATERSHED LGU	11,965.00	8,651.00		0.00		8,651.00
100-43201-50210	OPERATING SUPPLIES	3,987.00	4,751.00		0.00		4,751.00
100-43201-50300	PROFESSIONAL SERVICES	8,523.00	10,465.00		0.00		10,465.00
408-43100-50430	Miscellaneous Expense	0.00	16,549.00		0.00		16,549.00
408-48005-50300	PROFESSIONAL SERVICES	241,011.00	5,114.00		0.00		5,114.00
408-48005-50530	IMPROVEMENTS OTHER THAN BLDGS	436,551.00	4,832.00		0.00		4,832.00
408-48007-50300	PROFESSIONAL SERVICES	2,163.00	1,881.00		0.00		1,881.00
408-48008-50303	ENGINEERING FEES	1,454.00	0.00		0.00		0.00
408-48008-50530	IMPROVEMENTS OTHER THAN BLDGS	5,163.00	0.00		0.00		0.00
408-48009-50303	ENGINEERING FEES	59,164.00	47,611.00		0.00		47,611.00
408-48009-50304	LEGAL FEES	0.00	1,526.00		0.00	2252	1,526.00
408-48009-50350	GENERAL NOTICES AND PUB INFO	139.00	0.00		0.00		0.00
408-48009-50510	LAND	0.00	24,828.00		0.00	1603	24,828.00
408-48009-50530	IMPROVEMENTS OTHER THAN BLDGS	14,734.00	347,538.00		0.00	1603	347,538.00
408-48010-50300	PROFESSIONAL SERVICES	90,526.00	1,965.00		0.00		1,965.00
408-48010-50303	ENGINEERING FEES	42,749.00	0.00		46,394.00		46,394.00
408-48010-50304	LEGAL FEES	0.00	667.00	AJE - 100	46,394.00		0.00
408-48010-50431	BANKING CHARGES	12.00	0.00		0.00	2252	0.00
408-48010-50530	IMPROVEMENTS OTHER THAN BLDGS	4,374,435.00	242,190.00		3,336,387.00	1603	3,578,577.00
				AJE - 100	3,578,577.00		
				AJE - 101	(204,698.00)		
				AJE - 101	(37,492.00)		
				AJE - 101	(0.00)		
416-43100-50520	BUILDINGS AND STRUCTURES	36,942.00	0.00		0.00		0.00
416-43100-50550	MOTOR VEHICLES	151,096.00	256,580.00		0.00	1603	256,580.00
416-43100-50580	OTHER EQUIPMENT	353,093.00	275,919.00		0.00	1603	275,919.00
419-43100-50300	PROFESSIONAL SERVICES	143,077.00	(44,644.00)		0.00		(44,644.00)
419-43100-50303	ENGINEERING FEES	0.00	3,753,612.00		0.00	1603	3,753,612.00
419-43100-50304	LEGAL FEES	0.00	6,990.00		0.00		6,990.00
434-48010-50300	Professional Services	0.00	27,435.00		0.00	2252	27,435.00
434-48010-50303	Engineering Fees	0.00	119,137.00		0.00	2252	119,137.00
434-48010-50530	Improvements other than buildings	0.00	2,116,115.00		179,273.00	1603	2,295,388.00
				AJE - 101	141,781.00		
				AJE - 101	37,492.00		
				AJE - 101	(0.00)		
434-48012-50300	Professional Services	0.00	198,060.00		0.00	2252	198,060.00
999-43000-100	Severance Exp - public works	17,671.00	(19,097.00)		0.00		13,961.00
999-43000-105	OPEB Expense	(10,862.00)	0.00		0.00		173,648.00
999-43000-129	Pension Expense	110,307.00	0.00		0.00		102,045.00
999-43000-420	Depr. Exp - public works	679,931.00	902,101.00		0.00	1603	902,101.00
999-43000-580	Capital Outlay - public works	(2,050,898.00)	(7,627,870.00)		0.00		(7,627,870.00)
Subtotal [EXP EXPENSES] Expenses		6,820,075.00	2,597,754.00		3,562,054.00		6,468,559.00
Subgroup : [GOV] Charges for services							
100-00000-32230	PLUMBING CONNECTION PERMITS	(27,340.00)	(43,048.00)		0.00		(43,048.00)
100-00000-34104	BUILDING PERMIT PLAN CHECK FEE	(246,162.00)	(265,941.00)		0.00		(265,941.00)

Client: 41390 - City of Corcoran
 Engagement: 2023A - CITY OF CORCORAN
 Period Ending: 12/31/2023
 Trial Balance: 5061 - TB
 Workpaper: 5070 - CLIENT GOVT TB

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPrefer >	FINAL 12/31/2023
100-00000-34109	OTHER BUILDING RELATED FEES	(44,065.00)	(74,902.00)		0.00		(74,902.00)
100-00000-34110	CITY PLANNER REVIEW FEE	(19,496.00)	(14,889.00)		0.00		(14,889.00)
100-00000-34300	PUBLIC WORKS PERMITS AND FEES	(15,135.00)	(20,120.00)		0.00		(20,120.00)
100-00000-34301	DUST CONTROL	(3,063.00)	0.00		0.00		0.00
100-00000-34400	RECYCLING	1,200.00	(3,198.00)		0.00		(3,198.00)
408-00000-36100	SPECIAL ASSESSMENTS	(35,312.00)	(32,451.00)		0.00	1303	(32,451.00)
416-00000-36200	Miscellaneous Revenues	(27,385.00)	0.00		0.00		0.00
Subtotal [GOVCS] Charges for services		(416,758.00)	(454,549.00)		0.00		(454,549.00)
Subgroup : [GOVI] Operating grants							
100-00000-32290	WETLAND PERMIT FEES	(800.00)	(3,000.00)		0.00		(3,000.00)
100-00000-33418	MUN STATE AID STREETS - MAINT	(157,694.00)	(157,444.00)		0.00	1353	(157,444.00)
100-00000-33615	COUNTY RECYCLING GRANT	(13,846.00)	(13,830.00)		0.00	1353	(13,830.00)
416-00000-33620	OTHER COUNTY GRANTS AND AIDS	(10,000.00)	0.00		0.00		0.00
999-33500-000	MSA grants	(479,566.00)	135,826.00		0.00		135,826.00
Subtotal [GOVOG] Operating grants		(661,906.00)	(38,448.00)		0.00		(38,448.00)
Subgroup : [GOVI] Capital grants							
100-00000-36100	SPECIAL ASSESSMENTS	0.00	(633.00)		0.00	1303	(633.00)
312-00000-36100	SPECIAL ASSESSMENTS	(93,091.00)	(78,067.00)		0.00	1303	(78,067.00)
408-00000-33418	MUN STATE AID STREETS - MAINT	(31,899.00)	(312,970.00)		0.00	1353	(312,970.00)
408-00000-36232	DEVELOPER CONTRIBUTION	(4,289,150.00)	(2,267,178.00)		(1,311,399.00)		(3,578,577.00)
				AJE - 100	(3,578,577.00)		
				AJE - 101	1,565,894.00		
				AJE - 101	701,284.00		
419-00000-36232	DEVELOPER CONTRIBUTION	0.00	(1,123,813.00)		(1,815,894.00)		(2,939,707.00)
				AJE - 101	(1,815,894.00)		
434-00000-36232	Developer Contribution	0.00	0.00		(701,284.00)		(701,284.00)
				AJE - 101	(701,284.00)		
999-43000-36100	Special Assesments	69,969.00	97,567.00		0.00	1303	97,568.00
Subtotal [GOVCG] Capital grants		(4,344,171.00)	(3,685,094.00)		(3,828,577.00)		(7,513,670.00)
Total [43000] Public Works		1,397,240.00	(1,580,337.00)		(266,523.00)		(1,538,108.00)

Group : [45000] Culture and Recreation

Subgroup : [EXP] Expenses

100-45100-50101	FULL-TIME EMPLOYEES - REGULAR	34,102.00	38,090.00		0.00		38,090.00
100-45100-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	14.00		0.00		14.00
100-45100-50121	PERA	2,558.00	2,858.00		0.00		2,858.00
100-45100-50122	FICA	2,252.00	2,486.00		0.00		2,486.00
100-45100-50126	MEDICARE	527.00	581.00		0.00		581.00
100-45100-50130	EMPLOYER PAID INSURANCE	5,490.00	4,588.00		0.00		4,588.00
100-45100-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	537.00	5,055.00		0.00		5,055.00
100-45100-50210	OPERATING SUPPLIES	21,011.00	16,333.00		0.00		16,333.00
100-45100-50300	PROFESSIONAL SERVICES	2,087.00	4,536.00		0.00		4,536.00
100-45100-50365	WORKER'S COMPENSATION INSURANCE	3,940.00	4,082.00		0.00		4,082.00
100-45100-50417	UNIFORMS	0.00	144.00		0.00		144.00
100-45100-50433	DUES AND MEMBERSHIPS	285.00	485.00		0.00		485.00
100-45200-50101	FULL-TIME EMPLOYEES - REGULAR	47,440.00	51,561.00		0.00		51,561.00
100-45200-50102	FULL-TIME EMPLOYEES - OVERTIME	0.00	14.00		0.00		14.00
100-45200-50111	PART-TIME EMPLOYEES - REGULAR	0.00	9,193.00		0.00		9,193.00
100-45200-50121	PERA	2,433.00	2,858.00		0.00		2,858.00
100-45200-50122	FICA	3,160.00	3,891.00		0.00		3,891.00
100-45200-50126	MEDICARE	721.00	910.00		0.00		910.00
100-45200-50130	EMPLOYER PAID INSURANCE	11,573.00	9,625.00		0.00		9,625.00
100-45200-50210	OPERATING SUPPLIES	16,913.00	25,411.00		0.00		25,411.00
100-45200-50221	REPAIR AND MAINTENANCE SUPPLIES - EC	27,441.00	43,644.00		0.00		43,644.00
100-45200-50300	PROFESSIONAL SERVICES	3,674.00	750.00		0.00		750.00
100-45200-50321	TELEPHONE	1,229.00	0.00		0.00		0.00
100-45200-50365	WORKER'S COMPENSATION INSURANCE	9,184.00	9,935.00		0.00		9,935.00
100-45200-50380	UTILITY SERVICES	8,545.00	4,946.00		0.00		4,946.00
100-45200-50381	ELECTRIC UTILITIES	1,836.00	1,742.00		0.00		1,742.00
100-45200-50382	WATER & SEWER	492.00	753.00		0.00		753.00
100-45200-50433	DUES AND MEMBERSHIPS	150.00	(25.00)		0.00		(25.00)
100-45200-50530	IMPROVEMENTS OTHER THAN BLDGS	40,499.00	46,953.00		0.00		46,953.00
415-45200-50210	OPERATING SUPPLIES	235.00	740.00		0.00		740.00
415-45200-50300	PROFESSIONAL SERVICES	118.00	0.00		0.00		0.00
416-45200-50580	OTHER EQUIPMENT	0.00	16,698.00		0.00	1603	16,698.00
416-45200-50581	OTHER EQUIPMENT	251,668.00	0.00		0.00		0.00
999-45000-105	OPEB Expense	(1,246.00)	0.00		0.00		20,454.00
999-45000-420	Depr Exp. - culture & rec	25,740.00	25,358.00		0.00	1603	25,358.00
Subtotal [EXP EXPENSES] Expenses		524,594.00	334,209.00		0.00		354,663.00

Subgroup : [GOVI] Charges for services

100-00000-34101	FACILITY RENTAL	357.00	0.00		0.00		0.00
100-00000-34790	RECREATION PROGRAMMING	(51,940.00)	(43,468.00)		0.00		(43,468.00)
415-00000-36231	PARK DEDICATION FEES	(1,677,416.00)	(836,393.00)		0.00		(836,393.00)
Subtotal [GOVCS] Charges for services		(1,728,999.00)	(879,861.00)		0.00		(879,861.00)

Subgroup : [GOVI] Operating grants

Client: 41390 - City of Corcoran
 Engagement: 2023A - CITY OF CORCORAN
 Period Ending: 12/31/2023
 Trial Balance: 5061 - TB
 Workpaper: 5070 - CLIENT GOVT TB

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Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPRef >	FINAL 12/31/2023
100-00000-33400	STATE GRANTS AND AIDS	(40,499.00)	(46,953.00)		0.00	1353	(46,953.00)
415-00000-36230	DONATIONS	0.00	(5,622.00)		0.00		(5,622.00)
Subtotal [GOVOG] Operating grants		(40,499.00)	(52,575.00)		0.00		(52,575.00)
Total [45000] Culture and Recreation		(1,244,904.00)	(598,227.00)		0.00		(577,773.00)

Group : [47000] Debt Service

Subgroup : [EXP] Expenses

309-47000-50600	DEBT SERVICE PRINCIPAL	175,000.00	185,000.00		0.00	2253	185,000.00
309-47000-50610	DEBT SERVICE INTEREST	31,825.00	106,414.00		0.00	2253	106,414.00
309-47000-50620	FISCAL AGENTS' FEE	0.00	990.00		0.00	2252	990.00
311-43100-50600	DEBT SERVICE PRINCIPAL	145,000.00	160,000.00		0.00	2253	160,000.00
311-43100-50610	DEBT SERVICE INTEREST	53,340.00	50,290.00		0.00	2253	50,290.00
311-43100-50620	FISCAL AGENTS' FEE	495.00	0.00		0.00		0.00
312-47000-50600	DEBT SERVICE PRINCIPAL	230,000.00	235,000.00		0.00	2253	235,000.00
312-47000-50610	DEBT SERVICE INTEREST	33,580.00	28,930.00		0.00	2253	28,930.00
313-47000-50600	DEBT SERVICE PRINCIPAL	70,000.00	75,000.00		0.00	2253	75,000.00
313-47000-50610	DEBT SERVICE INTEREST	32,475.00	30,300.00		0.00	2253	30,300.00
313-47000-50620	FISCAL AGENTS' FEE	0.00	495.00		0.00	2252	495.00
416-47000-50611	BOND ISSUANCE COSTS	65,220.00	0.00		0.00		0.00
434-47000-50611	Bond Issuance Costs	0.00	41,458.00		0.00	2261	41,458.00
999-47000-600	Bond principal	(620,000.00)	(655,000.00)		0.00	2253	(655,000.00)
999-47000-610	Interest Exp	35,280.00	101,763.00		0.00	2253	101,762.00
999-47000-612	Premium Amortization	(25,285.00)	(50,680.00)		0.00	2253	(50,680.00)
Subtotal [EXP EXPENSES] Expenses		226,930.00	309,960.00		0.00		309,959.00

Subgroup : [GOV] Charges for services

309-00000-39300	Bond Proceeds	(44,970.00)	0.00		0.00		0.00
314-47000-39300	Bond Proceeds	0.00	(123,356.00)		0.00	2261	(123,356.00)
416-00000-39300	BOND PROCEEDS	(1,755,030.00)	0.00		0.00		0.00
416-00000-39320	Bond Premium Issued	(73,100.00)	0.00		0.00		0.00
419-00000-39300	Bond proceeds	0.00	(920,000.00)		0.00	2261	(920,000.00)
434-00000-39300	Bond Proceeds	0.00	(2,716,644.00)		0.00	2261	(2,716,644.00)
434-00000-39320	Bond Premium Issued	0.00	(406,391.00)		0.00	2261	(406,391.00)
999-39300	Bond Proceeds	0.00	3,760,000.00		0.00	2261	3,760,000.00
999-39320	Bond Premium	0.00	406,391.00		0.00	2261	406,391.00
999-47000-39300	Bond proceeds	1,800,000.00	0.00		0.00		0.00
999-47000-39350	Premium Issued	73,100.00	0.00		0.00		0.00
Subtotal [GOVCS] Charges for services		0.00	0.00		0.00		0.00
Total [47000] Debt Service		226,930.00	309,960.00		0.00		309,959.00

Group : [601] Water

Subgroup : [EXP] Expenses

601-49400-50200	OFFICE SUPPLIES	135.00	285.00		0.00		285.00
601-49400-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	2,494.00	828.00		0.00		828.00
601-49400-50210	OPERATING SUPPLIES	3,709.00	66,466.00		0.00		66,466.00
601-49400-50227	UTILITY SYSTEM MAINTENANCE SUPPLIES	90,032.00	58,850.00		0.00		58,850.00
601-49400-50300	PROFESSIONAL SERVICES	84,807.00	19,885.00		0.00		19,885.00
601-49400-50303	ENGINEERING FEES	0.00	354.00		0.00		354.00
601-49400-50304	LEGAL FEES	78.00	2,066.00		0.00		2,066.00
601-49400-50306	INSPECTIONS	4,021.00	8,694.00		0.00		8,694.00
601-49400-50310	OTHER PROFESSIONAL SERVICES	0.00	(55,481.00)		61,124.00		5,643.00
				AJE - 101	80,826.00		
				AJE - 101	(19,702.00)		
601-49400-50311	WATER PURCHASED	194,109.00	335,443.00		(80,826.00)		254,617.00
				AJE - 101	(80,826.00)		
601-49400-50322	POSTAGE	1,448.00	49.00		0.00		49.00
601-49400-50350	GENERAL NOTICES AND PUB INFO	495.00	132.00		0.00		132.00
601-49400-50360	INSURANCE	631.00	0.00		0.00		0.00
601-49400-50365	WORKER'S COMPENSATION INSURANCE	442.00	910.00		0.00		910.00
601-49400-50380	UTILITY SERVICES	3,726.00	2,619.00		0.00		2,619.00
601-49400-50381	ELECTRIC UTILITIES	639.00	179.00		0.00		179.00
601-49400-50400	REPAIR AND MAINTENANCE - CONTRACT	0.00	223.00		0.00		223.00
601-49400-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00		0.00		568.00
601-49400-50420	DEPRECIATION	142,927.00	142,927.00		0.00	1603	142,928.00
601-49400-50430	MISCELLANEOUS EXPENSE	0.00	383,963.00		0.00		383,963.00
601-49400-50432	CREDIT CARD FEES	6,316.00	5,268.00		0.00		5,268.00
601-49400-50433	DUES AND MEMBERSHIPS	776.00	994.00		0.00		994.00
601-49400-50610	DEBT SERVICE INTEREST	55,831.00	572,936.00		0.00	2253	572,936.00
601-49400-50611	BOND ISSUANCE COSTS	248.00	240,204.00		0.00	2261	240,204.00
Subtotal [EXP] Expenses		593,290.00	1,788,362.00		(19,702.00)		1,768,661.00

Subgroup : [CHG] Charges for services

601-00000-36400	REFUNDS/REIMBURSEMENTS	(1,160.00)	0.00		0.00		0.00
601-00000-37101	WATER METERS	(80,753.00)	(47,328.00)		0.00		(47,328.00)
601-00000-37102	BULK WATER SALES	(14,730.00)	0.00		0.00		0.00
601-00000-37110	WATER RESIDENTIAL USAGE	(390,203.00)	(603,307.00)		0.00		(603,307.00)
601-00000-37130	WATER COMMERCIAL/INDUSTRIAL	(13,341.00)	(23,870.00)		0.00		(23,870.00)
601-00000-37150	WATER RECONNECT/DISCONNECT FEE	(100.00)	(200.00)		0.00		(200.00)
601-00000-37155	MAPLE GROVE CONNECTION	0.00	(51,497.00)		0.00		(51,497.00)

Client: 41390 - City of Corcoran
 Engagement: 2023A - CITY OF CORCORAN
 Period Ending: 12/31/2023
 Trial Balance: 5061 - TB
 Workpaper: 5070 - CLIENT GOVT TB

7/17/2024
 10:39 AM

Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPre >	FINAL 12/31/2023
Subtotal [CHG] Charges for services		(500,287.00)	(726,202.00)		0.00		(726,202.00)
Subgroup : [OPE] Operating grants							
601-00000-36200	MISCELLANEOUS REVENUES	0.00	(2,106.00)		0.00		(2,109.00)
Subtotal [OPER] Operating grants		0.00	(2,106.00)		0.00		(2,109.00)
Subgroup : [CAP] Capital grants							
601-00000-36100	SPECIAL ASSESSMENTS	(2,970.00)	(4,013.00)		0.00	1303	(4,013.00)
601-00000-37170	WATER CONNECTION CHARGE	(371,256.00)	(345,307.00)		0.00		(345,307.00)
601-00000-37180	WATER TRUNK CHARGES (TLAC)	(926,679.00)	(1,228,368.00)		0.00		(1,228,368.00)
Subtotal [CAPG] Capital grants		(1,300,905.00)	(1,577,688.00)		0.00		(1,577,688.00)
Total [601] Water		(1,207,902.00)	(517,634.00)		(19,702.00)		(537,338.00)
Group : [602] Sewer							
Subgroup : [EXP] Expenses							
602-49450-50200	OFFICE SUPPLIES	150.00	123.00		0.00		123.00
602-49450-50207	TRAINING AND INSTRUCTIONAL SUPPLIES	0.00	2,540.00		0.00		2,540.00
602-49450-50210	OPERATING SUPPLIES	932.00	495.00		0.00		495.00
602-49450-50220	REPAIR AND MAINTENANCE SUPPLIES	430.00	161.00		0.00		161.00
602-49450-50300	PROFESSIONAL SERVICES	49,943.00	2,151.00		0.00		2,151.00
602-49450-50303	ENGINEERING FEES	4,498.00	2,086.00		0.00		2,086.00
602-49450-50306	INSPECTIONS	3,703.00	8,014.00		0.00		8,014.00
602-49450-50312	MCES SEWAGE TREATMENT	139,713.00	228,390.00		0.00		228,390.00
602-49450-50322	POSTAGE	1,426.00	0.00		0.00		0.00
602-49450-50350	GENERAL NOTICES AND PUB INFO	38.00	0.00		0.00		0.00
602-49450-50360	INSURANCE	479.00	0.00		0.00		0.00
602-49450-50365	WORKER'S COMPENSATION INSURANCE	(287.00)	761.00		0.00		761.00
602-49450-50380	UTILITY SERVICES	2,095.00	2,712.00		0.00		2,712.00
602-49450-50381	ELECTRIC UTILITIES	3,036.00	2,368.00		0.00		2,368.00
602-49450-50400	REPAIR AND MAINTENANCE - CONTRACT	2,474.00	4,573.00		0.00		4,573.00
602-49450-50413	OFFICE EQUIPMENT RENTAL	426.00	568.00		0.00		568.00
602-49450-50420	DEPRECIATION	208,951.00	208,951.00		0.00	1603	208,951.00
602-49450-50430	MISCELLANEOUS EXPENSE	0.00	127,403.00		0.00		127,403.00
602-49450-50432	CREDIT CARD FEES	4,661.00	7,716.00		0.00		7,716.00
602-49450-50530	IMPROVEMENTS OTHER THAN BLDGS	26,190.00	0.00		0.00		0.00
602-49450-50610	DEBT SERVICE INTEREST	39,754.00	37,299.00		0.00	2253	37,299.00
602-49450-50611	BOND ISSUANCE COSTS	248.00	0.00		0.00		0.00
Subtotal [EXP] Expenses		488,860.00	636,311.00		0.00		636,311.00
Subgroup : [CHG] Charges for services							
602-00000-37210	SEWER RESIDENTIAL	(418,767.00)	(576,671.00)		0.00		(576,671.00)
602-00000-37230	SEWER COMMERCIAL/INDUSTRIAL	(24,756.00)	(22,528.00)		0.00		(22,528.00)
602-00000-37250	SEWER RECONNECT/DISCONNECT FEE	(100.00)	(200.00)		0.00		(200.00)
Subtotal [CHG] Charges for services		(443,623.00)	(599,399.00)		0.00		(599,399.00)
Subgroup : [OPE] Operating grants							
602-00000-36200	MISCELLANEOUS REVENUES	(7,262.00)	(17,824.00)		(34,790.00)		(52,614.00)
Subtotal [OPER] Operating grants		(7,262.00)	(17,824.00)	AJE - 101	(34,790.00)		(52,614.00)
Subgroup : [CAP] Capital grants							
602-00000-36100	SPECIAL ASSESSMENTS	(742.00)	(1,003.00)		0.00	1303	(1,003.00)
602-00000-37275	SEWER ACCESS CHARGES-CITY	(363,001.00)	(322,778.00)		0.00		(322,778.00)
602-00000-37280	SEWER TRUNK CHARGES	(250,218.00)	(436,544.00)		0.00		(436,544.00)
Subtotal [CAPG] Capital grants		(613,961.00)	(760,325.00)		0.00		(760,325.00)
Total [602] Sewer		(575,986.00)	(741,237.00)		(34,790.00)		(776,027.00)
Group : [603] Storm							
Subgroup : [EXP] Expenses							
604-43160-50381	ELECTRIC UTILITIES	0.00	500.00		(500.00)	2252	0.00
Subtotal [EXP] Expenses		0.00	500.00	AJE - 100	(500.00)		0.00
Total [603] Storm		0.00	500.00		(500.00)		0.00
Group : [PTAX - G Property taxes, levied for general purposes							
Subgroup : [GOV, Governmental Activities							
100-00000-31000	GENERAL PROPERTY TAXES	(5,099,598.00)	(6,233,945.00)		0.00	1153	(6,233,945.00)
100-00000-31020	DELINQUENT PROPERTY TAXES	(49,456.00)	0.00		0.00		0.00
100-00000-33426	AGRICULTURAL MARKET VALUE CREDIT	(28,649.00)	(22,026.00)		0.00	1353	(22,026.00)
Subtotal [GOVACT] Governmental Activities		(5,177,703.00)	(6,255,971.00)		0.00		(6,255,971.00)
Subgroup : [CON] Conversion Fund							
999-41900-31020	Property Tax Levy - general	41,017.00	(7,934.00)		0.00		(7,934.00)
Subtotal [CONV] Conversion Fund		41,017.00	(7,934.00)		0.00		(7,934.00)
Total [PTAX - GEN] Property taxes, levied for general purpose:		(5,136,686.00)	(6,263,905.00)		0.00		(6,263,905.00)
Group : [PTAX - D Property taxes, levied for debt service							
Subgroup : [GOV, Governmental Activities							
309-00000-31000	GENERAL PROPERTY TAXES	(225,488.00)	(220,920.00)		0.00	1153	(220,920.00)

Client: 41390 - City of Corcoran
Engagement: 2023A - CITY OF CORCORAN
Period Ending: 12/31/2023
Trial Balance: 5061 - TB
Workpaper: 5070 - CLIENT GOVT TB

7/17/2024
10:39 AM

Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	AJE	WPreRef >	FINAL 12/31/2023
311-00000-31000	GENERAL PROPERTY TAXES	(222,484.00)	(224,375.00)		0.00	1153	(224,375.00)
313-00000-31000	GENERAL PROPERTY TAXES	(111,746.00)	(359,008.00)		0.00	1153	(359,008.00)
Subtotal [GOVACT] Governmental Activities		(559,718.00)	(804,303.00)		0.00		(804,303.00)
Total [PTAX - DEBT] Property taxes, levied for debt service		(559,718.00)	(804,303.00)		0.00		(804,303.00)
Group : [FRAN] Franchise fees							
Subgroup : [GOV] Governmental Activities							
100-00000-38050	CABLE FRANCHISE FEE	(62,153.00)	(66,865.00)		0.00		(66,865.00)
Subtotal [GOVACT] Governmental Activities		(62,153.00)	(66,865.00)		0.00		(66,865.00)
Total [FRAN] Franchise fees		(62,153.00)	(66,865.00)		0.00		(66,865.00)
Group : [GRANT] Grants and aids not restricted							
Subgroup : [GOV] Governmental activities							
100-00000-39101	SALE OF ASSETS	(63,858.00)	(1,515.00)		0.00		(1,515.00)
999-33439-000	PERA Pension Other Revenue	(40,354.00)	0.00		0.00	2151	(4,650.00)
Subtotal [GOVT] Governmental activities		(104,212.00)	(1,515.00)		0.00		(6,165.00)
Total [GRANT] Grants and aids not restricted		(104,212.00)	(1,515.00)		0.00		(6,165.00)
Group : [GAIN ON Sale of Assets]							
Subgroup : [GOV] Governmental activities							
408-00000-39101	SALE OF ASSETS	(670,557.00)	0.00		0.00		0.00
416-00000-39101	SALE OF ASSETS	(10,708.00)	(24,884.00)		0.00	1603	(24,884.00)
999-39101-000	Gain on sale of Capital Assets	28,600.00	2,338.00		0.00		2,338.00
Subtotal [GOVT] Governmental activities		(652,665.00)	(22,546.00)		0.00		(22,546.00)
Total [GAIN ON SALE OF ASSET] Sale of Assets		(652,665.00)	(22,546.00)		0.00		(22,546.00)
Group : [499999] prior period adjustment							
Subgroup : [GOV] Governmental Activities							
408-00000-39999	Prior Period Adjustment	0.00	0.00		(331,076.00)	1403	(331,076.00)
Subtotal [GOVACT] Governmental Activities		0.00	0.00	AJE - 100	(331,076.00)		(331,076.00)
Total [499999] prior period adjustment		0.00	0.00		(331,076.00)		(331,076.00)
Sum of Account Groups		3,945,790.00	(746,015.00)		83,576.00		189,261.00
Net (Income) Loss		(11,585,032.00)	(11,529,310.00)		(3,861,367.00)		(15,390,678.00)

Client: **41390 - City of Corcoran**
 Engagement: **2023A - CITY OF CORCORAN**
 Period Ending: **12/31/2023**
 Trial Balance: **5061 - TB**
 Workpaper: **Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Accounting - Entry to record Opeb Expense				
999-41000-105	OPEB Expense	2171	198,361.00	
999-42000-105	OPEB Expense		377,771.00	
999-43000-105	OPEB Expense		173,648.00	
999-45000-105	OPEB Expense		20,454.00	
999-23800-000	OPEB Liability			770,234.00
Total			770,234.00	770,234.00
Reclassifying Journal Entries JE # 2				
Accounting - Entry to round up ending fund balances				
100-00000-36200	MISCELLANEOUS REVENUES	2502	1.00	
415-00000-25300	UNRESERVED FUND BALANCE		1.00	
601-00000-25300	UNRESERVED FUND BALANCE		2.00	
601-49400-50420	DEPRECIATION		1.00	
999-43000-36100	Special Assessments		1.00	
100-00000-25300	UNRESERVED FUND BALANCE			1.00
415-00000-36210	INTEREST EARNINGS			1.00
601-00000-36200	MISCELLANEOUS REVENUES			3.00
999-22210-000	Deferred revenue-SA			1.00
Total			6.00	6.00
Reclassifying Journal Entries JE # 3				
Accounting - Entry to adjust net pension liability and related deferred inflows/outflows of resources.				
999-15699-000	Deferred Outflows of Pension Resources (DOR)	2151	182,026.00	
999-23999-000	Pension Liability (LIAB)		251,287.00	
999-23999-000	Pension Liability (LIAB)		1,585,533.00	
999-41000-129	Pension Expense		76,457.00	
999-42000-129	Pension Expense		53,206.00	
999-42000-129	Pension Expense		445,792.00	
999-43000-129	Pension Expense		102,045.00	
999-15699-000	Deferred Outflows of Pension Resources (DOR)			146,889.00
999-22299-000	Deferred Inflows of Pension Resources (DIR)			335,948.00
999-22299-000	Deferred Inflows of Pension Resources (DIR)			2,208,859.00
999-33439-000	PERA Pension Other Revenue			158.00
999-33439-000	PERA Pension Other Revenue			4,492.00
Total			2,696,346.00	2,696,346.00
Reclassifying Journal Entries JE # 4				
Accounting - Rounding				
999-41000-100	Severance Exp - general	5060	1.00	
999-47000-610	Interest Exp			1.00
Total			1.00	1.00
Reclassifying Journal Entries JE # 5				
Accounting - Entry to adjust Compensated Payable				
999-41000-100	Severance Exp - general	2103	9,562.00	
999-42000-100	Severance Exp - public safety		34,195.00	
999-43000-100	Severance Exp - public works		33,058.00	
999-22800-000	Severance Payable- Current			33,798.00
999-23900-000	Compensated Absences - Noncurrent			43,017.00
Total			76,815.00	76,815.00
Total Reclassifying Journal Entries			3,543,402.00	3,543,402.00
Total All Journal Entries			3,543,402.00	3,543,402.00

Client: **41390 - City of Corcoran**
 Engagement: **2023A - CITY OF CORCORAN**
 Period Ending: **12/31/2023**
 Trial Balance: **5061 - TB**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1001 1402				
Accounting - Transfer to record sale of St. Therese property in Pavement Management fund (408).				
401-00000-10100	CASH		670,557.00	
408-43100-50700	TRANSFERS		670,557.00	
401-00000-39203	TRANSFER FROM OTHER FUND			670,557.00
408-00000-10100	CASH			670,557.00
Total			1,341,114.00	1,341,114.00
Adjusting Journal Entries JE # 1002 2502				
Audit - Prior period adjustment to correct fund coding of escrows from the prior years.				
408-00000-25300	UNRESERVED FUND BALANCE		331,076.00	
408-00000-39999	Prior Period Adjustment			331,076.00
Total			331,076.00	331,076.00
Adjusting Journal Entries JE # 1003 2054				
Accounting - Entry to record adjustments to permit payable				
100-42400-50300	PROFESSIONAL SERVICES		249,341.00	
100-00000-20201	BUILDING PERMITS PAYABLE			249,341.00
Total			249,341.00	249,341.00
Adjusting Journal Entries JE # 1004 2202				
Accounting - Entry to reclassify MSA deferred balance				
100-00000-22203	UNAVAILABLE REVENUE		2,418,664.00	
408-00000-13200	DUE FROM OTHER GOVERNMENTS		2,418,664.00	
100-00000-13200	DUE FROM OTHER GOVERNMENTS			2,418,664.00
408-00000-22203	Deferred Revenue MSA			2,418,664.00
Total			4,837,328.00	4,837,328.00
Adjusting Journal Entries JE # 1005 2053				
Accounting - Entry to record Additional AP				
408-48010-50303	ENGINEERING FEES		46,394.00	
408-00000-20200	ACCOUNTS PAYABLE			46,394.00
Total			46,394.00	46,394.00
Adjusting Journal Entries JE # 1006 5060				
Accounting - Entry to reconcile ARPA fund to end with zero balances.				
100-41920-50210	OPERATING SUPPLIES		11,895.00	
210-00000-10100	CASH		11,895.00	
100-00000-10100	CASH			11,895.00
210-41920-50300	PROFESSIONAL SERVICES			11,895.00
Total			23,790.00	23,790.00
Adjusting Journal Entries JE # 1007 5060				
Accounting - Entry to reclassify immaterial expense from new street lighting fund for financial reporting.				
100-41900-50381	ELECTRIC UTILITIES		500.00	
604-00000-10100	CASH		500.00	
100-00000-10100	CASH			500.00
604-43160-50381	ELECTRIC UTILITIES			500.00
Total			1,000.00	1,000.00
Adjusting Journal Entries JE # 1008 2050				
Accounting - Entry to record escrow activity in pavement management fund				
408-48010-50530	IMPROVEMENTS OTHER THAN BLDGS		3,578,577.00	
408-00000-36232	DEVELOPER CONTRIBUTION			3,578,577.00
Total			3,578,577.00	3,578,577.00
Adjusting Journal Entries JE # 1009 2202				
Accounting - Amendment/adjusting entry 1004 to show MSA receivable as City Center drive based on bond documents				
408-00000-22203	Deferred Revenue MSA		2,418,664.00	
434-00000-13200	DUE FROM OTHER GOVERNMENTS		2,418,664.00	
408-00000-13200	DUE FROM OTHER GOVERNMENTS			2,418,664.00
434-00000-22203	DEFERRED REVENUE - MSA			2,418,664.00
Total			4,837,328.00	4,837,328.00
Adjusting Journal Entries JE # 1010 1603				
Audit - Entry to correct allocation of retainage for City Center project and double recording of Park construction retainage				
408-00000-20610	RETAINAGE PAYABLE		204,698.00	

434-48010-50530	Improvements other than buildings	141,781.00	
408-48010-50530	IMPROVEMENTS OTHER THAN BLDGS		204,698.00
434-00000-20610	Retainage Payable		141,781.00
Total		346,479.00	346,479.00
Adjusting Journal Entries JE # 1011			
		1603	
Audit - Entry to allocate all expenses for city center to fund 434			
408-00000-10100	CASH	37,492.00	
434-48010-50530	Improvements other than buildings	37,492.00	
408-48010-50530	IMPROVEMENTS OTHER THAN BLDGS		37,492.00
434-00000-10100	CASH		37,492.00
Total		74,984.00	74,984.00
Adjusting Journal Entries JE # 1012			
		2053	
Accounting - Entry to adjust DTOG fund 602 balance (85)			
602-00000-20800	DUE TO OTHER GOVERNMENTS	34,790.00	
602-00000-36200	MISCELLANEOUS REVENUES		34,790.00
Total		34,790.00	34,790.00
Adjusting Journal Entries JE # 1013			
		5060	
Accounting - Subsequent entries from prep binder (84, 86, 87)			
100-00000-22205-056	ESCROWS	250,000.00	
100-00000-34103	ZONING & SUBDIVISION FEES	2,000.00	
408-00000-36232	DEVELOPER CONTRIBUTION	1,565,894.00	
419-00000-10100	CASH	1,815,894.00	
100-00000-10100	CASH		250,000.00
100-00000-22205	ESCROWS		2,000.00
408-00000-10100	CASH		1,565,894.00
419-00000-36232	DEVELOPER CONTRIBUTION		1,815,894.00
Total		3,633,788.00	3,633,788.00
Adjusting Journal Entries JE # 1014			
		5060	
Accounting - Subsequent PBC entries (88-90, 92-93)			
408-00000-36232	DEVELOPER CONTRIBUTION	701,284.00	
408-48010-50700	Transfers	316,657.00	
434-00000-10100	CASH	1,017,941.00	
601-00000-15500	Prepaid Items	19,702.00	
601-49400-50310	OTHER PROFESSIONAL SERVICES	80,826.00	
408-00000-10100	CASH		1,017,941.00
434-00000-36232	Developer Contribution		701,284.00
434-00000-39203	Transfers from Other Fund		316,657.00
601-49400-50310	OTHER PROFESSIONAL SERVICES		19,702.00
601-49400-50311	WATER PURCHASED		80,826.00
408-00000-10100	CASH		
408-48010-50530	IMPROVEMENTS OTHER THAN BLDGS		
434-00000-10100	CASH		
434-48010-50530	Improvements other than buildings		
Total		2,136,410.00	2,136,410.00
Adjusting Journal Entries JE # 1015			
		5060	
Accounting - Transfers entries 91, 93			
100-00000-10100	CASH	602,600.00	
100-49360-50720	Operating Transfers	648,981.00	
401-00000-10100	CASH	648,981.00	
601-49400-50720	INTERFUND TRANSFERS	292,200.00	
602-49450-50720	INTERFUND TRANSFERS	310,400.00	
100-00000-10100	CASH		648,981.00
100-00000-39203	TRANSFER FROM OTHER FUND		602,600.00
401-00000-39201	TRANSFER FROM GENERAL FUND		648,981.00
601-00000-10100	CASH		292,200.00
602-00000-10100	CASH		310,400.00
Total		2,503,162.00	2,503,162.00
Total Adjusting Journal Entries		23,975,561.00	23,975,561.00
Total All Journal Entries		23,975,561.00	23,975,561.00



Executive Governance Summary

City of Corcoran

Corcoran, Minnesota

For the year ended December 31, 2023



Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office

100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727

Scottsdale Office

14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

July 9, 2024

Honorable Mayor, and City Council
City of Corcoran, Minnesota

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 of Corcoran, Minnesota (the City), for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 9, 2024. Professional standards also require that we provide you the following information related to our audit.

Significant Audit Findings

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses. 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency described below as findings 2023-001 and 2023-002 to be significant deficiencies and findings 2023-003, 2023-004, 2023-005 to be material weaknesses.

- Condition:* As in prior years, we were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. It is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.
- Criteria:* Internal controls should be in place to provide reasonable assurance over financial reporting.
- Cause:* From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organization of your size.
- Effect:* The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.
- Recommendation:* It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements we recommend the City agree its financial software to the numbers reported in the financial statements.
- Management Response:*
- For now, the City's management accepts the degree of risk associated with this deficiency and thoroughly reviews a draft of the financial statements.



2023-002**Limited Segregation of Duties**

Condition: During our audit, we reviewed procedures over cash disbursements, receipts, journal entries, and financial reporting and found the City to have limited segregation of duties related to these transaction cycles.

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

Cause: The City had a limited number of staff for a significant portion of the year due to turnover resulting in difficulty properly segregating duties in these transaction cycles. The Accountant performed two or more of the general categories of duties in each of the transaction cycles identified.

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

Recommendation: We recommend the City review and analyze its internal controls as staffing has changed, and implement changes and compensating controls considered necessary. We also recommend the City continue to review and implement a process for approving journal entries.

Management Response:

Management recognizes that with the turnover throughout the year, the reliance on oversight by management and the City Council to monitor this deficiency. This City has been actively attempting to fill the vacant positions and hopes to have the finding corrected in the future audit year.

2023-003**Material Year-end Audit Adjustments**

Condition: During our audit, adjustments were needed to correct year-end balances in escrows and adjustments to prior periods. We believe the City did not properly monitor the internal financial statements to ensure there are no material exclusions or corrections.

Criteria: Such adjustments were needed to correct year-end balances. Material year-end audit adjustments were needed to adjust balance sheet accounts to correct beginning fund balances and escrows payables.

Cause: City staff has not prepared a year-end trial balance reflecting all necessary accruals and year-end adjustments without auditor assistance.

Effect: This indicates that it would be likely that a misstatement may occur and not be detected by the City's systems of internal control. The audit firm cannot serve as a compensating control over this deficiency.

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

Management Response:

City management will review each journal entry and moving forward, the City will strive to complete all adjustments prior to the start of audit fieldwork.



2023-004 Developer Escrow Tracking and Reconciliation

Condition: It was noted again during audit fieldwork that a detailed listing of developer escrow accounts was not available and individual balances from the ending total are unknown.

Criteria: The City has a number of developers and other escrows held for ongoing projects. Escrow funds are received to cover the planning, legal, engineering, and any other City cost that a developer incurs. The balances need to be reconciled monthly to ensure sufficient resources are available when projects are completed and to ensure the City is not incurring costs over the escrow received.

Cause: It appears that reconciliations have not been completed for individual accounts on a monthly or periodic basis.

Effect: The effect of uncertainty in individual balances could lead to shortfall of resources or loss to the City. The uncertainty could also have an effect on other revenue and expense activity in the City General or capital funds.

Recommendation: We recommend that the City review current processes and procedures for escrows. This includes monitoring deposits received in advance of any activity and tracking expenses for individual developers and other escrows to ensure the balance is accurate at year-end. This policy should also address service charges for any account that does become negative. We recommend that the City continue to reconcile balances monthly.

Management Response:

The City is currently working to refine its processes for escrow accounting. Going forward, the City will reconcile the balances regularly.

2023-005 Timely Bank Reconciliations

Condition: During our audit we noted bank reconciliations were not completed in time. The 2023 bank reconciliations were fully completed in April of 2024.

Criteria: Internal controls and procedures should be in place to provide reasonable assurance over the reliability of financial records and reporting.

Cause: Unknown.

Effect: Without bank and investment reconciliations completed in a timely manner, the accuracy of monthly financial information may not be accurate and allow for errors or incomplete information to go unnoticed longer.

Recommendation: We recommend bank reconciliations be completed within 15 days of month end and the City finance software be utilized for financial reporting. This will allow for more efficient processes and more accurate financial information. Also, we recommend, upon completion of the reconciliations, that someone other than the finance director review, initial and date.

Management Response:

The City has corrected the issue of reconciling the bank monthly with the accounting software and will look to eliminate the finding in the future audit period.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported in accordance with Government Auditing Standards or Minnesota statutes.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the year ended December 31, 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Allocations of gross wages and payroll benefits are approved by City Council within the City's budget and are derived from each employee's estimated time to be spent servicing the respective functions of the City. These allocations are also used in allocating accrued compensated absences payable.
- Management's estimate of its OPEB liability is based on several factors including, but not limited to, anticipated retirement age for active employees, life expectancy, turnover, and healthcare cost trend rate.
- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We assisted in preparing a number of year end accounting entries. These were necessary to adjust the City's records at year end to correct ending balances. The City should establish more detailed processes and procedures to reduce the total number of entries in each category. Material misstatements detected as a result of audit procedures related to escrow tracking were corrected by management.



Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 9, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedules of Employer's Share of the Net Pension Liability, the Schedules of Employer's Contributions, and the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios), Schedule of changes in the City's OPEB Liability and related ratios, which is information 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.

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

We were not engaged to report on the introductory section or statistical sections, which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.



Future Accounting Standard Changes

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

GASB Statement No. 100 - *Accounting Changes and Error Corrections*

Effective: 12/31/2024

GASB Statement No. 101 - *Compensated Absences*

Effective: 12/31/2024

GASB Statement No. 102 - *Certain Risk Disclosures*

Effective: 12/31/2025

Further information on upcoming [GASB pronouncements](#).

* * * * *

Restriction on Use

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

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

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



Abdo
Minneapolis, Minnesota
July 9, 2024



Agenda Attachment Item: 7e9.

City of Corcoran, Minnesota
 Summary Financial Report
 Revenues and Expenditures For General Operations
 Governmental Funds
 For the Years Ended December 31, 2023 and 2022

	Total		Percent Increase (Decrease)
	2023	2022	
Revenues			
Taxes	\$ 7,105,113	\$ 5,799,574	22.51 %
Licenses and permits	1,733,964	1,202,139	44.24
Intergovernmental	1,663,827	416,211	299.76
Charges for services	1,034,775	1,824,839	(43.29)
Fines and forfeitures	29,748	21,979	35.35
Special assessments	111,151	128,403	(13.44)
Interest on investments	847,268	98,669	758.70
Miscellaneous	7,354,296	4,715,826	55.95
Total Revenues	\$ 19,880,142	\$ 14,207,640	39.93 %
Per Capita	\$ 2,676	\$ 2,124	25.95 %
Expenditures			
Current			
General government	\$ 2,027,899	\$ 1,677,996	20.85 %
Public safety	3,938,771	3,147,675	25.13
Public works	1,928,963	2,110,098	(8.58)
Culture and recreation	244,460	207,580	17.77
Capital outlay			
General government	79,429	104,423	(23.94)
Public safety	115,354	311,892	(63.01)
Public works	10,975,711	5,963,828	84.04
Culture and recreation	64,391	292,520	(77.99)
Debt service			
Principal	655,000	620,000	5.65
Interest and other charges	258,877	216,935	19.33
Total Expenditures	\$ 20,288,855	\$ 14,652,947	38.46 %
Per Capita	\$ 2,731	\$ 2,191	24.64 %
Total Long-term Indebtedness	\$ 12,526,779	\$ 9,066,068	38.17 %
Per Capita	1,686	1,356	
General Fund Balance - December 31	\$ 4,583,828	\$ 3,087,707	48.45 %
Per Capita	617	462	

The purpose of this report is to provide a summary of financial information concerning the City of Corcoran to interested citizens. The complete financial statements may be examined at City Hall, 8200 County Road 116, Corcoran, MN 55340. Questions about this report should be directed to Jessica Beise, Interim City Administrator at (763) 400 7029.

STAFF REPORT

Agenda Item: 7f.

Council Meeting July 25, 2024	Prepared By Jay Tobin
Topic Business Hours and Meeting Schedules	Action Required Decision

Summary

Business Hours:

The City began a pilot program of modified customer service hours at City Hall on May 27, 2024 which is set to end on September 6, 2024. City Hall customer service hours were adjusted to 8:00am to 5:00pm Monday to Thursday and 8:00am to Noon on Fridays with the intention of increasing opportunities for customers to engage with staff as needed for an extra hour in the early evening four days each week, while ensuring that on Fridays someone at city hall's front desk was available to field and answer questions, take notes/messages, and provide directions to customers as needed. While there has not been an evident significant impact for customers, the minor adjustment has resulted in an increased flexibility for staff which is reported as appreciated and beneficial. Consequentially, staff request that Council approve the pilot customer service hours as permanent customer service hours for City Hall.

Meeting Schedules:

Staff has asked City Council Members, and the Commissioners for the Planning and Parks & Trails Commissions, to complete a survey to address two potential opportunities to improve "efficient and effective service delivery" (a City of Corcoran Value) by: 1) assessing the value of directing elected and appointed officials to attend meetings as liaisons (specifically - Commissioners at Council meetings and vice versa) versus having staff serve in that liaison role to maximize the return on the time invested by these busy volunteers as staff is already attending these meetings, and 2) consider the benefits of shifting scheduled meetings from the 2nd and 4th Thursday to the 2nd and 4th Tuesday.

The survey for Commissioners and Council Members closes on Sunday, July 21, 2024 and the results will be added to the packet once complete.

Staff is recommending that Council approve: a) making pilot customer service hours permanent, b) staff begin serving in the liaison roles relieving Council Members and Commissioners of the responsibility to attend meetings in that role, and c) City Council and Commission meetings shift to the 2nd and 4th Tuesday of the month beginning October 1, 2024.

Recommendation

Staff recommend approval of actions as listed above.

Council Action

1. Approve actions as recommended by Staff.
2. Modify staff recommendations.
3. Decline to approve all actions as recommended by Staff.
3. Request staff to further review alternatives.

Council Meeting July 25, 2024	Prepared By Nalisha Williams
Topic Cobra Administration Proposal	Action Required Decision

Summary

The Administration Department proposes outsourcing COBRA Administration to a third-party. This would take the administrative and compliance burden off the City. A third-party COBRA Administrator would provide compliance support, necessary documentation, and works directly with COBRA participants.

Financial/Budget

The Medsurety proposal includes administration fees up to 40 benefit eligible employees at \$460 annually.

There would be a net-zero impact to the 2024 budget and would be included in the proposed 2025 budget.

Recommendation

Staff recommends approving the Medsurety proposal for COBRA Administration.

Council Action

1. Approve the Medsurety Proposal for Cobra Administration
2. Approve the BenefitsExtra, Inc. for Cobra Administration
3. Decline the proposed actions
4. Direct staff to review alternatives

Attachments

1. Medsurety Proposal
2. BenefitsExtra, Inc. Proposal

Administration Proposal



City of Corcoran

Corcoran, MN

Anticipated start date: 06/01/2024

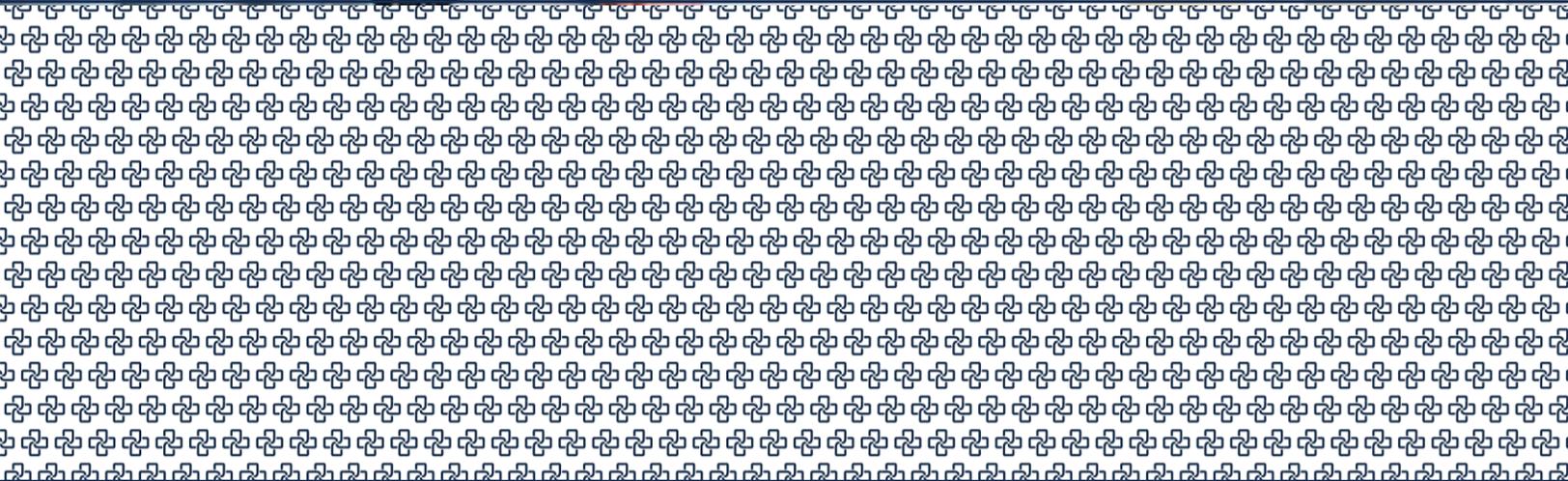
Benefit Eligible: 35



Abigail Johnson, Sales Executive
ajohnson@medsurety.com

952.207.2539

Please contact me with any questions.



MEDSURETY

Maximize Your Health Savings

Our Services

We focus on eliminating vendor fatigue for employers by providing more services and managing them through a dedicated account management model. We provide a single user experience for all account-based benefits and support thousands of plan designs for the entire suite of Consumer Directed Healthcare accounts all on one platform. We streamline the administration, funding, purchasing, and payment processes required for informed healthcare financial decision making.

We are the complete solution for all industries, employers of all sizes, individuals, and partners.

MEDSURETY understands that HR teams handle more than just benefits and often spend numerous hours managing multiple service providers that takes time away from strategic organizational initiatives. For this reason, MEDSURETY provides additional HR resources to save you time and money with our market competitive services.

One robust platform.
Experienced implementation.
Seamless and quiet experience.
All your product and service needs.

TAX-DEFERRED ACCOUNTS

HSA
VEBA/ FUNDED HRA
MEDICAL FSA
LIMITED PURPOSE FSA
DEPENDENT CARE ASSISTANCE
HRA
ICHRA
QSEHRA
TRANSIT & PARKING

ADMINISTRATIVE SERVICES

FEDERAL COBRA
STATE CONTINUATION
RETIREE BILLING
DIRECT BILLING
ELIGIBILITY ADMINISTRATION

HR RESOURCES

PREMIUM ONLY PLANS
PREMIUM ONLY PLAN w/ HSA
SECTION 125 PLAN DOCUMENTS
5500 FILING
990 FILING
NON-DISCRIMINATION TESTING
1094/1095 Reporting
PCORI Fee Reporting

Our Plan Offerings

We offer the only solution that provides a single end-to-end user experience for administering reimbursement accounts coupled with a user experience that removes the complexity from decision making and streamlines health care management for consumers.



FEDERAL COBRA, STATE CONTINUATION, RETIREE, DIRECT BILLING

- FEDERAL COBRA & STATE CONTINUATION 20 - 40 Benefit Eligible Employees**
 - \$30.00 per month flat fee
 - \$0.00 Set Up Fee
 - \$100.00 Renewal Fee
 - MEDSURETY retains the 2% Premium Administration Fee.*

- FEDERAL COBRA & STATE CONTINUATION 41+ Benefit Eligible Employees**
 - \$0.75 Per Benefit Eligible Employee Per Month
 - \$250.00 Set Up Fee
 - \$250.00 Renewal Fee
 - MEDSURETY retains the 2% Premium Administration Fee.*

- Optional: RETIREE & DIRECT BILLING ADMINISTRATION**
 - \$5.00 per participant per month

- Optional: OPEN ENROLLMENT PACKETS**
 - \$25.00 per packet, plus print & postage

- Optional: RETRO QUALIFYING EVENT NOTICES TO QUALIFIED BENEFICIARIES**
 - \$2.00 per notice

- Optional: RETRO COBRA INITIAL RIGHTS NOTICE**
 - \$3.00 per notice

- Optional: PAST DUE PAYMENT NOTICE TO QUALIFIED BENEFICIARY**
 - \$2.00 per notice



PROPOSAL FEATURES

1. Employee customer service, that is trained to extend the call to answer questions and educate the employee on how the account or service works.
2. MEDSURETY provides dedicated account management, one contact for all services provided.



FEDERAL COBRA & STATE CONTINUATION

Whether you are a large company and have many qualifying events to keep track of, or you are a small organization that rarely must deal with COBRA & STATE Continuation. The complex rules, requirements, mandatory notices and multiple deadlines can be difficult to follow. MEDSURETY can assist you with escape pitfalls in the complex rules for offering health benefits to former employees and coordinate the requirements of FEDERAL COBRA & STATE Continuation.



INCLUDED IN COBRA & STATE CONTINUATION ADMINISTRATION

- Set-Up
- Annual Renewal
- Take-over Notice & Coupon Book per QB (Qualified Beneficiary) sent by MEDSURETY.
- **Employer** terminates active coverage.
- Qualifying Event Notices sent by MEDSURETY. via File Feed, HR Portal, Form
- Coverage Reinstatement with the Carrier processed by MEDSURETY.
- Initial Rights Notifications (per new hire) sent by MEDSURETY.
- Custom Letter Mailing created and sent by MEDSURETY if needed.
- COBRA Participant Termination Notice sent by MEDSURETY.
- Rate Change Letters sent by MEDSURETY.
- Continuation Carrier Notifications sent by MEDSURETY.
- Life Continuation (if required) sent by MEDSURETY.
- Subsidy Administration provided.
- Online Services
- Real-Time & Monthly Reporting
- Reporting to Carrier
- **OPTIONAL:** Past Due Notices to Enrollees
- **OPTIONAL:** Retro COBRA Initial Rights Notices¹
- **OPTIONAL:** Open Enrollment Packets²
- Compliance Assistance

INCLUDED IN RETIREE & DIRECT BILLING ADMINISTRATION

We understand that the maintenance of billing, tracking and dispersing premiums each month can be an overwhelming task. Streamline your HR workload and let MEDSURETY do the heavy lifting to administer billing and payment functions that meet the needs of your employee and retiree populations.

- Take-over Notice & Coupon Book (per Retiree)
- Coverage Reinstatement with the Carrier processed by MEDSURETY.
- Participant Termination Notice
- Online Services
- Real-Time & Monthly Reporting
- Past Due Notices to Enrollees
- Eligibility Reporting to Carriers
- Rate Change Letters

1. COBRA General Rights Notification for all existing employees who may not have previously received a notice or at the request of employer if proof of delivery cannot be demonstrated. Fee billed per notice.
2. MEDSURETY will mail Open Enrollment Packets to Pending and Active COBRA Qualified Beneficiaries and Retirees, we provide the enrollment form and we require the employer to provide PDF's of the open enrollment materials. We charge \$25.00 per packet plus postage and print costs.

MEDSURETY retains the 2% Premium Administration Fee.



COBRA ADMINISTRATION PROPOSAL



PREPARED BY:

**Chris Erickson, President
Benefit Extras, Inc.**

P.O. Box 1815

Burnsville, MN 55337

Phone: (952) 435-6809 (Toll-free 1-866-435-6858)

Fax: (952) 435-8435 (Toll-free 1-800-886-8793)

Email: chris@benefitextras.com

www.benefitextras.com

COBRA/STATE CONTINUATION FEES

Employer: City of Corcoran
Number of Benefit Eligible Employees: 43
Requested By: Brittany Bauer/Abdo Solutions
Date: July 16, 2024

Old employees don't just fade away. Under federal law, they are entitled to retain coverage under your group health insurance plan(s) and you remain responsible for the administration. Let Benefit Extras handle the paperwork for you! Benefit Extras will assist you with:

- COBRA compliance
- Complete and correct notification
- Notification to insurance companies (COBRA reinstatements/terminations)
- Monthly COBRA invoicing
- Open enrollment accommodation
- Monthly reports to employer
- Any number of insurance plans

Initial (One-Time) Set-Up Fee:	\$450.00
COBRA Annual Renewal Fee	\$375.00
COBRA Initial Notice per Event:	\$4.50/Notice
COBRA Qualifying Event Notice per Event:	\$35.00/Notification
Special Handling COBRA Qualifying Notice per Event:	\$50.00/Notification
The special handling fee applies when the Employer requests additional written communication be provided at the time of a COBRA qualifying event. Examples include, but are not limited to, alternative payment arrangements, severance agreements, late notifications, etc. Benefit Extras has the discretion of determining if the special handling fee applies.	
COBRA Monthly Administration Fee: Employer retains any 2% COBRA administration fee as offset.	\$15.00/Month/Participant
Monthly Online Access Fee:	Waived
Third-Party EDI File Feed Set Up (First Year):	\$250/File (max of 2 files)
Third-Party EDI File Feed Renewal Fee	\$125/File (max of 2 files)

NO MONTHLY MINIMUM FEE

COBRA / STATE CONTINUATION PROCEDURES

Benefit Extras, Inc. provides all the required services to administer COBRA for your employees. Due to the high level of complexity and liability, many employers find it makes sense to outsource their COBRA administration. At Benefit Extras, Inc. we offer the latest information affecting COBRA administration and ensure timely and accurate information to our clients. Our COBRA administration package includes the following key components:

New Hire General Notice Upon notification by the Employer, Benefit Extras, Inc will send out General Notices to the employee, (and spouse, if covered) when he/she first becomes covered under the employer's group plan.

COBRA Notifications When a Qualifying Event occurs, the Employer must provide Benefit Extras, Inc. with the information necessary to generate a COBRA Notification. The information can be provided via a completed COBRA Transmittal Form, via a spreadsheet or by entering the information on the MYTPA Online portal (if the online services have been requested by the employer).

Please note the Qualifying Events that allow for COBRA continuation include:

- 1) *End of Employment (for reasons other than "gross misconduct")*
- 2) *Reduction of Employee's Work Hours*
- 3) *Death of Employee*
- 4) *Employee's Enrollment in Medicare*
- 5) *Divorce*
- 6) *Dependent Child Ceasing to be a Dependent.*

Upon receipt of the information, Benefit Extras sends the qualified beneficiary(ies) a "COBRA Election Notice" and "Important Information About Your COBRA Continuation Coverage Rights". The Qualified Beneficiary is the person(s) who will lose the coverage.

Carrier Initial Terminations IMPORTANT: Effective July 1, 2019 Benefit Extras discontinued terminating active coverage(s) with the insurance carrier(s) during the qualifier's 60-day election period. All communications to the insurance carrier(s) to terminate coverage at the time of the qualifying event are the responsibility of the employer.

COBRA Elections When COBRA continuation coverage is elected and the initial payment is received, elected coverage is reinstated with the applicable carriers (unless other arrangements have been made between the employer and Benefit Extras). Benefit Extras, Inc. sends the Qualified Beneficiary monthly COBRA Payment Coupons.

COBRA Premium Collection Option #1 Employer Account – COBRA participants are instructed to make their COBRA premium payments payable to their prior employer and send to Benefit Extras. Upon receipt of the check, we apply the payment to the COBRA participant's account, complete all recordkeeping and on a weekly basis forward the actual check(s) to the employer for deposit. Under this arrangement, the employer retains any 2% administration fee included with the COBRA payment.

COBRA Premium Collection Option #2 – TPA Account - Under Premium Collection Option #2, COBRA participants are instructed to make their COBRA premium payments payable to Benefit Extras rather than to the employer. Under this option, COBRA participants may make their COBRA payment via a check, one-time ACH or set up recurring monthly payments via their checking or savings account or by use of a credit card. Upon receipt of a payment, Benefit Extras will apply the payment, complete all recordkeeping and on a semi-monthly basis forward the **total amount** collected to the Employer, including any 2% administration fee. Employers will be reimbursed via a semi-monthly transaction through ACH.

Conversion Notice Benefit Extras, Inc. will provide a notification explaining conversion privileges within the last 180 days of the COBRA term, if the plan the participant is enrolled in offers conversion.

Unavailability of Continuation Coverage Notice If an employee or beneficiary requests continuation coverage or an extension of his/her continuation coverage, but it is determined he/she is not eligible, Benefit Extras will send a written notice to the individual.

COBRA Termination Notices Upon termination of the COBRA coverage, Benefit Extras, Inc. will send a COBRA Termination Notice. Note: The termination notice is revised to reflect the actual reason COBRA was terminated (i.e., voluntary request, non-payment of premium, etc.). The COBRA participant's coverage is then terminated with the applicable carriers (unless other arrangements have been made between the employer and Benefit Extras).

Online System for Employers – My TPA Online! - My TPA Online is a web portal which allows employers to work more efficiently with Benefit Extras in the area of COBRA administration. For a live demo, refer to the instructions included on page 11 of this proposal. **Important Note:** Since this is a live demo, any information you enter can be viewed by other individuals accessing the demo site. Therefore, it is extremely important that you do not enter actual names, addresses, SS#s, etc.

Online System for COBRA Participants – My COBRA Payment - My COBRA Payment is a web portal that works hand-in-hand with My TPA Online! It allows COBRA participants to review their account, COBRA start date, COBRA end date, most recent payment information and insurance plan information. COBRA participants are not able to make COBRA payments via the portal but are able to set up recurring payments and/or credit card payments by calling our office.

"COBRA TRANSMITTAL" FORM

Group: ABC Company

Employee Information:

Name: _____

First
Initial
Last
Social Security Number

Address: _____

Street Address
City
State
Zip Code

Phone No.: _____ Date of Birth: _____

Male Female

Coverage Lost:

Medical: Single Family Original Effective Date: _____
 Choice Elect Essential

Dental: Single EE+SP EE+CH Family Original Effective Date: _____
 PPO/Preferred Premier

Basic Life: Yes No Original Effective Date: _____
 Basic Volume: \$ _____

Dependent Life: Original Effective Date: _____
 Spouse (Volume \$ _____): Yes No
 Child(ren) (Volume \$ _____): Yes No

Voluntary Life: Yes No Original Effective Date: _____
 Employee Benefit \$ _____
 Spouse Benefit \$ _____
 Child(ren) Benefit \$ _____

Flex Plan: Yes No Last Flex Contribution Payroll Withholding Date: _____
Annual Election: _____
Funds Reimbursed: _____
Funds Withheld: _____
Plan Year End Date: _____

Date of Hire: _____

Dependent Information:

Spouse's Name: _____

First
Initial
Last
Social Security Number

Address: _____

Street Address
City
State
Zip Code

Phone No.: _____ Date of Birth: _____

Children's Name	Date of Birth	Social Security Number	Relationship
1.			
2.			
3.			

Why is Coverage being Lost:

<p><u>For Employee</u></p> <p><input type="checkbox"/> <i>Involuntary</i> Termination of Employment</p> <p><input type="checkbox"/> <i>Voluntary</i> Termination of Employment</p> <p><input type="checkbox"/> Reduction in Hours</p>	<p><u>For Dependent</u></p> <p><input type="checkbox"/> Divorce or Legal Separation</p> <p><input type="checkbox"/> Death of Employee</p> <p><input type="checkbox"/> Employee Entitled to Medicare</p> <p><input type="checkbox"/> Child's Loss of Dependent Status</p>
---	--

Date of Qualifying Event: _____
 (If the qualifying event date is on the first day of the month, please specify when coverage ends.)

Completed By: _____
 Date: _____

SAMPLE COBRA REPORTS

September 02, 2020

COBRA General Notice Report for ABC Company From 01/01/2020 to 12/31/2020

<u>Letter Sent To</u>	<u>Mailing Address</u>	<u>Social Security #</u>	<u>Date of Notice</u>
1) Season Summer	anywhere Minneapolis, MN 55344	xxx-xx-4785	09/02/2020

COBRA General Notice Report: Upon receipt of a New Hire Notice, Benefit Extras will provide General Notices as required by the regulations. The General Notice Report provides a list of the persons who received a General Notice within the specified date range.

September 2, 2020

COBRA Qualifier Eligibility Report for ABC Company

From 01/01/2020 to 12/31/2020

<u>Employee Name</u>	<u>COBRA Qualifier(s)</u>	<u>Social Security #</u>	<u>Coverage Terminates</u>	<u>Qualifying Event Date</u>	<u>Employee Notification</u>	<u>COBRA Deadline</u>	<u>COBRA Chosen</u>
Doe, John	Doe, John & Family	xxx-xx-5540	10/31/2015	10/06/2015	08/13/2020	10/12/2020	Yes
Test, Testing	Test, Testing	xxx-xx-6363	06/30/2020	06/15/2020	07/29/2020	09/27/2020	

COBRA Qualifier Eligibility Report: Upon receipt of a COBRA Transmittal Form, Benefit Extras will provide a COBRA Notice to all qualified beneficiaries. The COBRA Qualifier Eligibility Report provides the Employer with the status of individuals currently in their 60-day COBRA election period.

COBRA Tracking Report For ABC Company

From 01/01/2020 to 12/31/2020

<u>COBRA Qualifier(s)</u>	<u>Qualifying Event</u>	<u>Insurance Plan(s)</u>	<u>Qualifying Event Date</u>	<u>Acceptance Date</u>	<u>Max. Months</u>	<u>COBRA Expiration</u>
Doe, Chris	Termination	PA Medical Plan	03/31/2020	03/31/2020	18	09/30/2021
Doe, Mary & Family	Termination	Medical Plan	08/31/2020	08/06/2020	18	02/28/2022

COBRA Tracking Report: The COBRA Tracking Report provides a list of individuals that have elected to continue their group coverage under continuation and specific details as to their maximum continuation period.

September 2, 2020

COBRA Participant Payment Breakdown Report For ABC Company

Premiums Received Between 01/01/2020 and 12/31/2020

<u>Insurance Plan</u>	<u>Coverage Type</u>	<u>Premium</u>	<u>Applied Premium</u>	<u>Month of Coverage</u>
Doe, Kari (xxx-xx-6789)				
Check #Pd 1234 received 05/15/2020 for \$1505.55				
HealthPartners	Age-rated	301.11	301.11	January '20
HealthPartners	Age-rated	301.11	301.11	February '20
HealthPartners	Age-rated	301.11	301.11	March '20
HealthPartners	Age-rated	301.11	301.11	April '20
HealthPartners	Age-rated	301.11	301.11	May '20
<u>Total</u>		<u>\$1505.55</u>	<u>\$1505.55</u>	

REPORT TOTALS:

Total Premiums Received:	\$1,535.55
Total Premiums Applied:	\$1,505.55

COBRA Participant Payment Breakdown Report: The COBRA Participant Payment Breakdown Report provides similar information as the COBRA Participant Payment Report but goes a step further in breaking the payment down between the various insurance plans.

**Premium Payment Report
for ABC Company
From 01/01/2020 to 12/31/2020**

<u>Employee Name</u>	<u>Social Security #</u>	<u>Date Premium Received</u>	<u>Check Number</u>	<u>Amount Received</u>
1) Doe Chris R.	xxx-xx-6675	04/03/2020	0003	\$30.00
2) Doe, Kari	xxx-xx-6789	05/15/2020	1234	\$1,505.55
Total of Checks Received:				\$1,535.55

COBRA Participant Premium Payment Report: The COBRA Participant Premium Payment Report shows the payments received during the month. Initially Benefit Extras receives the COBRA payments and monitors and assures all payments are received within the appropriate time frame. All COBRA payments are handled per the Premium Collection Option as chosen by the Employer.

September 2, 2020

**COBRA Termination Report
For
ABC Company**

From 01/01/2020 to 12/31/2020

(Report includes members who were sent a Termination Letter during same time frame)

<u>Participant(s)</u>	<u>Social Security #</u>	<u>Termination Date</u>	<u>Termination Letter Sent</u>	<u>Termination Reason</u>
1) America, Force Terminated Plans:	xxx-xx-3648	10/31/2019	05/14/2020	Nonpayment of Premiums
2) Bully, Wolley Terminated Plans:	xxx-xx-9999 Medical Plan - Single	09/30/2017	05/11/2020	Voluntary Termination
3) Spock, Doctor Terminated Plans:	xxx-xx-0875 Medical Plan - Single Dental Plan - Single	06/30/2015	02/26/2020	End of COBRA Term

COBRA Termination Report: The COBRA Termination Report lists the individuals who have terminated their COBRA coverage. Upon termination of COBRA coverage, Benefit Extras will send a COBRA Termination letter to the individual.

Insurance Plan Information Report For ABC Company

<u>Insurance Plan</u>	<u>Monthly Premium</u>	<u>COBRA Premium</u>	<u>Type of Plan</u>	<u>Effective Date</u>	<u>Completion Date</u>	<u>Dependent Age Limit</u>	<u>Student Age Limit</u>	<u>Offer Conversion</u>
Medical Plan Medical Street Medical, USA 12345 Customer Service: xxx-xxx-xxxx Internal System Plan Number: 1			Medical	01/01/2014	12/31/2021	26	26	Yes
Insurance Premiums								
Single	\$200.00	\$204.00						
EE & Spouse	\$400.00	\$408.00						
EE & Child(ren)	\$300.00	\$306.00						
Family	\$600.00	\$612.00						
Dental Plan Dental Street Dental, USA 12345 Customer Service: xxx-xxx-xxxx Internal System Plan Number: 2			Dental	01/01/2014	12/31/2020	26	26	No
Insurance Premiums								
Single	\$5.00	\$5.10						
EE & Spouse	\$10.00	\$10.20						
EE & Child(ren)	\$12.00	\$12.24						
Family	\$20.00	\$20.40						
Vision Plan Vision Street Vision, USA 12345 Customer Service: xxx-xxx-xxxx Internal System Plan Number: 3			Other	01/01/2014	12/31/2020	26	26	No
Insurance Premiums								
Single	\$4.00	\$4.08						
Family	\$8.00	\$8.16						

Insurance Plan Information Report: The Insurance Plan Information Report includes the insurance plans sponsored by the employer, the monthly premiums, including the COBRA premiums, the renewal date of the plan(s) and additional information as it pertains to dependents/conversion.



My TPA Online! is a convenient and easy to use web-based portal which allows you to work more efficiently with Benefit Extras in the area of COBRA administration. For a nominal monthly fee, the portal allows you 24/7 access to:

- Enter new employee and COBRA related events online rather than submitting paper forms;
- Add dependents for active employees for the purpose of generating the COBRA General Notice (applicable only if spouse is added);
- Current carrier and rate information;
- Reports with up-to-date information on status of COBRA qualifiers/beneficiaries and payment status;
- Helpful information regarding COBRA legislation.

The following **"Employer Portal Quick Start Guide – COBRA Administration"** provides you with a comprehensive overview of the portal. You may also visit our website for a "live" demo of My TPA Online!

COBRA
My TPA Online!
Thursday, November 08, 2012



- Go to our website at: www.benefitextras.com.
- Click on the Employers Tab found on the Home page.
- Select the My TPA Online! at the bottom of the page.
- Enter the following log-in information:
 - User Name: BXPRES99
 - Password: Demouser1

Important Note: This is a "live" demo! Since any information you enter can be viewed by other individuals accessing the demo site, it is extremely important that you do not enter actual names, addresses, SS#s, etc. Any information saved within the demo will not generate actual COBRA notifications.

Employer Portal Quick Start Guide COBRA Administration

My TPA Online is a web portal which allows you to work more efficiently with Benefit Extras in the area of COBRA administration. This guide was developed to help you navigate through the website and understand basic COBRA regulations. While using the website, you will have access to more in-depth help than this guide provides.

HOW DO I GET ACCESS TO The COBRA ONLINE PORTAL?

1. Go to www.benefitextras.com. Click on the Employers Tab from the Home Page and select the COBRA My TPA Online! Portal (bottom of page).
2. Enter the user name and password that was provided to you by Benefit Extras and click the Log In button to enter the site. User name and password will be provided following your request to utilize the online portal.
3. Once you have signed on, you will be taken to your Dashboard.

Important: When signing into the system for the first time, it is recommended that you change your password to a unique password that only you know. You can change your password from the Group Info page.

COBRA
My TPA Online!
Thursday, November 08, 2012



The screenshot shows the login interface for the COBRA My TPA Online! portal. At the top, there is a header with the text "Log In" on a dark background. Below this, there are two input fields: "User Name:" and "Password:". To the right of the password field is a blue "Log In" button. Below the password field is a checkbox labeled "Remember me next time." and a link that says "Forgot your password?". At the bottom of the page, there is a small disclaimer: "This system has been certified for use with Microsoft Internet Explorer browser version 7.0 or higher. Please check with the Microsoft Website at www.microsoft.com for a browser update."

After signing in, the first page you will see is the Dashboard. The Dashboard keeps you informed of what is going on within the web portal. It is divided into four sections. This guide will cover 3 of them – the Group Info, Events and Reports sections. The fourth section, the Help section is self-explanatory.

Dashboard:

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

System Message

Database last updated: 5/25/2013

How To Use This Site

This site has been separated into five (5) categories:

Dashboard
When administrating COBRA, the Dashboard keeps you informed – TPA Contact Information, The Queue, and System Messages.

Group Info
Be sure that your information is always up-to-date from the Group Info page – Your Login Credentials, Company Information, and Insurance Plan Information can be found here. If you find erroneous information, please contact your Administrator.

Events
Enter COBRA related events from Events page – Employee's Eligible for Benefits, COBRA Qualifier's, Voluntary Removal from a Health Plan, Add a Dependent, and Change the address of an employee.

Reports
Quickly find what you are looking for from the Reports page – Active Employees, COBRA Qualifiers, Past Due Payments, and more.

Help
Get detailed help about each of the above categories.

Queue

The queue is empty.

Legend:
 Qualifier New Hire Voluntary Remove
 Address Change Added Dependent

Contact Us

Representative:
Chris Erickson

Phone Number:
952-435-6858

E-mail Address:
chris@benefitextras.com

System Messages

The System Messages section displays important information about the status of the site, when your database was last updated, and any errors that you may have encountered while using the site.

The Queue

The Queue displays individuals and the event associated with them (i.e. New COBRA Qualifier, Address Change, etc.). You may view and delete items in the queue. Each night the items in your queue will be sent securely to Benefit Extras for processing.

Contact Us

The Contact Us section displays Benefit Extras' contact information.

Group Info:

User Credentials

Your User Credentials are used when logging into the system. It is important that you keep this information up-to-date and safe. If you forget your password, you will need a valid email address in order for the system to email you a new temporary password. You may change your password by entering your old password (or temporary password) and then entering your new password.

User Credentials 

Change your password by entering your old password and then entering your new password. If you ever forget your password, the system can email you a temporary password to the email address found below.

User Name: BXPres99

Last Login Date: 5/28/2013 12:29:46 PM

Old Password:

New Password: [?]

Confirm Password:

Email Address:

Company Information and Insurance Plan Information

The system uses information on both your company and insurance plan(s) when producing notifications and reports. If you find an error in either of these two sections, please notify Benefit Extras immediately.

Events:

Enter Employee and COBRA related events from the Events page. There are three sections to this page. They are Help, COBRA Qualifying Events and Employee Events.

I need help with....

Clicking a link under this section will give you more information on that particular topic.

COBRA Qualifying Events

A 'Qualifying Event' is triggered when an employee, spouse or dependent child has lost coverage from the group health plan for one of the following reasons listed below. Once a qualifying event is experienced, you will need to enter the qualifier's information into the system so that your administrator may produce the necessary notifications.

- Termination of Employment
- Reduction in Work Hours
- Divorce or Legal Separation
- Death of Employee
- Loss of "Dependent" Status

In order to enter a new COBRA qualifier, you will need to have available the employee's information, insurance plan information and if applicable the dependent information. This information is collected throughout four separate forms within the website.

If the qualifier was previously entered in the system as an active employee, select their name from the drop-down box. If they are not in the drop-down box, select Not Entered and then click the Go button.

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

I need help with...

Entering an employee who is eligible for benefits and needs an initial notice sent.

Making an address change to an already entered employee.

Adding a dependent to an employee's health plan.

Removing an employee and or dependents from the group health plan (non qualifying event).

Entering a new COBRA qualifier.

Deleting someone from the queue.

Changing my password.

Creating a report.

COBRA Qualifying Events

A 'Qualifying Event' is triggered when an employee, spouse or dependent child has lost coverage from the group health plan.

Please select the reason for the qualifying event.

Select the Reason for the Qualifying Event ▼

Employee Events

The following events affect active employees and their dependents. Please select an option and click the 'Go' button to continue.

- Produce an Initial Notification for a new employee. [?]
- Rehire an Employee and produce an initial notice. [?]
- Change the address of an employee. [?]
- Add a dependent to the group health plan. [?]
- Produce a Certificate of Coverage (Vol. Removal From Plan) [?]

The first page will help you collect personal information on the COBRA qualifier. Complete the page and click the Next button to continue. Depending on the qualifying event, you may be taken to the dependent information page. Enter all the dependents that were enrolled on any of the group health plans at the time of the qualifying event and click the Next button to continue. You will now be asked to complete the insurance plan information. Indicate all the plans that the qualifier and their dependents were enrolled on and click the Next button to continue to the summary page.

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

Voluntary Termination of Employment

COBRA Qualifier Information

Section 1: Qualifying Event Reason and Date
Please enter the employee's qualifying event date.

Event Reason: Vol. Termination of Employment Event Date:

Section 2: Employee's Information
Please complete this section with the employee's information.

Social Security # [?]

Last Name

First Name Middle Initial

Gender Date of Birth

Mailing Address

Address Overflow

City

State Zip

Date of Hire

Benefits Effective Date [?]

Items in Green are optional.

This page is a review of all the information that you entered. Please review the information and when you are sure that the information is correct, click the Save button to send the information to the queue. If you find a mistake click the Back button to correct the error and return to this page to save the information. After saving the information to the queue you may want to print the page for your records. The print button will display after you click Save.

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

Voluntary Termination of Employment

Please review the information prior to saving the data to the queue. If you find any mistakes, click the 'Back' button to correct them. After saving the data, you may print a copy for your records.

Employee's Name: Jennifer Doe

General Information:

COBRA Qualifying Event Reason:	Vol. Termination of Employment
COBRA Qualifying Event Date:	5/31/2013
Mailing Address:	999 Anywhere Street
City, State, Zip:	Anywhere, MN 88888

Insurance Plan Information:

Name: Medical Plan	Coverage: Single
Name: Dental Plan	Coverage: Single
FSA Premium:	25.00
Employee Life: 10,000	2.00

COBRA Qualifiers:

Jennifer Doe	Social/ID: 444-44-5555
Benefits Start Date: 02/01/2013	Date of Birth: 08/25/1962

Employee Events:

You can administer multiple events from the Employee Events section.

These events are:

- Enter an employee who becomes eligible for benefits;
- Remove an employee from the group health plan without triggering a COBRA qualifying event;
- Add a dependent (spouse or child); and
- Change the address of an employee.

Enter an Employee who becomes Eligible for Benefits

- COBRA legislation requires General Notices (or Initial COBRA Notifications) be sent to new employees and their covered spouse enrolling on the group health plan. The law states that this document must be sent within ninety-days of their eligibility.
- Begin entering information on the new employee. You will need to enter their Date of Hire and their Benefits Effective Date of the insurance coverage. These dates will be stored and needed when/if the employee or dependent experiences a qualifying event. Once the employee's general information has been completed, click the Next button to continue to the dependent information form.
- If you elect to track dependent information, enter as much information as you have available. These key elements are the dependent's name, the dependent's benefit start date (only needed if different from employee), their birth date, and student status. If the employee does not have any dependents, click the Next button to continue to the insurance information form.
- Select the plan name and coverage type that the employee and his/her covered dependents are enrolled on. Once you have selected the insurance plan information, click the Next button to save and print the entered information.
- The employee's information will be added to the queue.

Company: ABC Company User Name: BXPRES99 [Logout](#)

Employee Eligible for Benefits

Employee Information ?

Complete this section with the employee's information.

Last Name	<input type="text"/>		
First Name	<input type="text"/>	Middle Initial	<input type="checkbox"/>
Gender	<input type="text" value="v"/>	Date of Birth	<input type="text"/>
Mailing Address	<input type="text"/>		
Address Overflow	<input type="text"/>		
City	<input type="text"/>		
State	<input type="text" value="v"/>	Zip	<input type="text"/>
Social Security #	<input type="text"/>	[?]	
Date of Hire	<input type="text"/>		
Benefits Effective Date	<input type="text"/>	[?]	

