

AGENDA

APO POLICY BOARD MEETING

THURSDAY, APRIL 14, 2022 - 4:30 P.M.

**GREAT RIVER REGIONAL LIBRARY, BREMER ROOM
1300 W ST GERMAIN ST, ST CLOUD, MN 56301**

1. Pledge of Allegiance
2. Introductions
3. Approval of Agenda
4. Public Comment Period
5. Consideration of Consent Agenda Items (*Attachments A – I*)
 - a. Approve Minutes of March 10, 2022 Policy Board Meeting (*Attachment A*)
 - b. Approve Bills Lists for March and April (*Attachments B1 & B2*)
 - c. Approve FY 2022-2025 Transportation Improvement Program Modifications and Amendments (*Attachments C1-C2*)
 - d. Approve Not Waiving Tort Liability Limits for 2022 (*Attachment D*)
 - e. Approve Contract for Travel Demand Model Calibration & 2050 Socioeconomic Forecast (*Attachment E*)
 - f. Approve Contract for Accountant (*Attachment F*)
 - g. Approve Contract for Auditor (*Attachment G*)
 - h. Approve Time Extension for Mississippi River Bridge Planning Contract (*Attachment H*)
 - i. Receive Staff Report of March 31st Meeting of the Technical Advisory Committee (*Attachment I*)
6. Consider Results of FY 2021 Audit of Financial Statements (*Attachment J1 & J2*) *Kari Steinbeisser, Partner at Conway, Deuth & Schmiesing*
 - a. **Suggested Action: Approve Audit Results**
7. Hear Results of 2021 Household Travel Survey (*Attachment K*) *Brian Gibson, Executive Director*
 - a. **Suggested Action: None, information only**
8. Other Business & Announcements
9. Adjournment

English

The Saint Cloud Area Planning Organization (APO) fully complies with the Title VI of the Civil Rights Act of 1964, Title II of the Americans with Disabilities Act of 1990, Executive Order 12898, Executive Order 13116 and related statutes and regulations. The APO is accessible to all persons of all abilities. A person who requires a modification or accommodation, auxiliary aids, translation services, interpreter services, etc., in order to participate in a public meeting, including receiving this agenda and/or attachments in an alternative format, or language please contact the APO at 320-252-7568 or at admin@stcloudapo.org at least seven (7) days in advance of the meeting.

Somali

Ururka Qorsheynta Deegaanka ee Cloud Cloud (APO) wuxuu si buuxda u waafaqsanahay Cinwaanka VI ee Xuquuqda Xuquuqda Rayidka ee 1964, Cinwaanka II ee Sharciga Naafada Mareykanka ee 1990, Amarka Fulinta 12898, Amarka Fulinta 13116 iyo qawaaniinta iyo qawaaniinta la xiriira. APO waa u furan tahay dhammaan dadka awooda oo dhan. Qofka u baahan dib-u-habeyn ama dejin, caawimaad gargaar ah, adeegyo turjumaad, adeegyo turjubaan, iwm, si uu uga qeyb galo kulan dadweyne, oo ay ku jiraan helitaanka ajendahaan iyo / ama ku lifaaqan qaab kale, ama luqadda fadlan la xiriir APO. 320-252- 7568 ama at admin@stcloudapo.org ugu yaraan toddobo (7) maalmood kahor kulanka.

Spanish

La Organización de Planificación del Área de Saint Cloud (APO en inglés) cumple plenamente con el Título VI de la Ley de Derechos Civiles de 1964, con el Título II de la Ley sobre los Estadounidenses con Discapacidad de 1990), de la Orden Ejecutiva 12898, de la Orden Ejecutiva 13116 y los estatutos y reglamentos relacionados. La APO es accesible para todas las personas de todas las capacidades. Una persona que requiere una modificación o acomodación, ayudas auxiliares, servicios de traducción, servicios de interpretación, etc., para poder participar en una reunión pública, incluyendo recibir esta agenda y/o archivos adjuntos en un formato o idioma alternativo, por favor, contacta a la APO al número de teléfono 320-252-7568 o al admin@stcloudapo.org al menos siete (7) días antes de la reunión.

SAINT CLOUD AREA PLANNING ORGANIZATION POLICY BOARD
Thursday, March 10, 2022 – 4:30 p.m.

A regular meeting of the Saint Cloud Area Planning Organization Policy Board was held on Thursday, March 10 at 4:30 p.m. APO Chair Joe Perske presided with the following members:

Raeanne Danielowski	Sherburne County
Dottie Seamans	City of Sauk Rapids
Rick Schultz	City of Saint Joseph
Jeff Westerlund	LeSauk Township
Paul Brandmire	City of Saint Cloud
Jared Gapinski	Benton County
Michael Kedrowski	Metro Bus (Alternate)
Rick Miller	City of Waite Park

Also in attendance were:

Brian Gibson	Saint Cloud APO
Vicki Johnson	Saint Cloud APO
James Stapfer	Saint Cloud APO
Alex McKenzie	Saint Cloud APO
Amber Blattner	Saint Cloud APO
Kevin Kluesner	City of Saint Joseph (Alternate)

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA:

Mr. Schultz motioned to approve the agenda, and Mr. Miller seconded the motion. Motion carried.

PUBLIC COMMENT PERIOD: No members of the public were in attendance.

CONSIDERATION OF CONSENT AGENDA ITEMS:

- a. Approve Minutes of January 13, 2022 Policy Board Meeting (Attachment A)
- b. Approve Bills Lists for January, February, and March (Attachments B1 – B3)
- c. Approve Amendments and Administrative Modifications to the 2022-2025 Transportation Improvement Program (TIP) (Attachments C1 – C3)
- d. Approve FY 2026 Transportation Alternatives Program Prioritization (Attachments D1 & D2)
- e. Approve Contract for Mayhew Lake Road Corridor Study (Attachment E)
- f. Approve Contract for Opportunity Drive Corridor Study (Attachment F)
- g. Approve Publication of 2022-2026 Regional Infrastructure Investment Plan (Attachment G)
- h. Receive Staff Report on Area Transportation Partnership Meeting (Attachment H)
- i. Receive Staff Reports on Technical Advisory Committee Meetings (Attachments I1 & I2)

Mr. Miller motioned to approve the consent agenda, and Mr. Gapinski seconded the motion. Motion carried.

**Consider FY 2026 Surface Transportation Block Grant Program
Prioritization**

Ms. Johnson reviewed the STBGP prioritization process, transportation alternatives process and how they get into the Transportation Improvement Program (TIP). The APO is part of the Central Minnesota Area Transportation Partnership (ATP). Ms. Johnson summarized the FY 2026 funding. To determine how this funding will be spent in the APO, a project solicitation process is initiated. APO member jurisdictions complete an application for specific surface transportation projects they feel would be the best use of the limited Federal funds. Applicants are given scoring guidelines (access and mobility, safety, system condition, etc.) to assist in writing the application. These scoring guidelines were developed by APO staff in conjunction with APO Technical Advisory Committee members, and were approved by the APO Board. APO received three applications: City of Sartell (15th Street Corridor Extension), Stearns County (CSAH 75 Bridge), Benton County (CSAH 3 Repaving). Mr. Kluesner asked when the Stearns County bridge would be replaced. Ms. Johnson said the work would begin in 2023 and the County would be reimbursed in 2026. Mr. Perske noted the Stearns County bridge is in not in good shape. The APO staff met and discussed the projects based off the scoring and presented to the Technical Advisory Committee (TAC). The TAC recommended that the Stearns County project be funded. Ms. Johnson noted the bridge would be widened to accommodate bicyclists. Ms. Johnson noted funding for this starts in October for those who would like to submit a project for next year. Ms. Johnson requested approval to provide the \$2,135,120 in Federal funding to Stearns County's CSAH 75 project.

Mr. Miller motioned to approve providing the \$2,135,120 in Federal funding to Stearns County's CSAH 75 project. Ms. Seamans seconded the motion. Motion carried.

**Hear Presentation on Potential Impacts of Federal Transportation
Authorization**

Mr. Gibson summarized the Infrastructure Investment & Job Act (IIJA) (also sometimes called the Bipartisan Infrastructure Law or BIL). It was signed into law on Nov. 15, 2021. To leverage the federal money, more local money will be required. Mr. Gibson noted the APO's 2023 workplan may have some increases to leverage the federal money. Ms. Danielowski noted a study is in process regarding the existing NorthStar. Mr. Gibson summarized the new programs including: carbon reduction, PROTECT/Resiliency, Bridge, Bridge Investment, EV Charging, Public Transportation, INFRA, Local and Regional Project Assistance, national infrastructure project assistance, safe streets for all users. Mr. Gibson summarized new planning requirements. Housing is now a planning factor for large MPOs and may be integrated into transportation plans. Mr. Gibson noted overall the IIJA focused a lot on nonmotorized transportation. Mr. Brandmire noted 94 as being a corridor for EV charging stations and asked if EV charging stations were at Clear Water Travel Plaza. Mr. Perske noted when he was in DC they mentioned a large amount of money for EV charging stations. Mr. Brandmire asked who owns the EV

charging stations. Mr. Perske said it was being encouraged that it be a private public cooperative.

OTHER BUSINESS & ANNOUNCEMENTS:

Mr. Perske noted the attendance of the meeting and wanted to encourage all jurisdictions to attend every board meeting or send an alternate if they are unable to attend so that quorum may be reached. Mr. Perske noted the Highway 23 coalition is having their annual meeting March 25 in Waite Park and he will send an invitation out with details for those who are interested.

ADJOURNMENT:

The meeting was adjourned at 5:25 p.m.

ST. CLOUD AREA PLANNING ORGANIZATION

Transaction List by Vendor - Actual Disbursements

March 2022

Date	Transaction Type	Vendor	Accounting Description	Amount
Adobe Creative Cloud				
03/09/2022	Bill Payment (Credit Card)		IT Support & Services	52.99
03/14/2022	Bill Payment (Credit Card)		IT Support & Services	52.99
03/28/2022	Bill Payment (Credit Card)		IT Support & Services	16.13
AFLAC				
03/11/2022	Bill Payment (Check)		Employee Health Dental & Other	735.38
BCBS of MN				
03/21/2022	Bill Payment (Check)		Employee Health Insurance-Apr22	3,613.78
Carbonite Online Backup				
03/28/2022	Bill Payment (Credit Card)		IT Support - Annual Backup Fees	1,299.99
City of St. Cloud - Water/Sewer				
03/21/2022	Bill Payment (Check)		Utilities - water and sewer	44.33
David Turch & Associates				
03/11/2022	Bill Payment (Check)		Lobbying - Feb 2022	4,000.00
Delta Dental				
03/01/2022	Bill Payment (Check)		Employee Health Dental & Other	236.65
Google Inc.				
03/07/2022	Bill Payment (Credit Card)		IT Support & Services	48.00
Loffler Companies				
03/07/2022	Bill Payment (Check)		Copier useage fees	166.47
Mailchimp.com				
03/07/2022	Bill Payment (Credit Card)		Printing & Publications	17.00
Microsoft				
03/14/2022	Bill Payment (Credit Card)		IT Support & Services	745.84
Net V Pro				
03/07/2022	Bill Payment (Check)		IT Support & Services	321.00
Premium Waters, Inc.				
03/24/2022	Bill Payment (Check)		Office Supplies - Drinking Water	59.50
Principal Mutual Life Insurance				

ST. CLOUD AREA PLANNING ORGANIZATION

Transaction List by Vendor - Actual Disbursements

March 2022

Date	Transaction Type	Vendor	Accounting Description	Amount
03/11/2022	Bill Payment (Check)		Employee Health Dental & Other	260.88
		SC Times		
03/01/2022	Bill Payment (Check)		Printing & Publications	203.94
		Schroden's Inc.		
03/11/2022	Bill Payment (Check)		Maintenance - snow removal	280.00
		Spectrum Business (Charter)		
03/15/2022	Bill Payment (Check)		Communications - telephone	419.94
		Stearns Electric Association		
03/25/2022	Bill Payment (Check)		Utilities - electric	151.05
		Transportation Collaborative & Consultants LLC		
03/21/2022	Bill Payment (Check)		SW Beltline	1,500.00
		Weisman Cleaning Inc		
03/01/2022	Bill Payment (Check)		Maintenance - Office Cleaning	140.00
		West Central Sanitation, Inc		
03/24/2022	Bill Payment (Check)		Utilities - garbage	49.23
		Xcel Energy		
03/07/2022	Bill Payment (Check)		Utilities - heat - gas	360.15
		Your CFO Inc		
03/01/2022	Bill Payment (Check)	KB4CRLMK	Accounting services - March 2022	1,549.00

\$ 16,324.24

LIBERTY BANK DEPOSITS

	Deposit Date	Amount
MN DOT	03/15/28	30,180.64
Cloudnet - check returned - wrong address	03/30/28	10.00
Bank interest earned - estimated	03/31/22	14.68
		<hr/>
		30,205.32
		<hr/>

PROPOSED April 2022 and May 2022 DISBURSEMENTS
prepared 4/1/2022

ATTACHMENT B2
AGENDA ITEM 5b

Method Of Payment	To Whom Paid	What Check is for	Account	Amount
Direct Dep.	Net Payroll (including insurance reimbursement)	4/5/2022 Payroll Paid	Payroll	\$ 8,476.29
Electronic	Expense Reimbursemt - Employee mileage	4/5/2022 Payroll Paid	Payroll	\$ -
Electronic	Social Security, Medicare & Federal Tax PAID	4/5/2022 Payroll Paid	Payroll	\$ 2,461.72
Electronic	MN Department of Revenue-Withholding PAID	4/5/2022 Payroll Paid	Payroll	\$ 637.00
Electronic	PERA	4/5/2022 Payroll Paid	Payroll	\$ 1,818.02
Electronic	Great West Annuity	4/5/2022 Payroll Paid	Payroll	\$ 10.00
Electronic	Minnesota State Retirement System	4/5/2022 Payroll Paid	Payroll	\$ 125.37
Electronic	Select Account (H.S.A.)	4/5/2022 Payroll Paid	Payroll	\$ 328.46
Direct Dep.	Net Payroll (including insurance reimbursement)	4/20/2022 Payroll Paid	Payroll	\$ 8,476.29
Electronic	Expense Reimbursemt - Employee mileage	4/20/2022 Payroll Paid	Payroll	\$ -
Electronic	Social Security, Medicare & Federal Tax PAID	4/20/2022 Payroll Paid	Payroll	\$ 2,461.72
Electronic	MN Department of Revenue-Withholding PAID	4/20/2022 Payroll Paid	Payroll	\$ 637.00
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Direct Dep.	Net Payroll (including insurance reimbursement)	5/20/2022 Payroll Paid	Payroll	\$ 8,476.29
Electronic	Expense Reimbursemt - TRB conference	5/20/2022 Payroll Paid	Payroll	\$ -
Electronic	Social Security, Medicare & Federal Tax PAID	5/20/2022 Payroll Paid	Payroll	\$ 2,461.72
Electronic	MN Department of Revenue-Withholding PAID	5/20/2022 Payroll Paid	Payroll	\$ 637.00
Electronic	PERA	5/20/2022 Payroll Paid	Payroll	\$ 1,818.02
Electronic	Great West Annuity	5/20/2022 Payroll Paid	Payroll	\$ 10.00
Electronic	Minnesota State Retirement System	5/20/2022 Payroll Paid	Payroll	\$ 125.37
Electronic	Select Account (H.S.A.)	5/20/2022 Payroll Paid	Payroll	\$ 328.46
Credit Card	Adobe Creative Cloud - April 2022	Subscription service to PDF software	IT Support & Software	\$ 146.32
Credit Card	Adobe Creative Cloud - May 2022	Subscription service to PDF software	IT Support & Software	\$ 146.32
Check	AFLAC - April 2022	Employee Addtl Insurance	Payroll	\$ 735.38
Check	AFLAC - May 2022	Employee Addtl Insurance	Payroll	\$ 735.38
Check	Alex Mckenzie	February 2022 Mileage Reimbursement	Travel	\$ 173.22
Electronic	BCBS of MN - April 2022	Employee Health Insurance	Payroll	\$ 3,613.78
Electronic	BCBS of MN - May 2022	Employee Health Insurance	Payroll	\$ 3,613.78
Credit Card	Carbonite Online Backup	Annual Backup Services	IT Support & Software	\$ 1,299.99
Check	City of St Cloud - Water/Sewer - April 2022	Utilities - water / sewer	Utilities	\$ 40.00
Check	City of St Cloud - Water/Sewer - May 2022	Utilities - water / sewer	Utilities	\$ 40.00
Check	Cloudnet - April 2022	Internet Service	Utilities	\$ 10.00
Check	Cloudnet - May 2022	Internet Service	Utilities	\$ 10.00
Check	David Turch & Associates- April 2022	Lobbyist Services	Lobbying	\$ 4,000.00
Check	David Turch & Associates- May 2022	Lobbyist Services	Lobbying	\$ 4,000.00
Check	Delta Dental - April 2022	Employee dental insurance	Payroll	\$ 236.65
Check	Delta Dental - May 2022	Employee dental insurance	Payroll	\$ 236.65
Credit Card	Facebook - estimate	Advertising	Printing & Publishing	\$ 100.00
Credit Card	Google Inc - estimate - April 2022	G Suite Basic - Commitment	Utilities	\$ 48.00
Credit Card	Google Inc - estimate - May 2022	G Suite Basic - Commitment	Utilities	\$ 48.00
Check	Loffler Companies - estimate - April 2022	Copier Supplies	Copy Machine	\$ 250.00
Check	Loffler Companies - estimate - May 2022	Copier Supplies	Copy Machine	\$ 250.00

