



GOODHUE COUNTY MINNESOTA

TO EFFECTIVELY PROMOTE THE SAFETY, HEALTH, AND WELL-BEING OF OUR RESIDENTS

BOARD OF COMMISSIONERS AGENDA

**COUNTY BOARD ROOM
GOVERNMENT CENTER, RED WING**

**OCTOBER 2, 2018
5:00 P.M.**

PLEDGE OF ALLEGIANCE

Disclosures of Interest

Review and approve the previous board meeting minutes.

Documents:

[Sept 21, 2018.pdf](#)

REVIEW AND APPROVE THE COUNTY BOARD AGENDA

REVIEW AND APPROVE THE FOLLOWING ITEMS ON THE CONSENT AGENDA:

Consent Agenda

1. Approve Repurchase of Forfeited Land.

Documents:

[Tax Forfeited Land Repurchase - ONeill.pdf](#)

2. Approve the 2019-2021 City of Pine Island Law Enforcement Contract.

Documents:

[2019-2021 City of Pine Island LE Contract.pdf](#)

3. Approve the FY2018 Port Security Grant Program contract.

Documents:

[FY2018 Port Security Grant Program.pdf](#)

4. Approve the FY2019 Toward Zero Deaths (TZD) Enforcement Grant.

Documents:

[FY2019 Toward Zero Deaths Enforcement Grant.pdf](#)

5. Approve tuition reimbursement for County Administrator, Scott O. Arneson.

Documents:

[Tuition Reimbursement 2018.pdf](#)

6. Approve Final of 2018 Traffic Marking Contract.

Documents:

[2018 Traffic Marking Final.pdf](#)

7. Approve Tuition Reimbursement for Josh Stehr, Sheriff's Dept.

Documents:

[J. Stehr Tuition Reimbursement.pdf](#)

8. Approve the 2018 Emergency Management Performance Grant (EMPG) Contract.

Documents:

[2018 Emergency Management Performance Grant Contract.pdf](#)

Regular Agenda

Finance Director's Report

1. 2017 Audit

Documents:

[Board Memo - Audit report approval.pdf](#)

[2017 Final Audit Report.pdf](#)

Human Resource Director's Report

1. Change in 2019 Insurance Premiums.

Documents:

[Board report - change premium payment.pdf](#)

2. Finance and Taxpayer Services Director.

Documents:

[B. Anderson Employment Offer.pdf](#)

3. Highway Maintenance Worker.

Documents:

[Highway Maintenance Worker.pdf](#)

Land Use Management Director's Report

1. Villa Maria Ventures LLC (John Rupp, Chief Manager)
 1. PUBLIC HEARING: Map Amendment (Rezone)
Request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

2. CONSIDER: CUP for a Resort Facility and Accessory Event Center
Request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

Documents:

[CBPacket_VillaMaria.pdf](#)

2. Consider: Request for CUP for a Utility-Scale Solar Energy System (SES)
Request for a CUP submitted by USS Greenhouse Solar LLC (applicant) and Joel and Nancy Flemke (owners) for a Utility-Scale Photovoltaic Ground 1 Megawatt Solar Energy System (SES) occupying approximately 10 acres. Parcel 39.019.0500. TBD 180th Ave, Pine Island, MN 55963. Part of the W $\frac{1}{2}$ of the NW $\frac{1}{4}$ of Sect 19 Twp 109 Range 15 in Pine Island Township. A1 Zoned District.

Documents:

[CBPacket_USSolar.pdf](#)

3. Storm damage update.

Documents:

[StormUpdate.pdf](#)

Public Works Director's Report

1. Reconsider Solar Power to Help Meet County Electrical Demand.

Documents:

[Reconsider Solar Power.pdf](#)

For Your Information

1. Project Status Report.

Documents:

[Project Status Report 02Oct18.pdf](#)

COUNTY BOARD COMMITTEE REPORTS

NEW AND OLD BUSINESS

REVIEW & APPROVE COUNTY CLAIMS

Documents:

[County Claims 10-2-18.pdf](#)

ADJOURN

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN
SEPTEMBER 21, 2018**

The Goodhue County Board of Commissioners met in an emergency meeting on Friday, September 21, 2018, at 6:30 p.m. at the Goodhue County Government Center County Board Room, Red Wing, MN with Commissioners Anderson, Majerus, and Drotos all present. C/Allen and C/Nesseth were absent.

SHERIFF'S REPORT. Staff recommended the board approve the proposed resolution declaring Goodhue County in a State of Emergency for conditions resulting from the severe weather event of September 20, 2018.

¹ Moved by C/Anderson, seconded by C/Majerus, and carried to approve the following resolution Declaring a State of Emergency:

WHEREAS on September 20, 2018 the severe weather including high winds, Tornados and heavy rains impacted the population of Goodhue County and its cities; and

WHEREAS the storm event has caused a significant amount of public property damage; and

WHEREAS the Goodhue County Office of Emergency Management requests the Goodhue County Board of Commissioners to declare Goodhue County in a STATE OF EMERGENCY for the severe weather event of September 20, 2018;

NOW, THEREFORE, BE IT RESOLVED, that the Goodhue County Board of Commissioners declares Goodhue County in a State of Emergency for conditions resulting from the severe weather event of *September 20, 2018*.

Adopted by the Goodhue County Board of Commissioners this 21st day of September 2018.

² Moved by C/Anderson, seconded by C/Majerus, and carried to approve to adjourn the September 21, 2018, County Board Meeting.

SCOTT O. ARNESON
COUNTY ADMINISTRATOR

JASON MAJERUS, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

MINUTE

1. Approved a resolution declaring a state of emergency for Goodhue County. (Motion carried 3-0)
2. Approved to adjourn the September 21, 2018 County Board Meeting. (Motion carried 3-0)



Brian Anderson
Finance Director
Goodhue County

brian.anderson@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3043
Fax (651) 267-4878

TO: Board of Commissioners

FROM: Brian Anderson, Finance Director

DATE: September 20, 2018

RE: Approval of repurchase of tax-forfeited land

Summary

Parcel 26.003.0800 forfeited to the State of MN due to nonpayment of property taxes. Numerous notices from us were sent to Michelle O'Neill that the property would forfeit if taxes were not current and/or she confessed judgment. In February staff spoke to Ms. O'Neill and advised her that the property would forfeit this year. On May 14, 2018 the property forfeited. We have now received a letter from Michelle requesting that she, George and Susan O'Neill be allowed to repurchase the property. Both she and George have been notified about the timeline and indicated that upon your approval that they have 30 days to make full payment on all past due taxes, penalty, interest and costs (\$16,725.07). Should we not receive full payment by Friday, November 2 the property will be put up for sale at the next forfeited land auction. At the time of forfeiture the property was divided as follows: an undivided one-half interest to Michele and an undivided one-half interest to George and Susan O'Neill. The repurchase will reset the ownership back to what it was before forfeiture.

Background

MN Statute 282.241 states that at this point in the process the property owner or taxpayer does not have a right to repurchase the property; however, they do have the privilege of submitting a written application to the county board, requesting to repurchase a parcel of tax-forfeited property. The county board by resolution has the authority and responsibility to approve or disapprove any written request for repurchase.

The county board's approval is to be given only if at least one of the following conditions is determined to be true.

1. The county board is to determine that the undue hardship or injustice resulting from the tax forfeiture will be corrected by the repurchase.
2. The county board is to determine that the repurchase will best serve the public interest.

Recommendation

We feel condition #2 above is met and recommend the board approve the repurchase of parcel 26.003.0800.

RESOLUTION FOR REPURCHASE OF FORFEITED LANDS

WHEREAS, property located in the Belvidere Township described as parcel 26.003.0800 forfeited to the State of MN for delinquent taxes in 2011 payable 2012 and subsequent years, as provided by the appropriate statutes, and

WHEREAS, MS 282.241 provides for repurchase after forfeiture of tax by aggregate of all delinquent taxes and assessments, together with penalties, interest and costs which would have accrued had said lands not forfeited to the State, unless prior to the time of repurchase such parcels shall have been sold, and

WHEREAS, this Board has determined that said repurchase would best serve the public interest;

NOW THEREFORE BE IT RESOLVED, that Michele, George, and Susan O'Neill, be authorized to repurchase property referred to above, under the provisions of the above mentioned statute, provided that payment is made in the sum of all taxes, assessments, penalties, interest and costs. The property will be placed back into the name of an undivided one-half interest to Michele and an undivided one-half interest to George and Susan O'Neill as it was at the time of forfeiture.

GOODHUE COUNTY
CITY OF PINE ISLAND
AGREEMENT - LAW ENFORCEMENT SERVICES
January 1, 2019 - December 31, 2021

THIS AGREEMENT, made and entered into this 18th day of September, 2018 by and between the County of Goodhue, hereinafter referred to as the County, the City of Pine Island, hereinafter referred to as the City, and the Goodhue County Sheriff, hereinafter referred to as the Sheriff.

WITNESSETH

WHEREAS, the City is desirous of contracting with the County and the Sheriff for the performance of the hereinafter described law enforcement functions within the City boundaries, said function to be performed by the Sheriff, and

WHEREAS, such contracts are authorized and provided for by the provisions of Minnesota Statutes 471.59; 436.05; 626.76 and 629.40. NOW THEREFORE, pursuant to the terms of the aforesaid statutes, it is agreed as follows:

1. The County and the Sheriff agree to provide law enforcement services within the corporate limits of the City to the extent and in the manner hereinafter set forth. Except as otherwise hereinafter specifically set forth, the services aforementioned shall consist of the type of services coming within the jurisdiction of and customarily rendered by the Sheriff under the statutes of the State of Minnesota. Except as hereinafter otherwise provided for, the level of service shall be the same standard as provided for the unincorporated areas of Goodhue County.

All decisions concerning the implementation and performance of said law enforcement services, including the disciplining of officers and other matters incident to the performance of such services and the control of the personnel so employed, shall remain with the Sheriff.

The Mayor of the City of Pine Island shall be the chief law enforcement officer of the City, and as such, will act as a liaison between the City and the Sheriff to provide law enforcement of municipal ordinances and state statutes as herein provided in accordance with the policy of the City and to resolve all local problems of law enforcement on the basis of mutual interest and understanding.