Items in Green are optional.

Remove an Employee from the Group Health Plan without Triggering a COBRA Qualifying Event

An active employee may ask to remove his/her dependents or themselves from the group health plan. They may have received other group coverage, qualify for state/federal provided benefits or experienced another life event that allows them to make the change. A voluntary removal from the group plan is NOT a COBRA qualifying event and is not required under COBRA. **Performing this function is optional.** Keep in mind however, if later it turns out the employee was removing the dependents “in anticipation” of a qualifying event (i.e. divorce), the dependent may be eligible for COBRA coverage.

To remove an employee or his or her dependents from the group plan without triggering a COBRA qualifying event:

- Select Produce a Certificate of Coverage (Vol. Removal from Plan) option found on the Events page. Certificates of Coverage are no longer required as of January 1, 2014 and will not be issued by Benefit Extras if you choose to use the platform to voluntarily remove a dependent (i.e., spouse or child(ren)).
- Select the name of the employee who will be removed or dependent who will be removed from the plan and click the Go button to continue.
- Select the individual or individuals that will be removed from the plan and click the Next button.
- Complete the rest of the required information and then save it to the queue.

This function is optional and does not result in Benefit Extras providing any communications to this individual and/or correspondence to the insurance company.

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

Voluntary Removal From Group Plan

General Information ?

Section 1: Employee's Information

Use this section to enter information on the employee from whom the dependent(s) will be removed. The employee information is important, because it creates a relationship between the dependent(s) and the employee.

Social Security # [?]

Last Name

First Name Middle Initial

Section 2: Dependent(s) Information

This section is used to collect data on the dependent(s) that are being removed from the employee's plan(s). The system will collect the dependents name, social and benefits start date on the next page.

Mailing Address

Address Overflow

City

State Zip

First Day on Benefits [?]

Last Day on Benefits [?]

Items in Green are optional.

Add a Dependent (spouse or child)

COBRA requires the plan to provide the initial notice to the covered employee and spouse. Therefore, if at a later date the spouse becomes covered on the plan, the spouse should be sent an initial COBRA notification. On the other hand, a dependent child does not need to be sent an initial COBRA notice when they are added to the plan.

- To add a dependent to an employee's plan, click on Add a Dependent to an Employee's Health Plan, then select the employee from the drop-down box and click the GO button.
- Complete the form to add a dependent to an employee's existing health plan. The form will be pre-populated with the employee's benefit start date. If you do not change the benefit start date from the pre-populated date, the dependent will only be added to the employee's file and a notice will NOT be prepared.
- You will also need to update the insurance plan information to reflect the changes to the plan. After completing the form, click the Save button to save the dependent's information. Once saved, you will have an option to print the form.

Benefit Extras will be notified of the addition of the spouse/dependent and will mail a COBRA General Notice to a spouse that is being added to the plan. **Since Benefit Extras does not provide enrollment services for active employees, it is always the Employer's responsibility to submit the enrollment/change form directly to the insurance carrier(s).**

Company: ABC Company User Name: BXPres99 [\[Logout\]](#)

Add a Dependent to an Employee's Health Plan

Dependent Information ?

Use this form to add a Dependent/Spouse to an employee's file. If you are adding a spouse and the spouse has not been notified of their initial COBRA rights (required by law), be sure to change the benefits effective date and the system will produce an initial notification for them.

You are adding a dependent to Jane Doe's health plan.

What type of Dependent are you adding? Spouse ▼

Name (First / Last)

Social Security Number [?]

Date of Birth

Benefits Effective Date 03/01/2013 [?]

Full-Time Student ▼

Items in Green are optional.

Change the Insurance Plan Information

Update the insurance plan information to reflect the change in coverage.

Medical: Medical Plan ▼ Coverage: Two Party ▼

Dental: Dental Plan ▼ Coverage: Single ▼

Vision Plan

Cancel Save

Change the Address of an Employee

A good way to ensure that essential COBRA information is received by your employees is to keep their personal information up-to-date. Using this form to update an employee's information does not trigger any COBRA related events. To change an employee's address, click on Change of Address, then select the employee from the drop-down box and click the GO button. The employee's general information will be displayed, allowing you to edit the following fields:

- Last Name
- First Name
- Middle Initial
- Date of Birth
- Gender
- Mailing Address
- Address Overflow
- City State and Zip

Once you have made your changes, click the Save button to send the information to the queue. After saving the information, you will have the option to print the changes.

Company: ABC Company User Name: BXPRES99 [\[Logout\]](#)

Address Change

Employee Information 

A good way to ensure that essential COBRA information is received by your employees is to keep their personal information up-to-date. Note: Updating the employee's information will not trigger any COBRA related events.

Last Name	<input type="text" value="Doe"/>	Middle Initial	<input type="checkbox"/>
First Name	<input type="text" value="Jane"/>	Date of Birth	<input type="text" value="1/1/1963"/>
Gender	<input style="border: none; background-color: #f0f0f0;" type="text" value="Female"/>		
Mailing Address	<input type="text" value="345 Anywhere Street"/>		
Address Overflow	<input type="text"/>		
City	<input type="text" value="Anywhere"/>		
State	<input style="border: none; background-color: #f0f0f0;" type="text"/>	Zip	<input type="text" value="23456"/>
Social Security Number	<input style="border: none; background-color: #f0f0f0;" type="text" value="XXX-XX-6666"/> (Last 4 digits shown)		
Date of Hire	<input style="border: none; background-color: #f0f0f0;" type="text" value="2/1/2013"/>		
Benefits Effective Date	<input style="border: none; background-color: #f0f0f0;" type="text" value="3/1/2013"/>		

Items in Green are optional.

Reports:

The Reports page allows you to run reports with information that Benefit Extras has entered or information that they have imported from My TPA Online. For example, if you have entered a new COBRA qualifier and that qualifier is still in the queue, then that qualifier will not yet show on the COBRA Qualifying Event Report. Once your administrator imports the information, it will then be available online. You can check the date your data was last updated from your Dashboard.

To run a report, follow these instructions:

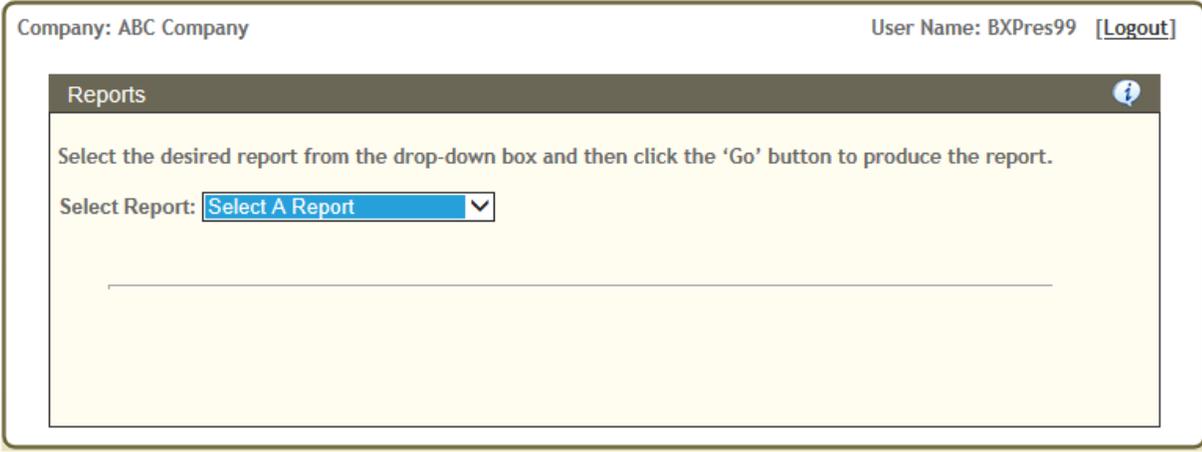
- Select the name of the report from the 'Select Report' drop-down box.
- Select the time-frame that you would like the report to be run (if applicable).
- Select how you would like the report to be sorted.
- Click the GO button to create the report.

The report will be displayed on the screen.

If you would like to print the report click the Printer icon at the top of the report. A printer-friendly formatted report will be displayed in a new window. You may also save the report data to a CSV file that can be opened in MS Excel. Click the CSV icon to save the file to your computer.

Available reports include:

- Initial Notice Report
- Qualifying Event Report
- COBRA Tracking Report
- Paid through Report
- Past Due Report
- COBRA Termination Report
- Insurance Enrollment Report



The screenshot shows a web interface for generating reports. At the top left, it displays "Company: ABC Company". At the top right, it shows "User Name: BXPRES99" with a "[Logout]" link. The main content area is titled "Reports" and contains the instruction: "Select the desired report from the drop-down box and then click the 'Go' button to produce the report." Below this instruction is a label "Select Report:" followed by a dropdown menu currently showing "Select A Report". There is a horizontal line below the dropdown menu.

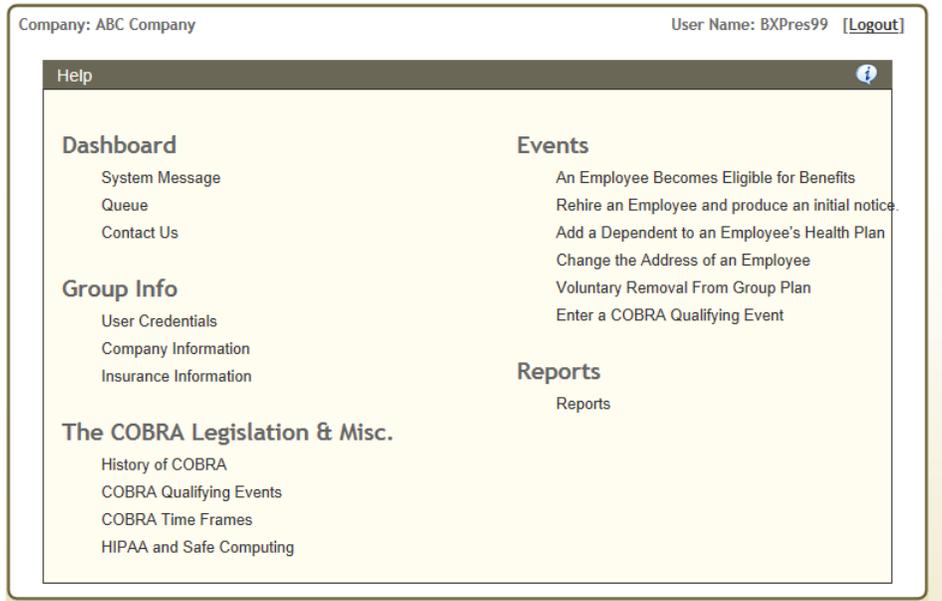
Review of COBRA Procedures & Month End Reports

IMPORTANT: In order to provide you with efficient COBRA administration, it is extremely important that Benefit Extras be provided complete and accurate information in a timely fashion. Your thorough review of all submitted forms/correspondence is greatly appreciated!!

It is recommended that you audit your COBRA monthly activity reports against the monthly billing statements received by your insurance company(s) each month to ensure accurate enrollment of COBRA participants, including termination of COBRA coverage. Most insurance companies will only credit premiums for the current and previous month, so it is important that you notify our office IMMEDIATELY of any discrepancies. Benefit Extras will not be held responsible for any inaction by the employer or the insurance company.

- Track all New Hire Notifications & COBRA Qualifying Events you have throughout the month and verify against the attached **COBRA GENERAL NOTICE REPORT** and **COBRA QUALIFIER ELIGIBILITY REPORT**. If an individual is not on the report, please contact our office immediately to confirm we received the information. Forms sent the last week of the month may not show up until the following month.
- **IMPORTANT:** Effective July 1, 2019 Benefit Extras discontinued terminating coverage(s) with the insurance carrier(s) during the qualifier's 60-day election period. All communications to the insurance carrier(s) to terminate coverage at the time of the qualifying event are the responsibility of the employer.
- Under COBRA, premiums are based upon the rates the group is charged for active employees plus a small administration fee (in certain situations the administration fee will not apply). We recommend you periodically review the Insurance Information under the Group Information section to ensure its accuracy. To avoid errors in billing, it is extremely important that the carriers and rates shown within this section match your current in force carriers and rates. Any discrepancies should be reported to our office immediately.
- Upon receiving a COBRA Continuation Coverage Election Form and the initial premium payment, unless instructed otherwise, Benefit Extras reinstates the coverage(s) with the insurance carrier(s). COBRA participants will be reflected on the attached **COBRA TRACKING REPORT**. Please review the monthly billing statements received from the insurance company(s) to confirm these individuals are enrolled as COBRA participants.
- COBRA participants are required to pay the full cost of continuation coverage. Benefit Extras applies payments as they are received and under COBRA Premium Option #1 remits the checks to the employer on a weekly basis. For employers that have signed up for COBRA Premium Option #2, any COBRA premiums collected are remitted to you via ACH on a semi-monthly basis. The **PAID THROUGH DATE** and **PAST DUE REPORT** provide the status of a COBRA participant's payment record. You need to verify that the amount we are collecting and the amount you are being billed by the insurance company are the same (less the 2% administration fee, if applicable). Any discrepancies should be reported to Benefit Extras immediately.
- COBRA coverage may be terminated for various reasons; i.e. nonpayment of premium, voluntary request by participant, exhaustion of continuation period, etc. If an individual's COBRA coverage has been terminated, unless instructed otherwise, Benefit Extras will notify the insurance carrier/applicable party. These individuals will be reflected on the attached **COBRA TERMINATION REPORT**. Please review the monthly billing statements received from the insurance companies to be sure that you are no longer being billed and any retro premium credit has been applied. Any discrepancies should be reported to Benefit Extras immediately.

Help:



HIPAA and Safe Computing:

It is important for the integrity of the data stored on our server to maintain certain system-wide policies. Below you will find information on some strictly enforced policies and some recommended procedures.

What we have put in place:

- A procedure for password assignment.
- A procedure for password change management.
- A policy that explicitly forbids sharing of password and sign-in information.
- A policy that states that access logins and passwords must be assigned individually; system managers must be able to determine and document accountability (who is doing what to data and when).

What you should do:

- Change passwords on a regular basis.
- Establish trust through an effective login and password policy.
- Logins and passwords must be adequate to verify an individual's identity and that they must be changed routinely. Under no circumstances should passwords be shared or given out.
- Unique User IDs are required: Individuals must be assigned and use a unique User ID. The password cannot be the same as the User ID.
- Logoff when system is not in use.

Secure Sockets Layer (SSL)

My TPA Online uses a Secure Sockets Layer to encrypt and protect data transferred over web pages.

An SSL Certificate stored on our server contains a public key and a private key. A public key is used to encrypt information and a private key is used to decipher it. When a browser points to a secured domain, an SSL handshake authenticates the server and the client and establishes an encryption method and a unique session key.

Encrypted Social Security Numbers

My TPA Online uses encryption when storing social security numbers on our server. Encrypting all social security numbers adds an extra layer of protection on top of SSL.

STAFF REPORT

Agenda Item: 7h.

Council Meeting July 25, 2024	Prepared By Director Gottschalk
Topic Canine Officer Appointment	Action Required Information

Summary

The Police Department's last canine was retired from service in December of 2023. Information was provided to the Council at the February 22, 2024, Council meeting. The future of the canine program was discussed at the May 9, 2024, Council meeting. At the meeting on May 9, 2024, the Council directed staff to select the department's next Canine Officer. Staff held a selection process and selected Officer Josh Lawson as the department's next Canine Officer.

Josh Lawson's Canine Officer Appointment Letter is attached.

The new canine is scheduled to arrive on July 19, 2024. Officer Lawson is scheduled to begin canine handler training in August.

Financial/Budget

Expenditures for the new canine and associated training were authorized at the May 9, 2024, meeting.

Council Action

Information only.

Attachments

1. Canine Officer Appointment Letter



8200 County Road 116 • Corcoran, MN 55340
763-420-2288 • www.corcoranmn.gov

July 17, 2024

Dear Mr. Josh Lawson,

Congratulations on your selection as Canine Officer.

While serving as Canine Officer you are responsible for the care, feeding, and welfare of your canine partner. While the City recognizes the significant bond that forms between the handler and canine, the City explicitly retains full and sole ownership of the canine. The City reserves the sole right to determine the length of service, level of medical care provided, and final disposition of the canine.

This is a non-permanent lateral assignment. (3.16)

As the Canine Officer you will need to be available during non-scheduled hours to take phone calls and respond as needed within reason; and are not entitled to additional compensation for stand-by pay for that availability. When possible, you will need to make reasonable schedule accommodations to compensate for work performed outside of regularly scheduled hours. Off-duty response resulting in hours exceeding those scheduled within the pay period will be compensated as overtime. (10.5)

You will be assigned a vehicle equipped for the safe transportation of the canine. It may only be used for work purposes when transporting the dog, including traveling to and from work.

While serving as Canine Officer, you will be compensated at three percent (3%) over base wage after the successful completion of initial training. You will receive sufficient compensation for canine care time in order to comply with the Fair Labor Standards Act. (30.5)

Please let me know if you have any questions.

Sincerely,

Matt Gottschalk

July 25, 2024

City of Corcoran
County of Hennepin
State of Minnesota

RESOLUTION NO. 2024-81

Motion By:
Seconded By:

RESOLUTION APPOINTING DWIGHT KLINGBEIL AS PLANNER FOR THE CITY OF CORCORAN, MINNESOTA

WHEREAS, the City Council approved organizational changes on April 25, 2024;

WHEREAS, a vacancy for the Planner position was created on July 5, 2024;

WHEREAS, the Planner position was approved by the City Council for internal recruitment;

WHEREAS, the City fosters a work environment that rewards performance and recognizes commitment to Corcoran’s mission, vision, and values in ways that better posture staff to support current needs and future growth of the City of Cocoran; and

NOW, THEREFORE, the Corcoran City Council **RESOLVES** as follows:

- 1) Dwight Klingbeil is appointed as Planner effective July 9, 2024, at start step Grade 11
- 2) The Planning Technician position with remain vacant through the remainder of 2024

VOTING AYE

- McKee, Tom**
- Bottema, Jon**
- Nichols, Jeremy**
- Lanterman, Mark**
- Vehrenkamp, Dean**

VOTING NAY

- McKee, Tom**
- Bottema, Jon**
- Nichols, Jeremy**
- Lanterman, Mark**
- Vehrenkamp, Dean**

Whereupon, said Resolution is hereby declared adopted on this 25th day of July, 2024.

Tom McKee – Mayor

ATTEST:

Jay Tobin – City Administrator

City Seal

STAFF REPORT

Agenda Item: 7j.

City Council Meeting July 25, 2024	Prepared By Natalie Davis McKeown
Topic Mini Storage and Self Storage Ordinance Amendments (City File No. 23-023)	Action Required Decision

Review Deadline: October 12, 2024

1. Request

As part of the ongoing work plan to update the zoning district standards for commercial and industrial districts, the City evaluated mini storage and self storage uses. The proposed amendments remove these uses from the two applicable zoning districts, Rural Commercial (CR) and Light Industrial (I-1).

2. Planning Commission Review

The Planning Commission held a public hearing for this item at their regular meeting on July 2, 2024. No one participated in the public hearing. The Planning Commission unanimously recommended approval (5-0) of the proposed zoning ordinance amendments.

3. Analysis

Mini storage and self storage uses are currently allowed in the CR and I-1 districts. Over the last several years, the City approved several applications for self storage uses. The Council adopted a moratorium on new storage uses as of October 12, 2023, to evaluate keeping the use for future development. In discussions with staff, the City Council stated concerns about public safety impacts, the lack of employment these uses generate, and the amount of self storage already existing in the City as compared to the available commercial and industrial land available for development.

Staff were asked to confirm mini storage and self storage data within the City of Corcoran as compared to the surrounding cities of Rogers, Greenfield, and Medina. A table of the findings is enclosed with this report. Based on these findings, it was calculated that Corcoran has 59.84 gross acres of self storage either built or approved (gross acreage includes any wetlands and stormwater ponding that may be on the site). Rogers has 15.29 gross acres. Greenfield has 8.47 gross acres. Medina has 17.91 gross acres. These findings indicate that Corcoran has significantly more mini storage and self storage space when compared to these three neighboring cities (Corcoran has more acreage devoted to self storage sites than the self storage acreage of the other three cities combined).

With these findings, the Council confirmed a desire to diversify the types of businesses that can develop in the City moving forward as well as promote a diversity of job opportunities. A draft of the proposed amendments to remove mini storage and self storage from all applicable zoning districts was discussed with the Planning Commission at a joint work session with the City Council on May 21, 2024. The consensus at this meeting was to move forward with the amendments.

4. Recommendation

Staff and the Planning Commission recommend approval of the following:

1. Ordinance 2024-530 to Sections 1040.090 and 1040.125 of the City Code as it relates to mini storage and self storage uses.
2. Summary Ordinance 2024-531 for Publication.
 - a. 4/5 Majority Required.
3. Resolution 2024-84 with Findings of Fact for Approving the Ordinance Amendment.

Attachments

1. Ordinance 2024-530 Amending Sections 1040.090 and 1040.125 of the City Code
2. Summary Ordinance 2024-531 for Publication
3. Resolution 2024-84 with Findings of Fact
4. Self Storage and Mini Storage Research Table of Findings

ORDINANCE NO. 2024-530

Motion By:
Seconded By:

**AN ORDINANCE AMENDING THE TEXT OF SECTIONS 1040.090 AND 1040.125 OF
THE CORCORAN CITY CODE RELATED TO MINI STORAGE AND SELF STORAGE
FACILITIES (CITY FILE 23-023)**

THE CITY OF CORCORAN ORDAINS:

SECTION 1. Amendment of the City Code. The text of Section 1040.090, Subd. 4 of the Corcoran City Code is hereby amended by removing the ~~stricken~~ material and adding the underlined material as follows:

- Subd. 4. Conditional Uses. The following are conditional uses, subject to the conditions outlined in Section 1070.020 of this Ordinance and the specific standards and criteria that may be cited for a specific use:
- A. Adult Entertainment Business, subject to Chapter 113 of the City Code.
 - B. Commercial Kennels, subject to Chapter 81 of the City Code.
 - C. Commercial recreation and entertainment (not to exceed 5,000 square feet).
 - D. Contractors Operations, including accessory outside storage.
 - E. Greenhouses and Nurseries, subject to the following:
 - 1. When abutting a residential use or district, the property shall be screened and landscaped in accordance with this Chapter. All structures shall be set back at least 100 feet from any residential property line.
 - 2. On-site storage and use of pesticides and fertilizers shall meet the standards of the Minnesota Department of Agriculture.
 - 3. Adequate off-street parking is provided on an improved surface as required by this Ordinance.
 - 4. Adequate parking, loading and maneuvering areas shall be provided.
 - 5. Loading areas are screened from adjacent residential uses.
 - 6. Well and Septic Systems can be accommodated on site to serve the proposed facility.
 - 7. Not more than 30 percent of the site area shall be covered with buildings or other structures.

ORDINANCE NO. 2024-530

8. Hours for retail sale of product to customers shall be limited to 7:00 a.m. to 9:00 p.m.
 9. Lighting shall comply with all ordinance requirements. If more than 25 percent of the greenhouse spaces are to be lit at night, they shall be screened from residential properties by use of a retractable curtain, landscaping, buildings or other methods to prevent light pollution, including sky glow.
 10. The site complies with the minimum lot area standards for the district.
 11. Sale of accessory items shall be permitted, provided they do not generate more than 20 percent of the sales (measured by retail value or sales volume) for the business nor cover more than 10 percent of the site area.
 12. At least 50 percent of the nursery stock to be sold on site must be grown on site.
 13. The provisions of Section 1070.020 of this Ordinance are considered and satisfactorily met.
- F. Laboratories/research facilities.
- G. Lumber Yards/building material sales.

~~H. Mini Storage/Self Storage Facilities.~~

- ~~1. Units are to be used for dead storage only. Units are not to be used for retailing, auto repair, human habitation, or any commercial activity, except as allowed by this Section.~~
- ~~2. Combining office and /or retail space with a self-service storage facility may be allowed by Conditional Use Permit.~~
- ~~3. Storage of hazardous or flammable materials is prohibited.~~
- ~~4. No exterior storage is allowed.~~
- ~~5. The facility shall be secured by either the walls of the structure and/or fencing. All doors on the units shall face inward and away from the street and property lines.~~
- ~~6. An on-site manager is allowed only where adequate sanitary facilities are provided, either through use of a septic system or through connection to the public sanitary sewer system. Use of portable sanitary facilities does not fulfill this requirement.~~

~~H.~~ Motor Fuel Stations.

1. That the proximate area and location of space devoted to non-automotive merchandise sales shall be specified in the application and in the conditional

ORDINANCE NO. 2024-530

use permit. Exterior sales or storage shall be only as allowed by the conditional use permit.

2. The off-street loading space(s) and building access for delivery of goods shall be separate from customer parking and entrances and shall not cause conflicts with customer vehicles and pedestrian movements.
3. Motor fuel facilities shall be installed in accordance with State and City standards. Additionally, adequate space shall be provided to access gas pumps and to allow maneuverability around the pumps. Underground fuel storage tanks are to be positioned to allow adequate access by motor fuel transports and unloading operations which do not conflict with circulation, access and other activities on the site. Fuel pumps shall be installed on pump islands.
4. All buildings, canopies, and pump islands shall be located to comply with the minimum setback requirements of the zoning district in which they are located.
5. All canopy lighting for motor fuel station pump islands shall be recessed or shielded to provide a 90-degree cutoff. Illumination levels for pump islands shall not exceed 30-foot candles.
6. Litter Control. The operation shall be responsible for litter control within 300 feet of the premises and litter control is to occur on a daily basis. Trash receptacles must be provided at a convenient location on site to facilitate litter control.

H. Motor Vehicle, Boat or Equipment Repair.

1. All servicing of vehicles and equipment shall occur entirely within the principal structure.
2. To the extent required by State law and regulations, painting shall be conducted in an approved paint booth, which thoroughly controls the emission of fumes, dust, or other particulated matter.
3. Storage and use of all flammable materials, including liquid and rags, shall conform with applicable provisions of the Minnesota Uniform Fire Code.
4. Parking, driveway, and circulation standards and requirements shall be subject to the review and approval of the City and shall be based upon the specific needs of the operation and shall accommodate large vehicle equipment and semi-trailer/tractor trucks.
5. The storage of damaged vehicles and vehicle parts and accessory equipment must be completely inside a principal or accessory building.
6. The sale of products other than those specifically mentioned in this Section shall be subject to a separate conditional use permit

ORDINANCE NO. 2024-530

~~KJ.~~ Motor Vehicle, Boats and Equipment Sales.

1. All sales shall occur on one lot.
2. Parking areas for the outside storage and sale of vehicles, boats and trailers, shall be on impervious surface, either bituminous, concrete, or approved equivalent.
3. Interior concrete or asphalt curbs shall be constructed within the property to separate driving and parking areas from landscaped areas. Interior curbs shall be a nominal 6- inches in height or greater.
4. All areas of the property not devoted to buildings or parking areas shall be landscaped in accordance with this Ordinance.
5. Off-street parking shall be provided for customers and employees in accordance with this Ordinance.
6. Parking for sales display shall not be less than 9 feet wide by 18.5 feet in length.
7. Display of motor vehicles, boats, and trailers for sale off the property of their owner is prohibited unless authorized by Conditional Use Permit.

~~LK.~~ Open or outdoor services, sales and equipment rental.

~~ML.~~ Places of Worship.

~~NM.~~ Towers and Antennas (freestanding) as regulated by Section 1060.100 (Telecommunications Services) of the Zoning Ordinance.

~~ON.~~ Veterinary clinic, Animal Hospital and related indoor kennel; and pet grooming.

SECTION 2. Amendment of the City Code. The text of Section 1040.125, Subd. 4 of the Corcoran City Code is hereby amended by adding the underlined material as follows:

Subd. 4. Conditional Uses. The following are conditional uses, subject to the conditions outlined in Section 1070.020 of this Ordinance and the specific standards and criteria that may be cited for a specific use:

A. Day Care Facilities, Commercial.

~~B. Mini Storage/Self Storage Facilities.~~

- ~~1. Units are to be used for dead storage only. Units are not to be used for retailing, auto repair, human habitation, or any commercial activity, except as allowed by this Section.~~

ORDINANCE NO. 2024-530

- ~~2.—Combining office and /or retail space with a self-service storage facility may be allowed by Conditional Use Permit.~~
- ~~3.—Storage of hazardous or flammable materials is prohibited.~~
- ~~4.—No exterior storage is allowed.~~
- ~~5.—The facility shall be secured by either the walls of the structure and/or fencing. All doors on the units shall face inward and away from the street and property lines.~~
- ~~6.—An on-site manager is allowed only where adequate sanitary facilities are provided, either through use of a septic system or through connection to the public sanitary sewer system. Use of portable sanitary facilities does not fulfill this requirement.~~

~~CB.~~ Motor Vehicle, Boat or Equipment Repair.

1. All servicing of vehicles and equipment shall occur entirely within the principal structure.
2. To the extent required by State law and regulations, painting shall be conducted in an approved paint booth, which thoroughly controls the emission of fumes, dust, or other particulated matter.
3. Storage and use of all flammable materials, including liquid and rags, shall conform with applicable provisions of the Minnesota Uniform Fire Code.
4. Parking, driveway, and circulation standards and requirements shall be subject to the review and approval of the City and shall be based upon the specific needs of the operation and shall accommodate large vehicle equipment and semi-trailer/tractor trucks.
5. The storage of damaged vehicles and vehicle parts and accessory equipment must be completely inside a principal or accessory building.
6. The sale of products other than those specifically mentioned in this Section shall be subject to a separate conditional use permit

~~DC.~~ Motor Vehicle, Boats and Equipment Sales.

1. All sales shall occur on one lot.
2. Parking areas for the outside storage and sale of vehicles, boats and trailers, shall be on impervious surface, either bituminous, concrete, or approved equivalent.
3. Interior concrete or asphalt curbs shall be constructed within the property to separate driving and parking areas from landscaped areas.

ORDINANCE NO. 2024-530

4. All areas of the property not devoted to buildings or parking areas shall be landscaped in accordance with this Ordinance.
5. Off-street parking shall be provided for customers and employees in accordance with this Ordinance.
6. Parking for a motor vehicle, boat, or trailer sales shall not be less than 9 feet wide by 18.5 feet in length.

ED. Outside Storage, accessory to an allowed use provided that:

1. Storage area is blacktop or concrete surfaced unless specifically approved by the City Council.
2. The storage area does not take up parking space or loading space as required for conformity to this Chapter.
3. The storage area is screened from public streets and surrounding properties.

FE. Towers and Antennas (freestanding) as regulated by Section 1060.100 (Telecommunications Services) of the Zoning Ordinance.

GF. Trade Schools, Seminaries and other Higher Education Facilities.

HG. Veterinary clinic, Animal Hospital and related indoor kennel; and pet grooming.

SECTION 4. Effective Date

This Ordinance shall be in full force and effect upon its adoption. This Ordinance does not apply to mini storage and self storage uses with preliminary or final approval prior to adoption.

ADOPTED by the City Council on the 25th day of July 2024.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

ORDINANCE NO. 2024-531

**Motion By: Nichols
Seconded By: Vehrenkamp**

CITY OF CORCORAN

SUMMARY OF ORDINANCE NO. 2024-530

**AN ORDINANCE AMENDING THE TEXT OF TITLE X (ZONING ORDINANCE) OF THE
CORCORAN CITY CODE RELATED TO MINI STORAGE AND SELF STORAGE FACILITIES
(CITY FILE 23-023)**

Title X of the City Code of the City of Corcoran, Minnesota, is hereby amended to remove mini storage and self storage facilities as allowable uses within Corcoran throughout the Zoning Ordinance of the Corcoran City Code.

A printed copy of the entire amendment is available for inspection by any person at City Hall during the City Clerk's regular office hours.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Ordinance is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

RESOLUTION NO. 2024-84

**Motion By:
Seconded By:**

**APPROVING FINDINGS OF FACT FOR A ZONING TEXT AMENDMENT OF SECTIONS
1040.090 AND 1040.125 OF THE CITY CODE RELATED TO MINI STORAGE AND SELF
STORAGE FACILITIES
(CITY FILE NO. 23-023)**

WHEREAS, The City of Corcoran adopted a moratorium on new applications for mini storage and self storage facilities on October 12, 2023, to complete a study of the use; and

WHEREAS, The City of Corcoran has an interest in diversifying the tax base and employment opportunities within the City; and

WHEREAS, Staff completed research of the amount of acres of mini storage and self storage and nearby communities and determined Corcoran has more acreage of mini storage and self storage uses than the City of Rogers, City of Greenfield, and the City of Medina combined;

WHEREAS, the Planning Commission reviewed the ordinance amendments at a duly called Public Hearing and recommended approval, and;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that it should and hereby does support the amendments to remove mini storage and self storage facilities as a allowable use in the Rural Commercial (CR) and Light Industrial (I-1) districts, based on the following findings and conditions:

1. The ordinance amendments will promote diverse commercial and industrial development and employment opportunities within the City.
2. The ordinance amendments have been considered in relation to the specific policies and provisions of, and have been found to be consistent with, the City Comprehensive Plan, including public facilities and capital improvement plans.
3. The text amendments meet the purpose and intent of the Ordinance as it does not conflict with the outlined purpose and intent in Section 1010.020 of the City Code.
4. The text amendments clarify that mini storage and self storage uses with preliminary or final approval prior to the date of adoption will be allowed to move forward.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

RESOLUTION NO. 2024-84

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin - City Administrator

City Seal

Rogers

Facility Name	Address	Street	PID	Acreage	Number of units
Park Place Self Storage, LLC	23801	Industrial Blvd	15-120-23-42-0012	2.11	Unknown
Carefree Self Storage & Business Center	13355	George Weber Drive	13-120-23-33-0013	6.84	
101 Storage Center	14180	Northdale Blvd	11-120-23-34-0014	3.04	
Five Star Storage	14450	James Road	11-120-23-42-0008	3.3	

Greenfield

Facility Name	Address	Street	PID	Acreage	Number of units	Notes
Greenfield Mini Storage	7980	Highway 55	28-119-24-33-0011	2.33	160	
AJL Mini Storage	7724	Commerce Circle	33-119-24-21-0013	2.29	151	
Zehnder Homes Inc	7750	69th Ave N	28-119-24-33-0017	3.85	234	Received city approval, not constructed yet

Medina

Facility Name	Address	Street	PID	Acreage	Number of units
Storage Sense	4790	Rolling Hills Road	04-118-23-22-0001	17.91 (11.7 acres of wetland)	Unkown

Corcoran

Facility Name	Address	Street	PID	Acreage	Number of units	Notes
Extra Space Storage	7340	Fir Lane	25-119-23-41-0033	5.39	Unkown	
Brothers Storage	20070	Larkin Road	26-119-23-14-0022	7.12 (3.68 acres of wetland)	Unkown	
Garages Too			32-119-23-44-0015	4.59	Unkown	
Park Place Storage Condos	6605 6415	County Road 19	31-119-23-31-xxxx	27.67	323	
Ess Brothers & Sons Inc.	9350	County Road 19	07-119-13-43-0004	7	Unkown	
Park Place Storage at Pioneer Trail Ind. Park				10.32	Unkown	Received preliminary approval
Corcoran Storage II	23730	State Highway 55	31-119-23-33-0001	4.87	56	Received preliminary approval

STAFF REPORT

Agenda Item 7k.

City Council Meeting: July 25, 2024	Prepared By: Natalie Davis McKeown
Topic: Woodland Hills Final Plat (PID 36-119-23-33-0009; 36-119-23-33-0010; 36-119-23-33-0007) (City File No. 24-023)	Action Required: Decision

Review Deadline: August 25, 2024

1. Request

The applicant, Woodland Hills of Corcoran, Inc., requests approval of the final plat to create 60 single-family residential lots, 1 community amenity/recreational lot, and 5 outlots at the northeast corner of County Road 116 and Hackamore Road. Final plat applications are reviewed by City Council only.

2. Background

On March 28, 2024, the Council approved a comprehensive plan amendment, rezoning, and preliminary plat for the Woodland Hills of Corcoran development project. The preliminary project approvals include 60 single-family homes within a single-phase development.

On April 11, 2024, the Council approved three variances for the development:

1. A side setback of 7.5 feet.
 - a. An increased front setback to 25' is required.
2. A garage maximum of 65% of the viewable ground floor street-facing linear building frontage for 3-car garages and 70% for 4-car garages.



Figure 1 Project Site NE Corner CR 116 and Hackamore Rd

- a. Houses that choose to bypass the 55% maximum garage limit shall include a second story.
3. Flexibilities to the buffer yard requirements:
 - a. The required Class B buffer yard with a 30' width for Lot 19 can be planted in the new right-of-way, north of the lot as an interim buffer until the future roadway is constructed.
 - b. Clarification that existing vegetation can count towards the buffer requirement to the north and east project boundary that satisfied the following criteria:
 - i. Plantings must have a caliper of more than 2".
 - ii. Plantings must be located within the project boundaries.
 - iii. Plantings must be of a desired species, including elm, aspen, cherry, oaks, or other similar species that are on either preferred tree list in Appendix B or Appendix C of the Zoning Ordinance.

3. Analysis

Staff reviewed the application for consistency with the Comprehensive Plan, Zoning Ordinance, Subdivision Ordinance, other City Code requirements, City policies, and the preliminary approvals. A review of the plans was coordinated with the City's Engineer team, and their comments are incorporated into this staff report. Detailed comments are attached in the City Engineer's Memo. The approval conditions require compliance with this memo.

A. Level of Discretion in Decision-Making

The City's discretion in approving a final plat is limited to whether the proposed plat meets the standards outlined in the City's Subdivision and Zoning Ordinance. If it meets these standards, then the City must approve the final plat.

B. Consistency with Ordinance Standards

Final Plat

Staff finds the final plat is consistent with the approved preliminary plans. The final plat includes all 60 single-family homes within the preliminary plat as well as 1 amenity lot and 5 outlots containing wetlands and stormwater ponds. The applicant indicated with the preliminary plat application the development will have a homeowner's association (HOA) which will take responsibility for the outlots. The final density based on the Metropolitan Council formula is 2.24 units per acre.

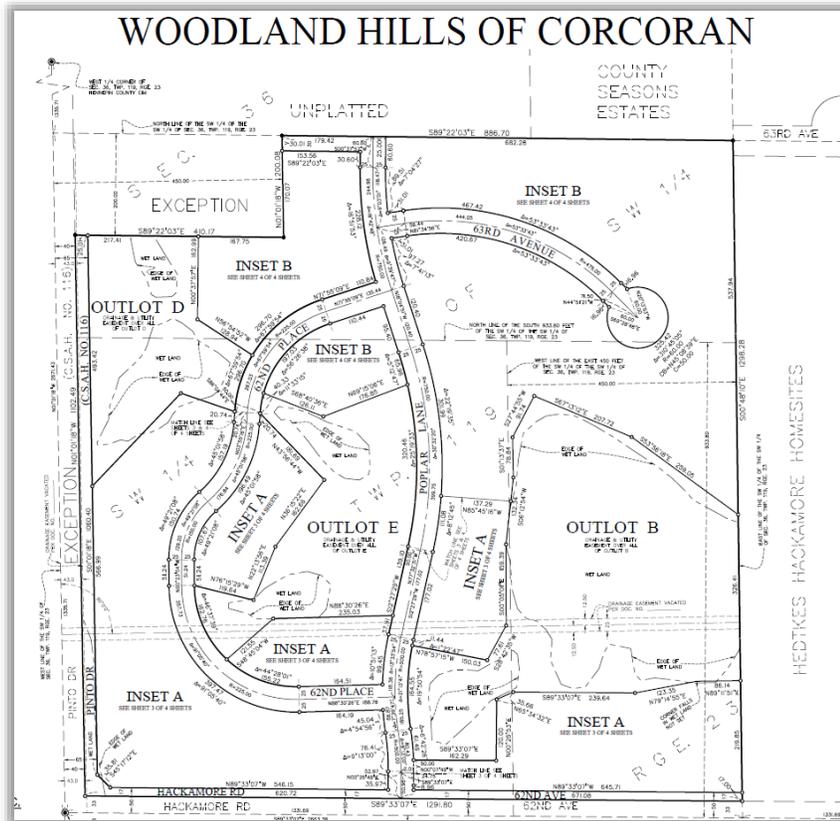


Figure 2 Final Plat

Lot Size and Setbacks

The preliminary approvals for this project included rezoning the site to RSF-3. The following lot dimensions apply:

Standard	RSF-3
Minimum Lot Area	7,500 sq. ft.
Minimum Lot Width	65'
Minimum Principle Structure Setbacks:	
- Front (Major Roadway)	100'
- Front (Other Streets)	25'*
- Front Porch (less than 120 sq. ft.)	15'
- Side	7.5'*
- Rear	30'

* - A variance was granted as part of the preliminary approvals to allow a 7.5' side setback with a condition that the front setback be increased to 25' to mitigate the impact of the side setback flexibility.

The sizes of the lots range from 8,600 sq. ft. to 35,587 sq. ft. This complies with and exceeds the minimum lot size of 7,500 sq. ft.

The minimum lot width is measured at the front property line with an exception made for properties located on the bulb of the cul-de-sac where the lot width is measured at the front setback. Lot 7, Block 1 is just under 65' at the front property line but is not located on the bulb of a cul-de-sac. The lot line between Lot 7 and Lot 8 of Block 1 must be adjusted so that both lots have a width of at least 65' at the front property line. This is a condition of approval in the approving resolution. All other lots in the plat meet or exceed the 65' width minimum.

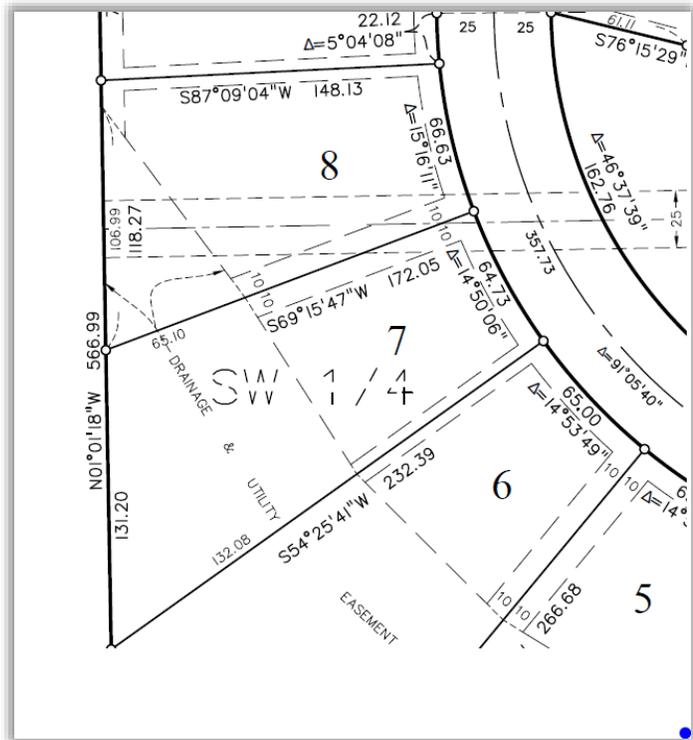


Figure 3 Lots 7 and 8, Block 1

The plans show the required setback lines for the plat. Since single-family home buyers will select their individual home for each lot, staff will review setbacks for compliance with these standards as part of the building permit application. The building pad for the pavilion and club house on the amenity lot (Lot 6, Block 4) appear to slightly conflict with the front setback of 25'. A condition of approval is that the plans be revised to show the building pads in compliance with the setback.

Architectural Design Standards

All homes within this subdivision will be expected to meet the architectural design requirements of both Section 1060.050, Subd. 1(B) as well as Section 1040.040, Subd. 8. This includes equal architectural treatment for all facades located on or visible from a street. Each elevation facing a street should use a minimum of 2 different materials and/or styles compatible with the front elevation. The following lots appear to have multiple facades that are oriented or visible to a public street where this standard will be applied:

- Lots 1-12 of Block 1
- Lots 4 and 6 of Block 2
- Lots 1 and 17 of Block 3
- Lots 1, 5, and 26 of Block 4
- Lots 1 and 3 of Block 5
- Lot 1 of Block 6

- Lots 1 and 3 of Block 7

The applicant requested Lot 13, Block 1 and Lot 1, Block 2 (Lots 13 and 14 in the preliminary plat) be exempt from this requirement along the facades adjacent to County Road 116 due to the wetlands and existing trees they intend to preserve in this area as shown on the Tree Survey.

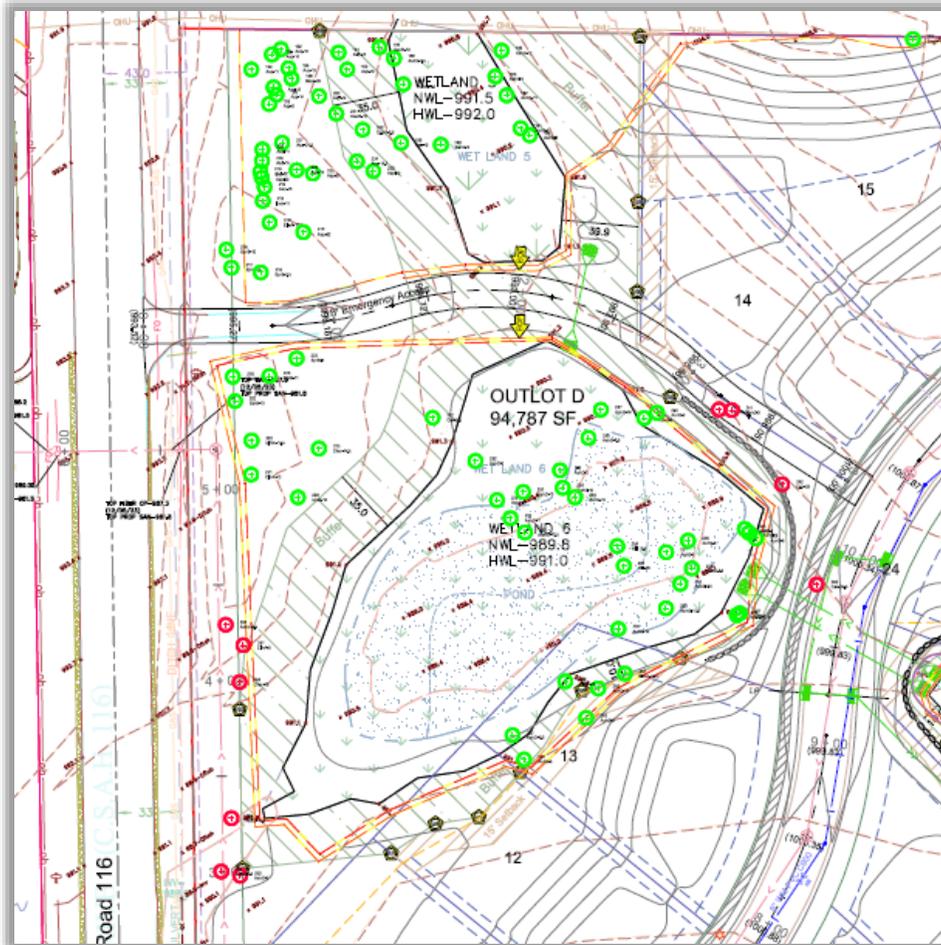


Figure 4 Tree Survey Wetlands 5 and 6

It is important to note there are several other architectural requirements within Section 1040.040, Subd. 8, and the applicant is responsible for reviewing and complying with this section of code. The only flexibility from these standards that has been granted was the variance for the garage to exceed the 55% maximum of the viewable ground floor street-facing linear building frontage in Section 1040.040, Subd. 8(B)(1). Building plans will be reviewed with each building permit.

Homeowner's Association

A homeowner’s association (HOA) will maintain all common ownership and common buffer yard areas of the development.

Landscaping

The landscaping plan shows tree locations within the right-of-way near Lot 6, Block 4 (the amenity lot). A maintenance and encroachment agreement is required for landscaping in the public right-of-way. Alternatively, the final landscaping plan could be revised to relocate these trees within the lot boundaries to avoid this requirement. Further, plant material centers shall not be located closer than 3’ from the fence lines or property line per Section 1060.070, Subd 2 (E). The final landscaping plan must be revised to meet this performance standard.

Each dwelling unit requires 1 overstory tree. Each lot includes at least 1 overstory tree to comply with this requirement.

The amenity lot is not considered a dwelling unit, so it is subject to the non-residential formula based on the perimeter of the site. The landscaping plan provides that the perimeter is 600 linear feet. One overstory tree is required for ever 50 linear feet, and one shrub is required for ever 30 linear feet. This comes out to be 12 overstory trees and about 20 shrubs.

Section 1060.070, Subd. 2(J) contains the standards for the City’s recently adopted “buffer yard” ordinance. Based on the project site being rezoned to RSF-3 and the surrounding zoning districts, the following buffer yards are required as noted in the table below:

- A buffer yard class “B” applies along the north and east project boundaries.
- A buffer yard class “A” applies along the east and south borders of the exception piece with frontage on County Road 116 (the northwest corner of the project boundaries).

Buffer Yard Class	Width	Overstory Plantings¹	Understory Plantings¹	Shrubs^{1,2}	Structures³
A	10'	1	2	0	None
	15'	1	1.5	0	None
	20'	0.5	1.25	0	None
B	10'	1	4	6	Minimum 4' fence
	20'	3	6	9	None
	20'	1	2	3	Minimum 4' fence
	30'	2	4	12	None
	30'	1	2	4	Minimum 4' berm

¹ Per 100 feet of distance

² Requirement must be met by shrubs, tall native prairie plantings, or a combination deemed acceptable by the City

³ Fences are subject to requirements in Section 1060.080

Buffer yard areas must be protected by a permanent conservation easement. However, this will not be required for the buffer yard allowed through a variance north of Lot 6, Block 2 since it will be located in the right-of-way and temporary in nature.

There is a 20' buffer yard on the east boundary of the amenity lot. This area will include a retaining wall. A requirement of the preliminary plat was for the applicant to include a fence as part of the buffer of the amenity lot. Due to the retaining wall and grade changes in this area, staff believes it makes most sense for a 6' fence to be placed on top of the retaining wall to provide the most screening possible to the east. The retaining wall will require a building permit, and a condition of approval is for the 6' privacy fence on top of the retaining wall to be included on the wall design with the building permit submittal. With the fence, the buffer area requires 1 overstory tree, 3 understory trees, and 4 shrubs for every 100 feet of the project boundary. The total landscaping requirement for the amenity lot is 14 overstory trees, 3 understory trees, and 25 shrubs. The plans show the required trees and 33 shrubs.

The north project boundary east of Poplar Lane (the main north-south road within the development is noted as 375 feet in the landscaping plan. Staff calculated that it is roughly 386 feet. With a 20' buffer yard, this area requires 3 overstory trees, 6 understory trees, and 9 shrubs for every 100 feet. The plan provides 12 overstory trees, 23 understory trees, and 34 shrubs. However, 1 more shrub is required in this area which is included as a condition of approval.

The northern buffer yard west of Poplar Lane is shown with a 30' width as it is located within the 30' right-of-way. The City approved a variance to allow this area to be used as a temporary buffer yard until such time the road develops and will eventually become the City's responsibility after the landscaping warranty for the development expires. At roughly 150' feet in length, the landscaping plan indicates there will be 3 overstory trees, 6 understory trees, and 18 shrubs which comply with the buffer requirement for the area.

The buffer yard area on the east boundary of the project is shown as 20' wide. There are also 19 existing trees that met the identified criteria within the approved variance to count towards the buffer requirement. This area indicates 16 existing overstory trees, 32 understory trees (3 of which are existing trees), and 48 shrubs as required.

The buffer yard in the northwest corner of the project around the exception piece reflects a 10' wide buffer. The landscape plan used a perimeter of 300', but staff estimated the perimeter at 338'. The plan shows 3 overstory trees and 6 understory trees in this area, but 1 more understory tree is required in this area. This is included as a condition of approval.

There is about 470' feet of property line along County Road 116 where a reduced structure setback of 60' is applied which requires 1 coniferous overstory tree, 1

deciduous overstory tree, one ornament tree, and 10 shrubs for every 100'. Five coniferous trees, 5 deciduous trees, 10 ornamental trees, and 47 shrubs are proposed in this area which complies with this standard.

No more than 33% of the required trees can be of a single species. A variety of tree species are used throughout the site, and none of the proposed species will come near to this maximum with the most common tree species proposed within the development comprising about 17% of the trees overall. All the proposed plantings comply with the minimum size standards. The Engineering Memo requires various tree locations to be shifted to not conflict with utilities and drain tiles. With a couple of minor changes, the landscaping plan will comply with the City's performance standards.

Wetlands

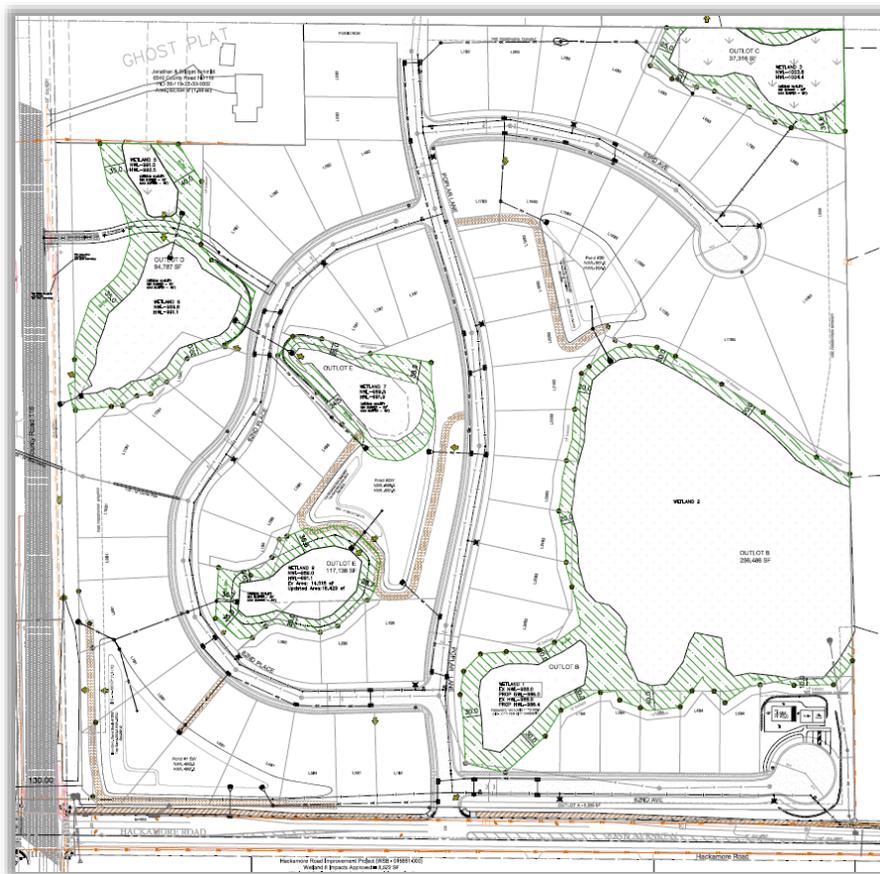


Figure 5 Wetland Buffer Dimensional Plan

Wetland 1 and Wetland 2 are low quality wetlands per the City's Natural Resources Community Quality Ranking map which is based on the City's quality assessment of known wetlands. Wetlands not shown on this map are assumed to be of medium quality which applies to the rest of the wetlands on the site.

The following requirements are applicable:

	Medium	Low
Wetland Buffer Average Width	25'	15'
Wetland Buffer Width (Min.)	20'	10'
Wetland Buffer Width (Max.)	40'	20'
Structure Setback from Buffer	15'	15'
Total Buffer and Setback (Average)*	40'	30'

* A 5' setback is required for roads and parking lots.

A permanent wetland buffer monument must be installed at each lot line where it crosses a wetland buffer, and where to indicate the contour of the buffer, with a maximum spacing of 200 feet of wetland edge. There are several wetlands where additional wetland buffer monuments will be required to show the change in contours. Further, the wetland signs will need to be revised as wetland buffers widths are revised.

It appears there are areas of the buffer width around Wetland 1 and Wetland 2 where the buffer exceeds the 20' maximum that can be used for averaging. However, it also appears the buffer width more than complies with the 20' standard, so staff is not concerned about the plan complying overall.

Wetland buffer monument signs can be minimized within a single lot when there is a minimal contour change and a straight line between the proposed signs do not cut into the buffer area. However, additional buffer signs are needed around Wetland 1 to show the change in contour on Lot 23, Block 3 because a straight line between the two proposed signs would cut into the required buffer area. Another wetland buffer sign is needed to indicate the contour or a property line near Lot 25 and 26 of Block 3. Additional wetland buffer signs are needed around Wetlands 3, 5, 6, 7, and 9 to show the contour of the buffer and to not exceed 200' in length between signs.

A couple of conflicts were noted during review of the wetlands. The portion of the buffer for Wetland 9 that overlaps with the pond access should be minimized with a reduced buffer width of this area. Retaining walls are not allowed within the buffer, but they can be directly adjacent to the buffer. This must be corrected for Wetland 6.

The applicant submitted a wetland buffer plan to the City on July 1, 2024, that was reviewed by the City's wetland specialist. The plan addresses the seed mix for the buffers, establishment practices, and maintenance practices. The City's Wetland Specialist confirmed this plan complies with the City's standards.

Streets/Access

The street names in the final plat are consistent with the City's Street Name and Addressing policy. Poplar Lane will be the primary and only access into the development for non-emergency vehicles off Hackamore Road. Hennepin County did not approve direct access to County Road 116 due to their spacing guidelines. The

County approved an emergency access with a barricade into the development from County Road 116 that is in the northwest corner of the site. The Engineering Memo notes that the access is routed adjacent to wetlands and low areas and details of the structural section are required to ensure it can support emergency vehicle access.

Should the properties to the north develop in the future, an additional access into the development will be possible at that time which is approximately shown in the ghost plat. To facilitate the planning of that future connection, a 30' half right-of-way north of Lot 6, Block 2. The development is served by 4 internal roadways, two of which are cul-de-sacs where a connection cannot be made due to natural features and existing residences. The streets are in compliance with the preliminary approvals.

Parking

Section 1060.060, Subd. 9 requires 2 parking spaces for a single-family home. The applicant's narrative notes that house plans are anticipated to have 3-car and potentially 4-car garages. Additionally, each house is shown to have a driveway of at least 25' in length to accommodate two additional vehicles. All 28'-wide local roads shall be signed "no parking" on one side of the roadway. Further, "no parking" signs will be required within all cul-de-sacs and turnarounds (temporary or permanent). The plans comply with this requirement.

The preliminary approvals required the amenity lot to provide three dedicated parking spaces including one handicapped space. These spaces are shown off the cul-de-sac. Staff finds this approach acceptable for the site. The Engineering Memo requires additional details for the parking area are needed to confirm it will be a hard paved surface with concrete curb and gutter. An encroachment agreement is needed for the portion of the parking located within the right-of-way and perimeter drainage and utility easement (D&U).

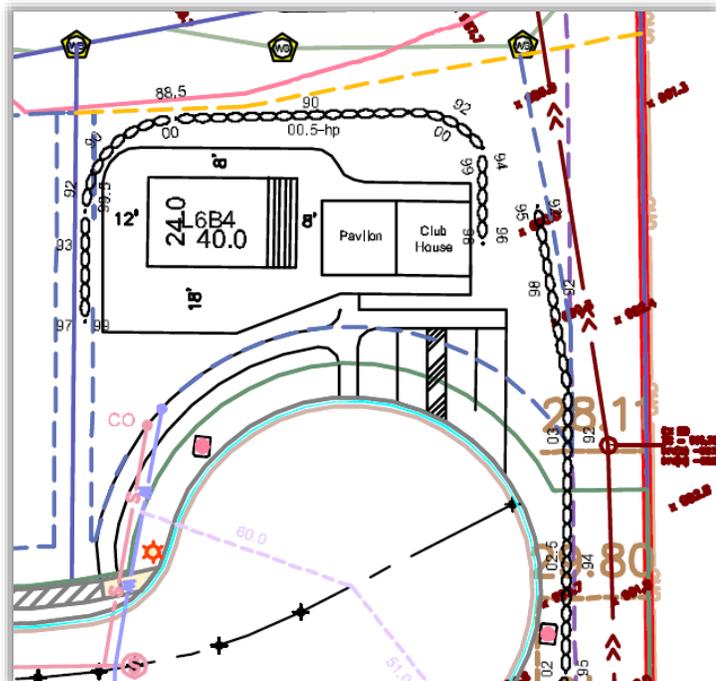


Figure 6 Amenity Lot Parking

Utilities

The City Engineer's memo provides detailed utility comments. This project will extend municipal sewer and water to the site from the Tavera development to service this site. The City ordinance requires developers to stub sanitary sewer, water, and streets to the property line which means development of this infrastructure makes development or accessibility of municipal services possible for adjacent properties. The Engineering memo includes additional requirements that must be addressed.

Easements

The development is required to provide D&U easements over all outlots, wetlands, wetland buffers, the 100-year floodplain, and at the perimeter lot lines per the City Engineering memo. An encroachment agreement is required for all site improvements (i.e., retaining walls, parking, and/or a monument sign) located within the right-of-way or D&U easements. The memo includes a number of additional items related to grading and stormwater that must be addressed prior to final plat submittal. The Engineering Memo notes where revisions are required.

Stormwater, Grading, Erosion Control, and SWPPP

Three stormwater ponds are shown on the site plan. The Engineering Memo provides a number of comments regarding stormwater, grading, and erosion control. The project must comply with all City, Watershed, and State regulations. An early grading permit for the project was approved at the July 11, 2024, City Council meeting.

Lighting

The site plan shows proposed street light poles generally located on the sidewalk side of the street. Street lighting will be provided by Wright Hennepin Electric. Lighting must comply with the lighting requirements of Section 1060.040 of the Zoning Ordinance. The Engineering Memo provides that the final locations of the streetlights will be reviewed by Public Safety and determined at the time of permitting.

Trails and Parks

The 2040 Parks and Trails Map provides guidance to the City for acquiring land for parks and trails. No parks are shown within the vicinity of this project. An existing on-road trail is shown on County Road 116. The applicant will be required to provide a 60' half right-of-way (ROW) along County Road 116, and typically the County also requests an additional trail easement of 5' to allow for future trail upgrades.

A proposed on-road trail is shown along Hackamore Road on the 2040 Parks and Trails Plan. This on-road trail is reflected in the proposed site plan and is being constructed with the Hackamore Road project. The applicant will not receive park dedication credit for the on-road trail as it will be located within the City's ROW. Park dedication for this project will be handled entirely as cash-in-lieu of land.

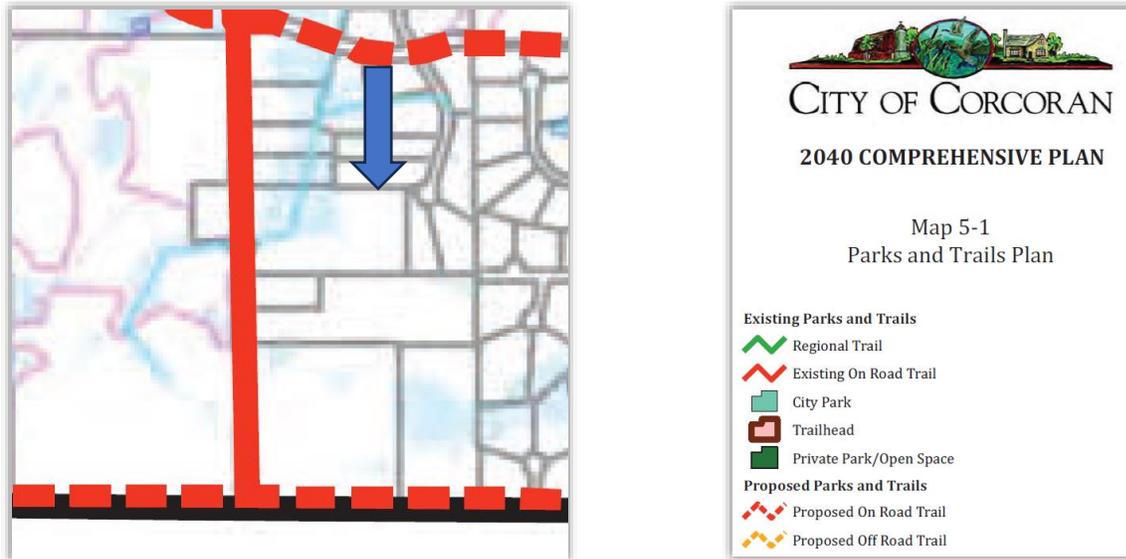


Figure 7 2040 Parks and Trails Map

Park Dedication Calculation

The final plat includes 60 single-family residential lots. The park dedication fee is based on the adopted fee scheduled at the time of final plat approval. Based on the 2024 Fee Schedule, park dedication will be \$357,240 (60 single-family units x \$5,954). The fees will be due prior to releasing the final plat for recording the subdivision with Hennepin County.

Conclusion

Staff finds that the proposed final plat is generally consistent with the Comprehensive Plan, Zoning Ordinance, Subdivision Ordinance, and preliminary plat approvals. The staff report noted the outstanding issues that must be addressed, and staff included conditions in the attached resolution to address these issues.

4. Recommendation

Staff recommends approval of the following:

1. Resolution 2024-83 Approving the Final Plat and Development Contract for Woodland Hills of Corcoran

Attachments:

1. Resolution 2024-83 Approving the Final Plat and Development Contract for Woodland Hills of Corcoran
2. Draft Development Contract
3. Engineering Memo dated July 17, 2024
4. Plan Set

RESOLUTION NO. 2024-83

Motion By:
Seconded By:

**A RESOLUTION APPROVING A FINAL PLAT AND DEVELOPMENT CONTRACT FOR
“WOODLAND HILLS OF CORCORAN” ON THE PROPERTIES LOCATED AT THE
NORTHEAST CORNER OF COUNTY ROAD 116 AND HACKAMORE ROAD (PID 36-119-23-
33-0007, 36-119-23-33-0009, AND 36-119-23-33-0010)
(CITY FILE NO. 24-023)**

WHEREAS, Woodland Hills of Corcoran, Inc. (“the applicant”) requested approval of a final plat to create 60 new single-family lots, 1 amenity lot, and 5 outlots from three properties described as follows;

See Attachment A.

WHEREAS, the development contract for said plat shall be completed by City staff and the Mayor and that the City Administrator be authorized to execute the development contract on behalf of the City; and

NOW, THEREFORE, BE IT RESOLVED that the Corcoran City Council approves the request for a final plat for “Woodland Hills of Corcoran” subject to the following conditions:

1. A final plat is approved to create 60 single-family residential lots, 1 amenity lot, and 5 outlots for “Woodland Hills of Corcoran,” in accordance with the plans received by the City on June 26, 2024, with additional material receive das of June 27, 2024, July 1, 2024, and July 15, 2024, except as amended by this resolution.
2. The development is subject to all conditions of the preliminary plat and variance approval (Resolution 2024-27 and 2024-28).
3. The applicant shall comply with all requirements of the City Engineer’s Memo dated July 17, 2024.
4. The Homeowners Association (HOA) shall be responsible for the maintenance of:
 - a. Wetland and pond buffer areas.
 - b. Sidewalks.
 - c. The parking area for the amenity lot.
 - d. All common areas, including signage, lighting, landscaping, tree preservation areas, and irrigation in those areas.
5. Lot 13, Block 1 and Lot 1, Block 2 are exempt from the requirement that the rear elevation have equal architectural treatment as the front elevation as long as the trees in this area are not removed per the tree preservation plan.
6. Building plans for each house will be reviewed for compliance with the City’s architectural standards in Section 1040.040, Subd. 8 and Section 1060.050, Subd. 1(B) with each building permit.

RESOLUTION NO. 2024-83

- a. The homes will also be reviewed for compliance with variances and related conditions granted in Resolution 2024-28.
7. The top of the retaining wall in the required buffer yard area of Lot 6, Block 4 must include a 6-foot privacy fence. This will require a building permit, and the fence must be included on the wall design with the building permit submittal for review.

FURTHER, prior to the release of the final plat for recording, the following must be addressed:

8. Park dedication shall be satisfied by cash-in-lieu of land. Park dedication is based on the park dedication ordinance in place at the time of the final plat approval.
 - a. Park dedication is required based on the finding that the development will add 60 new single-family homes to the City.
 - b. Residents of the development will need access to nearby existing and future trails and parks that do not exist today as guided by the Comprehensive Plan.
 - c. No park land is proposed to be dedicated to the City.
9. Plans shall be revised to address the following:
 - a. Adjust the shared lot lint between Lots 7 and 8, Block 1 so that both lots have a width of at least 65 feet at the front property line.
 - b. Correct the location of the pavilion and club house on the amenity lot (Lot 6, Block 4) so that it does not conflict with the 25' front principal structure setback.
 - c. The landscaping plan shall be revised to address the following:
 - i. Plant material centers shall not be located closer than 3' from the fence lines or property lines per Section 1060.070, Subd. 2(E).
 - ii. One more shrub is required in the north buffer yard east of Poplar Lane.
 - iii. One more understory tree is required in the buffer yard around the exception parcel.
 - d. The wetland buffer areas must be revised to address the following:
 - i. Wetland buffer monument signs must follow contours with additional signs needed around Wetlands 3, 5, 6, 7, and 9. The buffer area between two signs is not to exceed 200 feet.
 - ii. The portion of Wetland 9 that overlaps with the pond access should be minimized to address this conflict.
 - iii. Retaining walls cannot be located within the wetland buffers, such as what is shown in the buffer for Wetland 6.
10. The Development Contract must be executed by the development and the City and must be filed with the final plat.
11. Encroachment agreements are required for all site improvements located within the right-of-way and drainage and utility easements, including the parking area for the amenity lot, retaining walls, and development signage.

RESOLUTION NO. 2024-83

12. The required buffer yard areas must be placed within a tree preservation easement subject to an agreement with the City.

13. The following documents must be approved by the City Attorney:

- a. Development Contract
- b. Stormwater Maintenance Agreement
- c. Buffer Yard Easement Agreement
- d. Encroachment Agreement(s)
- e. Homeowners Association Documents

14. The financial guarantee and required by the development contract must be paid.

FURTHER, the following conditions must be met prior to issuance of building permits:

15. The applicant must file the final plat at Hennepin County within 2 years of the date of the approval, or the approval shall expire.

16. The following documents must be recorded at Hennepin County and proof of recording shall be provided to the City:

- a. Development Contract
- b. Stormwater Maintenance Agreement
- c. Buffer Yard Easement and Agreement
- d. Encroachment Agreement(s)
- e. Homeowners Association Documents
- f. The approving resolutions.

17. Lot and corner monuments shall be installed as required by the Subdivision Ordinance. A financial guarantee shall be required to ensure installations per City requirements. The installation of the lot monuments according to the approved plan must be certified by a registered land surveyor.

18. Wetland buffer plantings must be installed.

- a. A wetland buffer specialist from the City shall be present to observe the seeding of wetland buffer plantings. Seed variety, amounts, equipment, and cover crop species shall be inspected.
- b. Wetland buffers shall be seeded during the grading process when conditions are appropriate.
- c. Wetland buffers shall be seeded and/or planted as directed by the Corcoran Buffer Vegetation Establishment Plan.

19. All permanent wetland buffer signs must be erected along the wetland buffer line as required by Section 1050.010, Subd. 7 of the Zoning Ordinance.

- a. Wetland signs must be purchased from the City.
- b. Wetland signs must be installed on treated 4x4 wooden posts.
- c. The installation of the wetland monument buffer signs according to the approved plan must be certified by a registered land surveyor.
- d. Wetland buffers must be planted and inspected by the City prior to issuance of building permits.

RESOLUTION NO. 2024-83

FURTHER, the following conditions must be met prior to release of the remaining escrow:

- 20. Any request for the City to inspect the required landscaping in order to reduce the financial guarantees must be accompanied by recertification/verification of field inspection by the project Landscape Architect. A letter signed by the project Landscape Architect verifying plantings (including wetland and pond buffers) have been correctly installed in compliance with the plans and specifications will suffice.
- 21. Lot corner monuments shall be installed as required by the Subdivision Ordinance.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin

City Seal

RESOLUTION NO. 2024-83

ATTACHMENT A

Parcel 1:

The East 450.00 feet, as measured along the north and south lines, of the South 933.80 feet as measured at right angles to the south line, of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) of Section 36, Township 119, Range 23, Hennepin County, Minnesota.
Abstract Property.

Parcel 2:

The South 933.80 feet of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) of Section 36, Township 119, Range 23, Hennepin County, Minnesota, as measured at right angles to the south line thereof; except the East 450 feet as measured along the north and south lines thereof, and except that part thereof which lies West of a line parallel with and distant 40 feet East of the West line of said section.
Abstract property.

Parcel 3:

That part of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$), of Section 36, Township 119, Range 23, lying North of the South 933.80 feet as measured at right angles to the South line thereof. Except the West 450.00 feet of the North 200.00 feet as measured at right angles to the North and West lines thereof. Also except the West 40.00 feet of said Southwest Quarter of the Southwest Quarter, Hennepin County, Minnesota.
Abstract Property.

(reserved for recording information)

DEVELOPMENT CONTRACT

(Developer Installed Improvements)

WOODLAND HILLS OF CORCORAN

This **DEVELOPMENT CONTRACT** (this “Contract”) dated _____, 2024, is entered into by and between the **CITY OF CORCORAN**, a Minnesota municipal corporation (the “City”), and **Woodland Hills of Corcoran, A insert corporation type** (the “Developer”) and shall be effective upon full execution by the City and the Developer. The City and the Developer are sometimes collectively referred to herein as the “parties” or each a “party”.

- 1. REQUEST FOR PLAT APPROVAL.** The Developer has asked the City to approve a plat for Woodland Hills of Corcoran (referred to in this Contract as the "plat"). The land is situated in the County of Hennepin, State of Minnesota, and is legally described in the attached Exhibit A (the “Subject Property”).
- 2. CONDITIONS OF PLAT APPROVAL.** The Developer shall enter into this Contract, furnish the security required by it, and record the plat upon City approval with the County Recorder or Registrar of Titles.
- 3. RIGHT TO PROCEED.** Unless separate written approval has been given by the City, within the plat or land to be platted, the Developer may not grade or otherwise disturb the earth, remove trees, construct sewer lines, water lines, streets, utilities, public or private improvements, or any buildings until all the following conditions have been satisfied: 1) this agreement has been fully executed by both parties and filed with the City Administrative Services Director, 2) the necessary security has been received by the City, 3) the plat, development contract and other associated documents have been recorded with the Hennepin County Recorder's Office and proof of recording has been provided to the City, and 4) the City has authorized the Developer to proceed, in writing. However, the Developer may be allowed to begin grading the site when items 1, 2 and 4 of the previous sentence have been satisfied.
- 4. PHASED DEVELOPMENT.** If the plat is a phase of a multi-phased preliminary plat, the City may refuse to approve final plats of subsequent phases if the Developer has failed to fulfill all obligations in this Contract and the failure has not been remedied. Development of subsequent phases may not proceed until Development Contracts for such phases are approved by the City. Park charges and area charges for sewer and water referred to in this Contract are not being imposed on outlots, if any, in the plat that are designated in an approved preliminary plat for future subdivision into lots and blocks. Such charges will be calculated and imposed when the outlots are final platted into lots and blocks.

5. **PRELIMINARY PLAT STATUS.** If the plat is a phase of a multi-phased preliminary plat, the preliminary plat approval for all phases not final platted shall lapse and be void unless the initial phase is final platted into lots and blocks, not outlots, within two (2) years after preliminary plat approval.
6. **CHANGES IN OFFICIAL CONTROLS.** For two (2) years from the date of this Contract, no amendments to the City's Comprehensive Plan or official controls shall apply to or affect the use, development density, lot size, lot layout or dedications of the approved final plat unless required by state or federal law or agreed to in writing by the City and the Developer. Thereafter, notwithstanding anything in this Contract to the contrary, to the full extent permitted by state law, the City may require compliance with any amendments to the City's Comprehensive Plan, official controls, platting or dedication requirements enacted after the date of this Contract. Notwithstanding the provisions of this paragraph, in the event that changes to federal or state law prohibit or limit the City's authority to collect the costs of off-site improvements for this project as contemplated in Section 9 herein and the parties do not mutually agree to remain bound to the terms contemplated in said Section 9, the City shall have the right to substitute off-site improvement cost collection provisions which are: 1) in compliance with applicable law; and 2) which result in reasonably comparable cost contribution from the Developer.
7. **DEVELOPMENT PLANS.** The plat shall be developed in accordance with the following plans. The plans shall not be attached to this Contract. If the plans vary from the written terms of this Contract, the written terms herein shall control. The plans are:
- Exhibit A – Legal Description
 - Plan A – Final Plat, dated June 26, 2024
 - Plan B – Final Grading, Drainage, and Erosion Control Plan, dated June 26, 2024
 - Plan C – Final Sanitary Sewer, Watermain and Storm Sewer Plan, dated June 26, 2024
 - Plan D – Final Tree Preservation and Reforestation Plan, dated April 30, 2024
 - Plan E – Final Landscape Plan, dated June 23, 2024
 - Plan F – Final Wetland Buffer Establishment Plan, dated July 1, 2024
 - Plan G – Permanent Traffic Control Plan, dated June 27, 2024
 - Plan H – Revised Preliminary Plat, dated April 30, 2024
8. **IMPROVEMENTS.** The Developer shall install and pay for, without limitation, all of the following improvements:
- Streets
 - Sanitary Sewer
 - Watermain
 - Surface Water Facilities (pipe, ponds, rain gardens, etc.)
 - Grading and Erosion Control
 - Sidewalks/Trails
 - Street Lighting
 - Underground Utilities
 - Street Signs and Traffic Control Signs
 - Landscaping
 - Tree Preservation
 - Wetland Mitigation and Buffers
 - Monuments Required by Minnesota Statutes

- Miscellaneous Facilities

In addition to the above-listed improvements, Developer shall be responsible for all other costs necessary to construct the improvements pursuant to the City-approved plans.

The Developer shall submit plans which have been prepared by a competent registered professional engineer to the City for approval by the City Engineer or designee. The Developer may instruct its engineer to provide full-time field inspection personnel in order for the Developer's engineer to be able to certify that the construction work meets the approved City standards as a condition of City acceptance. In addition, the City may, at the City's discretion and at the Developer's expense, have one or more City inspectors and a soil engineer inspect the work on a full or part-time basis. The Developer, its contractors and subcontractors, shall follow all instructions received from the City's inspectors. The Developer and/or the Developer's engineer shall provide for on-site project management. The Developer's engineer is responsible for design changes and contract administration between the Developer and the Developer's contractor. The Developer or his or her engineer shall schedule a pre-construction meeting at a mutually agreeable time at City Hall with all parties concerned, including the City staff, to review the program for the construction work.

All labor and work shall be performed and completed in the best and most workmanlike manner and in strict conformance with the approved plans and City Engineering Design Standards. No deviations from the approved plans and Standards will be permitted unless authorized by the City Engineer or designee. The Developer agrees to furnish to the City a list of contractors being considered for retention by the Developer for the performance of the work required by the contract. The Developer shall not do any work or furnish any materials not covered by the plans and special conditions of this contract, for which reimbursement is expected from the City, unless such work is first approved in writing by the City Engineer or designee.

The Developer shall be responsible for construction of all improvements in conformance with the approved plans, City Engineering Design Standards and Standard Details.

9. **CONTRACTORS/SUBCONTRACTORS.** City Council members, City employees, and City Planning Commission members, and corporations, partnerships, and other entities in which such individuals have greater than a 25% ownership interest or in which they are an officer or director may not act as contractors or subcontractors for the public improvements identified in Paragraph 8 above.
10. **PERMITS.** The Developer shall obtain or require its contractors and subcontractors to obtain all necessary permits, including but not limited to:
 - *Hennepin County for County Road Access and Work in County Rights-of-Way*
 - *MnDOT for State Highway Access and Drainage*
 - *Minnesota Department of Health for Watermains/Wells*
 - *NPDES Permits*
 - *MPCA for Sanitary Sewer and Hazardous Material Removal and Disposal*
 - *Hennepin County for Septic System Permits and/or Abandonment*
 - *DNR for Dewatering and Work in Protected Waters*
 - *City of Corcoran for Building Permits and Building Demolition*
 - *MCES for Sanitary Sewer Connections*
 - *Watershed Permits*

11. **TIME OF PERFORMANCE.** The Developer shall install all required public improvements in this phase by **October 31, 2025**, with the exception of the final wear course of asphalt on streets. The City will not accept new public streets until 80% of the homes in the development have received a certificate of occupancy and the streets have weathered a full winter season. Final wear course placement outside of this time frame must have the written approval of the City Engineer. The Developer may, however, request an extension of time from the City. If an extension is granted, it shall be conditioned upon updating the security posted by the Developer to reflect cost increases and the extended completion date.
12. **LICENSE.** The Developer hereby grants the City, its agents, employees, officers and contractors a license to enter the plat to perform all work and inspections deemed appropriate by the City in conjunction with plat development.
13. **CONSTRUCTION ACCESS.** Haul routes for vehicles used in transport of materials shall be designated by the City Engineer. The City Engineer has discretion to change the designated haul routes at any time in event of unforeseen circumstances. This Agreement may be terminated and all work on the Subject Property may be halted by the City for Developer's failure to use the designated haul routes or for any other violation of this Agreement.
14. **GRADING PLAN.** The plat shall be graded in accordance with the approved grading drainage and erosion control plan, Plan "B". The plan shall conform to City of Corcoran Engineering Design Standards.
15. **EROSION CONTROL.** Prior to initiating site grading, the erosion control plan, Plan B, shall be implemented by the Developer and inspected and approved by the City. Erosion control practices must comply with the Minnesota Pollution Control Agency's Best Management Practices. The City may impose additional erosion control requirements which the City determines would be beneficial. The City is an MS4 City and all erosion control shall comply with the Corcoran City Code and the Corcoran Engineering Design Standards. No development, utility or street construction will be allowed and no building permits will be issued unless the plat is in full compliance with the approved erosion control plan. Further, the City shall have the authority to stop work on the Subject Property and/or withhold additional building permits or certificates of occupancy in the event that the Developer fails to comply with the approved erosion control plan.
16. **STREET MAINTENANCE DURING CONSTRUCTION.** The Developer shall be responsible for all street maintenance until the streets affected by the project are accepted by the City. Warning signs shall be placed when hazards develop in streets to prevent the public from traveling on the same and to direct attention to detours. If and when streets become impassable, such streets shall be barricaded and closed. In the event residences are occupied prior to completing streets, the Developer shall maintain a smooth surface and provide proper surface drainage to ensure that the streets are passable to traffic and emergency vehicles. The Developer shall be responsible for keeping streets within and without the subdivision swept clean of dirt and debris that may spill, track, or wash onto the street from Developer's operation.
17. **OWNERSHIP OF IMPROVEMENTS.** Upon completion of the work and construction required by this Contract and acceptance of the work by the City, the public improvements lying within public easements or right-of-way shall become City property. This provision shall not apply to private improvements (e.g. private retaining walls) which encroach upon public easement or right-of-way, and

such encroachments shall be subject to any applicable and separate encroachment agreement. Prior to acceptance of the improvements by the City, the Developer must furnish the following affidavits:

- Record Drawings
- Certification from the Registered Land Surveyor that land corner monuments and wetland buffer signs have been installed according to the approved plans.
- The warranty/performance financial guarantee

18. **PARK DEDICATION.** The Developer shall dedicate to the City the park as shown on the preliminary plat. The Developer shall also dedicate to the City the trail easements identified on the preliminary plat, except as modified by the approving resolutions and construct all trails as shown on the plans. The developer shall construct the bituminous trails in the subdivision and shall work with the city on the final location within the public park. No credit shall be given for trail construction. Credit shall be given for the net area of the park land and trail easement area. The remainder of the required park dedication shall be satisfied with cash-in-lieu of land. Park dedication shall be obtained based on the phase being platted.