PROPOSED April 2022 and May 2022 DISBURSEMENTS
prepared 4/1/2022

ATTACHMENT B2
AGENDA ITEM 5b

Method Of Payment	To Whom Paid	What Check is for	Account	Amount
Credit Card	Mailchimp.com - estimate - April 2022	Monthly IT Support	IT Support & Software	\$ 17.00
Credit Card	Mailchimp.com - estimate - May 2022	Monthly IT Support	IT Support & Software	\$ 17.00
Credit Card	Microsoft Office 365	Annual IT Services	IT Support & Software	\$ 745.84
Credit Card	Neopost USA, Inc.	Postage Meter	Meter Lease	\$ 59.25
Credit Card	Neopost USA, Inc.	Postage Meter	Postage	\$ 200.00
Check	Net V Pro - January 14 2022	IT Network Support	IT Support & Software	\$ 1,277.50
Check	Net V Pro - April 2022	Monthly IT Support	IT Support & Software	\$ 321.00
Check	Net V Pro - May 2022	Monthly IT Support	IT Support & Software	\$ 321.00
Check	Premium Water Inc - estimate - April 2022	office drinking water	Utilities	\$ 30.00
Check	Premium Water Inc - estimate - May 2022	office drinking water	Utilities	\$ 30.00
Check	Principal Financial - April 2022	Employee disability insurance	Payroll	\$ 261.00
Check	Principal Financial - May 2022	Employee disability insurance	Payroll	\$ 261.00
Credit Card	Quill.com - estimate - April 2022	Office Supplies	office Supplies	\$ 100.00
Credit Card	Quill.com - estimate - May 2022	Office Supplies	office Supplies	\$ 100.00
Check	Schroden's Inc - estimate - April 2022	Snow Removal	Maintenance	\$ 300.00
Check	Schroden's Inc - estimate - May 2022	Snow Removal	Maintenance	\$ 100.00
Check	Spectrum Business (Charter) - April 2022	Internet Service	Utilities	\$ 414.94
Check	Spectrum Business (Charter) - May 2022	Internet Service	Utilities	\$ 414.94
Check	Stantec Consulting Services Inc	Mississippi River Bridge Project	Mississippi River Bridge Project	\$ 6,373.30
Electronic	Stearns Electric Association - April 2022	Utilities - electric	Utilities	\$ 250.00
Electronic	Stearns Electric Association - May 2022	Utilities - electric	Utilities	\$ 250.00
Check	SC Times - estimate - estimate - April 2022	Public Postings	Printing/Publishing	\$ 200.00
Check	SC Times - estimate - estimate - May 2022	Public Postings	Printing/Publishing	\$ 200.00
Check	Transportation Collaborative & Consultants LLC	SW Beltline	SW Beltline	\$ 1,500.00
Check	Weisman Cleaning Inc - estimate - April 2022	Office Cleaning Services	Maintenance	\$ 150.00
Check	Weisman Cleaning Inc - estimate - May 2022	Office Cleaning Services	Maintenance	\$ 150.00
Check	West Central Sanitation Inc - estimate - April 2022	Utility - garbage	Utilities	\$ 48.63
Check	West Central Sanitation Inc - estimate - May 2022	Utility - garbage	Utilities	\$ 48.63
Electronic	Xcel Energy - estimate - April 2022	Utilities - gas	Utilities	\$ 250.00
Electronic	Xcel Energy - estimate - May 2022	Utilities - gas	Utilities	\$ 250.00
Check	Your CFO Inc	2021 accounting services - April 2022	Accounting Services	\$ 1,549.00
Check	Your CFO Inc	2021 accounting services - May 2022	Accounting Services	\$ 1,549.00
TOTAL				\$ 92,899.94



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud Area Planning Organization Policy Board
FROM: Vicki Johnson, Senior Transportation Planner
RE: FY 2022-2025 Transportation Improvement Program Amendments
DATE: March 31, 2022

One of the responsibilities of the Saint Cloud Area Planning Organization (APO), as outlined by the Federal Government, is to develop and maintain a Transportation Improvement Program (TIP). The TIP is the document that programs federal funds for transportation improvements in the APO's Metropolitan Planning Area (MPA). Decisions about transportation investments require collaboration and cooperation between different levels of government and neighboring agencies and jurisdictions. As a document, the TIP reports how the various agencies and jurisdictions within the MPA have prioritized their use of limited Federal highway and transit funding.

Two amendments have been proposed to the APO's FY 2022-2025 TIP by the Minnesota Department of Transportation (MnDOT).

MnDOT:

- 2022:
 - 7109-08. ****PRS** MN 301, RECLAIM AND REHABILITATE RETAINING WALLS WHICH ARE NATIONAL REGISTER CONTRIBUTING FEATURES ON A HISTORIC DISTRICT LISTED ON NRHP USING SECRETARY OF INTERIOR STANDARDS FOR TREATMENT OF HISTORIC PROPERTIES. IMPROVE DRAINAGE, MAINTAINABILITY AND SAFETY ADJACENT TO WALL.** Project cost has increased from \$1,900,000 to \$3,457,733.
 - 8823-403. **I-94, DYNAMIC MESSAGE SIGN REPLACEMENT AT 5 LOCATIONS IN STEARNS AND WRIGHT COUNTIES.** This project is being added to the TIP per MnDOT District 3 Traffic Engineering. Project total is \$140,000 funded with state funds.

The 30-day public comment period on these changes concluded on Friday, March 25, 2022.

APO staff have received 10 completed online surveys and one comment received at the in-person public engagement event on March 17. Those comments can be found in Attachment C2.

In addition to these proposed amendments, APO staff received several requests for administrative modifications to the FY 2022-2025 TIP from the following jurisdictions/agencies: WACOSA, ConnectAbility of Minnesota, Inc., and Sherburne County. Per the APO's Stakeholder Engagement Plan (SEP), given the nature of these changes, a specific public comment period is not warranted for these changes.

WACOSA

- 2022:

E. admin@stcloudapo.org W. stcloudapo.org

- TRF-9503-23. SECTION 5310: WACOSA, INC.; PURCHASE ONE (1) REPLACEMENT <30' (CLASS 400) BUS. Project is being moved from FY 2022 to FY 2023 per MnDOT's 5310 Program Coordinator. In addition, the cost of this project is increasing from \$96,000 to \$98,000. New funding breakdown is as follows: STIP Total: \$98,000; FTA: \$78,400; Other: \$19,600; Project Total: \$98,000.

ConnectAbility of MN, Inc.

- 2023:
 - TRF-9504-23. SECTION 5310: CONNECT ABILITY OF MINNESOTA, INC. MOBILITY MANAGEMENT 7/1/23 – 6/30/24. Project cost has increased from \$45,210 to \$49,104 per MnDOT's 5310 Program Coordinator. New funding breakdown is as follows: STIP Total: \$49,104; FTA: \$39,284; Other: \$9,820; Project Total: \$49,104.

Sherburne County

- 2023:
 - 071-070-043. INSTALL SINUSOIDAL RUMBLE STRIPS AND INTERSECTION SIGN ENHANCEMENTS AT VARIOUS LOCATIONS ON SHERBURNE COUNTY HIGHWAYS. Project is being advanced constructed to FY 2022. Federal funding will remain in FY 2023.

MnDOT

- 2023:
 - 0503-91: **PRS**AC**ELLE**: MN 23, AT US 10 INTERCHANGE IN ST. CLOUD, RECONSTRUCT MN 23 FROM .1 MI W OF LINCOLN AVE TO .1 MI W OF CR 1; RECONSTRUCT US 10 FROM .2 MI W OF ST. GERMAIN TO .1 MI N OF 15TH AVE SE; REPLACE BRIDGES OVER 10, BR #9021 WITH BR #05019 AND BR# 9022 WITH BR #05018; INCLUDES MULTIMODAL IMPROVEMENTS (GREATER MN RELIABILITY). CONSTRUCT 4TH ST BRIDGE OVER US 10 (PAYBACK IN 2024). Project cost has decreased for this project from \$33,666,000 to \$33,565,400. In addition, project payback is now over two years instead of the one year. Project description will now include (PAYBACK IN 2024 & 2025) New funding breakdown is as follows: STIP Total: \$9,613,200; Total AC: \$23,952,200; State TH: \$6,013,200; Total TH: \$6,013,200; Other: \$3,600,000; Project Total: \$33,565,400.
 - 0503-91S: **PRS**AC**ELLE**: MN 23, AT US 10 INTERCHANGE IN ST. CLOUD, RECONSTRUCT MN 23 FROM .1 MI W OF LINCOLN AVE TO .1 MI W OF CR 1; RECONSTRUCT US 10 FROM .2 MI W OF ST. GERMAIN TO .1 MI N OF 15TH AVE SE; REPLACE BRIDGES OVER 10, BR #9021 WITH BR #05019 AND BR# 9022 WITH BR #05018; INCLUDES MULTIMODAL IMPROVEMENTS (GREATER MN RELIABILITY). CONSTRUCT 4TH ST BRIDGE OVER US 10 (PAYBACK IN 2024). Project description to change to include (PAYBACK IN 2024 & 2025) to stay consistent with 0503-91. Note, there is no payback associated with this project.
 - 0503-91GMNR: **PRS**AC**ELLE**: MN 23, AT US 10 INTERCHANGE IN ST. CLOUD, RECONSTRUCT MN 23 FROM .1 MI W OF LINCOLN AVE TO .1 MI W OF CR 1; RECONSTRUCT US 10 FROM .2 MI W OF ST. GERMAIN TO .1 MI N OF 15TH AVE SE; REPLACE BRIDGES OVER 10, BR #9021 WITH BR #05019 AND BR# 9022 WITH BR #05018; INCLUDES MULTIMODAL IMPROVEMENTS (GREATER MN RELIABILITY). CONSTRUCT 4TH ST BRIDGE OVER US 10 (PAYBACK IN 2024).

Project description to change to include (PAYBACK IN 2024 & 2025) to stay consistent with 0503-91. Note, there is no payback associated with this project.

- 2024:
 - 0503-91AC: ****PRS**AC**ELLE****: MN 23, AT US 10 INTERCHANGE IN ST. CLOUD, RECONSTRUCT MN 23 FROM .1 MI W OF LINCOLN AVE TO .1 MI W OF CR 1; RECONSTRUCT US 10 FROM .2 MI W OF ST. GERMAIN TO .1 MI N OF 15TH AVE SE; REPLACE BRIDGES OVER 10, BR #9021 WITH BR #05019 AND BR# 9022 WITH BR #05018; INCLUDES MULTIMODAL IMPROVEMENTS (GREATER MN RELIABILITY). CONSTRUCT 4TH ST BRIDGE OVER US 10 (PAYBACK 1 OF 1). Project cost has decreased for this project from \$33,666,000 to \$33,565,400. In addition, project payback is now over two years instead of the one year. Project description will now include (PAYBACK 1 OF 2). New funding breakdown is as follows: STIP Total: \$20,352,800; Target AC Payback: \$20,352,800; Total AC Payback: \$20,352,800.
- 2025:
 - 0503-91AC1: ****PRS**AC**ELLE****: MN 23, AT US 10 INTERCHANGE IN ST. CLOUD, RECONSTRUCT MN 23 FROM .1 MI W OF LINCOLN AVE TO .1 MI W OF CR 1; RECONSTRUCT US 10 FROM .2 MI W OF ST. GERMAIN TO .1 MI N OF 15TH AVE SE; REPLACE BRIDGES OVER 10, BR #9021 WITH BR #05019 AND BR# 9022 WITH BR #05018; INCLUDES MULTIMODAL IMPROVEMENTS (GREATER MN RELIABILITY). CONSTRUCT 4TH ST BRIDGE OVER US 10 (PAYBACK 1 OF 1). Project cost has decreased for this project from \$33,666,000 to \$33,565,400. In addition, project payback is now over two years instead of the one year. Project description will now include (PAYBACK 2 OF 2). New funding breakdown is as follow: STIP Total: \$3,700,000; Target AC Payback: \$3,700,000; Total AC Payback: \$3,700,000.

With all the proposed changes, fiscal constraint has been maintained for each agency and jurisdiction.

Suggested Action: Approval.



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

FY 2022-2025 Transportation Improvement Program Amendments*Public Comments February-March 2022*

Several substantial requests for changes to the Saint Cloud Area Planning Organization's (APO's) fiscal year 2022-2025 Transportation Improvement Program (TIP) have warranted a 30-day public comment period. During this period (Feb. 23 – March 25, 2022) the APO has received the following comments.

Online Survey:

Agency/Jurisdiction	Proposed Project Number	Comments	Date
MnDOT	7109-08 (MN 301)	Strongly approve (1) Approve (2) Neither approve nor disapprove (5) Strongly disapprove (1) "Why exactly is it doubling in cost? Shouldn't the department of corrections have to chip in since they are the reason this is a high traffic road?" "Why did the cost increase \$1.5?"	03/30/2022
MnDOT	8823-403 (I-94 DMS)	Strongly approve (1) Approve (2) Neither approve nor disapprove (2) Disapprove (4) "It can wait until construction of 3 lane expansion is completed."	03/30/2022

E. admin@stcloudapo.org W. stcloudapo.org

Phone/In-Person

Agency/Jurisdiction	Proposed Project Number	Comments	Date
Other	N/A	<p>Benton CSAH 3: Residents in that area expressed frustration that Benton CSAH 3 did not receive any Federal funding during this last solicitation cycle. Residents were concerned about the gravel shoulder and stressed the importance of having a paved shoulder for walking/biking.</p> <p>MN 23/US 10 Interchange: Concern was expressed about the work to be done on US 10. This individual had expressed disappointment that signals at East St. Germain Street and 15th Avenue SE were not being removed in order to allow US 10 to function as an expressway through Saint Cloud. Concern was also expressed that the Fourth Street bridge would only serve pedestrians.</p> <p>Signal timing: Comments centered around the signals not being coordinated which causes a lot of traffic back up and travel delays (it takes a long time to travel through town).</p> <p>Urban Beltline: Comments received include the following: Traffic especially on MN 23 needs to be fully diverted around the metro. Having this an other major arterial roadways pass through the city is leading to congestion and is unattractive for drivers who do not want to travel into Saint Cloud. The proposed alignment still brings people through the metro. In particular, the CSAH 29 corridor which runs through Sartell is not ideal for people wanting to avoid the metro altogether. A proposed alignment should look at following CSAH 29 heading</p>	03/17/2022

E. admin@stcloudapo.org W. stcloudapo.org

Agency/Jurisdiction	Proposed Project Number	Comments	Date
		east, use US 10 to head north up until approximately the Sartell High School location, construct a new Mississippi River crossing, and continue to swing back down until it directly intersects with the I-94/CSAH 75 interchange in St. Joe. From there, the alignment should follow I-94 south to the CSAH 75 interchange at McStop (St. Augusta), have traffic head north on CSAH 75 to utilize the 33 rd Street S river crossing where it would ultimately align with the existing roadways near the airport. MN 23 traffic from the intersection of 94 near Rockville will then be diverted to using I-94 (once that roadway is expanded to three lanes in each direction) until McStop, where it will follow the commenter's proposed beltline alignment to ultimately be connected near Rollie's. In addition this beltline would be a four-lane, divided highway with 65 mph speeds.	



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud APO Policy Board
FROM: Brian Gibson, PTP, Executive Director
RE: Tort Liability Issue
DATE: March 28, 2022

The APO purchases its Property and Liability coverage through the League of Minnesota Cities. Our current coverage expires in May 2022. Each year, before the policy is renewed, the governing body must decide if it wishes to waive the statutory tort liability limits.

1. If you DO NOT WAIVE the statutory tort limits, an individual claimant could recover no more than \$500,000 on any claim and the total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether or not the APO purchases the optional excess liability coverage.
2. If you DO WAIVE the statutory tort limits BUT DO NOT purchase excess liability coverage, a single claimant could recover up to \$2,000,000 for a single occurrence, and the total all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
3. If you DO WAIVE the statutory tort limits AND DO purchase excess liability coverage, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

For the past six years, the APO Board has chosen to NOT waive the statutory tort liability limits (Option #1 above).

Your approval means you DO NOT WAIVE the liability limits.

E. admin@stcloudapo.org W. stcloudapo.org



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud APO Policy Board
FROM: Brian Gibson, PTP, Executive Director
RE: Contract for Travel Demand Model Calibration & 2050 Socioeconomic Forecast
DATE: March 28, 2022

When the Policy Board approved the 2022 Unified Planning Work Program, it approved a budget of \$140,000 to recalibrate our regional travel demand model (TDM) to base year 2020 and forecast certain socioeconomic model inputs to the year 2050.

Federal regulations require all Metropolitan Planning Organizations to consider future traffic flows in our planning. Our TDM is the way we do that. We build and calibrate a computer model that accurately replicates existing conditions, and then we input estimates of future conditions in order to forecast future traffic.

We only received one proposal for this contract, but it is from a highly qualified firm and staff has no doubts about their ability to complete the project.

With your approval of the contract, the process will begin and will be concluded no later than December 31st.

Suggested Action: Approve the contract with SRF Consulting Group for the Travel Demand Model Calibration & 2050 Socioeconomic Forecast at a cost not to exceed \$140,000.



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud APO Policy Board
FROM: Brian Gibson, PTP, Executive Director
RE: Five-Year Contract for Accounting Services
DATE: March 28, 2022

The APO is able to receive Federal grants because we have the financial infrastructure necessary to program and track expenditures to the satisfaction of the State and the Federal governments. Our accountant is a critical part of that financial infrastructure.

We solicit bids for accounting services at least once every five years. The contract with our current accountant will expire on June 30, 2023.

Recently I solicited quotes for accounting services and we received quotes from two firms. After careful review, I believe the quote from Abdo Financial Solutions provides the best value for the APO. The new contract would be for the following annual amounts:

Year	Total Annual Cost
July 2023 – June 2024	\$55,706
July 2024 – July 2025	\$58,491
June 2025 – July 2026	\$61,416
June 2026 – July 2027	\$64,487
June 2027 – June 2028	\$67,711
5-Year Total Cost	\$307,811

With your approval of the contract, Abdo Financial Solutions will begin work at the conclusion of our current contract next summer.

Suggested Action: Approve the contract with Abdo Financial Solutions for Accounting Services.



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud APO Policy Board
FROM: Brian Gibson, PTP, Executive Director
RE: Five-Year Contract for Auditing Services
DATE: March 28, 2022

The APO is able to receive Federal grants because we have the financial infrastructure necessary to program and track expenditures to the satisfaction of the State and the Federal governments. An annual audit of our financial statements is a critical part of that infrastructure.

We solicit bids for auditing services at least once every five years. The contract with our current auditor will expire on December 31, 2022.

Recently I solicited quotes for auditing services and we received quotes from four firms. After careful review, I believe the quote from BerganKDV provides the best value for the APO. The new contract would be for the following annual amounts:

Year	Total Annual Cost
Jan – Dec, 2023	\$11,015
Jan – Dec, 2024	\$11,600
Jan – Dec, 2025	\$12,200
Jan – Dec, 2026	\$12,800
Jan – Dec, 2027	\$13,400
5-Year Total Cost	\$61,015

The above costs do not include the cost of a Federal Single Audit. If the APO should require a Single Audit, there will be an additional cost of about \$3,000. With your approval of the contract, BerganKDV will begin work for us at the conclusion of our current contract.

Requested Action: Approve the contract with BerganKDV for Annual Audit Services.