In the event of an irreconcilable dispute between the parties as to the duties, policy, or manner of performance of said law enforcement service, where the dispute cannot be resolved between the Mayor, as chief law enforcement officer of the City, and the Sheriff, such dispute shall be referred to an arbitration committee composed of the following persons, to-wit: A representative of the City of Pine Island duly appointed by the City Council, other than the Mayor; a representative of the County Board, appointed by the County Board for the purpose; and a citizen member of the County at large, selected by the two members previously mentioned. Said committee shall comprise an arbitration committee with the County Attorney and the City Attorney acting as ex-officio advisory members. The dispute shall then be final and conclusive as between the parties thereto.

Law enforcement services to be performed by the Sheriff shall include the enforcement of the state statutes and municipal ordinances of the City of Pine Island.

2. To facilitate the satisfactory performance of said functions, it is hereby agreed that the Sheriff shall have full cooperation as reasonable from the City, its officers, agents, and employees.

3. In the performance of said law enforcement functions, the Sheriff shall provide 126 hours per week of law enforcement service (Sunday through Saturday, at hours to be mutually agreed upon), the performance of said duties to be determined by the Sheriff.

Said duties may be performed outside the municipal boundaries of the City of Pine Island and not necessarily to the direct benefit of the City of Pine Island.

4. In consideration for the law enforcement service provided by the Sheriff to the City, as specified in Paragraph 3 above, the City shall pay to the County the sum of \$324,135 in 2019, the sum of \$332,238 in 2020 and the sum of \$340,544 in 2021. Said amounts shall be payable in 12 equal monthly installments for each of the calendar years stated. The monthly payments shall be due on or before the first day of each month, beginning January 1st, of each calendar year, and shall continue monthly thereafter.

5. The City shall not be called upon to assume any liability for the direct payment of salaries, or other compensation or employer's expense to any County personnel, nor shall the City be responsible for any liability, other than that specifically provided for in this agreement. Except as otherwise specified, the City shall not be liable for compensation or indemnity to any County employee for injury or sickness arising out of his employment.

6. If, in the judgment of the Sheriff and/or City, it is necessary to add additional temporary law enforcement personnel for special events, the City agrees to reimburse the County for all necessary expenses.

7. If, in the performance of the services aforementioned, there are expenses in addition to those mentioned in the schedule, authorization to incur those expenses shall be given only after the City and the Sheriff, by mutual consent, agree to said expenses being incurred.

8. The City shall not assume any liability for acts of the Sheriff's personnel hired in the performance of their duties, and any law enforcement personnel hired under the terms of the agreement shall be deemed to be County employees, and the County shall hold the City harmless for any claim for damages resulting from their employment that may accrue to the City. Both parties reserve their liability limits and other rights under Minn. State Chapter 466.

9. Unless sooner terminated, as provided for herein, this agreement shall be effective January 1st, 2019, and shall run for a period of three years. At the option of the governing body of said City, with the consent of the Board of County Commissioners of said County, and the consent of the Sheriff, this Agreement shall be renewable for successive periods of three years, in the following manner:

In the event the City desires to renew this Agreement for a succeeding three year period, the governing body of said City, not later than July 1st, 2021, shall notify the Board of County Commissioners of said County and the Sheriff that it wishes to renew the same, whereupon said Board of County Commissioners and the Sheriff, not later than the last day of July, shall notify said governing body of said City in writing of its willingness to accept such renewal for an additional three year period or such other term as it deems advisable, otherwise such Agreement shall finally terminate at the end of such three year period.

In the event the City desires to add additional patrol hours or subtract patrol hours from this Agreement for any of the remaining years of this contract, the governing body of said City shall notify the Sheriff of the said County that it wishes to increase or decrease the weekly number of patrol hours, whereupon said Sheriff shall notify said governing body of said City in writing of its willingness to accept such an amendment to this contract for the remainder of the current three year period, or such other term as it deems advisable.

10. Notwithstanding Paragraph 9, or any other provision or provisions of this Contract to the contrary, the City or County shall have the right to terminate this Contract at any time during the term of said Contract upon the giving one-hundred eighty (180) days written notice to the other. In the event of Contract termination by the City or County during the term of said Contract, the City shall owe the County only the pro rata share of the original Contract price calculated to the date of said termination, and not the original Contract price agreed on.

11. It is understood and agreed that the offenses for which any arrests are made be prosecuted in the District Court in which the offense occurred and that any fines collected pursuant to conviction under municipal ordinance shall be paid over to the Treasurer of the City in a sum and of the distribution provided by the statute.


IN WITNESS WHEREOF, the municipality of the City of Pine Island, by Resolution duly adopted by its governing body, caused this Agreement to be signed by its Mayor and attested by its Clerk, and the County of Goodhue, by order of its Board of County Commissioners, has caused these presents to be subscribed by the Chairman of the Board and the seal of said Board to be affixed thereto and attested by the Goodhue County Administrator, and the Goodhue County Sheriff has signed this agreement, all on the day and year first above written.

2019 – 2021 COSTS FOR THE PINE ISLAND CONTRACTUAL AGREEMENT

LAW ENFORCEMENT SERVICES

2019	(3% increase)	(2018 \$314,694 * 3% = \$324,135)
2020	(2.5% increase)	(2019 \$324,135 * 2.5% = \$332,238)
2021	(2.5% increase)	(2020 \$332,238 * 2.5% = \$340,544)

ATTEST:



City Clerk

9-18-18
Date

CITY OF PINE ISLAND



Mayor

9-18-18
Date

ATTEST:

County Administrator

Date

GOODHUE COUNTY

Chairman
Goodhue County Board of Commissioners

Date

Goodhue County Sheriff

Date



Goodhue County Grant Form

Grant Information

Grant Award: \$69,036

Name of Grant: FY2018 Port Security Grant Program

Sponsoring Agency: Department of Homeland Security

Grant Period: 9/1/18-8/31/21

Department Information

Department: Goodhue County Sheriff's Office

Primary Contact Person: Sergeant Scott Powers/Kristine Holst

Phone number: 651-267-2848/651-385-3045

Purpose:

The Goodhue County Sheriff's Office applied for the FY2018 Port Security Grant funding on June 4, 2018. The Port Security Grant Program (PSGP) provides funding to port authorities, facility operators, and State and local agencies for activities associated with implementing Area Maritime Security Plans, facility security plans and other port-wide management efforts.

On September 17, 2018 the Sheriff's Office received approval for the PSGP funding. The funding was approved to purchase a 2019 Alumacraft emergency response watercraft. This will replace a 2010 Alumacraft boat which was in the Goodhue County Capital Plan budget in 2020. The funding was also approved to purchase a 2018 Evinrude 250 hp motor for the Everglades Patrol boat. This motor will replace the 2009 motor currently on the Everglades boat, which was in the Goodhue County Capital Plan budget for 2021.

Because of the funding approved by the Port Security Grant for this equipment, we are able to take this expense out of the Goodhue County Capital Plan in 2020 and 2021.

Restrictions:

The Port Security Grant Program funding requires a contribution from the public sector of 25% of the total of all project costs. The project costs for the approved equipment listed above totals \$92,050. The PSGP approved 75% funding, which is \$69,036. The Goodhue County Sheriff's Office will need to cover 25% of the costs, which is \$23,014. \$21,000 of that will come from the trade-in of the current boat and motor. \$2,014 has already been figured into the 2019 Goodhue County Sheriff's Office operating budget.

X Reimbursement Payment up front X Match (25%)

Website Address: www.fema.gov/port-security-grant-program

CFDA # (if Federal Grant): 97.056

Date sent to Administration: 09/25/18

Board Approval Date (for office use only): _____

U.S. Department of Homeland Security
Washington, D.C. 20472



Kris Johnson
Goodhue, County of
430 West 6th St.
Red Wing, MN 55066 - 2600

Re: Grant No.EMW-2018-PU-00059

Dear Kris Johnson:

Congratulations, on behalf of the Department of Homeland Security, your application for financial assistance submitted under the Fiscal Year (FY) 2018 Port Security Grant Program has been approved in the amount of \$69,036.00. As a condition of this award, you are required to contribute a cost match in the amount of \$23,012.00 of non-Federal funds, or 25 percent of the total approved project costs of \$92,048.00.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Agreement Articles (attached to this Award Letter)
- Obligating Document (attached to this Award Letter)
- FY 2018 Port Security Grant Program Notice of Funding Opportunity.

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

In order to establish acceptance of the award and its terms, please follow these instructions:

Step 1: Please log in to the ND Grants system at <https://portal.fema.gov>.

Step 2: After logging in, you will see the Home page with a Pending Tasks menu. Click on the Pending Tasks menu, select the Application sub-menu, and then click the link for "Award Offer Review" tasks. This link will navigate you to Award Packages that are pending review.

Step 3: Click the Review Award Package icon (wrench) to review the Award Package and accept or decline the award. Please save or print the Award Package for your records.

System for Award Management (SAM): Grant recipients are to keep all of their information up to date in SAM, in particular, your organization's name, address, DUNS number, EIN and banking information. Please ensure that the DUNS number used in SAM is the same one used to apply for all FEMA awards. Future payments will be contingent on the information provided in the SAM; therefore, it is imperative that the information is correct. The System for Award Management is located at <http://www.sam.gov>.

If you have any questions or have updated your information in SAM, please let your Grants Management Specialist (GMS) know as soon as possible. This will help use to make the necessary updates and avoid any interruptions in the payment process.

Thomas Dinanno

THOMAS GEORGE DINANNO GPD Assistant Administrator

U.S. Department of Homeland Security
Washington, D.C. 20472



AGREEMENT ARTICLES
Port Security Grant Program

GRANTEE: Goodhue, County of
PROGRAM: Port Security Grant Program
AGREEMENT NUMBER: EMW-2018-PU-00059-S01

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Article I - Summary Description of Projects

Project 1: Emergency Response Watercraft (20 foot) w /250 HP Motor, Trailer is fully funded for \$51,828.

Project 2: Vessel Motor is fully funded for \$17,208.

Article II - Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award by the recipient or its sub-recipients is no longer needed for the original project or program or for other activities currently or previously supported by DHS/FEMA, you must request instructions from DHS/FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. Section 200.313.

Article III - Acceptance of Post Award Changes

In the event FEMA determines that changes are necessary to the award document after an award has been made, including changes to period of performance or terms and conditions, recipients will be notified of the changes in writing. Once notification has been made, any subsequent request for funds will indicate recipient acceptance of the changes to the award. Please call the FEMA/GMD Call Center at (866) 927-5646 or via e-mail to ASK-GMD@dhs.gov if you have any questions.