Woodland Hills of Corcoran will have no park land dedication and will provide cash-in-lieu of land. Prior to release of the final plat, the Developer shall satisfy the park dedication requirements for this phase by a cash contribution of **\$357,240.00**. The charge was calculated in accordance with Section 955 of the City's Subdivision Ordinance as follows: 60 single family units x \$5,954.00 per unit = \$357,240.

19. **WATERMAIN / STORAGE TRUNK LINE AREA CHARGE (TLAC).** This plat is subject to a watermain/storage trunk line area charge (TLAC). The charge is calculated as follows: 28.68 net acres (based on pre-developable area) \$9,318.44 per acre (Watermain & Raw Water TLAC) = **\$267,252.86**, and 28.68 net acres (based on pre-developable area) x \$12,608.05 per acre (Treatment & Storage TLAC) = **\$361,598.87**.

20. **WATER CONNECTION CHARGE.** This plat is subject to a water connection charge calculated as follows: 60 single family units x \$1,332.82 per unit = **\$79,969.20**. The fees shall be paid at the time of building permit.

The developer will be responsible for payment of the then-current water connection charge set by the City of Maple Grove.

21. **SANITARY SEWER TRUNK LINE AREA CHARGE (TLAC).** This plat is subject to a sanitary sewer trunk line area charge (TLAC). The charge is calculated as follows: The charge is calculated as follows: 28.68 net acres (based on pre-developable area) x \$7,621.91 per acre = **\$218,596.38**.

The developer will also be responsible for payment of the then-current SAC fee set by the Metropolitan Council.

22. **SANITARY SEWER CONNECTION CHARGE.** This plat is subject to a sanitary sewer connection charge calculated as follows: 60 single family units x \$1,318.40 per unit = **\$79,104.00**. The fees shall be paid at the time of building permit.

23. **BUILDING PERMITS/CERTIFICATES OF OCCUPANCY.**

- A. Prior to issuance of building permits other than the model home; utilities, curbing and one lift of bituminous shall be installed on public streets.
- B. Utilities shall be installed and reasonable access to the lot from a public street shall be provided prior to issuance of a model home permit. One model home will be allowed per product type (single family, twin home, townhome, etc.) per development and shall be on lots acceptable to the City.
- C. No sewer and water connection permits may be issued until the utilities are tested and approved by the City Engineer.
- D. The Developer shall comply with the City of Corcoran Engineering Design Standards.
- E. Prior to issuance of building permits, wetland buffer monuments shall be placed in accordance with the City's zoning ordinance. Monument signs shall be purchased from the City. The land surveyor must certify that the wetland buffer signs have been installed in accordance with the approved plans.
- F. Failure to fulfill any of the terms of this Contract by the Developer, including nonpayment of billings from the City, shall be grounds for denial of building permits, including lots sold to third parties, the halting of all work in the plat, and/or the denial of certificates of occupancy.
- G. If building permits are issued prior to the acceptance of public improvements, the Developer assumes all liability and costs resulting in delays in completion of public improvements and damage to public improvements caused by the City, Developer, their contractors, subcontractors, materialmen, employees, agents, or third parties. No sewer and water connection permits may be issued until the streets needed for access have been paved with a bituminous surface and the utilities are tested and approved by the City Engineer.

24. STREET REGULATORY SIGNS/TRAFFIC CONTROL SIGNS. Street name signs shall be installed by the Developer in accordance with the City of Corcoran Engineering Design Standards.

The Developer shall install traffic control signs in accordance with the plan approved by the City Engineer and Minnesota Manual on Uniform Traffic Control Devices. All signs must be installed prior to final building inspection approval or earlier if necessary as determined by the City Engineer.

25. STREET LIGHT INSTALLATION AND OPERATION COSTS. The developer shall pay for and install all street lights. The street light shall be of a design approved by the City. The developer shall be responsible for street light operation and maintenance costs until such time as the City accepts the public street where the streetlights are located. After the acceptance the City shall be responsible for all costs, subject to the street lighting policy. The costs of operation are dependent upon the operation costs for Wright Hennepin Electric under contract franchise with the City of Corcoran.

26. RESPONSIBILITY FOR COSTS.

- A. Except as otherwise specified herein, the Developer shall pay all costs incurred by it or the City in conjunction with the development of the plat, including but not limited to legal (including, without limitation, attorneys' fees), planning, engineering and inspection expenses incurred in

connection with approval and acceptance of the plat, the preparation of this Contract, review of construction plans and documents, and all costs and expenses incurred by the City in monitoring and inspecting development of the plat. The City may require Developer to post funds in an escrow account, at its discretion. In the event the cash escrow amount is insufficient, Developer shall post additional escrow funds as determined by the City Planner within ten (10) days of written demand. Failure to make payment of the additional escrow amount shall permit the City to supplement those amounts from any other sureties posted by Developer.

- B. The Developer shall hold the City and its officers, employees, and agents harmless from claims made by itself and third parties for damages sustained or costs incurred resulting from plat approval and development. The Developer shall indemnify the City and its officers, employees, and agents for all costs, damages, or expenses which the City may pay or incur in consequence of such claims, including attorneys' fees.
- C. The Developer shall reimburse the City for costs incurred in the enforcement of this Contract, including engineering and attorneys' fees.
- D. The Developer shall pay, or cause to be paid when due, and in any event before any penalty is attached, all special assessments referred to in this contract. This is a personal obligation of the Developer and shall continue in full force and effect even if the Developer sells one or more lots, the entire plat, or any part of it.
- E. The Developer shall pay in full all bills submitted to it by the City for obligations incurred under this Contract within thirty (30) days after receipt. Bills not paid within thirty (30) days shall accrue interest at the rate of eight percent (8%) per year. Further, the City shall have the right to access Developer's posted security to obtain reimbursement for unpaid invoiced amounts. Should Developer's security be insufficient to cover any amounts owed to the City and unpaid after invoicing, the City may assess such amounts against the Subject Property. Developer, on behalf of itself and its successors and assigns, hereby waives any assessment notice requirements and any right to appeal such assessment pursuant to Minnesota Statute 429.
- F. In addition to the charges and special assessments referred to herein, other charges and special assessments may be imposed such as but not limited to sewer availability charges ("SAC"), City water connection charges, City sewer connection charges, and building permit fees.

27. SPECIAL PROVISIONS. The following special provisions shall apply to plat development:

- A. Compliance with the conditions of the original approvals, including the Variance (Resolution 2024-28) and Final Plat approval (Resolution 2024-83) is required.
- B. Before the City signs the final plat, the Developer shall convey the Park to the City by warranty deed, free and clear of any and all encumbrances. Before the City signs the final plat, the developer shall convey the required trail easements to the City in a form satisfactory to the City.
- C. The Developer shall post a **\$6,000.00** security for the final placement of interior subdivision iron monuments at property corners. The security was calculated as follows: **60** lots at \$100.00 per lot. The security will be held by the City until the Developer's land surveyor certifies that all irons have been set following site grading and utility and street construction. In addition, the

certificate of survey must also include a certification that all irons for a specific lot have either been found or set prior to the issuance of a building permit for that lot.

- D. The Developer must obtain a sign permit from the City Building Official prior to installation of any subdivision identification signs.
- E. The Developer shall include the “City of Corcoran’s Standard Detail” (all applicable sections) in the contract documents of their improvement project.

28. MISCELLANEOUS.

- A. The Developer may not assign this Contract without the written permission of the City Council. The Developer's obligation hereunder shall continue in full force and effect even if the Developer sells one or more lots, the entire plat, or any part of it. Notwithstanding anything herein to the contrary, in conjunction with a sale of the entire land, the Developer may, without the consent of the City, assign this Contract to a limited liability company or other entity in which the Developer or an affiliate thereof has a controlling membership or other controlling ownership interest, provided that such assignee assumes in writing the obligations of Developer under this Contract and all posted security correspondingly secures the performance of the assignee.
- B. Certain retaining walls will require a Building Permit. Retaining walls that require a building permit shall be constructed in accordance with plans and specifications prepared by a structural or geotechnical engineer licensed by the State of Minnesota. Following construction, a certification signed by the design engineer shall be filed with the Building Official evidencing that the retaining wall was constructed in accordance with the approved plans and specifications. All retaining walls identified on the development plans or by special conditions referred to in this Contract shall be constructed before any other building permit is issued for a lot on which a retaining wall is required to be built.
- C. Appropriate legal documents including, but not limited to, those regarding Homeowner Association documents, conservation easements, covenants and restrictions, as approved by the City Attorney, shall be filed with the Final Plat.
- D. Third parties shall have no recourse against the City under this Contract.
- E. If any portion, section, subsection, sentence, clause, paragraph, or phrase of this Contract is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Contract.
- F. The action or inaction of the City shall not constitute a waiver or amendment to the provisions of this Contract. To be binding, amendments or waivers shall be in writing, signed by the parties and approved by written resolution of the City Council. The City's failure to promptly take legal action to enforce this Contract shall not be a waiver or release.
- G. This Contract shall run with the land and may be recorded against the title to the property. The Developer covenants with the City, its successors and assigns, that the Developer has fee title to the property being final platted and/or has obtained consents to this Contract, in the form

attached hereto, from all parties who have an interest in the property; that there are no unrecorded interests in the property being final platted; and that the Developer will indemnify and hold the City harmless for failure to fulfill any of the foregoing covenants.

- H. Each right, power or remedy herein conferred upon the City is cumulative and in addition to every other right, power or remedy, express or implied, now or hereafter arising, available to City, at law or in equity, or under any other agreement, and each and every right, power and remedy herein set forth or otherwise so existing may be exercised from time to time as often and in such order as may be deemed expedient by the City and shall not be a waiver of the right to exercise at any time thereafter any other right, power or remedy.
- I. The Developer represents to the City that the plat complies with all city, county, metropolitan, state, and federal laws and regulations, including but not limited to: subdivision ordinances, zoning ordinances, and environmental regulations. If the City determines that the plat does not comply, the City may, at its option, refuse to allow construction or development work in the plat until the Developer does comply. Upon the City's demand, the Developer shall cease work until there is compliance.
- J. The Contract may be executed in any number of counterparts, each of which shall be deemed to be an original.
- K. The laws of the State of Minnesota shall govern all issues relating to this Contract and any action brought to enforce rights or obligations herein shall be brought in Hennepin County, Minnesota.
- L. All exhibits, plan documents, City approval documents, and City planning or engineering memos referenced herein are hereby incorporated into and shall become a part of this Contract as if attached hereto.
- M. Upon completion of construction, the Developer shall provide the City with as-built records of all soil corrections and utility infrastructure installations made by the Developer on the Subject Property or within any affected public right-of-way.
- N. Upon completion of installation of the same (as applicable), any sanitary sewer installed on the Subject Property shall be televised at the Developer's expense and the Developer shall submit a recording of the same to the City for the City's records.
- O. The Developer shall install railings adjacent to slopes on the Subject Property in compliance with the building, as determined by the Building Official.

29. DEVELOPER'S DEFAULT. In the event of default by the Developer as to any of the work to be performed by it hereunder, the City may, at its option, perform the work and the Developer shall promptly reimburse the City for any expense incurred by the City, provided the Developer, except in an emergency as determined by the City, is first given notice of the work in default, not less than 48 hours in advance. This Contract is a license for the City to act, and it shall not be necessary for the City to seek a court order for permission to enter the Subject Property. When the City does any such work, the City may, in addition to its other remedies, assess the cost in whole or in part to the Subject Property and the Developer, on behalf of itself and its successors and assigns, hereby waives any right to appeal said assessment.

30. WARRANTY/PERFORMANCE GUARANTEE. The Developer warrants all improvements required to be constructed by it pursuant to this Contract against poor material and faulty workmanship.

The Developer shall submit either 1) a warranty/maintenance bond for 100% of the cost of the improvement, or 2) a letter of credit or performance bond for twenty-five percent (25%) of the amount of the original cost of the improvements.

- A. The required warranty period for materials and workmanship for the utility contractor installing public sewer and water mains shall be two (2) years from the date of final written City acceptance of the work.
- B. The required warranty period for all work relating to street construction, including concrete curb and gutter, sidewalks and trails, materials and equipment shall be subject to one (1) year from the date of final written acceptance, unless the wear course is placed during the same construction season as the bituminous base course. In those instances, the Developer shall guarantee all work, including street construction, concrete curb and gutter, sidewalks and trails, material and equipment for a period of two (2) years from the date of final written City acceptance of the work.
- C. The required warranty period for sod, trees, and landscaping is one full growing season following installation. Following construction, a certification signed by the design landscape architect shall be filed with the City evidencing that the sod, trees, and landscaping was installed in accordance with the approved plans and specifications.
- D. The required warranty period for wetland buffer planting establishment is three (3) full growing seasons following installation. Following installation, a certification signed by the design landscape architect shall be filed with the City evidencing that wetland buffer vegetation establishment was installed in accordance with the approved plans and specifications.

31. SUMMARY OF SECURITY REQUIREMENTS. To guarantee compliance with the terms of this contract, payment of special assessments, payment of the costs of all public improvements, and construction of all public improvements, the Developer shall furnish the City with a letter of credit, in a form acceptable to the City, from a bank, cash escrow or a combination cash escrow and Letter of Credit ("security") for **\$3,692,520.00**, which represents 100 percent of the estimated cost of the Improvements. The letter of credit shall include an automatic renewal clause.

The letter of credit shall guarantee to the City the construction and satisfactory completion of all items to be completed by the developer; that the letter of credit shall be reduced from time to time as work is performed and accepted in a satisfactory manner; that the City Engineer may reduce the letter of credit to the amount reasonably estimated by the City Engineer to be necessary to cover the remaining construction obligations; however, the letter of credit shall not be reduced below the amount estimated by the City to cover all obligations of development including payment of costs and expenses incurred by the City for legal, engineering, planning and any other costs until a maintenance bond for period of one year, satisfactory to the City Attorney and the City Engineer has been provided by the Developer or its subcontractor.

The amount of the security was calculated as follows:

ESTIMATED COSTS			
ITEM	City Project (1)	Developer Installed (2)	Total
Sanitary Sewer System		\$541,000	
Watermain System		\$833,000	
Stormwater System		\$460,000	
Street Construction		\$931,000	
Street Lighting		\$25,000	
Grading/Erosion Control		\$495,000	
Landscaping/Tree Preservation		\$112,000	
Wetland Buffer Establishment		\$16,000	
Installing Wetland Buffer Monuments*			
Setting Iron Monuments		\$6,000	
SUB-TOTAL:		\$3,419,000	
City Design, Inspection and Administration (8%)		\$273,520	
Total:		\$3,692,520	
Total Project Cost			

- (1) Public Improvement/City Project. City to own and maintain after development complete.
- (2) Developer Installed Public Improvements. City to own and maintain after development complete.

This breakdown is for historical reference; it is not a restriction on the use of the security. If a letter of credit is used to post any portion of the security, the bank shall be subject to the approval of the City Administrator. The City may draw down the security, without notice, for any violation of the terms of this Contract or upon receipt of notice that the security will be cancelled or otherwise lapse prior to the end of the required term and no City-approved replacement security has been provided. If the required public improvements are not completed at least 30 days prior to the expiration of the security, the City may also draw it down. If the security is drawn down, the proceeds shall be used to cure the default. Upon receipt of proof satisfactory to the City Engineer or designee that work has been completed and financial obligations to the City have been satisfied, with City Engineer or designee approval the security may be reduced from time to time by 75% of the financial obligations that have been satisfied. Twenty-five percent (25%) of the public improvement and landscaping amounts certified by the Developer's engineer shall be retained as security until: (1) all improvements have been completed; (2) iron monuments for lot corners have been installed; (3) all financial obligations to the City, both actual and anticipated, have been satisfied; (4) the required "record" plans have been received by the City; (5) a warranty security is provided; and (6) the public improvements are accepted by the City.

32. INSURANCE REQUIREMENTS. Developer shall take out and maintain or cause to be taken out and maintained until six months after the City's acceptance of the public improvements:

- A. Commercial general liability insurance (including operations, contingent liability, operations of subcontractors, completed operations and contractual liability insurance) together with an Owner's Contractor's Policy with limits against bodily injury, including death, and property damage (to include, but not be limited to damages caused by erosion or flooding) which may arise out of Developer's work or the work of any of its subcontractors.
- B. Limits for bodily injury or death shall not be less than \$750,000.00 for one person and \$1,500,000.00 for each occurrence; limits for property damage shall not be less than \$2,000,000.00 for each occurrence.
- C. Worker's compensation insurance, with statutory coverage, if applicable.
- D. Developer shall file a Certificate of Insurance with the City Administrator prior to commencing site grading. The City and the City Engineer shall be named as Additional Insureds on a primary and non-contributory basis on the Certificate. The Certificate shall be modified to bear the following language:

Should any of the above policies be canceled, materially changed, or not renewed before the expiration date thereof, the issuing company shall give thirty (30) days written notice of the same to the Certificate Holder. In the event of cancellation due to non-payment, ten (10) day's written notice shall be given to the Certificate Holder.

Developer shall be responsible for providing the above language to its insurer. The City does not warrant that these amounts will be sufficient to cover all Developer liability related to the work on the Subject Property and Developer shall be responsible for conducting its own analysis of the appropriate levels of coverage.

33. SUMMARY OF CASH REQUIREMENTS. The following is a summary of the cash requirements under this Contract which must be furnished to the City at the time of final plat approval:

Water Supply Trunk line area charge – T & S (TLAC)	\$ 361,598.87
Water Supply Trunk line area charge – M & R (TLAC)	267,252.86
Sanitary Sewer Trunk line area charge (TLAC)	218,596.38
Park Dedication	357,240.00
Engineering Escrow	<u>75,000.00</u>
TOTAL CASH REQUIREMENTS LEVIED:	\$ 1,269,688.11

34. NOTICES. Required notices to the Developer shall be in writing, and shall be either hand delivered to the Developer, its employees or agents, or mailed to the Developer by certified mail at the following address:

Notices to the City shall be in writing and shall be either hand delivered to the City Administrator, or mailed to the City by certified mail in care of the City Administrator at the following address: Corcoran City Hall, 8200 County Road 116, Corcoran, MN 55340.

The Developer shall notify the City within five (5) days of change of address.

[Signatures on pages to follow]

CITY OF CORCORAN:

BY: _____
Tom McKee, Mayor

(SEAL)

AND _____
Jay Tobin, [City Administrator](#)

STATE OF MINNESOTA)
(ss.
COUNTY OF HENNEPIN)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by Tom McKee and by Jay Tobin, the Mayor and [City Administrator](#) of the City of Corcoran, a Minnesota municipal corporation, on behalf of the corporation and pursuant to the authority granted by its City Council.

NOTARY PUBLIC

EXHIBIT A
(the "Subject Property")

The East 450.00 feet, as measured along the north and south lines, of the South 933.80 feet as measured at right angles to the south line, of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) of Section 36, Township 119, Range 23, Hennepin County, Minnesota.
Abstract Property.

Parcel 2:

The South 933.80 feet of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) of Section 36, Township 119, Range 23, Hennepin County, Minnesota, as measured at right angles to the south line thereof; except the East 450 feet as measured along the north and south lines thereof, and except that part thereof which lies West of a line parallel with and distant 40 feet East of the West line of said section.
Abstract property.

Parcel 3:

That part of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$), of Section 36, Township 119, Range 23, lying North of the South 933.80 feet as measured at right angles to the South line thereof. Except the West 450.00 feet of the North 200.00 feet as measured at right angles to the North and West lines thereof. Also except the West 40.00 feet of said Southwest Quarter of the Southwest Quarter, Hennepin County, Minnesota.
Abstract Property.

**FEE OWNER CONSENT
TO
DEVELOPMENT CONTRACT**

_____, fee owners of all or part of the Subject Property, the development of which is governed by the foregoing Development Contract, affirm and consent to the provisions thereof and agree to be bound by the provisions as the same may apply to that portion of the Subject Property owned by them. Fee Owners further consent to the recording of the Agreement against the Subject Property.

Dated this ____ day of _____, 2____.

STATE OF MINNESOTA)
 (ss.
COUNTY OF HENNEPIN)

The foregoing instrument was acknowledged before me this ____ day of _____, 2____, by _____.

NOTARY PUBLIC

DRAFTED BY: CITY OF CORCORAN
8200 County Road 116
Corcoran, MN 55340

**MORTGAGEE CONSENT
TO
DEVELOPMENT CONTRACT**

_____, which holds a mortgage on the Subject Property, the development of which is governed by the foregoing Development Contract, agrees that the Development Contract shall remain in full force and effect even if it forecloses on its mortgage.

Dated this ____ day of _____, 2_____.

STATE OF MINNESOTA)
 (ss.
COUNTY OF HENNEPIN)

The foregoing instrument was acknowledged before me this ____ day of _____, 2_____,
by _____.

NOTARY PUBLIC

DRAFTED BY: CITY OF CORCORAN
8200 County Road 116
Corcoran, MN 55340

**CONTRACT PURCHASER CONSENT
TO
DEVELOPMENT CONTRACT**

_____, which/who has a contract purchaser's interest in all or part of the subject property, the development of which is governed by the foregoing Development Contract, hereby affirms and consents to the provisions thereof and agrees to be bound by the provisions as the same may apply to that portion of the Subject Property in which there is a contract purchaser's interest.

Dated this ____ day of _____, 2____.

STATE OF MINNESOTA)
 (ss.
COUNTY OF HENNEPIN)

The foregoing instrument was acknowledged before me this ____ day of _____, 2____,
by _____.

NOTARY PUBLIC

DRAFTED BY: CITY OF CORCORAN
8200 County Road 116
Corcoran, MN 55340

To: Kevin Mattson, PE Public Works Director From: Kent Torve, City Engineer
Steve Hegland, PE

Project: Woodland Hills of Corcoran Final Plat Review Date: July 17, 2024

Exhibits:

This Memorandum is based on a review of the following documents:

1. Landscape Plan - Woodland Hills FP dated 05/21/2024.
2. Signage & Lighting Plan - Woodland Hills FP dated 05/21/2024.
3. DRAINAGE EASEMENT VACATE (3120-068) dated 04/15/2024.
4. FP-WHOC - DRAFT dated 05/17/2024.
5. Woodland Hills Final Plat Plans dated 05/21/2024.

Comments:

The comments provided in the stormwater memo dated June 25th, 2024 by Stantec are incorporated by reference.

General:

1. Consistent with the review process, a comment response letter shall be provided in which the applicant provides a written response to each of the items below.
2. For any site activity (demo, grading, utilities, etc.) no closures or restrictions of any kind shall be imposed upon the public use of County Road 116 or Hackamore Road without the Hennepin County or the City's permission. Should any lane restrictions be necessary, the Contractor shall notify the City at least 7 days in advance and provide a Traffic Control Plan.
3. An encroachment agreement shall be required for all site improvements or items placed within the City ROW or easements. This includes all retaining walls and development signage.
4. Review detail plate SAN-9, Storm details 19 and 20 as they do not appear to be Corcoran standard detail. Do not modify the standard details to make them appear to be a part of the Corcoran Standards. If custom details are necessary for the plan set, make them identifiable as such.
5. Include callouts on detail plate STO-10.
6. Update standard detail plates to those available on City website.

Plat:

1. All existing easements shall be vacated upon completion of final plat. Existing 75' utility easement per document No. 3986476 show on ALTA survey, and copy of vacation documents for NSP easement are provided however document numbers don't match. It should be verified that the easement on the ALTA survey is the easement described in the release of easement document or easement shall be vacated.

July 2024

Woodland Hills

Kevin Mattson, PE Public Works Director

Page 2 of 4

2. Add descriptions for the southern easement limits on Lot 1 Block 2. Easement in plat does not appear to match plans.
3. Provide consistent line color for easement line work. The colors blue and orange both appear to be used for easements.
4. Update plans to provide for a minimum easement of 30' for sanitary sewer between Lots 10 and 11 Block 1.
5. The watermain boring shall identify all ROW, easements, and features (roadway, trails, landscaping, etc) and small utilities.

Erosion Control/SWPPP

1. Provide inlet protection on existing catch basins near southeast corner of the property.
2. Provide flared end protection on upstream side of flare-to-flare crossing the emergency access.
3. Provide silt fence along Hackamore Road east of Poplar Lane.
4. Erosion control measures will be necessary for boring pits and disturbance areas for watermain extension.
5. Include notes for erosion control quantities and sequencing on plans.
6. Show erosion control blanket in all areas with 3:1 or greater slopes. Specifically review areas around pond and wetlands.

Transportation

1. Provide additional details for parking lot for amenity center. Parking lot shall be a hard paved surface with concrete curb and gutter. Detail curbing type, pavement type, elevations and dimensions.
2. Provide elevations in pedestrian ramp detail drawings to demonstrate all pedestrian ramps shall be ADA compliant.
3. Emergency access is routed adjacent to wetlands and low areas. Provide details of the structural section. Subgrade improvements are anticipated to be necessary to ensure it can support emergency vehicle access.

Site Plans

1. Show wetland buffer signposts on all angle points of Wetland 6 near CR116 and around southeast side of Wetland 7.
2. Street lighting locations shall be reviewed by public safety and final lighting locations shall be determined at the time of permitting.

Landscape

1. Shift tree in the NE corner of L4B2 away from backyard drain tile.
2. All trees adjacent to backyard storm sewer near north property line must be located a minimum of 10' away from the storm sewer alignment.
3. Watermain and swale in rear of lots 1 and 2 block 1 appear to conflict with proposed landscaping plan. Review and adjust accordingly.
4. Overlay landscape buffer plan and grading plan along the north and east sides of the development to ensure that grading can be completed while preserving existing trees and their root systems.

July 2024

Woodland Hills

Kevin Mattson, PE Public Works Director

Page 3 of 4

Grading /Stormwater

1. All walls higher than 4' shall be designed by a certified engineer and the design and certification of those walls shall be provided to the city.
2. Retaining walls should be natural stone if placed in City ROW or easements for overall development plan.
3. Show street drain tile both directions out of low points per Corcoran requirements near site entrance.
4. Connect drain tile between E4 and L12.
5. Connect drain tile between E2 and L2.
6. Extend drain tile 150' out of L4.
7. Remove clean outs and connect all drain tile between near STA 2+00 – 3+00 on 62nd PL.
8. Extend drain tile 250' out of low point at STA 4+00 on 62nd PL.
9. Show drain tile for structure C3-C6.
10. Show drain tile 150' upstream of L5.
11. Connect drain tile between A6 and A7.
12. Install drain tile 250' out of A3 low point.
13. Provide casting type in storm sewer table.
14. Being the last structure before discharging to a pond, structure I2 to include a 3' sump.
15. Being the last accessible structure before discharging to a pond, call out sump in in profile view for structure E2, G2, K3, J6, C3, L2, and A3.
16. Drop in manhole J4 is greater than 18"; therefore a sump required. Re-label CBMH J4 to STMH J4.
17. Sump required for CBMH L3.
18. NWL labels on plans should be updated to match pond controlling elevations.
19. Delete backyard cleanout label shown on L7B3.
20. Update grading plan for excavation elevation for wetland 1. Grading plan notes excavation to a 966 elevation.
21. Increase size of drain tile between J4 and Cleanout 3 to 8" to allow for jetting equipment to access and clean.
22. Identify a concrete apron at end of drain tile cleanout of Pond 1SW as it discharges into ditch.
23. Identify trail and roadway patching for storm catch basin I2 on Hackamore Road.
24. Provide sump drain tile connection for Lots 2 and 3 Block 2.

Watermain/Sanitary Sewer

1. Update finished grade (FG) surface on Poplar Lane profile near MH 21 to show the proposed FG with the development along with the proposed FG for the roadway.
2. Install dead-end hydrant at end of stubbed street at north property boundary on Poplar Lane.
3. Applicant shall receive utility permit from Hennepin County for sanitary sewer and watermain extension under County Road 116.
4. Confirm watermain and sanitary sewer have 18" of vertical separation near STA 2+00 of Poplar Lane.
5. Directionally drilled watermain shall be fused PVC.
6. Review vertical separation between watermain and sanitary sewer on 62nd Place at STA 9+25.
7. Call out insulation at storm sewer crossing on Hackamore Road profile at STA 120+60.
8. Include note that connection to existing manhole is to be core drilled with a watertight boot.
9. Insulate watermain where it will be crossed by storm sewer run G3-G4-G5.

July 2024

Woodland Hills

Kevin Mattson, PE Public Works Director

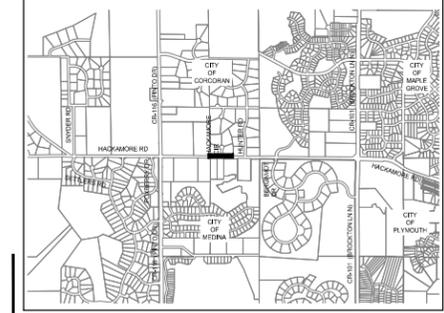
Page 4 of 4

10. Call out insulation for watermain offset on 62nd Pl.
11. Insulate watermain between CBMH A5-A6.
12. Insulate watermain for the L2-L12 and L3-L13 storm sewer crossings.
13. Show bore pit locations/size for the ends of both directional drills along Hackamore Road. Show start/end extents of directional drilling on plan view.
14. Review L5, 6 B2 services for conflict with storm sewer.
15. Sanitary sewer alignment across CR116 should go straight east and then angle south to MH 1.
16. Identify on the utility plans any irrigation services.
17. Raise sanitary inverts of sanitary sewer as allowable on 63rd Ave.
18. Update watermain along Hackamore road to the watermain alignment shown on the Hackamore Road plans. The plans are attached to this memo for reference.
19. Plans for drilled watermain along Hackamore Road shall show all existing site features included pavement, utilities, landscaping, site elements and which will be protected and which will be impacted and replaced with the project.

End of Comments

HACKAMORE ROAD

LOCATION



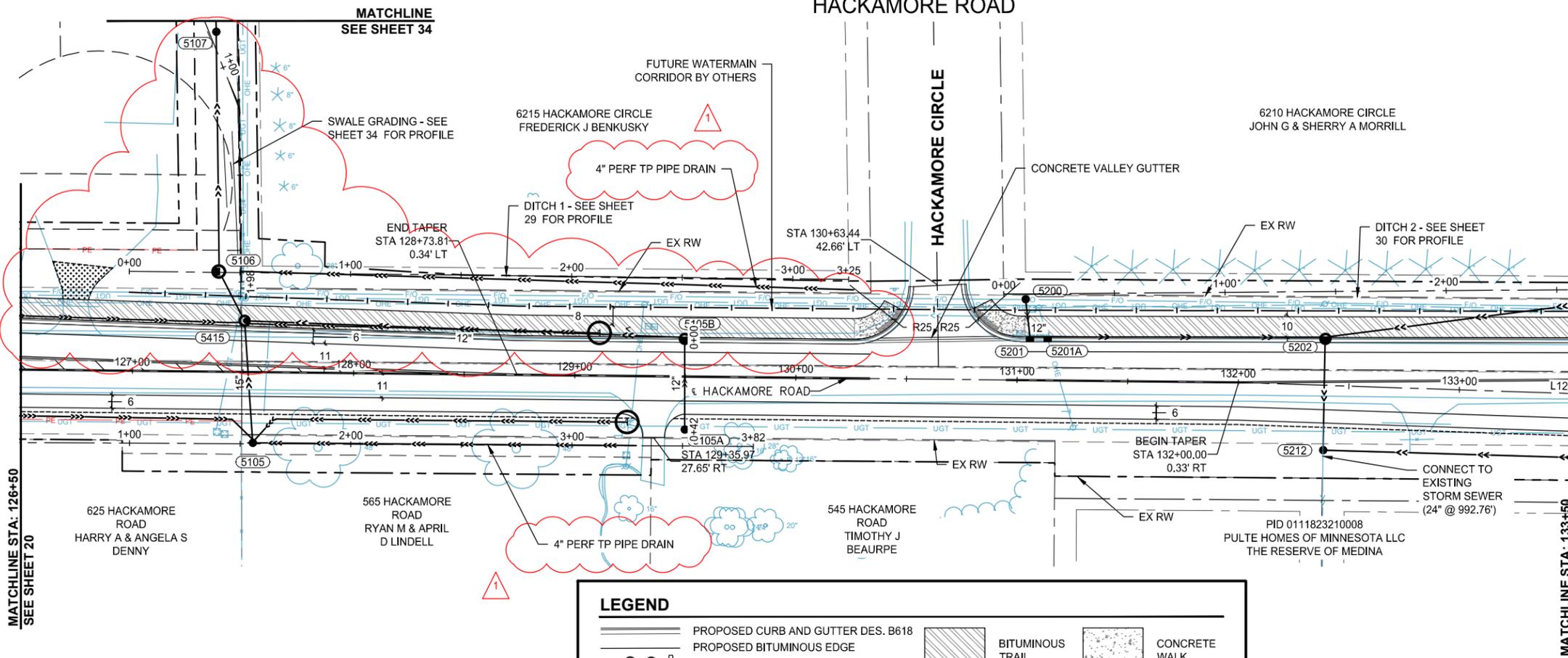
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015661-000

SCALE: AS SHOWN
DESIGN BY: JLS
PLAN BY: MPM
CHECK BY: GMD

NO.	DATE	DESCRIPTION
1	4/11/2023	ADDENDUM #1
2	7/27/2023	PLAN REVISIONS

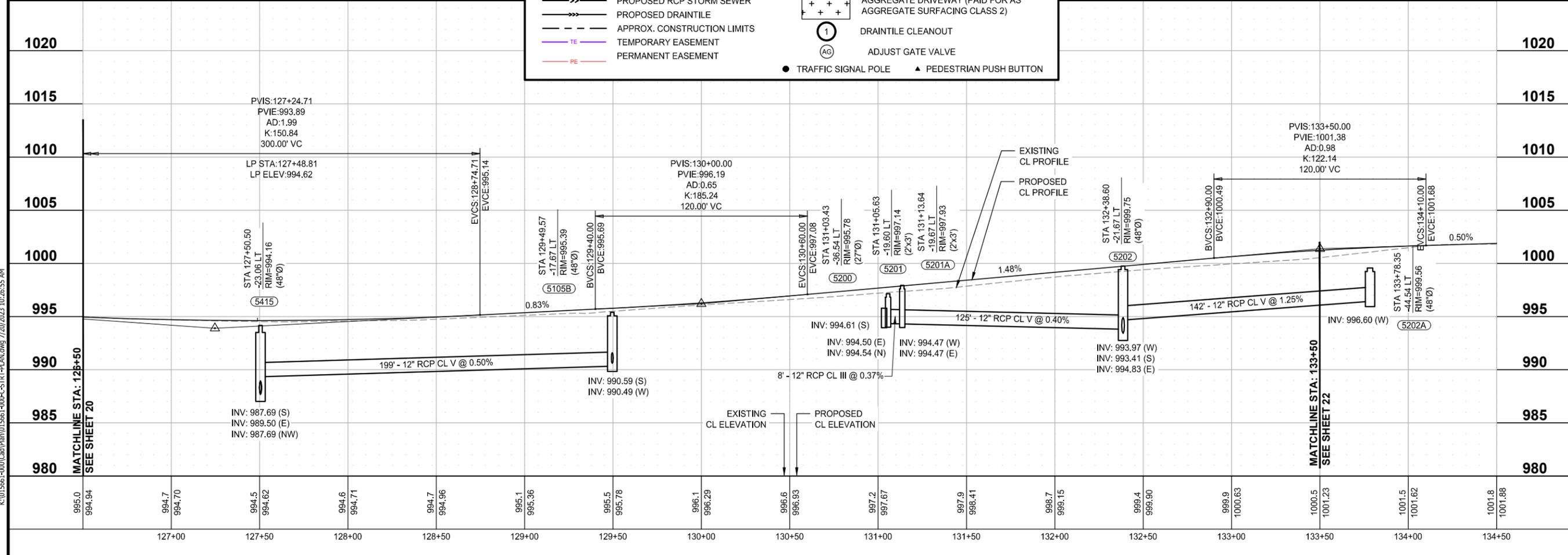
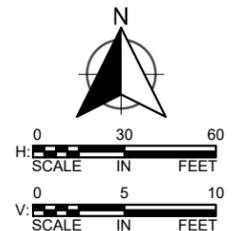
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

JAMES L. STREML
DATE: 03/07/2023 LIC. NO.: 45782



LEGEND

	PROPOSED CURB AND GUTTER DES. B618		BITUMINOUS TRAIL		CONCRETE WALK
	PROPOSED BITUMINOUS EDGE		PROPOSED DRAINAGE STRUCTURE		AGGREGATE DRIVEWAY (PAID FOR AS AGGREGATE SURFACING CLASS 2)
	PROPOSED RCP STORM SEWER		DRAINTILE CLEANOUT		ADJUST GATE VALVE
	PROPOSED DRAINTILE		TRAFFIC SIGNAL POLE		PEDESTRIAN PUSH BUTTON
	APPROX. CONSTRUCTION LIMITS				
	TEMPORARY EASEMENT				
	PERMANENT EASEMENT				



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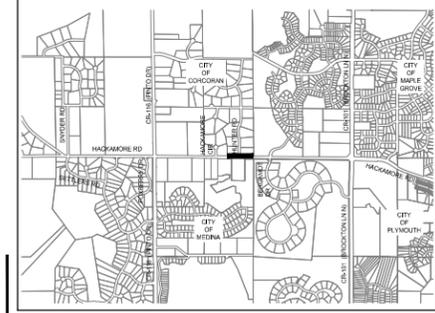
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CITY OF MEDINA AND CITY OF CORCORAN

STREET & STORM SEWER PLANS

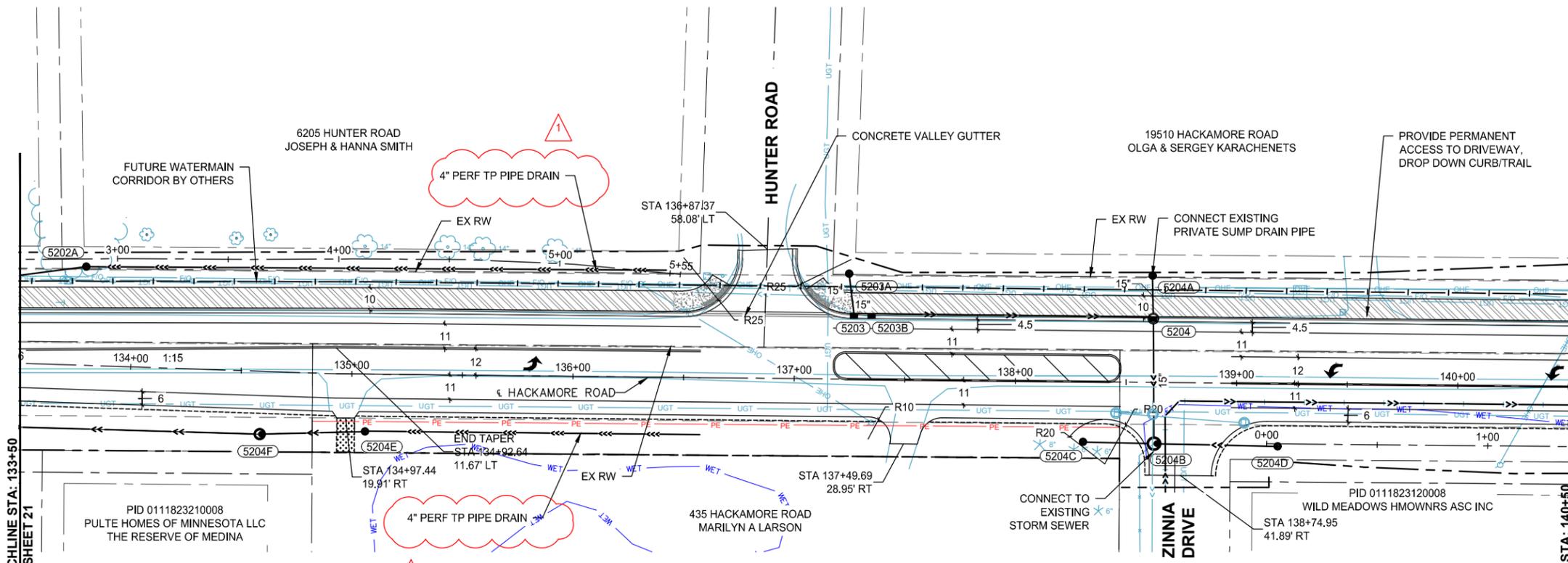
HACKAMORE ROAD

LOCATION



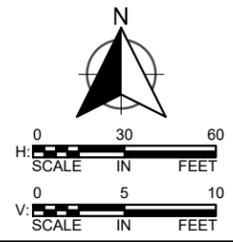
WSB PROJECT NO.:
015661-000

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	APPROX. CONSTRUCTION LIMITS		PERMANENT EASEMENT		TRAFFIC SIGNAL POLE
	TEMPORARY EASEMENT		PEDESTRIAN PUSH BUTTON		
	PERMANENT EASEMENT				

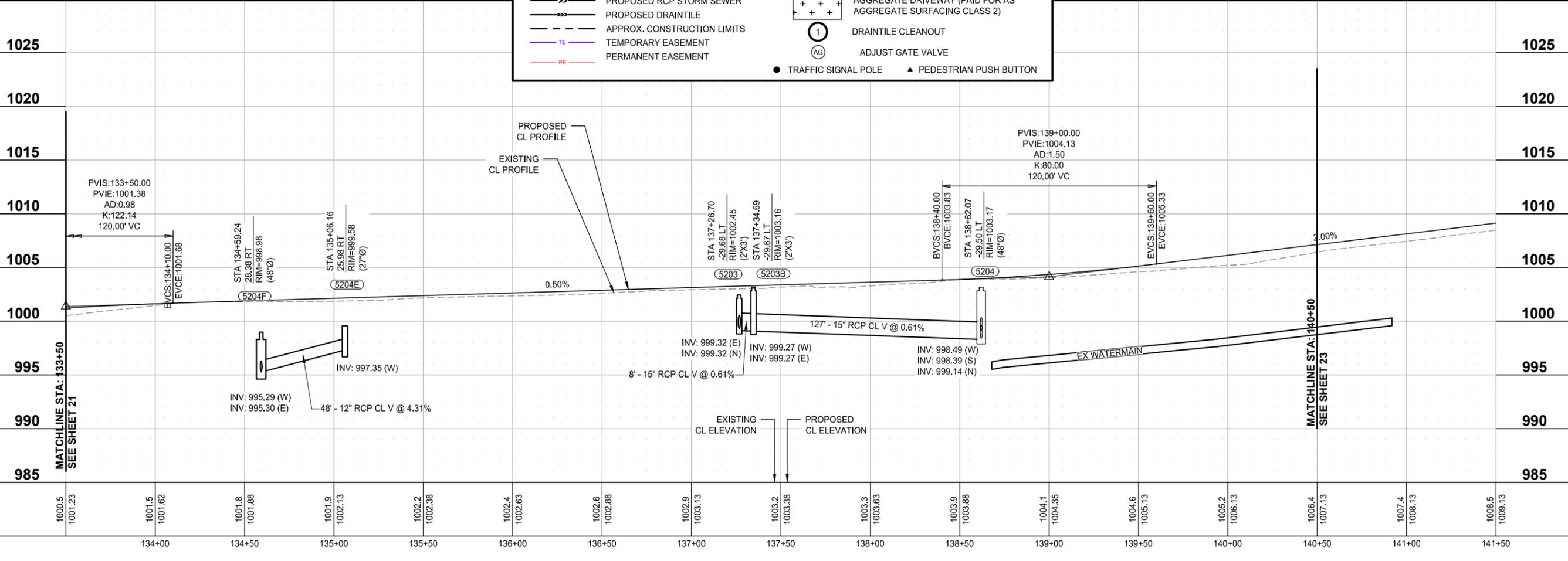


REVISIONS

NO.	DATE	DESCRIPTION
1	4/11/2023	ADDENDUM #1

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR 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.

James L. Stremel
JAMES L. STREMEL
DATE: 03/07/2023 LIC. NO.: 45782



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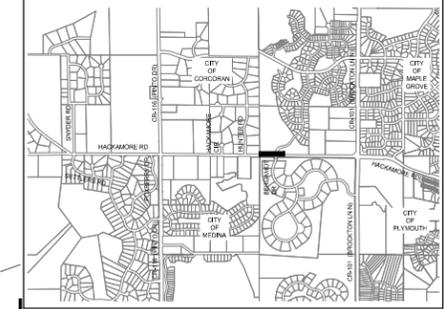
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CITY OF MEDINA AND CITY OF CORCORAN

STREET & STORM SEWER PLANS

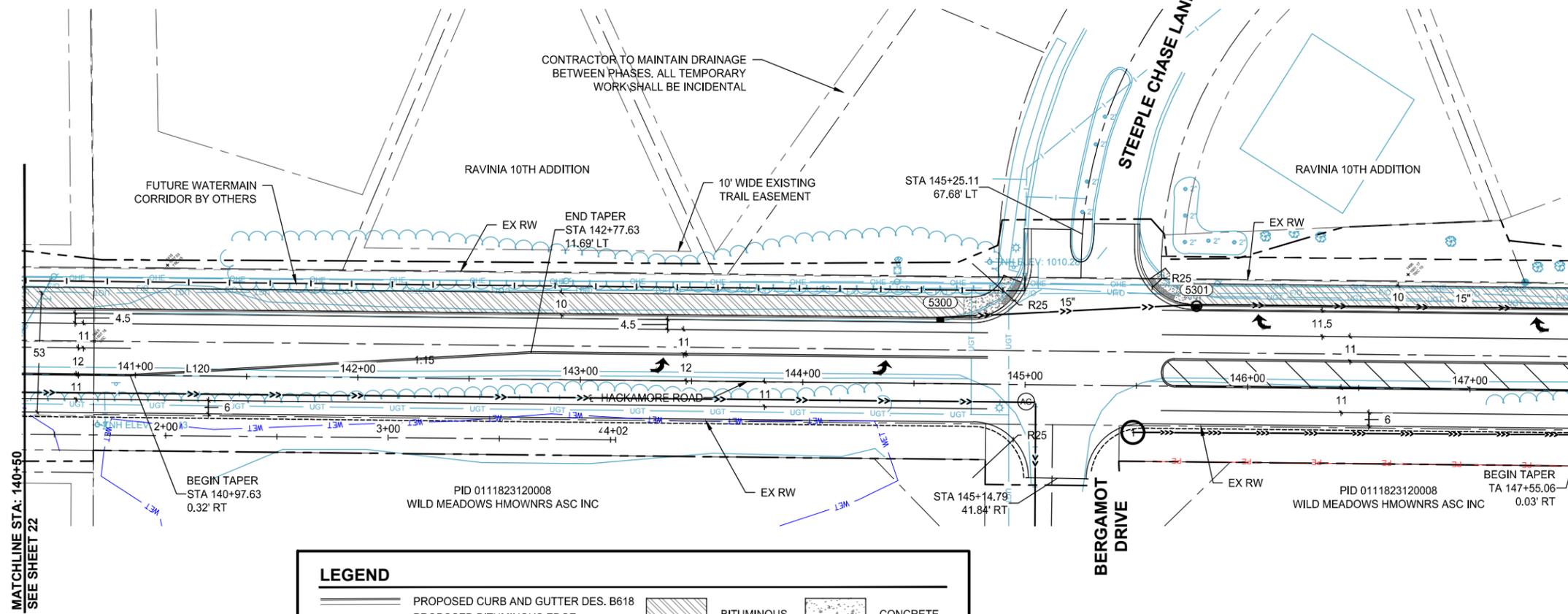
HACKAMORE ROAD

LOCATION



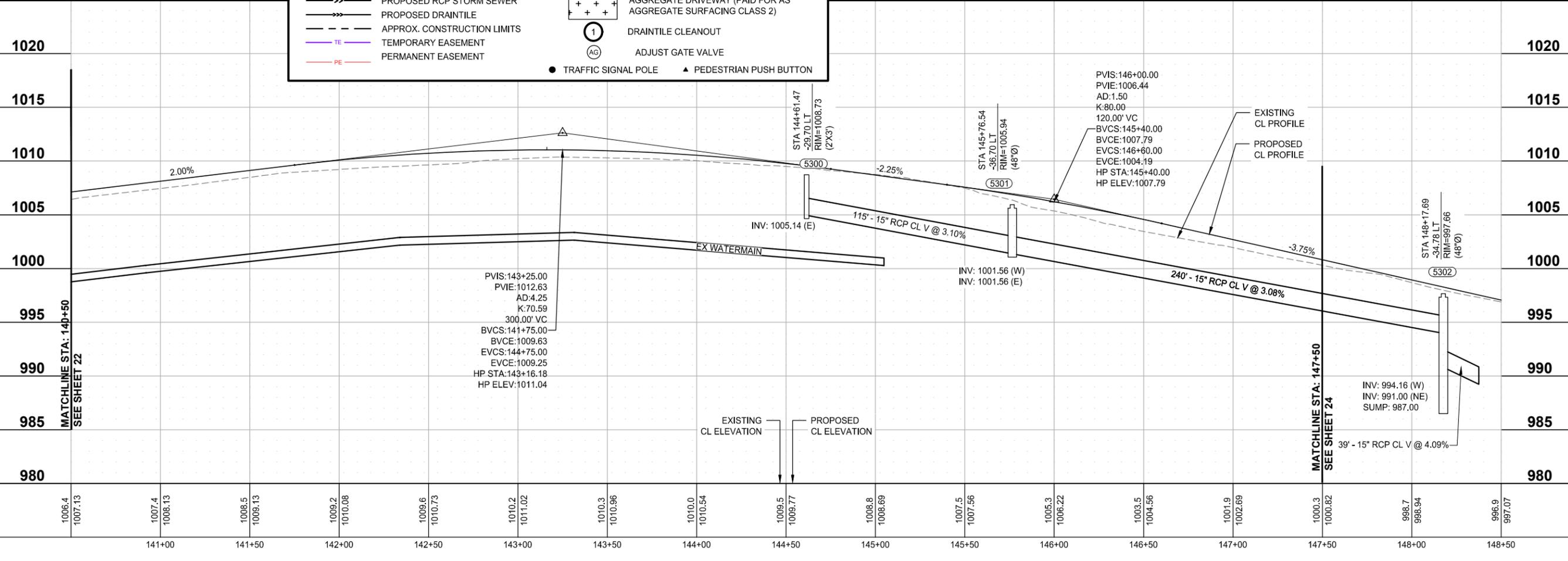
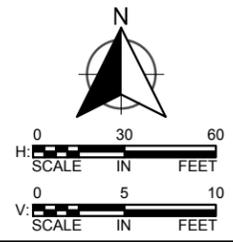
WSB PROJECT NO.:
015661-000

SCALE: AS SHOWN
DESIGN BY: JLS
PLAN BY: MPM
CHECK BY: GMD



LEGEND

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	APPROX. CONSTRUCTION LIMITS		TEMPORARY EASEMENT		PERMANENT EASEMENT



REVISIONS

NO.	DATE	DESCRIPTION

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James L. Stremel
JAMES L. STREMEL
DATE: 03/07/2023 LIC. NO.: 45782

HACKAMORE RD IMPROVEMENTS PROJECT CITY OF MEDINA AND CITY OF CORCORAN

STREET & STORM SEWER PLANS

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WOODLAND HILLS OF CORCORAN

C.R. DOC. NO. _____

KNOW ALL PERSONS BY THESE PRESENTS: That Lakeview Development Company, LLC, a Minnesota limited liability company, owner of the following described property:

The East 450.00 feet, as measured along the north and south lines, of the South 933.80 feet as measured at right angles to the south line, of the Southwest Quarter of the Southwest Quarter (SW 1/4 of SW 14) of Section 36, Township 119, Range 23, Hennepin County, Minnesota.

AND

The South 933.80 feet of the Southwest Quarter of the Southwest Quarter (SW 1/4 of SW 14) of Section 36, Township 119, Range 23, Hennepin County, Minnesota, as measured at right angles to the south line thereof; except the East 450 feet as measured along the north and south lines thereof, and except that part thereof which lies West of a line parallel with and distant 40 feet East of the West line of said section.

AND

That part of the Southwest Quarter of the Southwest Quarter (SW 1/4 of SW 1/4), of Section 36, Township 119, Range 23, lying North of the South 933.80 feet as measured at right angles to the South line thereof. Except the West 450.00 feet of the North 200.00 feet as measured at right angles to the North and West lines thereof. Also except the West 40.00 feet of said Southwest Quarter of the Southwest Quarter, Hennepin County, Minnesota.

Has caused the same to be surveyed and platted as WOODLAND HILLS OF CORCORAN and does hereby dedicate to the public for public use the public ways and easements for drainage and utility purposes as created by this plat.

In witness whereof said Lakeview Development Company, LLC, a Minnesota limited liability company, has caused these presents to be signed by its proper officer this _____ day of _____, 20____.

Jacob M. Walesch, President

STATE OF MINNESOTA, COUNTY OF _____

This instrument was acknowledged before me this _____ day of _____, 20____, by Jacob M. Walesch, President of Lakeview Development Company, LLC, a Minnesota Corporation, on behalf of the corporation.

Notary Public, _____ County, Minnesota (Signature) _____ (Notary Printed Name) My Commission Expires: _____

SURVEYORS CERTIFICATE

I Colyn M. Tvete do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly designated on this plat; that all monuments depicted on this plat have been or will be correctly set within one year; that all water boundaries and wet lands, as defined by Minnesota Statutes, Section 505.01, Subd. 3, as of the date of this certificate are shown and labeled on this plat; and all public ways are shown and labeled on this plat.

Dated this _____ day of _____, 20____.

Colyn M. Tvete, Licensed Land Surveyor
Minnesota License No. 62269

STATE OF MINNESOTA, COUNTY OF HENNEPIN

This instrument was acknowledged before me this _____ day of _____, 20____, by Colyn M. Tvete.

Notary Public, Hennepin County, Minnesota (Signature) _____ (Notary Printed Name) My Commission Expires: _____

CITY COUNCIL, CITY OF CORCORAN, MINNESOTA

This plat of WOODLAND HILLS OF CORCORAN was approved and accepted by the City Council of the City of Corcoran, Minnesota at a regular meeting thereof held this _____ day of _____, 20____, and said plat is in compliance with the provisions of Minnesota Statutes, Section 505.03, Subd. 2.

City Council, City of Corcoran, Minnesota

By: _____, Mayor By: _____, Clerk

COUNTY AUDITOR

Hennepin County, Minnesota

I hereby certify that taxes payable in _____ and prior years have been paid for land described on this plat, dated this _____ day of _____, 20____.

Daniel Rogan, County Auditor By: _____, Deputy

SURVEY DIVISION

Hennepin County, Minnesota

Pursuant to Minnesota Statutes Section 383B.565 (1969), this plat has been approved this _____ day of _____, 20____.

Chris F. Mavis, County Surveyor By: _____

COUNTY RECORDER

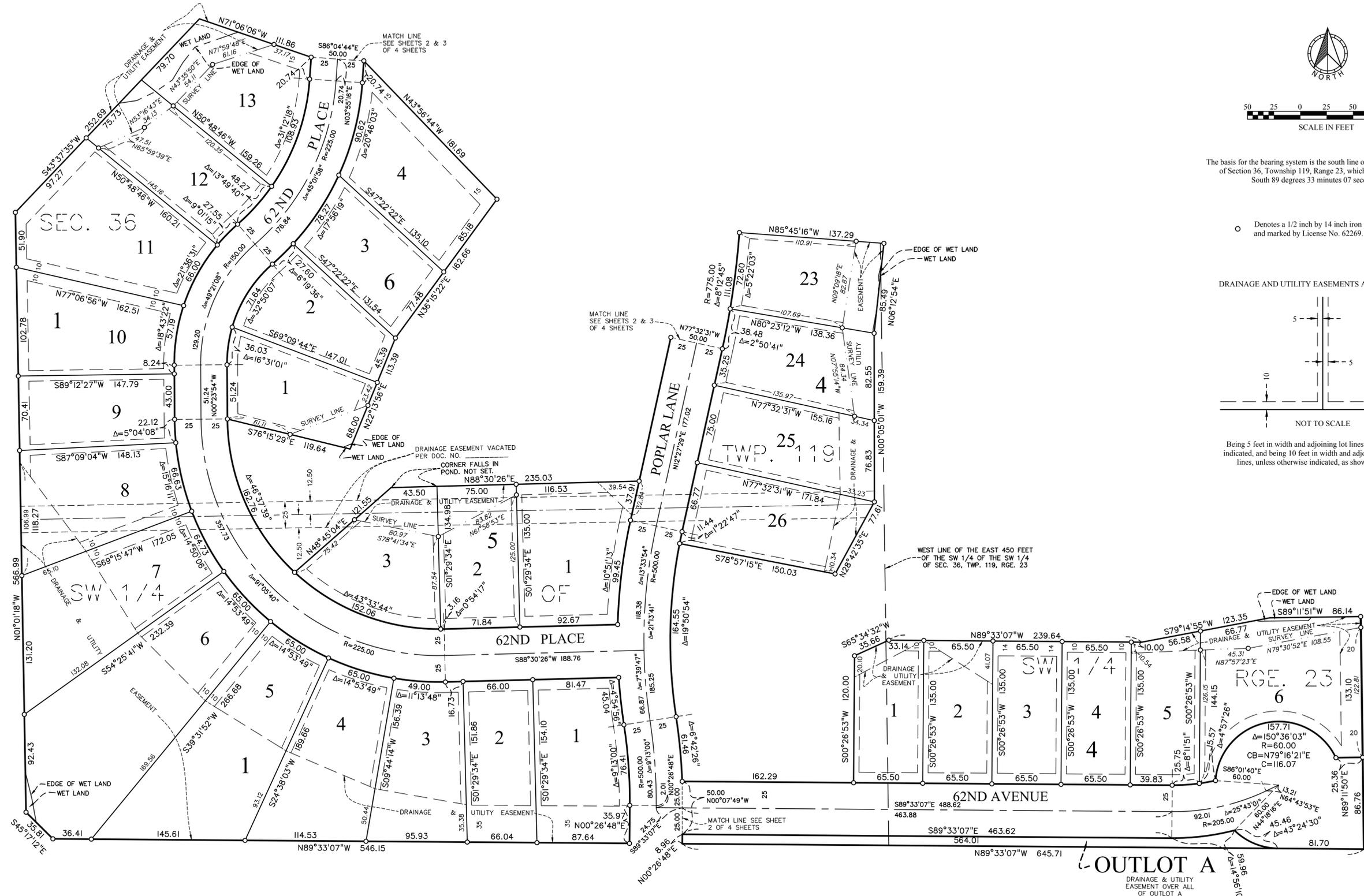
Hennepin County, Minnesota

I hereby certify that the within plat of WOODLAND HILLS OF CORCORAN was recorded in this office this _____ day of _____, 20____, at _____ o'clock _____ M.

Amber Bougie, County Recorder By: _____, Deputy



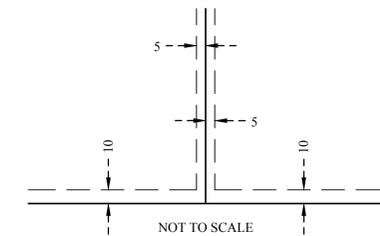
SATHRE-BERGQUIST, INC.



The basis for the bearing system is the south line of the Southwest Quarter of Section 36, Township 119, Range 23, which is assumed to bear South 89 degrees 33 minutes 07 seconds East

○ Denotes a 1/2 inch by 14 inch iron pipe monument set and marked by License No. 62269.

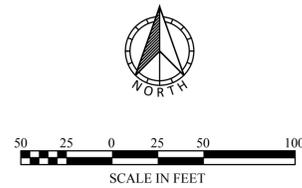
DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:



Being 5 feet in width and adjoining lot lines, unless otherwise indicated, and being 10 feet in width and adjoining right of way lines, unless otherwise indicated, as shown on this plat.



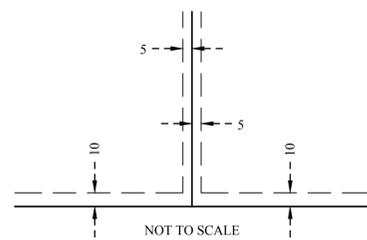
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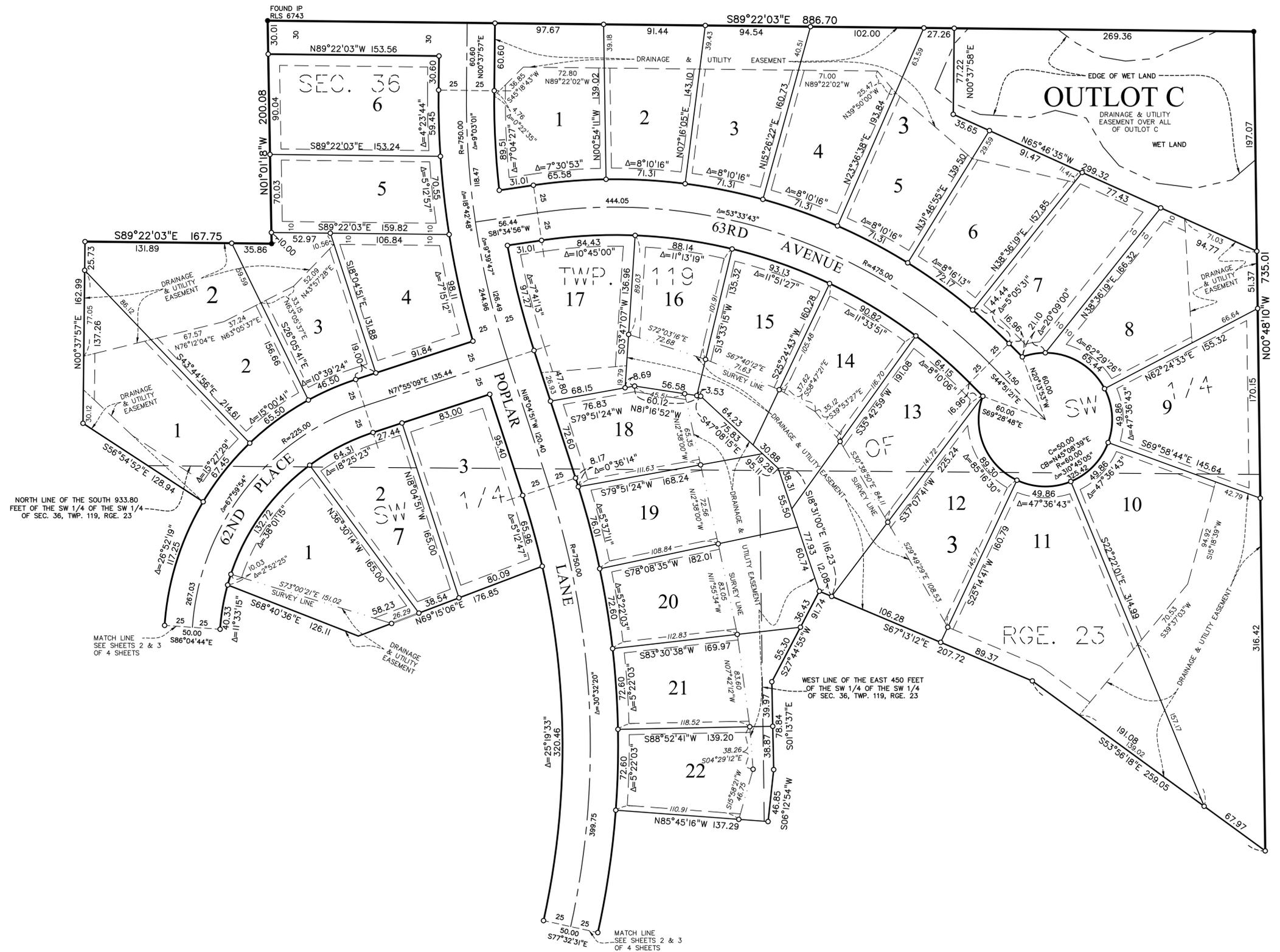
The basis for the bearing system is the south line of the Southwest Quarter of Section 36, Township 119, Range 23, which is assumed to bear South 89 degrees 33 minutes 07 seconds East

- Denotes a 1/2 inch by 14 inch iron pipe monument set and marked by License No. 62269.
- Denotes a found 1/2 inch open pipe monument, unless shown otherwise.

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:



Being 5 feet in width and adjoining lot lines, unless otherwise indicated, and being 10 feet in width and adjoining right of way lines, unless otherwise indicated, as shown on this plat.



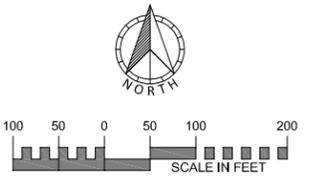
SATHRE-BERGQUIST, INC.



SHEET INDEX TABLE	
Sheet	Description
1	Title Sheet
2-7	Final Street Plan
8-15	Final Sanitary & WM Plan
16-21	Final Storm Sewer Plan
22-24	Final Grading Plan
25-27	Final Erosion Control Plan
28-33	City Detail Plates

PLAN DATA	
75' Wide Single Family Lots - 42 Lots	
65' Wide Single Family Lots - 18 Lots	
Total - 60 Lots + 1 (Amenity)	
PROPOSED ZONING: RSF-3	
LOT WIDTH = 65 FT (MIN)	
LOT AREA = 7,500 SF (MIN)	
PUBLIC STREET ROW = 50 FT (30' B-B STREETS)	
FRONT YARD SETBACK = 25 FT	
SIDE YARD SETBACK = 7.5 FT / 7.5 FT **	
CORNER SETBACK = 25 FT	
MINIMUM REAR YARD SETBACK = 30 FT.	
** - Variance Request	

PREPARED BY	PREPARED FOR
ENGINEER SATHRE-BERGQUIST, INC. 14000 25TH AVE N SUITE 120 PLYMOUTH, MINNESOTA 55447 PHONE: (952) 476-6000 FAX: (952) 476-0104 CONTACT: ROBERT MOLSTAD, PE EMAIL: MOLSTAD@SATHRE.COM	DEVELOPER WOODLAND HILLS OF CORCORAN, INC. 6885 SYCAMORE LANE NORTH SUITE 110 MAPLE GROVE, MN 55369 CONTACT: STEVE JUETTEN PHONE: (612) 269-2531 EMAIL: STEVE@GONYEACOMPANY.COM



EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
CHECKED				
RSM				
DATE				
05/13/24				

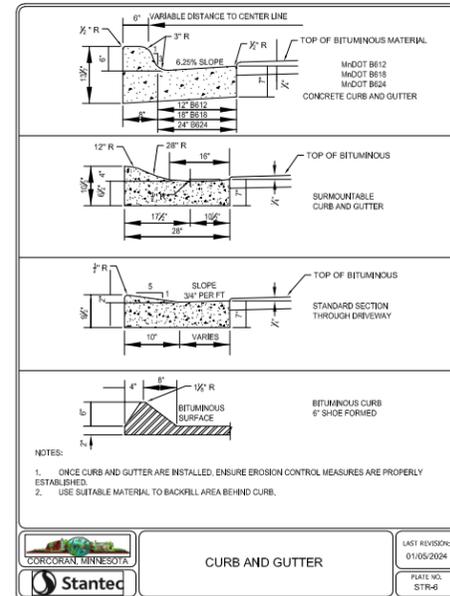
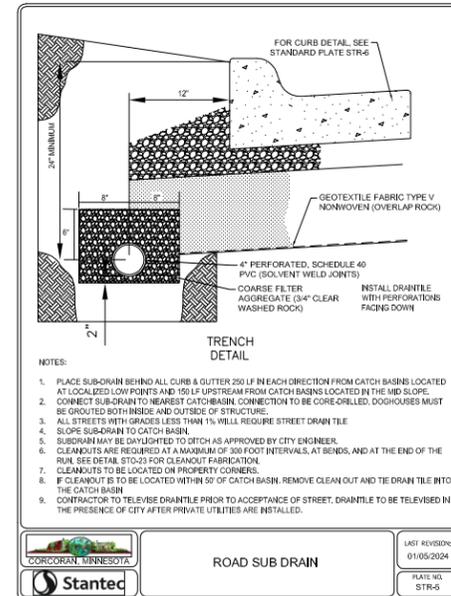
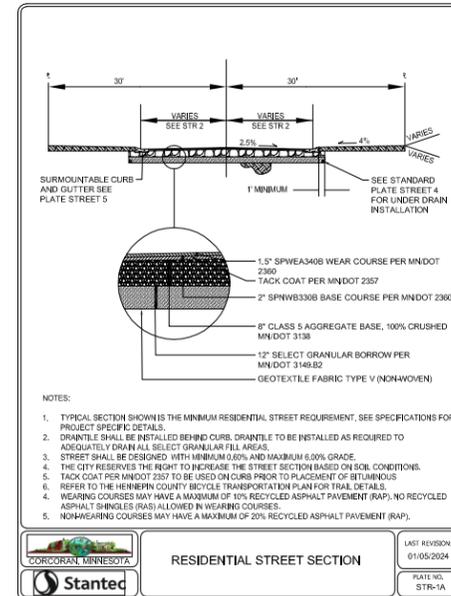
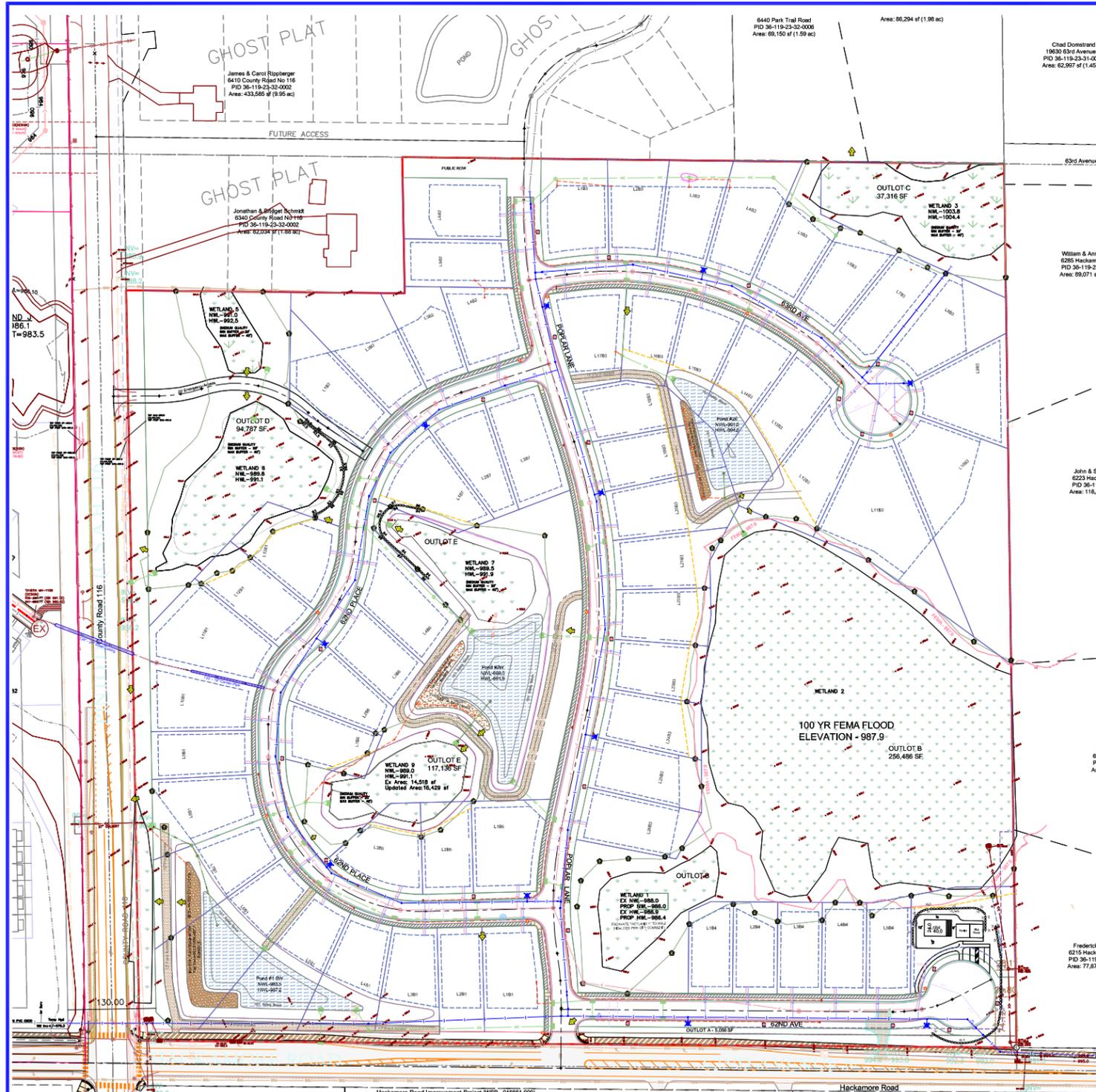
USE (INCLUDING COPYING, DISTRIBUTION, AND/OR CONVEYANCE OF INFORMATION) OF THIS PRODUCT IS STRICTLY PROHIBITED WITHOUT SATHRE-BERGQUIST, INC.'S EXPRESS WRITTEN AUTHORIZATION. USE WITHOUT SAID AUTHORIZATION CONSTITUTES AN ILLEGITIMATE USE AND SHALL THEREBY INDEMNIFY SATHRE-BERGQUIST, INC. OF ALL RESPONSIBILITY. SATHRE-BERGQUIST, INC. RESERVES THE RIGHT TO HOLD ANY ILLEGITIMATE USER OR PARTY LEGALLY RESPONSIBLE FOR DAMAGES OR LOSSES RESULTING FROM ILLEGITIMATE USE.

I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

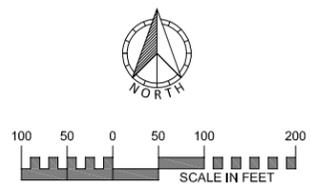
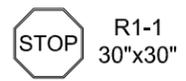
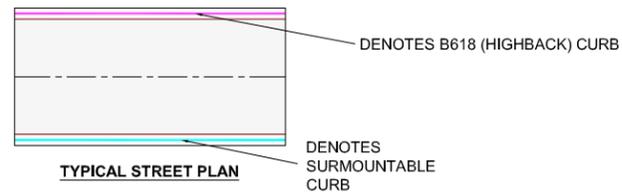
CITY PROJECT NO.		FILE NO.	3120-068
CORCORAN, MINNESOTA	TITLE SHEET	WOODLAND HILLS OF CORCORAN	1
		WOODLAND HILLS OF CORCORAN, INC.	33



LEGEND		
DESCRIPTION	PROPOSED	EXISTING
BUILDING SETBACK LINE	BSBL	BSBL
GARAGE SETBACK LINE	GSBL	GSBL
PARCEL BOUNDARY LINE		
DRAINAGE AND UTILITY EASEMENTS		
CURB AND GUTTER		
RIGHT-OF-WAY		
SANWIM SERVICE		
BACKYARD CATCH BASIN		
CATCH BASIN		
STORM SEWER MANHOLE		
FLARED END SECTION WRIP-RAP		
STORM STRUCTURE LABEL	CB H3	CB H3
SANITARY STRUCTURE LABEL		
SANITARY SEWER MANHOLE		
WATERMAIN		
HYDRANT		
GATE VALVE		

ALL STORM SEWER STRUCTURES SHALL BE EXPOSED DURING STRING LINE OF CURB TO ENSURE PROPER FIT WITH CONCRETE RINGS.

- STREET NOTES**
- ALL PUBLIC STREETS ARE 28' FF UNLESS OTHERWISE NOTED. CURB DIMENSIONS ARE SHOWN BACK TO BACK.
 - ALL TEMPORARY, DEAD-END STREETS SHALL BE CLOSED WITH TEMPORARY BARRICADES AND ARE TO BE FULLY REFLECTORIZED AND PROPERLY MAINTAINED UNTIL THE STREET IS EXTENDED, OR TEMPORARY CUL-DE-SACS ARE REQUIRED.
 - SEE DETAILS STR-1 TO STR-14 FOR STREET DESIGN STANDARDS.
 - ALL SIDEWALKS SHALL BE 6" THICK AND 5' WIDE PER DETAIL STR-14. CONSTRUCT A PED RAMP AT EACH CURB AND/OR ROAD INTERSECTION PER STANDARD DETAIL STR-13.
 - NO PARKING PERMITTED IN CUL-DE-SACS.
 - CUL-DE-SAC ISLAND CURB SHALL BE OUTFALL GUTTER
 - STREET DRAIN TILE SHALL BE INSTALLED 1FT BEHIND CURB PER DETAIL STR-4. INSTALL 250 LF IN EACH DIRECTION FROM LOW POINTS & 150 LF IN UPSTREAM DIRECTION FROM CATCH BASINS ON GRADE.
 - INSTALL CENTER ISLAND RADIUS CURB RAMP PER CITY DETAIL STR-23.