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud Area Planning Organization Policy Board
FROM: Brian Gibson, Executive Director
RE: Contract Extension for Mississippi River Bridge Study
DATE: March 28, 2022

In October of 2020, the APO contracted with the consulting firm Stantec to update the planning for a Mississippi River Bridge at 33rd Street South in Saint Cloud and the associated corridor connecting to US 10 in Sherburne County.

As part of that process, the Project Management Team felt it was important to engage the Minnesota Department of Natural Resources (DNR) to hear and mitigate any concerns they may have. The DNR has welcomed the engagement but reports that the documents and materials produced for the study will require review by 22 individuals in their offices. In order to accommodate that review time, Stantec is requesting a time extension for their contract.

Our contract currently stipulates that the project be completed by June 30, 2022. APO staff is recommending an extension to December 31, 2022.

This extension is for additional time only and does not impact the project budget.

Suggested Action: Approve extension of the Mississippi River Bridge Study contract until December 31, 2022.



1040 County Road 4, Saint Cloud, MN 56303-0643

T. 320.252.7568 F. 320.252.6557

TO: Saint Cloud Area Planning Organization Policy Board
FROM: Vicki Johnson, Senior Transportation Planner
RE: Staff Report on March 31, 2022, Technical Advisory Committee meeting
DATE: March 31, 2022

The Saint Cloud Area Planning Organization's (APO's) Technical Advisory Committee (TAC) held a regular meeting on Thursday, March 31, 2022. At that meeting, the following topics were discussed:

1. Consider FY 2022-2025 Transportation Improvement Program Amendments and Modifications
 - a. Senior Transportation Planner Vicki Johnson presented on proposed changes to the FY 2022-2025 TIP. Two amendments from the Minnesota Department of Transportation and nine administrative modifications (from MnDOT, Sherburne County, WACOSA, and ConnectAbility of Minnesota, Inc.) were considered. Ms. Johnson provided a recap of the public engagement conducted on the amendments. TAC representatives recommended Policy Board approval of the proposed changes.
2. Discussion on Looking Ahead 2050 Visioning Themes
 - a. Senior Transportation Planner Vicki Johnson provided an update on the Metropolitan Transportation Plan (MTP) progress for planning horizon 2050. She detailed the visioning process APO staff conducted in the latter half of 2021 and presented on the proposed six visioning themes staff developed by using the nearly 2,000 public comments received.
3. Debrief on the FY 2026 Surface Transportation Block Grant Program Solicitation Process
 - a. Senior Transportation Planner Vicki Johnson asked TAC representatives to provide their thoughts on how this last STBGP solicitation went and asked for suggestions on improvement. Overall, TAC representatives seemed happy with the process.
4. Highway Safety Improvement Program Prioritization Criteria
 - a. Senior Transportation Planner Vicki Johnson provided an overview of the FY 2026 Highway Safety Improvement Program process from last year and the need to develop a ranking/prioritization process for HSIP projects within the APO's planning boundaries. APO staff have proposed providing two separate rankings – one for proactive/data driven projects and one for reactive projects. She also proposed a discussion-based ranking as opposed to a formal scoring rubric given the limited role the APO will have in awarding HSIP projects. TAC representatives felt this was a good solution. Ms. Johnson will bring this back to the TAC as an action item to bring before the board next month.

Suggested Action: None, informational only.

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ST. CLOUD AREA PLANNING ORGANIZATION
FINANCIAL STATEMENTS
DECEMBER 31, 2021

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

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ST. CLOUD AREA PLANNING ORGANIZATION

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Saint Cloud APO Policy Board Meeting	

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ST. CLOUD AREA PLANNING ORGANIZATION

MEMBERS AND OFFICERS
DECEMBER 31, 2021

<u>Board Members</u>	<u>Governmental Units</u>	<u>Term Expires</u>
Joe Perske - Chairman	County of Stearns	January 2022
Raeanne Danielowski - 1st Vice Chair	County of Sherburne	January 2022
Ryan Fitzthum - 2nd Vice Chair	City of Sartell	January 2022
Paul Brandmire - 3rd Vice Chair	City of St. Cloud	January 2022
Jeff Goerger	City of St. Cloud	
Dave Kleis	City of St. Cloud	
Rick Schultz	City of St. Joseph	
Dottie Seamans	City of Sauk Rapids	
Rick Miller	City of Waite Park	
Jeff Westerlund	Town of LeSauk	
A Jake Bauerly	County of Benton	
Ryan Daniel	Metro Bus	
<u>Officers</u>		
Brian Gibson, PTP - Executive Director		
<u>Agency Units</u>		
Metro Bus		

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INDEPENDENT AUDITOR'S REPORT

To the Board Members
St. Cloud Area Planning Organization
St. Cloud, Minnesota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of St. Cloud Area Planning Organization, St. Cloud, Minnesota as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Organization, as of December 31, 2021 and 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Organization, 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.

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 Organization'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.

Willmar Office 331 Third St SW, Ste 2 PO Box 570 Willmar, MN 56201 (320) 235-3311 (888) 388-1040	Benson Office 1209 Pacific Ave, Ste 3 Benson, MN 56215 (320) 843-2302	Morris Office 401 Atlantic Ave Morris, MN 56267 (320) 589-2602	Litchfield Office 820 Sibley Ave N Litchfield, MN 55355 (320) 693-7975	Sartell Office Ste 110 2351 Connecticut Ave Sartell, MN 56377 (320) 252-7565 (800) 862-1337
www.cdscpa.com				

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 GAAS and *Government 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS 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 Organization'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 Organization'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, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information 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 opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 schedule of expenditures of federal awards is 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 included in the annual report. The other information comprises the Members and Officers section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 April 14, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

April 14, 2022

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REQUIRED SUPPLEMENTARY INFORMATION

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ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the St. Cloud Area Planning Organization's (the "Organization") annual financial report presents management's discussion and analysis of the Organization's financial performance during the fiscal year that ended on December 31, 2021. The Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in Governmental Accounting Standard Board's (GASB) Statement No. 34 Basic Financial Statements and Management's Discussion, and Analysis for State and Local Governments issued in June 1999. Certain comparative information between the current year, 2021, and the prior year, 2020, is required to be presented.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Organization exceeded its liabilities and deferred inflows of resources at the close of 2021 by \$706,049 (net position), of which \$383,383 is unrestricted in use.
- During 2021, the Organization facilitated five consultant planning projects for which the majority of the expenses incurred were financed through reimbursements from federal and local sources. Three of the projects were started in 2020.
- Operating revenues increased \$63,085 (6.6%) in 2021 as compared to 2020. This change was due to an increase in federal funding for consultant planning projects.
- The 2021 operating expenses increased \$160,031 (17.1%), primarily due to the increase in expenses for the consultant projects discussed above.
- Interest and investment income decreased \$6,863 from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of three parts - Independent Auditors' Report, required supplementary information which includes the MD&A (this section), and the basic financial statements. The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

The following table reflects the condensed Statements of Net Position:

ST. CLOUD AREA PLANNING ORGANIZATION STATEMENTS OF NET POSITION			
	2021	2020	Change
Current and Other Assets	\$ 796,138	\$ 894,316	\$ (98,178)
Capital Assets and Noncurrent Assets	322,666	329,092	(6,426)
Total Assets	1,118,804	1,223,408	(104,604)
Deferred Outflows of Resources			
Related to Pensions	142,589	32,384	110,205
Total Assets and Deferred Outflows of Resources	\$ 1,261,393	\$ 1,255,792	\$ 5,601
Current Liabilities	\$ 133,076	\$ 141,047	\$ (7,971)
Long-Term Liabilities	226,171	288,083	(61,912)
Total Liabilities	359,247	429,130	(69,883)
Deferred Inflows of Resources			
Related to Pensions	196,097	38,761	157,336
Net Position			
Net Investment in Capital Assets	322,666	329,092	(6,426)
Unrestricted	383,383	458,809	(75,426)
Total Net Position	706,049	787,901	(81,852)
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 1,261,393	\$ 1,255,792	\$ 5,601

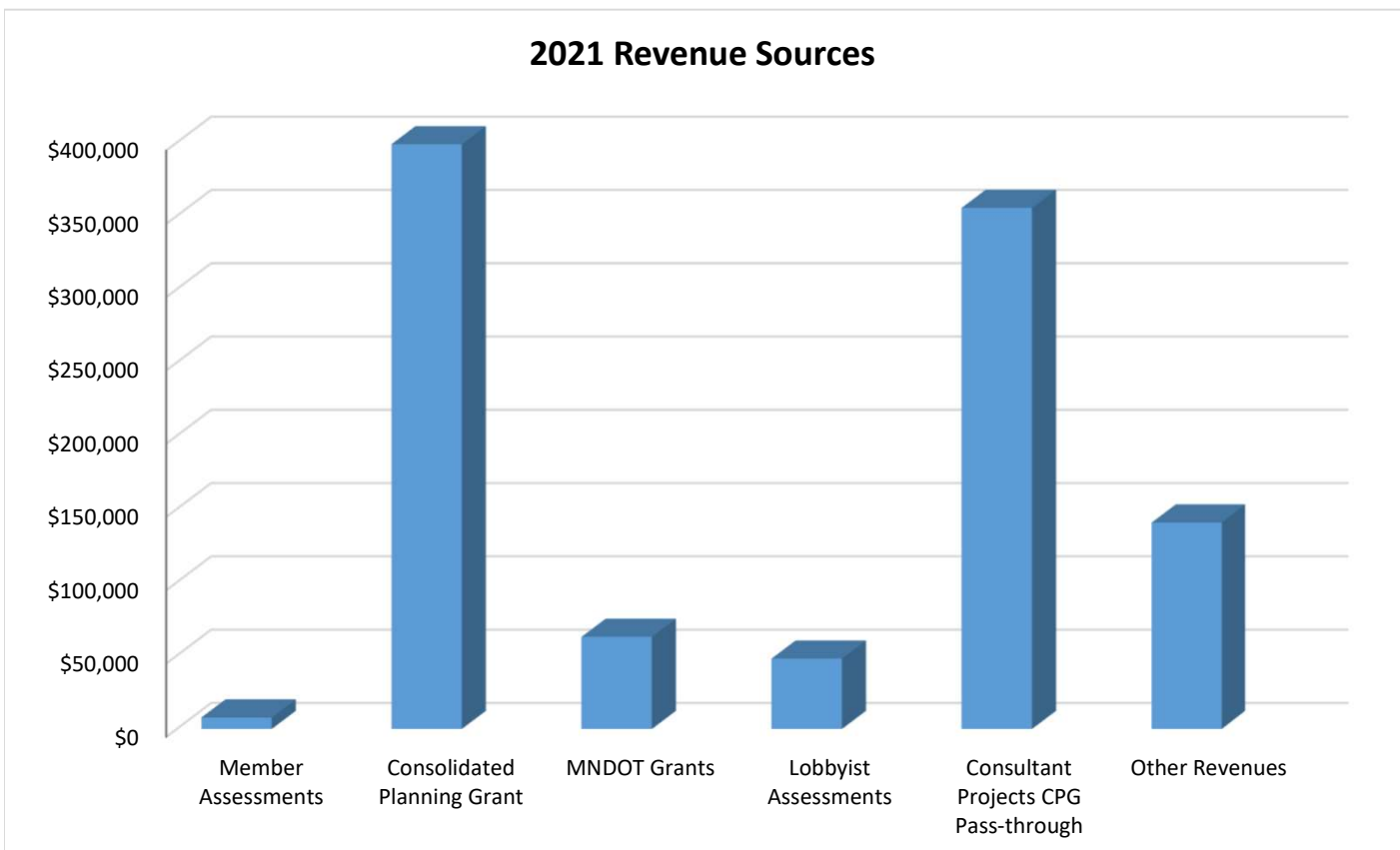
ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021ST. CLOUD AREA PLANNING ORGANIZATION
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	2021	2020	Change
Total Operating Revenues	\$ 1,013,920	\$ 950,835	63,085
Total Operating Expenses	1,095,795	935,764	160,031
Operating Income (Loss)	(81,875)	15,071	(96,946)
Nonoperating Revenues (Expenses)	23	5,203	(5,180)
Changes in Net Position	(81,852)	20,274	(102,126)
Net Position, Beginning of Year	787,901	767,627	20,274
Net Position, End of Year	\$ 706,049	\$ 787,901	\$ (81,852)

FINANCIAL ANALYSIS

The following table provides a graphical depiction of the Organization's operating revenues for the year ended December 31, 2021.



ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

FINANCIAL ANALYSIS (CONTINUED)

The following schedule presents an analysis of the Organization's operating revenues:

	Revenues			
	For the Years			
	Ended December 31,			
	2021	2020	Change	
Member Assessments	\$ 7,821	\$ 47,731	\$ (39,910)	-83.61%
Consolidated Planning Grant	398,921	393,541	5,380	1.37%
Minnesota Department of Transportation	62,815	62,815		0.00%
Washington Lobbyist Assessments	48,030	47,999	31	0.06%
Consultant Projects CPG Pass-Through	355,518	194,738	160,780	82.56%
Other Revenues	140,815	204,011	(63,196)	-30.98%
Total Operating Revenues	\$ 1,013,920	\$ 950,835	\$ 63,085	6.63%

Total 2021 operating revenues increased by \$63,085, or 7%, in comparison to 2020. Total operating revenues increased in 2020 by \$263,162, or 38%, in comparison to 2019.

During the current year, the following were noted in revenues:

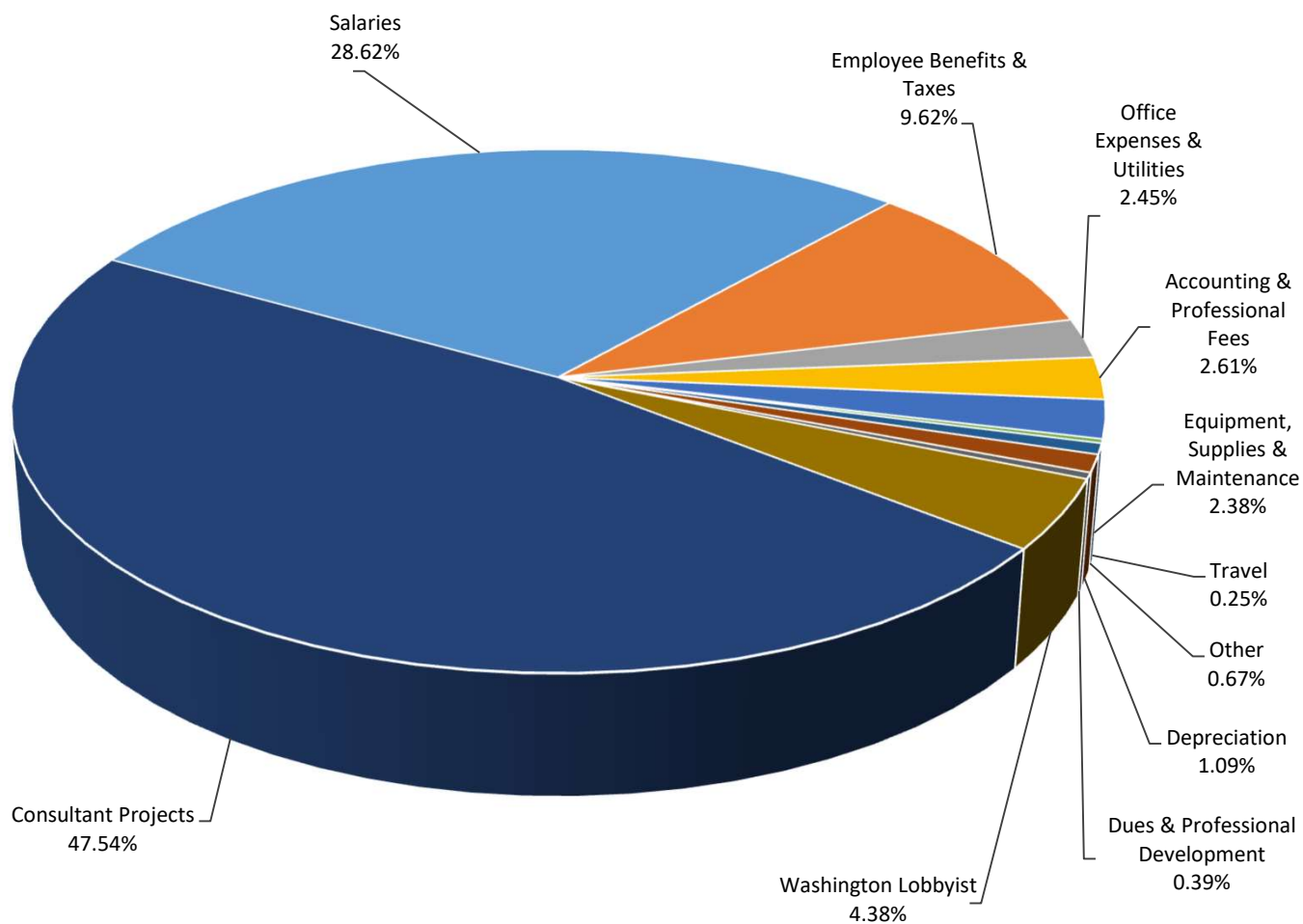
- Member assessments for 2021 were billed at \$0.68 per capita based on 2018 state demographer population estimates.
- Consultant Projects revenue, received through the Consolidated Planning Grant and from local governments, is a direct reimbursement of the majority of expenses incurred for the consultant planning studies. Therefore, the increase in Consultant Projects revenue noted above is a direct result of an increase in the expenses incurred for the Consultant Projects during 2021.

ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

FINANCIAL ANALYSIS (CONTINUED)

2021 Expenses by Type



ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

FINANCIAL ANALYSIS (CONTINUED)

The following schedule presents a summary of Organization's expenses:

	Expenses			
	For the Years			
	Ended December 31,			
	2021	2020	Change	
Salaries	\$ 313,656	\$ 328,105	\$ (14,449)	-4.40%
Employee Benefits	105,429	95,926	9,503	9.91%
Office Supplies	1,249	885	364	41.13%
Insurance	5,654	5,305	349	6.58%
Accounting and Audit Fees	27,018	25,874	1,144	4.42%
Legal Fees	428	1,260	(832)	-66.03%
Consulting	1,042	164	878	535.37%
Telephone	2,870	2,944	(74)	-2.51%
Internet	2,735	1,868	867	46.41%
Translation Services	130	1,390	(1,260)	-90.65%
Postage	371	298	73	24.50%
Travel	2,771	3,674	(903)	-24.58%
Printing	981	1,985	(1,004)	-50.58%
Utilities	18,621	8,351	10,270	122.98%
Equipment, Supplies and Maintenance	26,074	21,902	4,172	19.05%
Dues	4,252	3,435	817	23.78%
Depreciation	11,901	11,452	449	3.92%
Professional Development		2,527	(2,527)	-100.00%
Washington Lobbyist	48,000	48,000		0.00%
Project Expenses	520,920	368,096	152,824	41.52%
Other Expenses	1,693	2,323	(630)	-27.12%
Total Expenses	<u>\$ 1,095,795</u>	<u>\$ 935,764</u>	<u>\$ 160,031</u>	17.10%

ENTERPRISE FUND BUDGETARY HIGHLIGHTS

The Organization did not amend the original budget. The Organization operated close to the net budget, with the exception of less revenues and expenses due to not fully spending the current year federal Consolidated Planning Grant funds by year end. As a result, revenues and expenses were below budget.

ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

CAPITAL ASSETS

During 2021, the Organization made additional investments in capital assets. More detailed information about capital assets can be found in the Note 5 to the Financial Statements. Total depreciation expense for the year was \$11,901 compared with \$11,452 in 2020.

	Business-Type Activities			
	2021	2020	Change	
Land	\$ 165,000	\$ 165,000	\$	0.00%
Building	236,477	236,477		0.00%
Improvements	13,624	13,624		0.00%
Equipment	26,010	20,535	5,475	26.66%
Total Costs	441,111	435,636	5,475	1.26%
Less Accumulated Depreciation	(118,445)	(106,544)	(11,901)	11.17%
Total Capital Assets	<u>\$ 322,666</u>	<u>\$ 329,092</u>	<u>\$ (6,426)</u>	-1.95%

The Organization's long-term liabilities at December 31, 2021 and 2020, consist of the following:

	2021	2020	Change	
Net Pension Liability	\$ 192,170	\$ 251,809	\$ (59,639)	-23.68%
Accrued Compensated Absences	34,001	36,274	(2,273)	-6.27%
Total Long-Term Liabilities	<u>\$ 226,171</u>	<u>\$ 288,083</u>	<u>\$ (61,912)</u>	-21.49%

ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

FACTORS BEARING ON THE ORGANIZATION'S FUTURE

The Organization is dependent on grants for a significant portion of its revenue. Recent experience demonstrates that the applicable funding sources may fluctuate significantly based on changes in legislation and actual reimbursable expenses incurred by the Organization.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Organization's appointed Officials and Executive Director considered many factors when setting the 2022 budget, including member assessments, available grant funds, and planning needs. Assessments were approved at \$0.75 per capita for 2022, an increase from the 2021 rate. This rate allows the Organization to fully leverage its Federal grants and fund its operations. Four consultant lead transportation planning projects were also budgeted for 2022.

CONTACTING THE ORGANIZATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Organization's finances and to demonstrate the Organization's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Brian Gibson, Executive Director, 1040 County Road 4, St. Cloud, Minnesota 56303-0643.

BASIC FINANCIAL STATEMENTS

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ST. CLOUD AREA PLANNING ORGANIZATION

STATEMENTS OF NET POSITION

	December 31,	
	2021	2020
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets		
Cash and Investments	\$ 411,396	\$ 573,543
Due from Other Governments	379,416	311,623
Interest Receivable	97	1,340
Prepaid Items	5,229	7,810
Total Current Assets	<u>796,138</u>	<u>894,316</u>
Noncurrent Assets		
Land	165,000	165,000
Building	236,477	236,477
Improvements	13,624	13,624
Equipment	26,010	20,535
Total Noncurrent Assets	<u>441,111</u>	<u>435,636</u>
Less Accumulated Depreciation	<u>(118,445)</u>	<u>(106,544)</u>
Total Noncurrent Assets	<u>322,666</u>	<u>329,092</u>
Total Assets	<u>1,118,804</u>	<u>1,223,408</u>
Deferred Outflows of Resources		
Related to Pensions	<u>142,589</u>	<u>32,384</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,261,393</u>	<u>\$ 1,255,792</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 108,252	\$ 120,263
Salaries Payable	14,130	11,704
Unearned Revenue	10,694	9,080
Total Current Liabilities	<u>133,076</u>	<u>141,047</u>
Long-Term Liabilities		
Net Pension Liability	192,170	251,809
Accrued Compensated Absences	34,001	36,274
Total Long-Term Liabilities	<u>226,171</u>	<u>288,083</u>
Total Liabilities	<u>359,247</u>	<u>429,130</u>
Deferred Inflows of Resources		
Related to Pensions	196,097	38,761
Net Position		
Net Investment in Capital Assets	322,666	329,092
Unrestricted	383,383	458,809
Total Net Position	<u>706,049</u>	<u>787,901</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 1,261,393</u>	<u>\$ 1,255,792</u>

See Accompanying Notes to the Financial Statements

ST. CLOUD AREA PLANNING ORGANIZATION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	For the Years Ended December 31,	
	2021	2020
OPERATING REVENUES		
Member Assessments	\$ 7,821	\$ 47,731
Consolidated Planning Grant	398,921	393,541
Minnesota Department of Transportation	62,815	62,815
Washington Lobbyist Assessments	48,030	47,999
Consultant Projects CPG Pass-Through	355,518	194,738
Other Revenues	140,815	204,011
Total Operating Revenues	1,013,920	950,835
OPERATING EXPENSES		
Salaries	313,656	328,105
Employee Benefits	105,429	95,926
Office Supplies	1,249	885
Insurance	5,654	5,305
Accounting and Audit Fees	27,018	25,874
Legal Fees	428	1,260
Consulting	1,042	164
Telephone	2,870	2,944
Internet	2,735	1,868
Translation Services	130	1,390
Postage	371	298
Travel	2,771	3,674
Printing	981	1,985
Utilities	18,621	8,351
Equipment, Supplies and Maintenance	26,074	21,902
Dues	4,252	3,435
Depreciation	11,901	11,452
Professional Development		2,527
Washington Lobbyist	48,000	48,000
Project Expenses	520,920	368,096
Other Expenses	1,693	2,323
Total Operating Expenses	1,095,795	935,764
Operating Income (Loss)	(81,875)	15,071
NONOPERATING REVENUES (EXPENSES)		
Interest Income	23	6,886
Gain (Loss) on Disposal of Assets		(1,683)
Total Nonoperating Revenues (Expenses)	23	5,203
Change in Net Position	(81,852)	20,274
NET POSITION, BEGINNING OF YEAR	787,901	767,627
NET POSITION, END OF YEAR	\$ 706,049	\$ 787,901

See Accompanying Notes to the Financial Statements

ST. CLOUD AREA PLANNING ORGANIZATION

STATEMENTS OF CASH FLOWS

	Years Ended December 31,	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Members and Grantors	\$ 947,741	\$ 745,637
Cash Paid to Employees	(431,440)	(427,109)
Cash Paid to Suppliers and Others	(674,239)	(447,042)
Net Cash Provided (Used) by Operating Activities	(157,938)	(128,514)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(5,475)	
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	1,266	8,266
Net Increase (Decrease) in Cash and Cash Equivalents	(162,147)	(120,248)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	573,543	693,791
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 411,396	\$ 573,543
RECONCILIATION OF CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalents	\$ 160,078	\$ 112,214
Temporary Cash Investments	251,318	461,329
Total	\$ 411,396	\$ 573,543
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (81,875)	\$ 15,071
Adjustments to Reconcile Operating Income (Loss)		
Net Cash Provided (Used) by Operating Activities		
Depreciation	11,901	11,452
Pension Related Adjustments	(12,508)	(12,917)
(Increase) Decrease in		
Due from Other Governments	(67,793)	(205,918)
Prepaid Items	2,581	(6,041)
Increase (Decrease) in		
Accounts Payable	(12,011)	59,280
Salaries Payable	2,426	1,713
Unearned Revenue	1,614	720
Accrued Compensated Absences	(2,273)	8,126
Net Cash Provided (Used) by Operating Activities	\$ (157,938)	\$ (128,514)

See Accompanying Notes to the Financial Statements

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ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Cloud Area Planning Organization (the "Organization") is the official Metropolitan Planning Organization in the St. Cloud area. The Organization is a joint venture established for the purpose of coordinating planning on select issues transcending jurisdictional boundaries in a fair and mutually beneficial manner. The members of the Organization consist of counties, cities and towns located in Central Minnesota. The current members are listed in the Members and Officers section at the beginning of this report. The Organization is responsible for the development and maintenance of an adopted Long Range Transportation Plan for the Metropolitan Area. The funding for these activities is available through the Federal Highway Administration, Federal Transit Administration, Minnesota Department of Transportation and member assessments.

A. REPORTING ENTITY

The financial statements present the Organization and its component units. The Organization includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate from such. Component units are legally separate organizations for which the Organization is financially accountable, or for which the exclusion of the component unit would render the financial statements of the Organization misleading.

The criteria used to determine if the Organization is financially accountable for a component unit includes whether or not 1) the Organization appoints the voting majority of the potential component unit's governing body and is able to impose its will on the potential component unit or is in a relationship of financial benefit or burden with the potential component unit, or 2) the potential component unit is fiscally dependent on and there is a potential for the potential component unit to provide specific financial benefits to, or impose specific financial burdens on, the Organization.

As a result of applying the component unit definition criteria above, it has been determined the Organization has no component units.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The Organization consists of only one fund. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses including depreciation and amortization) of providing goods and services to the general public on a continuing basis are financed or recovered primarily through fees and assessments, supplemented by state and federal grants.

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The Organization's activity is accounted for using the accrual basis of accounting and is reported using the economic resources measurement focus. Revenues are recognized when they are earned and expenses are recognized when they are incurred, regardless of the timing of related cash flows.

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

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Cont'd)

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

C. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Cash and Investments:

The Organization's cash and cash equivalents are considered to be cash on hand, deposits and highly liquid debt instruments purchased with original maturities of three months or less from the date of acquisition.

The Organization categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

See Note 3 for additional information related to cash and investments.

Receivables:

In the Statement of Net Position, material receivables include revenue accruals that are due from other governments since they are usually both measurable and available. Interest and investment earnings are recorded when earned.

Prepaid Items:

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

Capital Assets:

Capital assets are valued at cost and are being depreciated over estimated useful lives using the straight-line method. Depreciation of capital assets used by the Organization is charged against operations and accumulated depreciation is reported in the Statement of Net Position. Capital assets are defined by the Organization as an asset with an initial cost of \$2,500 or more and a useful life of greater than one year. These assets are depreciated over estimated useful lives of 5-30 years.

Accrued Compensated Absences:

Compensated absences included accumulated vacation and vested sick leave. Vacation is earned at various rates and accrues to a maximum of 150% of the annual accrual rate. Upon termination or retirement, accumulated vacation is paid out at the employee's effective hourly rate.

Upon retirement only, accumulated sick leave will be paid out to the employee's health care savings plan, as described in "Post Employment Health Care Savings Plan".

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

C. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (Cont'd)

Accrued Compensated Absences: (Cont'd)

The accumulated vacation pay included on the Statements of Net Position at December 31, 2021 and 2020, was \$8,407 and \$12,333, respectively.

The liability for sick leave included on the Statements of Net Position at December 31, 2021 and 2020, was \$25,594 and \$23,941, respectively.

Post Employment Health Care Savings Plan:

For all eligible employees that have accumulated more than 960 hours of unused sick leave, the Organization shall contribute the cash equivalent of 75% of accumulated sick leave hours over 960, or up to a maximum of 72 hours annually into the MSRS plan. Annual sick leave contributions of this nature approved by the Policy Board for the years ended December 31, 2021 and 2020, was \$0.

For eligible employees who have unused sick leave accumulations at the time of retirement, the Organization shall contribute to the employee's Health Care Savings Plan. For employees hired prior to January 31, 2007, such contribution shall not exceed a maximum of 120 days of accumulated sick leave. For employees hired after January 31, 2007, such contribution shall not exceed a maximum of 60 days of accumulated sick leave.

Employees of the Organization pay premiums based on amounts determined by the Organization. Since the insurance rates are age based, the Organization does not have an implicit rate subsidy factor in postemployment health care expenses. Additionally, Minnesota Statutes require the Organization to allow retired employees to stay on the health care plan with the retiree responsible to pay the entire premium for continuation coverage. The Organization's personnel policy does not provide for any contributions upon employee retirement.

Pensions:

The Organization participates in various pension plans; total pension expense for the year ended December 31, 2021 and 2020 were \$10,293 and \$10,573, respectively. The components of pension expense are noted in the plan summaries.

Deferred Outflows/Inflows of Resources:

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This element represents a consumption of net position that applies to future periods, and therefore, will not be recognized as an outflow of resources (expense) until that time. The Organization reports deferred outflows of resources in the Statement of Net Position in relation to the activity of the pension fund in which the Organization's employees participate.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This element represents an acquisition of net position that applies to future periods, and therefore, will not be recognized as an inflow of resources (revenue) until that time. The Organization reports deferred inflows of resources in the Statement of Net Position in relation to the activity of pension fund in which the Organization's employees participate.

See Note 7 for additional information pertaining to the deferred outflows and deferred inflows recorded to account for pension activities.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

C. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION Cont'd)

Equity Classifications:

Equity is classified as net position and displayed in two components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and related debt, if any.
- b. Unrestricted net position - Remaining portion of net position that does not meet the definition of net investment in capital assets.

Operating Revenues and Expenses:

Operating revenues and expenses for the Organization are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital financing, noncapital financing, or investing activities.

Member Assessments:

Member assessments represent the portion of the planning costs assessed to participating local governmental units.

D. USE OF ESTIMATES

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and deferred outflows of resources, and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND, ACCOUNTABILITY

The Organization is subject to various federal, state and local laws and contractual regulations. The Organization complies with all state and local laws and regulations.

In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. Minnesota Statutes require that all deposits with financial institutions be collateralized in an amount equal to 110% of deposits in excess of Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation insurance (100% if collateral pledged is irrevocable standard letters of credit issued by the Federal Home Loan Bank). The Organization complies with such laws.

Budgetary Information

1. In April of each year, a preliminary budget is developed by the Executive Director. The operating budget includes proposed expenses for direct salaries for projects and indirect expenses for administrative activities.
2. The draft budget is reviewed by the Technical Advisory Committee and revisions are made.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 2. STEWARDSHIP, COMPLIANCE, AND, ACCOUNTABILITY (Cont'd)

Budgetary Information (Cont'd)

3. In July or August, the budget is reviewed and approved by the Policy Board.
4. The approved budget sets forth expenses by detailed line items. Anticipated revenue streams of state, federal and local sources are outlined by pay for these expenses.
5. Expenses may not legally exceed budgeted appropriations. The Board may authorize transfers of budgeted amounts between line items. Management may amend budgets within a line item, so long as the total Organization budget is not changed.
6. Budgeted amounts are as originally adopted or as amended by the Board. Budgeted expense appropriations lapse at year-end.

NOTE 3. CASH AND INVESTMENTS

A. DEPOSITS

In accordance with *Minnesota Statutes*, the Organization maintains deposits at financial institutions which are authorized by the Executive Board.

Custodial Credit Risk- Deposits: This is the risk that in the event of a bank failure, the Organization's deposits may not be returned to it. Minnesota Statutes requires that all Organization deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the total deposits in excess of FDIC coverage.

Authorized collateral includes the obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, futures contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days, as well as certain first mortgage notes, and certain other state or local government obligations. Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the Organization treasurer or in a financial institution other than that furnishing the collateral.

The Organization does not have a policy that further limits its collateral choices.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 3. CASH AND INVESTMENTS (Cont'd)A. DEPOSITS (Cont'd)

	<u>2021</u>	<u>2020</u>
Deposits	\$ 160,078	\$ 112,214
Cash Held in Investment Accounts	84,404	124,950
Total Deposits	<u>\$ 244,482</u>	<u>\$ 237,164</u>

Reconciliation of Cash and Investments:

	<u>2021</u>	<u>2020</u>
Deposits	\$ 244,482	\$ 237,164
Investments (See investments section)	166,914	336,379
Total Cash and Investments	<u>\$ 411,396</u>	<u>\$ 573,543</u>

B. INVESTMENTS

Minnesota Statutes 118A.04 and 118A.05 generally authorize the following types of investments as available to the Organization:

1. Securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities or organizations created by an act of Congress, except mortgage-backed securities defined as "high risk" by Minnesota Statutes 118A.04, subd.6;
2. Mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;
3. General obligations of the State of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
4. Time deposits that are fully insured by the Federal Deposit Insurance Corporation or bankers acceptances of United States bank;
5. Commercial paper issued by U.S. corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and
6. With certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Interest Rate Risk: This is the risk that market values of securities in a portfolio would decrease due to changes in market interest rates. The Organization's investment policy requires that the investment account minimize risk by investing in operating funds primarily in shorter-term securities or money markets.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 3. CASH AND INVESTMENTS (Cont'd)B. INVESTMENTS (Cont'd)

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. The Organization's policy limits investments to an AA rating or better as rated by Standard and Poor's, requires prequalification of the broker/dealers with which the Organization does business and requires diversifying investments so that potential losses on individual investments will be minimized.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. Investments should be diversified to avoid incurring unreasonable risk inherent in over investing in specific instruments, individual financial institutions or maturities. The Organization places a limit on the amount which may be invested in any one security or with one financial/brokerage firm to no more than 75%. The Organization was in compliance with this limitation at both December 31, 2021 and 2020.

As of December 31, 2021 and 2020, the Organization was exposed to concentration of credit risk due to the fact that the following investments exceeded 5% of the Organization's total investments.

The issuers and amounts that exceed five percent of the Organization's total investments in 2021 are as follows:

<u>Issuer</u>	<u>Percent</u>	<u>Amount</u>
Washington TR CO CD	24.56%	\$ 40,997
TIAA FSB Jacksonville CD	23.96%	39,987
Safra National Bank CD	51.48%	85,930

The issuers and amounts that exceed five percent of the Organization's total investments in 2020 are as follows:

<u>Issuer</u>	<u>Percent</u>	<u>Amount</u>
Great Southern Bank CD	11.89%	\$ 40,000
Customers Bank CD	11.94%	40,159
Bank OZK CD	13.39%	45,053
Beal Bank CD	23.79%	80,018
Goldman Sachs CD	13.11%	44,103
Safra National Bank CD	25.88%	87,046

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 3. CASH AND INVESTMENTS (Cont'd)B. INVESTMENTS (Cont'd)

Custodial Credit Risk- Investments: For an investment, this is the risk that, in event of failure by the counterparty, the Organization will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. At December 31, 2021 and 2020, the Organization was not exposed to custodial credit risk as the securities were covered by Securities Investor Protection Corporation. The Organization does not have an investment policy for custodial credit risk of investments.