Article IV - Procurement of Recovered Materials

Recipients must comply with Section 6002 of the [Solid Waste Disposal Act](#), as amended by the [Resource Conservation and Recovery Act](#). The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 C.F.R. Part 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Article V - Whistleblower Protection Act

Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C Section 2409, 41 U.S.C. 4712, and 10 U.S.C. Section 2324, 41 U.S.C. Sections 4304 and 4310.

Article VI - Use of DHS Seal, Logo and Flags

Recipients must obtain permission from their DHS FAO, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

Article VII - USA Patriot Act of 2001

Recipients must comply with requirements of the [Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act \(USA PATRIOT Act\)](#), which amends 18 U.S.C. Sections 175-175c.

Article VIII - Universal Identifier and System of Award Management (SAM)

Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at [2 C.F.R. Part 25, Appendix A](#).

Article IX - Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, the recipient must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at [2 C.F.R. Part 200, Appendix XII](#), the full text of which is incorporated here by reference in the award terms and conditions.

Article X - Rehabilitation Act of 1973

Recipients must comply with the requirements of Section 504 of the *Rehabilitation Act of 1973*, (29 U.S.C. Section 794), as amended, which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Article XI - Trafficking Victims Protection Act of 2000

Recipients must comply with the requirements of the government-wide award term which implements Section 106(g) of the *Trafficking Victims Protection Act of 2000*, (TVPA) as amended by 22 U.S.C. Section 7104. The award term is located at [2 C.F.R. Section 175.15](#), the full text of which is incorporated here by reference.

Article XII - Terrorist Financing

Recipients must comply with [E.O. 13224](#) and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

Article XIII - SAFECOM

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the [SAFECOM](#) Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

Article XIV - Reporting Subawards and Executive Compensation

Recipients are required to comply with the requirements set forth in the government-wide Award Term on Reporting Subawards and Executive Compensation located at [2 C.F.R. Part 170, Appendix A](#), the full text of which is incorporated here by reference in the award terms and conditions.

Article XV - Debarment and Suspension

Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) [12549](#) and [12689](#), and [2 C.F.R. Part 180](#). These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Article XVI - Copyright

Recipients must affix the applicable copyright notices of 17 U.S.C. Sections 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

Article XVII - Civil Rights Act of 1964 - Title VI

Recipients must comply with the requirements of Title VI of the *Civil Rights Act of 1964* (42 U.S.C. Section 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 [C.F.R. Part 21](#) and 44 [C.F.R. Part 7](#).

Article XVIII - Best Practices for Collection and Use of Personally Identifiable Information (PII)

Recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: [Privacy Guidance](#) and [Privacy template](#) as useful resources respectively.

Article XIX - Americans with Disabilities Act of 1990

Recipients must comply with the requirements of Titles I, II, and III of the *Americans with Disabilities Act*, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities. (42 U.S.C. Sections 12101- 12213).

Article XX - Age Discrimination Act of 1975

Recipients must comply with the requirements of the *Age Discrimination Act of 1975* (Title 42 U.S. Code, Section 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

Article XXI - Activities Conducted Abroad

Recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

Article XXII - Acknowledgment of Federal Funding from DHS

Recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

Article XXIII - DHS Specific Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff.

1. Recipients must cooperate with any compliance reviews or compliance investigations conducted by DHS.
2. Recipients must give DHS access to, and the right to examine and copy, records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities, personnel, and other individuals and information as may be necessary, as required by DHS regulations and other applicable laws or program guidance.
3. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
4. Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.
5. If, during the past three years, recipients have been accused of discrimination on the grounds of race, color, national origin (including limited English proficiency (LEP)), sex, age, disability, religion, or familial status, recipients must provide a list of all such proceedings, pending or completed, including outcome and copies of settlement agreements to the DHS FAO and the [DHS Office of Civil Rights and Civil Liberties](#) (CRCL) by e-mail at crcl@hq.dhs.gov or by mail at U.S. Department of Homeland Security Office for Civil Rights and Civil Liberties Building 410, Mail Stop #0190 Washington, D.C. 20528.
6. In the event courts or administrative agencies make a finding of discrimination on grounds of race, color, national origin (including LEP), sex, age, disability, religion, or familial status against the recipient, or recipients settle a case or matter alleging such discrimination, recipients must forward a copy of the complaint and findings to the DHS FAO and the CRCL office by e-mail or mail at the addresses listed above.

The United States has the right to seek judicial enforcement of these obligations.

Article XXIV - Assurances, Administrative Requirements, Cost Principles, and Audit Requirements

DHS financial assistance recipients must complete either the OMB Standard Form) [Standard Form 424B Assurances - Non-Construction Programs](#), or [OMB Standard Form 424D Assurances - Construction Programs](#) as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances applicable to their program as instructed by the awarding agency. Please contact the DHS FAO if you have any questions.

DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at [Title 2, Code of Federal Regulations, Part 200](#), and adopted by DHS at [2 C.F.R. Part 3002](#).

Article XXV - Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the [Bayh-Dole Act, Pub. L. No. 96-517](#), as amended, and codified in 35 U.S.C. Section 200 et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at [37 C.F.R. Part 401](#) and the standard patent rights clause located at 37 C.F.R. Section 401.14.

Article XXVI - Notice of Funding Opportunity Requirements

All of the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. Recipients must comply with any such requirements set forth in the program NOFO.

Article XXVII - Non-supplanting Requirement

Recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

Article XXVIII - Nondiscrimination in Matters Pertaining to Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in [6 C.F.R. Part 19](#) and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

Article XXIX - National Environmental Policy Act

Recipients must comply with the requirements of the [National Environmental Policy Act](#) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Article XXX - Lobbying Prohibitions

Recipients must comply with 31 U.S.C. Section 1352, which provides that none of the funds provided under an federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.

Article XXXI - Limited English Proficiency (Civil Rights Act of 1964, Title VI)

Recipients must comply with the *Title VI of the Civil Rights Act of 1964* (42 U.S.C. Section 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance

[https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-](https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited) access-people-limited and additional resources on <http://www.lep.gov>.

Article XXXII - Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the *Hotel and Motel Fire Safety Act of 1990*, (15 U.S.C. Section 2225a), recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the *Federal Fire Prevention and Control Act of 1974*, as amended, (15 U.S.C. Section 2225).

Article XXXIII - Fly America Act of 1974

Recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under 49 U.S.C. Section 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the *International Air Transportation Fair Competitive Practices Act of 1974* (49 U.S.C. Section 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981 [amendment](#) to Comptroller General Decision B-138942.

Article XXXIV - Federal Leadership on Reducing Text Messaging while Driving

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in [E.O. 13513](#), including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the federal government.

Article XXXV - Federal Debt Status

Recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See [OMB Circular A-129](#).)

Article XXXVI - False Claims Act and Program Fraud Civil Remedies

Recipients must comply with the requirements of The False Claims Act (31 U.S.C. Section 3729-3733) which prohibits the submission of false or fraudulent claims for payment to the federal government. (See 31 U.S.C. Section 3801-3812 which details the administrative remedies for false claims and statements made.)

Article XXXVII - Energy Policy and Conservation Act

Recipients must comply with the requirements of The Energy Policy and Conservation Act (42 U.S.C. Section 6201) which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

Article XXXVIII - Education Amendments of 1972 (Equal Opportunity in Education Act) - Title IX

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972 (20 U.S.C. Section 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at [6 C.F.R. Part 17](#) and [44 C.F.R. Part 19](#)

Article XXXIX - Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in [2 C.F.R. Part 200, Subpart E](#) may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

Article XL - Drug-Free Workplace Regulations

Recipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of [2 CFR part 3001](#), which adopts the Government-wide implementation ([2 CFR part 182](#)) of sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 8101).

Article XLI - Civil Rights Act of 1968

Recipients must comply with [Title VIII of the Civil Rights Act of 1968](#), which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (See 42 U.S.C. Section 3601 et seq.), as implemented by the Department of Housing and Urban Development at [24 C.F.R. Part 100](#). The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units-i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)-be designed and constructed with certain accessible features. (See [24 C.F.R. Section 100.201](#).)

Article XLII - Prior Approval for Modification of Approved Budget

Before making any change to the DHS/FEMA approved budget for this award, you must request prior written approval from DHS/FEMA where required by 2 C.F.R. Section 200.308. For awards with an approved budget greater than the simplified acquisition threshold as defined at 2 C.F.R Section 200.88 (currently \$250,000), you may not transfer funds among direct cost categories, programs, functions, or activities without prior written approval from DHS/FEMA where the cumulative amount of such transfers exceeds or is expected to exceed ten percent (10%) of the total budget DHS/FEMA last approved. You must report any deviations from your DHS/FEMA approved budget in the first Federal Financial Report (SF-425) you submit following any budget deviation, regardless of whether the budget deviation requires prior written approval.

BUDGET COST CATEGORIES

Personnel	\$0.00
Fringe Benefits	\$0.00
Travel	\$0.00
Equipment	\$92,048.00
Supplies	\$0.00
Contractual	\$0.00
Construction	\$0.00
Indirect Charges	\$0.00
Other	\$0.00

Obligating Document for Award/Amendment

1a. AGREEMENT NO. EMW-2018-PU-00059-S01	2. AMENDMENT NO. ***	3. RECIPIENT NO. V00062888	4. TYPE OF ACTION AWARD	5. CONTROL NO. WX03517N2018T
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6. RECIPIENT NAME AND ADDRESS Goodhue, County of 430 West 6th St. Red Wing, MN, 55066 - 2600	7. ISSUING FEMA OFFICE AND ADDRESS FEMA-GPD 400 C Street, SW, 3rd floor Washington, DC 20472-3645 POC: 866-927-5646	8. PAYMENT OFFICE AND ADDRESS FEMA Finance Center 430 Market Street Winchester, VA 22603
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9. NAME OF RECIPIENT PROJECT OFFICER Kristine Holst	PHONE NO. 6513853045	10. NAME OF FEMA PROJECT COORDINATOR Central Scheduling and Information Desk Phone: 800-368-6498 Email: Askcsid@dhs.gov
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11. EFFECTIVE DATE OF THIS ACTION 09/01/2018	12. METHOD OF PAYMENT PARS	13. ASSISTANCE ARRANGEMENT Cost Reimbursement	14. PERFORMANCE PERIOD From: 09/01/2018 To: 08/31/2021 Budget Period 09/01/2018 08/31/2021
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1 5. DESCRIPTION OF ACTION
a. (Indicate funding data for awards or financial changes)

PROGRAM NAME ACRONYM	CFDA NO.	ACCOUNTING DATA (ACCS CODE) XXXX-XXX-XXXXXX-XXXXX-XXXX-XXXX-X	PRIOR TOTAL AWARD	AMOUNT AWARDED THIS ACTION + OR (-)	CURRENT TOTAL AWARD	CUMULATIVE NON-FEDERAL COMMITMENT
Port Security Grant Program	97.056	2018-FA-GC01-P410- -4101-D	\$0.00	\$69,036.00	\$69,036.00	See Totals
			\$0.00	\$69,036.00	\$69,036.00	\$23,012.00

b. To describe changes other than funding data or financial changes, attach schedule and check here.
N/A

16 a. FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)
Port Security Grant Program recipients are not required to sign and return copies of this document. However, recipients should print and keep a copy of this document for their records.
16b. FOR DISASTER PROGRAMS: RECIPIENT IS NOT REQUIRED TO SIGN
This assistance is subject to terms and conditions attached to this award notice or by incorporated reference in program legislation cited above.