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ACKMORE ROAD IMPROVEMENT PROJECT (W98 - 015681-000)
 Wetland 0 Impacts Approved = 8,822 SF
 Wetland Outline Updated to show remaining wetland

Parcel Owners:
 Daniel & Jacalyn Mills: PID 01-18-23-22-003, Area: 192,291 sf (4.41 ac)
 Nancy Jean: PID 01-18-23-22-002, Area: 421,710 sf (9.68 ac)
 Harry & Angela Denny: PID 01-18-23-22-001, Area: 210,385 sf (4.83 ac)

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

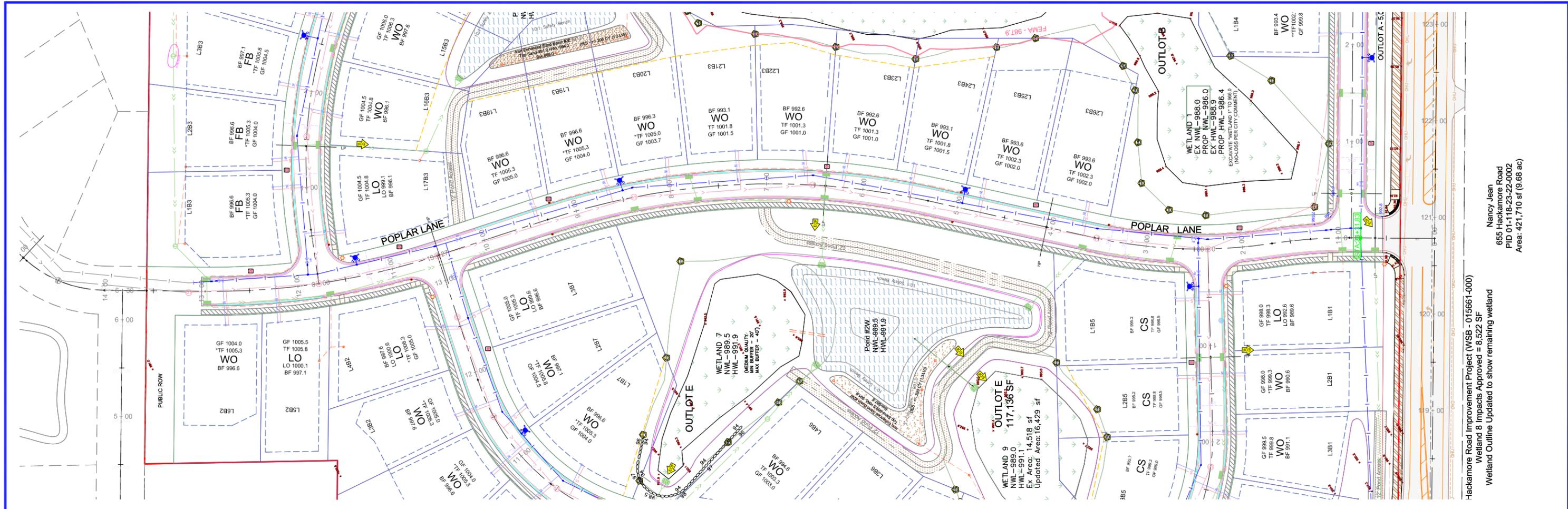
SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CORCORAN, MINNESOTA

CITY PROJECT NO. ---

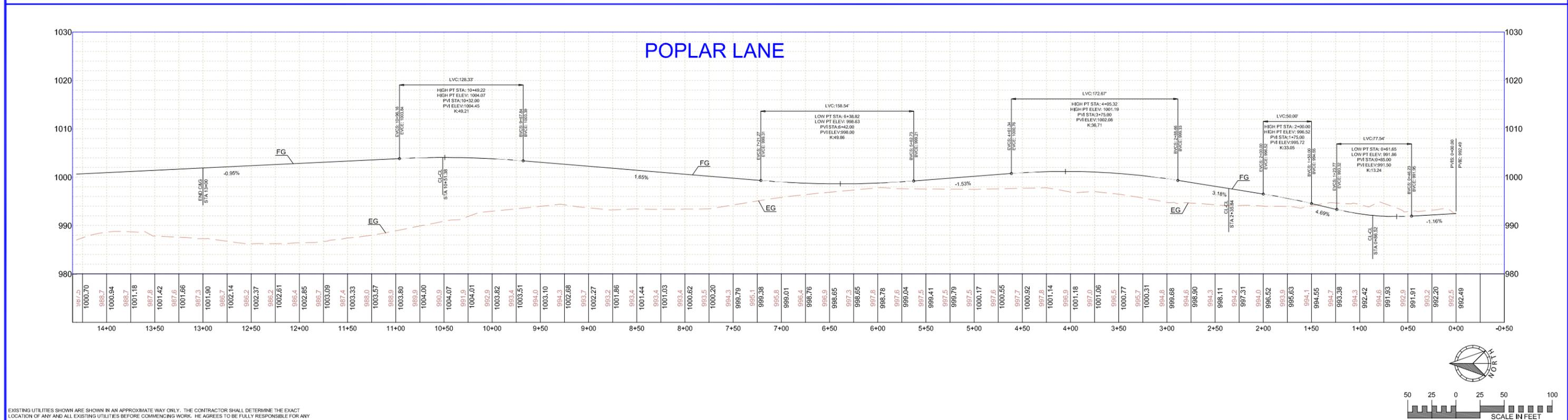
FINAL STREET PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
 2
 33



Hackamore Road Improvement Project (WSB - 015661-000)
 Wetland 8 Impacts Approved = 8,522 SF
 Wetland Outline Updated to show remaining wetland

Nancy Jean
 655 Hackamore Road
 PID 01-118-23-22-0002
 Area: 421,710 sf (9.68 ac)



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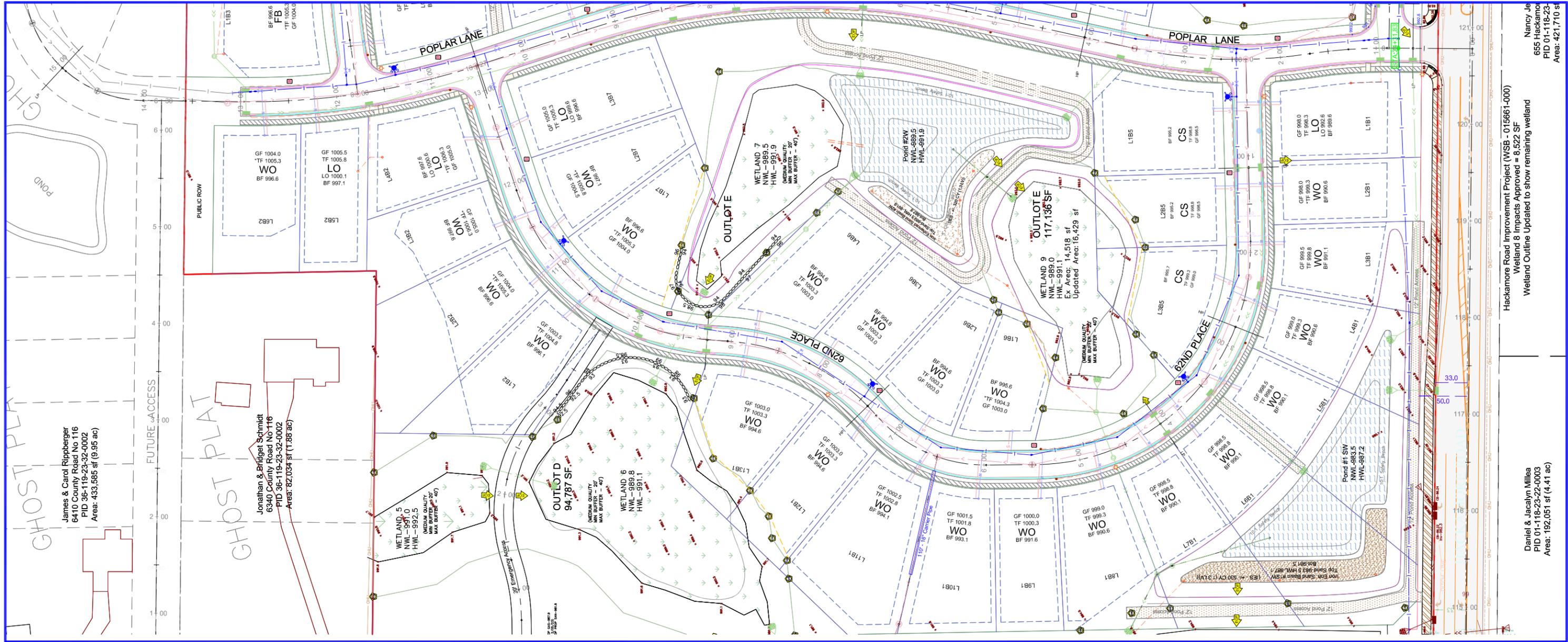
ENGINEERS SURVEYORS
 DESIGNERS PLANNERS

CITY PROJECT NO. ---

CORCORAN, MINNESOTA

FINAL STREET PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
3
 SCALE IN FEET
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CITY PROJECT NO.
CORCORAN, MINNESOTA

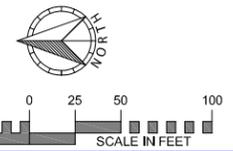
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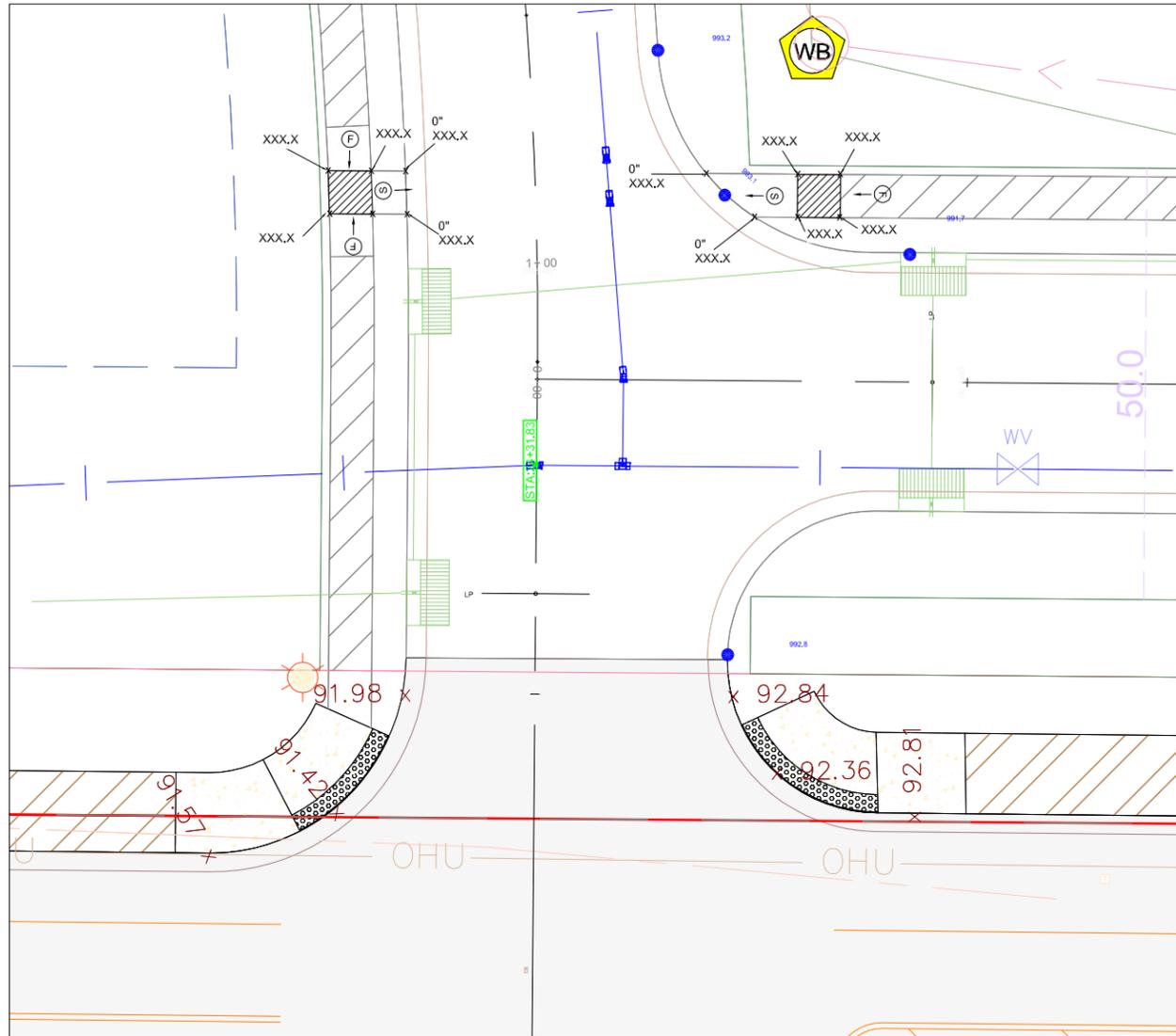
FILE NO.
 3120-068
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Hackmore Road Improvement Project (WSB - 015661-000)
 Wetland 8 Impacts Approved = 8,522 SF
 Wetland Outline Updated to show remaining wetland

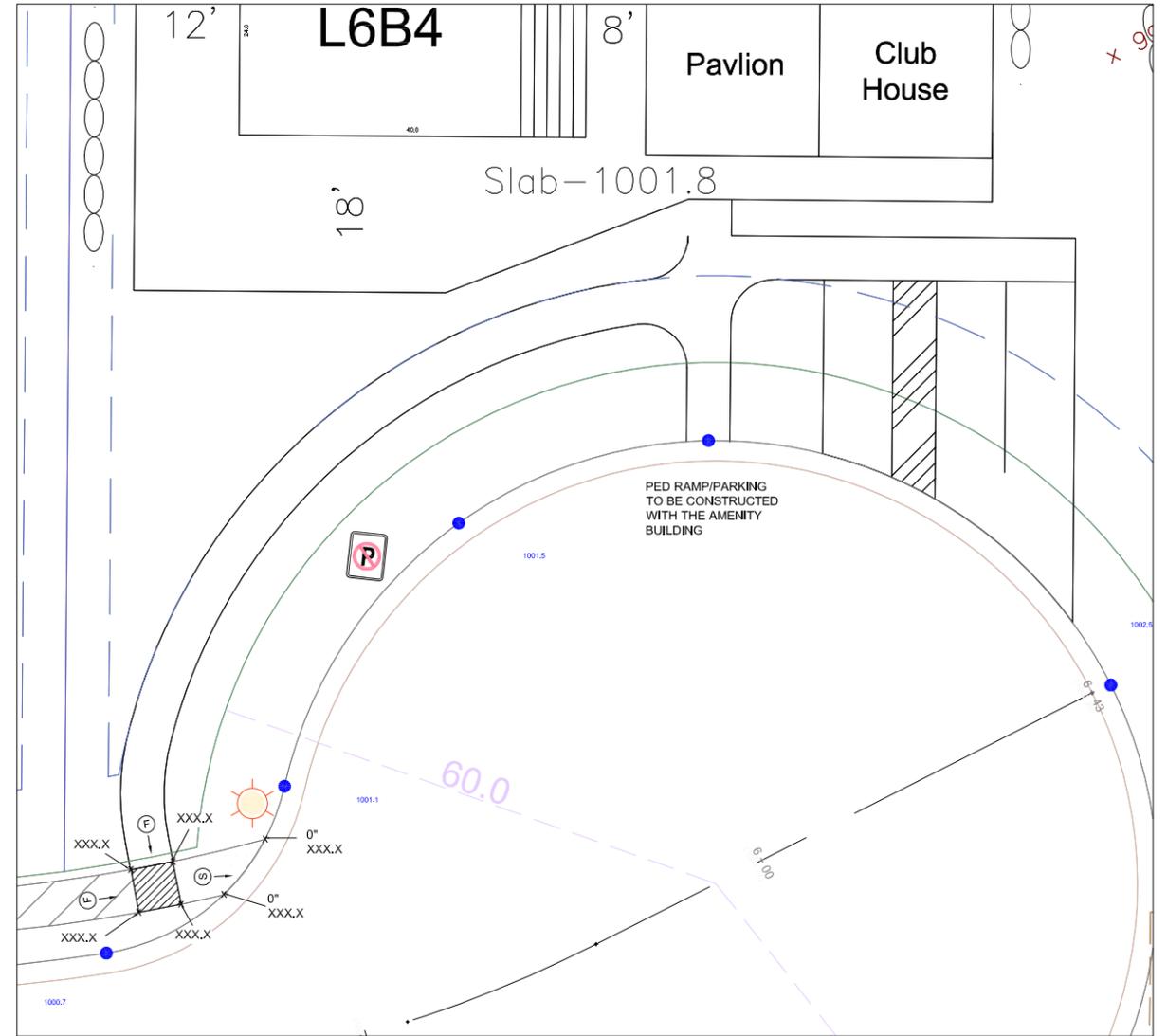
Daniel & Jacalyn Milles
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 Area: 192,051 sf (4.41 ac)

Nancy Je
 655 Hackmore
 PID 01-115-23-
 Area: 421,710 sf





POPLAR LANE & 62ND AVENUE

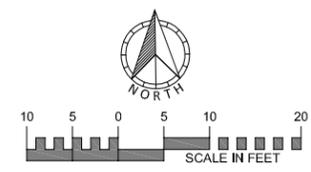


62ND AVENUE CUL-DE-SAC

-  INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE BETWEEN 5.0% MINIMUM AND 8.3% MAXIMUM IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%
-  INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%
-  INDICATES LANDING AREA - NOT TO EXCEED 2% IN ANY DIRECTION
*LANDING AREA - 4' MINIMUM (5'x5' PREFERRED) DIMENSION AND MAX 2.0% SLOPE IN ALL DIRECTIONS. LANDING SHALL BE FULL WIDTH OF INCOMING PARS.
-  INDICATES CURB HEIGHT

NOTE - MAX 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND RAIN TO FLOW LINE. SHALL BE CONSTRUCTED INTEGRAL WITH CURB & GUTTER. (PER MNDOT PEDESTRIAN RAMP DETAILS - SHEET 2 NOTE 7)

PER MNDOT PEDESTRIAN CURB RAMP DETAILS



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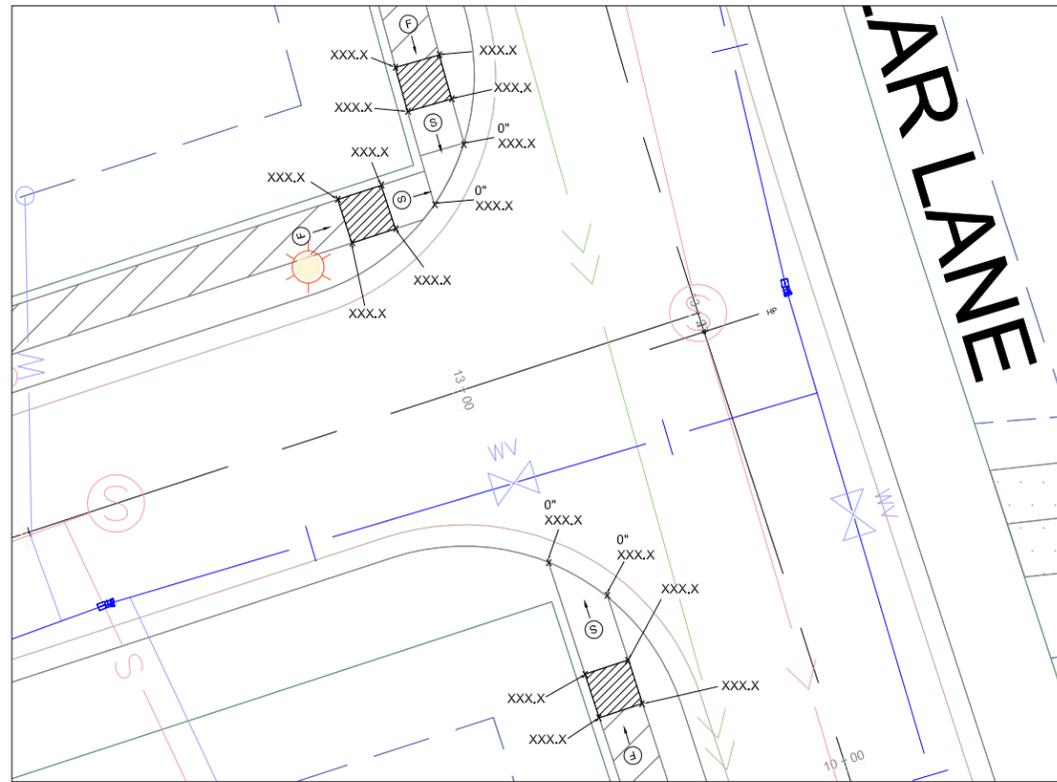
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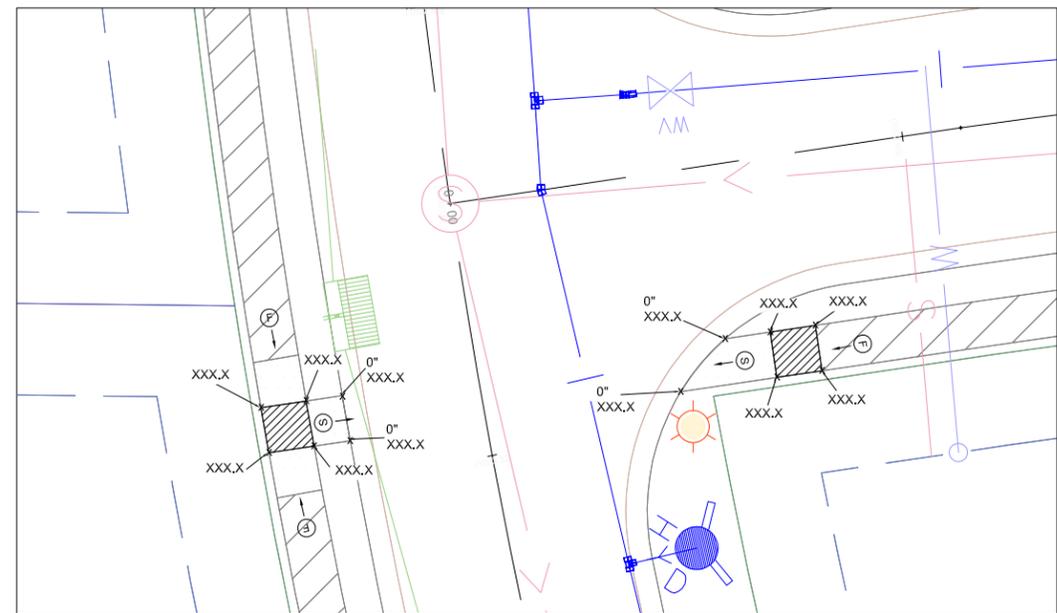
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CORCORAN, MINNESOTA

FINAL STREET PLAN
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WOODLAND HILLS OF CORCORAN, INC.

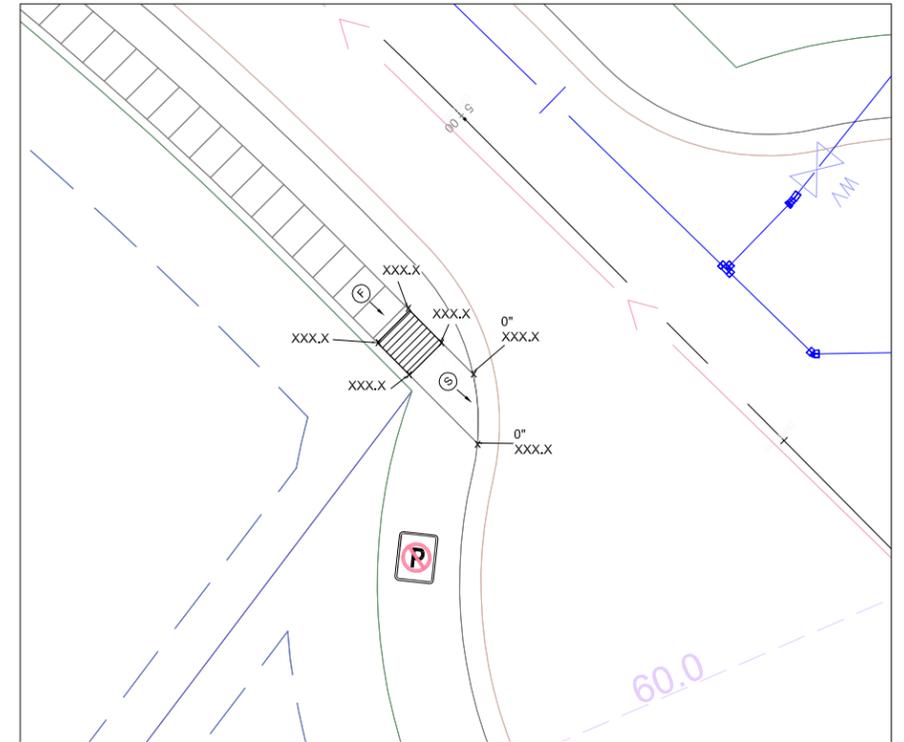
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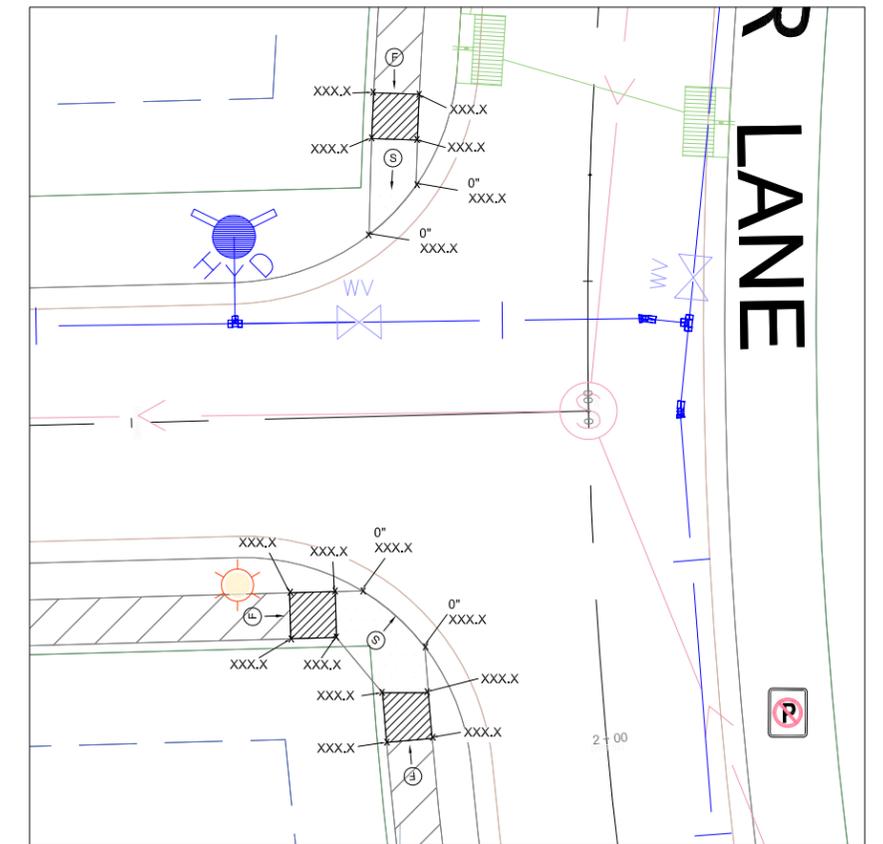
POPLAR LANE & 62ND PLACE (N)



POPLAR LANE & 63RD AVENUE



63RD AVENUE CUL-DE-SAC



POPLAR LANE & 62ND PLACE (S)

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- (F)** INDICATES PEDESTRIAN RAMP - SLOPE SHALL BE GREATER THAN 2.0% AND LESS THAN 5.0% IN THE DIRECTION SHOWN AND THE CROSS SLOPE SHALL NOT EXCEED 2.0%
- (Hatched)** INDICATES LANDING AREA - NOT TO EXCEED 2% IN ANY DIRECTION
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- X''** INDICATES CURB HEIGHT
- NOTE - MAX 2.0% SLOPE IN ALL DIRECTIONS IN FRONT OF GRADE BREAK AND RAIN TO FLOW LINE, SHALL BE CONSTRUCTED INTEGRAL WITH CURB & GUTTER. (PER MNDOT PEDESTRIAN RAMP DETAILS - SHEET 2 NOTE 7)
- *PER MNDOT PEDESTRIAN CURB RAMP DETAILS*

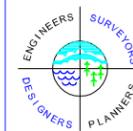
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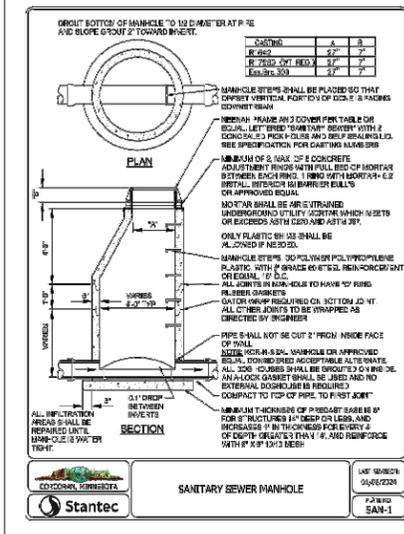
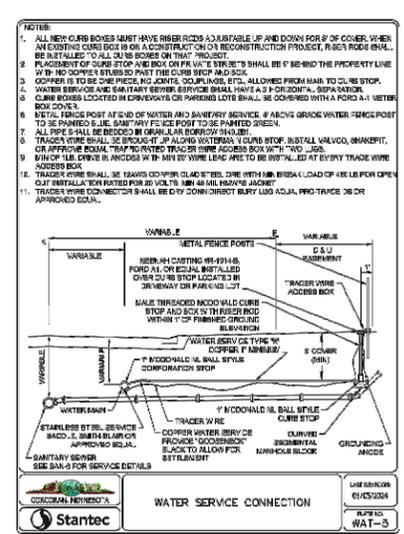
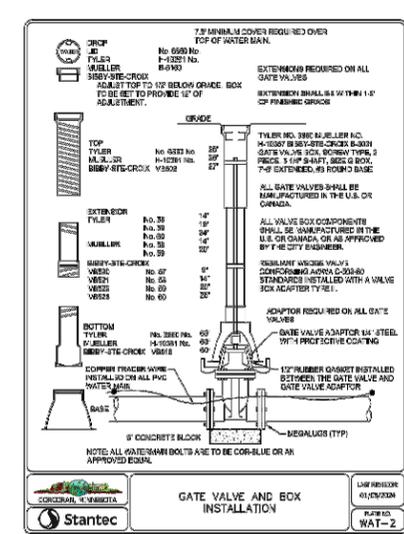
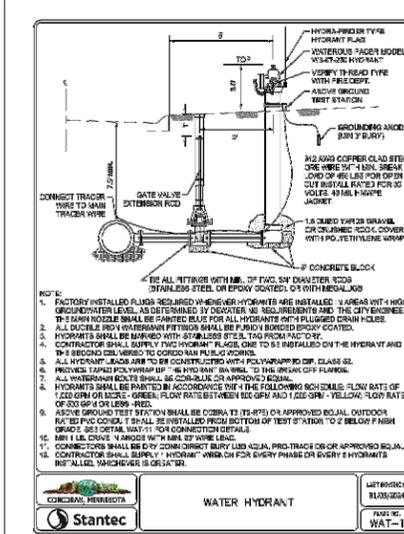
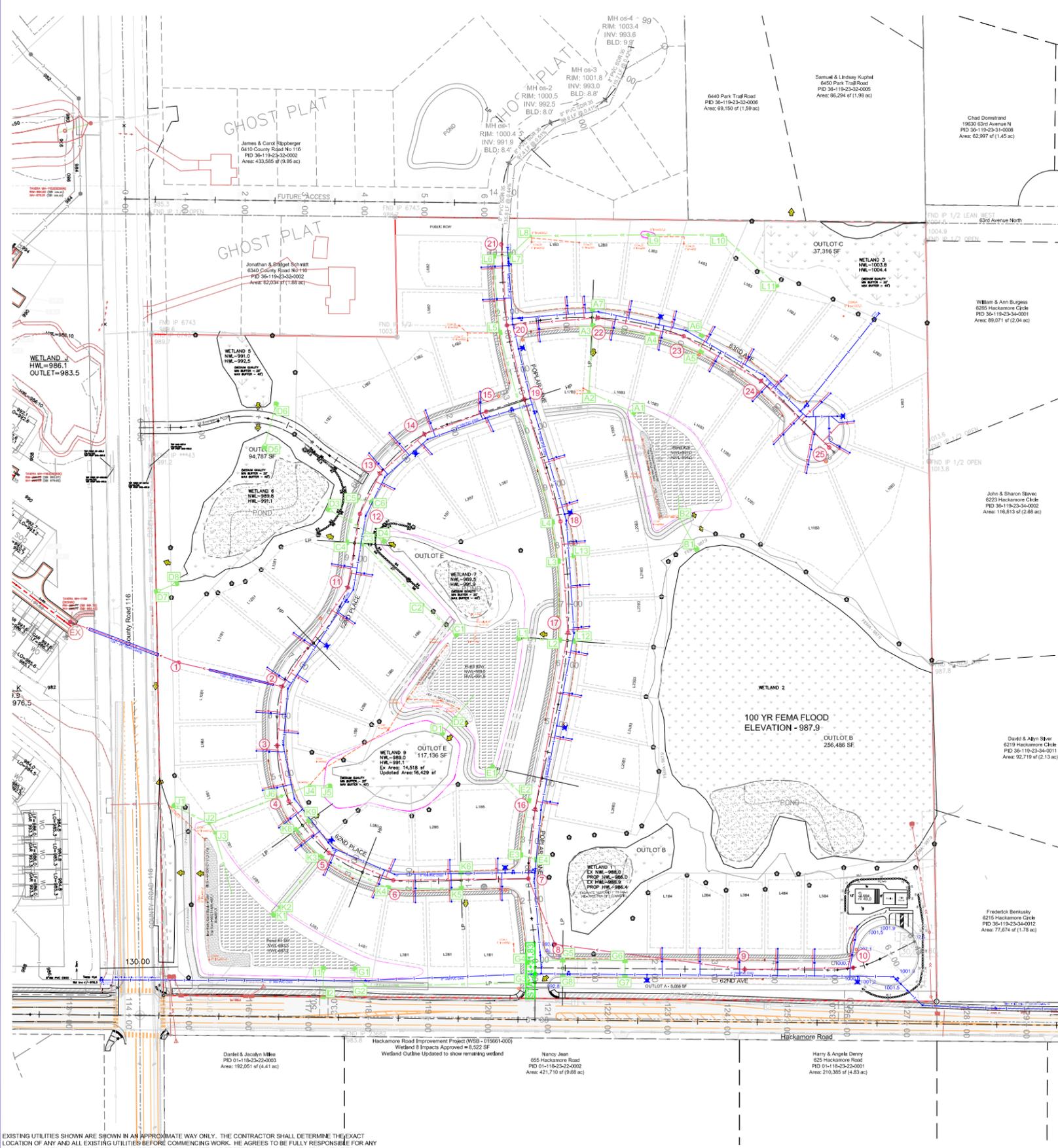
CITY PROJECT NO.
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CORCORAN, MINNESOTA

FINAL STREET PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
 3120-068

7

33



- NOTES:
1. SANITARY CASTINGS SHALL BE NEEHAR 16-1642B.
 2. 8" SANITARY SEWER - SDR 35 TO 16". SDR 26 FOR DEPTHS BETWEEN 16" AND 25", C900 FOR DEPTHS OVER 25".
 3. INSTALL INTERIOR 1 & I BARRIER EULLS OR APPROVED EQUAL ON ALL MANHOLES.
 4. EXTERNAL JOINT WRAP ARE REQUIRED ON ALL MANHOLES.
 5. ALL WATERMAIN SHALL BE PVC C900 DESIGNED TO OPERATE AT 150 PSI PLUS WATERHAMMER, (6" DIP CL52, 8" C900 C1235 DR 18)
 6. BUTTERFLY GATE VALVES ARE REQUIRED ON ALL WATERMAIN 12" AND LARGER. ALL GATE VALVES SHALL HAVE STAINLESS STEEL BOLTS.
 7. CURB BOXES TO HAVE EXTENSION RODS TO CURB STOP.
 8. PROVIDE POLYETHYLENE JOINT (SMIL TUBE TYPE) AROUND ALL WATERMAIN IN ACCORDANCE WITH AWWA C-105 STANDARDS. MEG-A-LUG JOINT RESTRAINTS SHALL BE USED ON ALL FITTINGS.
 9. HYDRANTS TO BE WB NO. WB-67 250 PSI MODIFIED WITH STAINLESS BOLTS. PROVIDE 2 HYDRINDER MARKING DEVICE AND RE-PAINT AFTER INSTALLATION.
 10. HYDRANT SHALL BE 8.0' BURY. WATERMAIN SHALL HAVE 7.5' COVER. HYDRANT LEADS SHALL BE CLASS 52 D.I.P. ALL HYDRANTS SHALL HAVE STORZ CONNECTIONS INSTALLED.
 11. ALL WATERMAIN BOLTS SHALL BE CORE-BLUE T-BOLTS WITH PROTECTED END CAPS.
 12. TRACER WIRE SHALL BE RATED UL AND BE #12 COPPER SOLID WIRE STRAND. CONNECTED TO HYDRANT AT BOTTOM BREAKOFF BOLT WITH ELECTRICAL CONNECTOR.
 13. INSTALL TRACER WIRE (GREEN) WITH SANITARY SEWER MAIN. PLACEMENT OF CONNECTION BOXES AND GROUND ANODES SHALL BE IN THE BOULEVARD PERPENDICULAR TO THE MANHOLE STRUCTURES.
 14. 1" MINIMUM TYPE "K" COPPER SERVICE WITH CURB STOP. CURB BOXES SHALL BE INSTALLED 9' BEYOND RIGHT-OF-WAY.
 15. ALL SEWER SERVICES ARE LOCATED 3' DOWNSTREAM OF WATER SERVICES.
 16. ALL DUCTILE IRON FITTINGS SHALL BE EPOXY COATED AND WRAPPED IN POLY.
 17. ALL DROP MANHOLES TO BE LINED WITH A GSE STUDLINER EMBEDDED INTO CONCRETE WALL AS MANUFACTURED BY ROYAL CONCRETE PRODUCTS. ARGU SURE GRIP THERMOPLASTIC LINING APPROVED EQUAL.
 18. THREAD TYPE ON ALL HYDRANTS TO BE HOSE - NST 2-1/2" TP75327 THREADS PER INCH, NOMINAL THREAD O.D. 3.062, PUMPER - 5" STORZ NOZZLE, #5 NUT - NST 1-1/2" PENTAGON, OPEN LEFT, RED. SPECIFICATIONS TO MATCH PREVIOUS STANDARDS, IN ADDITION TO THE 5" STORZ PUMPER NOZZLE.
 19. STORZ CONNECTIONS SHALL BE INSTALLED ON ALL HYDRANTS.

S&W SEWER & WATER
 x+xx STATIONING FROM DOWNSTREAM MH
 xxx.x ELEVATION OF SERVICE
 xx' R HEIGHT OF RISER
 *SUS INSTALL SERVICES UNDER STORM SEWER

SEE SHEET 15 FOR WM EXT.



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CITY PROJECT NO. ---

CORCORAN, MINNESOTA

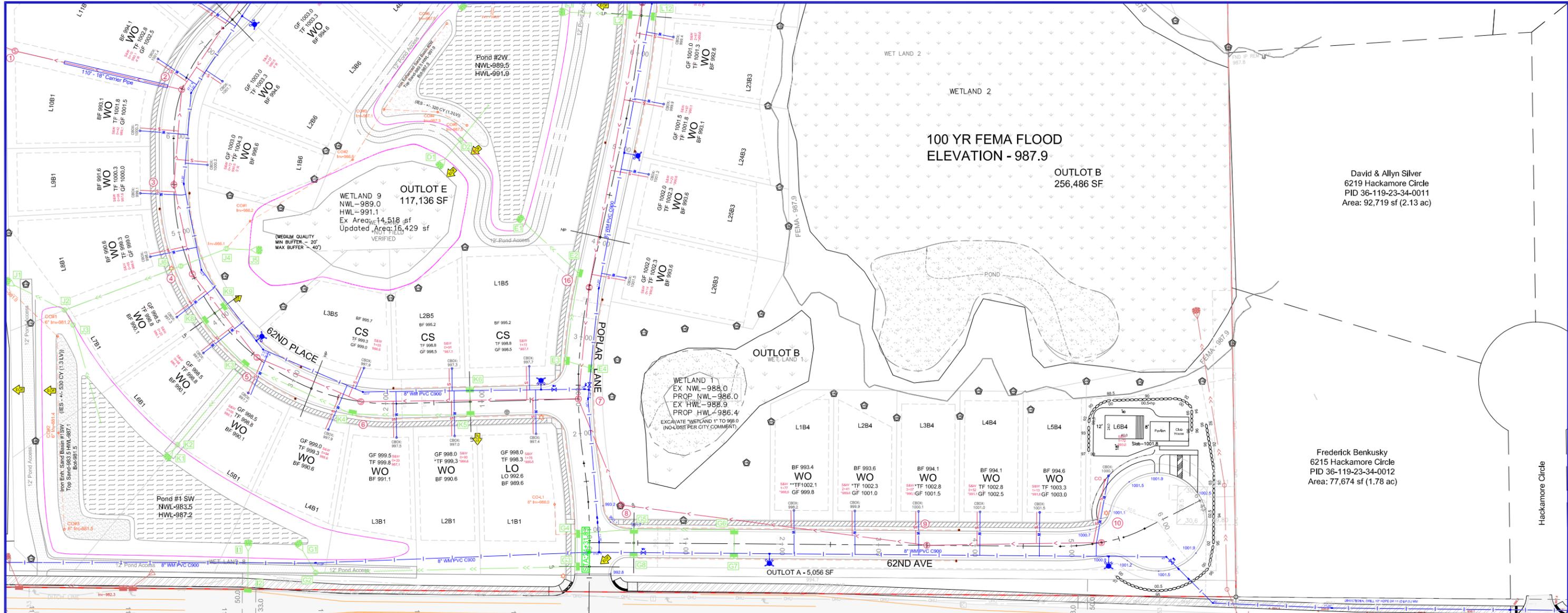
FINAL SANITARY SEWER & WATERMAIN PLAN

WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068

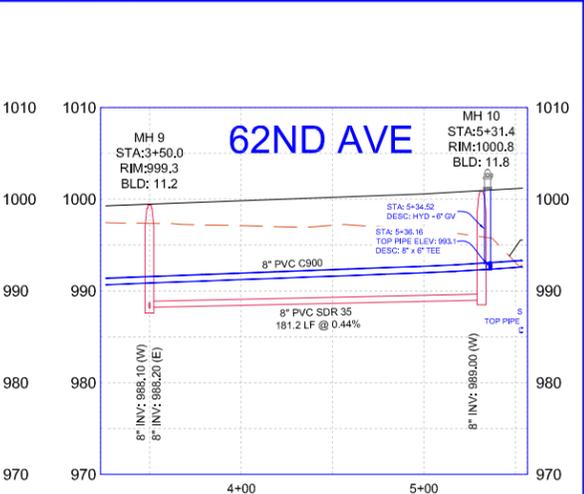
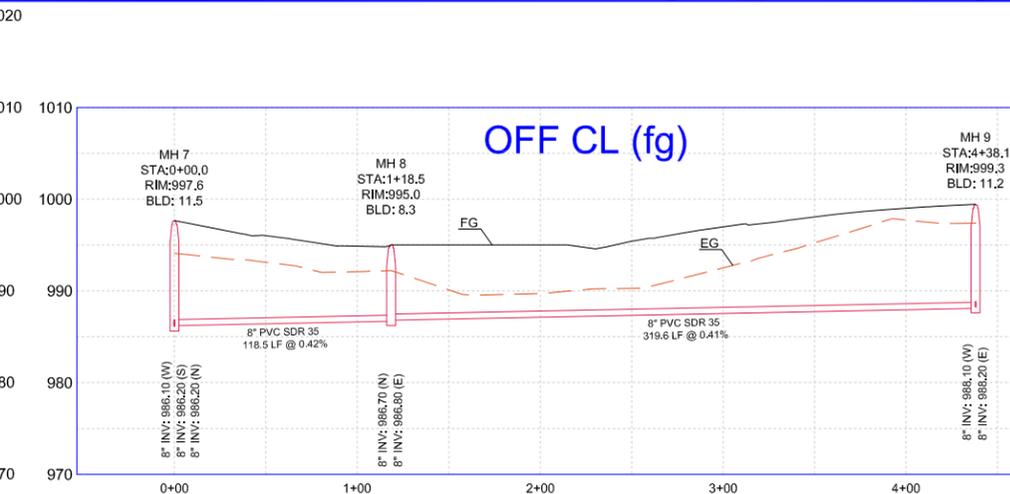
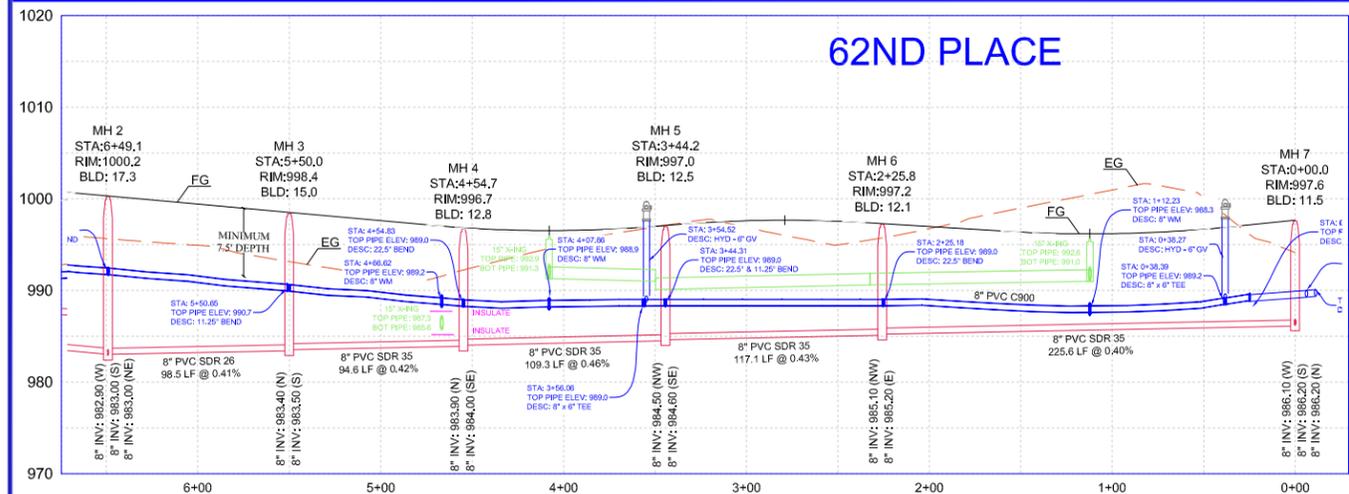
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33



David & Allyn Silver
6219 Hackamore Circle
PID 36-119-23-34-0011
Area: 92,719 sf (2.13 ac)

Frederick Benkusky
6215 Hackamore Circle
PID 36-119-23-34-0012
Area: 77,674 sf (1.78 ac)



EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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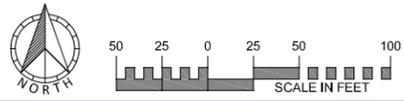
Robert S. Molstad
ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728

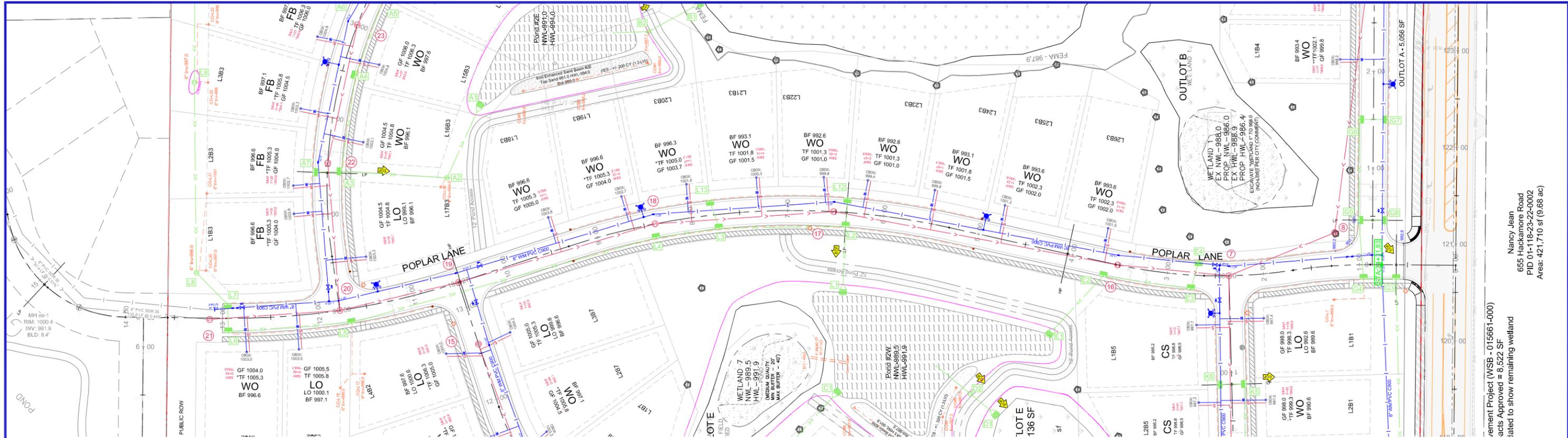
SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO. ---
CORCORAN, MINNESOTA

FINAL SANITARY SEWER & WATERMAIN PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

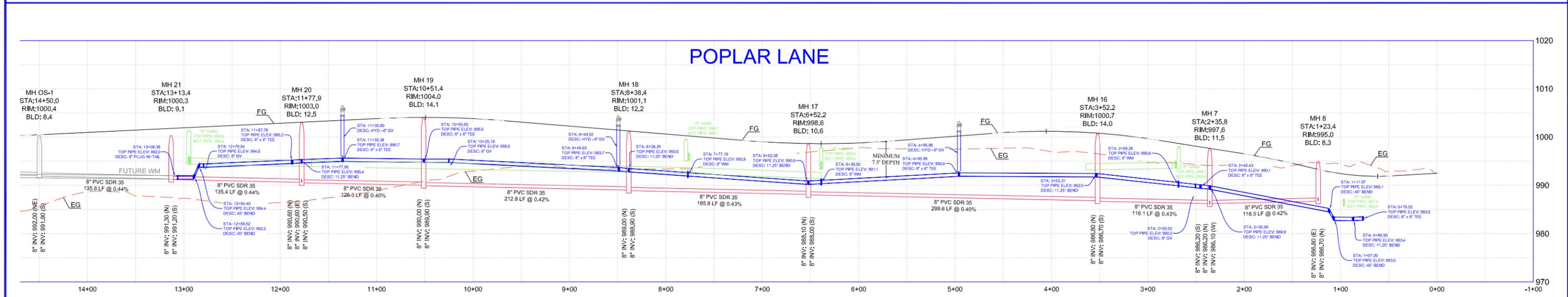
FILE NO. 3120-068
10
33





Nancy Jean
655 Hackamore Road
PID 01-118-23-22-0002
Area: 421,710 sf (9.68 ac)

ement Project (WSB - 015661-000)
acts Approved = 8,522 SF
lated to show remaining wetland



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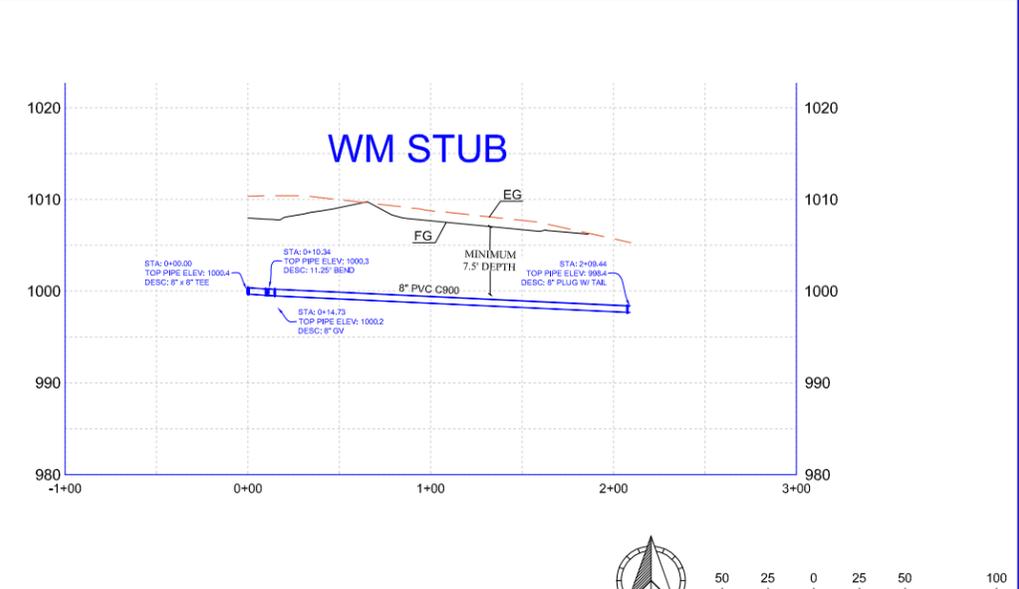
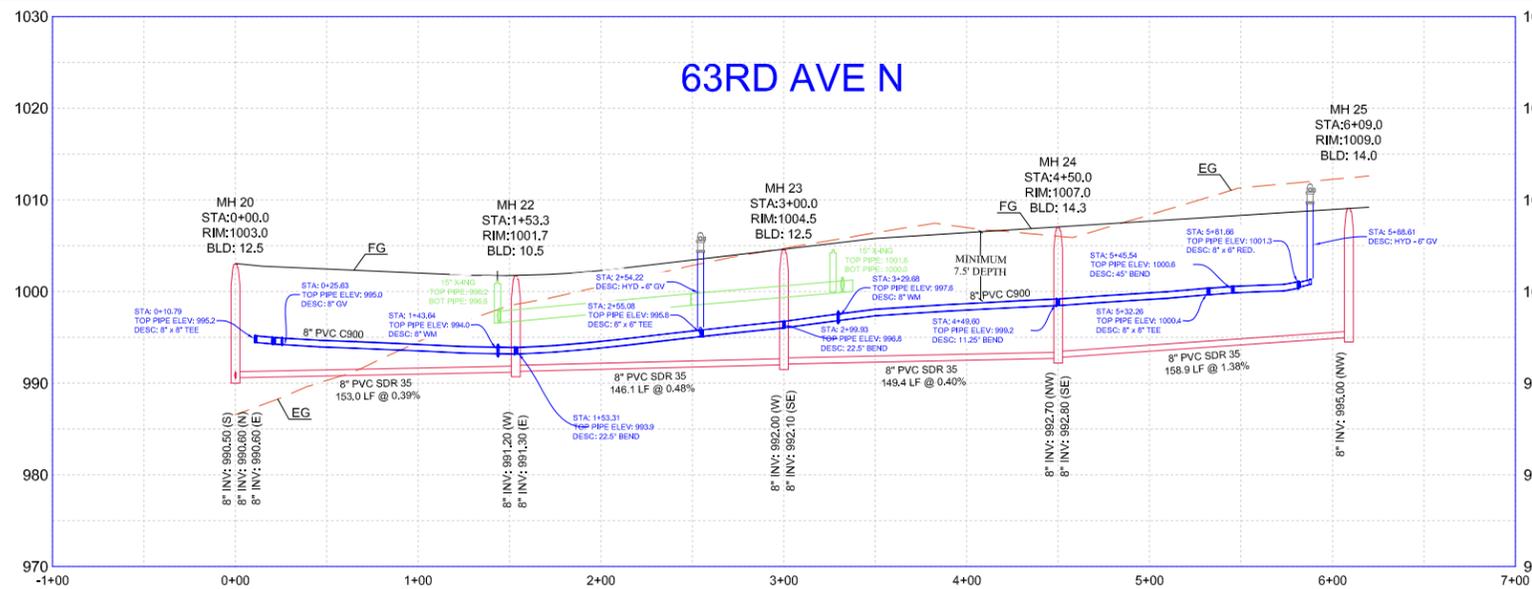
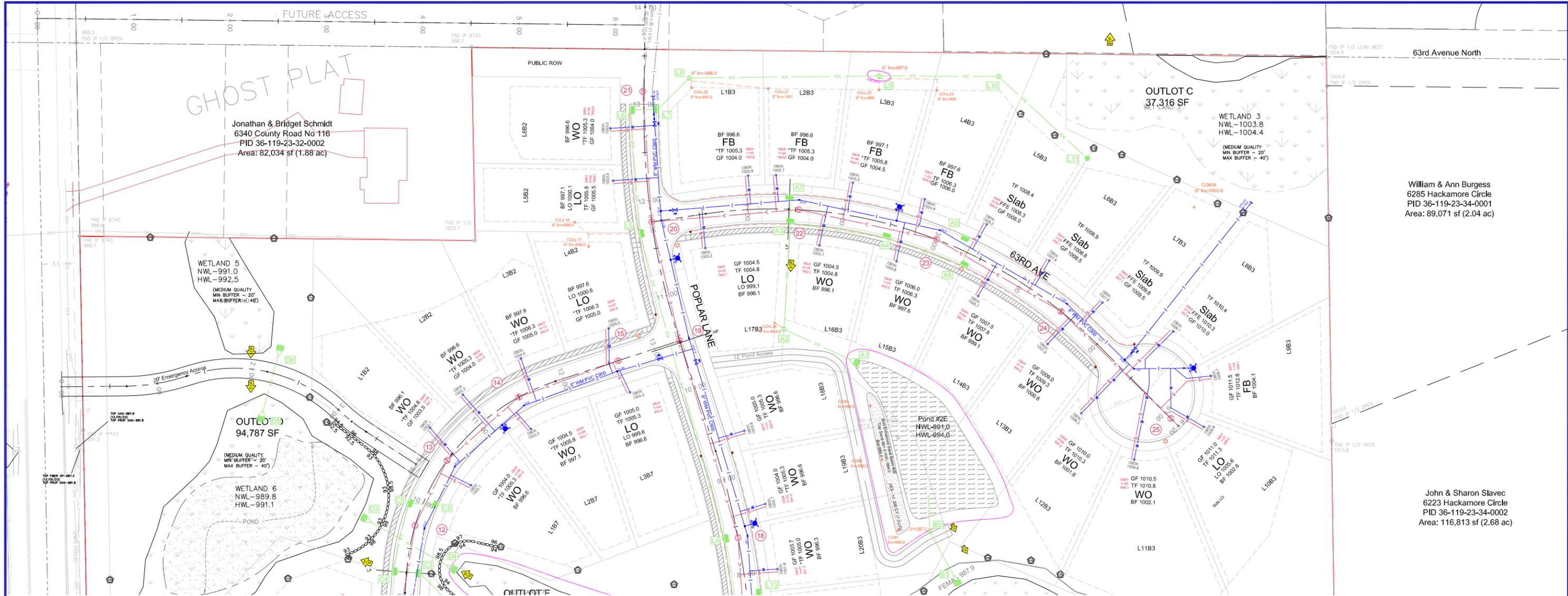
Robert S. Molstad
ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728

ENGINEERS SURVEYORS
DESIGNERS PLANNERS

CITY PROJECT NO. --
FINAL SANITARY SEWER & WATERMAIN PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
11
33

SCALE IN FEET



DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO. ---

CORCORAN, MINNESOTA

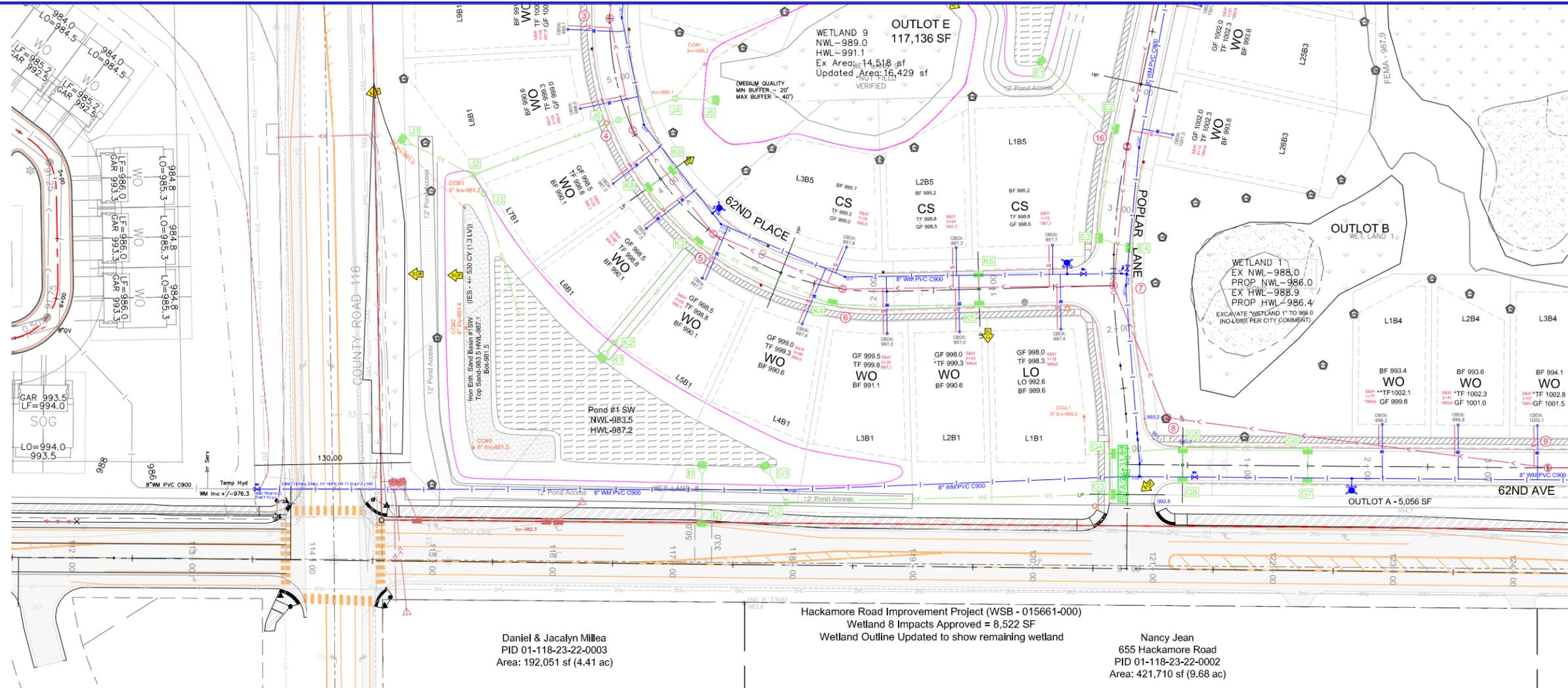
FINAL SANITARY SEWER & WATERMAIN PLAN

WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068

12

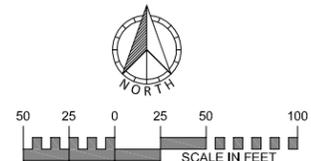
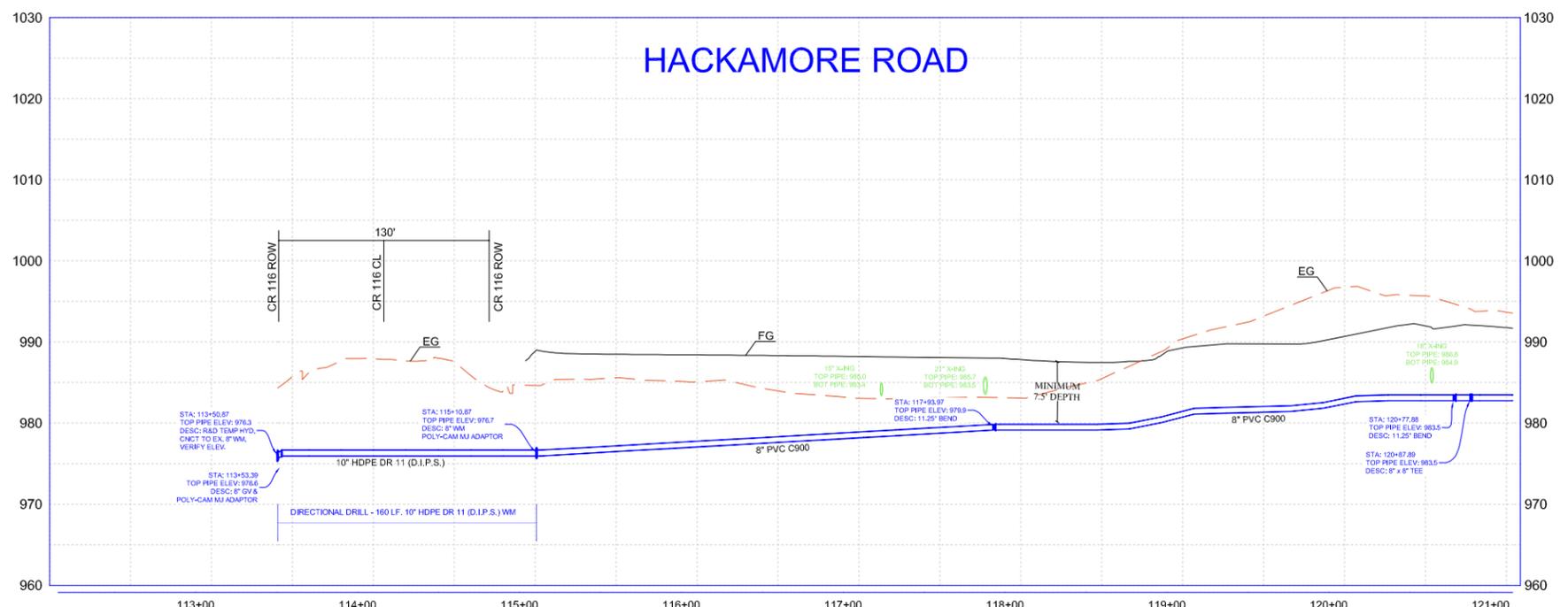
33



Daniel & Jacalyn Millea
 PID 01-118-23-22-0003
 Area: 192,051 sf (4.41 ac)

Hackamore Road Improvement Project (WSB - 015661-000)
 Wetland 8 Impacts Approved = 8,522 SF
 Wetland Outline Updated to show remaining wetland

Nancy Jean
 655 Hackamore Road
 PID 01-118-23-22-0002
 Area: 421,710 sf (9.68 ac)



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SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
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SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

ENGINEERS SURVEYORS
 DESIGNERS PLANNERS

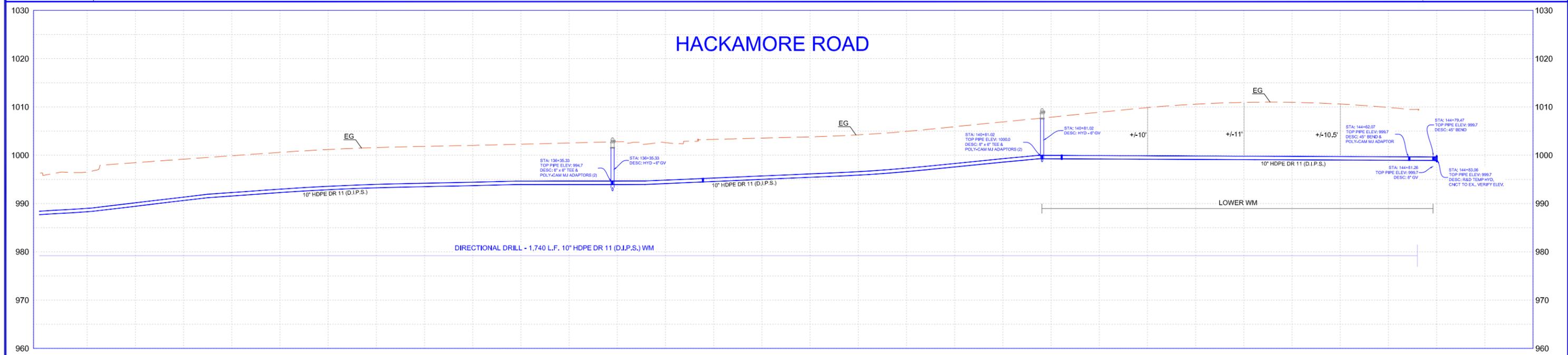
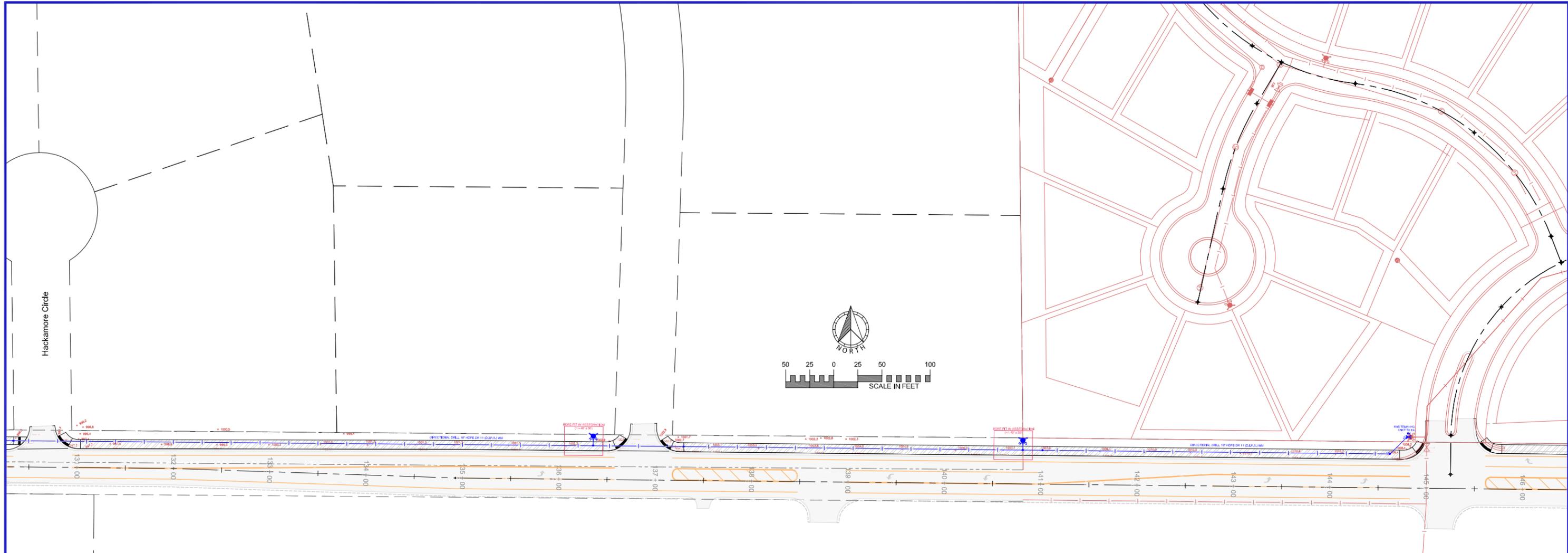
CITY PROJECT NO. --

CORCORAN, MINNESOTA

FINAL SANITARY SEWER & WATERMAIN PLAN

WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
 13
 33



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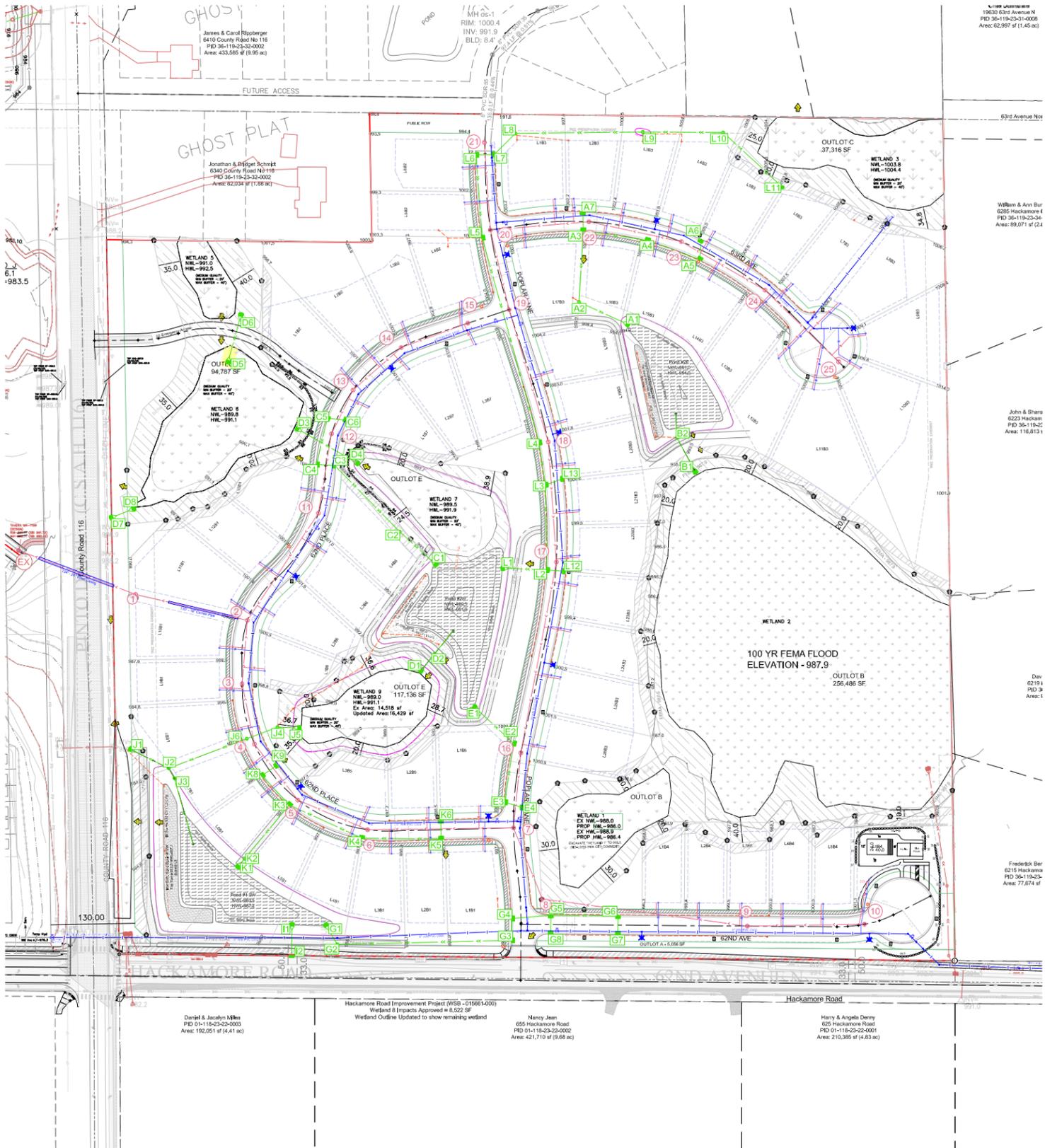
Robert S. Molstad

ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728

ENGINEERS SURVEYORS
DESIGNERS PLANNERS

SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.	FINAL SANITARY SEWER & WATERMAIN PLAN	FILE NO.
---	WOODLAND HILLS OF CORCORAN	3120-068
CORCORAN, MINNESOTA	WOODLAND HILLS OF CORCORAN, INC.	15
		33



Storm Table									
Start Structure	Start Rim Elev	Start Inv	Size	Material	Length	Slope	End Structure	End Rim Elev	End Inv
A2	995.5	991.30	21.0"	RCP	80.3 LF	0.37%	A1	991.9	991.00
A3	1001.5	996.30	18.0"	RCP	110.1 LF	4.27%	A2	995.5	991.60
A4	1003.2	998.50	15.0"	RCP	100.7 LF	1.89%	A3	1001.5	996.60
A5	1005.3	1000.00	15.0"	RCP	85.7 LF	1.75%	A4	1003.2	998.50
A6	1005.0	1000.30	15.0"	RCP	30.2 LF	0.99%	A5	1005.3	1000.00
A7	1001.5	996.90	15.0"	RCP	28.3 LF	1.06%	A3	1001.5	996.60
B2	994.3	987.00	21.0"	RCP	58.2 LF	0.52%	B1	987.6	986.70
C2	994.5	989.90	18.0"	RCP	73.1 LF	0.55%	C1	989.8	989.50
C3	999.5	994.60	15.0"	RCP	142.5 LF	3.09%	C2	994.5	990.20
C4	999.5	994.90	15.0"	RCP	28.5 LF	1.05%	C3	999.5	994.60
C5	1000.1	995.20	15.0"	RCP	73.0 LF	0.41%	C4	999.5	994.90
C6	1000.1	995.50	15.0"	RCP	29.6 LF	1.02%	C5	1000.1	995.20
D2	992.0	989.50	24.0"	RCP	31.9 LF	1.57%	D1	989.8	989.00
D4	991.2	991.40	15.0"	RCP	102.3 LF	0.39%	D3	991.6	991.00
D6	991.0	990.50	15.0"	RCP	70.8 LF	0.42%	D5	990.8	990.20
D8	990.3	989.80	12.0"	RCP	32.1 LF	2.50%	D7	989.5	989.00
E2	1000.7	993.20	15.0"	RCP	79.4 LF	4.66%	E1	990.5	989.50
E3	998.7	993.50	15.0"	RCP	92.1 LF	0.33%	E2	1000.7	993.20
E4	998.4	993.80	15.0"	RCP	29.0 LF	1.03%	E3	998.7	993.50
G2	988.9	983.90	21.0"	RCP	32.2 LF	1.24%	G1	983.8	983.50

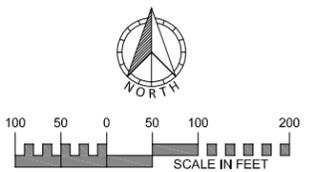
Storm Table									
Start Structure	Start Rim Elev	Start Inv	Size	Material	Length	Slope	End Structure	End Rim Elev	End Inv
L5	1003.0	993.90	15.0"	RCP	327.9 LF	0.37%	L4	1001.0	992.70
L6	1001.7	994.40	15.0"	RCP	128.4 LF	0.39%	L5	1003.0	993.90
L7	1001.7	994.70	15.0"	RCP	28.5 LF	1.05%	L6	1001.7	994.40
L8	1000.2	995.00	15.0"	RCP	46.1 LF	0.65%	L7	1001.7	994.70
L9	999.0	995.70	15.0"	RCP	196.8 LF	0.36%	L8	1000.2	995.00
L10	1002.1	997.70	15.0"	RCP	124.1 LF	1.61%	L9	999.0	995.70
L11	1003.0	998.70	15.0"	RCP	125.3 LF	0.80%	L10	1002.1	997.70
L12	998.4	993.70	15.0"	RCP	28.2 LF	1.06%	L2	998.4	993.40
L13	1000.1	995.40	15.0"	RCP	29.2 LF	1.03%	L3	999.9	995.10

NOTES

- 4" DRAINTILE SHALL BE INSTALLED AT THE LOWPOINT CATCH BASINS 250' MIN. (STD) IN EACH DIRECTION & 150' IN THE UPHILL DIRECTION FOR ON SLOPE CATCH BASINS.
- 6" PERFORATED DRAINTILE SHALL BE INSTALLED THROUGH THE INFILTRATION/FILTRATION AREAS AS SHOWN ON THE PLANS. SEE THE "TYPICAL DETAIL - INFILTRATION/FILTRATION AREA" ON GRADING PLAN, SHEET XX FOR INSTALLATION PURPOSES.
- 6" PERFORATED REAR YARD DRAINTILE NOT WITH THE INFILTRATION/FILTRATION AREAS SHALL COMPLY TO CITY DETAIL ST0-14.
- TIE THE LAST 6 PIPE JOINTS TO FLARED END SECTIONS (TYPICAL).
- TRASH GUARDS SHALL BE PLACED ON ALL FLARED END SECTIONS.
- TIE ALL JOINTS ON STORM SEWER BETWEEN APRONS AND OSC STRUCTURES AND ALL CULVERT APRONS.
- WIMCO'S OR APPROVED EQUAL TO BE INSTALLED AT ALL STORM INLETS. SEE CITY DETAILS ERO-4A, ERO-4C, AND ERO-4D.
- GRANULAR MATERIAL SHALL BE PLACED UNDER STORM SEWER PIPE OR STRUCTURES THAT ARE LESS THAN 48" BELOW FINISHED GRADE AND EXTEND TO AT LEAST 48" BELOW FINISHED GRADE.
- RIP-RAP FOR STORM SEWER SHALL BE CONSTRUCTED USING GRANITE ROCK, 1" DIAMETER OR LARGER AND SHALL BE HAND PLACED.
- ALL ADJUSTING RINGS TO BE CONCRETE.
- ALL STORM STRUCTURES SHALL BE PRECAST OR POURED IN PLACE. NO BLOCK STRUCTURES ALLOWED.