As of December 31, 2021, the Organization had the following investments:

	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Negotiable Certificates of Deposit	\$ 166,914	\$ 166,914	\$ 0	\$ 0

Investments had a maturity of less than 1 year.

As of December 31, 2020, the Organization had the following investments:

	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Negotiable Certificates of Deposit	\$ 336,379	\$ 336,379	\$ 0	\$ 0

Investments had a maturity of less than 1 year.

NOTE 4. DUE FROM OTHER GOVERNMENTS

Due from Other Governments consists of grants received from the Minnesota Department of Transportation (MnDOT). The balances as of December 31, 2021 and 2020, include Consolidated Planning Grant receivables of \$322,079 and \$200,924, respectively. No allowance for uncollectible accounts is deemed necessary at year-end.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets, Not Being Depreciated				
Land	\$ 165,000	\$	\$	\$ 165,000
Capital Assets, Being Depreciated				
Building	236,477			236,477
Improvements	13,624			13,624
Equipment	20,535	5,475		26,010
Total Capital Assets, Being Depreciated	270,636	5,475	0	276,111
Less Accumulated Depreciation for				
Building	(86,660)	(7,883)		(94,543)
Improvements	(9,023)	(1,302)		(10,325)
Equipment	(10,861)	(2,716)		(13,577)
Total Accumulated Depreciation	(106,544)	(11,901)		(118,445)
Total Capital Assets, Being Depreciated, Net	164,092	(6,426)	0	157,666
Net Capital Assets	\$ 329,092	\$ (6,426)	\$ 0	\$ 322,666

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 5. CAPITAL ASSETS (Cont'd)

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

	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets, Not Being Depreciated				
Land	\$ 165,000	\$	\$	\$ 165,000
Capital Assets, Being Depreciated				
Building	236,477			236,477
Improvements	13,624			13,624
Equipment	24,274		(3,739)	20,535
Total Capital Assets, Being Depreciated	274,375	0	(3,739)	270,636
Less Accumulated Depreciation for				
Building	(78,778)	(7,882)		(86,660)
Improvements	(7,722)	(1,301)		(9,023)
Equipment	(10,648)	(2,269)	2,056	(10,861)
Total Accumulated Depreciation	(97,148)	(11,452)	2,056	(106,544)
Total Capital Assets, Being Depreciated, Net	177,227	(11,452)	(1,683)	164,092
Net Capital Assets	<u>\$ 342,227</u>	<u>\$ (11,452)</u>	<u>\$ (1,683)</u>	<u>\$ 329,092</u>

NOTE 6. COMPENSATED ABSENCES

Compensated absences activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Earned	Used	Ending Balance
Compensated Absences	<u>\$ 36,274</u>	<u>\$ 31,489</u>	<u>\$ 33,762</u>	<u>\$ 34,001</u>

Compensated absences activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Earned	Used	Ending Balance
Compensated Absences	<u>\$ 28,148</u>	<u>\$ 31,535</u>	<u>\$ 23,409</u>	<u>\$ 36,274</u>

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE

A. PLAN DESCRIPTION

The Organization 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 (GERP; General Employees Plan; accounted for in the General Employees Fund):

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

B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

GERP 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% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of 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.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be 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. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)C. CONTRIBUTIONS

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

GERP Contributions:

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2021 and 2020; the Organization was required to contribute 7.50 percent for Coordinated Plan members. The Organization's contributions to the General Employees Fund for the years ended December 31, 2021 and 2020 were \$22,801 and \$23,490, respectively. The Organization's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTSGERP Pension Costs:2021:

At December 31, 2021, the Organization reported a liability of \$192,170 for its proportionate share of the General Employees Fund's net pension liability. The Organization'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 Organization totaled \$5,821. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Organization's proportionate share of the net pension liability was based on the Organization's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The Organization's proportion share was 0.0045 percent at the end of the measurement period and 0.0042 percent for the beginning of the period.

Organization's Proportionate Share of the Net Pension Liability	\$ 192,170
State of Minnesota's Proportionate Share of the Net Pension Liability Associated With the Organization	<u>5,821</u>
Total	<u>\$ 197,991</u>

There were no provision changes during the measurement period.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)D. PENSION COSTS (Cont'd)GERP Pension Costs: (Cont'd)2021: (Cont'd)

For the year ended December 31, 2021, the Organization recognized pension expense of \$16,145 for its proportionate share of GERP's pension expense. In addition, the Organization recognized an additional \$470 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, 2021, the Organization reported its proportionate share of GERP'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	\$ 1,259	\$ 5,836
Changes in Actuarial Assumptions	117,335	4,148
Net Collective Difference Between Projected and Actual Investment Earnings		168,140
Changes in Proportion	13,490	17,973
Contributions Paid to GERP Subsequent to Measurement Date	10,505	
Totals	<u>\$ 142,589</u>	<u>\$ 196,097</u>

The \$10,505 reported as deferred outflows of resources related to pensions resulting from Organization contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31	Pension Expense Amount
2022	\$ (14,215)
2023	(6,971)
2024	2,565
2025	(45,392)

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)D. PENSION COSTS (Cont'd)GERP Pension Costs: (Cont'd)2020:

At December 31, 2020, the Organization reported a liability of \$251,809 for its proportionate share of the General Employees Fund's net pension liability. The Organization'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 Organization totaled \$7,712. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Organization's proportionate share of the net pension liability was based on the Organization's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The Organization's proportion share was 0.0042 percent at the end of the measurement period and 0.0048 percent for the beginning of the period.

Organization's Proportionate Share of the Net Pension Liability	\$ 251,809
State of Minnesota's Proportionate Share of the Net Pension Liability Associated With the Organization	<u>7,712</u>
Total	<u>\$ 259,521</u>

The following changes in plan provisions occurred during 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.

For the year ended December 31, 2020, the Organization recognized pension expense of \$22,361 for its proportionate share of GERP's pension expense. In addition, the Organization recognized an additional \$671 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.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)

D. PENSION COSTS (Cont'd)

GERP Pension Costs: (Cont'd)

2020: (Cont'd)

At December 31, 2020, the Organization reported its proportionate share of GERP'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	\$ 2,626	\$ 953
Changes in Actuarial Assumptions		10,155
Net Collective Difference Between Projected and Actual Investment Earnings	3,431	
Changes in Proportion	14,364	27,653
Contributions Paid to GERP Subsequent to Measurement Date	11,963	
Totals	<u>\$ 32,384</u>	<u>\$ 38,761</u>

The \$11,963 reported as deferred outflows of resources related to pensions resulting from Organization contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31</u>	<u>Pension Expense Amount</u>
2021	\$ (10,277)
2022	(10,695)
2023	(3,452)
2024	6,084

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)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	33.50%	5.10%
International Equity	16.50%	5.30%
Fixed Income	25.00%	0.75%
Private Markets	25.00%	5.90%
	<u>100.00%</u>	

F. ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability in the June 30, 2021, 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 6.5 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 6.5 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. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees 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 29 years of service and 6.0 percent per year thereafter.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table.

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 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions occurred in 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.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020NOTE 7. DEFINED BENEFIT PENSION PLAN - STATEWIDE (Cont'd)G. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2021 and 2020, was 6.50 percent and 7.50 percent, respectively. 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 Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. PENSION LIABILITY SENSITIVITY

The following presents the Organization'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 Organization'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:

	GERP			
	2021		2020	
1% Lower	5.50%	\$ 391,929	6.50%	\$ 403,563
Current Discount Rate	6.50%	192,170	7.50%	251,809
1% Higher	7.50%	28,256	8.50%	126,625

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.

NOTE 8. RISK MANAGEMENT

The Organization 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. To manage these risks, the Organization purchases commercial insurance. The Organization retains risk for the deductible portions of the insurance. The amounts of these deductibles are considered immaterial to the financial statements. There were no significant reductions in insurance from the previous year settlements in excess of insurance for any of the past two years.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 9. COMMITMENTS

Mail Machine Lease:

The Organization has a lease agreement for a mail machine, effective through July 2021. Rental expenditures under this lease totaled \$225 and \$232 for the years ended December 31, 2021 and 2020, respectively. The lease was not renewed.

Consultant Projects:

As of December 31, 2021 and 2020, there were no consultant projects in progress.

NOTE 10. SUMMARY OF SIGNIFICANT CONTINGENCIES - GRANTS

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

NOTE 11. RECLASSIFICATIONS

Certain immaterial prior year financial statement amounts have been reclassified to conform to the current year's presentation. There was no affect on total net position.

NOTE 12. COVID-19

In March 2020, the World Health Organization declared the novel coronavirus disease (COVID-19) a pandemic, and the United States declared a national emergency. Various governmental measures to control the spread of the virus have been implemented throughout the country, including temporary closure of businesses, restrictions on travel, and other limitations on the conduct of business. The pandemic is disrupting supply chains and affecting production and sales across a range of industries. The continued spread of the coronavirus globally could have an effect on the Organization's business, net cash position, and results of operations in the next year.

REQUIRED SUPPLEMENTARY INFORMATION

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ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
DECEMBER 31, 2021

Fiscal Year Ending	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset) (a)	State's Proportionate Share of the Net Pension Liability (Asset) Associated with the Employer (b)	Employer's Proportionate Share of the Net Pension Liability (Asset) and the State's Proportionate Share of the Net Pension Liability (Asset) Associated with the Employer (a+b)	Employer's Covered Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<u>Pensions</u>							
<u>GERP</u>							
6/30/2021	0.0045%	\$ 192,170	\$ 5,821	\$ 197,991	\$ 324,097	61.09%	87.00%
6/30/2020	0.0042%	251,809	7,712	259,521	313,123	82.88%	79.06%
6/30/2019	0.0048%	265,381	8,166	273,547	336,625	81.26%	80.23%
6/30/2018	0.0049%	271,832	8,810	280,642	325,758	86.15%	79.53%
6/30/2017	0.0040%	255,357	3,228	258,585	258,378	100.08%	75.90%
6/30/2016	0.0042%	341,019	4,396	345,415	261,762	131.96%	68.91%
6/30/2015	0.0048%	248,761		248,761	285,349	87.18%	78.19%

The Organization implemented GASB Statement No. 68 for fiscal year ended December 31, 2015. Information for prior years is not available.

ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2021

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
<u>Pensions</u>					
<u>GERP</u>					
12/31/2021	\$ 22,801	\$ 22,801	\$	\$ 304,013	7.50%
12/31/2020	23,490	23,490		313,200	7.50%
12/31/2019	23,418	23,418		312,240	7.50%
12/31/2018	24,775	24,775		330,333	7.50%
12/31/2017	22,301	22,301		297,347	7.50%
12/31/2016	18,182	18,182		242,427	7.50%
12/31/2015	22,182	22,182		295,760	7.50%

The Organization implemented GASB Statement No. 68 for fiscal year ended December 31, 2015. Information for prior years is not available.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE 1. CHANGES IN PLAN PROVISIONS

A. GENERAL EMPLOYEE RETIREMENT PLAN (GERP)

2021 Changes:

There have been no changes since the prior valuation.

2020 Changes:

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 Changes:

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

2018 Changes:

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 Changes:

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.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE 1. CHANGES IN PLAN PROVISIONS (Cont'd)

A. GENERAL EMPLOYEE RETIREMENT PLAN (GERP) (Cont'd)

2016 Changes:

There have been no changes since the prior valuation.

2015 Changes:

On January 1, 2015 the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

NOTE 2. CHANGES IN ACTUARIAL ASSUMPTIONS

A. GENERAL EMPLOYEE RETIREMENT PLAN (GERP)

2021 Changes:

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 Changes:

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.

ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE 2. CHANGES IN ACTUARIAL ASSUMPTIONS (Cont'd)

A. GENERAL EMPLOYEE RETIREMENT PLAN (GERP) (Cont'd)

2020 Changes: (Cont'd)

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 Changes:

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

2018 Changes:

The mortality projection 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 Changes:

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 Changes:

The assumed post-retirement benefit increase rate was changed for 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all 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 Changes:

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.

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SUPPLEMENTARY INFORMATION

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REQUIRED REPORTS

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ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

Federal Grantor / Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass- Through Entity Identifying Number	Expenditures
U.S. Department of Transportation			
Minnesota Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	* 0000197418	\$ 806,194
Total Federal Awards			\$ 806,194

* Denotes major program

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

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ST. CLOUD AREA PLANNING ORGANIZATION

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

NOTE 1. REPORTING ENTITY

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the St. Cloud Area Planning Organization. The Organization's reporting entity is defined in Note 1 to the financial statements.

NOTE 2. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal loan and grant activity of St. Cloud Area Planning Organization under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Organization.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 *U.S. Code of Federal Regulations* Part 200, Subpart E - Cost Principles, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 4. SUBRECIPIENTS

During the year ended December 31, 2021, the Organization did not pass any federal money to subrecipients.

NOTE 5. DE MINIMIS COST RATE

The Organization elected not to charge the de minimis indirect cost rate of 10% to federal programs.

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COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board Members
St. Cloud Area Planning Organization
St. Cloud, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of St. Cloud Area Planning Organization, St. Cloud, Minnesota, as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated April 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a significant deficiency.

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Willmar, MN 56201	(320) 843-2302	(320) 589-2602	(320) 693-7975	Sartell, MN 56377
(320) 235-3311				(320) 252-7565
(888) 388-1040				(800) 862-1337
www.cdscpa.com				

Report on Compliance and Other Matters

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

Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

April 14, 2022



INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Board Members
St. Cloud Area Planning Organization
St. Cloud, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of St. Cloud Area Planning Organization, St. Cloud, Minnesota, as of and for the year ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated April 14, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the Organization failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, 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 Organization's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

April 14, 2022

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Members: American Institute of Certified Public Accountants, Minnesota Society of Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members
St. Cloud Area Planning Organization
St. Cloud, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Cloud Area Planning Organization's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2021. The Organization's major federal programs are identified in the summary of the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major funds for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (Cont'd)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

April 14, 2022

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ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2021

I. SUMMARY OF AUDIT RESULTS

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
- Material weakness(es) identified?	No
- Significant deficiencies identified that are not considered to be material weakness(es)?	2021-001
Noncompliance material to financial statements noted?	No

B. Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
- Material weakness(es) identified?	No
- Significant deficiencies identified that are not considered to be material weakness(es)?	No
Any audit findings disclosed that are required to be reported in accordance with Part 200.516(a) of the Uniform Guidance?	No

C. Identification of Major Programs

Assistance Listing No.:	20.205
Name of Federal Program or Cluster:	Highway Planning and Construction
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No

ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2021

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

FINDING: 2021-001 AUDITOR PREPARED FINANCIAL STATEMENTS

Condition: The preparation of the financial statements and the related notes are the responsibility of management.

Criteria: The Organization does not have an internal control system designed to provide for the preparation of the financial statements and the related notes being audited. However, based on the degree of complexity and level of detail needed to prepare the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), the Organization has requested the auditors to prepare them.

Cause: There are a limited number of office employees and resources available to allow for the adequate preparation of the financial statements and related notes by the Organization.

Effect: This could result in a material misstatement to the financial statements and related notes that would not be prevented or detected and corrected as a result of the Organization's current internal control.

Recommendation: The Organization should continue to request the assistance to draft the financial statements and related notes and thoroughly review these financial statements after they have been prepared so the Organization can take responsibility for them.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

None

Actions Planned in Response to Finding:

The Organization is aware of this; however, due to significant cost and a limited number of employees, it is in the Organization's best financial interest to contract for the preparation of the financial statements.

Official Responsible for Ensuring CAP:

Brian Gibson, Executive Director

Planned Completion Date for CAP:

December 31, 2022

Plan to Monitor Completion of CAP:

Board Members

III. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None

IV. FINDINGS RELATED TO MINNESOTA LEGAL COMPLIANCE

None

ST. CLOUD AREA PLANNING ORGANIZATION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2021

<u>Finding Reference</u>	<u>Finding Title</u>	<u>Status</u>	<u>Year Finding Initially Occurred</u>	<u>If Not Corrected, Provide Planned Corrective Action or Other Explanation</u>
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Financial Statement Findings:

2020-001	Auditor Prepared Financial Statements	Not Corrected	2016	See current year finding 2021-001
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Minnesota Legal Compliance Findings:

None

ST. CLOUD AREA PLANNING ORGANIZATION

MANAGEMENT LETTER

DECEMBER 31, 2021

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

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ST. CLOUD AREA PLANNING ORGANIZATION

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To the Board Members
St. Cloud Area Planning Organization
St. Cloud, Minnesota

We have audited the financial statements of the business-type activities of the St. Cloud Area Planning Organization, St. Cloud, Minnesota, for the years ended December 31, 2020 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the St. Cloud Area Planning Organization, St. Cloud, Minnesota, are described in Note 1 to the financial statements. No new accounting policies were implemented in 2021. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Management's estimate of calculation and allocation of the indirect costs to the members for the next fiscal year is an estimate of the current year's costs. The rate is used to calculate overall costs above and beyond direct salary expenses and is applied to direct costs when invoicing for federal Consolidated Planning Grant (CPG) reimbursements.

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

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Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 14, 2022.

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 Organization'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 Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

We were engaged to report on the statements and schedules listed in the table of contents as supplementary information, which accompany the financial statements but are not 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.

Other Matters (Cont'd)

We were not engaged to report on the Members and Officers page, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this information and we do not express an opinion or provide and assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board Members and management of the St. Cloud Area Planning Organization, St. Cloud, Minnesota, and is not intended to be, and should not be, used by anyone other than these specified parties.

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS
WILLMAR, MINNESOTA

April 14, 2022

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ST. CLOUD AREA PLANNING ORGANIZATION

SCHEDULE OF FINDINGS ON ACCOUNTING ISSUES AND INTERNAL CONTROLS
DECEMBER 31, 2021

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

INTERNAL CONTROL

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

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

GENERAL RECOMMENDATIONS

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

Throughout the course of the audit, we spoke to management regarding certain items that we see as an opportunity to improve. None of these were considered significant within the scope of the audit. The items discussed requiring action have been resolved or are in the process of resolution. We would like to acknowledge the assistance and courtesies extended to us by the personnel of St. Cloud Area Planning Organization.