17. RECIPIENT SIGNATORY OFFICIAL (Name and Title) ,	DATE
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18. FEMA SIGNATORY OFFICIAL (Name and Title)  SHENAUZ SUBRINA WONG , Assistance Officer	DATE Sun Sep 16 22:45:34 GMT 2018
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Goodhue County Grant Form

Grant Information

Grant Award: \$25,760

Name of Grant: FY2018 Toward Zero Deaths (TZD) Enforcement Grant

Sponsoring Agency: MN Department of Public Safety

Grant Period: 10/01/18-9/30/19

Department Information

Department: Sheriff's Office

Primary Contact Person: Mitch Grabau/Kristine Holst

Phone number: 267-2863/385-3045

Purpose:

The purpose of this program is to conduct a highly visible, well publicized traffic safety enforcement program. The grant funds will be used for overtime enforcement to address all traffic safety issues with an emphasis on impaired driving, occupant protection, speed and distracted driving.

Restrictions:

All grant-funded overtime enforcement must be high visibility enforcement; Office of Traffic Safety requires the use of DWI eCharging system in at least 50% of DWI's processed by each agency; A requirement of TZD Safe Roads grantees is to support the enhanced mobilization efforts by conducting community outreach and actively participate in their Safe Roads Coalition.

Reimbursement Payment up front Match (\$ or in-kind)

Website Address: www.dps.mn.gov

CFDA # (if Federal Grant): 20.600, 20.608 & 20.616

Date sent to Administration: 9/26/18

Board Approval Date (for office use only): _____



Minnesota Department of Public Safety (“State”) Office of Traffic Safety 445 Minnesota Street, Suite 150 St. Paul, Minnesota 55101-5150	Grant Program: 2019 Towards Zero Deaths (TZD) Enforcement Project No.: 19-03-05, 19-02-05 & 19-04-04 Grant Agreement No.: A-ENFRC19-2019-GOODHUSD-059
Grantee: Goodhue County Sheriff’s Office 430 West Sixth St. Red Wing, Minnesota 55066-2651	Grant Agreement Term: Effective Date: October 1, 2018 Expiration Date: September 30, 2019
Grantee’s Authorized Representative: Kristine Holst Goodhue County Sheriff’s Office 430 West Sixth St. Red Wing, Minnesota 55066-2651 Phone:(651) 385-3045 Email: kristine.holst@co.goodhue.mn.us	Grant Agreement Amount: Original Agreement \$ 25,760.00 Matching Requirement \$ 0.00
State’s Authorized Representative: Shannon Grabow Office of Traffic Safety 445 Minnesota Street, Suite 150 St. Paul, Minnesota 55101-5150 Phone: (651) 201-7063 Email: shannon.grabow@state.mn.us	Federal Funding: CFDA# 20.600, 20.608, 20.616 FAIN:18X9205464MN18, 18X920405BMN18 & 18X9204020MN18 State Funding: None Special Conditions: None

Under Minn. Stat. § 299A.01, Subd 2 (4) the State is empowered to enter into this grant agreement.

Term: Effective date is the date shown above or the date the State obtains all required signatures under Minn. Stat. § 16B.98, subd. 7, whichever is later. Once this grant agreement is fully executed, the Grantee may claim reimbursement for expenditures incurred pursuant to the Payment clause of this grant agreement. Reimbursements will only be made for those expenditures made according to the terms of this grant agreement. Expiration date is the date shown above or until all obligations have been satisfactorily fulfilled, whichever occurs first.

The Grantee, who is not a state employee will:
Perform and accomplish such purposes and activities as specified herein and in the Grantee’s approved 2019 Towards Zero Deaths (TZD) Enforcement Application (“Application”) which is incorporated by reference into this grant agreement and on file with the State at Office of Traffic Safety, 445 Minnesota Street, Suite 150, St. Paul, Minnesota 55101-5150. The Grantee shall also comply with all requirements referenced in the 2019 Towards Zero Deaths (TZD) Enforcement Guidelines and Application which includes the Terms and Conditions and Grant Program Guidelines (<https://app.dps.mn.gov/EGrants>), which are incorporated by reference into this grant agreement.

Budget Revisions: The breakdown of costs of the Grantee’s Budget is contained in Exhibit A, which is attached and incorporated into this grant agreement. As stated in the Grantee’s Application and Grant Program Guidelines, the Grantee will submit a written change request for any substitution of budget items or any deviation and in accordance with the Grant Program Guidelines. Requests must be approved prior to any expenditure by the Grantee.

Matching Requirements: (If applicable.) As stated in the Grantee’s Application, the Grantee certifies that the matching requirement will be met by the Grantee.



Payment: As stated in the Grantee’s Application and Grant Program Guidance, the State will promptly pay the Grantee after the Grantee presents an invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services and in accordance with the Grant Program Guidelines. Payment will not be made if the Grantee has not satisfied reporting requirements.

Certification Regarding Lobbying: (If applicable.) Grantees receiving federal funds over \$100,000.00 must complete and return the Certification Regarding Lobbying form provided by the State to the Grantee.

1. ENCUMBRANCE VERIFICATION

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.

Signed: _____

Date: _____

Grant Agreement No. A-ENFRC19-2019-GOODHUSD-059
PO No. 3-56026

3. STATE AGENCY

Signed: _____
(with delegated authority)

Title: _____

Date: _____

2. GRANTEE

The Grantee certifies that the appropriate person(s) have executed the grant agreement on behalf of the Grantee as required by applicable articles, bylaws, resolutions, or ordinances.

Signed: _____

Print Name: _____

Title: _____

Date: _____

Signed: _____

Print Name: _____

Title: _____

Date: _____

Distribution: DPS/FAS
Grantee
State’s Authorized Representative

Budget Summary

Budget			
Budget Category	State Reimbursement	Local Match	
Administration - DWI			
Administration - DWI	\$250.00	\$0.00	
Total	\$250.00	\$0.00	
Administration - Other			
Administration - Other	\$500.00	\$0.00	
Total	\$500.00	\$0.00	
Dispatch - DWI			
Dispatch - DWI	\$400.00	\$0.00	
Total	\$400.00	\$0.00	
Dispatch - Other			
Dispatch - Other	\$600.00	\$0.00	
Total	\$600.00	\$0.00	
Enforcement - DWI			
Enforcement - DWI	\$7,500.00	\$0.00	
Total	\$7,500.00	\$0.00	
Enforcement - Distracted			
Enforcement - Distracted	\$3,100.00	\$0.00	
Total	\$3,100.00	\$0.00	
Enforcement - Seat Belt			
Enforcement - Seat Belt	\$6,625.00	\$0.00	
Total	\$6,625.00	\$0.00	
Enforcement - Speed			
Enforcement - Speed	\$4,300.00	\$0.00	
Total	\$4,300.00	\$0.00	
Enforcement - Move Over			
Enforcement - Move Over	\$1,000.00	\$0.00	
Total	\$1,000.00	\$0.00	
Operating Expenses			
Operating Expenses	\$0.00	\$0.00	
Total	\$0.00	\$0.00	
TZD Conference			

2019 TZD Enforcement

Organization: Goodhue County Sheriff's Office

Budget Summary

TZD Conference	\$1,485.00	\$0.00
Total	\$1,485.00	\$0.00
Total	\$25,760.00	\$0.00



GOODHUE COUNTY

APPLICATION FOR TUITION REIMBURSEMENT

(completed by employee)

This application must be filed with your Department Head prior to the start of the class.

Name	Scott Arneson		
Address	821 College Avenue		
City	Red Wing	State	MN
		Zip Code	55066
Department	Administration		
Job Title	County Administrator	Course Title	Dissertation
School	University of St. Thomas	Course begins	9/01/2018
		ends	12-31-2018
Tuition Cost \$	6,390		

Explain nature or content of course:

Continued dissertation classwork.

This application is submitted for approval of tuition reimbursement for the above in accordance with the provisions and conditions of the Tuition Reimbursement Policy. My enrollment in this course is voluntary and I understand that my time spent taking the course will not be considered as time worked for Goodhue County. I understand the required vesting period as stated in the Tuition Reimbursement Policy and elect to reimburse the County if the vesting period requirement is not met.

Employee Signature:

DEPARTMENT HEAD/SUPERVISOR APPROVAL

I believe this course Will Will not benefit this employee in his/her present capacity.

Department Head Signature:

Date 09-26-2018

NOTICE OF COMPLETION AND APPLICATION FOR REFUND

The employee named on this application has satisfactorily completed the course described in this application. The completed records of completion and the receipt of payment are attached.

Please refund employee \$ in accordance with the provisions of the Tuition Reimbursement Program.

Department of Human Resources Signature:

Date

GOODHUE COUNTY DEPARTMENT OF PUBLIC WORKS



Gregory Isakson, P.E.
Public Works Director
County Engineer

2140 Pioneer Road
Red Wing, MN 55066
PHONE 651.385.3025
FAX 651.267.4883
www.co.goodhue.mn.us

HIGHWAYS ♦ PARKS ♦ RECYCLING ♦ SOLID WASTE ♦ HHW

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Greg Isakson, Goodhue County Public Works Director

RE: 02 Oct 18 County Board Meeting – **CONSENT AGENDA**
Final 2018 Traffic Marking Contract

DATE: 24 Sept 18

Summary

It is requested that the County Board approve the attached resolution to accept and approve final payment of our 2018 Traffic Marking Contract.