Storm Table									
Start Structure	Start Rim Elev	Start Inv	Size	Material	Length	Slope	End Structure	End Rim Elev	End Inv
G3	991.6	984.70	21.0"	RCP	269.7 LF	0.30%	G2	988.9	983.90
G4	992.1	985.30	18.0"	RCP	33.8 LF	0.89%	G3	991.6	985.00
G5	991.5	986.50	15.0"	RCP	60.5 LF	1.49%	G4	992.1	985.60
G8	991.5	986.80	15.0"	RCP	28.2 LF	1.06%	G5	991.5	986.50
I2	984.2	983.60	15.0"	RCP	44.6 LF	0.22%	I1	983.9	983.50
J2	987.2	983.20	24.0"	RCP	63.7 LF	0.31%	J1	984.0	983.00
J3	987.0	983.50	15.0"	RCP	17.8 LF	1.69%	J2	987.2	983.20
J4	993.9	986.00	15.0"	RCP	50.5 LF	0.40%	J6	996.8	985.80
J5	989.7	989.00	15.0"	RCP	31.3 LF	1.60%	J4	993.9	988.50
J6	996.8	985.80	15.0"	RCP	129.0 LF	1.39%	J2	987.2	984.00
K2	987.4	983.80	21.0"	RCP	13.6 LF	2.21%	K1	984.5	983.50
K3	996.8	990.10	15.0"	RCP	107.9 LF	5.28%	K2	987.4	984.40
K4	997.1	990.60	15.0"	RCP	123.3 LF	0.41%	K3	996.8	990.10
K5	996.0	991.00	15.0"	RCP	122.7 LF	0.33%	K4	997.1	990.60
K6	995.9	991.30	15.0"	RCP	28.2 LF	1.06%	K5	996.0	991.00
K8	996.3	991.30	15.0"	RCP	61.7 LF	0.49%	K3	996.8	991.00
K9	996.3	991.60	15.0"	RCP	28.3 LF	1.06%	K8	996.3	991.30
L2	998.4	989.80	21.0"	RCP	65.4 LF	0.46%	L1	990.3	989.50
L3	999.9	992.40	15.0"	RCP	131.2 LF	0.76%	L2	998.4	991.40
L4	1001.0	992.70	15.0"	RCP	65.9 LF	0.46%	L3	999.9	992.40

LEGEND		
DESCRIPTION	PROPOSED	EXISTING
BUILDING SETBACK LINE	BSPL	BSXL
GARAGE SETBACK LINE	GSPL	GSXL
PARCEL BOUNDARY LINE	PL	PL
DRAINAGE AND UTILITY EASEMENTS	DE	DE
CURB AND GUTTER	CG	CG
RIGHT-OF-WAY	ROW	ROW
SANWV SERVICE	SS	SS
BACKYARD CATCH BASIN	BCB	BCB
CATCH BASIN	CB	CB
STORM SEWER MANHOLE	SM	SM
FLARED END SECTION WRIP-RAP	FER	FER
STORM STRUCTURE LABEL	CB H3	CB H3
DRAINTILE WICLEANOUTS	DC	DC
SANITARY STRUCTURE LABEL	SM	SM
SANITARY SEWER MANHOLE	SSM	SSM
WATERMAIN	WM	WM
HYDRANT	H	H
GATE VALVE	GV	GV



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DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

ENGINEERS SURVEYORS DESIGNERS PLANNERS

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.
 --
CORCORAN, MINNESOTA

FINAL STORM SEWER PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
 3120-068
16
33

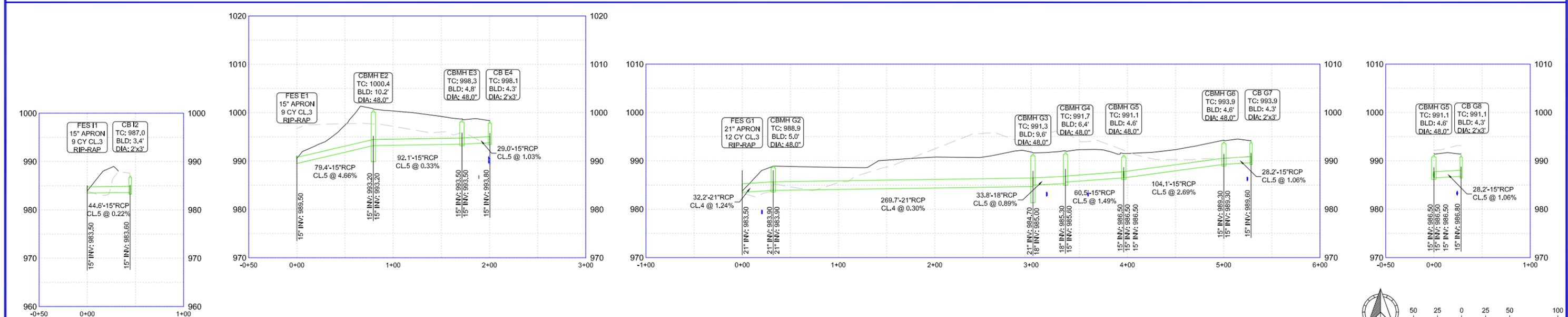
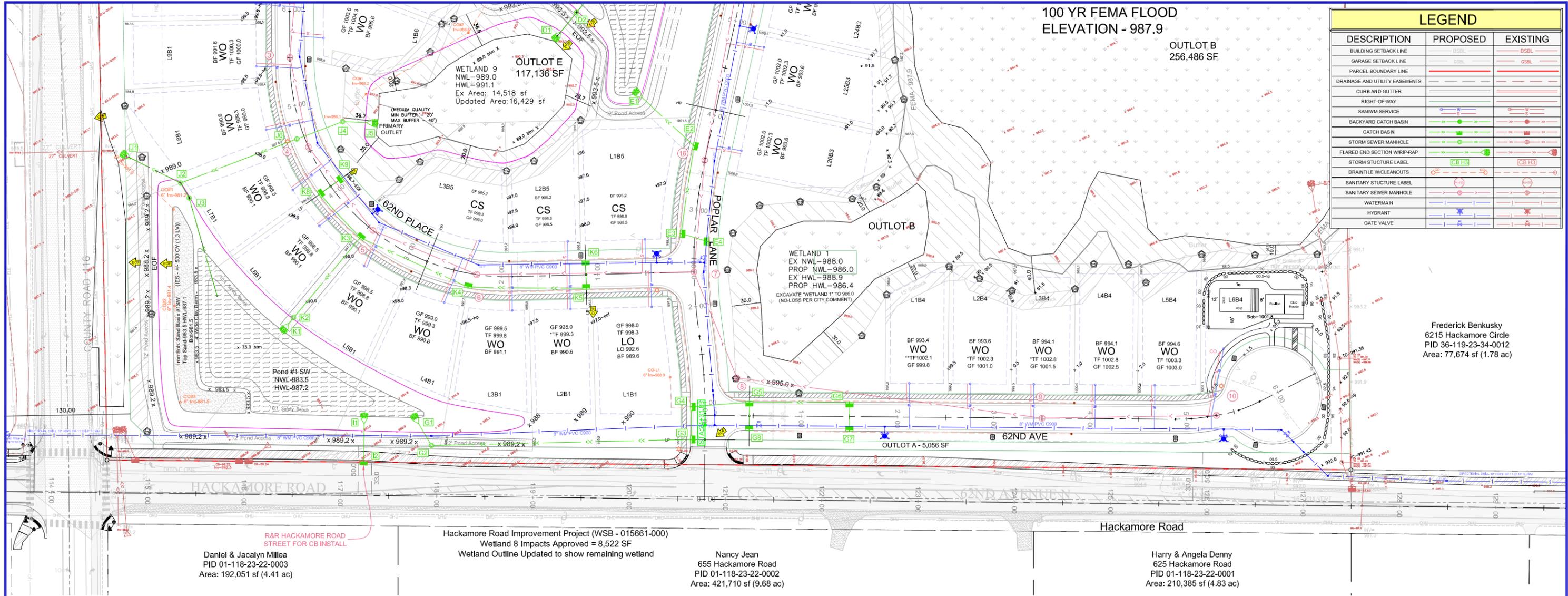
100 YR FEMA FLOOD
ELEVATION - 987.9

OUTLET B
256,486 SF

LEGEND

DESCRIPTION	PROPOSED	EXISTING
BUILDING SETBACK LINE	BSBL	BSBL
GARAGE SETBACK LINE	GSBL	GSBL
PARCEL BOUNDARY LINE		
DRAINAGE AND UTILITY EASEMENTS		
CURB AND GUTTER		
RIGHT-OF-WAY		
SANITARY SERVICE		
BACKYARD CATCH BASIN		
CATCH BASIN		
STORM SEWER MANHOLE		
FLARED END SECTION WRAP-RAP		
STORM STRUCTURE LABEL	CBH3	CBH3
DRAINILE W/CLEANOUTS		
SANITARY STRUCTURE LABEL		
SANITARY SEWER MANHOLE		
WATERMAIN		
HYDRANT		
GATE VALVE		

Frederick Benkusky
6215 Hackamore Circle
PID 36-119-23-34-0012
Area: 77,674 sf (1.78 ac)



DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
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Robert S. Molstad
ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728

ENGINEERS SURVEYORS DESIGNERS PLANNERS

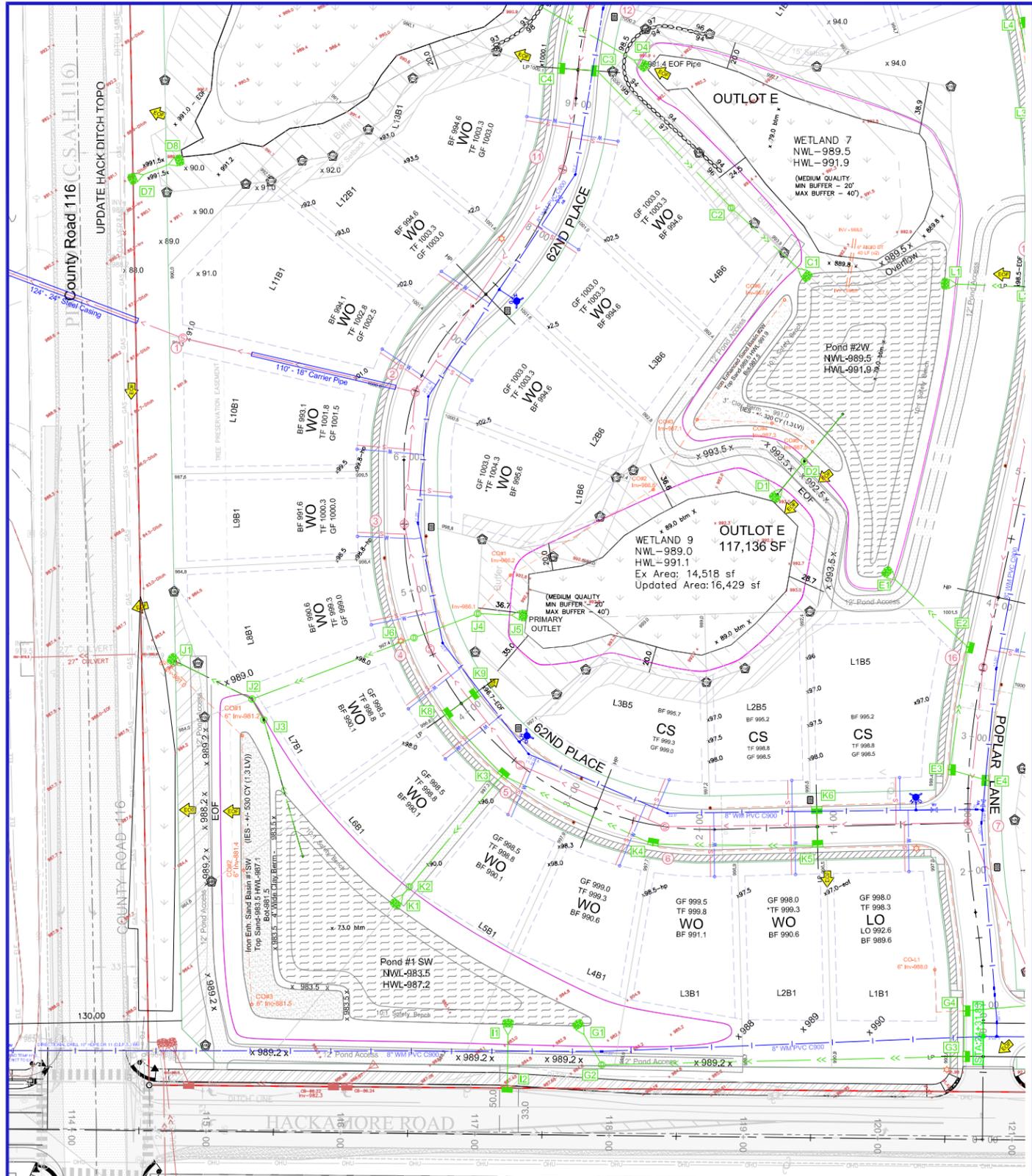
SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO. ---

CORCORAN, MINNESOTA

FINAL STORM SEWER PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
17
33



Hackamore Road Improvement Project (WSB - 015661-000)
 Wetland 8 Impacts Approved = 8,522 SF
 Wetland Outline Updated to show remaining wetland

Nanc
 655 Hackz
 PID 01-118
 Area: 421,71

Daniel & Jacalyn Millea
 PID 01-118-23-22-0003
 Area: 192,051 sf (4.41 ac)

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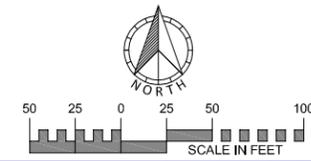
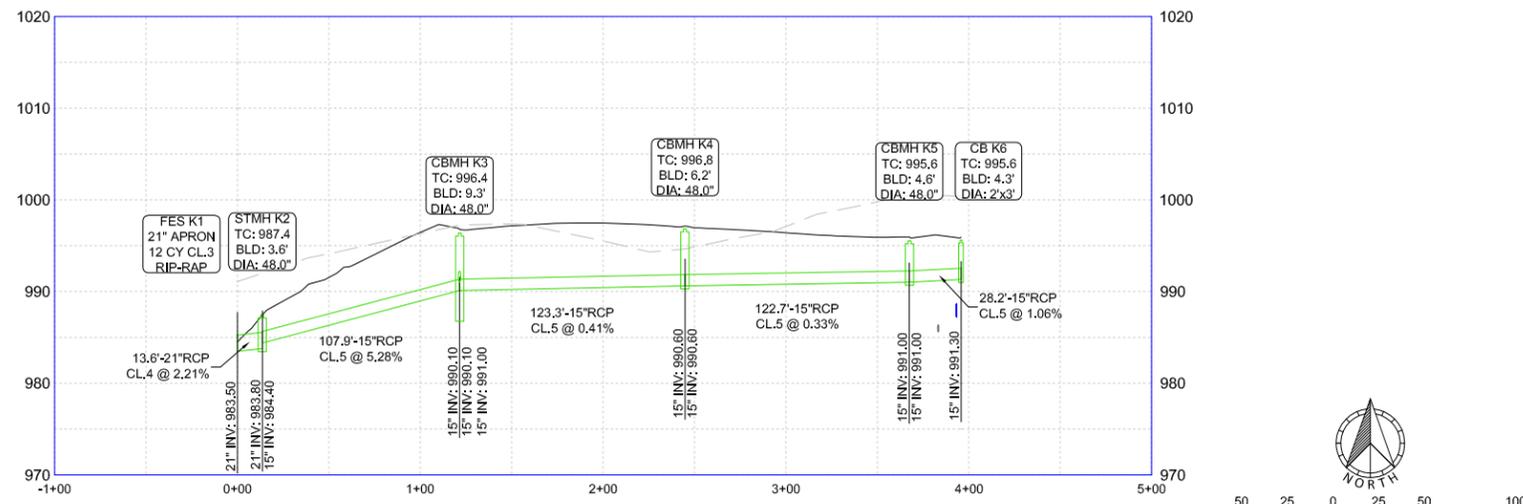
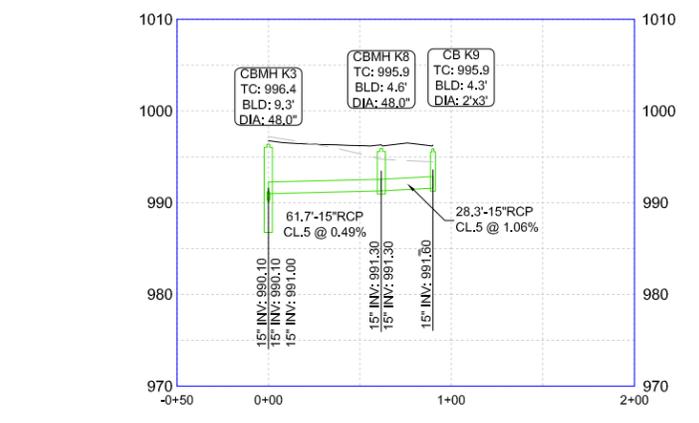
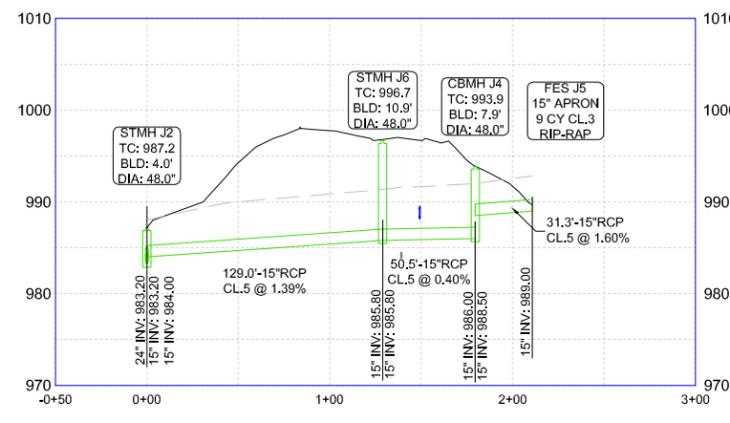
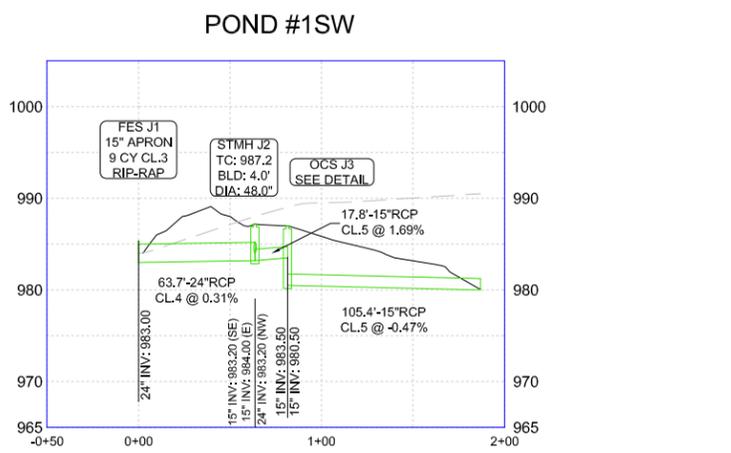
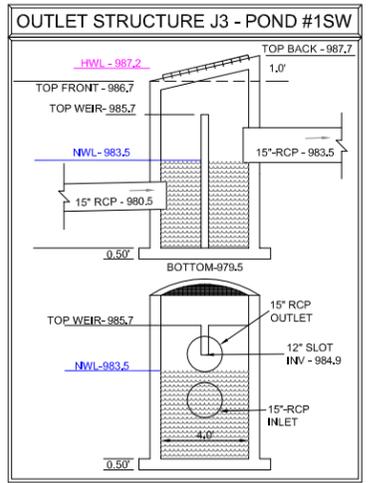
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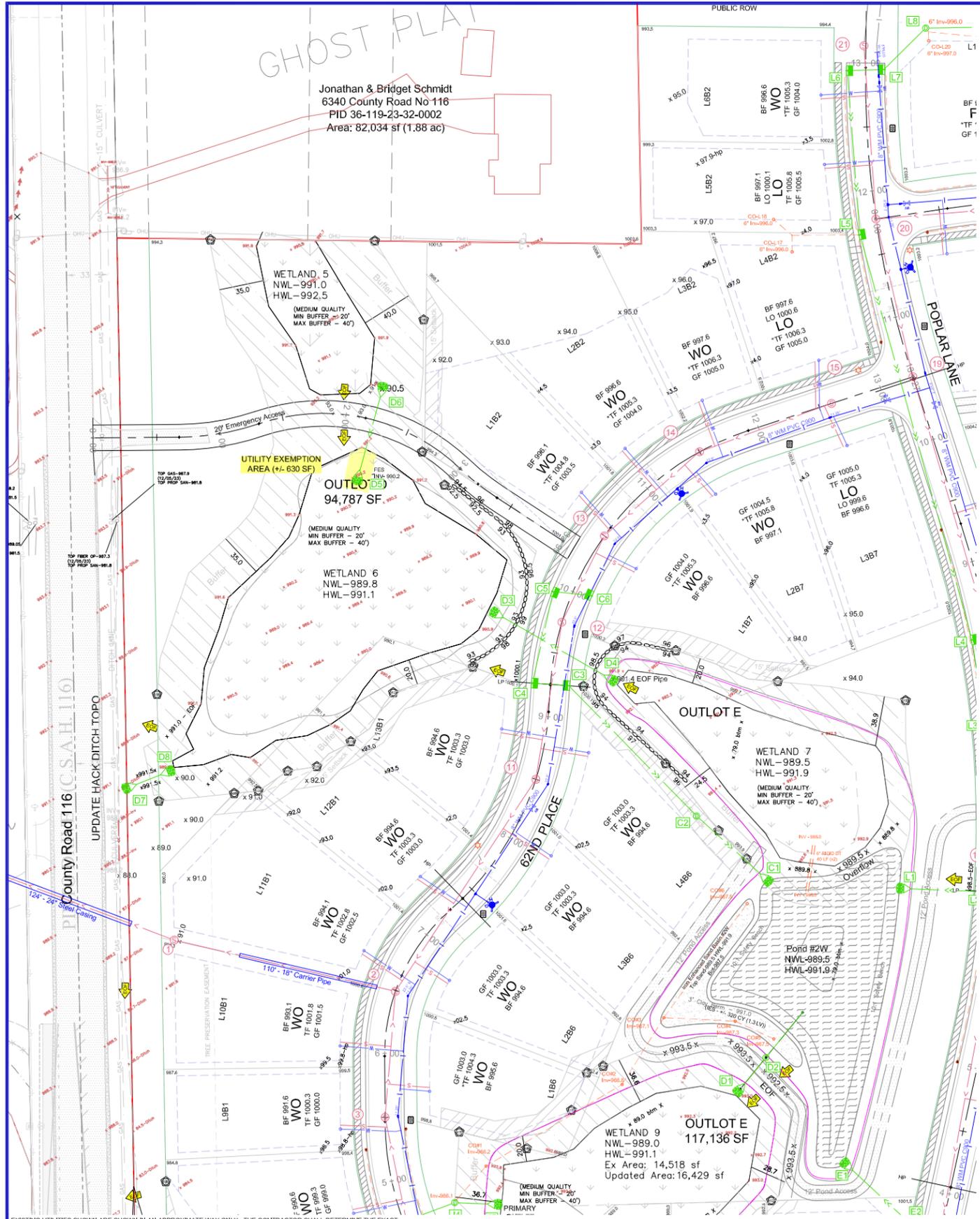
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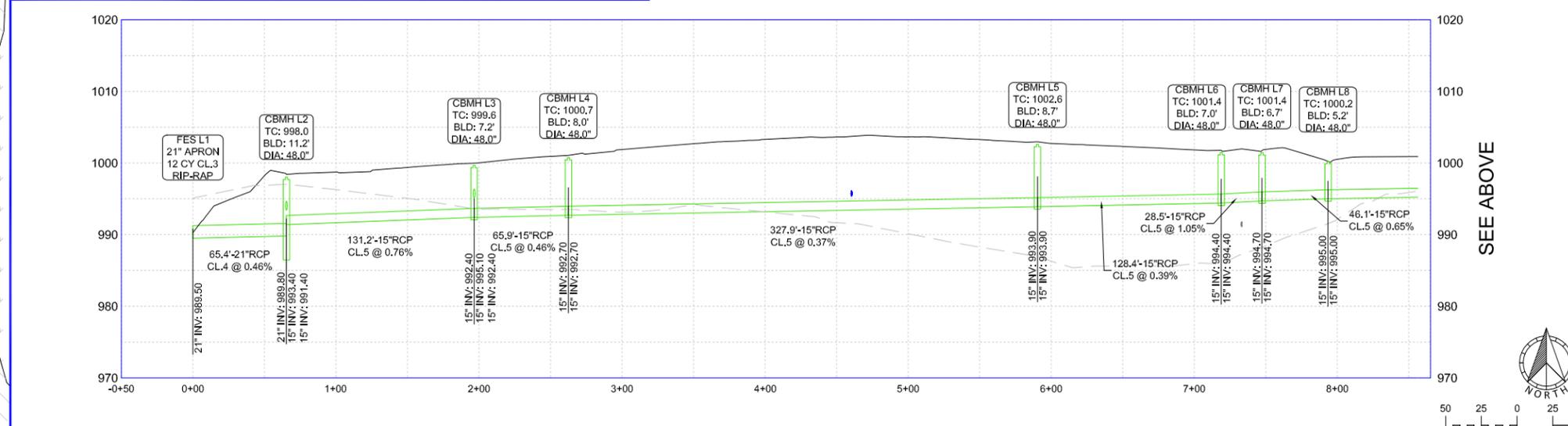
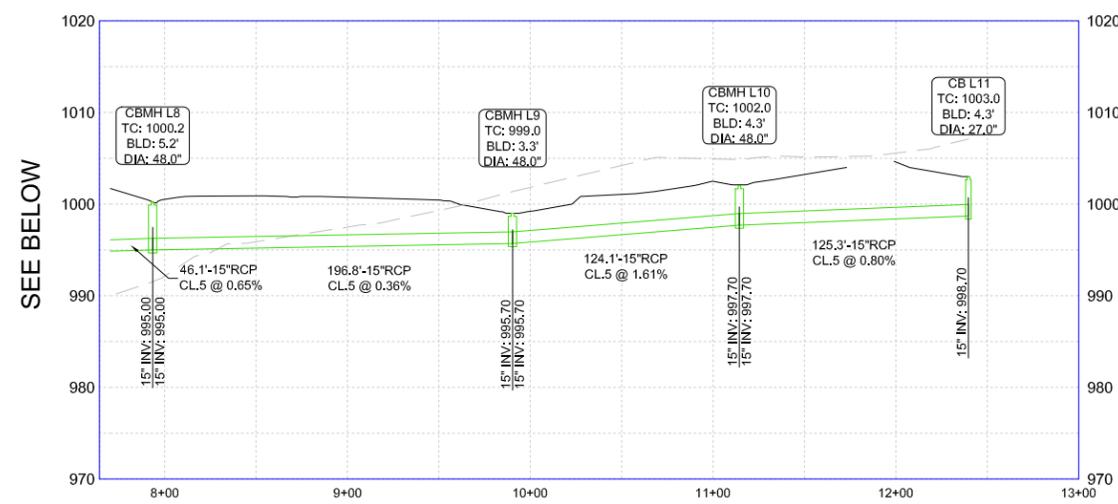
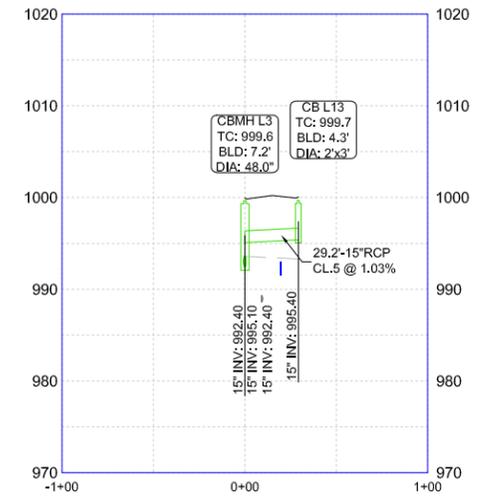
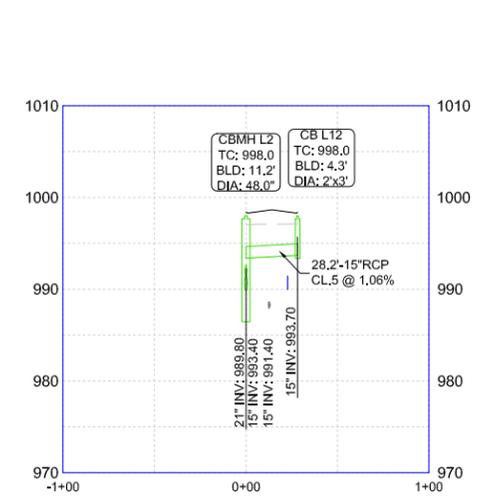
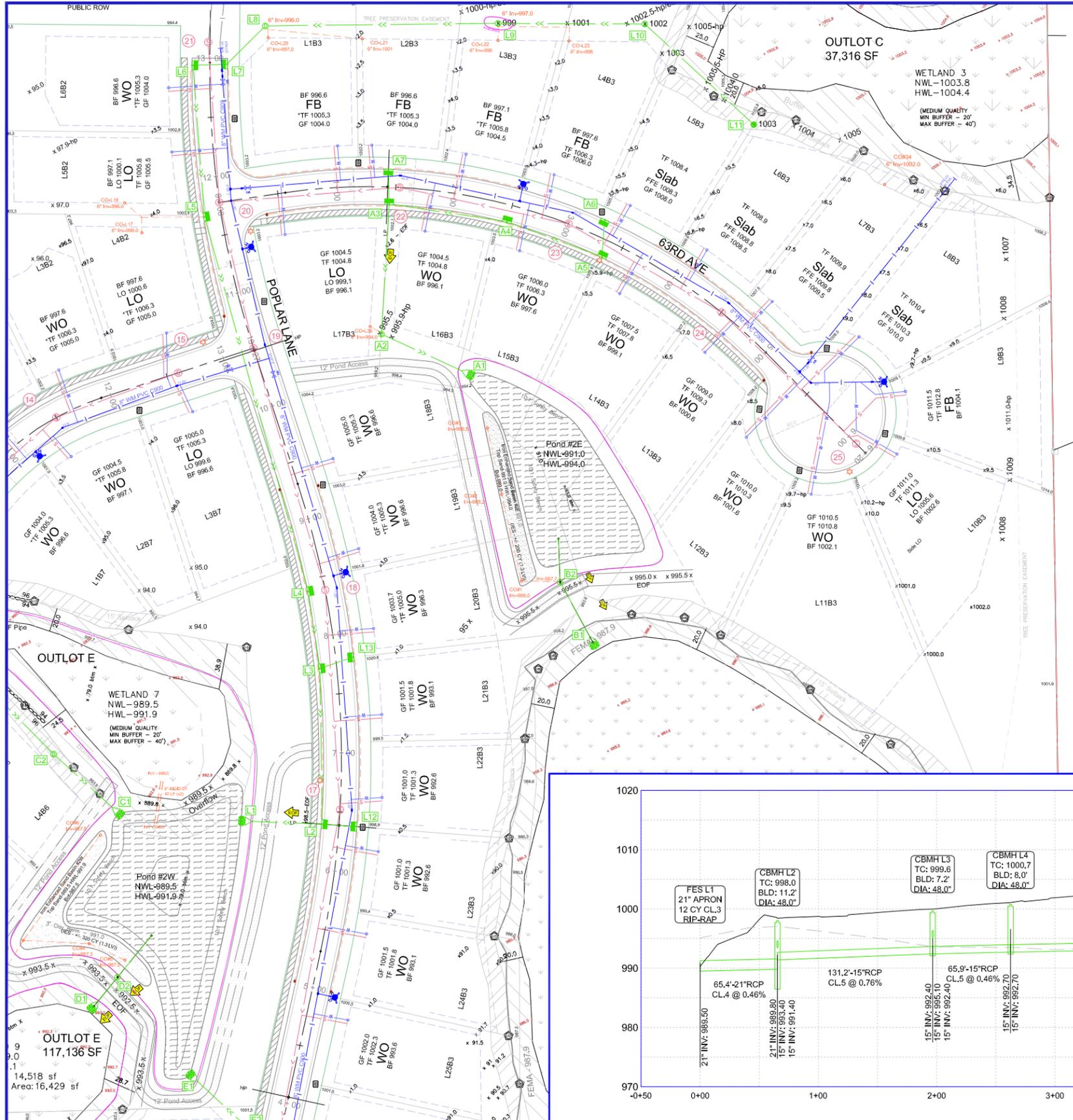
CITY PROJECT NO.
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CORCORAN, MINNESOTA

FINAL STORM SEWER PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
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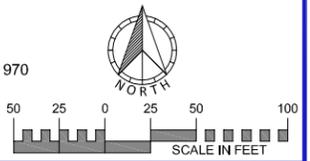
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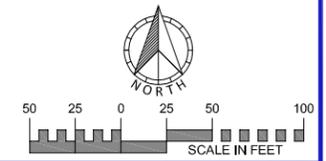
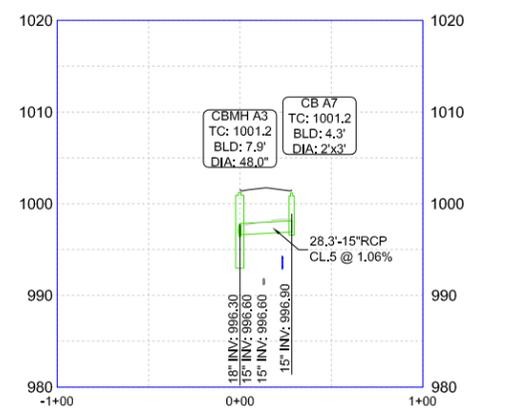
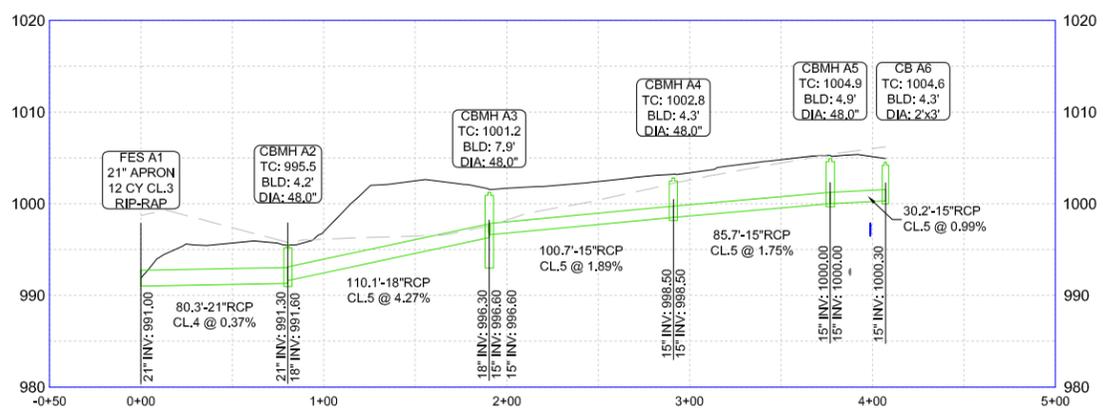
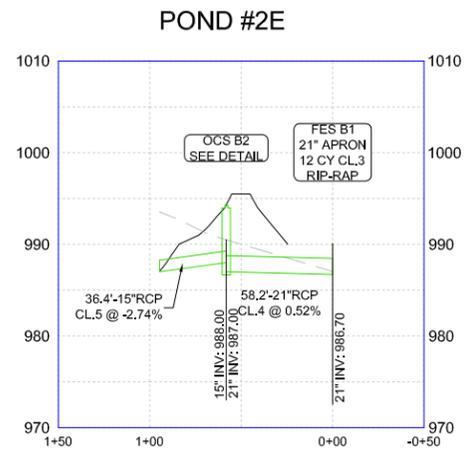
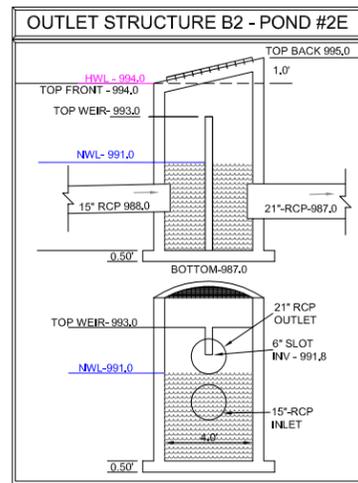
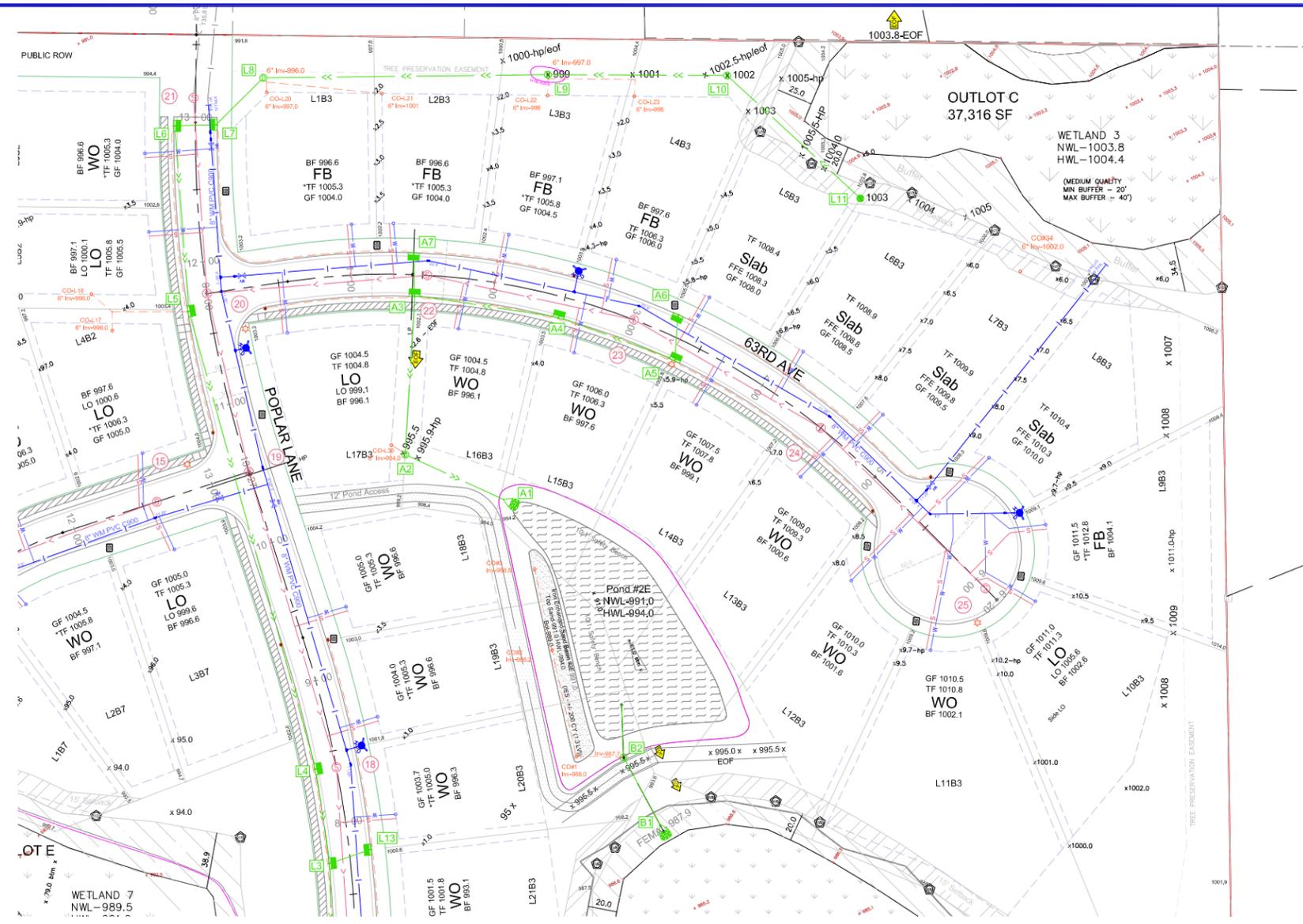
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CITY PROJECT NO.
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CORCORAN, MINNESOTA

FINAL STORM SEWER PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

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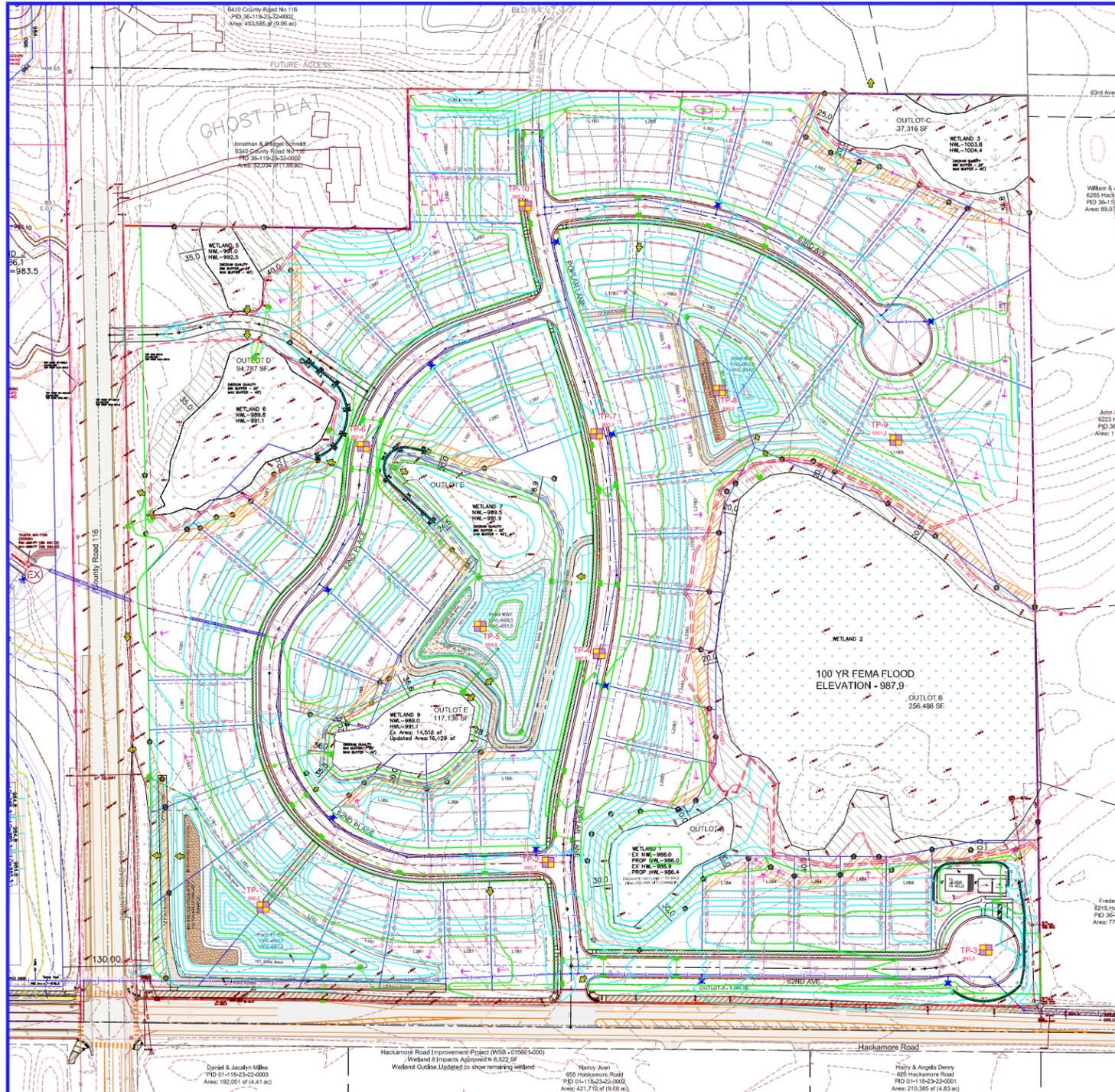
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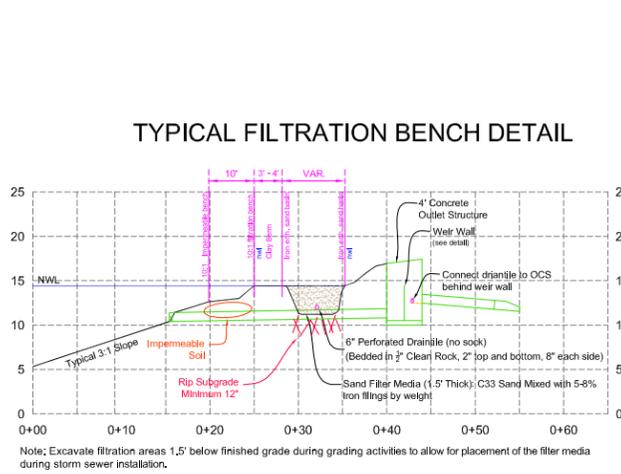
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WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
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- CONSTRUCTION NOTES**
- INSTALL SILT FENCE AS SHOWN ON PLAN, AS REQUIRED BY THE CITY OF CORCORAN, ELM CREEK WATERSHED DISTRICT OR DIRECTED BY THE ENGINEER.
 - THE WATER QUALITY POND MUST BE EXCAVATED AT THE BEGINNING OF GRADING OPERATIONS TO PROVIDE TEMPORARY STORM WATER DETENTION DURING CONSTRUCTION. SAND, SLAYS, AND SILTS MUST BE REMOVED FROM THE POND AS NECESSARY DURING CONSTRUCTION AND AT THE COMPLETION OF THE PROJECT. REFER TO SECTION 2.2 OF THE STORM WATER POLLUTION PREVENTION PLAN.
 - BEGIN GRADING. INSTALL PERFORATED RISER PIPE IN PONDS WHEN POND GRADING IS COMPLETE. TEMPORARY DRAINAGE PIPE SHALL BE USED FOR INTERMEDIATE DRAINAGE DURING THE CONSTRUCTION PERIOD AS NECESSARY AND DIRECTED BY THE ENGINEER. THE TEMPORARY DRAINAGE PIPES SHALL BE INCIDENTAL TO THE GRADING OPERATIONS. INSTALL SILT FENCE AROUND EXCAVATED POND, AFTER THE AS-BUILT ELEVATIONS HAVE BEEN VERIFIED BY THE ENGINEER.
 - INSPECT POND, SILT FENCE, AND ROCK ENTRANCE BERM AFTER ALL RAINFALL EVENTS AS REQUIRED BY THE NPDES PERMIT.
 - LINE ALL PONDS WITH A MINIMUM 4" ORGANIC SOILS & SEED SLOPES BETWEEN NWL AND 100 YR HWL WITH A WATER TOLERANT MIX. (OR AS NOTED)
 - REMOVE PERFORATED RISER PIPE WHEN STORM SEWER AND OUTLET STRUCTURE FOR PONDS ARE INSTALLED (INCIDENTAL).
 - POND - 10:1 BENCH (1 FOOT) THEN 4:1 MAX
 - LO & WO FINISHED PADS SHALL BE FLATTER THAN 3:1. ALL OTHER SLOPES 4:1 MAX (UNLESS NOTED)
 - RESTORATION - 21.0 ACRES PLUS WETLAND RESTORATION AREAS
 - RESTORE ALL DISTURBED AREAS WITH 4" TO 6" OF TOPSOIL OR EXISTING ON-SITE ORGANIC MTRL.
 - SEED ALL DISTURBED AREAS WITH MNDOT MIXTURE #250 AT A RATE OF 100 LBS./ACRE AND FERTILIZE WITH 20-0-10 AT 100 LBS./ACRE. (UNLESS OTHERWISE NOTED)
 - SEED WETLAND BUFFER AREAS WITH MIX 35-241 (MESIC PRAIRIE GENERAL), TEMPORARY WETLAND 10 IMPACT-STATE SEED MIX 34-271, WETLAND EXCAVATION/IRRIGATION AREA - STATE SEED MIX 34-181 (EMERGENT WETLAND OR SIMILAR)
 - ONLY PHOSPHOROUS FREE FERTILIZER IS TO BE USED ON SITE.
 - MULCH WITH TYPE 1 AT A RATE OF 2 TONS/ACRE AND DISC ANCHOR IMMEDIATELY AFTER PLACEMENT. USE WOODFIBER BLANKET ON ALL SLOPES 3:1 (FT) OR GREATER.
 - MAINTAIN ALL SILT FENCE UNTIL TURF HAS BEEN ESTABLISHED.
 - RESTORATION WORK WILL BE COMPLETED WITHIN 72 HOURS OF GRADING COMPLETION.
 - SILT FENCE, BEFORE GRADING - 8,600 LF
AFTER GRADING - 3,890 LF
 - TREE FENCE, BEFORE GRADING - 100 LF
 - EROSION BLANKET - AS NEEDED - AS REQUIRED ON ALL SLOPES STEEPER THAN 4:1 (PER CITY ENGINEER)

SYMBOL LEGEND		
DESCRIPTION	PROPOSED	EXISTING
MINOR CONTOUR		
MAJOR CONTOUR		
LOT LINE		
BUILDING SETBACK LINE		
GARAGE SETBACK LINE		
PARCEL BOUNDARY LINE		
DRAINAGE AND UTILITY EASEMENTS		
CURB AND GUTTER		
RIGHT-OF-WAY		
BACKYARD CATCH BASIN		
CATCH BASIN		
STORM SEWER MANHOLE		
FLARED END SECTION W/RR-RAP		
SANITARY SEWER MANHOLE		
HYDRANT		
GATE VALVE		
DRAIN FLOW RUNOFF ARROW		
EMERGENCY OVERTFLOW SWALE		
SILT FENCE (PRE CONSTRUCTION)		
SILT FENCE (POST CONSTRUCTION)		
SPOT ELEVATION		
TBC SPOT ELEVATION		

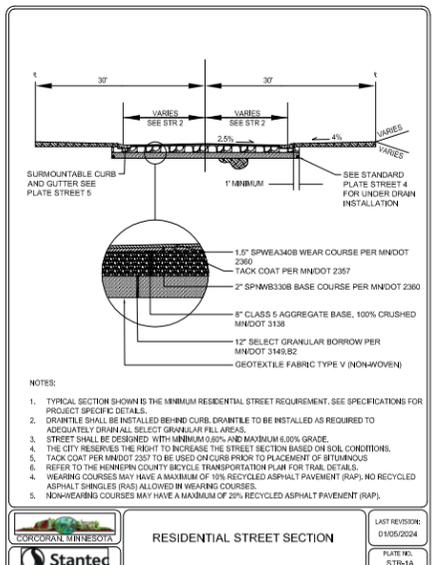
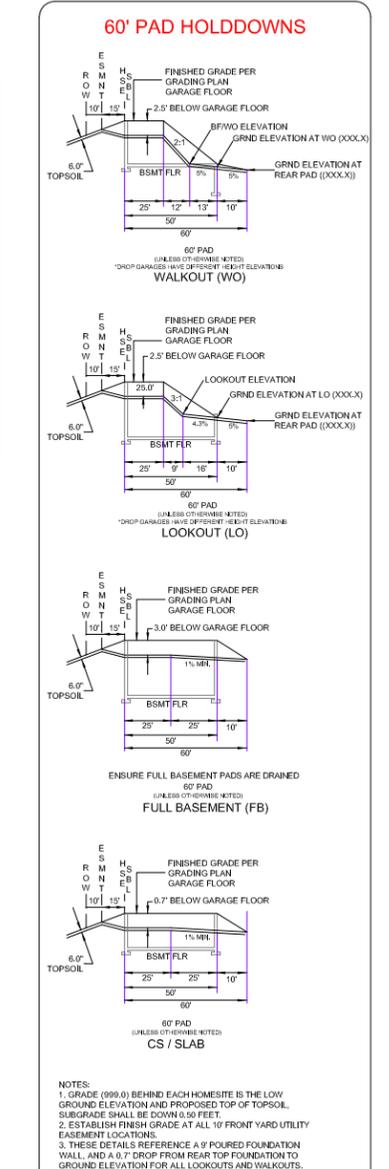
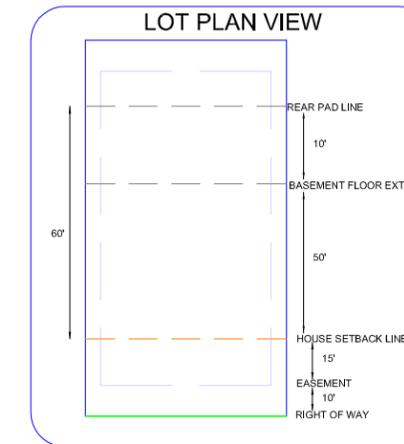


- FILTRATION SHELF NOTES:**
- Initial excavation of the filtration shelves shall be dug 18" below the finished final grade.
 - The material within the filtration shelves will be installed after the storm sewer outlet control structure is installed.
 - To prevent soil compaction, heavy equipment shall not be allowed within the benches at anytime.
 - The bottom of the filtration shelves shall be tilled a minimum of 12" prior to placing the filtration material.
 - Relatively light equipment with tracks shall be used to excavate the filtration shelves.
 - Immediately upon completion of grading the filtration shelves, silt fence shall be installed per the plan to establish perimeter control.
 - The material within the shelves will be 1.5' deep with a 6" drain tile installed at the base of the filtration media.
 - The mix for the filtration shelves should be C33 sand with 5-8% iron filings by weight.

WETLAND BUFFER AREA		
Wetland	25' Avg Area (sf)	Proposed Area (sf)
1 & 2	36,880	42,982
3	12,742	13,243
5 & 6	30,335	35,288
7	16,303	16,522
9	15,565	17,737

- ON-SITE BMPs**
- NURP POND - NURP POND WILL BE UTILIZED TO MEET OR EXCEED QUALITY AND RATE CONTROL REQUIREMENTS.
 - SKIMMERS - THE POND OUTLET STRUCTURE INCLUDES A SUBMERGED INLET PIPE TO ALLOW SKIMMING (Utility Contractor)
 - RIP RAP - RIP RAP WILL BE UTILIZED AT ALL APRONS FOR ENERGY DISSIPATION AND PROVIDE SEDIMENT CONTROL. (Utility Contractor)
 - INLET PROTECTION - INLET PROTECTION WILL BE INSTALLED AND MAINTAINED IN ALL CATCH BASINS & REAR YARD STRUCTURES, (W/MCO'S OR EQUAL) (Utility Contractor)
 - SLOPE STABILIZATION - SILT FENCE WILL BE INSTALLED ALONG DOWN GRADIENT GRADING LIMITS AND WOODFIBER BLANKET WILL BE UTILIZED ON ALL SLOPES 3:1 OR GREATER TO PROVIDE ADEQUATE SLOPE STABILIZATION. (Grading Contractor)
 - BIOROLLS - BIOROLLS WILL BE INSTALLED ALONG REAR YARD SWALES TO PREVENT SEDIMENT FROM REACHING THE NURP POND AND ULTIMATELY DOWNSTREAM WETLANDS (Grading Contractor).
 - INFILTRATION AREAS - INFILTRATION AREAS WILL BE UTILIZED TO REDUCE THE AMOUNT OF RUNOFF FROM THE INCREASED HARDSURFACE. (Grading Contractor)
 - STREET SWEEPING - STREET SWEEPING WILL BE DONE A MINIMUM OF ONCE PER WEEK OR AS NEEDED TO MINIMIZE DUST CONTROL AND VEHICLE TRACKING. (Grading and Utility Contractor)
 - PHOSPHOROUS FREE FERTILIZER - PHOSPHOROUS FREE FERTILIZER WILL ALSO BE USED ON SITE.
 - ALL CONCRETE WASHOUT WASTE PRODUCED SHALL BE REMOVED FROM THE SITE. (Utility Contractor)
 - ADDITIONAL BMPs SHALL BE INSTALLED AROUND ALL WETLANDS WHERE GRADING IS TO OCCUR WITHIN 50FT. SUCH BMPs INCLUDE DOZER CUT DITCH.

- GENERAL NOTES**
- THE GRADING CONTRACTOR IS RESPONSIBLE FOR ALL STORM WATER INSPECTIONS ACCORDING TO THE MPCA STORM WATER PERMIT. THIS INCLUDES BOTH WEEKLY INSPECTIONS AND INSPECTIONS DONE AFTER A 0.5" RAIN EVENT. A COPY OF THE INSPECTION REPORT MUST BE EMAILED TO THE ENGINEER AND DEVELOPER ON A WEEKLY BASIS.
 - THE CONTRACTOR SHALL PLACE INLET PROTECTION DEVICES FOR ALL STORM SEWER INLETS (EXISTING AND PROPOSED) AND MAINTAIN THEM AS AN EFFECTIVE SILT CONTROL DEVICE. INLET PROTECTION SHALL BE REMOVED WHEN RESTORATION HAS BEEN ESTABLISHED.
 - ALL RETAINING WALLS WILL REQUIRE A STRUCTURAL DESIGN, A BUILDING PERMIT & A FINAL INSPECTION REPORT. (IF APPLICABLE)
 - A 1'-2" CRUSHED ROCK ENTRANCE BERM SHALL BE PLACED AT THE SITE ENTRANCE, TO REPLACE SILT FENCE, AND MINIMIZE EROSION ON TO THE STREETS. THE ROCK BERMS SHALL BE THE WIDTH OF THE ENTRANCE AND 2 FEET HIGH WITH 4:1 SLOPES. (SEE DETAIL)
 - THE CONTRACTOR SHALL MAINTAIN POSITIVE DRAINAGE AWAY FROM THE BUILDING PAD AND STREET AREAS THROUGHOUT CONSTRUCTION.
 - THE CONTRACTOR SHALL ATTEMPT TO PREVENT SOIL MATERIALS FROM LEAVING THE SITE BY EROSION AND VEHICLE WHEEL TRACKING. HE SHALL BE RESPONSIBLE FOR CLEANING OF STREET, BOULEVARD AND UTILITY FACILITIES THAT RECEIVE ANY ERODED OR TRACKED SOIL MATERIAL OR OTHER CONSTRUCTION DEBRIS OR MATERIAL. THE GRADING CONTRACTOR WILL BE REQUIRED TO PROVIDE STREET SWEEPING ON HUNTER DRIVE DURING THE GRADING OPERATIONS, IF REQUIRED.
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30' B-B STREET HOLDDOWN - 2.20'

*NOTE - TEMPORARY DRAINAGE MEASURES MAY BE NECESSARY AT LOW POINTS. CONTRACTOR SHALL MAKE FIELD ADJUSTMENTS AS NECESSARY PER THE DIRECTION OF THE CITY ENGINEER IN ORDER TO MAINTAIN PROPER DRAINAGE AND PROVIDE PROPER EROSION CONTROL MEASURES.

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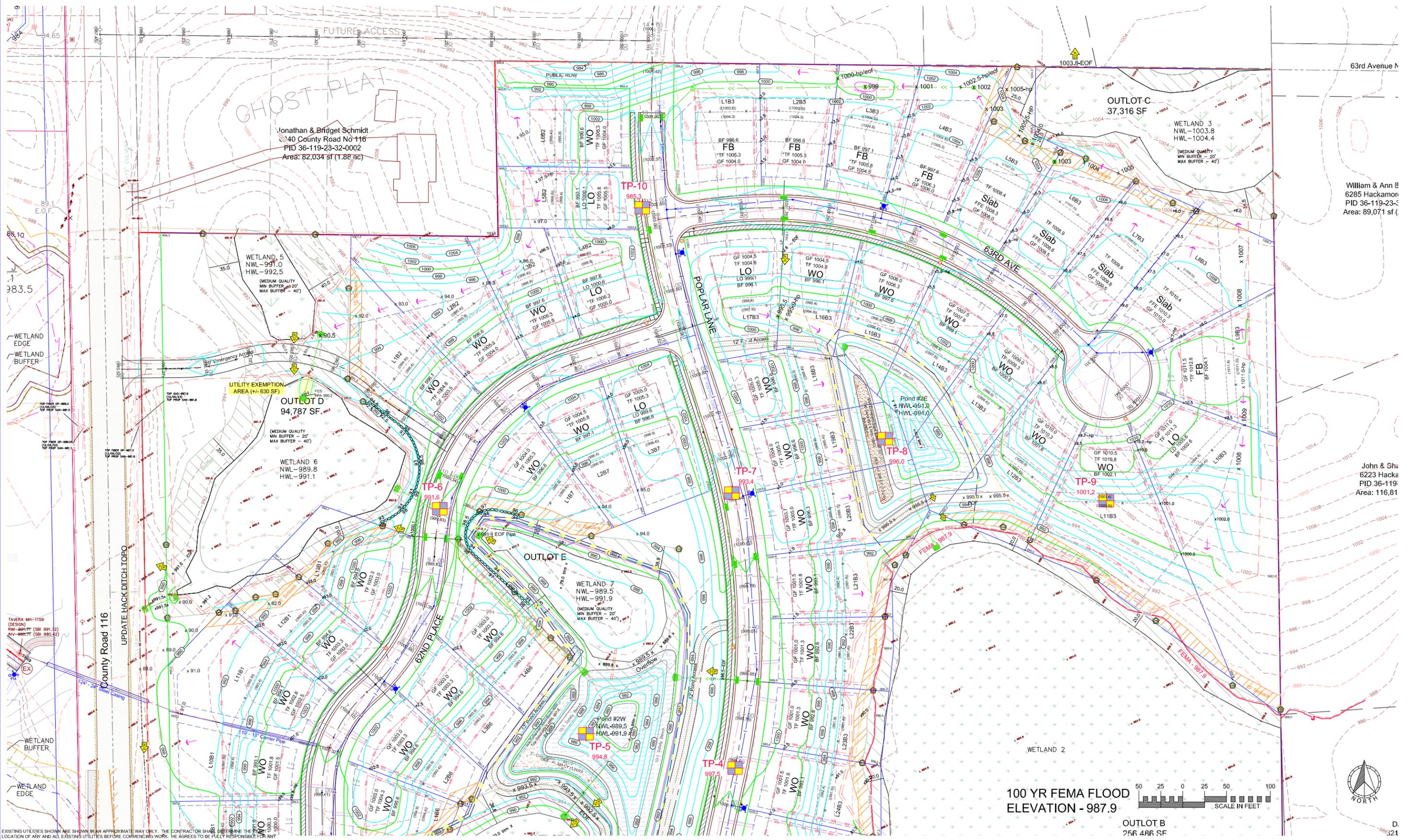
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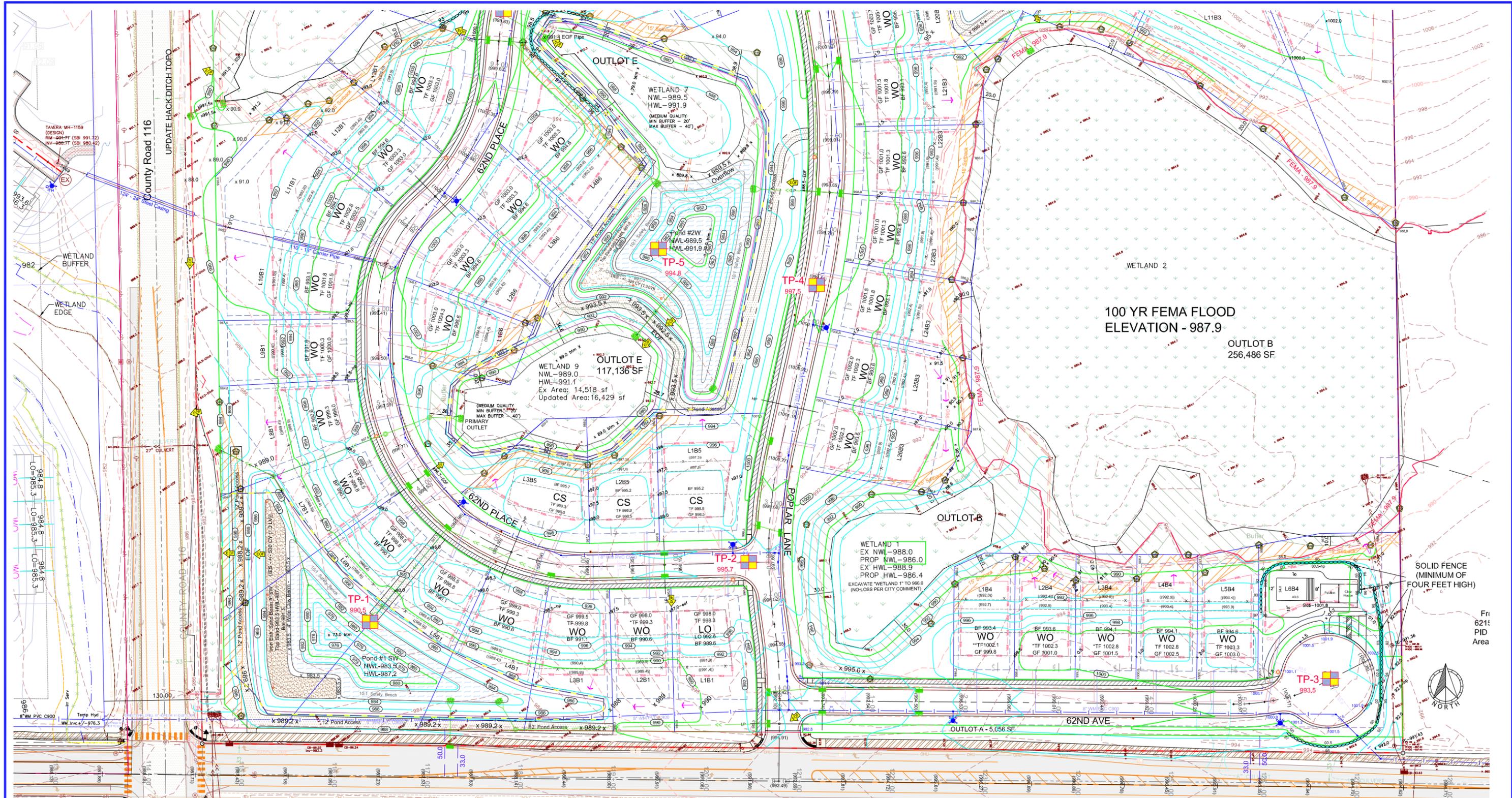
SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

ENGINEERS SURVEYORS
 DESIGNERS PLANNERS

CITY PROJECT NO. ---
CORCORAN, MINNESOTA

FINAL GRADING PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
23
33



Hackamore Road Improvement Project (WSB - 015661-000)
 Wetland 8 Impacts Approved = 8,522 SF
 Wetland Outline Updated to show remaining wetland

Daniel & Jacalyn Millea
 PID 01-118-23-22-0003
 Area: 192,051 sf (4.41 ac)

Nancy Jean
 655 Hackamore Road
 PID 01-118-23-22-0002
 Area: 421,710 sf (9.68 ac)

Harry & Angela Denny
 625 Hackamore Road
 PID 01-118-23-22-0001
 Area: 210,385 sf (4.83 ac)

EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

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 DESIGNERS PLANNERS

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 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.
 --

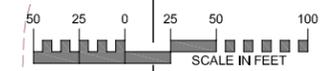
CORCORAN, MINNESOTA

FINAL GRADING PLAN
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
 3120-068

24

33



ROCK ENTRANCE BERM

SILT FENCE

POST GRADING SILT FENCE

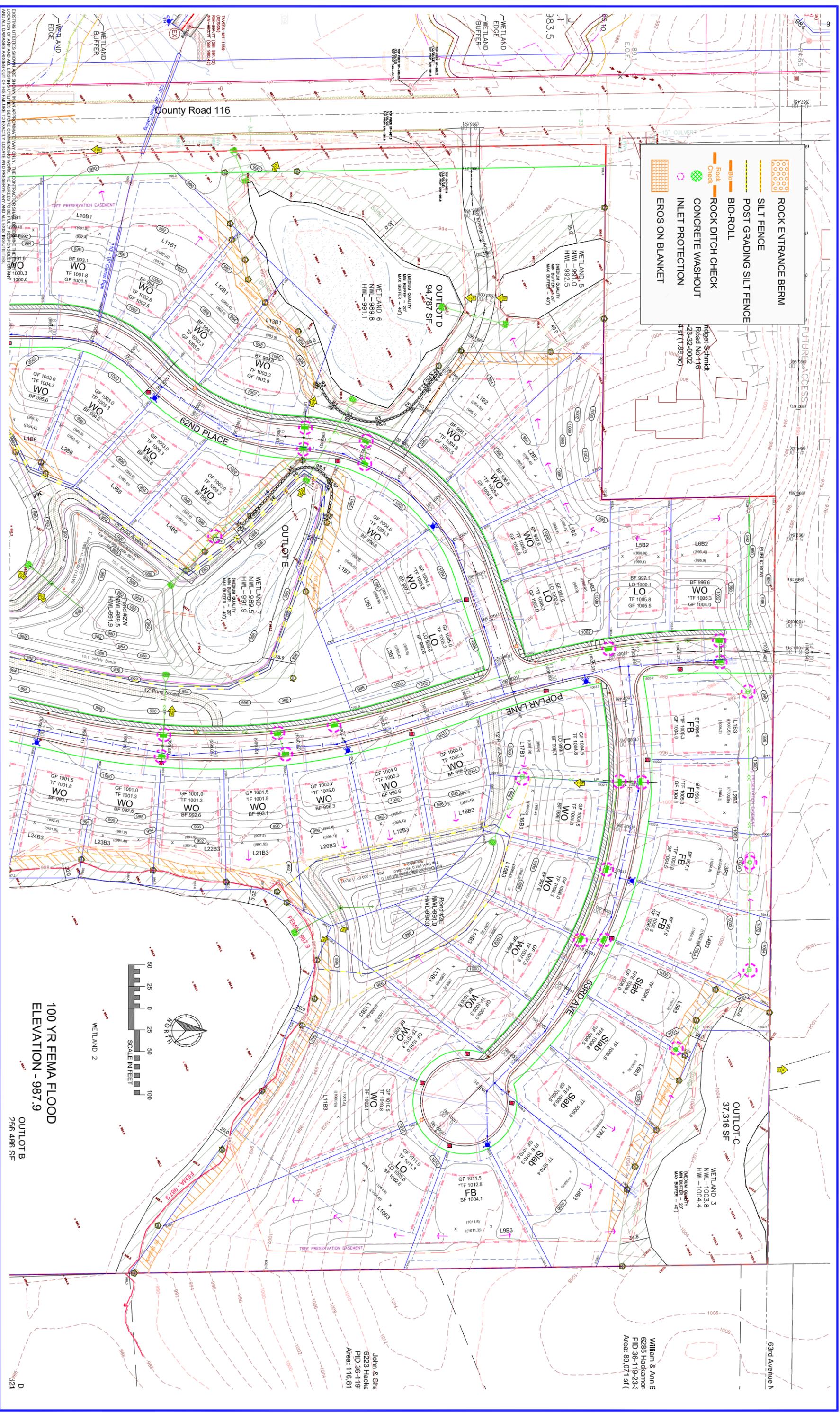
BIO-ROLL

ROCK DITCH CHECK

CONCRETE WASHOUT

INLET PROTECTION

EROSION BLANKET



DRAWING NAME	NO.	BY	DATE	REVISION
SWMP - STORMWATER GRADING REVISIONS	1	ERI	6/18/2024	
SWMP - STORMWATER GRADING REVISIONS	2	ERI	6/26/2024	

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 74778

ENGINEERS
PLANNERS

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #150 PL WIMOUTH, MN 55447 (952) 476-6000

CITY PROJECT NO. ---

CORCORAN, MINNESOTA

WOODLAND HILLS OF CORCORAN, INC.

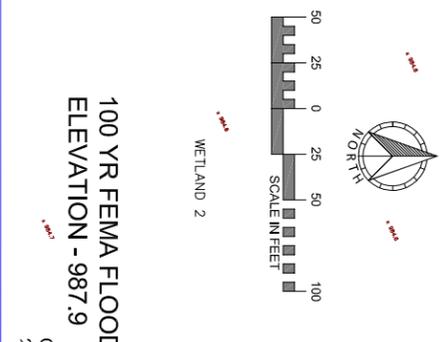
FINAL EROSION CONTROL PLAN

OUTLOT B
 256,496 SF

FILE NO.
 3120-088

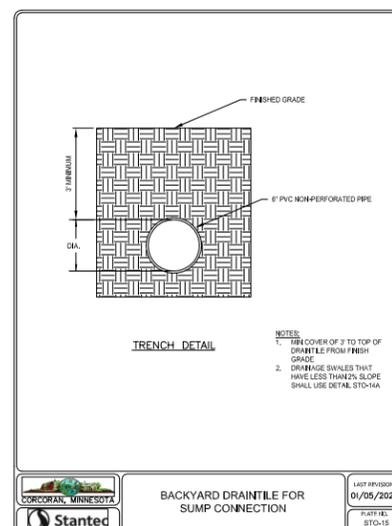
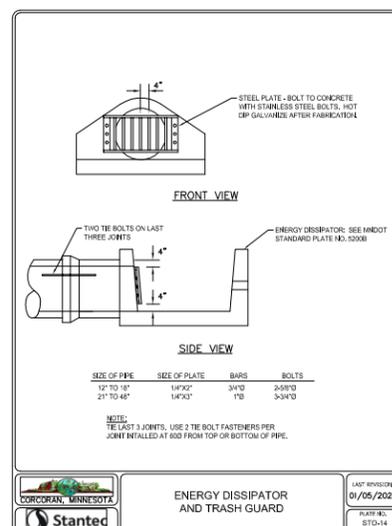
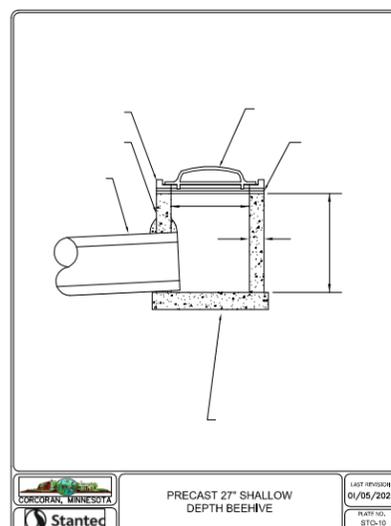
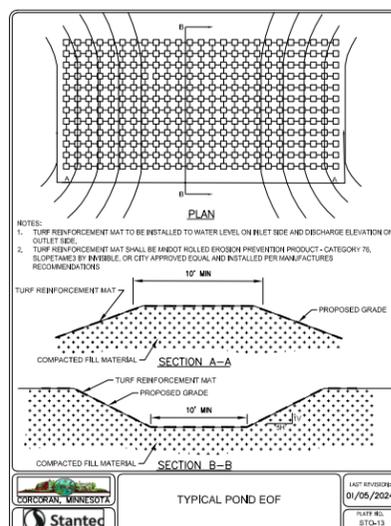
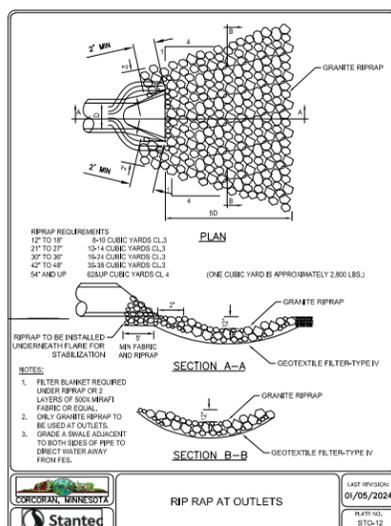
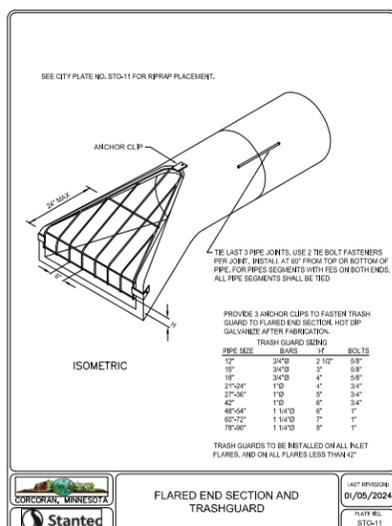
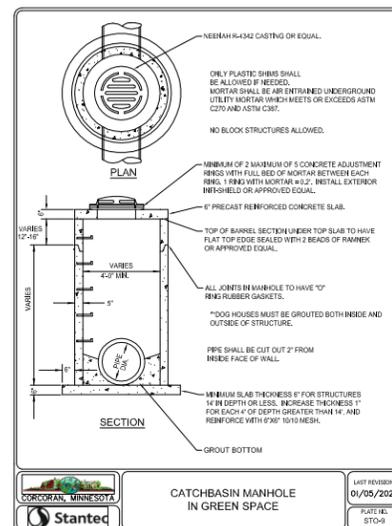
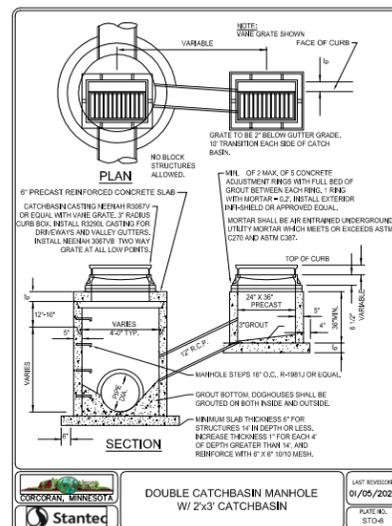
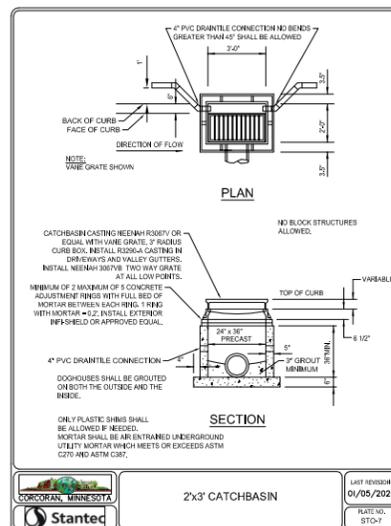
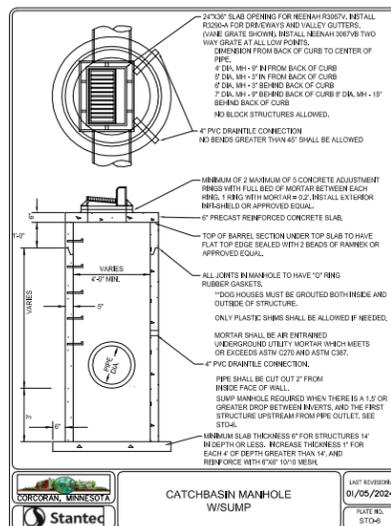
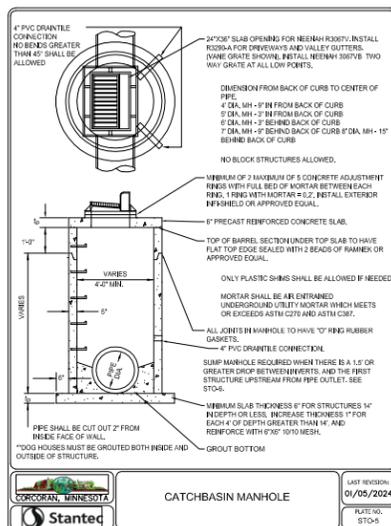
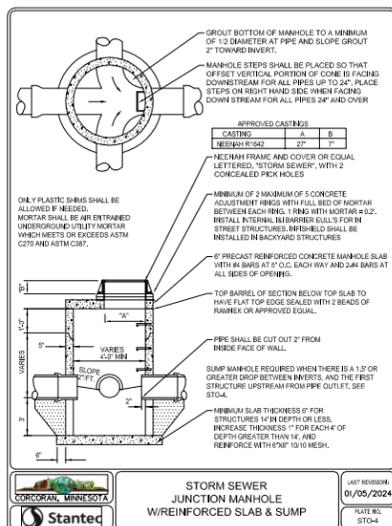
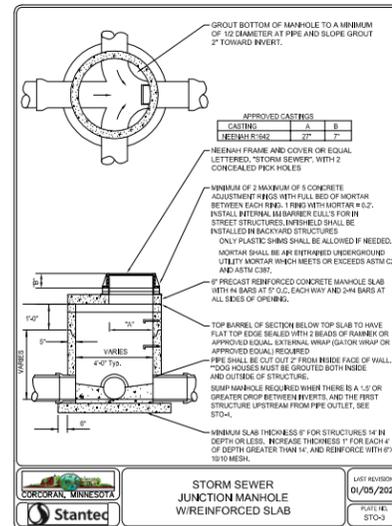
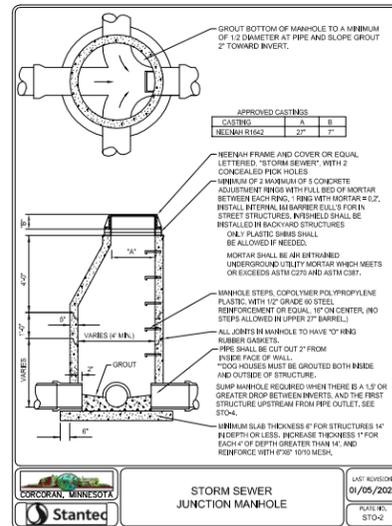
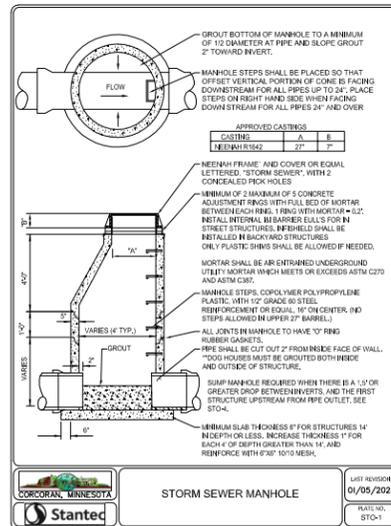
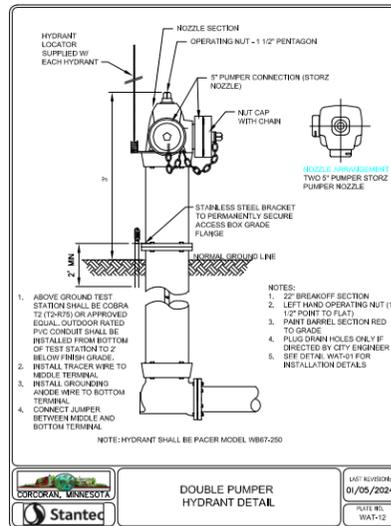
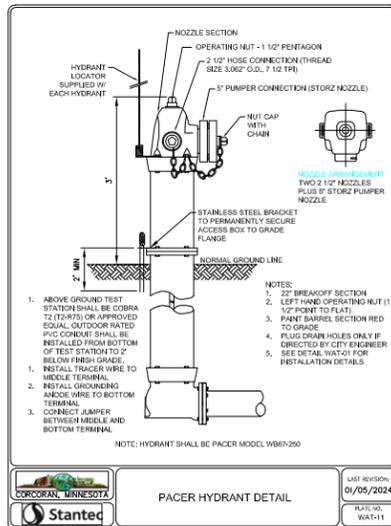
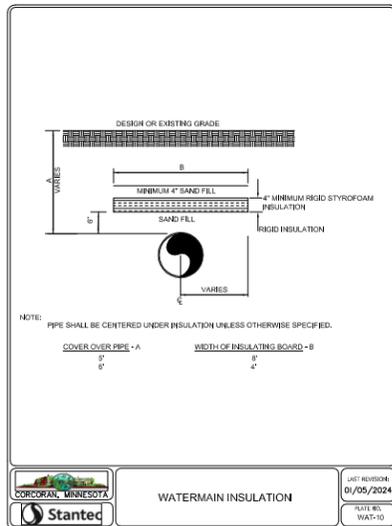
26

33



John & Shu
 6223 Hacke
 PID 36-119-
 Area: 116.81

William & Ann E
 6285 Hackemor
 PID 36-119-23-
 Area: 89.07 sf



DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1			
DRAWN		MJV		
CHECKED		RSM		
DATE			05/13/24	

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 2678

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CORCORAN, MINNESOTA

CITY PROJECT NO. ---

CITY DETAIL PLATES

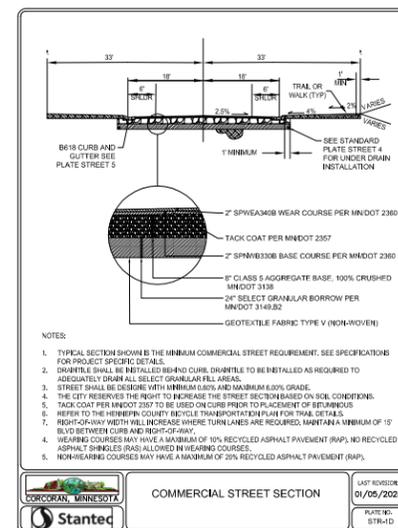
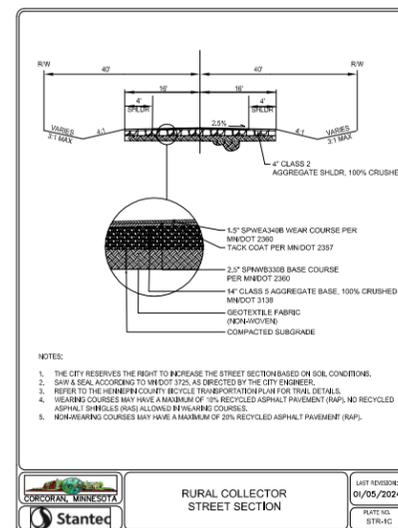
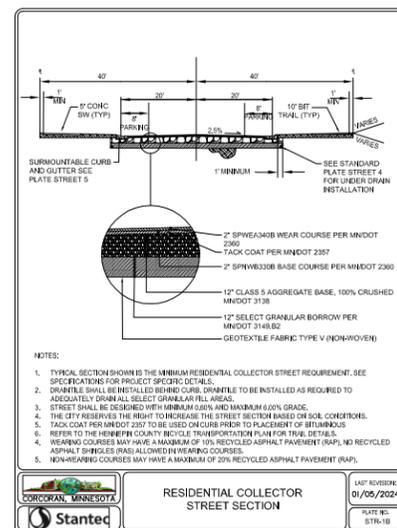
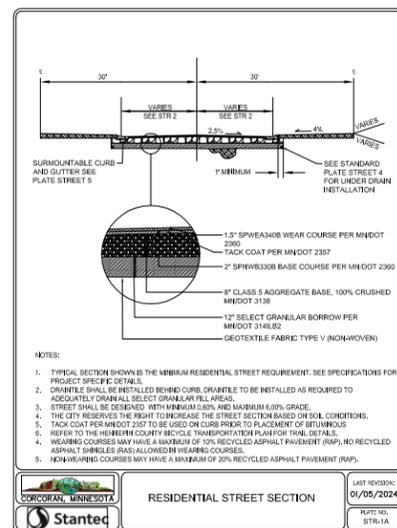
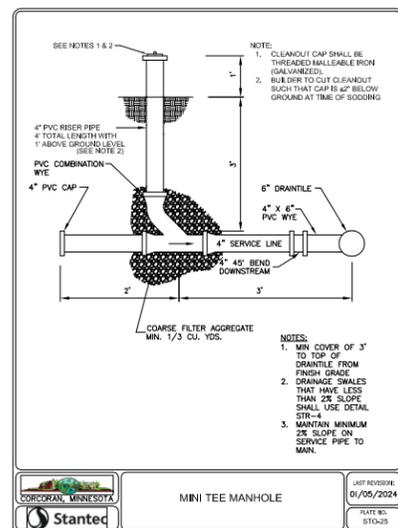
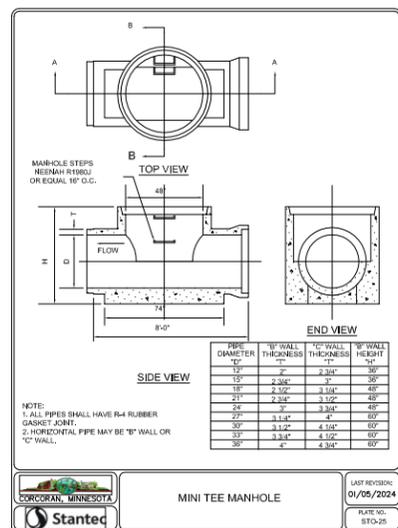
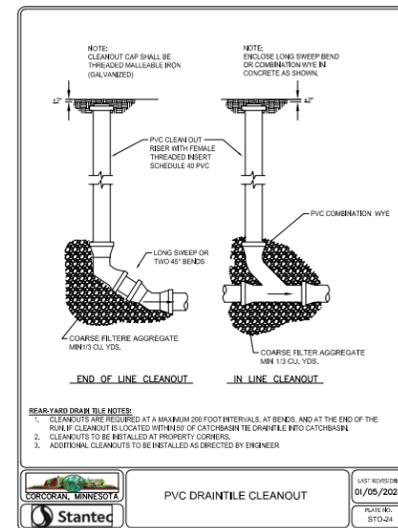
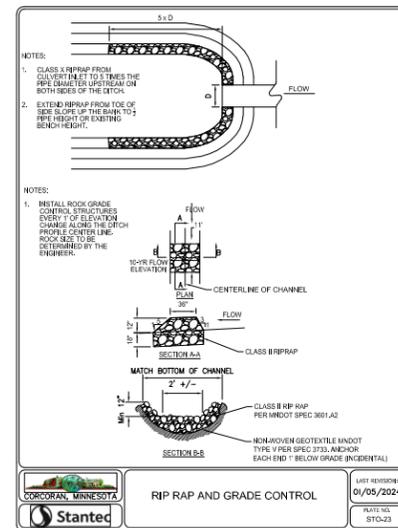
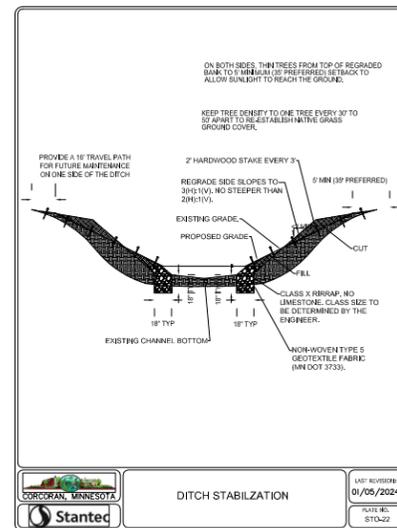
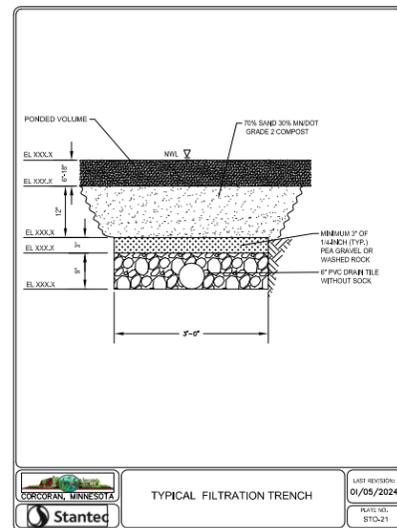
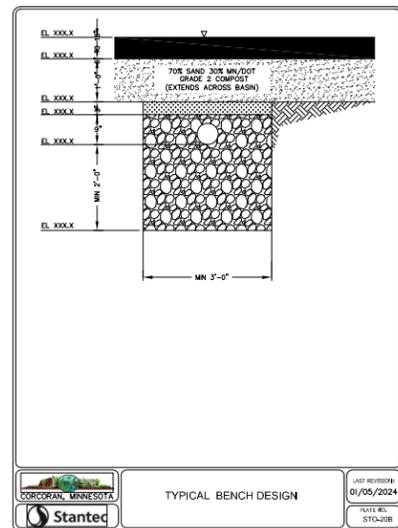
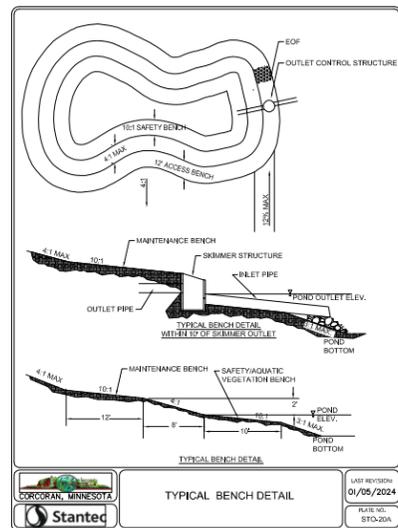
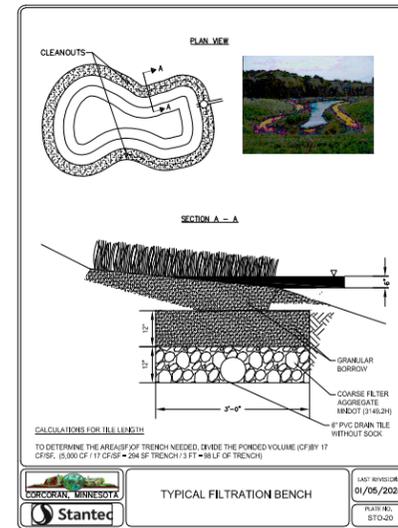
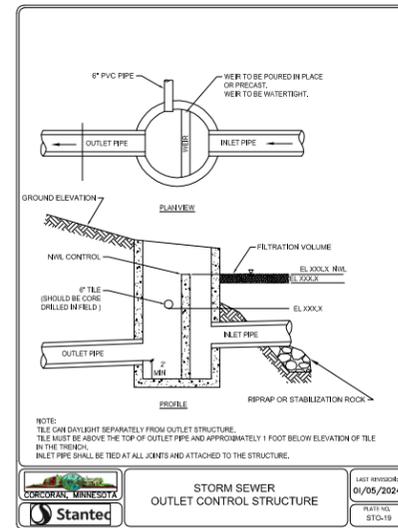
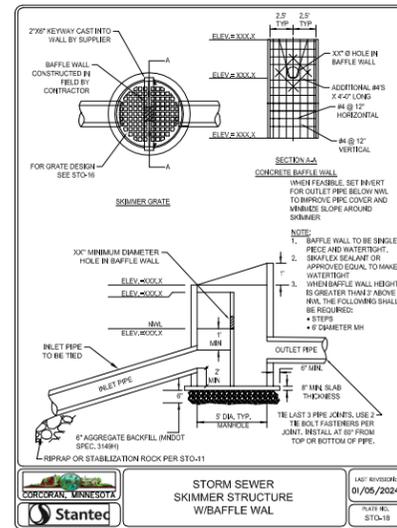
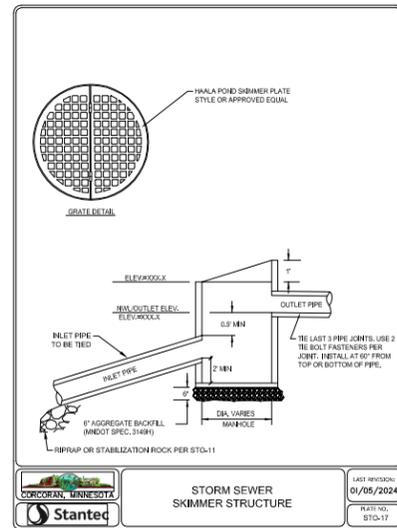
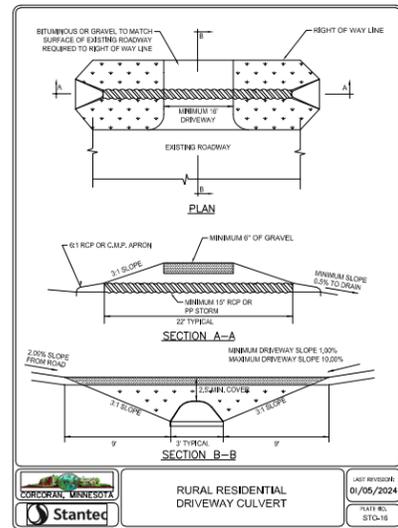
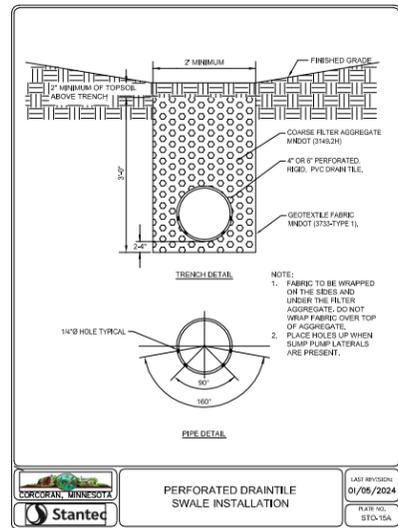
WOODLAND HILLS OF CORCORAN

WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068

29

33



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ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728



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14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

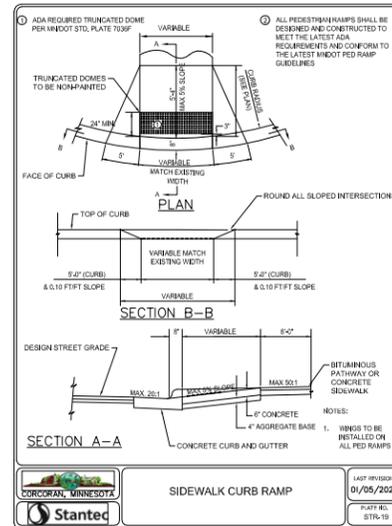
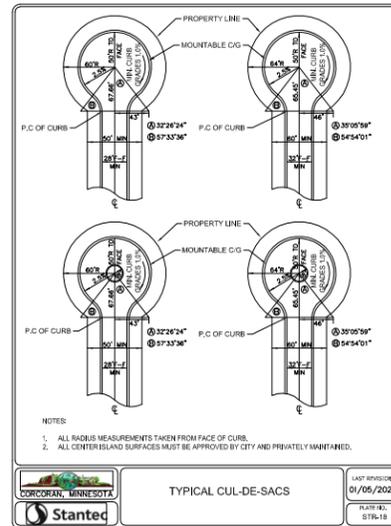
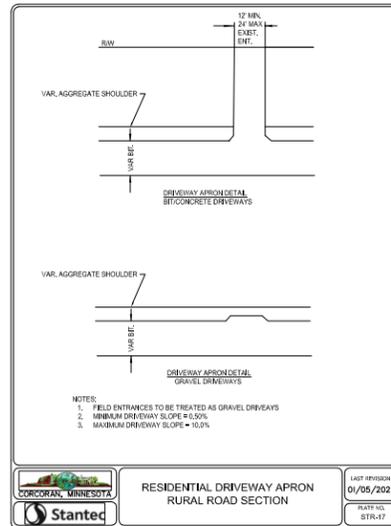
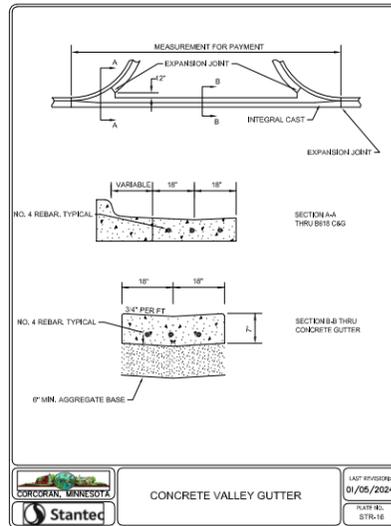
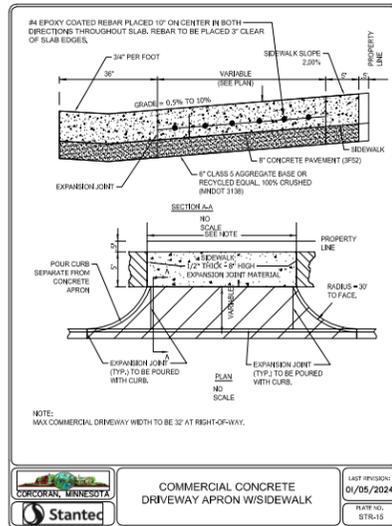
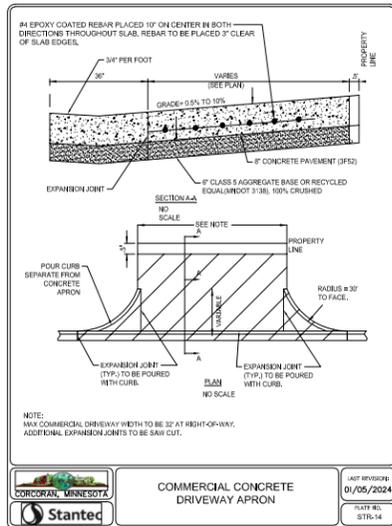
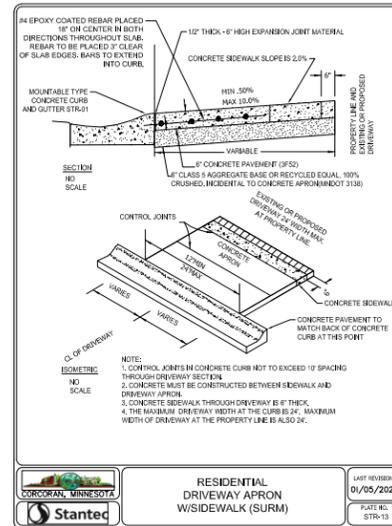
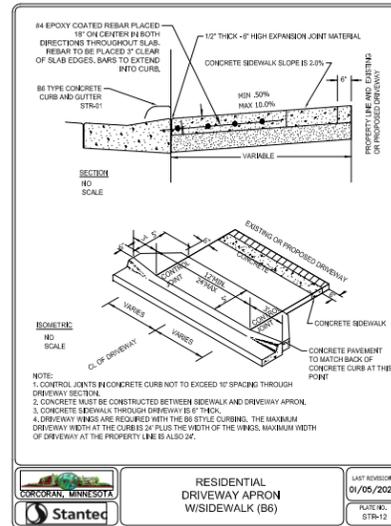
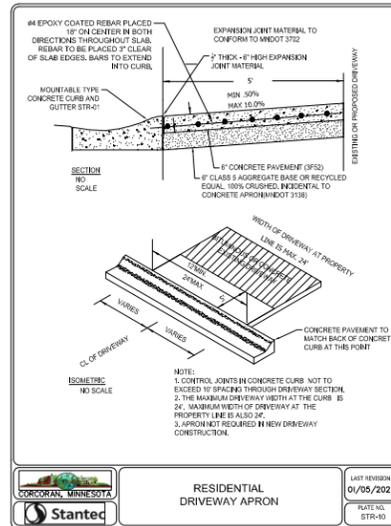
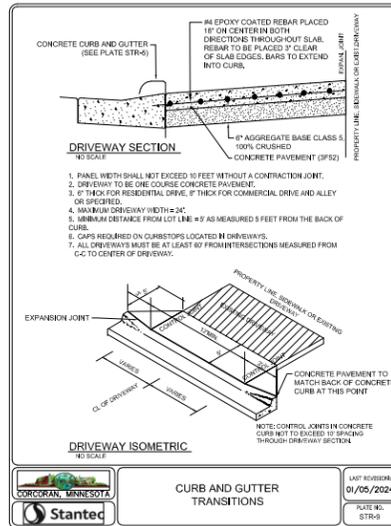
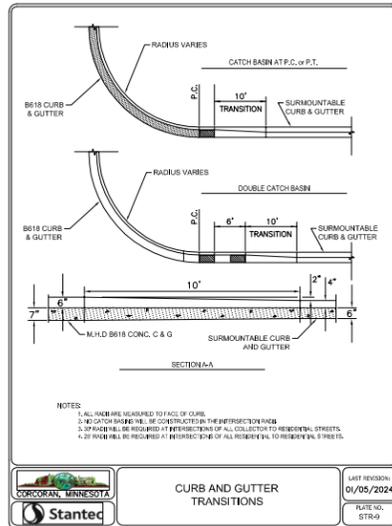
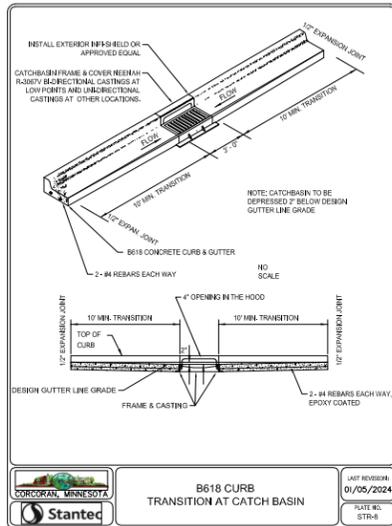
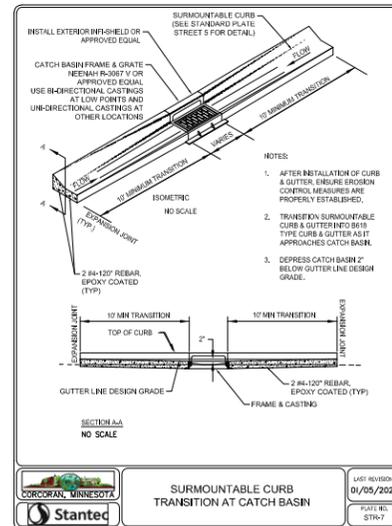
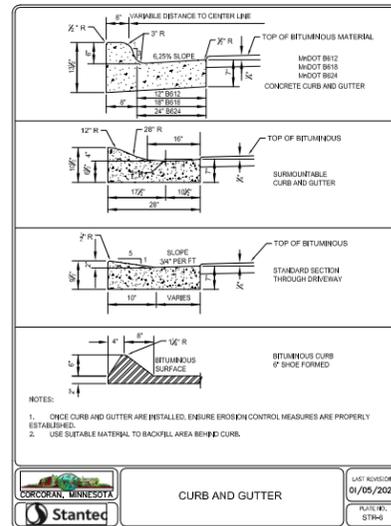
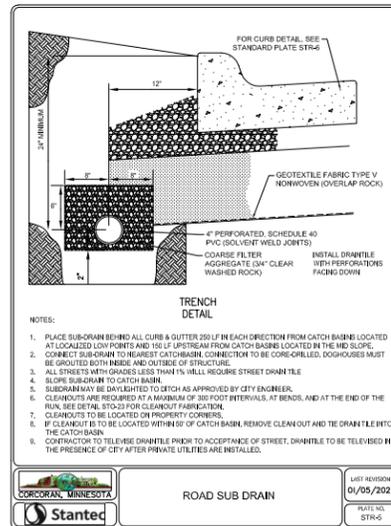
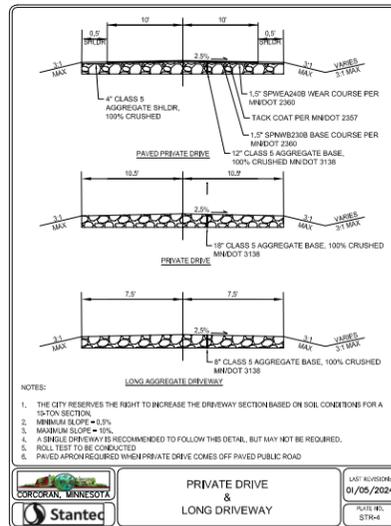
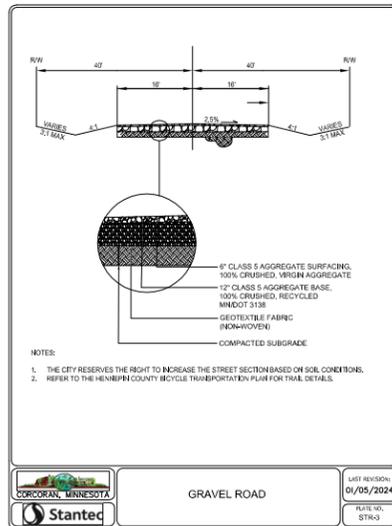
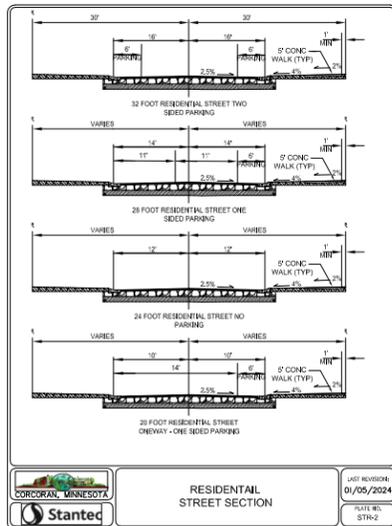
CITY PROJECT NO. ---
CORCORAN, MINNESOTA

CITY DETAIL PLATES
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068

30

33



DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1			
DRAWN				
MJV				
CHECKED				
RSM				
DATE				

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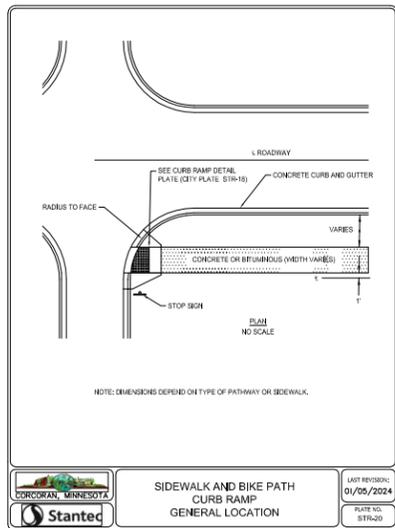
Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN, 55447 (952) 476-6000

CITY PROJECT NO.

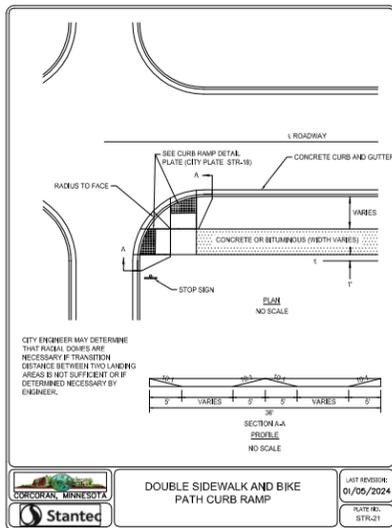
CORCORAN, MINNESOTA

CITY DETAIL PLATES
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.



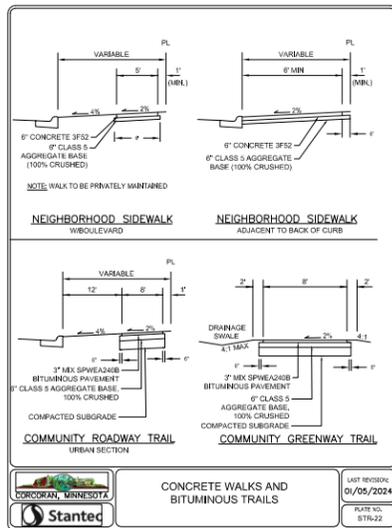
SIDEWALK AND BIKE PATH CURB RAMP GENERAL LOCATION

LAST REVISION: 01/05/2024
 RATE NO. STR-20



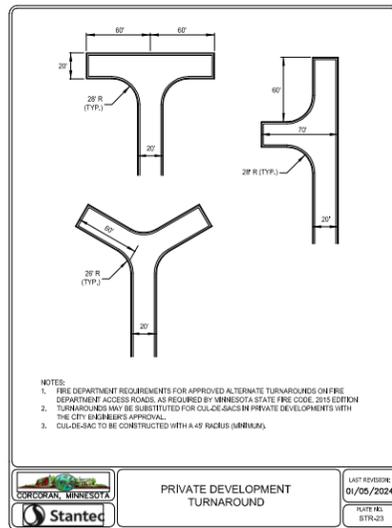
DOUBLE SIDEWALK AND BIKE PATH CURB RAMP

LAST REVISION: 01/05/2024
 RATE NO. STR-21



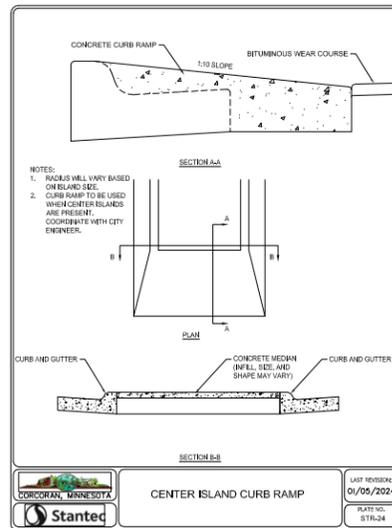
CONCRETE WALKS AND BITUMINOUS TRAILS

LAST REVISION: 01/05/2024
 RATE NO. STR-22



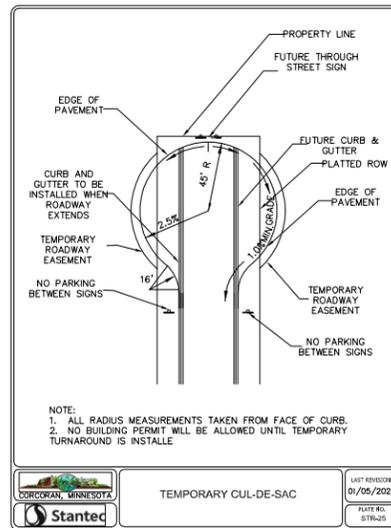
PRIVATE DEVELOPMENT TURNAROUND

LAST REVISION: 01/05/2024
 RATE NO. STR-23



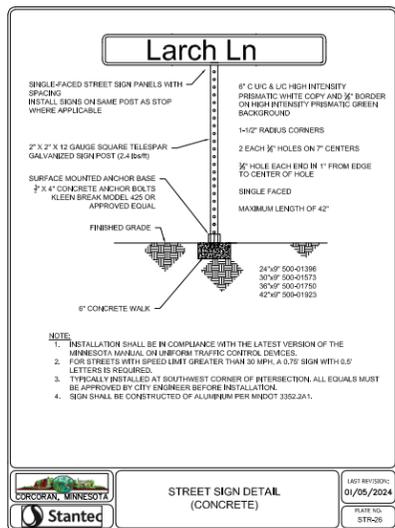
CENTER ISLAND CURB RAMP

LAST REVISION: 01/05/2024
 RATE NO. STR-24



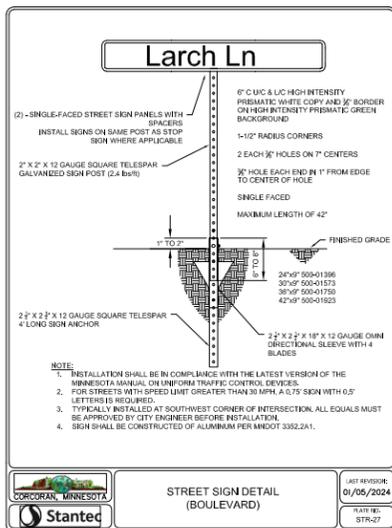
TEMPORARY CUL-DE-SAC

LAST REVISION: 01/05/2024
 RATE NO. STR-25



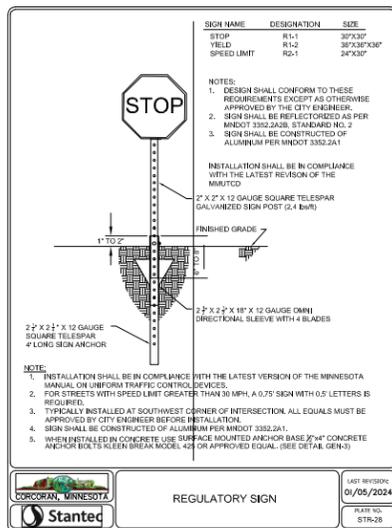
STREET SIGN DETAIL (CONCRETE)

LAST REVISION: 01/05/2024
 RATE NO. STR-26



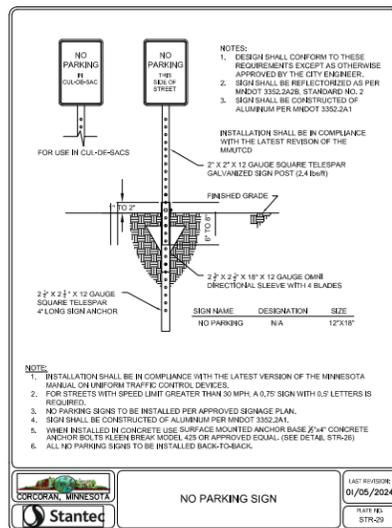
STREET SIGN DETAIL (BOULEVARD)

LAST REVISION: 01/05/2024
 RATE NO. STR-27



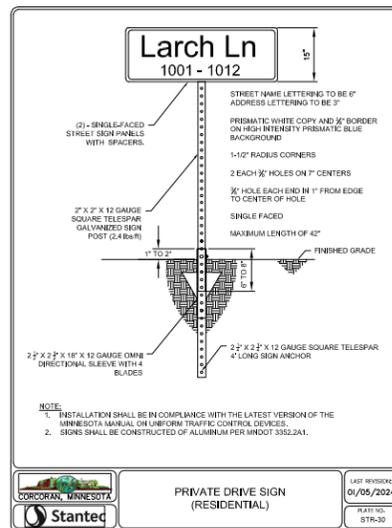
REGULATORY SIGN

LAST REVISION: 01/05/2024
 RATE NO. STR-28



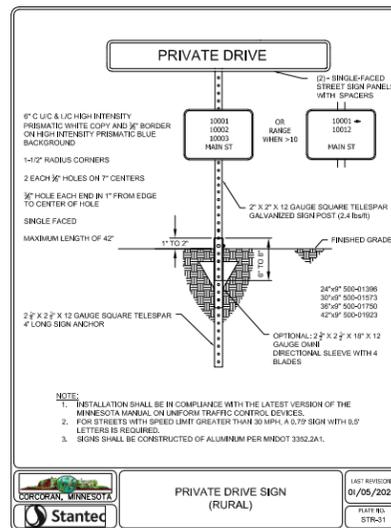
NO PARKING SIGN

LAST REVISION: 01/05/2024
 RATE NO. STR-29



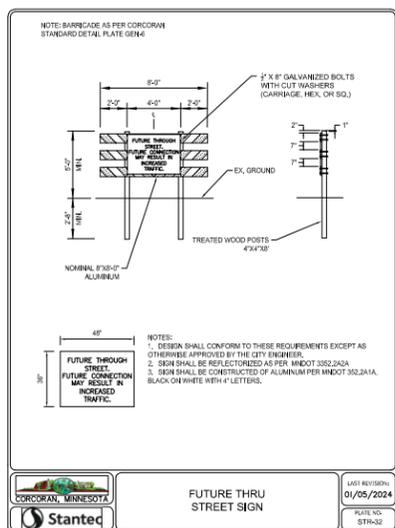
PRIVATE DRIVE SIGN (RESIDENTIAL)

LAST REVISION: 01/05/2024
 RATE NO. STR-30



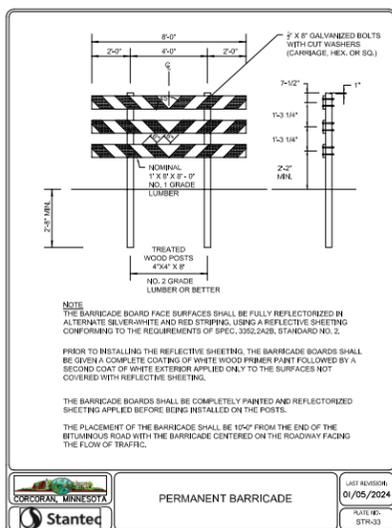
PRIVATE DRIVE SIGN (RURAL)

LAST REVISION: 01/05/2024
 RATE NO. STR-31



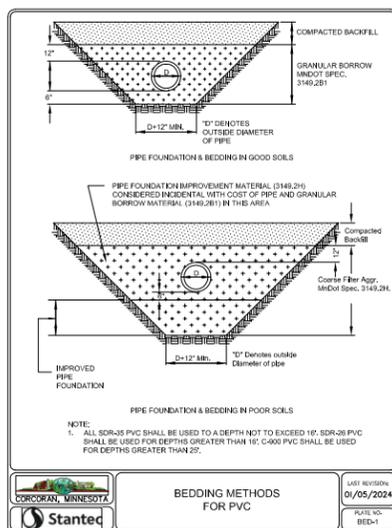
FUTURE THRU STREET SIGN

LAST REVISION: 01/05/2024
 RATE NO. STR-32



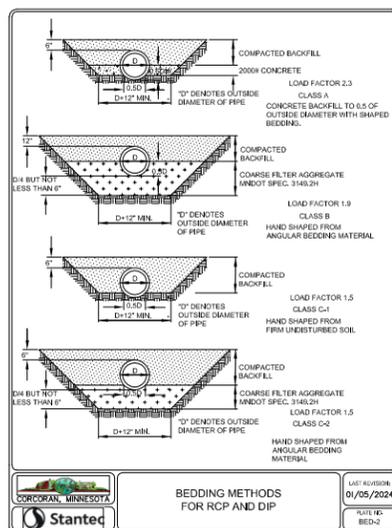
PERMANENT BARRICADE

LAST REVISION: 01/05/2024
 RATE NO. STR-33



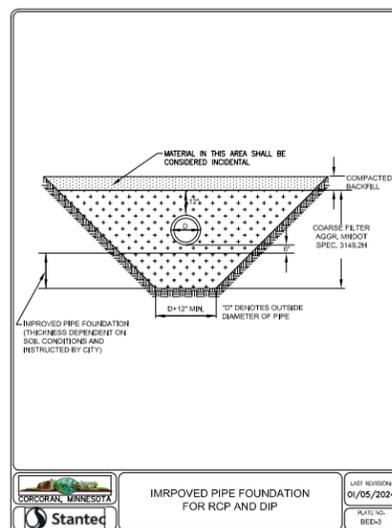
BEDDING METHODS FOR PVC

LAST REVISION: 01/05/2024
 RATE NO. BED-1



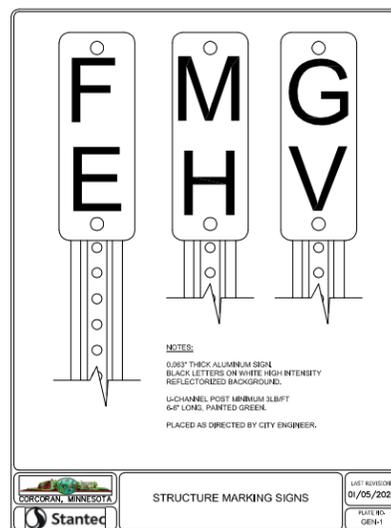
BEDDING METHODS FOR RCP AND DIP

LAST REVISION: 01/05/2024
 RATE NO. BED-2



IMPROVED PIPE FOUNDATION FOR RCP AND DIP

LAST REVISION: 01/05/2024
 RATE NO. BED-3



STRUCTURE MARKING SIGNS

LAST REVISION: 01/05/2024
 RATE NO. GEN-1

EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1			
DRAWN				
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

ENGINEERS SURVEYORS DESIGNERS PLANNERS

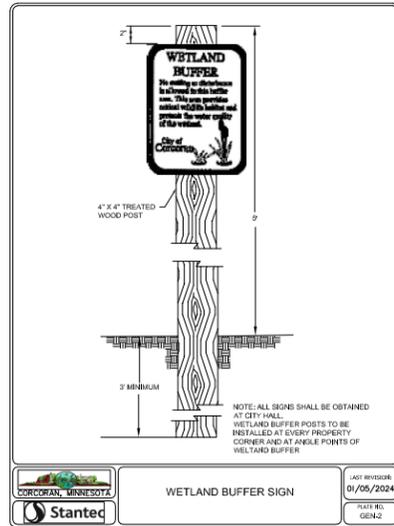
SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO. ---

CORCORAN, MINNESOTA

CITY DETAIL PLATES
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
 32
 33



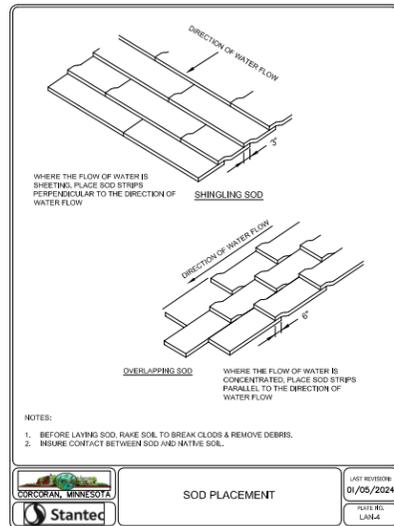
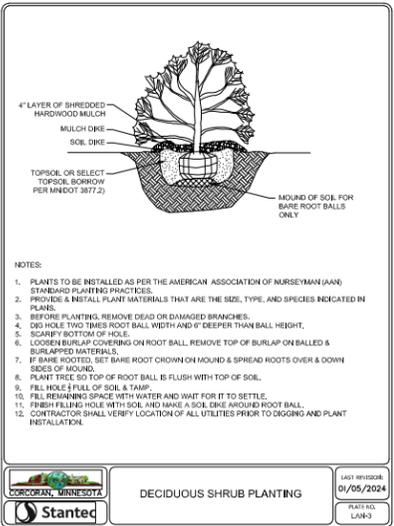
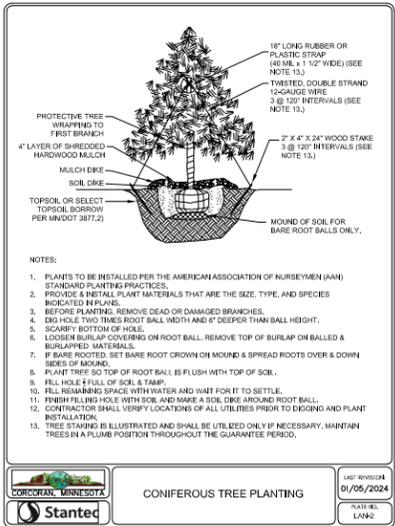
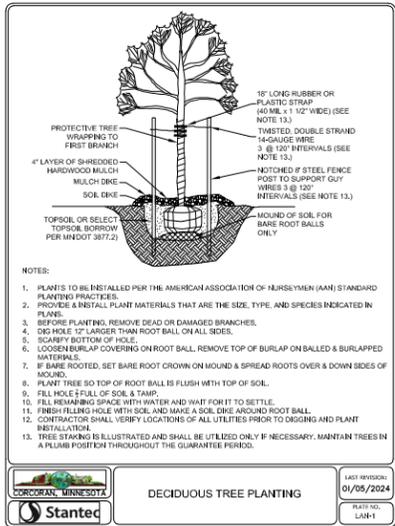
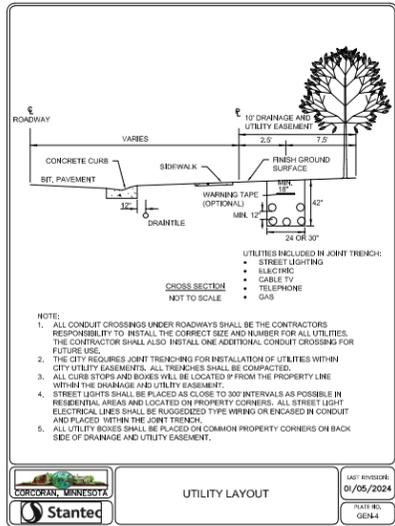
MANHOLE SIZE

MANHOLE SIZE	MINIMUM COVER	MIN. COVER	MIN. COVER	MIN. COVER
18" DIA.	1.50	1.50	1.50	1.50
24" DIA.	2.00	2.00	2.00	2.00
30" DIA.	2.50	2.50	2.50	2.50
36" DIA.	3.00	3.00	3.00	3.00
42" DIA.	3.50	3.50	3.50	3.50
48" DIA.	4.00	4.00	4.00	4.00
54" DIA.	4.50	4.50	4.50	4.50
60" DIA.	5.00	5.00	5.00	5.00
66" DIA.	5.50	5.50	5.50	5.50
72" DIA.	6.00	6.00	6.00	6.00
78" DIA.	6.50	6.50	6.50	6.50
84" DIA.	7.00	7.00	7.00	7.00
90" DIA.	7.50	7.50	7.50	7.50
96" DIA.	8.00	8.00	8.00	8.00
102" DIA.	8.50	8.50	8.50	8.50
108" DIA.	9.00	9.00	9.00	9.00
114" DIA.	9.50	9.50	9.50	9.50
120" DIA.	10.00	10.00	10.00	10.00
126" DIA.	10.50	10.50	10.50	10.50
132" DIA.	11.00	11.00	11.00	11.00
138" DIA.	11.50	11.50	11.50	11.50
144" DIA.	12.00	12.00	12.00	12.00
150" DIA.	12.50	12.50	12.50	12.50
156" DIA.	13.00	13.00	13.00	13.00
162" DIA.	13.50	13.50	13.50	13.50
168" DIA.	14.00	14.00	14.00	14.00
174" DIA.	14.50	14.50	14.50	14.50
180" DIA.	15.00	15.00	15.00	15.00
186" DIA.	15.50	15.50	15.50	15.50
192" DIA.	16.00	16.00	16.00	16.00
198" DIA.	16.50	16.50	16.50	16.50
204" DIA.	17.00	17.00	17.00	17.00
210" DIA.	17.50	17.50	17.50	17.50
216" DIA.	18.00	18.00	18.00	18.00
222" DIA.	18.50	18.50	18.50	18.50
228" DIA.	19.00	19.00	19.00	19.00
234" DIA.	19.50	19.50	19.50	19.50
240" DIA.	20.00	20.00	20.00	20.00
246" DIA.	20.50	20.50	20.50	20.50
252" DIA.	21.00	21.00	21.00	21.00
258" DIA.	21.50	21.50	21.50	21.50
264" DIA.	22.00	22.00	22.00	22.00
270" DIA.	22.50	22.50	22.50	22.50
276" DIA.	23.00	23.00	23.00	23.00
282" DIA.	23.50	23.50	23.50	23.50
288" DIA.	24.00	24.00	24.00	24.00
294" DIA.	24.50	24.50	24.50	24.50
300" DIA.	25.00	25.00	25.00	25.00

PIPE MATERIAL AND TESTING REQUIREMENTS

STANTEC CORCORAN, MINNESOTA

LAST REVISION: 01/05/2024
PLATE NO. GEN-3



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DRAWN				
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
ROBERT S. MOLSTAD, P.E.
Date: 05-13-2024 Lic. No. 26728



SATHRE-BERGQUIST, INC.
14000 25TH AVE N #120 PLYMOUTH, MN, 55447 (952) 476-6000

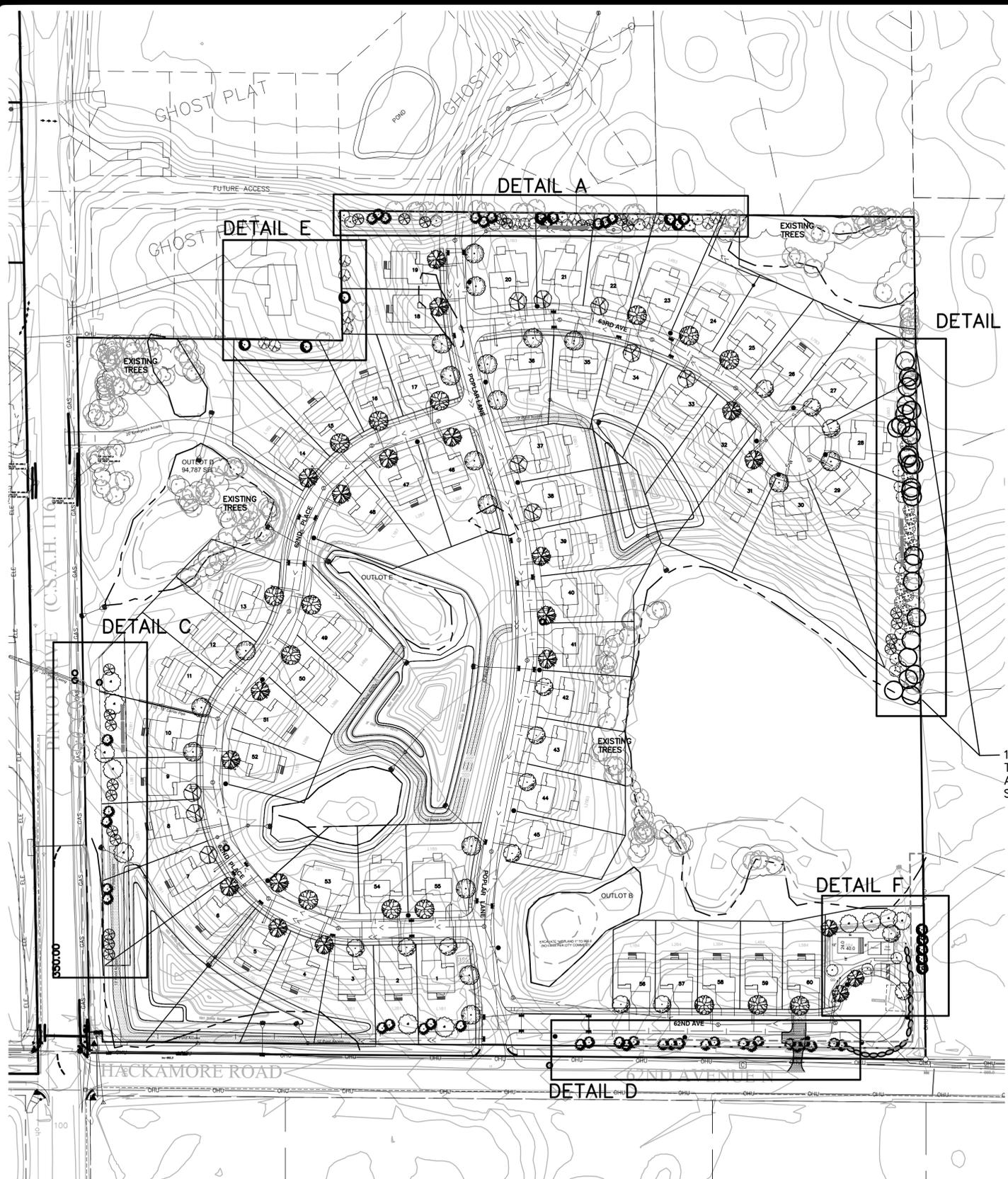
CITY PROJECT NO. ---
CORCORAN, MINNESOTA

CITY DETAIL PLATES
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068

33

33



CITY LANDSCAPE REQUIREMENTS

ONE TREE/DWELLING UNIT (60 LOTS): 60 TREES

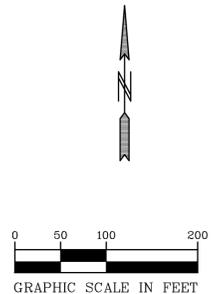
BUFFER REQUIREMENTS:

- DETAIL A *LANDSCAPE BUFFER B ALONG NORTH (525') PROPERTY LINE**
 A 20' WIDE BUFFER REQUIRES 6 UNDERSTORY, 3 OVERSTORY, AND 9 SHRUBS PER 100 LINEAR FEET (EAST SIDE OF POPLAR LANE 375):
 23 UNDERSTORY
 12 OVERSTORY
 34 SHRUBS
 A 30' WIDE BUFFER REQUIRES 4 UNDERSTORY, 2 OVERSTORY, AND 12 SHRUBS PER 100 LINEAR FEET (WEST SIDE OF POPLAR LANE 150):
 6 UNDERSTORY
 3 OVERSTORY
 18 SHRUBS
- DETAIL B *LANDSCAPE BUFFER B ALONG EAST (520') PROPERTY LINES (EXCLUDING PROPERTY LINE ALONG POOL/AMENITY LOT)**
 A 20' WIDE BUFFER REQUIRES 6 UNDERSTORY, 3 OVERSTORY, AND 9 SHRUBS PER 100 LINEAR FEET:
 32 UNDERSTORY (29 PROPOSED. THE REMAINDER IS MET WITH 3 EXISTING TREES SAVED ALONG THE PROPERTY LINE)
 16 OVERSTORY (0 PROPOSED. THE REQUIREMENT IS MET WITH 16 EXISTING TREES SAVED ALONG THE PROPERTY LINE)
 48 SHRUBS
- DETAIL C LANDSCAPE BUFFER ALONG COUNTY ROAD 116 (FOR SETBACK REDUCTION AREAS):**
 A MINIMUM OF 1 OVERSTORY TREE, 1 CONIFEROUS TREE, 2 ORNAMENTAL TREES, AND 10 SHRUBS PER 100'
 470 LF OF BUFFER PROPOSED ALONG COUNTY ROAD 116
REQUIRED TREES:
 5 OVERSTORY TREE
 5 CONIFER TREE
 10 UNDERSTORY TREES
 47 SHRUBS
- DETAIL E LANDSCAPE BUFFER A ALONG SOUTH AND EAST BOUNDARY (300') OF EXCEPTION PROPERTY IN THE NORTHWEST CORNER.**
 A 10' WIDE BUFFER REQUIRES 2 UNDERSTORY AND 1 OVERSTORY PER 100 LINEAR FEET:
 6 UNDERSTORY
 3 OVERSTORY
- DETAIL F LANDSCAPING REQUIRED ON POOL AMENITY LOT:**
 EAST BUFFER: 2 UNDERSTORY, 1 OVERSTORY, AND 3 SHRUBS PER 100 LINEAR FEET
 120 LF: 3 UNDERSTORY, 2 OVERSTORY, AND 4 SHRUBS
 NON-RESIDENTIAL LOT REQUIREMENT: 1 OVERSTORY TREE/50' OF LOT PERIMETER, 1 SHRUB/30' OF LOT PERIMETER
 600 LF OF LOT PERIMETER: 12 OVERSTORY, 20 SHRUBS
TOTAL REQUIREMENT FOR POOLHOUSE LOT:
 14 OVERSTORY TREES
 3 UNDERSTORY TREES
 24 SHRUBS

TOTAL REQUIRED TREES: 175
 OVERSTORY (CONIFER AND DECIDUOUS): 104
 UNDERSTORY: 71
 TOTAL REQUIRED SHRUBS: 174
 TOTAL PROPOSED TREES: 218
 OVERSTORY: 89
 CONIFER: 52
 UNDERSTORY: 77
 TOTAL PROPOSED SHRUBS: 212

TREE LOCATIONS MAY BE ADJUSTED TO TO ACCOMMODATE FINAL HOME DESIGNS AND DRIVEWAY LOCATIONS.

19 TREES LOCATED ALONG PROPERTY LINE COUNT TOWARD THE BUFFER REQUIREMENT.
 A MIX OF ASPEN, ELM, AND CHERRY
 SEE TREE PRESERVATION PLAN FOR DETAILS



PLANT SCHEDULE

KEY	COMMON NAME/Scientific name	ROOT	TOTAL	DETAIL A	DETAIL B	DETAIL C	DETAIL D	DETAIL E	DETAIL F	YARD&STREET TREES
OVERSTORY TREES										
RB	NORTHWOODS RED MAPLE/Acer rubrum 'Northwoods'	2.5" B&B	15	--	--	--	--	--	--	15
SL	AUTUMN BLAZE MAPLE/Acer x freemanii 'Jeffersred'	2.5" B&B	19	--	--	--	--	--	--	19
SL	HERITAGE RIVER BIRCH/Betula nigra 'Cully'	12" B&B	11	--	--	5	--	--	4	2
NPO	SENTRY LINDEN/Tilia americana 'Sentry'	2.5" B&B	14	--	--	--	--	--	2	12
NPO	HONEYLOCUST/Gleditsia triacanthos var. enermis	2.5" B&B	10	--	--	--	--	--	--	10
NPO	NORTHERN PIN OAK/Quercus ellipsoidalis	2.5" B&B	20	--	--	--	--	--	3	17
EVERGREEN TREES										
BHS	BLACK HILLS SPRUCE/Picea glauca densata	6' B&B	38	9	--	5	19	--	--	5
WP	WHITE PINE/Pinus strobus	6' B&B	14	6	--	--	--	3	5	--
ORNAMENTAL TREES										
JTL	JAPANESE TREE LILAC/Syringa reticulata	8' B&B	24	11	10	--	--	--	3	--
STC	SUGAR TYME CRAB/Malus 'Sugar Tyne'	1.5" B&B	23	9	4	10	--	--	--	--
PFC	PRAIRIEFIRE CRAB/Malus 'Prairiefire'	1.5" B&B	15	9	--	--	--	6	--	--
SB	SERVICEBERRY/Amelanchier laevis	8' B&B	15	--	15	--	--	--	--	--
SHRUBS										
RTD	RED TWIGGED DOGWOOD/Cornus baileyi	#5 POT	79	--	--	47	32	--	--	--
CL	COMMON LILAC/Syringa vulgaris	#5 POT	48	--	48	--	--	--	--	--
IHD	IVORY HALO DOGWOOD/Cornus alba 'Bailhala'	#5 POT	56	52	--	--	--	--	4	--
AH	ANNABELLE HYDRANGEA/Hydrangea arborescens 'Annabelle'	#5 POT	11	--	--	--	--	--	11	--
RPW	RED PRINCE WEIGELA/Weigela florida 'Red Prince'	#5 POT	9	--	--	--	--	--	9	--
JWS	JAPANESE WHITE SPIREA/Spiraea albiflora	#5 POT	9	--	--	--	--	--	9	--

***LANDSCAPE ARCHITECTS NOTE:**

- THE BUFFER TREE QUANTITIES ARE REQUIRED BY CITY ORDINANCE AND THEY ARE NOT RECOMMENDED BY THE LANDSCAPE ARCHITECT. THE QUANTITY AND SPACING ALONG THE NORTH AND EAST BORDER ARE IN CONFLICT WITH BEST MANAGEMENT PRACTICES.

EXISTING LOCATED SIGNIFICANT TREES TO BE SAVED

EXISTING TREES TO BE COUNTED TOWARD BUFFER REQUIREMENT ON EAST BOUNDARY



2422 Enterprise Drive
 Mendota Heights, MN 55120
 (651) 681-1914
 Fax: 681-9488
 www.pioneereng.com

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly Licensed Landscape Architect under the laws of the State of Minnesota

Name: Jennifer L. Thompson
 Reg. No.: 44765
 Date: 6-23-2024

Revisions:
 10-10-2023 site plan revisions
 1-23-2024 buffer ordinance
 2-13-2024 site plan revisions
 5-8-2024 city comments

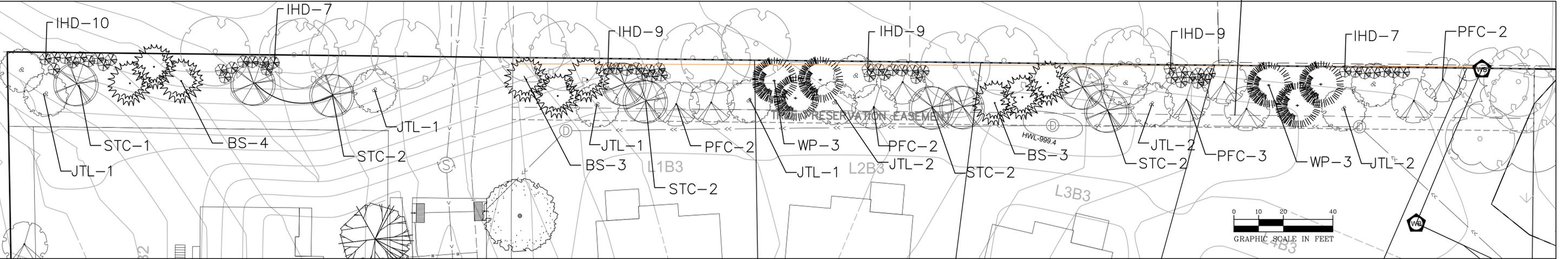
Date: 9-13-2023
 Designed: JLT
 Drawn: JLT

LANDSCAPE PLAN

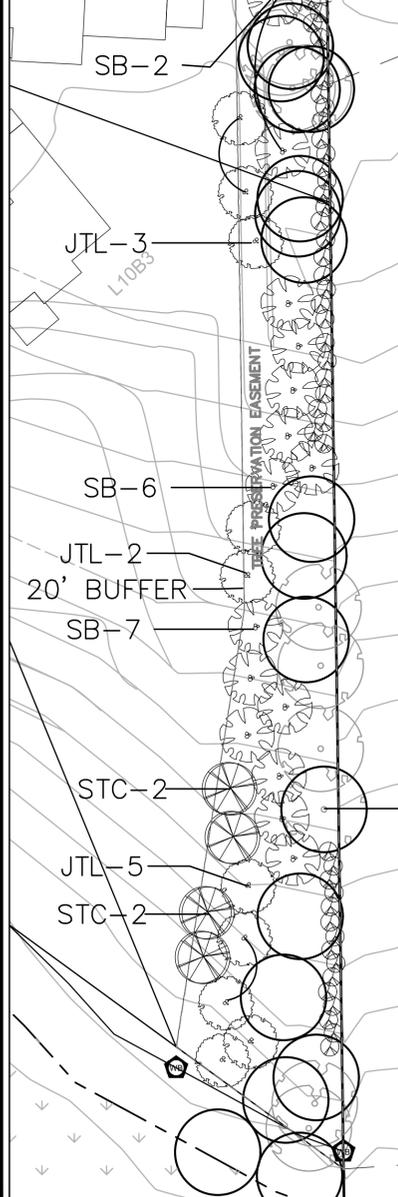
GONYEA COMPANY

WOODLAND HILLS OF CORCORAN
 CORCORAN, MINNESOTA

DETAIL A



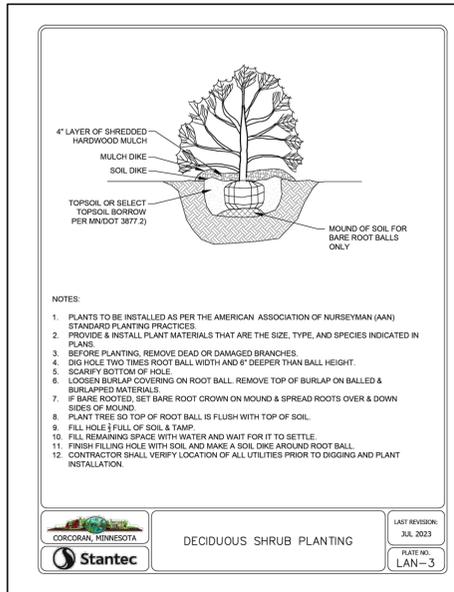
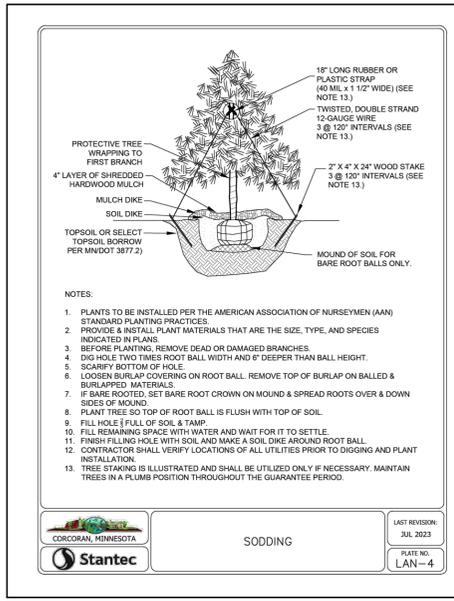
DETAIL B



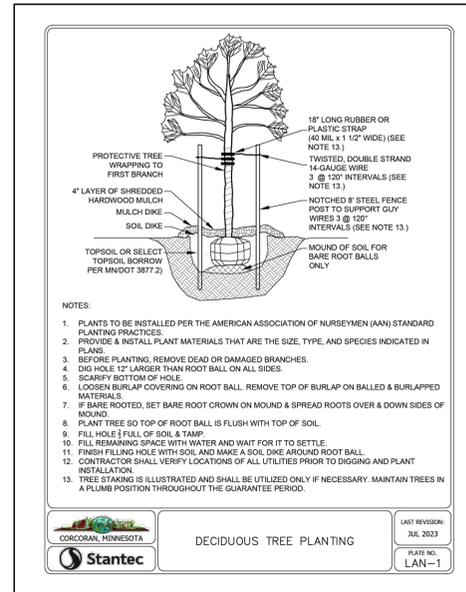
LANDSCAPE NOTES

- THE LANDSCAPE CONTRACTOR SHALL VISIT THE PROJECT SITE TO BECOME FAMILIAR WITH THE EXISTING CONDITIONS PRIOR TO SUBMITTING A BID.
- THE LANDSCAPE CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT OF PROPOSED PHYSICAL START DATE AT LEAST 7 DAYS IN ADVANCE.
- THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR THE FIELD VERIFICATION OF ALL EXISTING UTILITY LOCATIONS ON THE PROJECT SITE WITH GOPHER STATE ONE CALL 1-800-252-1166 PRIOR TO COMMENCING WORK. THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION AND REPAIR OF EXISTING UTILITIES DAMAGED DURING CONSTRUCTION AT NO COST TO THE OWNER. NOTIFY THE LANDSCAPE ARCHITECT OF ANY CONFLICTS TO FACILITATE PLANT RELOCATION.
- GRADING TO BE PERFORMED BY OTHERS.
- NO PLANT MATERIAL SHALL BE INSTALLED UNTIL GRADING AND CONSTRUCTION HAS BEEN COMPLETED IN THE IMMEDIATE AREA.
- ALL PLANT MATERIAL SHALL MEET THE STANDARDS FOUND IN THE AMERICAN ASSOCIATION OF NURSEYMAN-AMERICAN STANDARD FOR NURSERY STOCK.
- ALL CONTAINER MATERIAL TO BE GROWN IN THE CONTAINER A MINIMUM OF SIX (6) MONTHS PRIOR TO PLANTING ON SITE.
- DECIDUOUS AND CONIFEROUS TREES SHALL NOT BE STAKED, BUT THE LANDSCAPE CONTRACTOR MUST GUARANTEE STABILITY TO A WIND SPEED OF 60 M.P.H.
- THE LANDSCAPE CONTRACTOR SHALL PROVIDE A MINIMUM GUARANTEE OF ONE YEAR ONE TIME REPLACEMENT ON NEW PLANT MATERIALS. GUARANTEE SHALL BE AGREED UPON BY DEVELOPER/BUILDER AND LANDSCAPE CONTRACTOR.
- THE LANDSCAPE ARCHITECT RESERVES THE RIGHT TO REJECT ANY PLANTS WHICH ARE DEEMED UNSATISFACTORY BEFORE, DURING OR AFTER INSTALLATION.
- IF THERE IS A DISCREPANCY BETWEEN THE NUMBER OF PLANTS SHOWN ON THE PLAN AND THE NUMBER SHOWN ON THE PLANT LIST, THE NUMBER SHOWN ON THE PLAN WILL TAKE PRECEDENCE.
- THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL MULCHES AND PLANTING SOIL QUANTITIES TO COMPLETE WORK SHOWN ON THE PLAN. THE LANDSCAPE CONTRACTOR SHALL VERIFY ALL QUANTITIES SHOWN ON THE PLANT SCHEDULE.
- COMMERCIAL GRADE POLY LAWN EDGING SHALL BE INSTALLED WHERE NOTED.
- THE LANDSCAPE CONTRACTOR SHALL REPAIR ALL DAMAGE TO THE SITE CAUSED BY THE PLANTING OPERATION AT NO COST TO THE OWNER.
- THE LANDSCAPE CONTRACTOR SHALL KEEP PAVEMENTS CLEAN UNSTAINED. ALL PEDESTRIAN AND VEHICLE ACCESS TO BE MAINTAINED THROUGHOUT CONSTRUCTION PERIOD. ALL WASTES SHALL BE PROMPTLY REMOVED FROM THE SITE. ANY DAMAGE TO EXISTING FACILITIES SHALL BE REPAIRED AT THE CONTRACTOR'S EXPENSE.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH ALL APPLICABLE CODES, REGULATIONS AND PERMITS GOVERNING THE WORK.
- STORAGE OF MATERIALS OR SUPPLIES ON-SITE WILL NOT BE ALLOWED.

19 TREES LOCATED ALONG PROPERTY LINE COUNT TOWARD THE BUFFER REQUIREMENT. A MIX OF ASPEN, ELM, AND CHERRY SEE TREE PRESERVATION PLAN FOR DETAILS



PLANT SCHEDULE										
KEY	COMMON NAME/Scientific name	ROOT	TOTAL	DETAIL A	DETAIL B	DETAIL C	DETAIL D	DETAIL E	DETAIL F	YARD&STREET
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	NORTHWOODS RED MAPLE/Acer rubrum 'Northwoods'	2.5" B&B	15	--	--	--	--	--	--	15
	AUTUMN BLAZE MAPLE/Acer x freemanii 'Jeffersred'	2.5" B&B	19	--	--	--	--	--	--	19
RB	HERITAGE RIVER BIRCH/Betula nigra 'Cully'	12" B&B	11	--	--	5	--	--	4	2
SL	SENTRY LINDEN/Tilia americana 'Sentry'	2.5" B&B	14	--	--	--	--	--	2	12
	HONEYLOCUST/Gleditsia triacanthos var. enermis	2.5" B&B	10	--	--	--	--	--	--	10
NPO	NORTHERN PIN OAK/Quercus ellipsoidalis	2.5" B&B	20	--	--	--	--	--	3	17
EVERGREEN TREES										
BHS	BLACK HILLS SPRUCE/Picea glauca densata	6" B&B	38	9	--	5	19	--	--	5
WP	WHITE PINE/Pinus strobus	6" B&B	14	6	--	--	--	3	5	--
ORNAMENTAL TREES										
JTL	JAPANESE TREE LILAC/Syringa reticulata	8' B&B	24	11	10	--	--	--	3	--
STC	SUGAR TYME CRAB/Malus 'Sugar Tyme'	1.5" B&B	23	9	4	10	--	--	--	--
PFC	PRAIRIEFIRE CRAB/Malus 'Prairiefire'	1.5" B&B	15	9	--	--	--	6	--	--
SB	SERVICEBERRY/Amelanchier laevis	8' B&B	15	--	15	--	--	--	--	--
SHRUBS										
RTD	RED TWIGGED DOGWOOD/Cornus baileyi	#5 POT	79	--	--	47	32	--	--	--
CL	COMMON LILAC/Syringa vulgaris	#5 POT	48	--	48	--	--	--	--	--
IHD	IVORY HALO DOGWOOD/Cornus alba 'Bailhalo'	#5 POT	56	52	--	--	--	--	4	--
AH	ANNABELLE HYDRANGEA/Hydrangea arborescens 'Annabelle'	#5 POT	11	--	--	--	--	--	11	--
RPW	RED PRINCE WEIGELA/Weigela florida 'Red Prince'	#5 POT	9	--	--	--	--	--	9	--
JWS	JAPANESE WHITE SPIREA/Spiraea albiflora	#5 POT	9	--	--	--	--	--	9	--



NOTES:
SHRUB BEDS IN BUFFER AREAS TO BE MULCHED WITH SHREDDED HARDWOOD TO A DEPTH OF 3"
NO WEED BARRIER USED IN SHRUB BEDS
NO EDGER AROUND BUFFER SHRUB BEDS

EXISTING LOCATED SIGNIFICANT TREES TO BE SAVED
EXISTING TREES TO BE COUNTED TOWARD BUFFER REQUIREMENT ON EAST BOUNDARY

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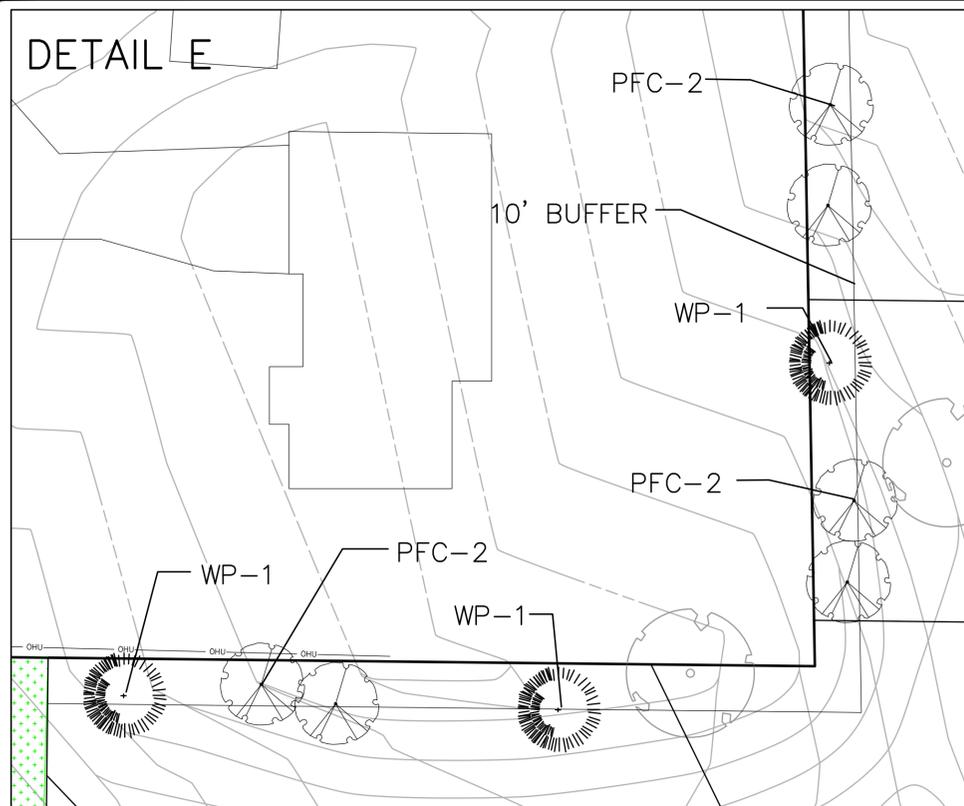
2422 Enterprise Drive
Mendota Heights, MN 55120
(651) 681-1914
Fax: 681-9488
www.pioneereng.com

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly Licensed Landscape Architect under the laws of the State of Minnesota.
Name: Jennifer L. Thompson
Reg. No.: 44765
Date: 6-23-2024

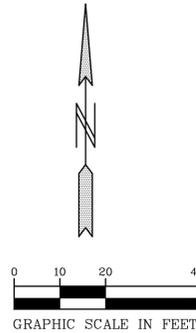
Revisions:
10-10-2023 site plan revisions
1-25-2024 buffer ordinance
2-13-2024 site plan revisions
5-8-2024 city comments
6-23-2024 city comments

Date: 9-13-2023
Designed: JLT
Drawn: JLT

DETAIL E



 EXISTING LOCATED SIGNIFICANT TREES TO BE SAVED
 EXISTING TREES TO BE COUNTED TOWARD BUFFER REQUIREMENT ON EAST BOUNDARY

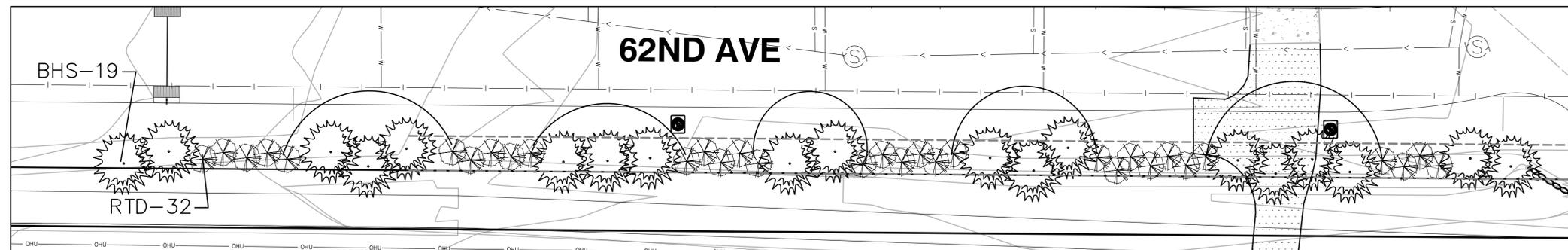


PLANT SCHEDULE											
KEY	COMMON NAME/Scientific name	ROOT	TOTAL	DETAIL A	DETAIL B	DETAIL C	DETAIL D	DETAIL E	DETAIL F	YARD&STREET	TREES
OVERSTORY TREES											
	 NORTHWOODS RED MAPLE/ <i>Acer rubrum</i> 'Northwoods'	2.5" B&B	15	--	--	--	--	--	--	--	15
	 AUTUMN BLAZE MAPLE/ <i>Acer x freemanii</i> 'Jeffersred'	2.5" B&B	19	--	--	--	--	--	--	--	19
RB	 HERITAGE RIVER BIRCH/ <i>Betula nigra</i> 'Cully'	12" B&B	11	--	--	5	--	--	4	2	
SL	 SENTRY LINDEN/ <i>Tilia americana</i> 'Sentry'	2.5" B&B	14	--	--	--	--	--	2	12	
	 HONEYLOCUST/ <i>Gleditsia triacanthos</i> var. <i>enervis</i>	2.5" B&B	10	--	--	--	--	--	--	10	
NPO	 NORTHERN PIN OAK/ <i>Quercus ellipsoidalis</i>	2.5" B&B	20	--	--	--	--	--	3	17	
EVERGREEN TREES											
BHS	 BLACK HILLS SPRUCE/ <i>Picea glauca densata</i>	6" B&B	38	9	--	5	19	--	--	5	
WP	 WHITE PINE/ <i>Pinus strobus</i>	6" B&B	14	6	--	--	--	3	5	--	
ORNAMENTAL TREES											
JTL	 JAPANESE TREE LILAC/ <i>Syringa reticulata</i>	8" B&B	24	11	10	--	--	--	3	--	
STC	 SUGAR TYME CRAB/ <i>Malus 'Sugar Tyme'</i>	1.5" B&B	23	9	4	10	--	--	--	--	
PFC	 PRAIRIEFIRE CRAB/ <i>Malus 'Prairiefire'</i>	1.5" B&B	15	9	--	--	--	6	--	--	
SB	 SERVICEBERRY/ <i>Amelanchier laevis</i>	8" B&B	15	--	15	--	--	--	--	--	
SHRUBS											
RTD	 RED TWIGGED DOGWOOD/ <i>Cornus baileyi</i>	#5 POT	79	--	--	47	32	--	--	--	
CL	 COMMON LILAC/ <i>Syringa vulgaris</i>	#5 POT	48	--	48	--	--	--	--	--	
IHD	 IVORY HALO DOGWOOD/ <i>Cornus alba</i> 'Bailhalo'	#5 POT	56	52	--	--	--	--	4	--	
AH	 ANNABELLE HYDRANGEA/ <i>Hydrangea arborescens</i> 'Annabelle'	#5 POT	11	--	--	--	--	--	11	--	
RPW	 RED PRINCE WEIGELA/ <i>Weigela florida</i> 'Red Prince'	#5 POT	9	--	--	--	--	--	9	--	
JWS	 JAPANESE WHITE SPIREA/ <i>Spiraea albiflora</i>	#5 POT	9	--	--	--	--	--	9	--	

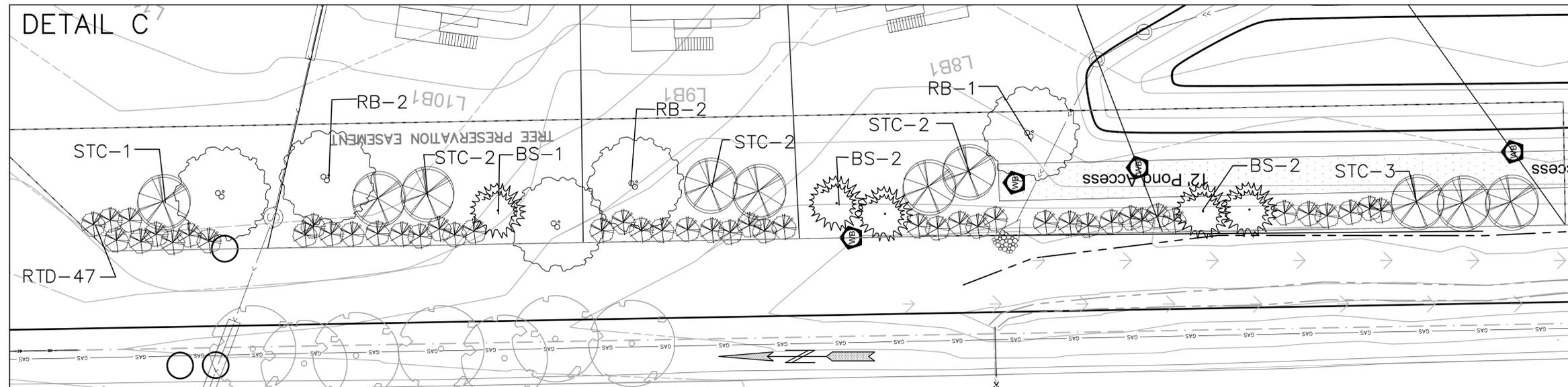
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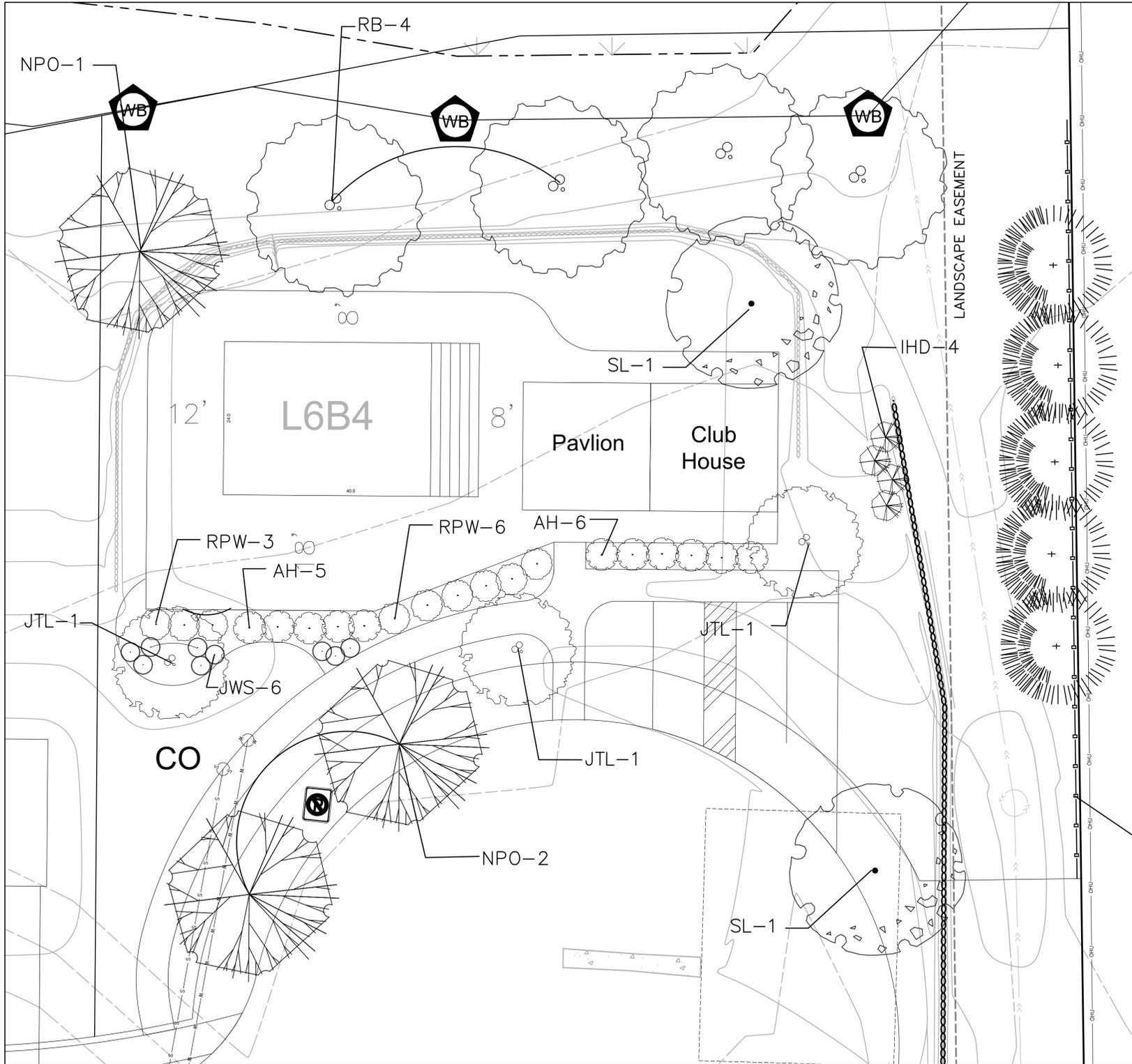
DETAIL D



DETAIL C



DETAIL F



PLANT SCHEDULE											
KEY	COMMON NAME/Scientific name	ROOT	TOTAL	DETAIL A	DETAIL B	DETAIL C	DETAIL D	DETAIL E	DETAIL F	YARD&STREET	TREES
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RB	HERITAGE RIVER BIRCH/Betula nigra 'Cully'	12" B&B	11	--	--	5	--	--	--	4	2
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	HONEYLOCUST/Gleditsia triacanthos var. enermis	2.5" B&B	10	--	--	--	--	--	--	--	10
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EVERGREEN TREES											
BHS	BLACK HILLS SPRUCE/Picea glauca densata	6' B&B	38	9	--	5	19	--	--	--	5
WP	WHITE PINE/Pinus strobus	6' B&B	14	6	--	--	--	3	5	--	--
ORNAMENTAL TREES											
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STC	SUGAR TYME CRAB/Malus 'Sugar Tyme'	1.5" B&B	23	9	4	10	--	--	--	--	--
PFC	PRAIRIEFIRE CRAB/Malus 'Prairiefire'	1.5" B&B	15	9	--	--	--	6	--	--	--
SB	SERVICEBERRY/Amelanchier laevis	8' B&B	15	--	15	--	--	--	--	--	--
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FENCE 4' HIGH MINIMUM BY 120' IN LENGTH

- LANDSCAPE NOTES**
- THE LANDSCAPE CONTRACTOR SHALL VISIT THE PROJECT SITE TO BECOME FAMILIAR WITH THE EXISTING CONDITIONS PRIOR TO SUBMITTING A BID.
 - THE LANDSCAPE CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT OF PROPOSED PHYSICAL START DATE AT LEAST 7 DAYS IN ADVANCE.
 - THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR THE FIELD VERIFICATION OF ALL EXISTING UTILITY LOCATIONS ON THE PROJECT SITE WITH GOPHER STATE ONE CALL 1-800-252-1166 PRIOR TO COMMENCING WORK. THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION AND REPAIR OF EXISTING UTILITIES DAMAGED DURING CONSTRUCTION AT NO COST TO THE OWNER. NOTIFY THE LANDSCAPE ARCHITECT OF ANY CONFLICTS TO FACILITATE PLANT RELOCATION.
 - GRADING TO BE PERFORMED BY OTHERS.
 - NO PLANT MATERIAL SHALL BE INSTALLED UNTIL GRADING AND CONSTRUCTION HAS BEEN COMPLETED IN THE IMMEDIATE AREA.
 - ALL PLANT MATERIAL SHALL MEET THE STANDARDS FOUND IN THE AMERICAN ASSOCIATION OF NURSERYMEN-AMERICAN STANDARD FOR NURSERY STOCK.
 - ALL CONTAINER MATERIAL TO BE GROWN IN THE CONTAINER A MINIMUM OF SIX (6) MONTHS PRIOR TO PLANTING ON SITE.
 - DECIDUOUS AND CONIFEROUS TREES SHALL NOT BE STAKED, BUT THE LANDSCAPE CONTRACTOR MUST GUARANTEE STABILITY TO A WIND SPEED OF 60 M.P.H.
 - THE LANDSCAPE CONTRACTOR SHALL PROVIDE A MINIMUM GUARANTEE OF ONE YEAR ONE TIME REPLACEMENT ON NEW PLANT MATERIALS. GUARANTEE SHALL BE AGREED UPON BY DEVELOPER/BUILDER AND LANDSCAPE CONTRACTOR.
 - THE LANDSCAPE ARCHITECT RESERVES THE RIGHT TO REJECT ANY PLANTS WHICH ARE DEEMED UNSATISFACTORY BEFORE, DURING OR AFTER INSTALLATION.
 - IF THERE IS A DISCREPANCY BETWEEN THE NUMBER OF PLANTS SHOWN ON THE PLAN AND THE NUMBER SHOWN ON THE PLANT LIST, THE NUMBER SHOWN ON THE PLAN WILL TAKE PRECEDENCE.
 - THE LANDSCAPE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL MULCHES AND PLANTING SOIL QUANTITIES TO COMPLETE WORK SHOWN ON THE PLAN. THE LANDSCAPE CONTRACTOR SHALL VERIFY ALL QUANTITIES SHOWN ON THE PLANT SCHEDULE.
 - COMMERCIAL GRADE POLY LAMN EDGING SHALL BE INSTALLED WHERE NOTED.
 - THE LANDSCAPE CONTRACTOR SHALL REPAIR ALL DAMAGE TO THE SITE CAUSED BY THE PLANTING OPERATION AT NO COST TO THE OWNER.
 - THE LANDSCAPE CONTRACTOR SHALL KEEP PAVEMENTS CLEAN UNSTAINED. ALL PEDESTRIAN AND VEHICLE ACCESS TO BE MAINTAINED THROUGHOUT CONSTRUCTION PERIOD. ALL WASTES SHALL BE PROMPTLY REMOVED FROM THE SITE. ANY DAMAGE TO EXISTING FACILITIES SHALL BE REPAIRED AT THE CONTRACTOR'S EXPENSE.
 - THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH ALL APPLICABLE CODES, REGULATIONS AND PERMITS GOVERNING THE WORK.
 - STORAGE OF MATERIALS OR SUPPLIES ON-SITE WILL NOT BE ALLOWED.



WETLAND BUFFERS THAT HAVE BEEN DISTURBED ARE TO BE SEEDED AS SHOWN ON PLAN. UNDISTURBED WETLAND BUFFERS THAT HAVE NOT BEEN DISTURBED IN 10 YEARS AND ARE NOT COMPRISED OF NOXIOUS WEEDS WILL BE LEFT IN THEIR NATURAL STATE.

EXISTING UNDISTURBED BUFFER THAT IS NO LONGER WELL-ESTABLISHED WITH APPROPRIATE NATIVE SPECIES MAY BE REPLACED OR OVERSEED AS DETERMINED BY THE CITY'S WETLAND CONSULTANT.