Household Travel Survey Results

1



1

Purpose & Need

- Modeling
 - Origin-Destination Data
 - Streetlight now does this
 - Trip production rates
 - Vehicle occupancy
 - Trip attraction rates
 - Trip purposes
 - Trip length frequency distributions
 - Total internal travel
- Telling the Story of the region
 - Completing the MTP in 2019, we recognized that we had big gaps in our knowledge
 - Students
 - Low-Income
 - Elderly
 - BIPOC
 - Immigrants/New Americans
 - Travel data averages can washout important details

2



2

Overview

- Survey Period Oct. 6 – Nov. 24, 2021
- Smartphone participants completed 7-day travel diary
- Online and call center participants completed 1-day travel diary
- Survey was available in English, Spanish, and Somali



3



3

Responses

SURVEY RECORDS



866

HOUSEHOLDS
Unweighted Records

1,638

PERSONS
Unweighted Records

1,315

VEHICLES
Unweighted Records

6,417

TRAVEL DAYS
Unweighted Records

24,158

TRIPS
Unweighted Records

409,807

LOCATIONS
Unweighted Records

- Target Completes = 1,000 households
- Actual Completes = 866 households

- Overall, response rate was relatively low, which was compounded for some hard-to-reach groups

856

HOUSEHOLDS
Weighted Records

1,571

PERSONS
Weighted Records

6,384

TRAVEL DAYS
Weighted Records

12,877

TRIPS
Weighted Records

4



4

Sample Profile

Demographic Breakdown.		Unweighted Sample	Weighted Sample	ACS 5-Year Average (2015-2019)
Age	Under 18	17.5%	24.9%	24.6%
	18 – 24	4.6%	8.6%	11.9%
	25 – 44	21.7%	25.9%	25.6%
	45 – 64	26.9%	25.1%	24.7%
	65 and older	29.3%	15.4%	13.3%
Gender	Female	53.1%	50.4%	49.5%
	Male	46.1%	49.2%	50.5%
	Non-binary/third gender	0.5%	0.3%	-
	Transgender	0.3%	0.1%	-
	Other/prefer to self-describe	0.1%	0.0%	-
Race	American Indian or Alaska Native	0.3%	0.5%	0.3%
	Asian	1.7%	3.9%	1.7%
	Black or African American	1.6%	3.8%	4.8%
	Middle Eastern or North African	0.1%	0.0%	-
	Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.0%
	White	93.9%	87.4%	89.8%
	Two Races or More	1.9%	3.8%	2.1%
	Other	0.5%	0.6%	1.2%
Ethnicity	Not of Hispanic, Latino, or Spanish Origin	98.1%	95.6%	97.0%
	Hispanic, Latino, or Spanish Origin	1.9%	4.4%	3.0%
Income	Under \$25,000	21.8%	11.2%	14.8%
	\$25,000-\$49,999	28.4%	20.7%	20.7%
	\$50,000-\$100,000	33.4%	36.4%	33.7%
	\$100,000 or more	16.5%	31.7%	30.8%
Employment Status	Employed	51.8%	67.9%	72.2%
	Not employed	48.2%	32.1%	27.8%
Disability	No disability	82.0%	88.2%	89.7%
	Any disability	18.0%	11.8%	10.3%

5



5

Sample Profile

Demographic Breakdown.		Unweighted Sample	Weighted Sample	ACS 5-Year Average (2015-2019)
Age	Under 18	17.5%	24.9%	24.6%
	18 – 24	4.6%	8.6%	11.9%
	25 – 44	21.7%	25.9%	25.6%
	45 – 64	26.9%	25.1%	24.7%
	65 and older	29.3%	15.4%	13.3%
Gender	Female	53.1%	50.4%	49.5%
	Male	46.1%	49.2%	50.5%
	Non-binary/third gender	0.5%	0.3%	-
	Transgender	0.3%	0.1%	-
	Other/prefer to self-describe	0.1%	0.0%	-
Race	American Indian or Alaska Native	0.3%	0.5%	0.3%
	Asian	1.7%	3.9%	1.7%
	Black or African American	1.6%	3.8%	4.8%
	Middle Eastern or North African	0.1%	0.0%	-
	Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.0%
	White	93.9%	87.4%	89.8%
	Two Races or More	1.9%	3.8%	2.1%
	Other	0.5%	0.6%	1.2%
Ethnicity	Not of Hispanic, Latino, or Spanish Origin	98.1%	95.6%	97.0%
	Hispanic, Latino, or Spanish Origin	1.9%	4.4%	3.0%
Income	Under \$25,000	21.8%	11.2%	14.8%
	\$25,000-\$49,999	28.4%	20.7%	20.7%
	\$50,000-\$100,000	33.4%	36.4%	33.7%
	\$100,000 or more	16.5%	31.7%	30.8%
Employment Status	Employed	51.8%	67.9%	72.2%
	Not employed	48.2%	32.1%	27.8%
Disability	No disability	82.0%	88.2%	89.7%
	Any disability	18.0%	11.8%	10.3%

6



6

Sample Profile

Demographic Breakdown.		Unweighted Sample	Weighted Sample	ACS 5-Year Average (2015-2019)
Age	Under 18	17.5%	24.9%	24.6%
	18 – 24	4.6%	8.6%	11.9%
	25 – 44	21.7%	25.9%	25.6%
	45 – 64	26.9%	25.1%	24.7%
	65 and older	29.3%	15.4%	13.3%
Gender	Female	53.1%	50.4%	49.5%
	Male	46.1%	49.2%	50.5%
	Non-binary/third gender	0.5%	0.3%	-
	Transgender	0.3%	0.1%	-
	Other/prefer to self-describe	0.1%	0.0%	-
Race	American Indian or Alaska Native	0.3%	0.5%	0.3%
	Asian	1.7%	3.9%	1.7%
	Black or African American	1.6%	3.8%	4.8%
	Middle Eastern or North African	0.1%	0.0%	-
	Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.0%
	White	93.9%	87.4%	89.8%
	Two Races or More	1.9%	3.8%	2.1%
	Other	0.5%	0.6%	1.2%
Ethnicity	Not of Hispanic, Latino, or Spanish Origin	98.1%	95.6%	97.0%
	Hispanic, Latino, or Spanish Origin	1.9%	4.4%	3.0%
Income	Under \$25,000	21.8%	11.2%	14.8%
	\$25,000-\$49,999	28.4%	20.7%	20.7%
	\$50,000-\$100,000	33.4%	36.4%	33.7%
	\$100,000 or more	16.5%	31.7%	30.8%
Employment Status	Employed	51.8%	67.9%	72.2%
	Not employed	48.2%	32.1%	27.8%
Disability	No disability	82.0%	88.2%	89.7%
	Any disability	18.0%	11.8%	10.3%

^
2020 Census data
shows this number as
12.1%



7

7

Sample Profile

Demographic Breakdown.		Unweighted Sample	Weighted Sample	ACS 5-Year Average (2015-2019)
Age	Under 18	17.5%	24.9%	24.6%
	18 – 24	4.6%	8.6%	11.9%
	25 – 44	21.7%	25.9%	25.6%
	45 – 64	26.9%	25.1%	24.7%
	65 and older	29.3%	15.4%	13.3%
Gender	Female	53.1%	50.4%	49.5%
	Male	46.1%	49.2%	50.5%
	Non-binary/third gender	0.5%	0.3%	-
	Transgender	0.3%	0.1%	-
	Other/prefer to self-describe	0.1%	0.0%	-
Race	American Indian or Alaska Native	0.3%	0.5%	0.3%
	Asian	1.7%	3.9%	1.7%
	Black or African American	1.6%	3.8%	4.8%
	Middle Eastern or North African	0.1%	0.0%	-
	Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.0%
	White	93.9%	87.4%	89.8%
	Two Races or More	1.9%	3.8%	2.1%
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Disability	No disability	82.0%	88.2%	89.7%
	Any disability	18.0%	11.8%	10.3%



8

8

Response by Jurisdiction

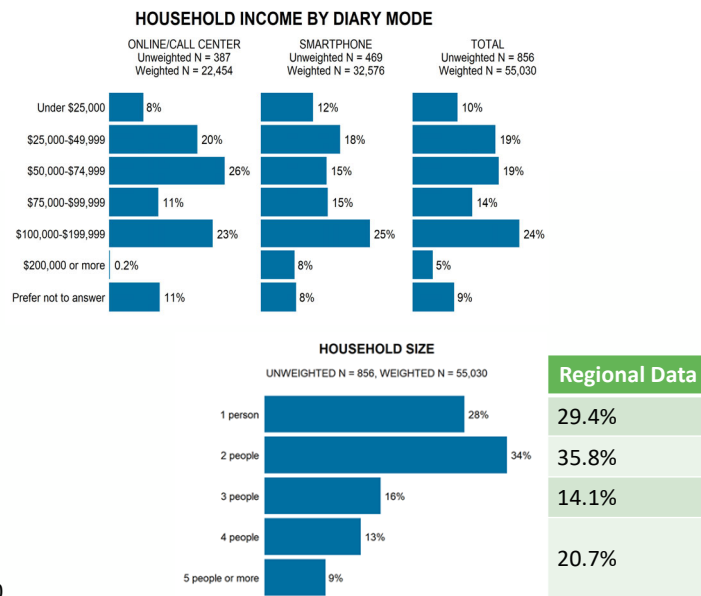
Jurisdiction	Unweighted Sample	Unweighted Share	Weighted Sample	Weighted Share	Population % (State Demographer Data)
City of Saint Cloud	441	51%	23,361	43%	49.0%
City of Sartell	122	14%	8,423	15%	13.7%
Certain Townships of Stearns County	64	7%	4,968	9%	10.8%
City of Sauk Rapids	85	10%	6,031	11%	10.2%
City of Waite Park	57	7%	3,735	7%	5.6%
City of Saint Joseph	38	4%	2,514	5%	5.2%
Certain Townships of Benton County	20	2%	2,942	5%	4.0%
Haven Township of Sherburne	14	2%	891	2%	1.5%
Outside of Study Region	25	3%	2,165	4%	
Total	866	100%	55,030	100%	100%

9



9

Households by Income & Size

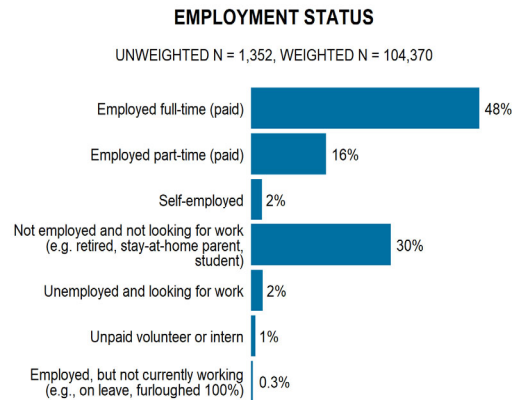


10



10

Employment Status



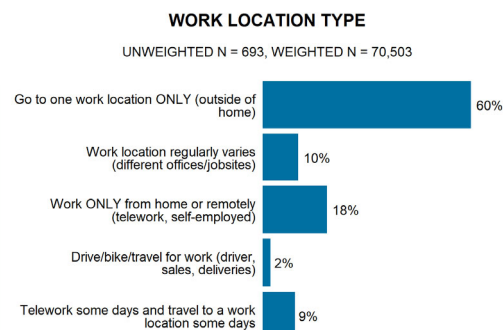
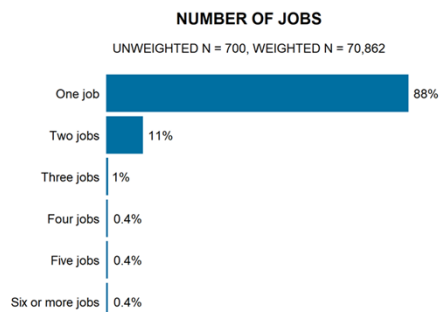
- Employment status collected for all people aged 15 and older
- 64% employed full- or part-time
- Only 2.3% unemployed and looking for work or furloughed

11



11

Employment Info

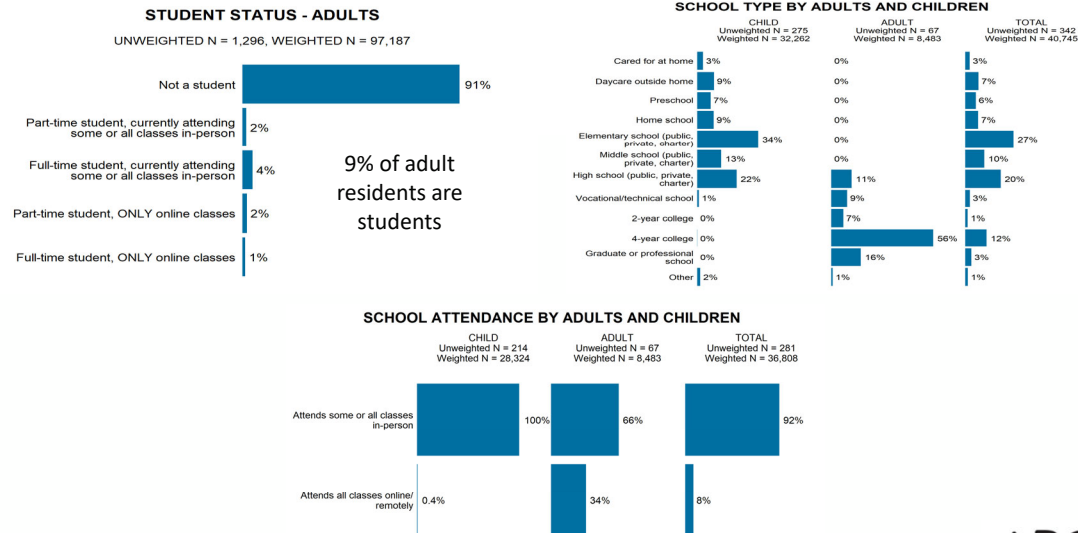


12



12

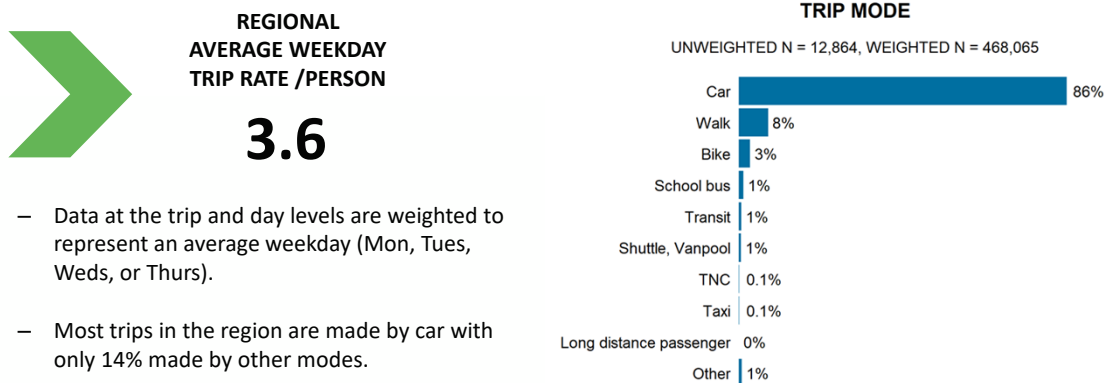
Student Status



13

13

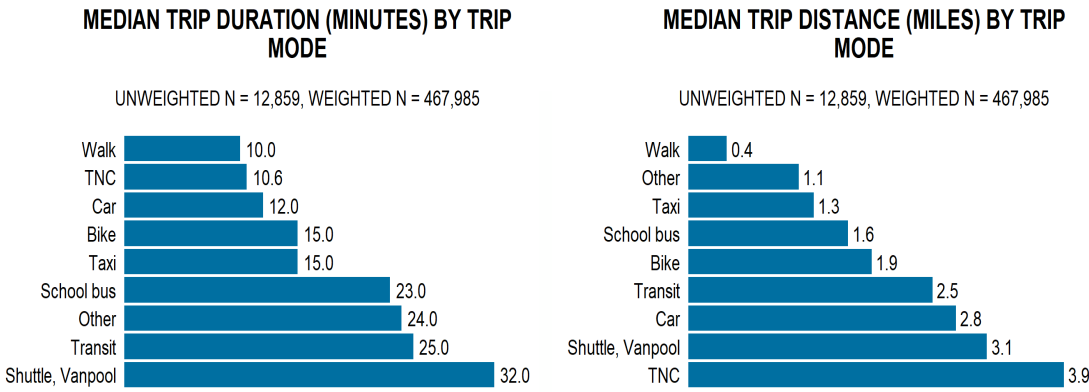
Daily Trip Rate & Mode Share



14

14

Mode Share by Trip Distance & Duration

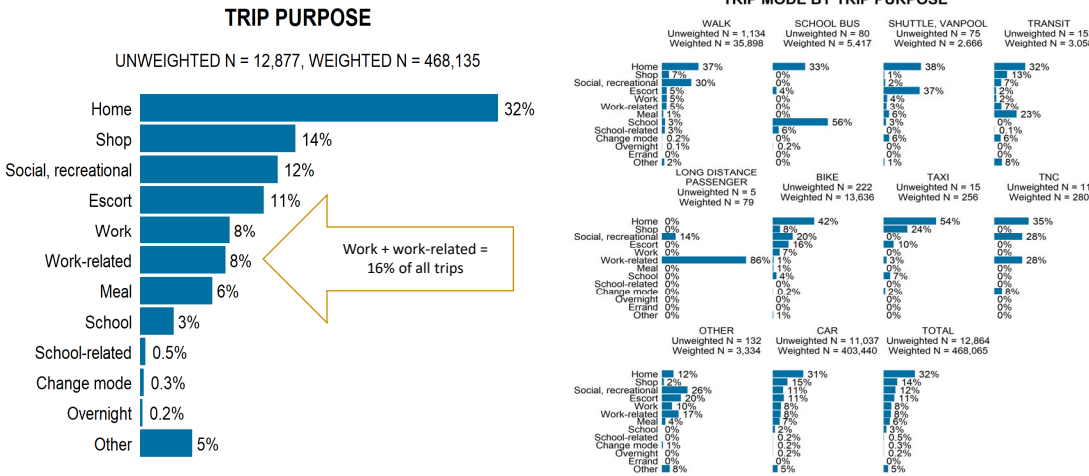


15



15

Trip Purpose



16

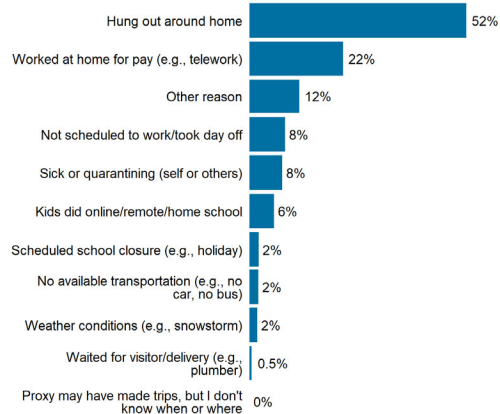


16

No Travel Days & Deliveries

REASON FOR NOT MAKING TRIPS ON TRAVEL DAY

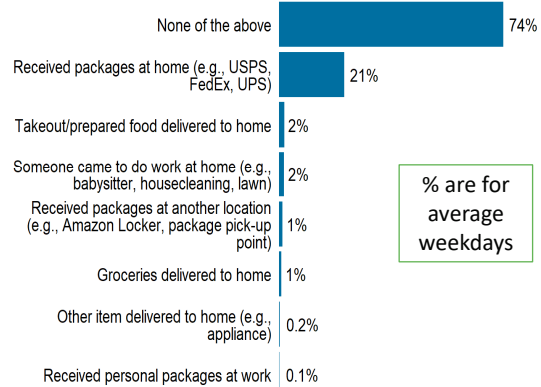
UNWEIGHTED N = 580, WEIGHTED N = 23,344



Note: Respondents could select more than one answer to this question.