Background

This contract was for approximately 301 miles of traffic marking on various CSAHs and CRs. The contractor for this project was AAA Striping Service of St. Michael, MN. Work commenced on June 22nd, 2018, and was completed on July 6th, 2018. The original contract amount was \$411,070.93. Final contract amount is \$386,971.65. Final payment to the contractor is \$4,123.93. Completed contract amount is 94.1% of the original contract amount.

Alternatives

➤ None.

Recommendation

It is the recommendation of staff that the County Board approves the attached resolution and finalizes this contract.

**BOARD OF COUNTY COMMISSIONERS
GOODHUE COUNTY, MINNESOTA**

Date: 02 Oct 2018

WHEREAS, Contract No. C.P. 025-918-001 2018 Traffic Marking has in all things been completed, and the County Board being fully advised in the premises; and,

WHEREAS, documentation for the project has been finalized, and final payment to the contractor, AAA Striping Service, is \$4,123.93.

NOW, THEREFORE, BE IT RESOLVED, that the Goodhue County Board of Commissioners does hereby accept said completed project for and in behalf of the County of Goodhue and authorize final payment as specified herein.

State of Minnesota
County of Goodhue

Allen	Yes	___	No	___
Anderson	Yes	___	No	___
Majerus	Yes	___	No	___
Drotos	Yes	___	No	___
Nesseth	Yes	___	No	___

I, Scott Arneson, duly appointed, qualified and County Administrator of the County of Goodhue, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution with the original minutes of the proceedings of the Board of County Commissioners, Goodhue County, Minnesota at their session held on the 2nd day of October 2018, now on file in my office, and have found the same to be a true and correct copy thereof.

Witness my hand and official seal at Red Wing, Minnesota, this 2nd day of October 2018.

Scott Arneson
County Administrator



GOODHUE COUNTY APPLICATION FOR TUITION REIMBURSEMENT

(completed by employee)

This application must be filed with your Department Head prior to the start of the class.

Name	Josh Stehr		
Address			
City		State	
		Zip Code	
Department	Goodhue County Sheriff's Office		
Job Title	Deputy Sheriff	Course Title	GEOG 3231 - Introduction to Geograp
School	Bemidji State University	Course begins	08-27-2018
		ends	12-19-2018
Tuition Cost \$	799.35		

Explain nature or content of course:

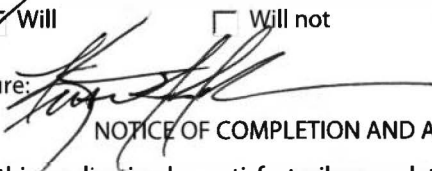
GEOG 3231 - Introduction to Geographic Information Systems
*Required General Ed course in order to obtain a Bachelor of Science Degree in Criminal Justice.
This course develops a proficiency in basic GIS skills for those new to GIS. The premise of the course revolves around analytical problem solving using spatial data and techniques. The course also focuses on graphic communication of quantitative data including cartographic mapping concepts and data classification. This course concentrates on learning

This application is submitted for approval of tuition reimbursement for the above in accordance with the provisions and conditions of the Tuition Reimbursement Policy. My enrollment in this course is voluntary and I understand that my time spent taking the course will not be considered as time worked for Goodhue County. I understand the required vesting period as stated in the Tuition Reimbursement Policy and elect to reimburse the County if the vesting period requirement is not met.

Employee Signature: 

DEPARTMENT HEAD/SUPERVISOR APPROVAL

I believe this course Will Will not benefit this employee in his/her present capacity.

Department Head Signature:  Date Sept 7, 2018

NOTICE OF COMPLETION AND APPLICATION FOR REFUND

The employee named on this application has satisfactorily completed the course described in this application. The completed records of completion and the receipt of payment are attached.

Please refund employee \$ in accordance with the provisions of the Tuition Reimbursement Program.

Department of Human Resources Signature: Date



**GOODHUE COUNTY
OFFICE OF EMERGENCY MANAGEMENT**

430 WEST SIXTH STREET
RED WING, MN 55066

September 28, 2018

To: Goodhue County Commissioners
Scott Arneson, Administrator

From: Diane Richter-Biwer, Director

A handwritten signature in black ink, appearing to read "DRB", is written over the name Diane Richter-Biwer.

**Subject: 2018 Emergency Management Performance Grant (EMPG) Contract
A-EMPG-2018-GOODHUCO-026**

Background:

Each year Goodhue County Office of Emergency Management is eligible for a federal EMPG contract that is administered through the State of MN Department of Public Safety, Homeland Security Emergency Management (HSEM). This grant is designed to assist the County Emergency Management in complying with federal planning and response requirements. The amount of the grant is based on the population of the county.

Current Situation:

The attached EMPG agreement is for the federal fiscal year; January 1, 2018 through December 31, 2018. This contract will reimburse Goodhue County up to \$32,248. EMPG is a matching grant, OEM will need to spend \$64,496.00 in order to be reimbursed the full amount of the grant.

Recommendations:

I recommend that the Goodhue County Board pass a resolution accepting the Federal EMPG contract. Place the appropriate signature on the Grant Agreement as marked. Return the completed contract to OEM for it to be returned to the State of MN, HSEM. Let me know if you have any questions.



Minnesota Department of Public Safety (“State”) Homeland Security and Emergency Management Division 445 Minnesota Street, Suite 223 St. Paul, Minnesota 55101-2190	Grant Program: 2018 Emergency Management Performance Grant Grant Agreement No.: A-EMPG-2018-GOODHUCO-026
Grantee: Goodhue County 509 West 5 th Street Red Wing, MN 55066-2578	Grant Agreement Term: Effective Date: 01/01/2018 Expiration Date: 12/31/2018
Grantee’s Authorized Representative: Goodhue County Sheriff’s Office ATTN: Sheriff Kris Johnson 430 West 6 th Street Red Wing, MN 55066-2475 Phone: (651) 267-2617 e-mail: kris.johnson@co.goodhue.mn.us	Grant Agreement Amount: Original Agreement \$ 32,248.00 Matching Requirement \$ 32,248.00
State’s Authorized Representative: Matti Gurney Homeland Security and Emergency Management 445 Minnesota St., Suite 223 St. Paul, Minnesota 55101-2190 Phone: 651-201-7422 Matti.Gurney@state.mn.us	Federal Funding: CFDA 97.042 FAIN: EMC-2018-EP-00003 State Funding: None Special Conditions: None

Under Minn. Stat. § 299A.01, Subd 2 (4) the State is empowered to enter into this grant agreement.

Term: Effective date is the date shown above or the date the State obtains all required signatures under Minn. Stat. § 16B.98, subd. 7, whichever is later. Once this grant agreement is fully executed, the Grantee may claim reimbursement for expenditures incurred pursuant to the Payment clause of this grant agreement. Reimbursements will only be made for those expenditures made according to the terms of this grant agreement. Expiration date is the date shown above or until all obligations have been satisfactorily fulfilled, whichever occurs first.

The Grantee, who is not a state employee will:
Perform and accomplish such purposes and activities as specified herein and in the Grantee’s approved 2018 Emergency Management Performance Grant Application (“Application”) which is incorporated by reference into this grant agreement and on file with the State at Homeland Security and Emergency Management Division, 445 Minnesota Street, Suite 223, St. Paul, Minnesota 55101-2190. The Grantee shall also comply with all requirements referenced in the 2018 Emergency Management Performance Grant Guidelines and Application which includes the Terms and Conditions and Grant Program Guidelines (<https://app.dps.mn.gov/egrants>), which are incorporated by reference into this grant agreement.

Budget Revisions: The breakdown of costs of the Grantee’s Budget is contained in Exhibit A, which is attached and incorporated into this grant agreement. As stated in the Grantee’s Application and Grant Program Guidelines, the Grantee will submit a written change request for any substitution of budget items or any deviation and in accordance with the Grant Program Guidelines. Requests must be approved prior to any expenditure by the Grantee.

Matching Requirements: (If applicable.) As stated in the Grantee’s Application, the Grantee certifies that the



matching requirement will be met by the Grantee.

Payment: As stated in the Grantee’s Application and Grant Program Guidance, the State will promptly pay the Grantee after the Grantee presents an invoice for the services actually performed and the State’s Authorized Representative accepts the invoiced services and in accordance with the Grant Program Guidelines. Payment will not be made if the Grantee has not satisfied reporting requirements.

Certification Regarding Lobbying: (If applicable.) Grantees receiving federal funds over \$100,000.00 must complete and return the Certification Regarding Lobbying form provided by the State to the Grantee.

1. ENCUMBRANCE VERIFICATION

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.

Signed: _____

Date: _____

3. STATE AGENCY

Signed: _____
(with delegated authority)

Title: _____

Date: _____

Grant Agreement No. A-EMPG-2018-GOODHUCO-026 / PO#3000056253

2. GRANTEE

The Grantee certifies that the appropriate person(s) have executed the grant agreement on behalf of the Grantee as required by applicable articles, bylaws, resolutions, or ordinances.

Signed: _____

Print Name: _____

Title: _____

Date: _____

Signed: _____

Print Name: _____

Title: _____

Date: _____

Distribution: DPS/FAS
Grantee
State’s Authorized Representative

2018 (EMPG) Emergency Management Performance Grant

EXHIBIT A

Organization: Goodhue County

A-EMPG-2018-GOODHUCO-026

Budget Summary (Report)

EMPG		
Budget Category	Award	Match
Planning		
Planning - wages	\$27,654.00	\$27,654.00
Total	\$27,654.00	\$27,654.00
Equipment		
Equipment -Weather Alerts	\$4,594.00	\$4,594.00
Total	\$4,594.00	\$4,594.00
Total	\$32,248.00	\$32,248.00
Allocation	\$32,248.00	\$32,248.00
Balance	\$0.00	\$0.00



Brian J. Anderson
Finance Director
Goodhue County Finance & Taxpayer Services

Brian.Anderson@co.goodhue.mn.us
509 W. Fifth St
Red Wing, MN 55066
Phone (651) 385-3043
Fax (651) 267-4878

TO: County Board
FROM: Brian J. Anderson, Finance Director
DATE: October 2, 2018
SUBJECT: Approval of December 31, 2017 financial statements

BACKGROUND

The County's auditors (CliftonLarsonAllen) presented the audited financial statements to Board Members Majerus and Anderson along with the County Administrator and the Finance Director on October 2, 2018. The auditors reviewed the audit results and discussed issues and findings that arose during the audit process. County Board Members and staff were given the opportunity to ask questions of the auditors.