SILT FENCE/GRADING LIMITS

NATIVE DRY PRAIRIE SOUTHEAST
(STATE SEED MIX 35-621 FORMERLY U6)

35-621 Dry Prairie Southeast		Rate (kg/ha)	Rate (lb/ac)	% of Mix (% by wt)	Seeds/ sq ft
side-oats grama	<i>Bouteloua curtipendula</i>	1.27	1.13	10.23%	2.48
blue grama	<i>Bouteloua gracilis</i>	0.76	0.68	6.19%	10.00
kalm's brome	<i>Bromus kalmii</i>	0.35	0.31	2.78%	0.90
nodding wild rye	<i>Elymus canadensis</i>	1.68	1.50	13.61%	2.86
slender wheatgrass	<i>Elymus trachycaulus</i>	1.32	1.18	10.76%	3.00
junegrass	<i>Koeleria macrantha</i>	0.46	0.41	3.71%	30.00
little bluestem	<i>Schizachyrium scoparium</i>	1.69	1.51	13.70%	3.30
sand dropseed	<i>Sporobolus cryptandrus</i>	0.25	0.22	1.98%	16.00
prairie dropseed	<i>Sporobolus heterolepis</i>	0.29	0.26	2.32%	1.50
Total Grasses		8.07	7.20	65.28%	75.04
butterfly milkweed	<i>Asclepias tuberosa</i>	0.07	0.06	0.52%	0.09
whorled milkweed	<i>Asclepias verticillata</i>	0.01	0.01	0.11%	0.05
bird's foot coreopsis	<i>Coreopsis palmata</i>	0.06	0.05	0.50%	0.20
white prairie clover	<i>Dalea candida</i>	0.10	0.09	0.78%	0.60
purple prairie clover	<i>Dalea purpurea</i>	0.17	0.15	1.32%	0.80
cat-eye blueweed	<i>Heliotropis helianthoides</i>	0.17	0.08	0.51%	0.13
round-headed bush clover	<i>Lespedeza capitata</i>	0.03	0.03	0.31%	0.10
rough blazing star	<i>Liatris aspera</i>	0.02	0.02	0.17%	0.11
dotted blazing star	<i>Liatris punctata</i>	0.02	0.02	0.23%	0.06
wild bergamot	<i>Monarda fistulosa</i>	0.03	0.03	0.30%	0.85
horsemint	<i>Monarda punctata</i>	0.02	0.02	0.22%	0.80
stiff goldenrod	<i>Oligoneuron rigidum</i>	0.07	0.06	0.59%	0.98
large-flowered beard tongue	<i>Penstemon grandiflorus</i>	0.04	0.04	0.35%	0.20
black-eyed susan	<i>Rudbeckia hirta</i>	0.10	0.09	0.86%	3.20
gray goldenrod	<i>Solidago nemoralis</i>	0.01	0.01	0.14%	1.65
skyblue aster	<i>Symphoricarum colantianense</i>	0.01	0.01	0.06%	0.20
silky aster	<i>Symphoricarum sericeum</i>	0.02	0.02	0.19%	0.20
bracted spiderwort	<i>Tradescantia bracteata</i>	0.01	0.01	0.12%	0.05
heart-leaved alexanders	<i>Zizia aurea</i>	0.02	0.02	0.21%	0.10
Total Forbs		0.90	0.80	7.49%	10.37
Oats or winter wheat (see note at beginning of list for recommended dates)		3.36	3.00	27.23%	1.33
Total Cover Crop		3.36	3.00	27.23%	1.33
Totals		12.33	11.00	100.00%	86.75

Purpose: Regional dry prairie reconstruction for wetland mitigation, ecological restoration, or conservation program plantings.
Planting Area: Eastern Broadleaf Forest Province excluding Hardwood Hills subsection. Mn/DOT Districts Metro & 6

WET PRAIRIE FOR WETLAND BUFFERS
(STATE SEED MIX 34-262 FORMERLY BWSR W3)

34-262 Wet Prairie		Rate (kg/ha)	Rate (lb/ac)	% of Mix (% by wt)	Seeds/ sq ft
big bluestem	<i>Andropogon gerardii</i>	1.12	1.00	6.89%	3.67
fringed brome	<i>Bromus ciliatus</i>	1.68	1.50	10.38%	6.08
bluejoint	<i>Calamagrostis canadensis</i>	0.04	0.04	0.27%	4.00
Virginia wild rye	<i>Elymus virginicus</i>	1.96	1.75	12.07%	2.70
tall manna grass	<i>Glyceria grandis</i>	0.17	0.15	1.02%	3.80
fowl manna grass	<i>Glyceria striata</i>	0.12	0.11	0.73%	3.50
switchgrass	<i>Panicum virgatum</i>	0.84	0.75	5.16%	3.85
fowl bluegrass	<i>Poa palustris</i>	0.22	0.20	1.38%	9.60
Indian grass	<i>Sorghastrum nutans</i>	0.56	0.50	3.44%	2.20
prairie cordgrass	<i>Spartina pectinata</i>	0.56	0.50	3.41%	1.20
Total Grasses		7.29	6.50	44.76%	40.60
wooly sedge	<i>Carex pellita</i>	0.06	0.05	0.32%	0.47
tussock sedge	<i>Carex stricta</i>	0.02	0.02	0.17%	0.48
fox sedge	<i>Carex vulpinoidea</i>	0.11	0.10	0.66%	3.50
dark green bulrush	<i>Scirpus atrovirens</i>	0.11	0.10	0.72%	17.74
woolgrass	<i>Scirpus cyperinus</i>	0.03	0.03	0.18%	16.00
Total Sedges and Rushes		0.34	0.30	2.05%	38.19
Canada anemone	<i>Anemone canadensis</i>	0.03	0.03	0.21%	0.09
marsh milkweed	<i>Asclepias incarnata</i>	0.09	0.08	0.56%	0.14
Canada tick trefoil	<i>Desmodium canadense</i>	0.56	0.50	3.41%	1.00
flat-topped aster	<i>Doellingeria umbellata</i>	0.06	0.05	0.34%	1.20
common boneset	<i>Eupatorium perfoliatum</i>	0.03	0.03	0.23%	2.00
grass-leaved goldenrod	<i>Euthamia graminifolia</i>	0.02	0.02	0.11%	2.00
spotted Joe pye weed	<i>Eutrochium maculatum</i>	0.04	0.04	0.30%	1.50
autumn sneezeweed	<i>Helenium autumnale</i>	0.06	0.05	0.36%	2.39
sawtooth sunflower	<i>Helianthus grosseserratus</i>	0.06	0.05	0.38%	0.30
great blazing star	<i>Liatris pycnostachya</i>	0.02	0.02	0.17%	0.10
great lobelia	<i>Lobelia siphilitica</i>	0.01	0.01	0.05%	1.40
blue monkey flower	<i>Minutella ringens</i>	0.01	0.01	0.05%	6.40
Virginia mountain mint	<i>Pycnanthemum virginianum</i>	0.09	0.08	0.55%	6.50
red-stemmed aster	<i>Symphoricarum puniceum</i>	0.09	0.08	0.58%	2.40
blue vervain	<i>Verbena hastata</i>	0.17	0.15	1.06%	5.25
bunched ironweed	<i>Vernonia fasciculata</i>	0.03	0.03	0.23%	0.30
Culver's root	<i>Veronicastrum virginicum</i>	0.02	0.02	0.14%	6.00
golden alexanders	<i>Zizia aurea</i>	0.28	0.25	1.76%	1.03
Total Forbs		1.68	1.50	10.45%	40.00
Oats or winter wheat (see note at beginning of list for recommended dates)		6.95	6.20	42.74%	2.76
Total Cover Crop		6.95	6.20	42.74%	2.76
Totals		18.28	14.50	100.00%	121.55

Purpose: Wet prairie reconstruction for wetland mitigation or ecological restoration.
Planting Area: Tallgrass Aspen Parklands, Prairie Parkland, and Eastern Broadleaf Forest Provinces. Mn/DOT Districts 2(west), 3B, 4, Metro, 6, 7 & 8

SOD (TYPICAL)

SODDED OUTLOT/Common areas to be irrigated. Irrigation designed by others. Irrigation systems that are proposed for the project area will have rain sensors.

ALL BOULEVARDS TO BE SODDED.

LOTS WILL BE SODDED TO ADJACENT CURB LINES UNLESS OTHERWISE NOTED

3-YEAR MAINTENANCE PLAN FOR TRANSITION AREA (BETWEEN NWL AND HWL AND WETLAND BUFFERS) AND UPLAND SEEDING:

YEAR 1
1. TYPE 3 BLANKET SHOULD BE USED ON SLOPES UNLESS THE AREAS ARE HYDRO SEEDED WITH A HEAVY TACKIFIER IN WHICH CASE NO BLANKET OR MULCH WILL BE NECESSARY.

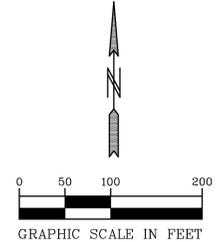
YEAR 1-3
1. MOWING SHOULD OCCUR AS NECESSARY THROUGHOUT THE GROWING SEASON FOR THE FIRST 3 SEASONS TO PREVENT NOXIOUS WEEDS FROM TAKING HOLD.
2. WEEDS SHOULD BE HAND PULLED OR SPOT SPRAYED AS NECESSARY.
3. IF THE POND AND WETLAND SEEDING AREAS BECOMES SATURATED WITH ANY FREQUENCY, REED CANARY GRASS OR OTHER NOXIOUS WEEDS CAN BECOME A PROBLEM. SETHOXYDIM (OR EQUIVALENT) OR OTHER HERBICIDES WILL BE EFFECTIVE IN CONTROLLING REED CANARY GRASS AND OTHER NOXIOUS WEEDS WITHOUT HARMING SEDGES, RUSHES, AND FORBS.
4. TREES AND SHRUBS SHOULD ONLY BE PRUNED IN THE EVENT OF DAMAGED OR BROKEN BRANCHES.
5. INLETS MUST BE KEPT CLEAR OF DEBRIS.
6. ANY DEBRIS OBSERVED IN INFILTRATION BASIN OR POND SHALL BE REMOVED.

SEEDING NOTES:

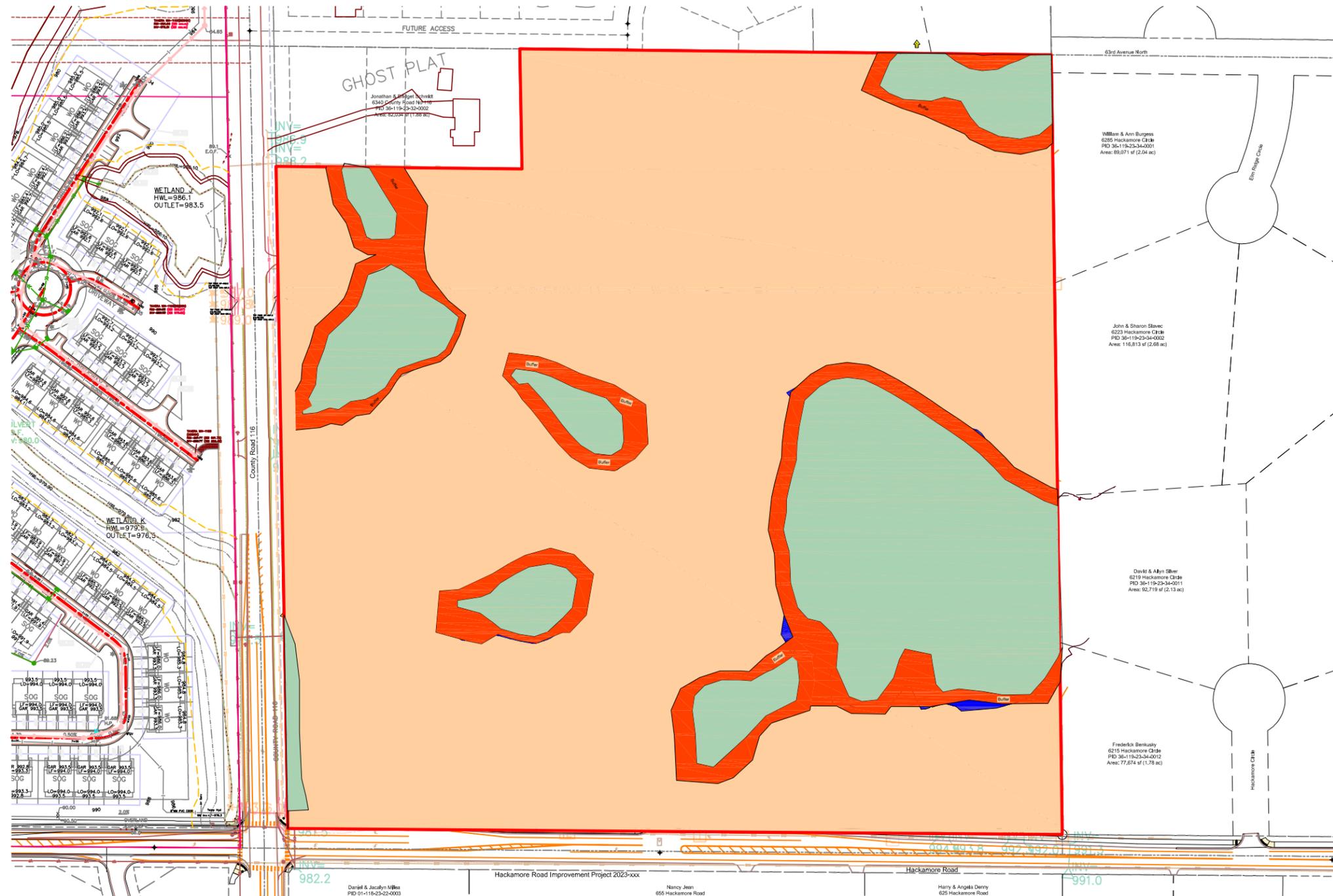
MULCH: MNDOT TYPE 2 @ 2 TONS PER ACRE AND DISK ANCHORED IN PLACE OR APPROVED EQUAL, INSTALLED TO MINIMUM 90% COVERAGE OF THE SURFACE AREA DISTURBED. MULCH AT 90% COVERAGE WITH DISK ANCHOR OR HYDROSEED.

SEE GRADING DETAIL NOTES FOR STORMWATER MANAGEMENT SEEDING AND DETAILS

DISTURBED UPLAND AREA INCLUDING ABOVE HWL ON STORM WATER TREATMENT AREAS AND ANY DISTURBED UPLAND TO BE SEEDED WITH MN STATE SEED MIX 35-621 OR EQUIVALENT.



Woodland Hills of Corcoran - Met-Council Density



Met-Council -Development Density

Gross Area - 36.74 acres

Wetland Area - 6.86 acres

Wetland Buffer Area - 3.04 acres

FEMA Floodplain Area - 0.04 acres

Net Area
 $36.74 - 6.86 - 3.04 - 0.04 = 26.80$ acres
 Net Density = 61 units / 26.80 acres = 2.27 U/A



Daniel & Jacalyn Miles
 PID 01-18-23-22-000

Hackamore Road Improvement Project 2023-xxx

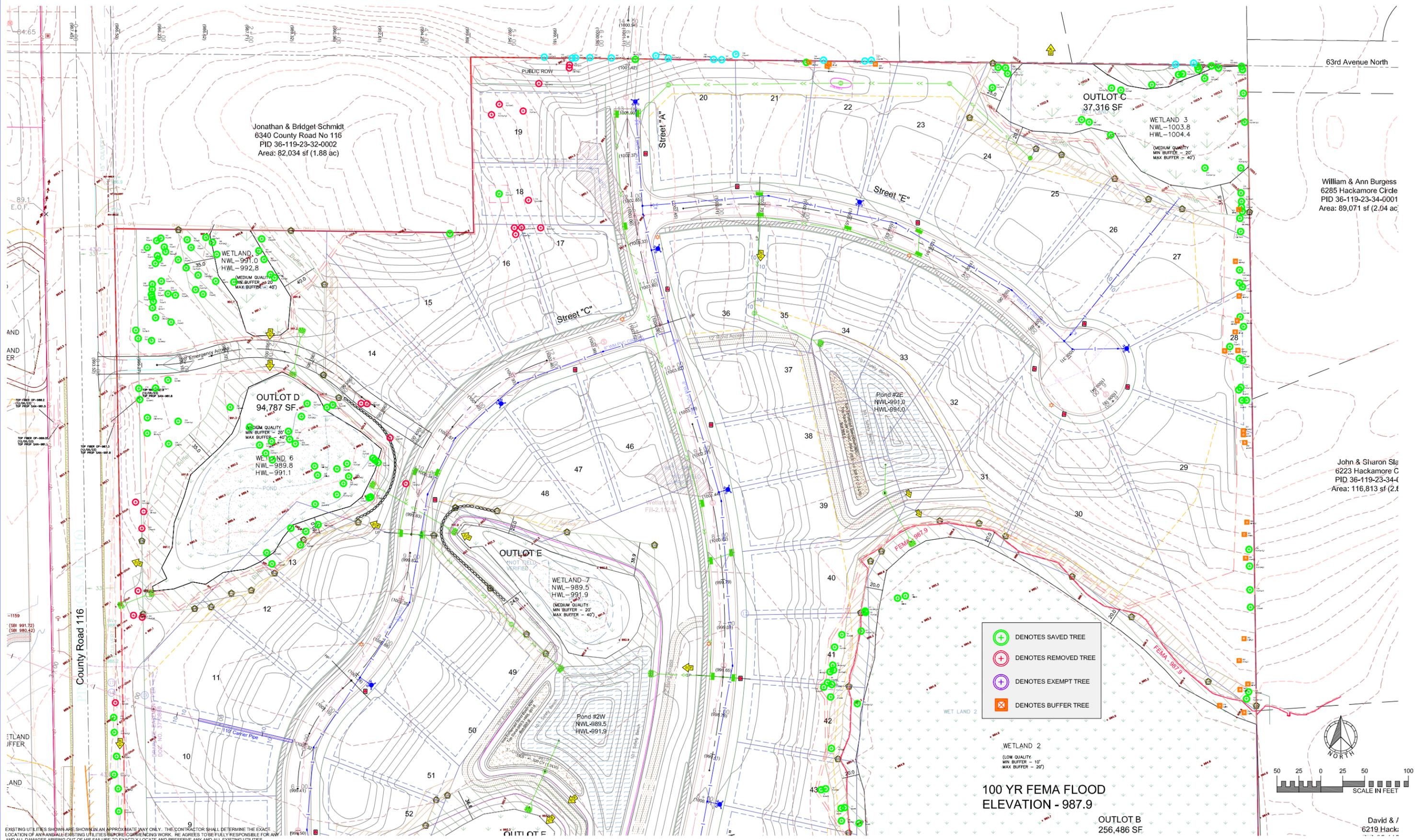
Nancy Jean
 655 Hackamore Road

Harry & Angela Denny
 625 Hackamore Road

991.0



SATHRE-BERGQUIST, INC.
 150 SOUTH BROADWAY WAYZATA, MN. 55391 (952) 476-6000



EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AVAILABLE EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
HACKAMORE	1	RSM	2/8/2024	CITY COMMENTS - THRU STREET REVISIONS
DRAWN	2	RSM	4/30/2024	PP - CITY REVIEW COMMENTS
ERJ				
CHECKED				
RSM				
DATE				
09/27/2023				

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I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 09/27/23 Lic. No. 26728

SATHRE-BERGQUIST, INC.
 14000 25TH AVENUE NORTH SUITE 120
 PLYMOUTH, MN. 55447 (952) 476-6000

ENGINEERS SURVEYORS
 DESIGNERS PLANNERS

CITY PROJECT NO.

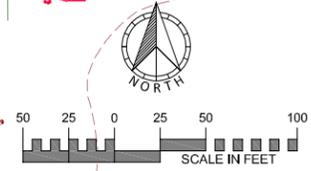
CORCORAN, MINNESOTA

TREE SURVEY
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

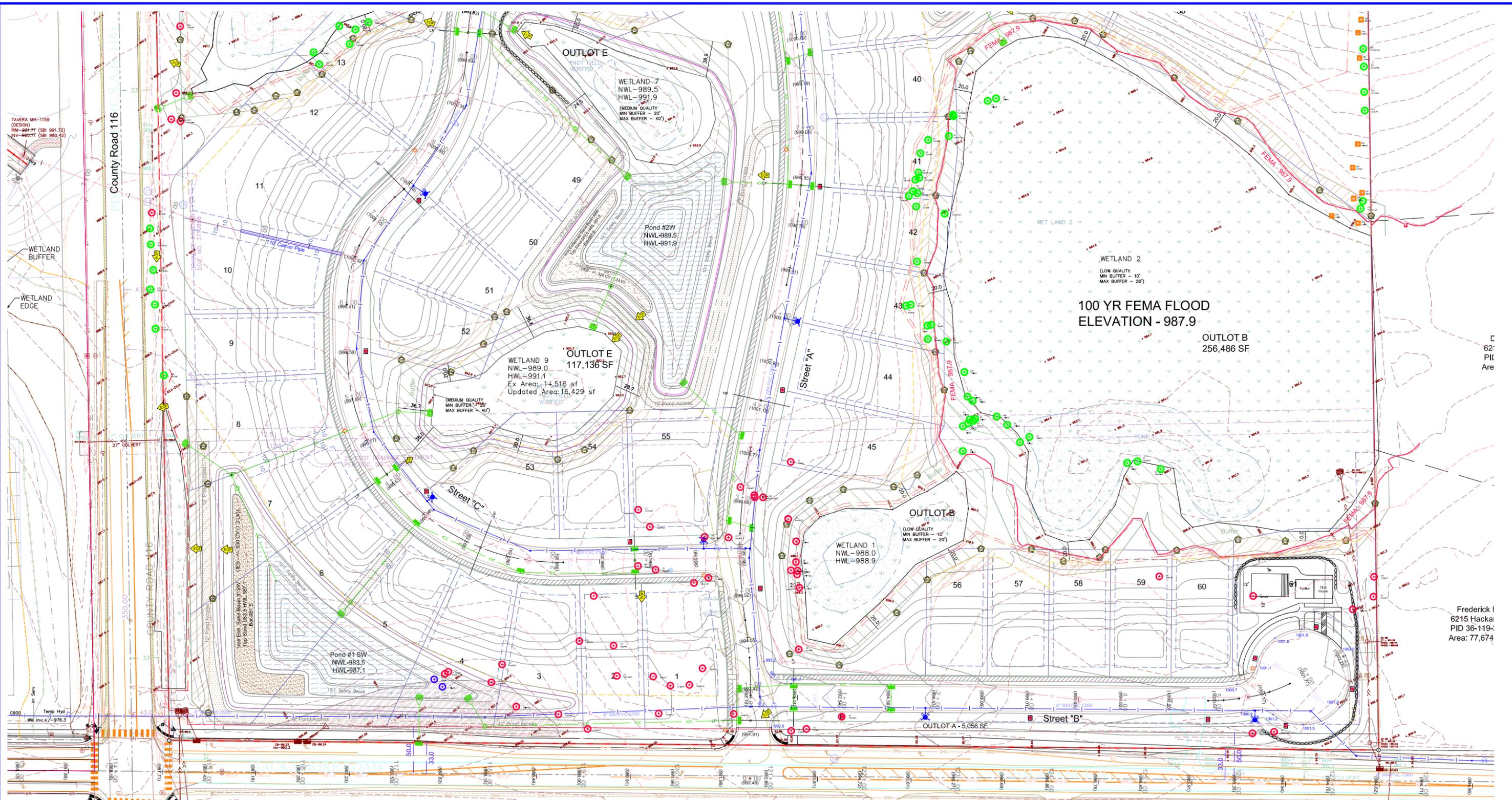
FILE NO.
 3120-068
 TS1

- DENOTES SAVED TREE
- DENOTES REMOVED TREE
- DENOTES EXEMPT TREE
- DENOTES BUFFER TREE

100 YR FEMA FLOOD ELEVATION - 987.9



David & / 6219 Hackam



TAVERA MH-1159
(DESIGN)
RM-20477 (SBI 991.72)
NV-96677 (SBI 980.42)

County Road 116

62' Pk Area

Frederick I
6215 Hacka
PID 36-119-
Area: 77,674

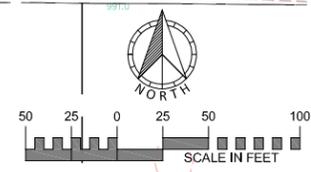
Daniel & Jacalyn Millea
PID 01-118-23-22-0003
Area: 192,051 sf (4.41 ac)

Hackamore Road Improvement Project (WSB - 015661-000)
Wetland 8 Impacts Approved = 8,522 SF
Wetland Outline Updated to show remaining wetland

Nancy Jean
655 Hackamore Road
PID 01-118-23-22-0002
Area: 421,710 sf (9.68 ac)

Harry & Angela Denny
625 Hackamore Road
PID 01-118-23-22-0001
Area: 210,385 sf (4.83 ac)

- + DENOTES SAVED TREE
- + DENOTES REMOVED TREE
- + DENOTES EXEMPT TREE
- + DENOTES BUFFER TREE



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DRAWING NAME	NO.	BY	DATE	REVISION
HACKAMORE	1	RSM	2/8/2024	CITY COMMENTS - THRU STREET REVISIONS
DRAWN	2	RSM	4/30/2024	PP - CITY REVIEW COMMENTS
ERJ				
CHECKED				
RSM				
DATE				
09/27/2023				

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ROBERT S. MOLSTAD, P.E.
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SATHRE-BERGQUIST, INC.
14000 25TH AVENUE NORTH SUITE 120
PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.
CORCORAN, MINNESOTA

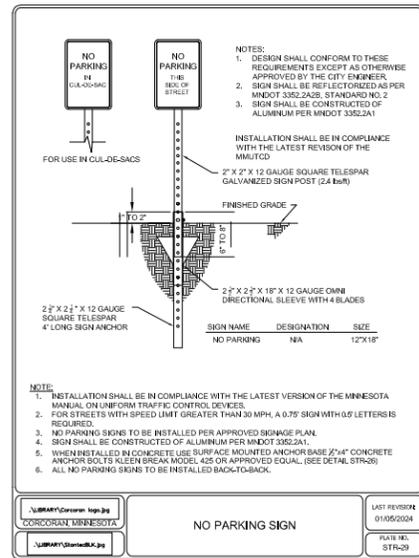
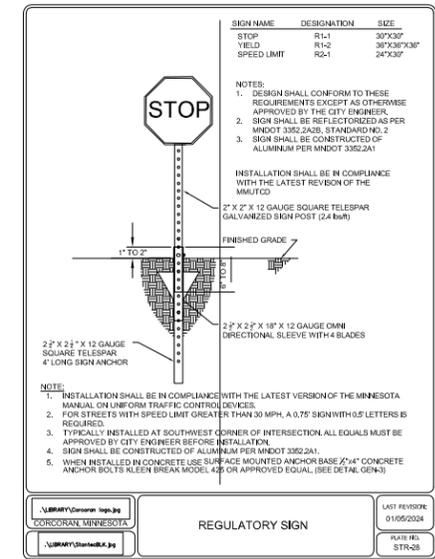
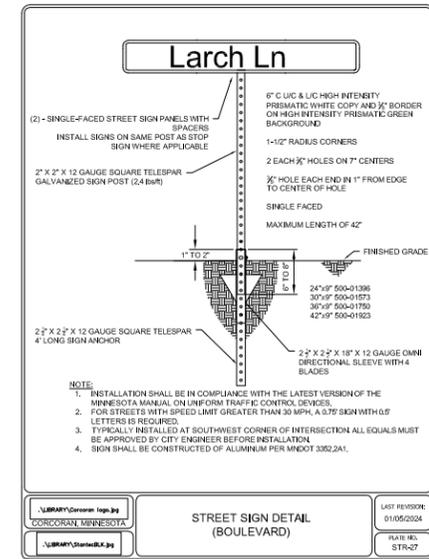
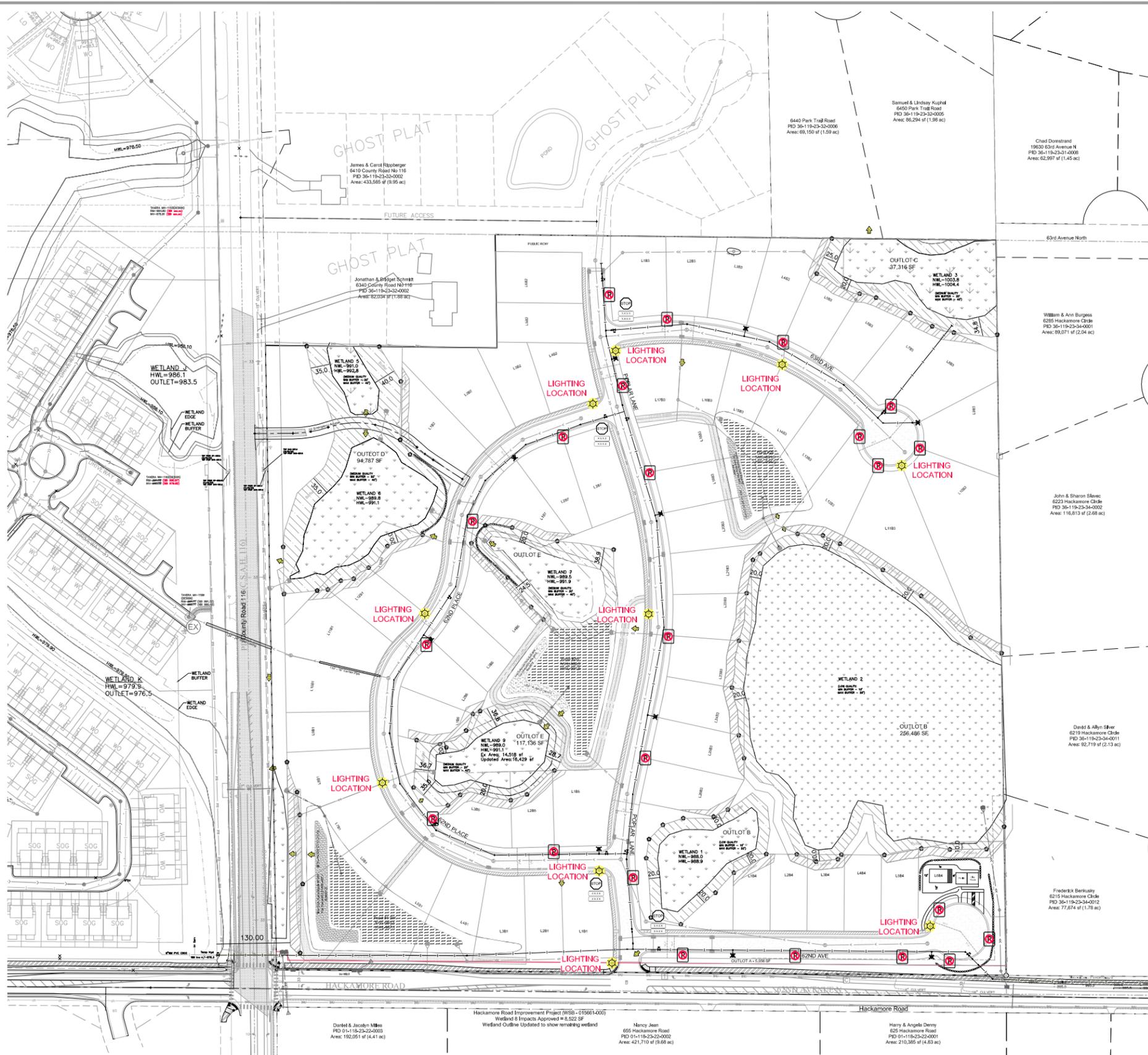
TREE SURVEY
WOODLAND HILLS OF CORCORAN
WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
3120-068
TS2

Tree #	Species	DBH	Saved	Removed	Exempt	Offsite
1	Honeylocust	20.5		20.5		
2	Maple, sugar	26.5		26.5		
3	Oak, bur	31.5		31.5		
4	Crabapple	10.0		10.0		
5	Maple, sugar	17.0		17.0		
6	Honeylocust	15.5		15.5		
7	Oak, bur	31.0		31.0		
8	Ash, green	17.0		17.0		
9	Willow	18.5		18.5		
10	Aspen	9.5		9.5		
11	Willow	70.0			70.0	
12	Aspen	9.0			9.0	
13	Aspen	8.0		8.0		
14	Aspen	8.0		8.0		
15	Aspen	9.5		9.5		
16	Hickory, bitternut	24.0		24.0		
17	Elm, Siberian	11.5		11.5		
18	Maple, sugar	38.0		38.0		
19	Oak, white	37.0		37.0		
20	Maple, sugar	28.0		28.0		
21	Maple, sugar	24.5		24.5		
22	Maple, sugar	32.5		32.5		
23	Ash, green	10.0		10.0		
24	Elm, American	16.0		16.0		
25	Crabapple	25.0		25.0		
26	Boxelder	13.5		13.5		
42	Maple, sugar	29.0		29.0		
43	Ash, green	9.5		9.5		
44	Ash, green	8.5		8.5		
45	Ash, green	19.0		19.0		
46	Boxelder	11.5		11.5		
47	Willow	22.0		22.0		
48	Willow	26.0		26.0		
49	Willow	22.0		22.0		
50	Willow	13.5		13.5		
51	Elm, American	18.0		18.0		
52	Willow	40.0		40.0		
53	Ash, green	8.0		8.0		
54	Ash, green	21.0		21.0		
55	Arborvitae	27.0		27.0		
56	Arborvitae	35.0		35.0		
57	Boxelder	34.0		34.0		
58	Willow	40.0	40.0			
59	Willow	56.0	56.0			
60	Ash, green	9.0		9.0		
61	Ash, green	10.5		10.5		
62	Ash, green	12.5		12.5		
63	Ash, green	9.0		9.0		
64	Ash, green	9.0		9.0		
65	Elm, American	14.5		14.5		
66	Ash, green	9.5		9.5		
67	Elm, American	21.0		21.0		
68	Cherry, black	8.5		8.5		
69	Cherry, black	9.0		9.0		
70	Cherry, black	10.0		10.0		
71	Cherry, black	8.0		8.0		
72	Ash, green	10.5		10.5		
73	Ash, green	8.0		8.0		
74	Boxelder	38.0		38.0		
75	Ash, green	8.0		8.0		
76	Boxelder	9.0		9.0		
77	Boxelder	8.0		8.0		
78	Boxelder	8.5		8.5		
79	Boxelder	9.0		9.0		
80	Willow	47.0		47.0		
81	Willow	36.0		36.0		
82	Willow	40.0		40.0		
83	Willow	23.0		23.0		
84	Willow	17.0		17.0		
85	Boxelder	12.0		12.0		
86	Willow	25.0		25.0		
87	Willow	22.0		22.0		
88	Willow	43.0		43.0		
89	Willow	15.0		15.0		
90	Willow	40.0		40.0		
91	Willow	14.0		14.0		
92	Willow	20.0		20.0		
93	Willow	30.0		30.0		
94	Maple, silver	21.0		21.0		
95	Maple, silver	19.0		19.0		
96	Oak, bur	36.0		36.0		
97	Maple, silver	28.0		28.0		
98	Maple, silver	40.5		40.5		
99	Maple, silver	39.0		39.0		
100	Willow	16.5		16.5		

Tree #	Species	DBH	Saved	Removed	Exempt	Offsite
101	Cherry, black	15.0		15.0		
102	Crabapple	10.0		10.0		
103	Ash, green	11.5		11.5		
104	Ash, green	8.0		8.0		
105	Cherry, black	8.0		8.0		
106	Ash, green	10.0		10.0		
107	Ash, green	8.5		8.5		
108	Ash, green	10.5		10.5		
109	Aspen	12.0		12.0		
110	Aspen	13.5		13.5		
111	Aspen	12.0		12.0		
112	Aspen	12.5		12.5		
113	Aspen	13.0		13.0		
114	Ash, green	8.0		8.0		
115	Aspen	10.0		10.0		
116	Elm, red	9.0		9.0		
117	Ash, green	8.0		8.0		
118	Cherry, black	8.0		8.0		
119	Cherry, black	11.0		11.0		
120	Ash, green	8.5		8.5		
121	Elm, American	14.0		14.0		
122	Elm, American	8.5		8.5		
123	Ash, green	8.5		8.5		
124	Ash, green	8.0		8.0		
125	Ash, green	10.0		10.0		
126	Ash, green	11.0		11.0		
127	Ash, green	11.5		11.5		
128	Ash, green	14.5		14.5		
129	Ash, green	12.5		12.5		
130	Ash, green	13.0		13.0		
131	Ash, green	10.5		10.5		
132	Ash, green	20.0		20.0		
133	Ash, green	8.5		8.5		
134	Ash, green	17.0		17.0		
135	Ash, green	12.0		12.0		
136	Ash, green	9.0		9.0		
137	Ash, green	8.5		8.5		
138	Ash, green	9.0		9.0		9.0
139	Ash, green	10.0		10.0		
140	Ash, green	15.0		15.0		
141	Ash, green	11.0		11.0		11.0
142	Ash, green	10.0		10.0		
143	Ash, green	8.0		8.0		
144	Ash, green	12.5		12.5		
145	Ash, green	10.0		10.0		
146	Ash, green	8.5		8.5		
147	Ash, green	10.5		10.5		
148	Ash, green	10.0		10.0		
149	Ash, green	13.5		13.5		
150	Ash, green	16.5		16.5		
151	Boxelder	14.5		14.5		
152	Cherry, black	38.0		38.0		38.0
153	Cherry, black	13.5		13.5		13.5
154	Boxelder	45.0		45.0		45.0
155	Ash, green	11.5		11.5		
156	Cherry, black	11.0		11.0		11.0
157	Ash, green	17.0		17.0		
158	Elm, American	8.5		8.5		
159	Ash, green	20.5		20.5		
160	Ash, green	9.5		9.5		
161	Elm, American	14.5		14.5		
162	Ash, green	14.5		14.5		14.5
163	Basswood	52.0		52.0		52.0
164	Ash, green	9.0		9.0		9.0
165	Ash, green	10.0		10.0		10.0
166	Ash, green	10.0		10.0		10.0
167	Elm, American	8.5		8.5		
168	Ash, green	14.0		14.0		14.0
169	Ash, green	16.0		16.0		
170	Ash, green	12.0		12.0		
171	Ash, green	13.0		13.0		
172	Ash, green	10.5		10.5		
173	Ash, green	27.0		27.0		
174	Ash, green	29.0		29.0		
175	Ash, green	12.0		12.0		
176	Crabapple	10.5		10.5		
177	Ash, green	28.0		28.0		
178	Boxelder	13.5		13.5		
179	Spruce, white	12.0		12.0		
180	Ash, green	8.0		8.0		
181	Ash, green	8.0		8.0		
182	Ash, green	11.0		11.0		
183	Ash, green	9.0		9.0		
184	Ash, green	12.0		12.0		
185	Ash, green	8.0		8.0		

Tree #	Species	DBH	Saved	Removed	Exempt	Offsite
186	Aspen	15.0		15.0		
187	Ash, green	8.5		8.5		
188	Ash, green	9.5		9.5		
189	Oak, red	13.0		13.0		
190	Aspen	14.0		14.0		
191	Aspen	16.0		16.0		
192	Aspen	16.0		16.0		
193	Aspen	14.0		14.0		
194	Aspen	11.0		11.0		
195	Aspen	9.0		9.0		
196	Aspen	14.0		14.0		
197	Aspen	12.0		12.0		
198	Basswood	26.0		26.0		
199	Aspen	13.0		13.0		
200	Aspen	14.0		14.0		
201	Oak, red	15.0		15.0		
202	Oak, red	9.5		9.5		
203	Aspen	12.0		12.0		
204	Aspen	14.5		14.5		
205	Aspen	27.0		27.0		
206	Aspen	13.0		13.0		
207	Aspen	21.5		21.5		
208	Aspen	11.0		11.0		
209	Aspen	15.0		15.0		
210	Aspen	22.0		22.0		
211	Aspen	20.0		20.0		
212	Aspen	15.0		15.0		
213	Ironwood	11.0		11.0		
214	Elm, American	10.5		10.5		
215	Aspen	22.0		22.0		
216	Spruce, blue	10.0		10.0		
217	Spruce, blue	14.0		14.0		
218	Spruce, blue	9.5		9.5		
219	Spruce, blue	9.5		9.5		
220	Spruce, blue	10.0		10.0		
221	Elm, American	10.0		10.0		
222	Elm, American	17.5		17.5		
223	Spruce, blue	11.0		11.0		
224	Spruce, blue	8.0		8.0		
225	Cherry, black	14.5		14.5		
226	Crabapple	15.0		15.0		
227	Oak, bur	8.5		8.5		
228	Ash, green	8.0		8.0		
229	Ash, green	11.0		11.0		
230	Ash, green	10.5		10.5		
231	Ash, green	10.0		10.0		
232	Ash, green	9.0		9.0		
233	Ash, green	9.0		9.0		
234	Ash, green	10.0		10.0		
235	Ash, green	10.0		10.0		
236	Ash, green	8.5		8.5		
237	Ash, green	14.0		14.0		
238	Ash, green	8.0		8.0		
239	Ash, green	9.0		9.0		
240	Ash, green	14.0		14.0		14.0
241	Ash, green	8.0		8.0		8.0
242	Oak, bur	28.0		28.0		28.0
243	Ash, green	8.0		8.0		
244	Ash, green	9.0		9.0		
245	Ash, green	8.0		8.0		
246	Oak, bur	24.5		24.5		24.5
247	Cottonwood	9.0		9.0		
248	Cottonwood	20.0		20.0		
249	Ash, green	8.5		8.5		
250	Ash, green	8.0		8.0		
251	Ash, green	9.0		9.0		
252	Ash, green	8.5		8.5		
253	Ash, green	10.5		10.5		
254	Willow	19.5		19.5		
255	Willow	26.0		26.0		

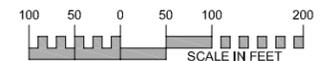


☀ LIGHTING LOCATION DENOTES PROPOSED LIGHT LOCATION

STOP R1-1 30"x30" SEE DETAIL STR-10

NO PARKING 18"x12"

*PROPOSED SIGN LOCATIONS TO BE VERIFIED AND APPROVED BY CITY OF CORCORAN PRIOR TO INSTALLATION



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DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1			
DRAWN				
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728



SATHRE-BERGQUIST, INC.
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO. ---
CORCORAN, MINNESOTA

SIGNAGE & LIGHTING PLAN
 WOODLAND HILLS OF CORCORAN
 WOODLAND HILLS OF CORCORAN, INC.

FILE NO. 3120-068
S
 33



- BUFFER VEGETATION* ESTABLISHMENT NOTES:**
1. WETLAND BUFFERS THAT HAVE BEEN GRADED AND DISTURBED ARE TO BE SEEDED AS SHOWN ON THE PLAN. UNDISTURBED WETLAND BUFFERS THAT CONTAIN NATIVE SPECIES CAN BE LEFT IN PLACE. ALL NOXIOUS WEEDS, INVASIVE SPECIES, GREEN ASH, AND BUCKTHORN SHALL BE REMOVED FROM BUFFERS AND THESE AREAS THAT ARE LEFT WITH INSUFFICIENT GROUND COVER SHALL BE SEEDED WITH 36-711 WOODLAND EDGE CENTRAL.
 2. SEEDING RATE IS 36.5 LBS/ACRE AS SHOWN ON THE SEED MIX DETAIL 35-241. TOTAL BUFFER AREA PROPOSED IS APPROXIMATELY 98,000 SF** (2.2 ACRES) REQUIRING 82 LBS OF SEED.
 3. SEED SHALL BE INSTALLED BETWEEN MAY 1-JULY 1 OR OCTOBER 15 TO GROUND FREEZE.
 4. THE BUFFER SEED BED SHALL BE BARE SOIL, FREE OF WEEDS, DEBRIS, AND ROCKS. BUFFER SHALL BE FINISH GRADED PRIOR TO SEEDING.
 5. EROSION CONTROL BMP'S SHALL BE USED (STRAW MULCH, EROSION CONTROL BLANKET, ETC) TO PROTECT THE BUFFER FROM EROSION
 6. COVER CROP TO BE USED AS SHOWN ON SEED MIX DETAIL 35-241.
 7. THE CONTRACTOR SHALL SPECIALIZE IN NATIVE PLANT INSTALLATION AND MAINTENANCE AND SHALL BE USED TO PERFORM BOTH THE INSTALLATION AND 3 YEARS OF MAINTENANCE.
 8. THE BUFFER MAY NOT BE SEEDED OR PLANTED UNTIL THE CITY HAS CONDUCTED A SITE PREPARATION INSPECTION AND HAS APPROVED THE SITE FOR PLANT INSTALLATION.
 9. ANNUAL PERFORMANCE STANDARDS FOR THE DEVELOPMENT OF THE BUFFER VEGETATION SHALL BE PROVIDED INCLUDING GOALS, NATIVE PLANT SPECIES OBSERVED, NON-NATIVE PLANTS, AND BARE GROUND.

*BUFFER REQUIREMENTS AS OUTLINED IN "BUFFER VEGETATION ESTABLISHMENT PLAN-CITY OF CORCORAN"

**SQUARE FOOTAGE AMOUNTS SHOWN SHALL BE CONFIRMED BY THE CONTRACTOR.

~61,000 SF

~98,000 SF

NATIVE DRY PRAIRIE SOUTHEAST
STATE SEED MIX 35-621

35-621 Dry Prairie Southeast		Rate (kg/ha)	Rate (lb/ac)	% of Mix (% by wt)	Seeds/ sq ft
side-oats grama	<i>Bouteloua curtipendula</i>	1.27	1.13	10.23%	2.48
blue grama	<i>Bouteloua gracilis</i>	0.76	0.88	6.19%	10.00
kalm's brome	<i>Bromus kalmii</i>	0.35	0.31	2.78%	0.90
nodding wild rye	<i>Elymus canadensis</i>	1.88	1.50	13.61%	2.86
slender wheatgrass	<i>Elymus trachycaulus</i>	1.32	1.18	10.76%	3.00
juncgrass	<i>Koeleria macrantha</i>	0.46	0.41	3.71%	30.00
little bluestem	<i>Schizachyrium scoparium</i>	1.29	1.51	13.70%	1.30
sand dropseed	<i>Sporobolus cryptandrus</i>	0.25	0.22	1.98%	16.00
prairie dropseed	<i>Sporobolus heterolepis</i>	0.28	0.26	2.32%	1.50
Total Grasses		8.07	7.20	65.28%	79.04
butterfly milkweed	<i>Asclepias tuberosa</i>	0.07	0.06	0.52%	0.09
whorled milkweed	<i>Asclepias verticillata</i>	0.01	0.01	0.11%	0.05
bird's foot coreopsis	<i>Coreopsis palmata</i>	0.08	0.05	0.50%	0.20
white prairie clover	<i>Dalea candida</i>	0.10	0.09	0.78%	0.60
purple prairie clover	<i>Dalea purpurea</i>	0.17	0.15	1.32%	0.80
ox-eye	<i>Helopsis helianthoides</i>	0.07	0.06	0.51%	0.13
round-headed bush clover	<i>Lespedeza capitata</i>	0.03	0.03	0.31%	0.10
rough blazing star	<i>Liatris aspera</i>	0.02	0.02	0.17%	0.11
dotted blazing star	<i>Liatris punctata</i>	0.02	0.02	0.23%	0.08
wild bergamot	<i>Monarda fistulosa</i>	0.03	0.03	0.30%	0.85
horsemint	<i>Monarda punctata</i>	0.02	0.02	0.22%	0.80
stiff goldenrod	<i>Oligoneuron rigidum</i>	0.07	0.06	0.59%	0.98
large-flowered beard tongue	<i>Pentstemon grandiflorus</i>	0.04	0.04	0.35%	0.20
black-eyed susan	<i>Rudbeckia hirta</i>	0.10	0.09	0.89%	3.20
gray goldenrod	<i>Scirpago nemoralis</i>	0.01	0.01	0.14%	1.85
skyblue aster	<i>Symphoricarum coteniflorense</i>	0.01	0.01	0.06%	0.20
silky aster	<i>Symphoricarum sericeum</i>	0.02	0.02	0.19%	0.20
bracted spiderwort	<i>Tradescantia bracteata</i>	0.01	0.01	0.12%	0.05
heart-leaved alexanders	<i>Zizia aurea</i>	0.02	0.02	0.21%	0.10
Total Forbs		0.90	0.80	7.49%	10.37
Total Cover Crop		3.36	3.00	27.23%	1.33
Totals:		12.33	11.00	100.00%	86.75

Purpose: Regional dry prairie reconstruction for wetland mitigation, ecological restoration, or conservation program plantings.
Planting Area: Eastern Broadleaf Forest Province excluding Hardwood Hills subsection. Mn/DOT Districts Metro 8 & 6.

MESIC PRAIRIE FOR WETLAND BUFFERS
STATE SEED MIX 35-241

35-241 Mesic Prairie General		Rate (kg/ha)	Rate (lb/ac)	% of Mix (% by wt)	Seeds/ sq ft
big bluestem	<i>Andropogon gerardii</i>	2.24	2.00	5.48%	7.35
side-oats grama	<i>Bouteloua curtipendula</i>	1.79	1.60	4.38%	3.53
kalm's brome	<i>Bromus kalmii</i>	0.56	0.50	1.37%	1.47
nodding wild rye	<i>Elymus canadensis</i>	1.31	1.17	3.20%	2.23
slender wheatgrass	<i>Elymus trachycaulus</i>	1.12	1.00	2.73%	2.53
switchgrass	<i>Panicum virgatum</i>	0.07	0.06	0.17%	0.32
little bluestem	<i>Schizachyrium scoparium</i>	1.79	1.60	4.38%	3.82
Indian grass	<i>Scirpashum nutans</i>	2.24	2.00	5.48%	3.82
prairie dropseed	<i>Sporobolus heterolepis</i>	0.08	0.07	0.18%	0.39
Total Grasses		11.21	10.00	27.39%	35.46
blue giant hyssop	<i>Agastache foeniculum</i>	0.07	0.06	0.15%	1.82
lead plant	<i>Ancropa canadensis</i>	0.07	0.06	0.15%	0.25
common milkweed	<i>Asclepias syriaca</i>	0.04	0.04	0.10%	0.08
butterfly milkweed	<i>Asclepias tuberosa</i>	0.04	0.04	0.10%	0.08
Canada milk vetch	<i>Astragalus canadensis</i>	0.07	0.06	0.17%	0.30
white prairie clover	<i>Dalea candida</i>	0.07	0.06	0.17%	0.44
purple prairie clover	<i>Dalea purpurea</i>	0.21	0.19	0.51%	1.03
Canada tick trefoil	<i>Desmodium canadense</i>	0.07	0.06	0.18%	0.13
stiff sunflower	<i>Helianthus pauciflorus</i>	0.07	0.06	0.17%	0.09
ox-eye	<i>Helopsis helianthoides</i>	0.15	0.13	0.34%	0.29
rough blazing star	<i>Liatris aspera</i>	0.03	0.03	0.08%	0.18
great blazing star	<i>Liatris pycnostachya</i>	0.03	0.03	0.08%	0.13
wild bergamot	<i>Monarda fistulosa</i>	0.07	0.06	0.17%	1.81
stiff goldenrod	<i>Oligoneuron rigidum</i>	0.07	0.06	0.17%	0.94
black-eyed susan	<i>Rudbeckia hirta</i>	0.35	0.31	0.86%	10.56
heath aster	<i>Symphoricarum ericoides</i>	0.03	0.03	0.08%	2.30
smooth aster	<i>Symphoricarum laeve</i>	0.07	0.06	0.17%	1.26
blue vervain	<i>Verbena hastata</i>	0.04	0.04	0.12%	1.50
hoary vervain	<i>Verbena stricta</i>	0.07	0.06	0.17%	0.64
golden alexanders	<i>Zizia aurea</i>	0.07	0.06	0.15%	0.23
Total Forbs		1.68	1.50	4.11%	23.89
Total Cover Crop		28.02	25.00	68.50%	11.14
Totals:		40.91	36.50	100.00%	70.49

Purpose: General mesic prairie mix for native roadsides, ecological restoration, or conservation program plantings.
Planting Area: Tallgrass Aspen Parklands, Prairie Parkland, and Eastern Broadleaf Forest Provinces. Mn/DOT Districts 2(west), 3E, 4, Metro, 6, 7 & 8.

SOD (TYPICAL)
~32,000 SF

SODDED OUTLOT/Common areas to be irrigated. Irrigation designed by others. Irrigation systems that are proposed for the project area will have rain sensors.

ALL BOULEVARDS TO BE SODDED.

LOTS WILL BE SODDED TO ADJACENT CURB LINES UNLESS OTHERWISE NOTED

- 3-YEAR MAINTENANCE PLAN FOR TRANSITION AREA (BETWEEN NWL AND HWL AND WETLAND BUFFERS) AND UPLAND SEEDING:**
- YEAR 1**
1. TYPE 3 BLANKET SHOULD BE USED ON SLOPES UNLESS THE AREAS ARE HYDRO SEEDED WITH A HEAVY TACKIFIER IN WHICH CASE NO BLANKET OR MULCH WILL BE NECESSARY.
- YEAR 1-3**
1. MOWING SHOULD OCCUR AS NECESSARY THROUGHOUT THE GROWING SEASON FOR THE FIRST 3 SEASONS TO PREVENT NOXIOUS WEEDS FROM TAKING HOLD
 2. WEEDS SHOULD BE HAND PULLED OR SPOT SPRAYED AS NECESSARY.
 3. IF THE POND AND WETLAND SEEDING AREAS BECOMES SATURATED WITH ANY FREQUENCY, REED CANARY GRASS OR OTHER NOXIOUS WEEDS CAN BECOME A PROBLEM. SETHOXYDIM (OR EQUIVALENT) OR OTHER HERBICIDES WILL BE EFFECTIVE IN CONTROLLING REED CANARY GRASS AND OTHER NOXIOUS WEEDS WITHOUT HARMING SEDGES, RUSHES, AND FORBS.
 4. TREES AND SHRUBS SHOULD ONLY BE PRUNED IN THE EVENT OF DAMAGED OR BROKEN BRANCHES.
 5. INLETS MUST BE KEPT CLEAR OF DEBRIS.
 6. ANY DEBRIS OBSERVED IN INFILTRATION BASIN OR POND SHALL BE REMOVED.

SEEDING NOTES:

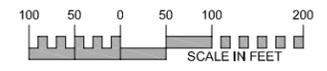
MULCH: MNDOT TYPE 2 @ 2 TONS PER ACRE AND DISK ANCHORED IN PLACE OR APPROVED EQUAL, INSTALLED TO MINIMUM 90% COVERAGE OF THE SURFACE AREA DISTURBED. MULCH AT 90 % COVERAGE WITH DISC ANCHOR OR HYDROSEED.

SEE GRADING DETAIL NOTES FOR STORMWATER MANAGEMENT SEEDING AND DETAILS

DISTURBED UPLAND AREA INCLUDING ABOVE HWL ON STORM WATER TREATMENT AREAS AND ANY DISTURBED UPLAND TO BE SEEDED WITH MN STATE SEED MIX 35-621 OR EQUIVALENT.



 DENOTES PROPOSED BUFFER POST LOCATION



EXISTING UTILITIES SHOWN ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ANY AND ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES ARISING OUT OF HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL EXISTING UTILITIES.

DRAWING NAME	NO.	BY	DATE	REVISION
SHEETS	1	ERJ	6/18/2024	SWMP- STORMWATER/GRADING REVISIONS
DRAWN	2	ERJ	6/26/2024	SWMP- STORMWATER/GRADING REVISIONS
MJV				
CHECKED				
RSM				
DATE				
05/13/24				

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I HEREBY CERTIFY THAT THIS PLAN OR SPECIFICATION WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Robert S. Molstad
 ROBERT S. MOLSTAD, P.E.
 Date: 05-13-2024 Lic. No. 26728

 **SATHRE-BERGQUIST, INC.**
 14000 25TH AVE N #120 PLYMOUTH, MN. 55447 (952) 476-6000

CITY PROJECT NO.

CORCORAN, MINNESOTA

WETLAND BUFFER EXHIBIT
WOODLAND HILLS OF CORCORAN
 WOODLAND HILLS OF CORCORAN, INC.

FILE NO.
 3120-068
WB
 33

STAFF REPORT

Agenda Item: 7I.

Council Meeting July 25, 2024	Prepared By Mike Pritchard
Topic Address Changes	Action Required Direction

Summary

Staff has found several address discrepancies which have caused some confusion to residents, including general way finding and for mail, deliveries, in-home services, and visitors, as well as public safety response. The City assigns street names based on the City's Street Naming policy, first adopted in 2015 and updated in 2019, as well as the County's addressing range: (East to West: 19100-29000; and South to North: 6200-10900). Staff has identified the following areas that we would recommend making address changes to:

1. Bridle Path (Ravinia). The Ravinia subdivision was platted prior to the City adopting a formal address and street naming policy; therefore, Lennar's proposed street names were not subject to the policy. The addressing was however subject to the County range system. This led to addresses being within the same range on two separate parts of a curvilinear/meandering street. (See attached map.) Staff is proposing to update addresses on the west side of Bridle path by adding a directional designation: Bridle Path **West**, to the street name. The address number would not change.
2. Fir Lane North (Bass Lake Crossing South). Bass Lake Crossing was platted correctly, as Fir Lane. Bass Lake Crossing South, however, was platted with the street name Fir Lane *North*, thus leading to confusion. (See attached map.) The County's stance has been that the street name provided on the recorded plat is the street name that must be used for addressing, however, in further discussions, the County has agreed to update street names per City requests. Staff is proposing to remove the **North** designation on Fir Lane North in Bass Lake Crossing South. The address number would not change.
3. Accessory Dwelling Units (ADU). The City has received multiple requests for ADU's recently. These are separate dwelling units, attached to or detached from the principal structure, that are located on a single property. It was found that providing separate addresses for the units caused some confusion as Hennepin County's addressing and property information website is only capable of showing one address per PID. Corcoran's Community Development team, and Public Safety, along with Hennepin County staff discussed addressing options and determined best practices to ensure timely

public safety response for these accessory dwelling units. The ADU will share the same address with the principal structure but will have separate *unit* indicators if attached and separate *building* indicators if detached. Staff is proposing the following changes (see attached maps):

- a. 6330 Snyder Road - Building A and Building B
- b. 22600 Oakdale Drive - Building A and Building B
- c. 6516 Valley View Road - Unit A and Unit B

Staff will use similar past practice for changing street names and address. A notification letter will be sent to the property owner/resident stating the reason for the change as well as the existing and new address, along with the effective date. Staff will notify Hennepin County and Sheriff Dispatch and update the addresses in all City databases. Address changes would not typically be brought to Council for review; however, staff believes that because we are processing multiple updates and these changes will affect 62 properties, it is appropriate to provide this information to City Council and request authorization to proceed.

Financial/Budget

Minimal impact to budget. The changes will require four new street signs for Bridle Path West.

Options

1. Authorize staff to notify residents and update addresses as described.
2. Deny the address update and/or provide further direction.

Recommendation

Authorize staff to notify residents and update addresses as described.

Council Action

Consider a motion authorizing staff to update addresses as described.

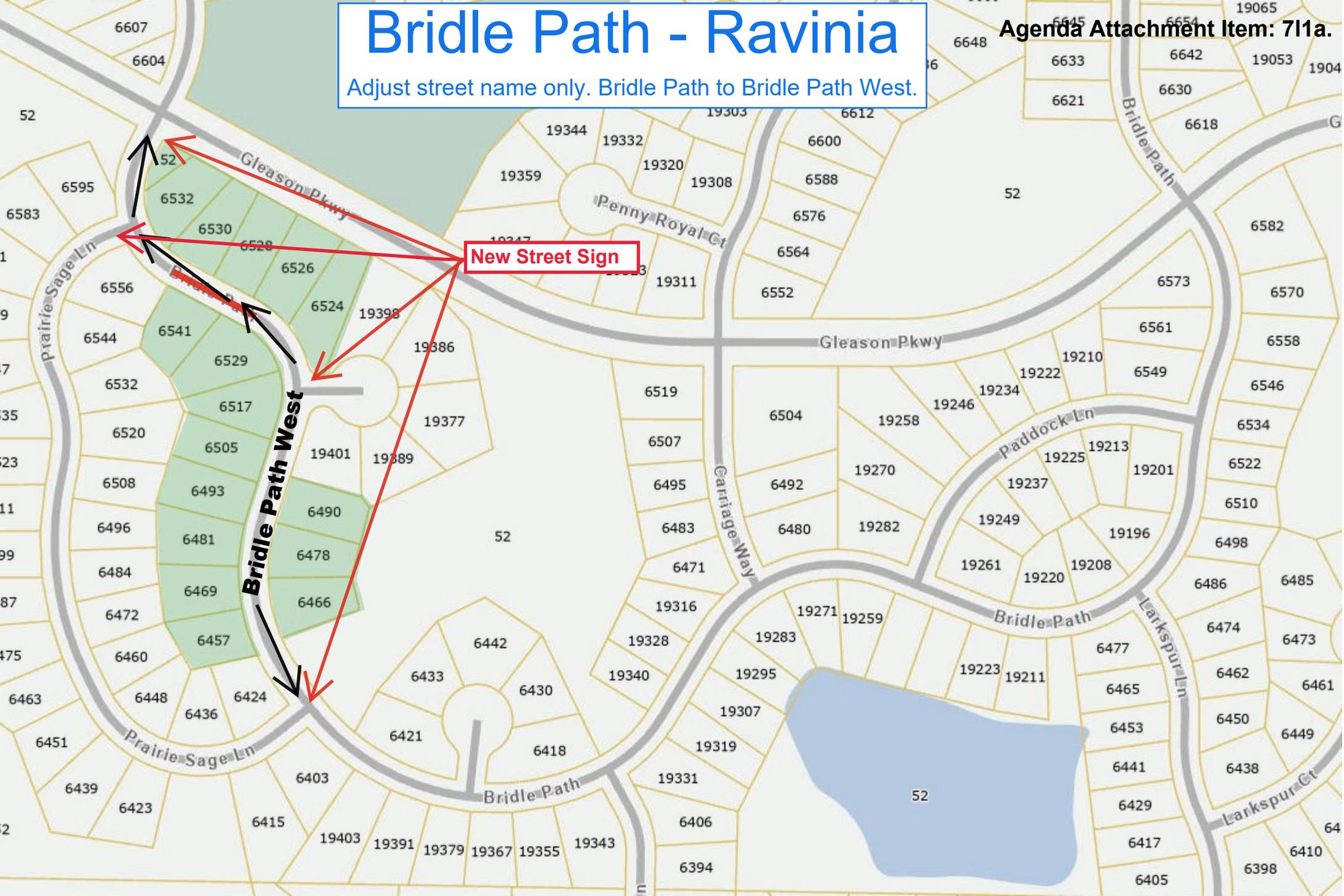
Attachments

1. Address change maps
 - a. Bridle Path
 - b. Fir Lane North
 - c. ADUs
2. Resident Address Change Notification Letter

Bridle Path - Ravinia

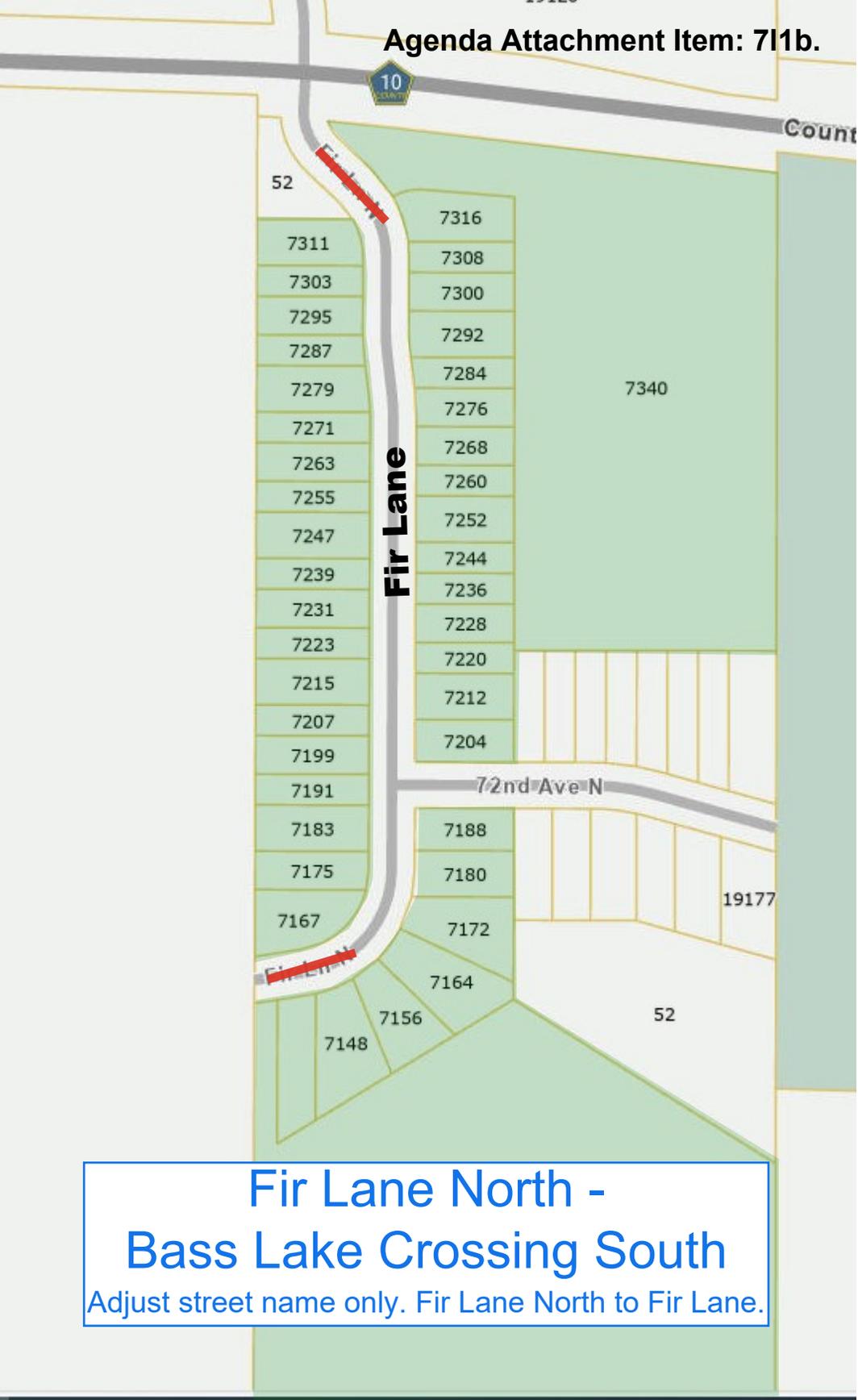
Adjust street name only. Bridle Path to Bridle Path West.

Agenda Attachment Item: 711a.



New Street Sign

Bridle Path West



Fir Lane North -

Bass Lake Crossing South

Adjust street name only. Fir Lane North to Fir Lane.

Valley View Rd

Building B

6330 Snyder Road

Building A

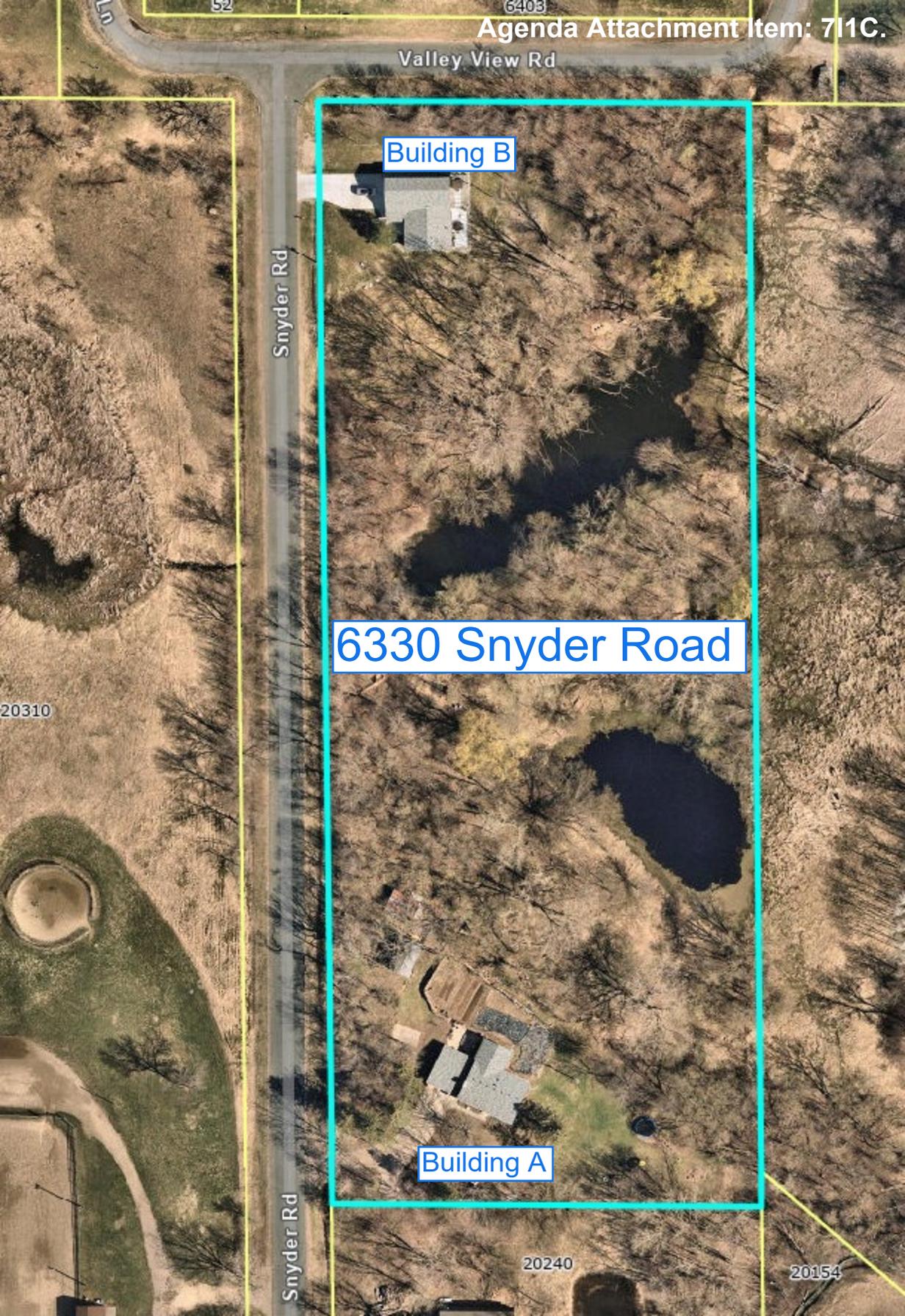
Snyder Rd

Snyder Rd

20240

20154

20310



22600 Oakdale Drive

Building B

22600

Building A

Oakdale Dr



6516 Valley View Road

Trail Ln

6516

Unit B

Unit A

Valley View Rd

Valley View Rd





Date

Resident

Address

City, State, Zip

RE: Address Change Notification

Dear property owner or resident:

As you may or may not be aware, there has been some confusion regarding addresses in your area. In an effort to improve public safety response and general way finding for mail, deliveries, in-home services, and visitors, as well as to ensure consistency in addressing throughout the City, your address is being updated. Your Property Identification Number (PID) as well as your legal description will remain the same.

Your current address: **existing address** will be updated to: **new address**.

The new address will be sent by the City to Hennepin County Property Identification Services, Hennepin County Emergency Dispatch, and all City Departments. This change will become effective on **DATE**.

Unfortunately, the City cannot update your address with all your service providers. We are providing a notification checklist with this letter that we hope you find helpful through the process.

We appreciate your understanding and participation in helping us to alleviate confusion and make emergency response as efficient as possible.

Sincerely,

City of Corcoran

Cc: Property File

Encl: Address Change Notification Checklist

Address Change Notification Checklist

Please note this list is provided as a guide and may not include all service providers.

- United States Postal Service
- The IRS
- Your employer
- DMV/Driver's License
- Passport
- Vehicle registration
- Voter registration
- School, College, or University

Insurance companies

- Auto insurance
- Home or renter's insurance
- Life insurance
- Medical insurance

Utilities

- Cable, Telephone, and Internet
- Electric
- Natural Gas
- Garbage and Recycling

Community

- Family and friends
- Place of worship
- Membership Clubs or Organizations

Financial institutions

- Bank
- Credit card company(s)
- Lenders (Home, Auto, Etc.)
- Investment services
- Tax preparation services

Medical Providers

- Dentist
- Primary care doctor
- Specialty clinics (vision, chiropractic, etc.)
- Veterinarian

Subscription services

- Ecommerce delivery sites (ex. *Amazon*, etc.)
- Print subscriptions
- Streaming services
- Subscription boxes (ex. *Hello Fresh*, *Ipsy*, etc.)
- Apps (including map and smart home apps)

Reference: Street and Utility Construction for City Center Drive and 79th Place

St. Therese Access Road

During construction, St. Therese required a temporary access to maintain access to the property while avoiding the use of City Center Drive and 79th Place during utility and roadway construction. Hentges agreed to construct this access using onsite material and road materials hauled in to provide an adequate access to the St. Therese development.

Storm Sewer Flared End

A 15" flared end was omitted during the bidding but was included in the plans. Hentges provided a cost to provide and install the 15" flared end section as shown on the plans.

Draintile Modifications

During construction of the County Road ditch and draintile system, the onsite materials were reviewed and determined additional sand and rock would be necessary to provide additional drainage to the county ditch. This modification will provide additional drainage to the county ditch and provide additional treatment using the draintile system.

Outlet Fixture Upgrades

After reviewing the outlet fixtures that were to be installed at three locations around the new police department parking lot with PD staff it was determined that a taller, more durable outlet fixture be provided to ensure the outlets stay accessible throughout the winter when they are needed the most. The original plastic boxes are proposed to be replaced with a steel box with foundation which allows for the poles to be mounted higher and more accessible when the area is banked with snow.

Electrical Service Modifications

With the police parking lot addition, an electrical service for the police parking lot wasn't identified on the bid plans but was intended for the operations of the lot. These modifications are to add the 30 amp electrical service and subpanel to the police parking lot. This will provide both the service plug for the police service vehicles but also will be the subpanel upon which all of the fencing modifications are powered from.

Adjust Hennepin Co. Fiber Optic Handhole

Hennepin County's fiber optic handhole is located within the limits of the gravel shoulder. Hennepin County is requiring that the handhole be relocated to 1' outside of the gravel shoulder. Collins has agreed perform this work, and the change order costs cover all work associated with adjusting the handhole to the location required by Hennepin County.

Gate Electrical Modifications

The additional costs to provide the power to the gate. These additions include low voltage wire to care readers and photo eyes if applicable. In order to save costs, these additions can occur while the contractor is still onsite completing other work with the contract. This is not an additional cost beyond what was presented to the council, but instead formalizing that work under this contract.

Police Department Fence Site Modifications

To install the fence and gate, site modifications will be required. The site modifications include removal and replacement of concrete curb and gutter, removal of sidewalk and construction of a pedestrian ramp, the patching of bituminous pavement, and the restoration of existing green space. This is not an additional cost beyond what was presented to the council, but instead formalizing that work under this contract.

Reference: Street and Utility Construction for City Center Drive and 79th Place

Attached to this memo is the official change order request, but a summary is provided below:

Original Contract Amount	\$5,555,276.81
Revised Contract	\$5,687,289.81
Contract Price Change	\$61,489.18
Revised Contract Amount	\$5,748,778.99
Original Contract Completion Date	September 27 th , 2024
Current Contract Completion date	September 27 th , 2024

Engineer's Recommendation

We recommend reviewing and approving Change Order #2 as outlined in this memo.

**SECTION 00 63 63
CHANGE ORDER FORM**

Change Order No. _____ 2 _____

Date _____ 07/17/2024 _____

Agreement Date _____ 8/24/2023 _____

Name of Project: Street and Utility Construction for City Center Drive and 79th Place

Owner: City of Corcoran

Contractor: S.M. Hentges & Sons, Inc.

The following changes are hereby made to the Contract Documents:

Pay Items (see attached) were added to the contract documents for to address 4 areas of improvements.

The areas of improvements include small utility conduits, the temporary access road to St. Therese site, storm sewer adjustments, electrical modifications for the police department parking lot updates, modifications to the Police Department parking lot and the relocation of a fiber optic handhole.

Justification: The additional pay item to accommodate small utility conduits being installed prior to the road construction is required to provide small utilities the conduits to cross the road to provide services to St. Therese. The additional pay item for the temporary access road is necessary to provide access to the St. Therese site during the construction of 79th Place. The additional pay items for storm sewer adjustments include additional work on the draitile for the treatment of the turn lanes at County Road 116 and a 15" RC flared end section. The outlet fixtures that were to be installed at three locations around the new police department parking lot, members of the police department requested that a taller, more durable outlet fixture be provided. In response to this request, fixtures that meet these requirements are being installed, and the increased price covers the cost of the upgraded fixtures. The power gate which is part of the fence being installed around the new police department parking lot requires additional power than what was planned for prior to the fence being incorporated into the project. In order to save costs, modifications were made to the electrical system being installed for the outlets and streetlights. These modifications ensure that there will be sufficient electrical capacity for the power gate when it is installed.

Hennepin County's fiber optic handhole is located within the limits of the gravel shoulder. Hennepin County is requiring that the handhole be relocated to 1' outside of the gravel shoulder. Collins has agreed perform this work, and the change order costs cover all work associated with adjusting the handhole to the location required by Hennepin County. To install the fence and gate, site modifications will be required. The site modifications include removal and replacement of concrete curb and gutter, removal of sidewalk and construction of a pedestrian ramp, the patching of bituminous pavement, and the restoration of existing green space.

Original Contract Price: \$ 5,555,276.81

Current Contract Price adjusted to previous Change Order: \$ 5,687,289.81

The Contract Price due to this Change Order will be increased by \$ 61,489.18

The new Contract Price including this Change Order will be \$ 5,748,778.99

Original Contract Substantial Completion Date: August 30, 2024

The Contract Time will be Increased by 0 Calendar days

Current Contract Substantial Completion Date adjusted to this Change Order: August 30, 2024

Original Contract Final Completion Date: September 27, 2024

The Contract Time will be Increased by 0 Calendar days

Current Contract Final Completion Date adjusted to this Change Order: September 27, 2024

Approvals Required:

To be effective, this Order must be approved by the Owner and the Contractor if it changes the scope of objective of the Project, or as may otherwise be required by the Supplemental General Conditions.

Requested by: _____
Steven Hegland, P.E.

Accepted by: _____
(Contractor)

Accepted by: _____
City of Corcoran

END OF SECTION

LINE NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
CHANGE ORDER #2					
SMALL UTILITY CONDUITS					
	SMALL UTILITY CONDUITS	LS	1	\$ 10,357.39	\$ 10,357.39
TOTAL SMALL UTILITY CONDUITS					\$ 10,357.39
ST. THERESE ACCESS ROAD					
	TEMPORARY ACCESS ROAD	LS	1	\$ 9,324.15	\$ 9,324.15
TOTAL ST THERESE ACCESS ROAD					\$ 9,324.15
STORM SEWER FLARED END					
	15" RC FLARED END SECTION W/ TRASH GUARD	EA	1	\$ 2,200.00	\$ 2,200.00
TOTAL STORM SEWER					\$ 2,200.00
DRAINTILE MODIFICATIONS					
	DRAINTILE MODIFICATIONS	LS	1	\$ 9,342.56	\$ 9,342.56
TOTAL CITY HALL SEWER UTILITY MODIFICATIONS					\$ 9,342.56
OUTLET FIXTURE UPDGRADES					
	OUTLET FIXTURES	LS	1	\$ 2,695.00	\$ 2,695.00
TOTAL ELECTRICAL UPGRADES					\$ 2,695.00
ELECTRICAL SYSTEM MODIFICATION					
	FURNISH AND INSTALL 30 AMP COMPONENTS	LS	1	\$ 10,835.00	\$ 10,835.00
TOTAL ELECTRICAL MODIFICATIONS					\$ 10,835.00
ADJUST HENNIPIN CO. FIBER OPTIC HANDHOLE					
	ADJUST HENNIPIN CO. FIBER OPTIC HAND HOLE	LS	1	\$ 2,585.00	\$ 2,585.00
TOTAL CITY HALL SEWER UTILITY MODIFICATIONS					\$ 2,585.00
GATE ELECTRICAL MODIFICATIONS					
	GATE ELECTRICAL	LS	1	\$ 8,352.30	\$ 8,352.30
TOTAL CITY HALL SEWER UTILITY MODIFICATIONS					\$ 8,352.30
POLICE DEPARTMENT FENCE SITE MODIFICATIONS					
	MOBILIZATION	LS	\$ 1,500.00	1	\$ 1,500.00
	REMOVE CURB AND GUTTER	LF	\$ 12.90	22	\$ 283.80
	REMOVE CONCRETE PAVEMENT	SQ FT	\$ 5.00	121	\$ 605.00
	SAWCUT BITUMINOUS PAVEMENT (FULL DEPTH)	LF	\$ 3.00	28	\$ 84.00
	REMOVE BITUMINOUS PAVMENT	SQ YD	\$ 4.00	5.33	\$ 21.33
	CONCRETE CURB AND GUTTER DESIGN B612	LF	\$ 35.00	22	\$ 770.00
	6" CONCRETE WALK	SQ FT	\$ 10.00	121	\$ 1,210.00
	TRUNCATED DOMES	SQ FT	\$ 67.00	11	\$ 737.00
	TYPE 12.5 WEARING COURSE MIXTURE (3,C)	TON	\$ 415.00	1.12	\$ 466.64
	SODDING TYPE SALT TOLERANT	SQ YD	\$ 12.00	10	\$ 120.00
TOTAL CITY HALL SEWER UTILITY MODIFICATIONS					\$ 5,797.78
TOTAL CHANGE ORDER #2:					\$ 61,489.18

STAFF REPORT

Agenda Item: 7n.

Council Meeting July 25, 2024	Prepared By Jay Tobin
Topic Comparable Cities Guidance	Action Required Feedback

Summary

Staff has been working with consultants to identify 8-10 comparable cities that will better help Corcoran benchmark in the municipal labor market for the ongoing classification and compensation study. Refining a list of comparable cities will also help in strategically benchmarking in other areas of operations: i.e. infrastructure, staffing, budgeting, policy development, and service delivery standards. Staff has confirmed seven (7) comparable cities which Corcoran has historically used to benchmark and asks Council to help identify three (3) additional cities from a list staff has identified as similar enough to have value in adding to the comparables list. In addition, staff recognizes the impact that neighboring Maple Grove has on strategic decisions for the city and intends to regular include that city in analysis in acknowledgment of the influence.

CONFIRMED	CONSIDER
Dayton	Carver
Medina	Hugo
Minnetrista	Lake Elmo
Orono	Lino Lakes
Rogers	Mahtomedi
Victoria	Mound
Wayzata	Mounds View
	New Brighton
	North St Paul
	St. Michael
	Vadnais Heights

Staff requests Council assistance in refining the comparables list with guidance or recommendations to assist in identifying three (3) cities to complete a list of ten (10) comparables.

Recommendation

Staff recommend Council provide feedback of guidance and recommendation(s).

Council Action

1. Council provide feedback.
2. Decline to provide feedback.
3. Request staff to further review alternatives.

STAFF REPORT

Agenda Item: 7o.

Council Meeting July 25, 2024	Prepared By John Thames
Topic First Amendment to Corcoran City Administrator Contract	Action Required Decision

Summary

On June 13, 2024 City Council conducted the City Administrator’s 6-month review in closed session, characterizing his performance as exemplary. Staff was directed to coordinate the employment contract changes now reflected in the First Amendment to Corcoran City Administrator Contract, and requests that Council consider approving the amended contract for immediate implementation.

Financial/Budget

N/A – budget neutral

Recommendation

Staff recommend approval of the First Amendment to the Corcoran City Administrator Contract

Council Action

1. Original City Administrator Employment Contract
2. First Amendment to Corcoran City Administrator Contract

City of Corcoran, Minnesota Employment Agreement

AGREEMENT made this 20th day of November 2023, by and between the CITY OF CORCORAN, a Minnesota municipal corporation ("Employer"), and Jason (Jay) Tobin ("Employee").

The parties agree as follows:

1. **POSITION.** Employer agrees to employ Employee as its City Administrator. Employee agrees to serve as City Administrator in accordance with state statutes, City ordinances and the Code of Ethics of the International and Minnesota City/County Management Associations, and to perform such other legally permissible and proper duties and functions as the City Council shall from time-to-time assign.
2. **PENSION PLAN.** Employer shall contribute to PERA as required by State law for Employee or an alternate pension plan, if selected by Employee, authorized by State law.
3. **RETIREMENT:** Per MN State Statute 352.965, employee will contribute to a deferred comp plan as defined by the City of Corcoran employee handbook.
4. **SALARY.** Employer shall pay Employee a salary of \$154,190.40 per year starting December 4, , 2023. Effective January 1, 2024, Employee shall be placed at the grade 20 3-year step of the 2024 full-time wage schedule. Employer and Employee agree that an initial performance review will be conducted on Employee after six (6) months and again at one year. The first review at which a pay adjustment will be considered will be the one-year review. The Employer agrees to consider an increase in compensation to the Employee on his one-year anniversary date dependent upon the results of the performance evaluations. Employee shall be entitled to annual reviews and consideration for pay adjustments annually thereafter.
5. **SENIORITY.** For purposes of Paid Time Off (PTO) employment benefits employee will be credited with having completed five years of employment with the City upon his first day of employment.
6. **PAID TIME OFF (PTO).** Effective upon Employee's first day of employment, Employee shall receive a bank of 40 hours of accrued PTO. Employee shall accrue 7.7 hours of PTO per pay period in accordance with the schedule outlined in the City's Employee Handbook.
7. **HOLIDAYS.** Employer shall provide Employee the same holidays as enjoyed by other non-union employees.