DELIVERIES

UNWEIGHTED N = 2,585, WEIGHTED N = 73,589

% are for
average
weekdays

Note: Respondents could select more than one answer to this question.

17

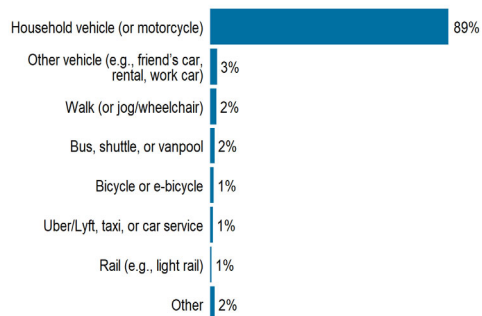


17

Work Commute Mode

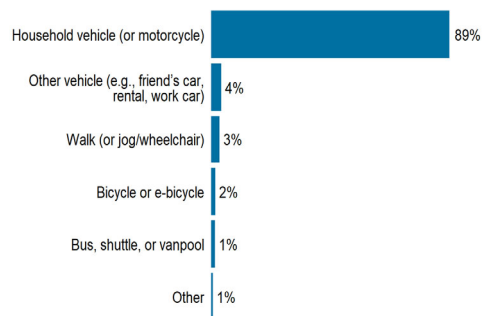
WORK COMMUTE MODE BEFORE COVID-19

UNWEIGHTED N = 682, WEIGHTED N = 62,614



WORK COMMUTE MODE

UNWEIGHTED N = 560, WEIGHTED N = 53,230



18

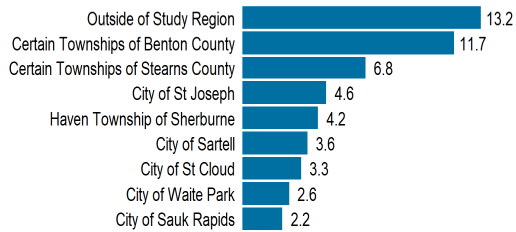


18

Work Commute Mode & Duration

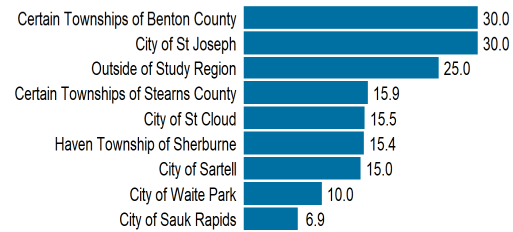
MEDIAN WORK COMMUTE DISTANCE (MILES) BY DESTINATION JURISDICTION

UNWEIGHTED N = 871, WEIGHTED N = 37,431



MEDIAN WORK COMMUTE DURATION (MINUTES) BY DESTINATION JURISDICTION

UNWEIGHTED N = 871, WEIGHTED N = 37,431



19

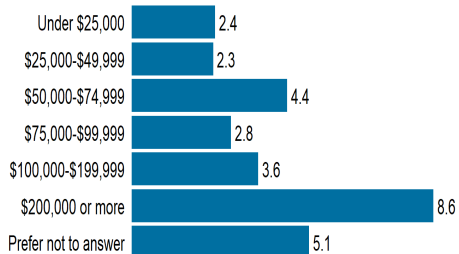


19

Work Commute by Income

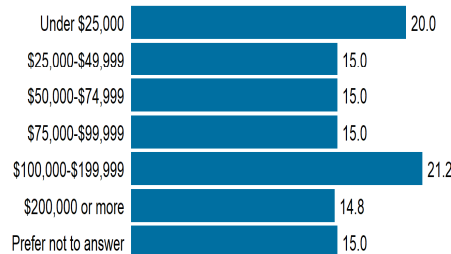
MEDIAN WORK COMMUTE DISTANCE (MILES) BY INCOME

UNWEIGHTED N = 871, WEIGHTED N = 37,431



MEDIAN WORK COMMUTE DURATION (MINUTES) BY INCOME

UNWEIGHTED N = 871, WEIGHTED N = 37,431



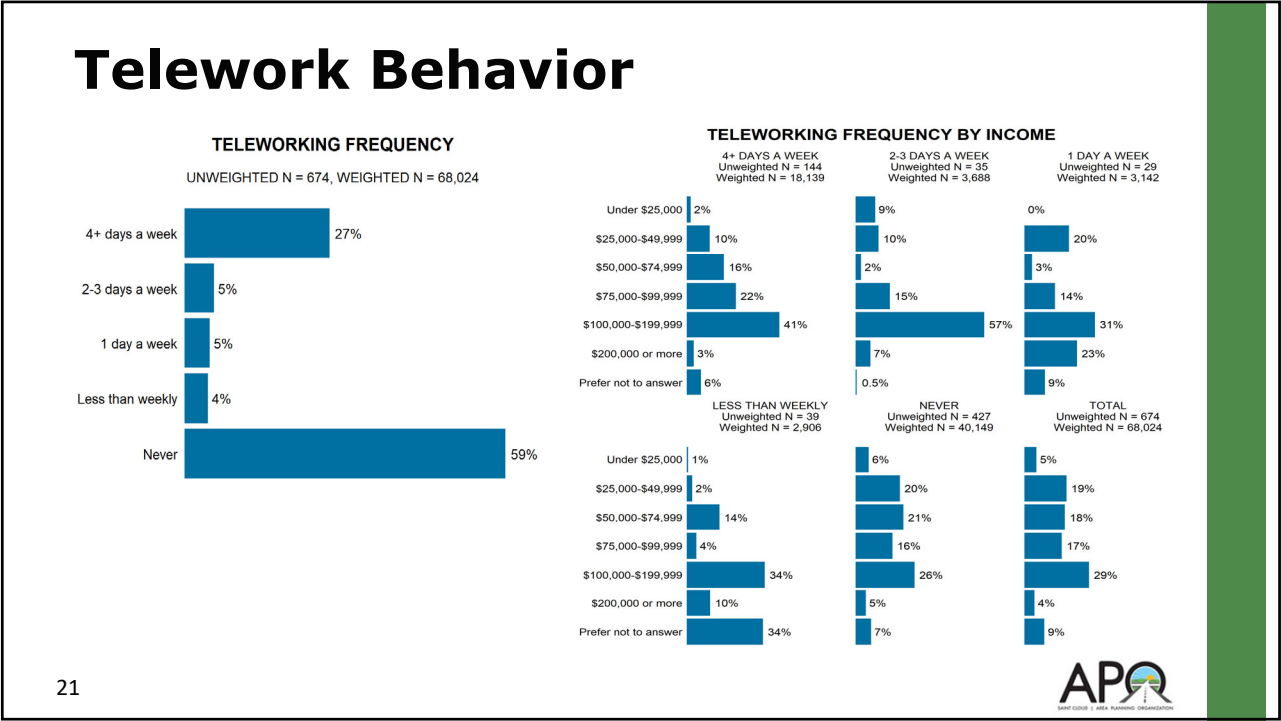
Miles per Hour

7.2
9.2
17.6
11.2
10.2
34.9
20.4

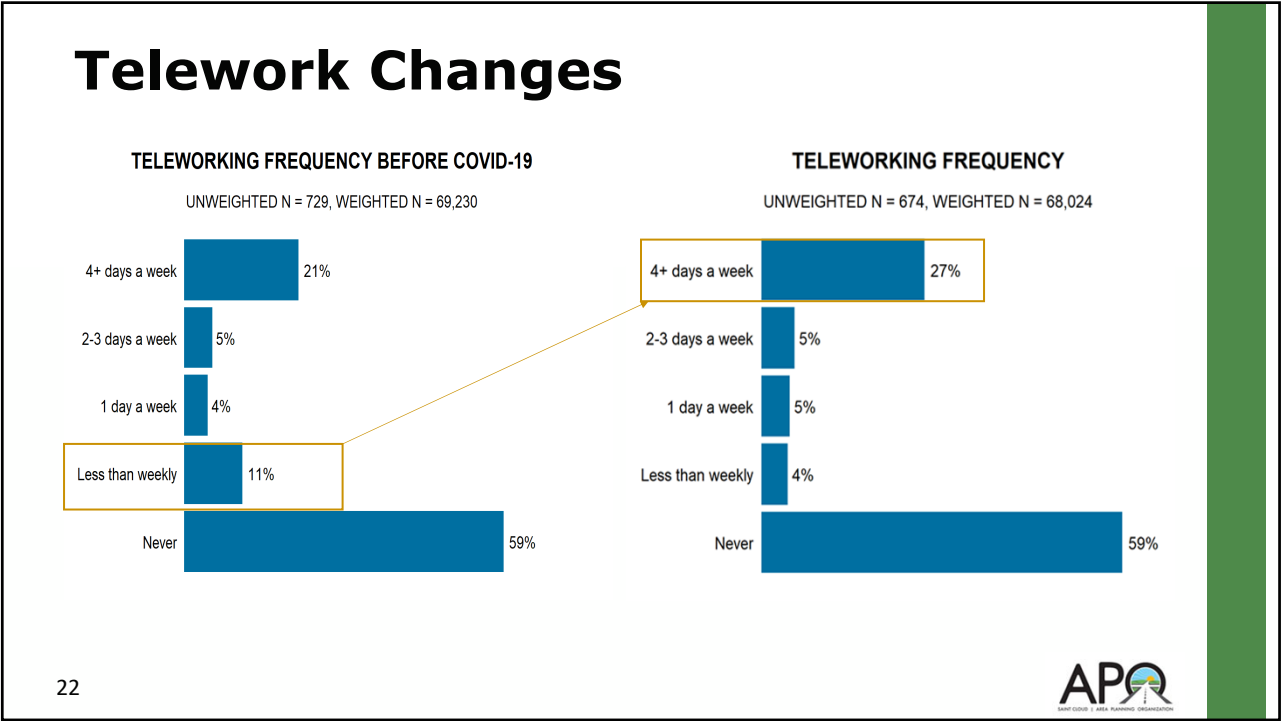
20



20



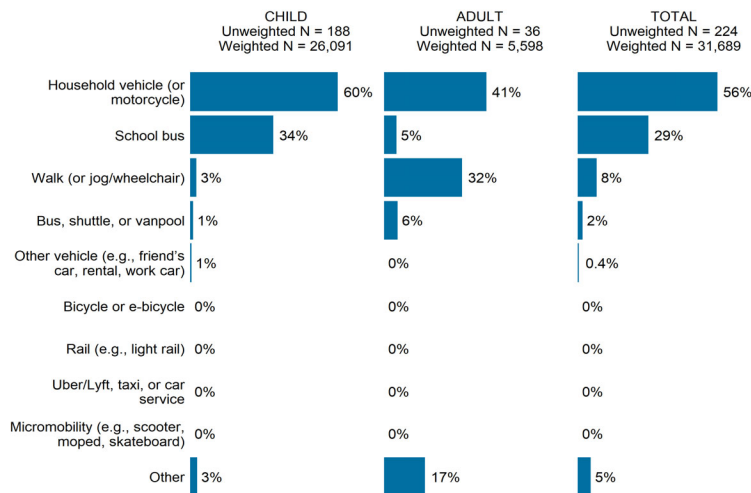
21



22

School Commute Mode

SCHOOL COMMUTE MODE - ADULTS AND CHILDREN



23

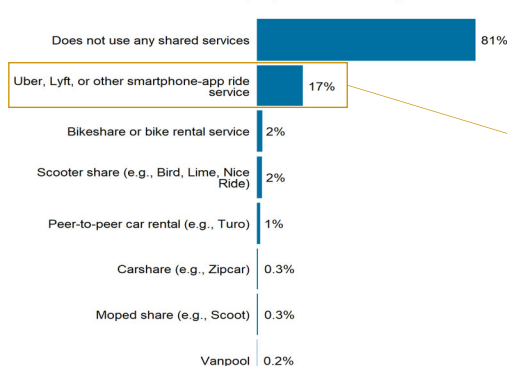


23

New Mobility Options

SHARED SERVICES USAGE

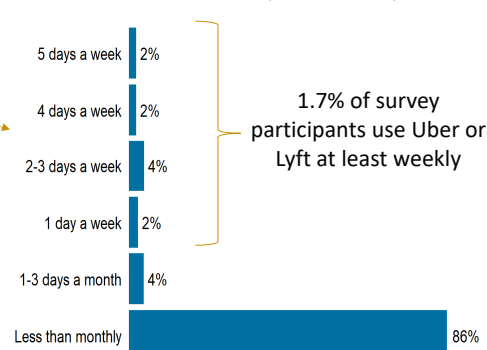
UNWEIGHTED N = 1,293, WEIGHTED N = 96,996



Note: Respondents could select more than one answer to this question.

TNC USAGE FREQUENCY

UNWEIGHTED N = 189, WEIGHTED N = 16,489



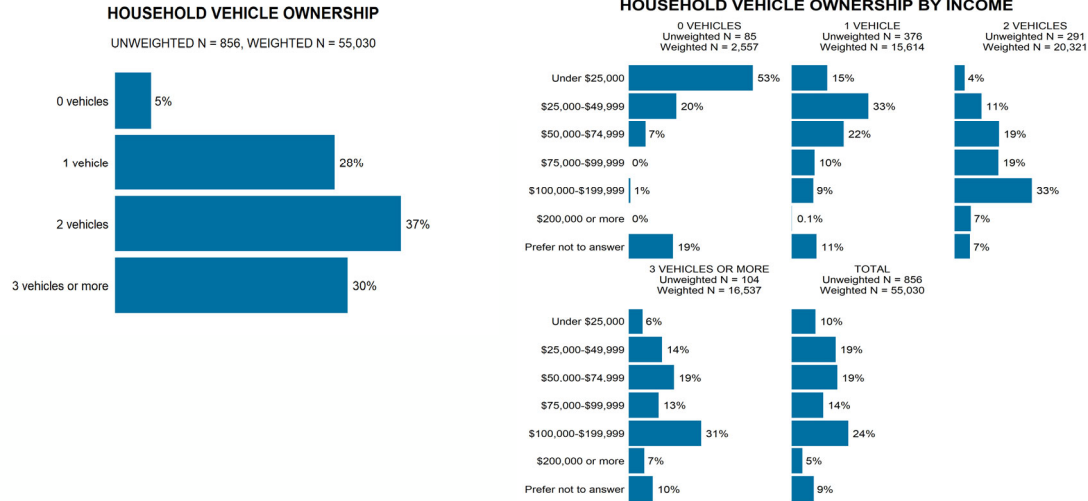
1.7% of survey participants use Uber or Lyft at least weekly