DISCUSSION

The auditors issued four reports based on their audit procedures:

- Independent Auditor's Report – covers fair presentation of the county's financial statements.
- Report on Internal Control over Financial Reporting – describes the auditors' testing and review of the County's internal procedures during the audit.
- Report on Compliance and Internal Control over Federal Programs (grants) – describes adherence to federal grant spending and reporting compliance requirements, including review of specific expenditures for allowability.
- Report on Minnesota Legal Compliance – covers compliance with areas described in the Minnesota Legal Compliance Audit Guide for Counties (contracting/bidding, deposits/investments, conflicts of interest, public indebtedness, claims/disbursements, tax increment financing and other miscellaneous provisions).

GOODHUE COUNTY BOARD OF COMMISSIONERS

RONALD ALLEN
1st District
1713 Siewert Street
Red Wing, MN 55066

BRAD ANDERSON
2nd District
10679 375TH St. Way
Cannon Falls, MN 55009

BARNEY NESSETH
3rd District
41595 County 8 Blvd
Zumbrota, MN 55992

JASON MAJERUS
4th District
39111 County 2 Blvd.
Goodhue, MN 55027

PAUL DROTOS
5th District
1825 Twin Bluff Rd
Red Wing, MN 55066

The auditors issued an unmodified opinion for the overall financial statements, meaning that the financial statements and related notes and schedules were prepared in conformity with applicable accounting rules. The auditor's opinion does **not** offer judgment as to the financial health of the County. There were three findings noted related to internal controls, four findings related to federal programs (related to internal control only; there were no questioned costs) and two findings related to legal compliance. None of these findings were considered material enough to adversely affect the overall opinions of the County's financial operations, and corrective actions have been developed to address all findings.

The County's overall financial position as of December 31, 2017 remains stable as compared to December 31, 2016. Revenues have increased slightly over the past two fiscal years and the County is focusing on controlling expenditures and paying down debt. Available fund balance (categories other than Nonspendable and Restricted) has remained steady and is well above the amount required by the County's fund balance policy.

RECOMMENDATION

Staff recommend the Board approve the audited Financial Statements for Year Ended December 31, 2017.

GOODHUE COUNTY BOARD OF COMMISSIONERS

RONALD ALLEN
1st District
1713 Siewert Street
Red Wing, MN 55066

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Cannon Falls, MN 55009

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Goodhue, MN 55027

PAUL DROTOS
5th District
1825 Twin Bluff Rd
Red Wing, MN 55066

**GOODHUE COUNTY
RED WING, MINNESOTA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2017

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**GOODHUE COUNTY
RED WING, MINNESOTA
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RED WING, MINNESOTA
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RED WING, MINNESOTA
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INTRODUCTORY

**GOODHUE COUNTY
RED WING, MINNESOTA
CURRENT ORGANIZATION CHART
2017**

			Term Expires
Elected Officers			
Commissioners			
Chair	Jason Majerus	District 4	January 2019
Vice Chair	Brad Anderson	District 2	January 2019
Board Member	Paul Drotos	District 5	January 2021
Board Member	Ronald Allen	District 1	January 2021
Board Member	Barney Nesseth	District 3	January 2021
Attorney	Steven N. Betcher		January 2019
County Sheriff	Scott McNurlin		January 2019
 Appointed Officials			
Administrator	Scott Arneson		Indefinite
Court Services	Joanne Pohl		Indefinite
Facilities Maintenance	Rick Seyffer		Indefinite
Finance Director	Carolyn Holmsten		Indefinite
Human Resources	Melissa Cushing		Indefinite
Health and Human Services	Nina Arneson		Indefinite
Information Technology	Randy Johnson		Indefinite
Land Use Management/Recorder	Lisa Hanni		Indefinite
Public Works	Greg Isakson		Indefinite
Veterans Service Officer	Lyman M. Robinson, Jr.		March 2022

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Goodhue County
Red Wing, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County (the County), Minnesota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County, as of December 31, 2017, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of County contributions, budgetary comparison information, and the notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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

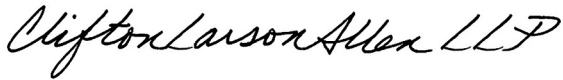
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Goodhue County's basic financial statements. The supplementary information consisting of the combining financial statements, budgetary comparison schedules, schedule of intergovernmental revenues, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The other information section, consisting of the Tax Capacity, Tax Rates, Levies, and Percentage of Collections, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

In the Management's Discussion and Analysis (MD&A) we will provide readers with a narrative overview, and both a short-term and long-term analysis, of the financial activities of Goodhue County (the County) for the year ended December 31, 2017. We encourage readers to consider the information presented here in conjunction with the County's financial activity and performance.

HIGHLIGHTS

- On December 31, 2017, Goodhue County's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$144,372,608, of which \$124,211,406 is the net investment in capital assets and \$5,598,582 is restricted to specific purposes. This leaves year-end unrestricted net position of \$14,562,620.
- Overall program expenses for 2017 were \$60,854,113, a decrease of \$4,240,925 (7%) from 2016. The largest area of decrease can be found in operating grants and contributions, related highways and streets. General revenues contributed \$34,552,889 towards program expenses, an increase of \$1,655,880 from the previous year, due primarily to an increase in property tax revenues. Revenues decreased by 0.4%, or \$206,609, during 2017.
- County debt of \$7,760,000 was issued in 2014, for construction of highways. Additional debt of \$10,720,000 for building projects was issued in March 2015. There was no new debt issued in 2017 as the County focused on paying down its outstanding debt.
- The Goodhue County Board of Commissioners (the Board) continues to analyze long-range needs for the County's highways and streets.
- At the end of 2017, the General Fund's unassigned fund balance was \$14,654,397, which represents approximately 53% of expenditures for the year (\$27,614,626). In 2016, the General Fund's unassigned fund balance was \$12,273,309, which was approximately 43% of expenditures for the year.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

OVERVIEW OF THE FINANCIAL STATEMENTS

The three main sections of this report are: introductory, financial, and supplementary. The introduction contains the County's organization structure and principal officials. The financial section includes the MD&A and is intended to serve as a roadmap of the basic financial statements. These statements consist of three parts: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The required supplementary information section contains the budget to actual presentation for the County's major funds. Other supplementary information is included to enhance the reader's understanding of County financial activity (such as information about federal grant programs).

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a long-term and broad overview of the County's finances as a whole in a manner similar to a private-sector business. To accomplish this goal, transactions are valued on a full accrual basis. The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as net position. Over time, changes in net position may be an indication of an improving or deteriorating County financial position. Other nonfinancial factors, such as changes in the County's property tax base and the condition of County roads, must also be considered to assess the overall health of the County.

The Statement of Activities presents information on the change in net position for the most recent year. Said changes are reported as soon as a financial event results in a change, regardless of the timing of related cash flows. Therefore, results reported will result in cash flows in a future period. For example, uncollected property taxes and earned, but unused, vacation leave are included here, but the cash will not be received or expended until a later year.

The principal support for governmental activities for Goodhue County is property taxes and intergovernmental revenue. Governmental activities include:

- General Government,
- Public Safety,
- Highways and Streets,
- Human Services,
- Health,
- Sanitation,
- Culture and Recreation,
- Conservation of Natural Resources, and
- Economic Development.

General government includes services such as general administration, courts, property assessment, records management, and tax collections. Additional information is included in the notes to the financial statements.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

The financial statements provide two other sources of information:

1. Budgetary comparisons

Goodhue County adopts an annual budget for the General Fund, all other special revenue funds, and the Debt Service Fund. Budgetary comparison schedules are provided for these funds.

2. Notes to the financial statements

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

Government-Wide Financial Analysis

A useful tool for analyzing financial statements is comparative information from previous years. Net position may be a useful indicator of a government's financial position over time. As of December 31, 2017, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$144,372,608. The following table provides a summary of Goodhue County's governmental activities net position, which decreased \$2,055,977 from the previous year.

**Table 1
Net Position**

	Governmental Activities		
	2017	2016	\$ Change
Assets			
Current and other assets	\$ 51,398,103	\$ 49,889,765	\$ 1,508,338
Capital assets (net)	145,405,046	147,683,291	(2,278,245)
Total Assets	\$ 196,803,149	\$ 197,573,056	\$ (769,907)
Deferred Outflows of resources	\$ 12,385,998	\$ 22,813,332	\$ (10,427,334)
Liabilities			
Long-term debt outstanding	\$ 49,553,450	\$ 66,736,050	\$ (17,182,600)
Other liabilities	2,824,845	3,300,282	(475,437)
Total Liabilities	\$ 52,378,295	\$ 70,036,332	\$ (17,658,037)
Deferred Inflows of Resources	\$ 12,438,244	\$ 3,921,471	\$ 8,516,773
Net Position			
Invested in capital assets, net of debt	\$ 124,211,406	\$ 125,919,390	\$ (1,707,984)
Restricted	5,598,582	5,797,671	(199,089)
Unrestricted	14,562,620	14,711,524	(148,904)
Total Net Position	\$ 144,372,608	\$ 146,428,585	\$ (2,055,977)

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

The largest portion of Goodhue County's net position, 87%, or \$124,211,406, represents investments in capital assets, less any related debt used to acquire those assets. Capital assets are investments in land, buildings, machinery and equipment, as well as roads and bridges. These assets are used to provide services and utilities to County citizens and, consequently, are not available for future spending. Resources needed to repay the debt must be provided from other sources since the assets themselves cannot be used to liquidate these liabilities.

An additional \$14,562,620 of net position, or 10%, represents unrestricted net position that may be used to meet ongoing obligations to citizens and creditors. In 2017, unrestricted net position decreased by \$2,479,911, due primarily to Health and Human Services expenditures.

Governmental Activities

Reflected in Table 2 are the changes in revenues and expenses sorted by activity. Total 2017 revenue for County governmental activities decreased by less than 1%; expenses decreased by less than 7%.