8. **GENERAL INSURANCE.** Employer shall provide Employee the same group hospital, medical, dental, life and disability insurance benefits as provided to all other non-union employees.

9. **DUES AND SUBSCRIPTIONS.** Employer shall budget and pay the professional dues and subscriptions for Employee which are deemed reasonable and necessary for Employee's continued participation in national, regional, state and local associations necessary and desirable for Employee's continued professional participation, growth and advancement. Per the Employee's request, these will include the International City County Management Association (ICMA) and the Minnesota City/County Management Association (MCMA).

10. **PROFESSIONAL DEVELOPMENT.** Employer shall budget and pay necessary and reasonable registration, travel and subsistence expenses of Employee for professional and official travel, meetings and occasions adequate to continue the professional development of Employee and to adequately pursue necessary official and other committees thereof which Employee serves as a member. Per the employee request, this will include annual attendance at the International City County Management Association (ICMA) and Minnesota City/County Management Association (MCMA) conferences. Employee shall use good judgment in his outside activities so he will not neglect his primary duties to the Employer.

11. **CIVIC CLUB MEMBERSHIP.** Employer recognizes the desirability of representation in and before local civic and other organizations. Employee is authorized to become a member of such civic clubs or organizations as deemed appropriate by Employee and Employer; and at Employer's expense.

12. **AUTOMOBILE.** Employee shall be reimbursed for any and all mileage expenses the same as other non-union employees. Employee shall have the ability to utilize City owned vehicles for work purposes.

13. **PHONE.** The City Administrator will receive a City-issued cell phone and be included on the City cell plan.

14. **GENERAL EXPENSES.** Employer shall reimburse Employee reasonable miscellaneous job-related expenses which it is anticipated Employee will incur from time to time when provided appropriate documentation.

15. **HOURS OF WORK.** It is understood the position of City Administrator requires attendance at evening meetings and occasionally at weekend meetings. It is understood by Employee that additional compensation and compensatory time shall not be allowed for such

additional expenditures of time. It is further understood that Employee may absent himself from the office to a reasonable extent in consideration of extraordinary time expenditures for evening and weekend meetings at other than normal working hours.

16. **TERMINATION BENEFITS.** In the event Employee is terminated by the Employer during such time that Employee is willing and able to perform the duties of City Administrator, then in that event, Employer agrees to pay Employee at the time of receipt of his last paycheck a lump sum cash payment equal to three (3) months' aggregate salary and to continue to provide and pay for the benefits set forth in paragraph 9 for a period of three (3) months following termination. However, in the event Employee is terminated because of his malfeasance in office, gross misconduct, conviction for a felony, or conviction for an illegal act involving personal gain to Employee, then Employer shall have no obligation to pay the termination benefits.

If Employer at any time during the employment term reduces the salary or other financial benefits of Employee in a greater percentage than across-the-board reduction for all non-union employees, or if Employer refuses, following written notice, to comply with any other provisions of this Agreement benefiting Employee or Employee resigns following a formal suggestion by Employer that she resign, then Employee may, at his option, be deemed to be "terminated" on the effective date of Employee's resignation and the Employee shall also be entitled to receive the termination benefits set forth above.

If Employee voluntarily resigns his position with Employer, Employee agrees to give the Employer thirty (30) days' advance notice. If Employee voluntarily resigns his position with Employer, there shall be no termination pay due to Employee.

17. **GENERAL CONDITIONS OF EMPLOYMENT.** Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of Employer to terminate the services of Employee at any time, for any reason, subject only to the provisions of this Agreement and statutory requirements. Furthermore, nothing in this Agreement shall prevent, limit or otherwise interfere with the right of Employee to resign at any time from his/her position with Employer, subject only to the provisions of this Agreement.

IN WITNESS WHEREOF, Employer has caused this Agreement to be signed and executed on its behalf by its Mayor, and Employee has signed this Agreement, in duplicate, the day and year first written above.

EMPLOYER:
CITY OF CORCORAN

EMPLOYEE:
Jason (Jay) Tobin

BY: 
Its Mayor



City of Corcoran, Minnesota First Amendment to Employment Agreement

This First Amendment to Employment Agreement (this “Amendment”) is made this _____ day of _____, 2024, by and between the City of Corcoran, a Minnesota municipal corporation (“Employer”), and Jason (Jay) Tobin (“Employee”). Employer and Employee are sometimes referred to collectively herein as the “parties” or each a “party”.

RECITALS

WHEREAS, the parties entered into an Employment Agreement dated November 20, 2023 (the “Agreement”), in which Employee agreed to serve as Employer’s City Administrator; and

WHEREAS, Employer conducted a scheduled performance review of Employee’s performance in the position on June 13, 2024; and

WHEREAS, Employer has been very pleased with Employee’s performance in the position to date; and

WHEREAS, during the initial term of Employee’s employment with Employer, the parties have reflected upon the application and potential amendment of certain terms within the Agreement; and

WHEREAS, the Agreement contemplates that Employee will receive “the same group hospital, medical, dental, life and disability benefits as provided to all other non-union employees”, however, the parties have learned that Employee is ineligible to receive certain Health Savings Account (HSA) contributions received by other non-union employees due to his federal benefits status and the parties desire that Employee be provided with comparable alternative compensation during his employment both retroactively and prospectively; and

WHEREAS, the Agreement contemplates that Employee will receive reimbursement for automobile mileage expenses “the same as other non-union employees”, however, the parties acknowledge the completion of this documentation has become tedious and is interfering with Employee’s ability to complete other more pressing obligations. Therefore, the parties desire to amend this provision to reflect that, in lieu of claiming mileage-based reimbursement for personal automobile use, Employee will receive a monthly vehicle expense allocation reflective of an estimated average of the automobile expense reimbursement claimed by Employee during the term of his employment, to date; and

WHEREAS, due to Employee’s exemplary performance during the initial term of his employment, the parties further desire to amend the Agreement to permit a wage adjustment for Employee to be effective on June 4, 2024. This adjustment will move Employee to grade 20, step 4 (\$159,120.00 annually), effective June 4, 2024 and entitle Employee to any applicable back pay to account for that wage; and

WHEREAS, the parties desire to make Employee eligible for another performance review upon reaching the one-year anniversary date of his employment with Employer and to memorialize that Employee will be eligible for further adjustment in his compensation at that time, upon a satisfactory performance evaluation. Employee will thereafter be eligible for reviews annually.

NOW, THEREFORE, the parties agree as follows:

1. **HSA DEDUCTIBLE COMPENSATION.** Per the terms of the Agreement, Employee is to receive “the same group hospital, medical, dental, life and disability benefits as provided to all other non-union employees”. Employee has been compensated with said benefits, however, Employee is not eligible to receive HSA deductible contributions from the City. Current eligible non-union employees receive HSA deductible contributions in the total amount of \$3,200.00 annually. The pro rata portion of these contributions are made into an employee’s HSA account on a monthly basis and are not taxed at the time of contribution.

To compensate Employee for his ineligibility for this benefit, Employer shall pay to Employee annually an equivalent substitute cash payment in the amount of the then current HSA deductible contribution paid to all non-union employees along with all applicable employee borne payroll taxes thereon. For illustration, in 2024, Employee shall receive \$3,857.95/year (\$3,200 deductible plus \$657.95 total payroll taxes). Upon Employee’s separation from employment with Employer, Employee shall be entitled to the pro-rata portion of this benefit, based upon the date of separation.

2. **AUTOMOBILE USE ALLOCATION.** The parties hereby amend Section 12 “Automobile” of the Agreement by deleting it in its entirety and replacing the language with the following:

“12. **AUTOMOBILE.** The parties agree that, through June of 2024, Employer has reimbursed Employee for monthly automobile mileage expenses as reported by Employee. Employee agrees that he has received full compensation for such expenses incurred through June of 2024. Effective upon the full execution of the First Amendment to Employment Agreement, in lieu of providing reimbursement of mileage expenses for Employee’s use of his vehicle for work purposes, Employee requests and Employer agrees to provide to Employee a monthly automobile allocation during the term of his employment to compensate Employee for use of his personal vehicle for work purposes (the “Automobile Allocation”). The Automobile Allocation shall be in the base amount of \$300 per month and the City shall also cover any applicable employee borne payroll tax thereon. For illustration, Employee’s July 2024 Automobile Allocations shall be \$324.85 (\$300 base amount plus \$24.85 in payroll taxes). Employee shall not be entitled to the Automobile Allocation in any month in which he claimed mileage reimbursement from Employer. Effective July 2024, Employee shall no longer be eligible to claim mileage expenses for reimbursement and shall instead be paid the Automobile Allocation contemplated in this Section. Should this Agreement be executed after July 2024 payroll is run, Employee shall be paid his July 2024 Automobile Allocation with the August 2024 payroll.”

3. **SALARY ADJUSTMENT.** The parties hereby amend Section 4 “Salary” of the Agreement by deleting it in its entirety and replacing the language with the following:

“4. **SALARY.** Employee’s first day of employment with Employer was December 4, 2023. Employee’s salary prior to June 4, 2024 was \$154,190.40 per year. Upon full execution of the First Amendment to Employment Agreement, Employer shall pay Employee a salary of \$159,120.00 per year, with a retroactive effective date of June 4, 2024. Effective June 4, 2024, Employee shall be placed at the grade 20, step 4 of the 2024 full-time wage schedule. Employer shall provide any applicable back pay to Employee in contemplation of the effective date of this adjustment with the next scheduled Employer payroll run. Employer and Employee agree that Employee’s next scheduled performance review will be at his one-year review. A pay adjustment will be considered at that one-year review, dependent upon the results of the performance evaluation at that time. Employee shall be entitled to annual reviews and consideration for pay adjustments annually thereafter.”

4. **ALL OTHER TERMS OF AGREEMENT UNAFFECTED.** The parties agree that this Amendment exclusively alters the specific terms of the Agreement contemplated herein. All other terms of the Agreement remain in full force and effect. In the event of any disagreement between this Amendment and the Agreement, the terms of this Amendment shall control.

IN WITNESS WHEREOF, Employer has caused this Agreement to be signed and executed on its behalf by its Mayor, and Employee has signed this Agreement, in duplicate, the day and year first written above.

EMPLOYER:
CITY OF CORCORAN

EMPLOYEE:
JASON (JAY) TOBIN

By: _____
Tom McKee, Mayor

By: _____
Jason (Jay) Tobin

RESOLUTION NO. 2024-85

Motion By:
Seconded By:

POLICE OFFICER DECLARATION OF PERA CONTRIBUTIONS
David Johnson

WHEREAS, the policy of the State of Minnesota as declared in Minnesota Statutes 353.63 is to give special consideration to employees who perform hazardous work and devote their time and skills to protecting the property and personal safety of others; and

WHEREAS, Minnesota Statutes Section 353.64 permits governmental subdivisions to request coverage in the Public Employees Police and Fire plan for eligible employees of police departments whose position duties meet the requirements stated therein and listed below.

BE IT RESOLVED, that the City of Corcoran of Hennepin County, MN hereby declares that the position titled Police Officer, currently held by David Johnson, meets all of the following Police and Fire membership requirements:

- 1. Said position requires a license by Minnesota peace officer standards and training board under sections 626.84 to 626.863 and this employee is so licensed;
- 2. Said position’s primary (over 50%) duty is to enforce the general criminal laws of the state;
- 3. Said position charges this employee with prevention and detection of crime;
- 4. Said position gives this employee the full power of arrest and
- 5. Said position is assigned to a designated police or sheriff’s department.

BE IT FURTHER RESOLVED that this governing body hereby requests that the above-named employee be accepted as a member of the Public Employees Police and Fire Plan effective the date of this employee’s initial Police and Fire salary deduction by governmental subdivision.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Nichols, Jeremy
- Lanterman, Mark
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Nichols, Jeremy
- Lanterman, Mark
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July, 2024.

Tom McKee – Mayor

ATTEST:

Jay Tobin – City Administrator

City Seal

July 25, 2024

City of Corcoran
County of Hennepin
State of Minnesota

RESOLUTION NO. 2024-86

Motion By:
Seconded By:

POLICE OFFICER DECLARATION OF PERA CONTRIBUTIONS
Peter Underthun

WHEREAS, the policy of the State of Minnesota as declared in Minnesota Statutes 353.63 is to give special consideration to employees who perform hazardous work and devote their time and skills to protecting the property and personal safety of others; and

WHEREAS, Minnesota Statutes Section 353.64 permits governmental subdivisions to request coverage in the Public Employees Police and Fire plan for eligible employees of police departments whose position duties meet the requirements stated therein and listed below.

BE IT RESOLVED, that the City of Corcoran of Hennepin County, MN hereby declares that the position titled Police Officer, currently held by Peter Underthun, meets all of the following Police and Fire membership requirements:

1. Said position requires a license by Minnesota peace officer standards and training board under sections 626.84 to 626.863 and this employee is so licensed;
2. Said position's primary (over 50%) duty is to enforce the general criminal laws of the state;
3. Said position charges this employee with prevention and detection of crime;
4. Said position gives this employee the full power of arrest and
5. Said position is assigned to a designated police or sheriff's department.

BE IT FURTHER RESOLVED that this governing body hereby requests that the above-named employee be accepted as a member of the Public Employees Police and Fire Plan effective the date of this employee's initial Police and Fire salary deduction by governmental subdivision.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Nichols, Jeremy
- Lanterman, Mark
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Nichols, Jeremy
- Lanterman, Mark
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July, 2024.

Tom McKee – Mayor

ATTEST:

Jay Tobin – City Administrator

City Seal

STAFF REPORT

Agenda Item 8a.

City Council Meeting: July 25, 2024	Prepared By: Natalie Davis McKeown
Topic: "Chastek Family Farm" Rezoning, Preliminary Planned Unit Development (PUD), Preliminary Plat (PID 21-119-23-12-0002) (City File No. 23-034)	Action Required: Decision

Review Deadline: July 30, 2024

1. Request

The applicant, Trek Real Estate and Development and Hempel Real Estate DBA Emerald Rose, LLC, requests approval of a land use application that includes a preliminary plat to create 116 single-family residential lots and 7 outlots at 7600 Maple Hill Road. The subject property is located northeast of the County Road 10 and Maple Hill Road intersection, south of Maple Hill Estates and north of Bass Lake Crossing.



Figure 1 Project Site 7600 Maple Hill Road

2. Prior Council Review

The City Council discussed this application at their regular meeting on June 27, 2024. The full staff report with plans for this item is available within the agenda packet for that date available here:

https://www.corcoranmn.gov/our_government/council/agenda_packets

During the meeting, there was discussion regarding the requested flexibilities and the proposed public benefits. The Council tabled this item to give the applicant and staff time to continue to work through the application. Specifically, it was brainstormed that efforts to expand usable open space while minimizing the extent of the request for a 60% garage maximum limit may strengthen the application.

3. Analysis

Revisions

A revised plan and narrative are enclosed that include the following revisions:

1. 4 lots and the private drive in the northwest corner of the site were removed for a total of 112 single-family homes to be included in the subdivision (estimated predevelopment net density of 3.34 units per acre).
 - a. This area was replaced with the following:
 - i. 1 larger lot of approximately 20,000 square feet and a lot width at the property line of about 30', but a maximum lot width of about 140'.
 1. Flexibility will be required for where the lot width is measured.
 - ii. More open space.
2. Roughly 1 acre of usable open space is added.
 - a. A grant total of 5.5 acres of open space throughout the development that is above the ordinary high-water level (OHWL).
3. The new open space area includes a gazebo/covered structure near the end of the trail and visible from Maple Hill Rd.
 - a. The applicant commits to a rural theme for the gazebo architecture. The pictured examples in the updated plan incorporate the desire for a silo discussed during the meeting, but they are open to discussing the style with Council. A more classical gazebo is feasible with rural elements such as a cupola and/or weathervane if that is preferred.
4. The open space and gazebo/covered structure will be owned and maintained by the HOA, but it will be available to the public as a nearby trail enhancement, subject to a private/public agreement finalized as part of the master final plat/PUD.
5. The revised narrative confirms the applicant will move forward with road improvements as outlined subsequently in this staff report.
6. The revised narrative narrows the request for a garage frontage maximum of 60% to be allowed on no more than 17 lots (roughly 15% of all lots). In exchange for this flexibility, lots with more than 55% garage frontage must meet a higher architectural standard with at least one of the following design features:
 - a. A garage frontage extending no more than 3' from the front door of the home.
 - b. The garage doors must be wood appearance with architectural detail (e.g., windows, handles, hinges, etc.).
 - c. The front façade shall include stone, LP siding, or materials of a similar nature.

Additionally, the enclosed resolution for the preliminary planned unit development plan includes a requirement for a plan to be submitted for approval by Engineering that provides detail as to how the applicant will achieve the proposed hydraulic greenway corridor with a similar end result as the provided visual examples provided at the June 27th meeting (these visual examples are enclosed to this report as well as reference).

The current seeding mix may need to be supplemented with enhanced cover, and additional details on the establishment and maintenance of this area should be identified.

Road Improvements

The following road improvements are required with final design subject to approval by the City Engineer:

1. All off-site turn lanes called out in the feasibility study are required:
 - a. Construct a dedicated westbound right lane and an eastbound left turn lane on CR 10 each 300' in length to accommodate additional turning movement traffic.
 - b. Construct a dedicated southbound left turn and right turn lane each 300' in length.
2. At the time of construction, the alignment of the Maple Hill Road and CR 10 shall be reviewed to ensure the proper intersection alignment.
3. Maple Hill Road
 - a. Full road improvements on Maple Hill Road are necessary to the northern most access into the development.
 - i. This likely will end up being the development's primary access shown in the southwest area of the development.
 - ii. In the event a connection is not provided to Fir Lane N, then an emergency access may be required in the northwest corner of the site (the trail easement area), and in that case this would become the northern most access.
 - b. Areas where there can be flexibility in the final design as approved by the City Engineer include the following:
 - i. The design on the west side of Maple Hill Road with features such as the placement of curbing which could be later expanded with the development of the property to the west.
 - ii. Required sidewalk improvements, particularly along the exception piece and along the Bass Lake Crossing western boundary.

This was discussed at length at the meeting on June 27, 2024. The enclosed PUD resolution for approval reflects the above summary and the changes to the resolution verbiage discussed at that meeting.

PUD Design Standards

As discussed in the June 27, 2024, staff report. The application satisfies all the following applicable PUD design standards that each PUD must meet at a minimum:

1. Appropriate neighborhood integration.
2. Variety and enhanced design with no less than 5 different elevation styles of detached homes.

3. 12% minimum open space requirement for a requested lot width minimum of 55'.

The proposed PUD also does not include any of the following prohibited features and modifications:

1. Side setbacks that result in less than a 15' building separation.
2. Interior perimeter roads that are parallel to arterial roadways.
3. Deviation from minimum required screening/buffering standards without a site constraint/more desirable alternative.

Requested PUD Flexibilities

The application requests the following flexibilities to be granted as part of the PUD:

1. Minimum lot area of 6,875 square feet.
2. Minimum lot width of 55'.
 - a. The application requests the following flexibilities as to where the lot width is measured on 20 lots (17.86% of lots):
 1. 19 specific lots (roughly 17% of lots) that are not located on a cul-de-sac, but are located on a curve, are requested to have the minimum lot width measured at the front setback instead of the property line.
 1. Lots 15-19, 28, 30, 40, 77-83, and 107-110 on the revised site plan.
 2. 1 lot (less than 1% of lots) located on a curve with a lot width of 30' at the front property line but has a maximum width of 140' and has an overall lot area of roughly 25,000 square feet.
 1. In exchange for this flexibility request, the applicant was able to redesign the surrounding area to allow for an additional acre of open space while minimizing the loss of lots.
 2. Lot 31 on the revised site plan
2. A side setback of 7.5'.
3. A rear setback of 25'.
 - a. A 20' setback is requested for 2 lots (less than 2% of lots).
4. 60% maximum garage frontage on up to 17 lots (roughly 15% of lots). In exchange for this flexibility, lots with more than 55% frontage are proposed to meet a higher architectural standard with at least one of the following design features:
 - a. A garage frontage extending no more than 3' from the front door of the home.
 - b. The garage doors must be wood in appearance with architectural detail (e.g., windows, handles, hinges, etc.)
 - c. The front façade shall include stone or LP siding or materials of a similar nature.

Proposed PUD Public Benefits

Per Section 1040.140, Subd. 7, PUDs are expected to provide a combination of public benefits in exchange for flexibility in Zoning Ordinance requirements. The size of the PUD, constraints of the site, and extent of flexibility requested are considerations for the City in determining whether an appropriate amount of public benefits are proposed to justify granting the PUD district.

The concept plan for this project was reviewed prior to the adoption of the PUD Public Benefit Policy and is therefore exempt from strict application of the policy. However, the applicant voluntarily complied with several areas of the policy to meet the PUD objectives as part of their PUD proposal. Benefits listed below that are marked with an * are identified within the City's adopted policy.

The application proposes the following as public benefits:

1. Improve public streets.
 - A significant capital investment would be made to construct several turn lanes and improve the intersection at Maple Hill Rd and CR 10 as discussed above.
 - Maple Hill to be improved to the northern most property entrance as noted above.
 - It was recognized at the previous meeting that due to the existing poor condition of this area, street users beyond incoming residents of the proposed development would significantly benefit from these improvements (e.g., Bass Lake Crossing, Maple Hill Estates, church traffic, other residents/property owners on Maple Hill Rd, and guests to the area.)
2. Higher Architectural Standards*
 - A variety of home exterior designs are proposed. The zoning ordinance requires at least 5 different elevation styles, and 12 styles are provided.
3. A minimum 85' setback from Maple Hill Road for residences.
 - This was a setback of 60' in the original request, but the minimum structure setback is now 85' from Maple Hill Road with the removal of the lots in the northwest corner of the site.
4. Collaboration with adjoining landowners*
 - There was significant collaboration between this application team and the developer team for Fairway Shores to the east. This collaboration allowed for beneficial street connections, a coordinated trail connection, and a more efficient drainage management design for Fairway Shores than what could otherwise be achieved if Fairway Shores is not developed on the same timeline as this site.
 - Additionally, the applicant team incorporated feedback from neighbors of Bass Lake Crossing and Maple Hill Estates, particularly as it relates to drainage concerns in the area.
5. Lot size variety*
 - A total of 60 lots (roughly 53.5% of lots) exceed 7,500 square feet.
 - Lot sizes range from 6,875 square feet to 25,000 square feet.
6. Extensive internal landscaping*

- Nearly 200% the required amount of overstory trees are proposed.
 - Nearly 300% the required amount of understory trees proposed.
7. Use of native plants in landscaping*
- A large majority of the overstory coniferous trees are a native species as listed in the City's NE District Plan and Design Guidelines.
8. Use of preferred trees in landscaping*
- Most of the trees species (all but 1) are from the preferred trees list in the NE District Plan.
9. Percentage of lots within a quarter mile of a neighborhood focal point*
- All lots in the subdivision are within ¼ mile of the hydraulic green corridor which is intended to provide a unique identity/design feature to the development and serves as an ordering device and strategy to improve off-site drainage conditions. This focal point is made accessible with the proposed sidewalk around the internal block of the development that provides access to view corridors and open space.
10. Visual termini*
- A gazebo/covered shelter is now proposed to be placed at the end of, and adjacent to, the public trail to serve as a visual terminus.
 - The gazebo is proposed with a commitment to incorporate a rural architecture style. The proposed examples are of a silo-themed gazebo to incorporate feedback received at the last meeting, but the applicant is open to an alternative design if desired by the Council as noted above.
11. Open space is usable
- While it is debatable whether the open space is "consolidated", there are proposed areas of usable open space that satisfy the following desirable criteria outlined in the PUD Public Benefit Policy:
 - Accessible to the local population of the neighborhood.
 - Open space is a framing and organizing feature.
 - Use of different species of ground cover will delineate the open space from private backyards.
 - Stormwater management is incorporated as a design feature.
 - HOA maintained open space and gazebo/covered shelter are proposed to be made available to the public.
12. Open space is connected
- Where the open space is not consolidated, a majority of the open space areas are connected through a combination of natural corridors, sidewalks, and trails while utilizing stormwater management as a design feature.
 - This is very similar to the PUD Public Benefit identified in the City's policy for open space is connected by natural (green) corridors.
13. Areas of open space above minimum requirement*
- With a minimum lot width of 55', the development is supposed to provide 12% open space based on the pre-density net acreage (33.58 acres) which equates to 4.03 acres of open space. Removing the hydraulic green corridor and Outlot G from this calculation since these areas are below the OHWL (but arguably, Outlot G will provide usable open space at times),

the application now proposes roughly 5.48 acres of open space. This equates to roughly 16% open space.

Conclusion

Staff reviewed the plan for consistency with the application standards outlined in the Comprehensive Plan, Zoning Ordinance, and Subdivision Ordinance (as well as other City Code provisions). Conditions are included in the enclosed resolutions to address any remaining areas where clarity is needed. The Planning Commission recommended approval of the project without the newly proposed changes to the open space with a publicly available gazebo/covered structure.

The City has a relatively high level of discretion when reviewing a PUD. The City Council may find that the standards for one or more components of the application have not been met and may vote to deny the project. A denial resolution is provided for reference to guide discussion of any findings of fact.

5. Recommendation

Planning Commission and staff recommend approval of the following:

- a. Ordinance 2024-528 Rezoning to PUD
 - i. 4/5 Majority of Seated Council Required
- b. Summary Ordinance 2024-529 for Publication
 - i. 4/5 Majority Required
- c. Resolution 2024-72 Approving Findings of Fact for Rezoning
- d. Resolution 2024-73 Approving Preliminary PUD Development Plan
- e. Resolution 2024-74 Approving Preliminary Plat

Attachments:

1. Ordinance 2024-528 Rezoning to PUD.
2. Summary Ordinance 2024-529 for Publication.
3. Resolution 2024-72 Approving Findings of Fact for Rezoning.
4. Resolution 2024-73 Approving Preliminary PUD Development Plan.
5. Resolution 2024-74 Approving Preliminary Plat.
6. Alternative Resolution 2024-72 Denying Rezoning, Preliminary PUD Plan, and Preliminary Plat.
7. Updated Narrative From Applicant Received July 18, 2024.
8. Updated Site Plan From Applicant Received July 15, 2024.
9. Examples of the Hydraulic Green Corridor Presented June 27, 2024.

ORDINANCE NO. 2024-528

**Motion By:
Seconded By:**

AN ORDINANCE AMENDING TITLE X (ZONING ORDINANCE) OF THE CITY CODE TO CLASSIFY CERTAIN LAND LOCATED NORTHEAST OF MAPLE HILL ROAD AND COUNTY ROAD 10 (PID 25-119-23-12-0002) (CITY FILE NO. 23-034)

THE CITY OF CORCORAN ORDAINS:

Section 1. Amendment of the City Code. Title X of the City Code of the City of Corcoran, Minnesota, is hereby amended by changing the classification of the City of Corcoran Zoning Map from Single-Family Residential (RSF-2) to Planned Unit Development (PUD), on property legally described as follows:

See Attachment A

Section 2. This amendment shall take effect upon adoption of the resolution approving the final PUD plan for this project.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Ordinance is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

ORDINANCE NO. 2024-528

ATTACHMENT A

Lot 1, Block 1, CHASTEK FARM according to the plat thereof recorded by Hennepin County, Minnesota.

ORDINANCE NO. 2024-529

**Motion By:
Seconded By:**

CITY OF CORCORAN

SUMMARY OF ORDINANCE NO. 2024-528

AN ORDINANCE AMENDING TITLE X (ZONING ORDINANCE) OF THE CORCORAN CITY CODE TO CLASSIFY CERTAIN LAND LOCATED NORTHEAST OF MAPLE HILL ROAD AND COUNTY ROAD 10 (PID 25-119-23-12-0002) (CITY FILE NO. 23-034)

Title X of the City Code of the City of Corcoran, Minnesota, is hereby amended to revise the City of Corcoran’s Zoning Map. A printed copy of the entire amendment is available for inspection by any person at City Hall during the City Clerk’s regular office hours.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Ordinance is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

RESOLUTION NO. 2024-72

Motion By:
Seconded By:

**APPROVING FINDINGS OF FACT FOR REZONING FOR PROPERTY LOCATED
NORTHEAST OF MAPLE HILL ROAD AND COUNTY ROAD 10 (PID 25-119-23-12-0002)
(CITY FILE NO. 23-034)**

WHEREAS, Trek Real Estate and Development and Hempel Real Estate, DBA Emerald Rose LLC (the “applicant”) requests approval to rezone 38.16 acres legally described as follows:

See Attachment A

WHEREAS, the Planning Commission reviewed the request at a duly called Public Hearing and recommends approval, and;

WHEREAS, the City Council adopted an ordinance rezoning the affected parcel from Single-Family Residential (RSF-2) to Planned Unit Development (PUD);

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that it should and hereby does support the request for reclassification of the property, based on the following findings and conditions:

1. The planned development is not in conflict with the Comprehensive Plan. The land is guided for Low-Density Residential which allows for single-family development at a density of 3 to 5 units per acre. The planned development is consistent with the land use guidance.
2. The planned development is not in conflict with the intent of the underlying zoning district. The underlying zoning district will revert to Single-Family Residential (RSF-3) with the rezoning request to Planned Unit Development. The planned development, consisting entirely of single-family homes, is consistent with the purpose and intent of the RSF-3 district.
3. The planned development is not in conflict with other applicable provisions of the City’s Zoning Ordinance. The PUD allows the applicant to request flexibility from the performance standards in the ordinance in exchange for a high-quality development than might otherwise be expected. The application proposes several public benefits as outlined in the staff report which provide an enhanced site design and offset the extent of flexibility requested from the underlying Zoning Ordinance.
4. The planned development or unit thereof is of sufficient size, composition, and arrangement that its construction, marketing, and/or operation is feasible as a complete unit without dependence upon any other subsequent unit or phase. There are design components of this development that are reliant on an adjacent development that is proposed. However, the plans can be revised as necessary should the adjacent development not move forward on a shared timeline.
5. The planned development will not create an excessive burden on parks, streets and other public facilities and utilities which serve or are proposed to serve the planned

RESOLUTION NO. 2024-72

development. The proposed PUD is coming in at a density that was expected for this area when the City last updated the Parks and Trails plan in the 2040 Comprehensive Plan. Additionally, the site design includes private open space areas with a covered structure that will enhance the public trail on the site for residents of the development as well as the general public. The development is contingent on the completion of all off-site improvements required to support the development as identified in the infrastructure feasibility study. Trunk sewer is available on site. Water pressure and supply are adequate to serve the site.

6. The planned development will not have an adverse impact on the reasonable enjoyment of the neighboring property. The planned development is consistent with the type of development envisioned for this area, and the site design provides appropriate integration into the existing neighborhood through lot sizes, architectural design, and uses that are compatible to the existing and proposed residential areas to the north, east, and south.
7. The quality of the building and site design proposed by the PUD plan substantially enhance the aesthetics of the site with a high percentage of open space and the use of a hydraulic green corridor to manage stormwater on the site. The planned development demonstrates higher standards with features such as usable and connected private open space that will be made available to the public, a variety of housing elevations, and lot size variety. The collaborative site design results in more efficient and effective uses of streets, utilities, and public facilities. It maintains and enhances natural resources within the development and creates a public benefit that is greater than what would have been achieved through the strict application of the primary zoning regulations.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin - City Administrator

City Seal

RESOLUTION NO. 2024-72

ATTACHMENT A

Lot 1, Block 1, CHASTEK FARM according to the plat thereof recorded by Hennepin County, Minnesota.

RESOLUTION NO. 2024-73

Motion By:
Seconded By:

APPROVING PRELIMINARY PLANNED UNIT DEVELOPMENT PLAN FOR “CHASTEK FAMILY FARM” LOCATED NORTHEAST OF MAPLE HILL ROAD AND COUNTY ROAD 10 (PID 25-119-23-12-0002) (CITY FILE NO. 23-034)

WHEREAS, Trek Real Estate and Development and Hempel Real Estate, DBA Emerald Rose LLC (the “applicant”) requests approval of “Chastek Family Farm” a single-family residential subdivision on the property legally described as follows:

See Attachment A

WHEREAS, the Planning Commission reviewed the plan at a duly called Public Hearing and recommends approval, and;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that the Corcoran City Council hereby approves the request for preliminary PUD plan, subject to the following conditions:

1. A preliminary planned unit development (PUD) plan is approved for “Chastek Family Farm”, in accordance with the plans and application received by the City on December 19, 2023, January 15, 2024, January 18, 2024, March 20, 2024, April 9, 2024, April 10, 2024, April 11, 2024, and April 24, 2024, and July 15, 2024, except as amended by this resolution.
1. The preliminary PUD plan is approved based on the finding that the proposed project is consistent with the City’s Comprehensive Plan and the PUD standards in the ordinance.
2. Approval is contingent upon City Council approval of the requested rezoning and preliminary plat (Ordinance 2024-528 and Resolution 2024-74).
2. The applicant shall comply with all requirements of the Public Safety memo dated February 7, 2024.
3. The applicant shall comply with all requirements of the City Engineer’s memo for civil review dated April 24, 2024.
4. The applicant shall comply with all requirements of the City Engineer’s memo for stormwater review dated April 24, 2024.
5. The applicant shall comply with all requirements of the Infrastructure Feasibility Study dated December 2023.
 - a. The applicant shall improve Maple Hill Road up to and through the most northern access into the development, including any emergency access.
 - b. Final design of the road improvements to be approved by the City Engineer.

RESOLUTION NO. 2024-73

6. The development is subject to review and approval by the Elm Creet Watershed. The applicant is required to secure all permits and approvals from the watershed.
7. Should the adjacent development not move forward on a shared timeline, the plans for this development are subject to modifications as approved by the City Engineer. This may include temporary turnarounds, easements, and other modifications to drainage.
8. There must be at least two accesses to the site to allow for circulation of emergency vehicles. One access can be satisfied with an emergency access in the northwest corner of the site.
9. All uses (allowed, accessory, conditional, interim, or administrative permit) identified in the single-family residential zoning districts (RSF-1, RSF-2, and RSF-3) are permitted uses within this PUD, subject to the standards in Section 1040.040, 1040.045, and 1040.050.
10. PUD flexibility is granted for the following:

- a. The following lot standards will prevail over the RSF-3 district standards:

Minimum Lot Area	6,875 square feet
Minimum Lot Width	55 feet
Minimum Principal Structure Setbacks	
- Front	20 feet
- Front (porch less than 120 sq. ft.)	15 feet
- Side	7.5 feet
- Rear	25 feet
Maximum Principal Building Height	35 feet
Impervious Surface Coverage	45%

- b. A rear setback of 20 feet is granted for Lots 28 and 83 as referred to on the preliminary plat.
- c. The required lot width will be measured at the minimum front lot setback for the following 19 lots as indicated on the revised site plan received July 15, 2024: Lots 15-19, 28, 30, 40, 77-83, and 107-110.
- d. The required lot width at the front property line for Lot 31, as shown on the revised site plan received July 15, 2024, is allowed to be 30 feet with the following stipulations:
 - i. The lot width must be at least 55 feet at a setback of 85' from the front property line.
 - ii. The lot width must exceed 55 feet after a setback of 90' from the front property line.
- e. A maximum garage frontage of 60% is allowed on up to 17 lots subject to the following stipulation:
 - i. Lots with a garage frontage that exceeds 55% must include at least one of the following design features:

RESOLUTION NO. 2024-73

1. A garage frontage extending no more than 3' from the front door of the home.
2. The garage doors must be wood in appearance with architectural detail (e.g., windows, handles, hinges, etc.).
3. The front façade shall include stone or LP siding or materials of a similar nature.

11. In exchange for this flexibility, the developer will provide:

- a. A variety of home exterior designs.
 - i. A minimum of 12 different styles are required.
- b. Improvements of Maple Hill Road in addition to the Maple Hill Road / County Road 10 intersection as noted in the staff report on July 25, 2024, to the benefit of existing and future development in addition to this development.
- c. A 85-foot setback from Maple Hill Road.
- d. Collaboration with adjoining landowners.
- e. Lot size variety.
 - i. Sixty of the proposed lots will exceed a lot area of 7,500 square feet.
- f. Extensive internal landscaping that exceeds the required landscaping required by the Zoning Ordinance as provided on the preliminary landscaping plan.
- g. Reliance on native plants in landscaping for a majority of overstory coniferous trees in the proposed landscaping as listed on the preliminary landscaping plan
- h. Reliance on the preferred tree list in the Northeast District Plan (Appendix C) for a majority of the proposed tree species as listed on the preliminary landscaping plan
- i. 100% of the lots are within a quarter mile of the hydraulic green corridor which serves as a neighborhood focal point that is accessible with a sidewalk around the internal block of the development, view corridors, and open space.
- j. Visual termini with a gazebo or covered shelter at the end of and adjacent to the proposed trail near Maple Hill Road.
 - i. The gazebo or covered shelter shall utilize a rural architectural theme to be approved with the Final Plat/PUD.
- k. Usable open space is provided within the development that meets the following criteria:
 - i. Accessible to the local population of the neighborhood.

RESOLUTION NO. 2024-73

- ii. Open space is used as a framing and organizing feature.
 - iii. A different species of ground cover shall be utilized for the open space areas to delineate from private backyards.
 - iv. Stormwater management is incorporated as a design feature with the hydraulic green corridor.
 - v. Open space and the proposed gazebo/covered shelter will be HOA owned and maintained but made available to the public subject to a private/public agreement to be approved with the Final Plat/PUD.
- l. A majority of the open space areas are connected through a combination of natural corridors, sidewalks, and trails.
 - m. Provide areas of open space above the minimum required for the application with at least 5.48 acres of open space that is not under the 100-year Ordinary High-Water Level. This equates to roughly 16% of open space where 12% would otherwise be required for the proposed minimum lot width of 55'.
12. A fence and berm on the north property line of Outlot A is allowed but must be placed as close to the northern property line as possible and can be located no further west than the west property line of Lot 35.
- a. An encroachment agreement for these improvements will be required.
13. Access to the exception piece must be provided via a local street within this development as required by the feasibility study.
14. A 25-foot rear setback must be applied to Lots 1-16 and 41-55 to comply with the City's buffer yard ordinance in Section 1060.070, Subd. 2(J) of the Zoning Ordinance. This setback is subject to the use limitations outlined in Section 1060.070, Subd. 2(J)(1)(i) and applies to accessory structures as well as the principal dwelling.
- a. This limitation must also be outlined in the Homeowners Association documents.
15. Park dedication shall be satisfied by a combination of land and cash-in-lieu of land for the PUD. Park dedication will be based on the park dedication ordinance in place at the time the final plat is approved.
- a. Park dedication is required based on the finding that the development will add 112 new single-family homes to the City.
 - b. Residents of the development will need access to nearby existing and future trails that do not exist today as guided by the Comprehensive Plan.
 - c. The developer will receive park dedication credit for the portion of the trail easement that is not located in a wetland, wetland buffer, or the public right-of-way.

RESOLUTION NO. 2024-73

- d. Cash-in-lieu of land will be used only for the acquisition and development of parks recreational facilities, playgrounds, trails, wetlands, or open spaces based on the approved park plan in the Comprehensive Plan.
 - e. Park dedication funds will be collected at the time of the final plat in accordance with the City Code requirements adopted at the time the final plat is approved.
16. A Homeowners Association will be responsible for ongoing maintenance of all outlots, common areas, and sidewalks in the development.
- a. Association documents must be provided for review and approval with the final PUD application.
 - b. The Association documents must also identify the limitations of the lots subject to a rear yard buffer of 25'.
 - c. Open space areas and amenities will be subject to a private/public agreement to be finalized with the final plat/PUD application.
17. All permanent wetland buffer monument signs must be erected along wetland buffer lines as required by Section 1050.010, Subd. 7 of the Zoning Ordinance.
- a. Wetland buffer signs must be purchased from the City.
 - b. Wetland buffer signs must be installed on treated 4x4 wooden posts.
 - c. Wetland buffer signs must be installed prior to issuance of building permits.
 - d. Wetland buffer sign locations must be revised as wetland buffer widths are finalized.
 - e. The installation of the wetland monument buffer signs according to the approved plan must be certified by a registered land surveyor.
 - f. Wetland buffers must be planted and inspected by the City prior to issuance of building permits unless an alternative timeline is approved by the City.
 - g. For buffers to be established, a plan identifying the establishment and maintenance procedures shall be provided at the time of Final Plat to be approved by the City's Wetland Specialist.
 - i. The City's Wetland Specialist will provide final approval for the seeding mix to be utilized in the wetland buffer.
18. A permanent sign permit is required for the proposed entrance monument.
- a. The entrance monument must comply with Chapter 82 of the City Code.
19. All example house elevations must include dimensions, architectural elements, materials, and material percentages with the submittal of the final plat to confirm compliance with Section 1040.040, Subd. 8 of the Zoning Ordinance.

RESOLUTION NO. 2024-73

20. All house elevations must be submitted with building permits with dimensions, materials, and building material percentages to confirm compliance with Section 1040.040, Subd. 8 of the Zoning Ordinance.
21. Prior to submittal of the PUD final plan and final plat, revised preliminary plans must address the following:
 - a. All preliminary plans must be revised to be consistent with the updated site plan received by the City on July 15, 2024.
 - b. Minimum and maximum wetland buffer widths on all wetlands must be provided.
 - c. Wetland buffer monument sign locations must be revised to show where buffers cross property lines or have a change in contour with a maximum spacing of 200'.
 - d. Detailed calculations to confirm the open space upland of each outlot must be provided as outlined in Section 1040.10, Subd. 6(C)(II).
 - e. The trail easement must be revised to wrap around Lot 40 before going to the east property line to align with the trail easement to be dedicated by Fairway Shores Villas at Cook Lake.
 - i. The trail must be located at least 5' outside of any required wetland buffers.
 - f. Drainage and utility easements are required as outlined in the Engineering Memo.
 - g. The preliminary plat must show the buffer yard area to be placed in a conservation easement around the perimeter of the exception piece zoned RSF-2.
 - i. The required buffer plantings based on the width of the buffer yard must be placed within this conserved buffer area.
 - ii. A conservation easement and maintenance agreement must be recorded with the final plat.
 - h. Streetlighting must be shown on the development plans.
 - i. Final locations will be approved with the final plat.
 - ii. Lighting must comply with Section 1060.040 of the Zoning Ordinance.
 - i. Access to the exception parcel via an internal street must be shown.
 - j. The development entrance shall be moved south to align with the access road shown in the Southeast District Plan (Appendix B).
 - i. The drive lanes at the entrance of the site shall be a minimum width of 20' unless otherwise approved by Public Safety.
 - k. A sidewalk shall be provided around the internal block of lots.

RESOLUTION NO. 2024-73

- I. The applicant must provide more information on the proposed enhanced vegetation for the hydraulic greenway corridor to accomplish a similar end result as the provided visual examples sent to the City on June 27, 2024
 - i. The current seeding mix may need to be supplemented with enhanced cover and include prairie grass, flowers, and Forbes.
 - ii. Establishment and maintenance practices must be identified.
22. The development shall comply with the City's requirements regarding fire access, fire protection and fire flow calculations, the location of fire hydrant, fire department connections and fire lane signage.
23. The new public streets shall follow the City's street naming policy.
24. An encroachment agreement shall be required for all site improvements or items placed within the City rights-of-way or easements.
25. All utility facilities, including but not limited to telephone, CATV, natural gas, and electric power, shall be located underground. Underground service connections to the street property line of each platted lot shall be installed at the subdivider's expense.
26. Mechanical equipment (including air conditioning units) must be located in the side or rear yard and must be located a minimum of 5' from the property line.
27. Lawn sprinklers/irrigation systems (if provided) shall all have rain sensors to limit unnecessary watering.
28. All landscaping in rear yards and common areas shall be planted and inspected by the City within one year of issuance of a building permit.
29. Trees in the front yard shall be planted prior to issuance of certificate of occupancy for single-family homes unless an alternative timeline is approved by the City.
30. Sign permits will be required prior to construction of any signs.
31. The plans must show centralized mailbox locations. These mailbox locations shall be approved by the US Postal Service and proof of approved locations provided to the City.
32. Prior to release of final plat for recording, the applicant must enter into the following:
 - a. A development agreement, including a financial guarantee to protect the work.
 - b. A stormwater maintenance agreement.
 - c. A conservation easement and maintenance agreement.
 - d. An open space private/public agreement.

RESOLUTION NO. 2024-73

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

**RESOLUTION NO. 2024-73
ATTACHMENT A**

Lot 1, Block 1, CHASTEK FARM according to the plat thereof recorded by Hennepin County, Minnesota.

RESOLUTION NO. 2024-74

Motion By:
Seconded By:

**APPROVING PRELIMIINARY PLAT FOR “CHASTEK FAMILY FARM” LOCATED
NORTHEAST OF MAPLE HILL ROAD AND COUNTY ROAD 10 (PID 25-119-23-12-0002)
(CITY FILE NO. 23-034)**

WHEREAS, Trek Real Estate and Development and Hempel Real Estate, DBA Emerald Rose LLC (the “applicant”) requests approval of “Chastek Family Farm” a single-family residential subdivision on the property legally described as follows:

See Attachment A

WHEREAS, the Planning Commission reviewed the plan at a duly called Public Hearing and recommends approval, and;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that the Corcoran City Council hereby approves the request for preliminary plat, subject to the following conditions:

1. A preliminary planned unit development (PUD) plan is approved for “Chastek Family Farm”, in accordance with the plans and application received by the City on December 19, 2023, January 15, 2024, January 18, 2024, March 20, 2024, April 9, 2024, April 10, 2024, April 11, 2024, and April 24, 2024, and July 15, 2024, except as amended by this resolution.
2. Approval is contingent upon City Council approval of the preliminary PUD plan for “Chastek Family Farm”. The applicant shall comply with all conditions of the preliminary PUD plan approval (Resolution 2024-73).
3. The preliminary plat must be revised per the requirements as noted in Resolution 2024-73.
4. Park dedication is due as required by the PUD approvals, prior to the release of the final plat for recording.
5. The applicant shall comply with all requirements of the City Engineer’s memo for Civil Review, dated April 24, 2024.
6. The applicant shall comply with all requirements of the City Engineer’s memo for stormwater, dated April 24, 2024.
7. Approval shall expire within one year of the date of approval unless the applicant has filed a complete application for approval of the final plat.

RESOLUTION NO. 2024-74

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared adopted on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

RESOLUTION NO. 2024-74

ATTACHMENT A

Lot 1, Block 1, CHASTEK FARM according to the plat thereof recorded by Hennepin County, Minnesota.

RESOLUTION NO. 2024-72

Motion By:
Seconded By:

A RESOLUTION TO DENY THE REQUEST FOR REZONING, PRELIMINARY PLAT AND PRELIMINARY PUD PLAN FOR 7600 MAPLE HILL ROAD (PID 25-119-23-12-0002) (CITY FILE 23-034)

WHEREAS, Beth Hustad of Trek Development Inc. (“the applicant”) requested approval to rezone 38.16 acres legally described as follows:

See Attachment A

WHEREAS, the Planning Commission has reviewed the request at a duly called Public Hearing and recommends approval, and;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that it should and hereby does deny the request for a rezoning, based on the following findings:

1. The planned unit development is not in conflict with the Comprehensive Plan. The proposed pre-development net density is 3.33 units per acre. The property is guided for Low Density Residential which anticipates single-family residential development with a density of 3 – 5 units per acre.
2. The planned development of 112 single-family residential lots is consistent with the intent and uses outlined in the RSF-2 zoning district and is compatible with the surrounding area.
3. The development is in conflict with other applicable provisions of the zoning ordinance. The developer is seeking PUD flexibilities as discussed in the staff report. The proposed public benefits of the PUD as discussed in the staff report do not justify the PUD flexibilities being granted.
4. The planned development is feasible without dependence upon any other subsequent phase. The project could be completed in a single phase.
5. The planned development will not create an excessive burden on parks, streets and other public facilities and utilities which serve or are proposed to serve the planned development. The developer proposal includes public trails, sidewalks, and an open space area with a gazebo to serve the neighborhood and general public. The development would include the construction of all public infrastructure needed to serve this site at the developer’s expense.
6. The planned development will not have an undue and adverse impact on the reasonable enjoyment of the neighboring properties.
7. The quality of the building and site design proposed by the PUD plan do not substantially enhance the aesthetics of the site, do not demonstrate higher standards, do not result in

RESOLUTION NO. 2024-72

a more efficient and effective use of streets, utilities, and public facilities, do not maintain nor enhance natural resources within the development, and do not create a public benefit that is greater than what would be achieved through the strict application of the primary zoning regulations.

FURTHER, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that it should and hereby does deny the request for a preliminary plat based on the finding that the minimum lot size and side yard setback requirements are not met.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORCORAN, MINNESOTA, that it should and hereby does deny the request for a preliminary PUD plan based on the finding that the rezoning to create a PUD zoning has been denied.

VOTING AYE

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

VOTING NAY

- McKee, Tom
- Bottema, Jon
- Lanterman, Mark
- Nichols, Jeremy
- Vehrenkamp, Dean

Whereupon, said Resolution is hereby declared denied on this 25th day of July 2024.

Tom McKee - Mayor

ATTEST:

Jason (Jay) Tobin – City Administrator

City Seal

RESOLUTION NO. 2024-72

ATTACHMENT A

Lot 1, Block 1, CHASTEK FARM according to the plat thereof recorded by Hennepin County, Minnesota.

CHASTEK FAMILY FARM

NARRATIVE

AMMENDMENT

7.18.2024

Planned Unit Development (PUD) District Review, Rezoning & Preliminary Plat Application

City of Corcoran Staff and City Council Members,

Our Development Team is proposing the following changes as a response to City Council feedback provided at the June 27, 2024, City Council meeting.

We are proposing to add the following PUD benefits to our proposal.

- Off- Site Public Infrastructure Improvements to be completed as stated in the Staff Report. The final design to be approved and designed by City Engineer.
 - East and West bound Turn lanes on CSAH 10 provide safe intersection
 - Maple Hill Road Improvements from CSAH 10 (adjacent Bass Lake Crossing) to our project entrance.
 - Safety realignment of CSAH 10 and Maple Hill Road intersection which may involve the purchase of additional property.
- Increased Open Space and Trail Amenity
 - We have added approximately 44,000 square feet (1 ac +/-) of open space by removing 4 single family lots.
 - The new open space will have a covered gathering or resting shelter with a rural character. See sample pictures provided.
 - The added open space and covered shelter is located adjacent to the public off road trail providing a visual benefit to trail pedestrians, to the neighborhood and for the neighboring exception parcel.
 - The privately owned and HOA maintained open space and shelter can be available to the public subject to a private/public agreement.

We are requesting the following PUD Flexibility changes to our proposal.

- Garage Frontage Standard- Up to 15% of the homes may have up to 60% frontage. The homes with a 60% garage frontage must have either:
 - The garage doors must be wood appearance with architectural detail e.g. windows, handles, hinges.
 - The homes shall have stone and/or LP siding or like product on the front.
- One larger Lot. Lot 31 adjacent to the open space trail and wetland.
 - The large lot will require road frontage flexibility for a 30' front property line at the road. The lot will be approximately 25,000 square feet with 30' at curve of the roadway and 70-90 feet wide at the front of the home.

- The 30' lot frontage is adjacent to an additional 20' trail easement, the wetland buffer and the wetland which will create a nice transition for the exception parcel, additional space between the homes, and provide a unique setting and views of the open space and wetland for lot 30 and 31. The lot will have a frontage of approximately 86-90' at the house pad and pie out from there to be much wider at the rear lot line.
- We are requesting flexibility for the 30' Large Lot due to the curve in the roadway created to design around the exception parcel and to keep the public off-road trail out of the wetland.

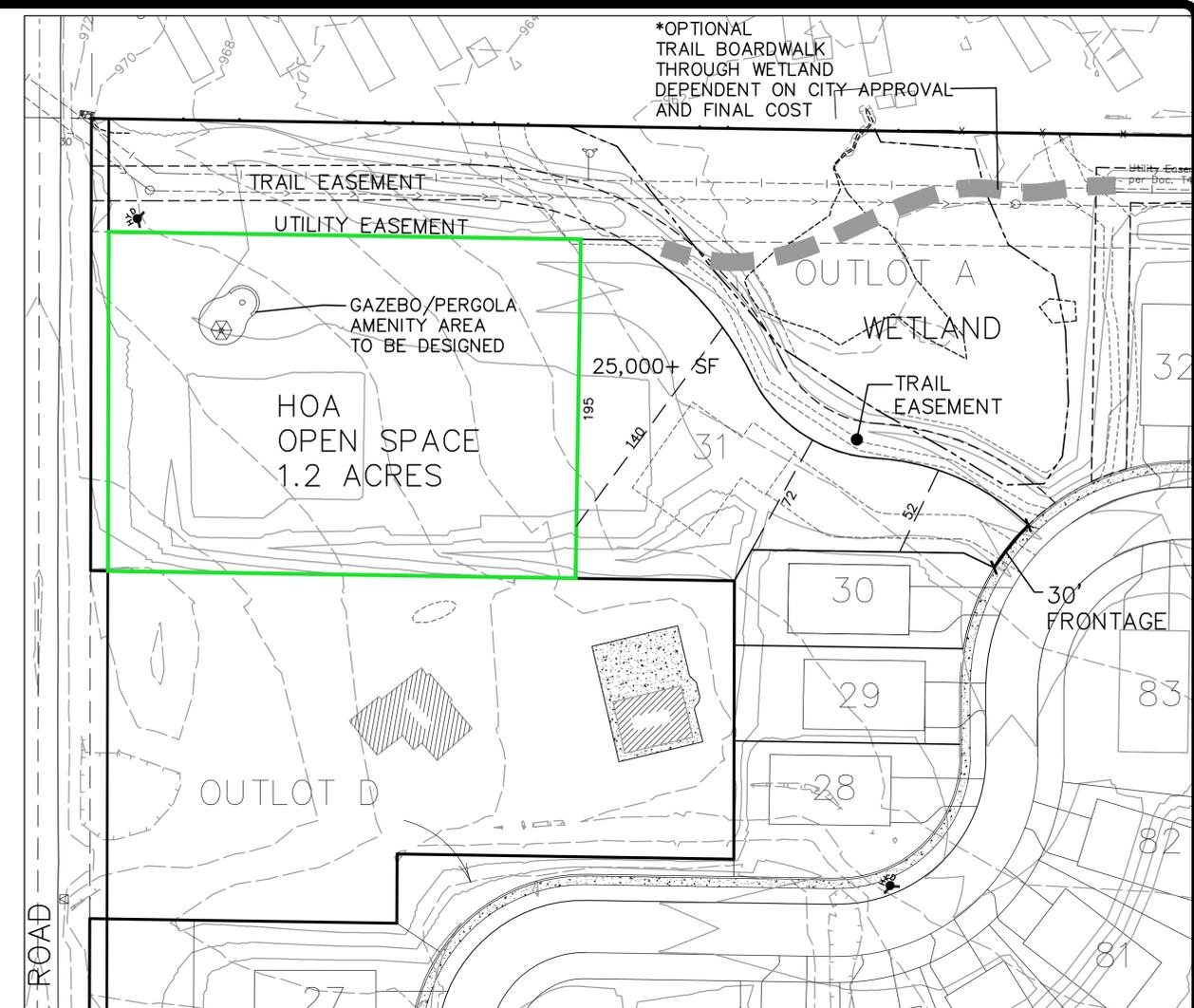
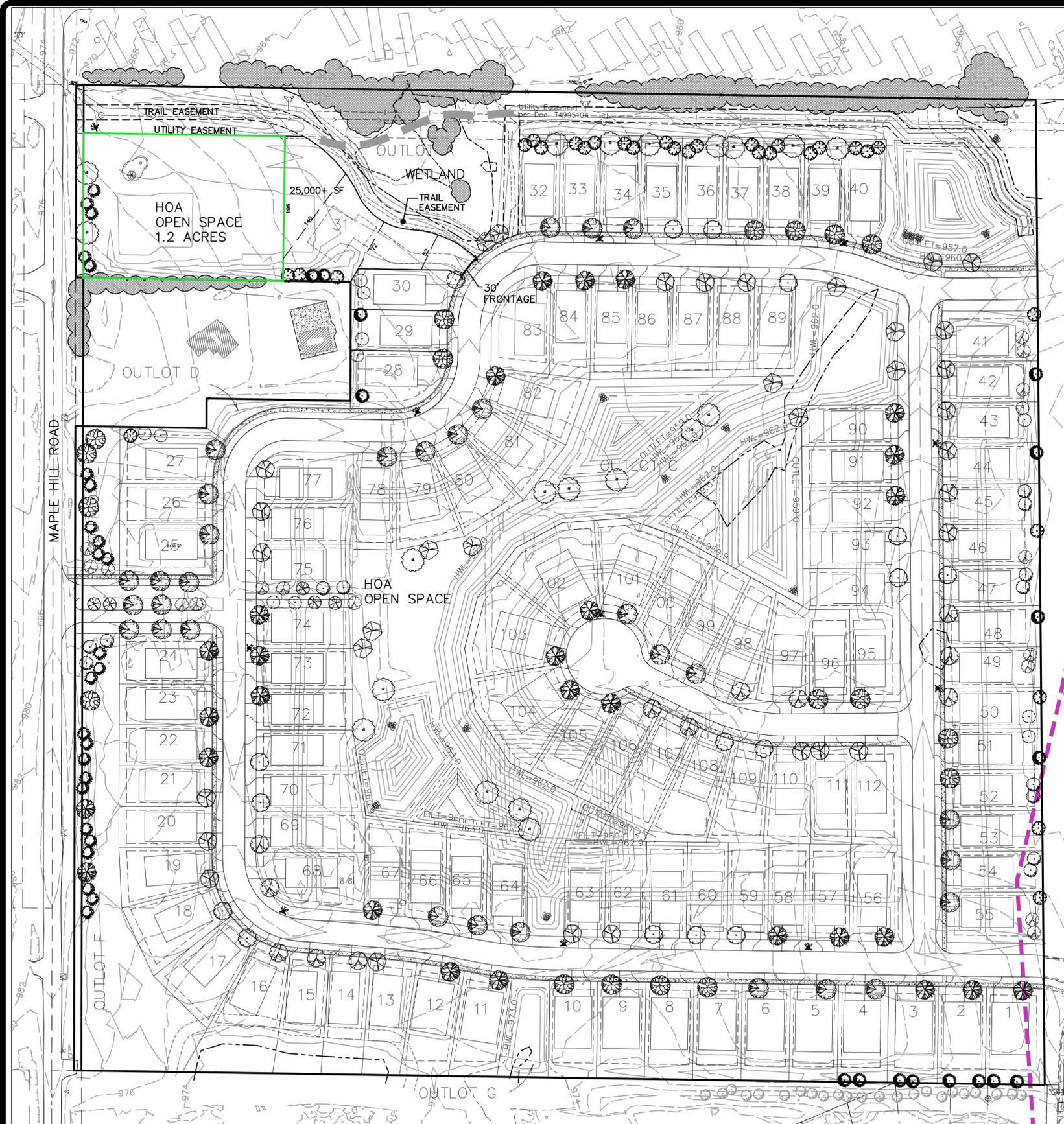
CHASTEK FARM PROPOSED PUD BENEFITS

- Off-Site CSAH 10 Intersection Infrastructure Improvements
- Off-Site Infrastructure Improvements for Maple Hill
- Add Off-Site ROW to realign Intersection at Maple Hill and CSAH 10
- Additional Open Space adjacent to Off-Road Trail Easement
- A variety of home designs and lot sizes
- Off Road Trail Easement
- Off-Site Storm water Management with Integrated Design
- Off-Site storm water management system integrated and designed to be a visual amenity to neighborhood and public pedestrian traffic.
- Storm water storage and site design collaboration with adjacent developer.

Sincerely,

Beth Hustad

Trek Real Estate and Development



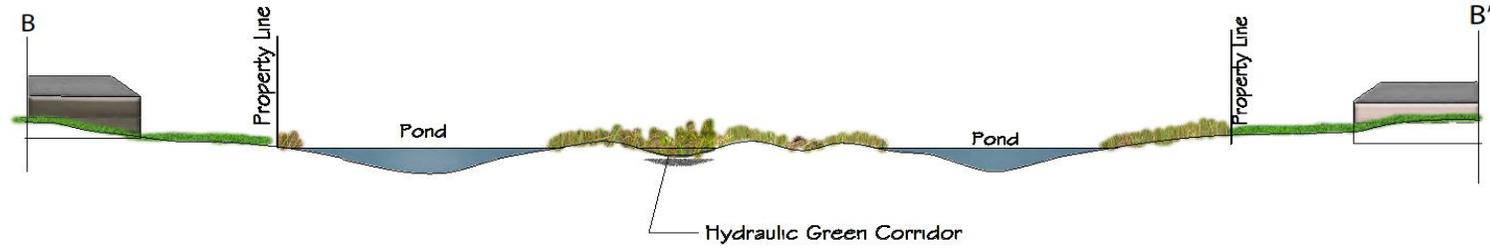
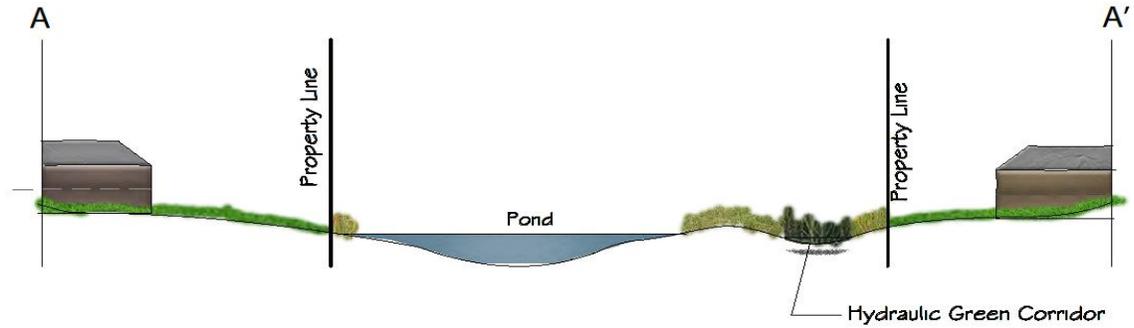
*OPTIONAL TRAIL BOARDWALK THROUGH WETLAND DEPENDENT ON CITY APPROVAL AND FINAL COST

GAZEBO EXAMPLES
FINAL GAZEBO AND HOA AMENITY AREA TO BE DESIGNED



**OPEN SPACE
HYDRAULIC CORRIDOR**

HYDRAULIC GREENWAY CORRIDOR



CHASTEK PROPERTY
CORCORAN, MINNESOTA



SAMPLE HYDRAULIC CORRIDOR STORM WATER MANAGEMENT



**SAMPLE
HYDRAULIC CORRIDOR
STORM WATER MANAGEMENT**





STORM PONDS ADJACENT

**PROVIDING ADDITIONAL
NATURE AND SCENIC VIEWS FROM
HOMES AND VIEW STATIONS**



EFFECTIVE STORM WATER TECHNIQUES OF INTEGRATED STORM WATER MANAGEMENT

- Considers all factors as the water moves from land surface to receiving waters.
- Treatment train approach to runoff closely mimics existing the storm water runoff keeping the system as simple as possible
- Improve function and performance
- Integrates into overall Site Design supporting the Function and Performance
- Creates attractive Landscape Features that are visible within the site.
- Creatively uses vegetation & provides additional greens space.

STAFF REPORT

Agenda Item: 10a.

City Council Meeting July 25, 2024	Prepared By Dwight Klingbeil
Topic 2024 Code Compliance Summary	Action Required Informational

Background

The City of Corcoran code compliance helps enforce the laws and ordinances of the City regarding zoning and property maintenance issues. Code compliance is conducted on a complaint basis. If the City receives a call with a complaint about a property, the Code Compliance Official will inspect the site following the process outlined below. Generally, the City receives a call from a resident describing a violation on a property in their area or one that they frequently drive by. In all cases with code compliance, the goal is to work with the property owner to bring their property into compliance with the City Code.

1. Analysis

The Corcoran code compliance process is as follows:

1. A complaint is received by the City.
2. The subject property inspected by the Code Compliance Official or designee to verify whether it is compliant with City Code. Photographs are taken to verify any issues.
3. A first notice of violation letter is submitted to the property owner which describes the violation, steps (if necessary) to abate the violation and estimated date for a property compliance reinspection.
 - a. Some first notice letters are informational for property owners to avoid future compliance issues, such as dumping lawn clippings in a wetland buffer or pushing snow across a public right-of-way.
4. The Code Compliance Official (or designee) reinspects the property to determine whether or not the violation has been abated. If so, the case is closed.
5. If the issue was not addressed, a formal violation notice is submitted to the property owner which describes the violation, steps to abate the violation and estimated date for a second property compliance reinspection.
6. The formal violation notice is forwarded to the City Attorney for prosecution if the subject property is not in compliance on the date of the second reinspection if the property owner has not entered into an alternative abatement plan with the City.

The first notice of violation letter was implemented in early 2022 as a new tool for code compliance. The intent of the first notice letter is to engage property owners with code violations in a less aggressive manner than a citation and to clearly define the code violation with steps necessary to resolve the issue. Relevant department contacts are provided if the property owner needs to apply for a permit or zoning application. After the reinspection, the Code Compliance Official reaches out to the property owner to follow up on the status of the violation, close the case, or note the necessary steps to complete abatement.

Previously, a citation was sent to property owners that required compliance (or agreement of an abatement plan) by a certain date or the matter would be presented to the City Attorney to seek compliance through appropriate criminal or civil remedies. The first notice letter has been a successful tool in creating a dialogue with property owners to better understand the code violation issue and offer solutions to bring their property into compliance. The first notice letter also works well for informational purposes to notify property owners of minor violations or remind them of pertinent nuisance standards. Instances such as this may not necessitate reinspection and the information provided can help avoid future violations.

2. 2023 Code Compliance Overview

Code compliance statistics to date (07/27/2023 to 7/15/2024):

Total Inspections	61
New Cases	32
Abated Cases	27
Actively working toward compliance	9
Sent to the City Attorney	2

First Notice Letters	23
Property owners working with CE to reach compliance	20
Violation Notice sent after warning letter	5

Violation Notice sent first	9
Property owners working with CE to reach compliance	7
Further Intervention needed after violation notice	4

From July 27, 2023, to July 15, 2024, Code Enforcement has conducted 62 inspections, including 32 new cases and 6 outstanding cases. Of the 32 new cases, 23 first notice letters were sent, and Code Enforcement was able to coordinate an abatement plan with 20 of those properties. In the event the City does not receive a response from the property owner, a violation notice is sent. There were 5 such cases this past year.

For time-sensitive violations, Code Enforcement sends a violation notice as a first notice. There were 9 such cases over the last year, 7 of which were able to address the issue, and 4 required further intervention from Code Enforcement.

Of the 38 code enforcement cases: 27 have been abated, 9 are actively working toward compliance, and 2 were forwarded to the City Attorney. There have been a variety of violation types, with some properties having multiple violations. Of the 38 interventions from the past year:

- 9 Storage Nuisance violations. Storage Nuisances received a First Notice Letter in effort to open dialogue with the homeowner and establish a plan to clean the property and comply with the City Code.
- 6 Weed Nuisance violations. Weed and tall grass violations receive a formal violation notice upon the first inspection of the nuisance due to the time sensitive nature in which weed, and tall grass violations must be abated.
- 5 Home Occupation violations. First notice letters are sent to the property owner to open a dialogue and understand their business operations.
- 4 Sign violations. First notice letters are sent to the contact person on the sign, notifying them of the City's temporary sign ordinance. This refers to This refers to signs/banners that are larger than 8 square feet in area.
 - There have also been numerous sign violations in the Right-of-Way that are not reflected in the data of this section. Abatement typically involves removal of the sign.
- 3 Construction Hour Violations. First notice letters are sent to the developer/contractor reminding them of the City's allowed construction hours.
- 3 Animal Nuisance violations. First notice letters are sent to the property owner notifying them that their pets may be running at large or barking excessively.
- 2 Public Obstruction nuisances. A formal violation notice is sent or hand delivered to the violator due to the time sensitive nature of the violation.
- 1 building nuisance violation. First notice letters are sent to the property owner to open a dialogue and establish a timeline for repairs/demolition.
- And 5 miscellaneous violations, such as deteriorating fences, unpermitted solar energy systems, and unpermitted changes in site plans.

Aside from new cases, Code Enforcement has also worked on 2 long-term abatement projects. These larger abatement projects have been making slow improvements, but Code Enforcement continues to schedule regular check-ins with the property owners to ensure continued improvement.

3. Direction Requested

Overall, the current Code Enforcement process has proven to be an effective and less confrontational tool for working with property owners to achieve compliance. However, there are two open code enforcement cases that will require further direction from City Council.

One case involves a seasonal agribusiness that has been operating from a residence without proper approvals from the City for a number of years. City staff made several attempts to work with this property owner with the goal of bringing the business into compliance. However, what is known of the business is that it likely does not fit within the current home occupation ordinance and may require adding a new use in the zoning ordinance. Unfortunately, the property owner felt harassed when Code Enforcement reached out with a warning letter to request a meeting. They became aggressive with a few different staff members in an attempt to make the City back down. They made it clear they had no intention of working with the City, would continue to operate their business, and stopped responding to phone calls with the previous City Administrator. The issue was dropped during the change in City Administrators but remains a known violation within the City and is pointed to by other property owners as justification as to why they shouldn't have to comply with the Home Occupation ordinance.

Staff would like confirmation on how to proceed in this instance as this individual will likely bring continued code enforcement efforts to the Council. The next step would be a violation notice. If the property owner remains uncooperative, the process would move forward to the City Attorney for prosecution.

1. Should staff proceed with the typical process?
2. Should staff facilitate discussions with Council to reexamine the home occupation ordinance and/or look at adding more flexibility for agribusinesses before attempting to continue conversations with the landowner?
 - a. The hope behind this approach is that a clear path forward for the business, the property owner may be more cooperative.

The other case involves a change in a business' site plan without approval from the City Council. The property owners have met with City Staff and have been fairly cooperative through the code enforcement process. However, the business owner claims that they are unable to afford the private costs of a site plan application, which has stalled progress toward compliance.

Staff would also like confirmation on how to best proceed in this instance.

1. What is a reasonable extension for property owners who cannot immediately afford the private costs and city fees/escrow deposits for land use applications?
2. Without an extension, the next step would be for the violation notice to be forwarded to the City Attorney for prosecution. Is this the preferred strategy?
 - a. Since the property owner has been cooperative, staff is concerned this could be hurtful to the underlying goal of achieving compliance on the site.

4. Council Action

Provide direction to staff.



MEMO

Meeting Date: July 25, 2024
To: Planning Commission
From: Dwight Klingbeil
Re: Planning Project Update

Projects/comments in blue italics are new.

The following is a status summary of active planning projects:

1. **Kwik Trip CUP, Lot Line Adjustment, and Site Plan (PID 12-119-23-14-0006; 12-119-23-14- 0004) (City File 23-006)**

Kwik Trip Inc. submitted a Site Plan, Lot Line Adjustment and CUP application for the two parcels north of Mama G's in early 2023. A feasibility study was required to evaluate the infrastructure needs of the project. The feasibility study has been distributed to the applicant. Staff and the applicant team continue to work through requirements for the application to move forward. The application is still incomplete, and the item is not currently scheduled for any upcoming meetings.

2. **Commercial and Industrial Development Standards (Citywide) (City File 23-023)**

The purpose of this zoning ordinance amendment is to address and evaluate the allowed uses and use specific standards within commercial and industrial developments. The Council adopted a work plan at the November 20, 2023, regular meeting, and requested the Planning Commission to provide their initial feedback. The Planning Commission discussed this item at the December 5, 2023, meeting and expressed their desire Commercial and Industrial Development Standards address a number of items such as: specific architectural standards, infrastructure investment incentives, encouragement toward sustainable development practices, proper transitions of intensities and height, the permitted and conditional uses of each zoning type, verbiage, and lighting standards.

City Staff prepared a survey for current landowners and lessees to express their opinions on items addressed with this update. Staff mailed the online survey invitation to property owners and tenants whose property is either currently zoned, or guided for

Commercial, Industrial, or Mixed-Use. The comment period for this survey closed on January 31, 2024.

During the February 8, 2024, City Council meeting, Council directed staff to prioritize Rural Commercial (CR) and Transitional Rural Commercial (TCR) district updates for approval by the end of quarter 2. Staff presented feedback from the Planning Commission and results from the Business Community Survey to the City Council at the April 25, 2024, regular Council meeting for further direction. The City Council and Planning Commission discussed the Commercial and Industrial standards during the May 21, 2024, Joint Work Session.

A survey invitation for feedback on Rural Commercial Subdivisions was posted to the City's media pages and mailed out to properties within 500 feet of CR & TCR parcels. Council discussed the results of this survey during the June 27, 2024, meeting.

A public hearing for an ordinance amendment removing self-storage/mini-storage from the CR and I-1 districts was held at the July 2, 2024, Planning Commission meeting. After some discussion, the Planning Commission motioned to recommend approval of this ordinance amendment. This item has been scheduled for Council discussion at the July 25, 2024, regular meeting.

3. 3019 Addition Comprehensive Plan Amendment, Rezoning, and Preliminary Plat (PID 07-119-23-14-0003) (City File 23-027)

Craig Scherber & Associates LLC applied for a Preliminary Plat, Rezoning, and Comprehensive Plan Amendment for a Rural Residential and Rural Commercial Development on the property at PID 07-119-23-14-0003. The application includes 15 commercial lots and 4 single-family residential lots. The applicant received Council feedback on a concept version of this proposal at the February 8, 2024, meeting. A feasibility study has been completed to evaluate the infrastructure needs of the project. This item is not currently scheduled for any upcoming meetings.

4. Pioneer Trail Industrial Park Final Plat & Final PUD (PID 32-119-23-43-0005, 32-119-23-43-0006, 32-119-23-43-0013)(City File 23-030).

Contour Development LLC applied for a Final Plat and a Final PUD at 6210 Pioneer Trail. The application consists of 0 lots and 3 outlots. This application is incomplete for City review and is not currently scheduled for any upcoming meetings.

5. Chastek Farm Preliminary Plat, Preliminary PUD, Rezoning (PID 25-119-23-12-0002) (City File 23-034).

Trek Real Estate & Development, Inc. submitted an application for a Preliminary Plat, Preliminary Planned Unit Development (PUD), and Rezoning of the Chastek Farm located at 7600 Maple Hill Road. The request is to allow the development of 117 single-family for-sale lots on the 38.16-acre site. 101 of these lots would have a width of 55 feet, and the remaining 16 would have a width of 65 feet. The Public Hearing for this item was held during the May 2, 2024, Planning Commission Meeting. After some discussion, the Planning Commission recommended approval (5-0) of the application as presented. *The applicant requested to remove this item from the May 21, 2024, Regular City Council Meeting. The Council tabled this item during the June 27, 2024, meeting. The item has been scheduled to continue at the July 25, 2024, Council Meeting.*

6. Heather Meadows 3rd Addition Preliminary Plat/OS&P (PIDs 05-119-23-31-0001 & 088-119-23- 22-0011) (City File 24-002).

Mark and Markus Lee, of ML Unlimited LLC, submitted a preliminary plat application to create 12 single-family lots and 2 outlots at 22901 Oakdale Drive. The proposal

includes platting the two existing homes on Oakdale Drive and extending Heather Lane southward to plat 10 additional lots. To satisfy the requirements of the Open Space & Preservation density bonuses, this proposal includes the preservation of 44.8-acres of open space in two outlots. The Public Hearing for this item was held during the May 2, 2024, Planning Commission Meeting. After some discussion, the Planning Commission recommended approval (5-0) of the application as presented. *The Council approved the Variance, CUP, and Preliminary Plat with additional conditions for Heather Meadows during the June 27, 2024, regular meeting.*

7. 610 Extension Business Park Concept Plan (PID 12-119-23-23-0001) (City File 24-003).

United Properties submitted a Concept Plan application to develop a business park at the Oswald Farm, located at 19510 County Road 30. The narrative provided by the applicant describes the proposed business park to range from 864,000 - 1,017,500 sq ft on the 76.89-acre parcel. The applicant submitted revised plans which indicate two 128,000 sq ft buildings, and two 168,000 sq ft buildings. The applicant received informal feedback from the Council during the May 21, 2024, City Council meeting. This item is not currently scheduled for any upcoming meetings.

8. Tonka Auto CUP (PID 26-119-23-12-0004) (City File 24-008).

Jake Hautman submitted a Conditional Use Permit application to allow the operation of an auto repair business, Tonka Auto, at 20201 County Road 50. The application is incomplete for city review and is not currently scheduled for any upcoming meetings.

9. Corcoran Industrial Northeast (PID 01-119-23-11-0001) (City File 24-010).

Hemple Real Estate is seeking Council feedback on conceptual light industrial development at 10585 County Road 101. The plan includes 2 primary industrial buildings ranging from 200,200 to 342,000 sq ft on a 78.85-acre site. The applicant received informal feedback from the Council during the March 28, 2024, Council meeting. This item is not currently scheduled for any upcoming meetings.

10. Conservation Residential Ordinance Amendment (City File 24-012).

The City will process a Subdivision and Zoning Ordinance Amendment as a follow up to the Comprehensive Plan Amendment to create a "Conservation Residential" land use designation processed for the Woodland Hills application. *The Comprehensive Plan Amendment has been approved by the Metropolitan Council. After the June 6, 2024, public hearing, the Planning Commission voted to recommend approval as presented. This item approved by the City Council during the June 27, 2024, meeting.*

11. Heitke Lot Line Adjustment (PID 28-119-23-33-0001 & 28-119-23-34-0001)(City File 24-013).

Dan Heitke submitted application materials for a preliminary and final plat to allow his property at 7000 Rolling Hills Road to annex roughly 1.16 acres from Outlot A of Heitke Farm Addition. This item is incomplete for City review and is not currently scheduled for any upcoming meetings.

12. Upward Acres Preliminary Plat (PID 17-119-23-13-0001) (City File 24-015).

Skies Limit LLC. submitted an application for a preliminary plat to allow the development of 6 single-family lots at 22625 County Road 10. *The public hearing for this item was held during the June 6, 2024, Planning Commission Meeting. After some discussion, the Planning Commission voted to recommend approval of the application as presented. The Council approved the preliminary plat and variance for Upward Acres during the June 27, 2024, meeting.*

13. Jay Brown Garage CUP (PID 05-119-23-41-0006) (City File 24-019).

Jay Brown submitted application materials for a Conditional Use Permit to allow the construction of an additional accessory building that exceeds the 3969 square foot limit at 22355 Oakdale Drive. *This item is complete for City review and the public hearing has been scheduled for the August 1, 2024, Planning Commission meeting.*

14. Bellwether 10th Addition (PID 12-119-23-21-0074) (City File 24-020).

Pulte submitted application materials for a final plat, final PUD, and an easement vacation for Bellwether 10th, which would allow the development of 26 single-family lots. *This application is complete for City review and is tentatively scheduled for the August 8, 2024, Council meeting.*

15. Camp Solberg (PID 08-119-23-31-0004) (City File 24-021).

Aaron and Melissa Solberg submitted an application for a preliminary and final plat to create two single-family residential lots on Outlot B of Weinand Woods located at PID 08-119-23-31-0004. This item is incomplete for city review and is not currently scheduled for any upcoming meetings.

16. Shoreland Overlay District Zoning Ordinance Amendment (Citywide) (City File 24-022).

Minnesota DNR identified two additional water bodies needed for inclusion within the Shoreland Overlay District in Corcoran. To comply with the DNR's requirements, an amendment to Section 1050.020 is required. The public hearing for this item was held during the June 6, 2024, Planning Commission Meeting. After some discussion, the Planning Commission voted to recommend approval of the application as presented. *This item was approved by City Council during the June 27, 2024, meeting.*

17. Woodland Hills Final Plat (PID 36-119-23-33-0010, 36-119-23-33-0003, 36-119-23-33-0007) (City File 24-023).

Woodland Hills of Corcoran, Inc. submitted an application for a final plat to allow for the development of 60 single-family lots, 1 amenity lot, and 5 outlots near the northeast corner of County Road 116 and Hackamore Road. The Preliminary Plat for this item received Council approval during the April 11, 2024, Council meeting. *This item is incomplete and is not currently scheduled for any upcoming meetings.*

18. Kariniemi Orchards Preliminary Plat (PID 11-119-23-11-0012) (City File 24-024).

Nathan Kariniemi submitted an application for a preliminary open space & preservation plat to allow for the development of 16 single-family lots at 20400 County Road 30. This

item is incomplete and is not currently scheduled for any upcoming meetings.

19. Hope Meadows Final Plat, Final PUD (PID 11-119-23-11-0012) (City File 24-025).

JPB Land, LLC. submitted application materials for a Final Plat and a Final Planned Unit Development for the first phase of "Hope Meadows". For the first phase, the applicant is requesting approval of a Final Plat that would allow the development of 52 rowhome lots and 4 villa lots near the northwest corner of Hunters Ridge and County Road 116. This item is incomplete and is not currently scheduled for any upcoming meetings.

20. New Mahavan Eco Farm Concept Plan (15-119-23-32-0006) (City File 24-026).

New Mahavan Eco Farm Community is seeking Council feedback on a concept plan for a place of worship and community garden at 8750 Trail Haven Road. The applicant received informal feedback during the June 27, 2024, Council meeting. This item is not scheduled for any upcoming meetings.

21. Domino's Pizza (23-119-23-43-0003, 23-119-23-43-0004) (City File 24-027).

Strack Construction, Co. Inc. is seeking approval of a lot consolidation, site plan, CUP, and variance to allow the development of a Domino's drive-thru/walk-out only store on the northwest corner of County Road 10 and County Road 50. This item is incomplete for City review and is not currently scheduled for any upcoming meetings.

**City of Corcoran
2024 City Council Schedule**

Below is a tentative schedule for City Council meetings. The items and schedule are subject to change.

August 8, 2024 Work Session

- 2025 Budget

August 8, 2024

- Draft 2025 Budget and CIP
- Street Lighting Policy (Kevin)
- *Bellwether 10th FP and FPUD (city file 24-020) – (tentative) (Kendra)*
- *Public Hearing. Bellwether Vacation. (Kendra)*
- THC Moratorium and Regulations
- Recycling Contract – RFPs?

August 22, 2024

- Oswald Farm Business Park Discussion

August 22, 2024 Work Session

- Planning project update
- *Pioneer Trail FP and FPUD (city file 23-030)(tentative)(Kendra)*
- *Hope Meadows FP, FPUD and PUD Amendment – (city file 24-025) (tentative) (Natalie)*
- Jay Brown Garage CUP (city file 24-019) (Dwight)
- Rural Commercial Development Rights (City File 23-023) (Natalie)

September 10, 2024

- [Annual Charter Commission Meeting – Wards?](#)

September 12, 2024

- Preliminary Budget and Levy
- Levy Insert
- Solid Waste Haulers Renewals and Staff Report
- Recycling Contract – RFPs?

September 26, 2024

October 10, 2024

October 24, 2024

- Planning Project Update

Agenda Item: 13.

November 8 or November 12 Special Meeting

- Certification of General Election 2024

November 14, 2024

- Tort Liability Coverage Waiver
- Certify Delinquent Utilities to Hennepin County
- Certify Delinquent Recycling to Hennepin County
- Draft 2025 Fee Schedule

November 25, 2024

- Approve Final Budget

December 16, 2024 (Only meeting in December)

- MS4 Permit
- Truth and Taxation Hearing
- Final 2024 Budget and Levy
- 2025 Wage Schedule
- 2025 Enterprise Fund Budget
- 2025 CIP
- 2025 Fee Schedule Adoption
- Planning Project Update
- Call for Work Sessions in First Quarter 2025