24



24

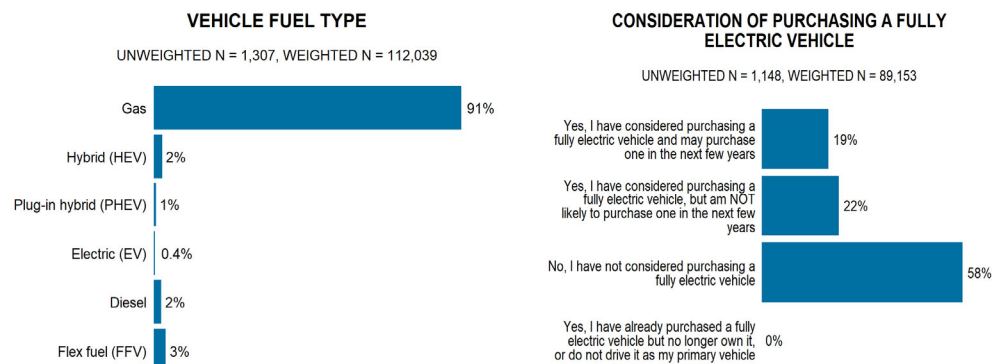
Vehicle Ownership



25

25

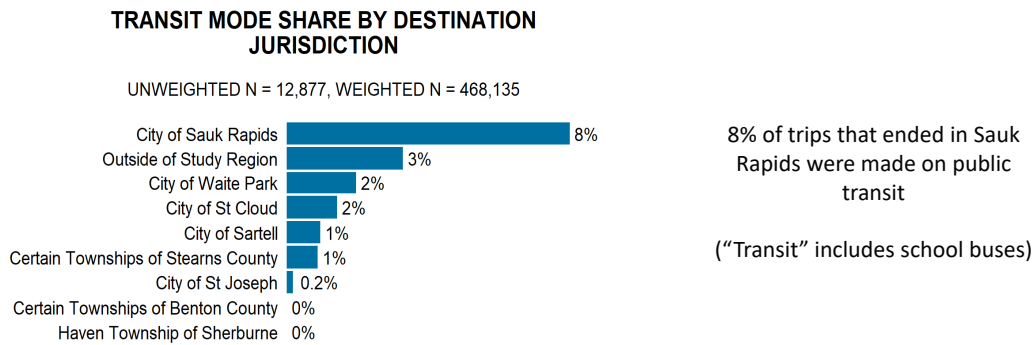
Vehicle Type



26

26

Transit Trips by Jurisdiction

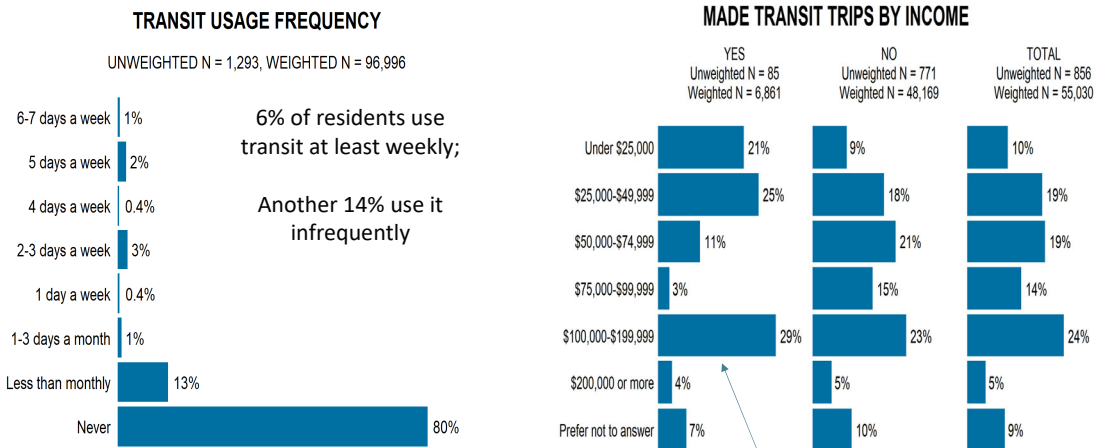


27



27

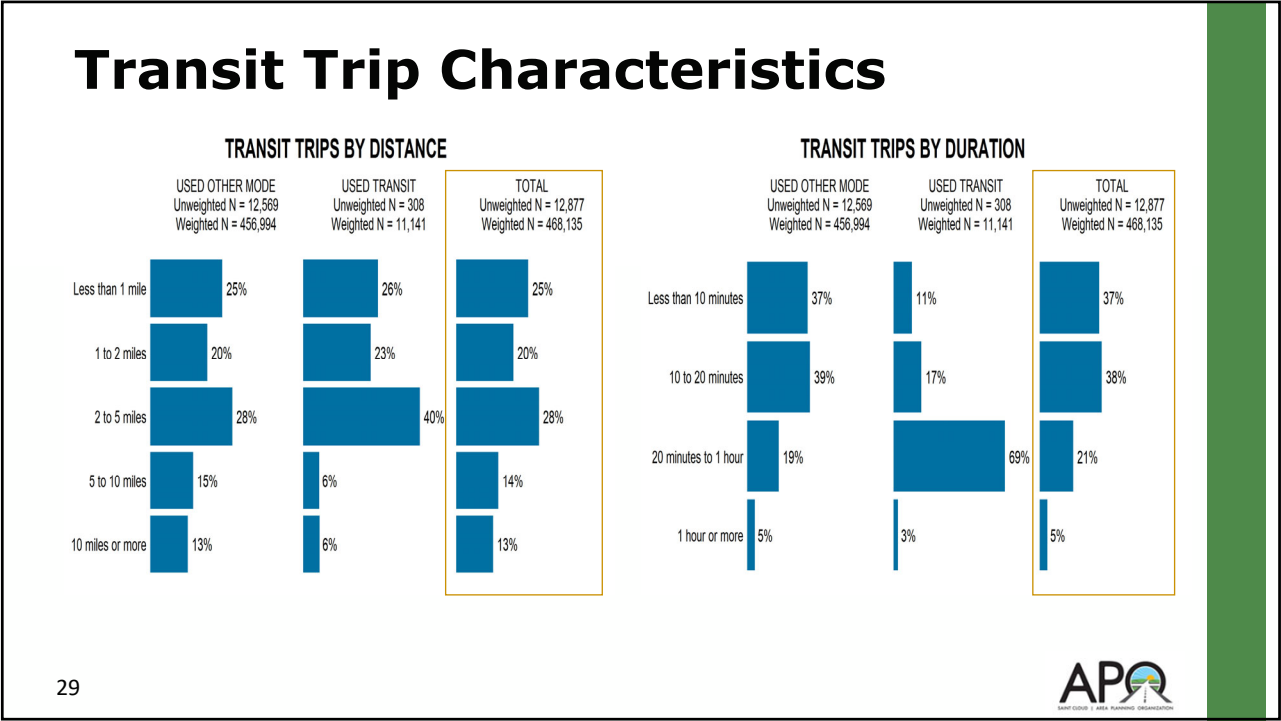
Transit Usage



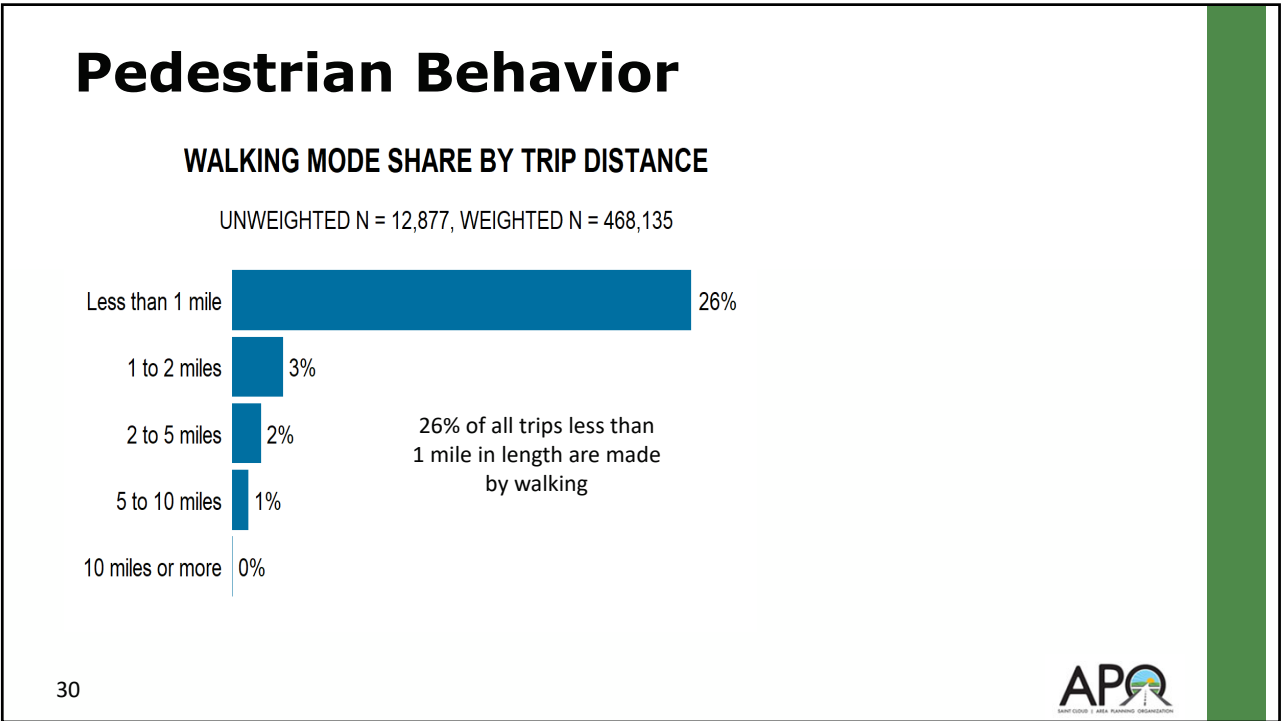
28



28



29

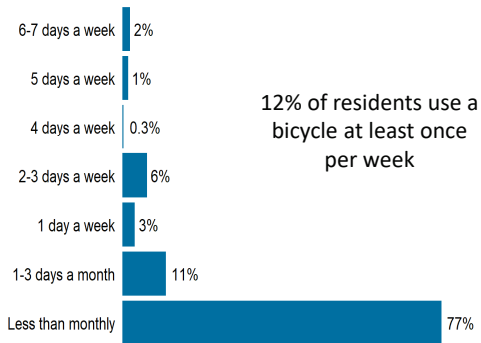


30

Bicycle & Micro-Mobility

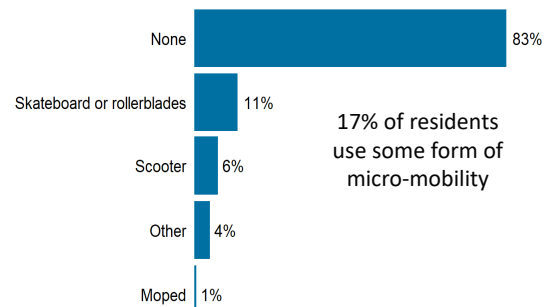
BICYCLE USAGE FREQUENCY

UNWEIGHTED N = 1,287, WEIGHTED N = 96,868



MICROMOBILITY DEVICE USAGE

UNWEIGHTED N = 848, WEIGHTED N = 54,728



Note: Respondents could select more than one answer to this question.

REM: 18-24 yo are under-represented in our sample



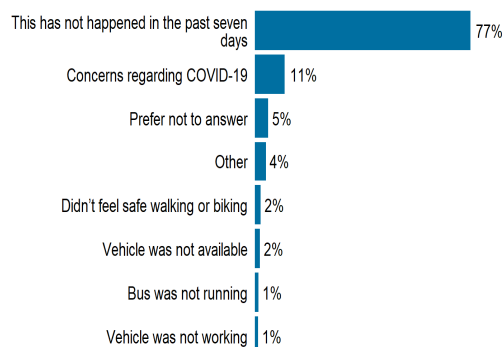
31

31

Transportation Barriers

TRANSPORTATION BARRIERS

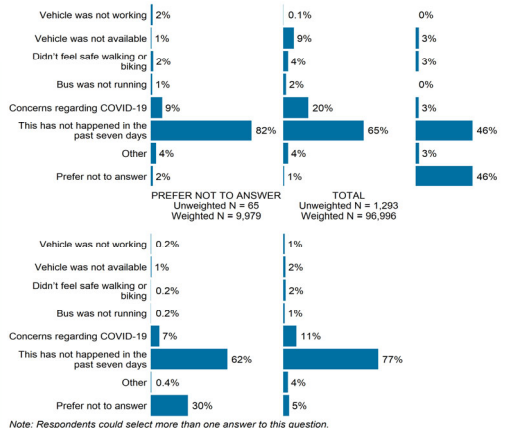
UNWEIGHTED N = 1,293, WEIGHTED N = 96,996



Note: Respondents could select more than one answer to this question.

TRANSPORTATION BARRIERS BY RACE

WHITE: Unweighted N = 1,126, Weighted N = 72,100
PEOPLE OF COLOR: Unweighted N = 96, Weighted N = 14,228
DON'T KNOW: Unweighted N = 6, Weighted N = 690



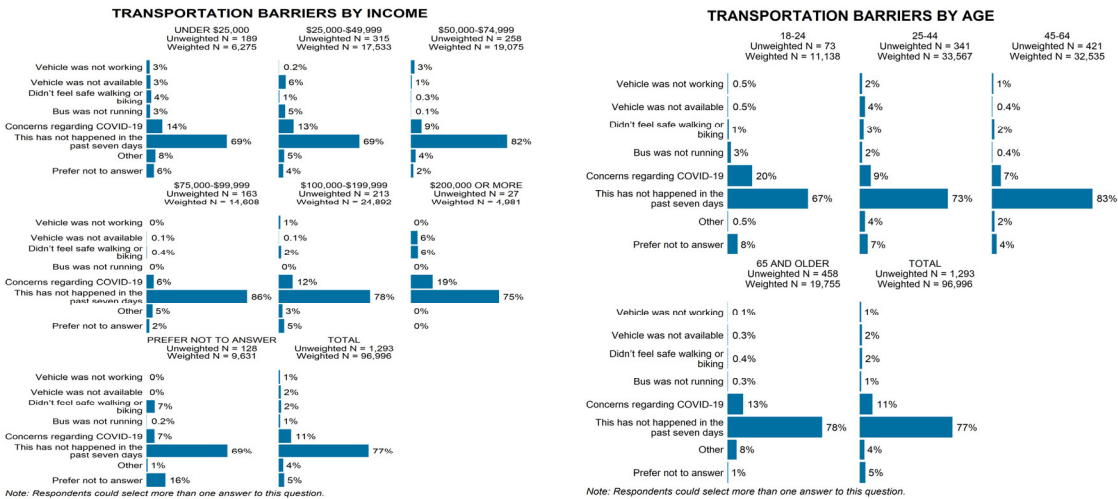
Note: Respondents could select more than one answer to this question.



32

32

Transportation Barriers Part 2

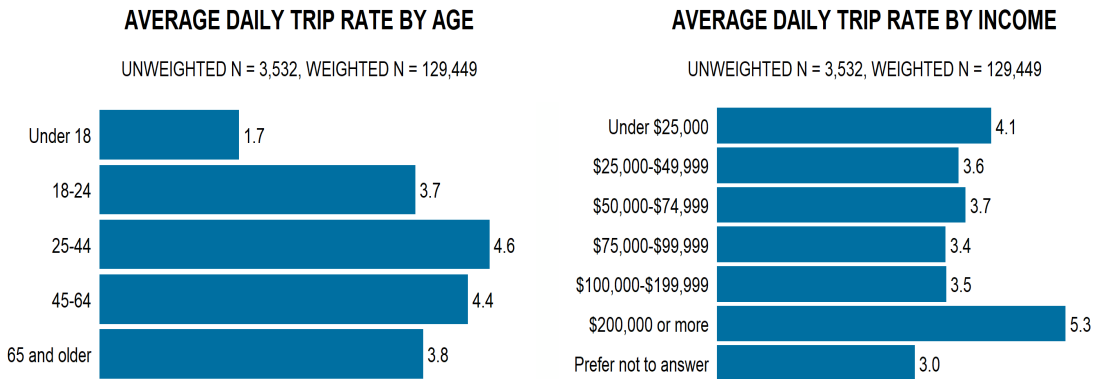


33



33

Trip Rates by Age & Income

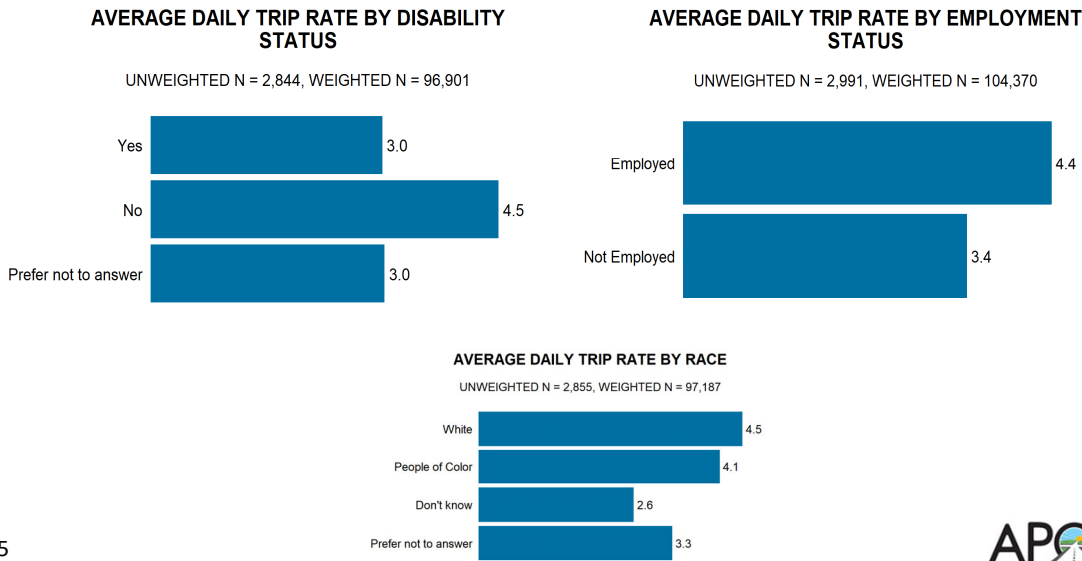


34

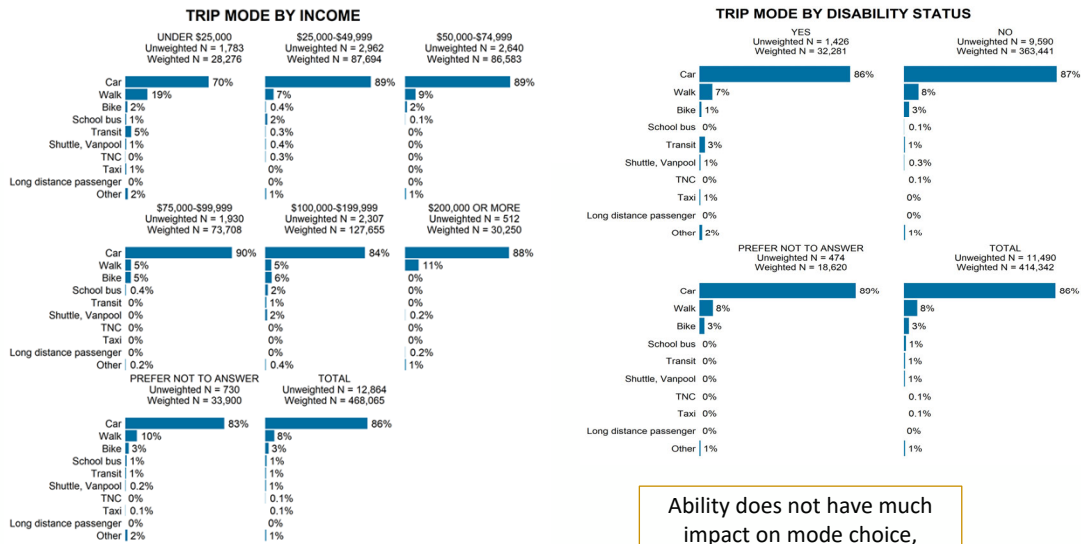


34

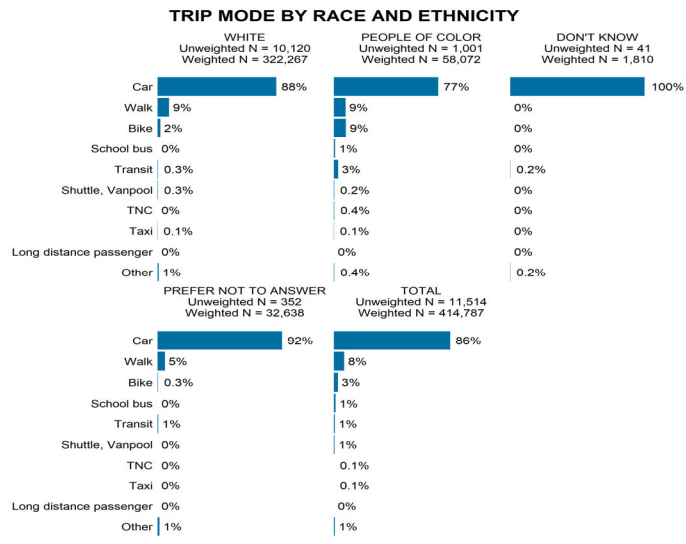
Trip Rates by Ability and Employment



Trip Mode by Income & Ability



Mode Choice by Ethnicity



POC choose transit and bicycling much more often

REM: POC are very under-represented in our survey, so the 3% bike mode-share and 1% transit mode-share are likely too low

37