**Table 2
Changes in Net Position**

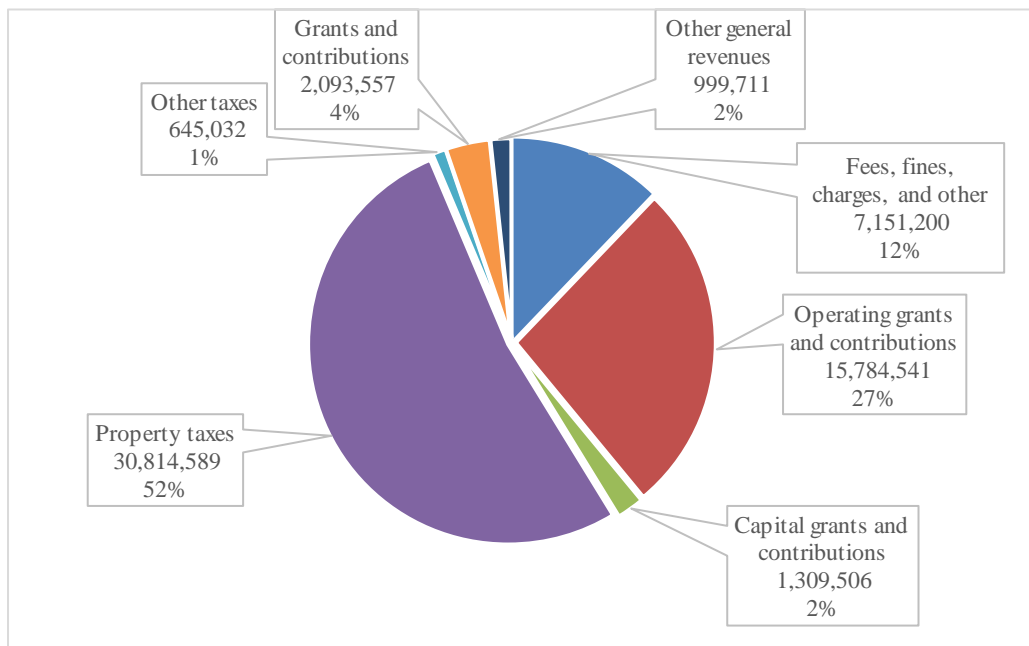
	Governmental Activities			
	2017	2016	\$ Change	% Change
Revenues				
Program Revenues				
Fees, fines, charges, and other	\$ 7,151,200	\$ 6,754,739	\$ 396,461	5.87%
Operating grants and contributions	15,784,541	18,799,976	(3,015,435)	-16.04%
Capital grants and contributions	1,309,506	553,021	756,485	136.79%
General Revenues				
Property taxes	30,814,589	28,972,660	1,841,929	6.36%
Other taxes	645,032	633,075	11,957	1.89%
Grants and contributions	2,093,557	2,301,779	(208,222)	-9.05%
Other general revenues	999,711	989,495	10,216	1.03%
Total Revenues	\$ 58,798,136	\$ 59,004,745	\$ (206,609)	-0.35%
Program Expenses				
General government	\$ 12,882,488	\$ 12,925,685	\$ (43,197)	-0.33%
Public safety	16,085,482	16,914,804	(829,322)	-4.90%
Highways and streets	12,431,568	15,988,827	(3,557,259)	-22.25%
Sanitation	682,915	785,491	(102,576)	-13.06%
Human services	13,263,433	12,521,486	741,947	5.93%
Health	3,463,802	4,009,596	(545,794)	-13.61%
Culture and recreation	744,733	643,907	100,826	15.66%
Conservation of natural resources	772,220	718,033	54,187	7.55%
Economic development	28,365	27,672	693	2.50%
Interest	499,107	559,537	(60,430)	-10.80%
Total Program Expenses	\$ 60,854,113	\$ 65,095,038	\$ (4,240,925)	-6.51%
Increase (Decrease) in Net Position	\$ (2,055,977)	\$ (6,090,293)	\$ 4,034,316	-66.24%
Net Position- January 1	146,428,585	152,518,878	(6,090,293)	-3.99%
Net Position - December 31	\$ 144,372,608	\$ 146,428,585	\$ (2,055,977)	-1.40%

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

Overall, County governmental program revenues decreased from \$26,107,736 in 2016 to \$24,245,247 in 2017, including a decrease of \$3,015,435 in operating grants and contributions. The County paid for the remaining “public benefit” portion of governmental activities with 2017 general revenue dollars of \$34,552,889, up \$1,655,880 from 2016. General revenues are primarily made up of taxes (up \$1,841,929).

Total program expenditures reflect a net decrease of 7%, with the biggest decrease in expenses seen in highway and streets (down \$3,557,259, 22%). The program area where expenses were up the most was \$741,947, 6%, in human services.

**Governmental Activities
Revenues by Source**



Per Table 2, one can see the cost of all governmental activities in 2017 was \$60,854,113, a decrease of \$4,240,925 when compared to 2016. However, as shown in the Statement of Activities not all of this is paid with County taxes. Those who directly benefited from the programs paid \$7,151,200 of the cost. For example, direct users are charged things such as building permit fees, recording fees, inmate boarding fees, etc. Another \$17,094,047 was covered by other governments and organizations that subsidized either a specific program or general operations with operating or capital grants and contributions. Some examples of grants received are State Construction, State Police Aid, Probation Officer Salary Reimbursements, WIC, and other Health and Human Services programs. The total amount financed for governmental activities through County general revenues was \$34,552,889.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

Table 3 presents the cost of each of the County's five largest program areas, as well as the area's net cost (total cost less revenues) generated by the activities. The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

**Table 3
Governmental Activities
Costs of Services**

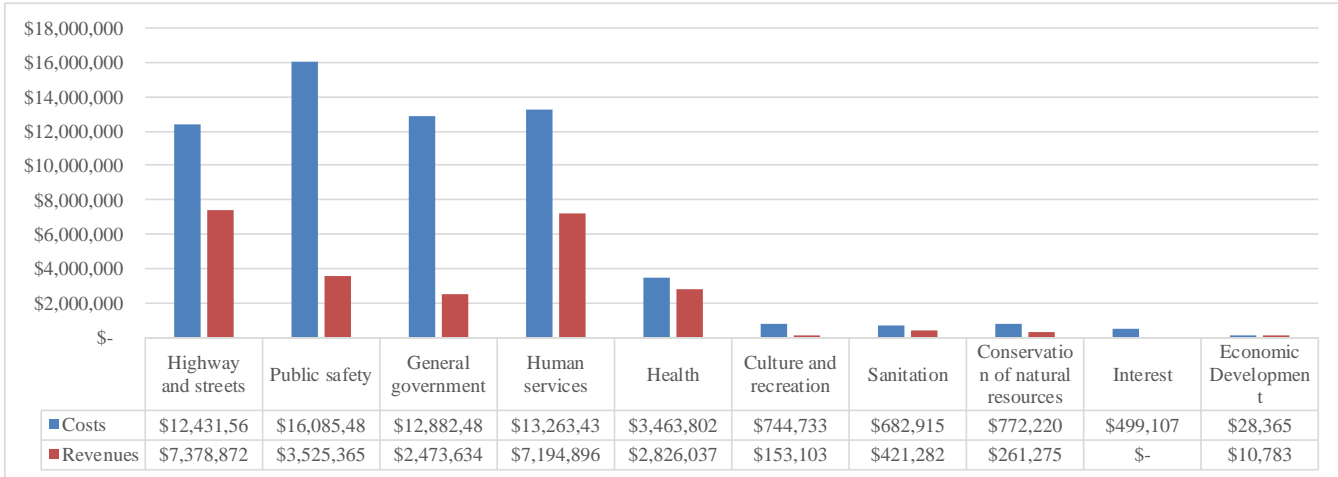
	Total Cost of Services		
	2017	2016	\$ Change
Public safety	\$ 16,085,482	\$ 16,914,804	\$ (829,322)
Highway and streets	12,431,568	15,988,827	(3,557,259)
General government	12,882,488	12,925,685	(43,197)
Human services	13,263,433	12,521,486	741,947
Health	3,463,802	4,009,596	(545,794)
All others	2,727,340	2,734,640	(7,300)
Totals	\$ 60,854,113	\$ 65,095,038	\$ (4,240,925)
	Net Cost of Services		
	2017	2016	\$ Change
Public safety	\$ 12,560,117	\$ 13,239,950	\$ (679,833)
Highway and streets	5,052,696	6,475,423	(1,422,727)
General government	10,408,854	10,751,471	(342,617)
Human services	6,068,537	6,151,479	(82,942)
Health	637,765	968,360	(330,595)
All others	1,880,897	1,400,619	480,278
Totals	\$ 36,608,866	\$ 38,987,302	\$ (2,378,436)

The net cost of services decreased \$2,378,436, or 6%, compared to the previous year. As shown in the Table 3 above, Highway and Streets decreased 28%. The following chart represents, by program, the costs incurred for these County services and the program revenues received in conjunction with those services. The difference leads to the amount of tax revenues needed to help offset operational costs.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

Governmental Activities

Costs and Program Revenues



Fund Level Financial Analysis

The fund level financial statements offer more detailed information than the government-wide statements. Using separate funds provides a way to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by state law and by bond covenants. As recommended by Minnesota County Financial Accounting & Reporting Standards (COFARS), the County strives to maintain the minimum number of funds to meet our legal and operating requirements.

Governmental funds are used to account for the same functions or programs reported as governmental activities in the government-wide financial statements, such as general government or human services. However, the governmental fund financial statements differ from the government-wide statements.

The focus of Goodhue County's governmental funds is to provide information on near-term inflows, outflows, and balances of available resources. Therefore, the timing of cash flows is taken into account in the governmental fund financial statements, while it is disregarded in the government-wide statements. This information may be useful in evaluating governments' near-term financing requirements as well as the available resources. Reconciliations of governmental funds to government-wide governmental activities appear on pages 22 and 25 of the financial statements.

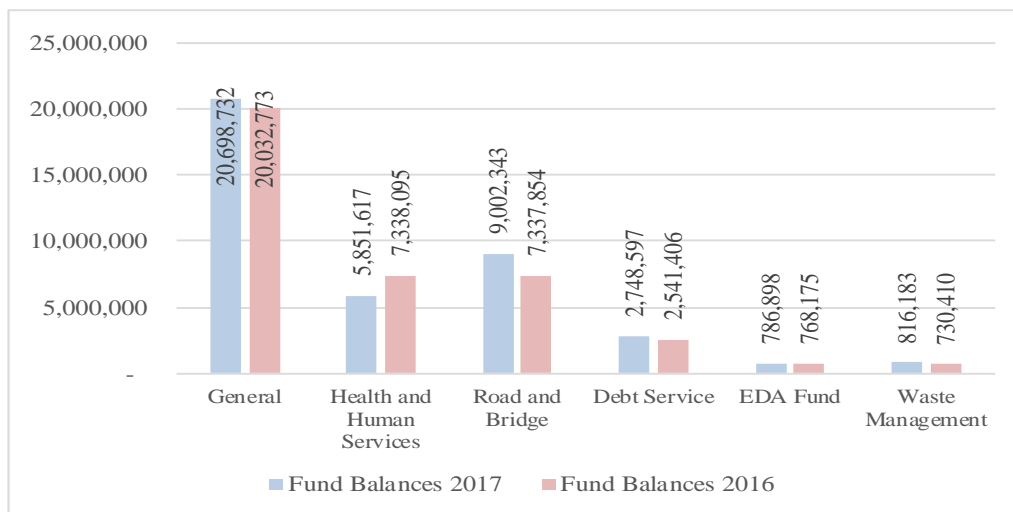
**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

The County's Funds

Goodhue County utilizes five major governmental funds. These funds are: (1) General, (2) Road and Bridge Special Revenue, (3) Health and Human Services Special Revenue, (4) Economic Development Authority Special Revenue, and (5) Debt Service.

At year-end, the County's governmental funds (as presented in the balance sheet) reported a combined fund balance of \$39,904,370. This represents an increase of \$1,155,657 (3%) from December 31, 2016. A large part of this increase can be attributed to the General Fund where there is no longer a residual balance of bond proceeds as this was used up for financing ongoing construction projects.

**Governmental Funds
Fund Balances**



The General Fund is the primary operating fund of the Goodhue County government. Most of the County's traditional services are reported here. The General Fund's fund balance increased by \$665,959, or 3%, in 2017. This was largely due to previous unused bond proceeds for construction and renovation on the Citizen's Building. Work on this building and the spend-down of these bond proceeds were completed in 2016.

The Road and Bridge Special Revenue Fund accounts for maintenance and improvements to the infrastructure of the County. The \$9,002,343 fund balance at the end of 2017 represents an increase of \$1,664,489 (23%) over 2016, due to changes in timing of planned projects.

The Health and Human Services Special Revenue Fund exists to account for resources expended for public assistance and social services programs supported by federal, state, and local taxpayer dollars. The fund had a \$5,851,617 fund balance at the end of 2017, down \$1,486,478 from 2016 due to increased expenditures for social services. The fund continues to monitor spending, as approximately half of its revenue comes from other governmental sources.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

The Economic Development Authority Special Revenue Fund is used to account for various economic activities, including the loans made to provide assistance with flood-related expenditures after the 2010 flood. All loan proceeds have been distributed as of June 2013. Repayments from these loans go into a revolving loan program within this fund.

The Debt Service Fund contains resources designated for the repayment of debt obligations - yearly principal and interest payments on existing bonds. Most of these funds are derived from tax revenues. The fund had \$2,748,597 in fund balance at the end of 2017, which is an increase of \$207,191 compared to 2016. This will be used to contribute to principal and interest payments due in February of the following year.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Since the resources of those funds are not available to support the County's programs, these funds are not included in the government-wide financial statements.

Goodhue County has three fiduciary funds, otherwise classified as agency funds. These funds are: (1) Family Collaborative Fund, (2) Taxes and Penalties Fund, and (3) Other Agency Fund. Agency funds are custodial in nature and do not involve measurement of the results of operations.

The basic Fiduciary Funds financial statement can be found on page 26 of this report. Additional detail that breaks down the activity of these three funds can be found starting on page 95.

General Fund Budgetary Highlights

During a December meeting held by the Goodhue County Board of Commissioners, budgets for all governmental funds were approved by resolution. The most significant budgeted fund is the General Fund.

For the year ended December 31, 2017, the County's General Fund actual expenditures were \$1,092,797 or 3.9% less than budget. Information Technology (\$323,744) and Public Safety-Adult Detention Center (\$292,296) had the largest differences, partially offset by capital expenditures slightly over budget (\$106,251).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2017, the County had \$145,405,046 invested in a broad range of capital assets, including land, buildings, equipment and infrastructure. (See Table 4 on page 14.) This represents a net decrease of \$2,278,245.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

**Table 4
Capital Assets at Year-End
(Net of Depreciation)**

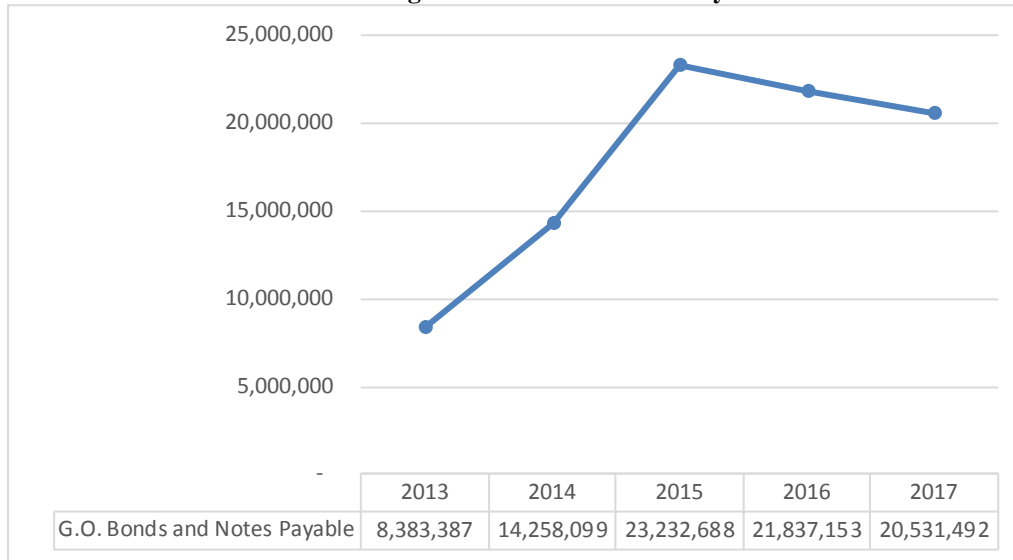
	Governmental Activities		
	2017	2016	\$ Change
Land	\$ 9,361,058	\$ 9,280,647	\$ 80,411
Construction in progress	527,794	2,508,470	(1,980,676)
Buildings and land improvements	27,168,552	25,076,551	2,092,001
Machinery, vehicles, furniture, and equipment	10,947,340	10,837,468	109,872
Infrastructure	97,400,302	99,980,155	(2,579,853)
Totals	\$ 145,405,046	\$ 147,683,291	\$ (2,278,245)

Debt Administration

Annual payments of principal and interest are regularly made February 1 with additional interest payments due August 1.

As of December 31, 2017, the County had \$20,531,492 in bonds and notes outstanding. During the year, \$1,305,661 was paid off. No new debt was issued in 2017. Table 5 shows the ending debt liability balance over the past five years.

**Table 5
General Obligation Bonds and Notes Payable**



**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

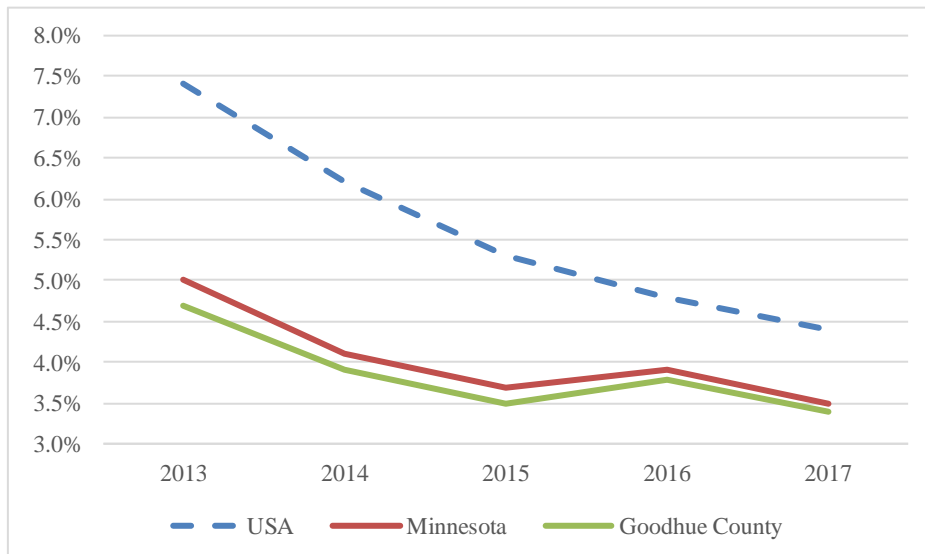
Other long-term liabilities on December 31, 2017, include: compensated absence liability (accrued vacation, sick leave, and compensatory payable) of \$4,510,781; net pension liability of \$23,289,050; and landfill closure and postclosure care liability of \$922,808. More detailed information about the County's long-term liabilities is presented in Notes 2.C. and 3 of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Unemployment

The 12-month average for unemployment in 2017 for the U.S., Minnesota, and Goodhue County was 4.4%, 3.5%, and 3.4%, respectively. This compared to 2016 of 4.8%, 3.9%, and 3.8%. As outlined in Table 6, Goodhue County and the State of Minnesota continue to trend well below national unemployment averages. Current 2017 average unemployment rates for June 2018 were 4.0%, 3.1%, and 2.7% for the U.S., Minnesota, and Goodhue County, respectively. Like all local units of government, we are very concerned about both the national and local economic conditions and the impacts on our County. We believe the County will continue to trend below the national average. The County is not aware of any work force reductions in the area with businesses continuing to strive for economic stability, followed by growth.

**Table 6
Unemployment Rates - 5-Year Trend**



**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017
(UNAUDITED)**

Property Value Growth

Agricultural property values remained stable or declined slightly for Payable 2017.

Other classifications have not had any significant changes due to economic or other conditions. Real estate sales (both prices and volume) and new construction continue to be moving in the positive direction.

Xcel Energy, a local nuclear plant, has been licensed to continue operating through at least 2034. Equipment valued at more than \$166 million has been added over the last few years, increasing the utilities tax base in the County.

State Financial Position

The County's elected and appointed officials considered many factors when setting the fiscal year 2017 budget and the tax rates and fees that were charged for government services. Goodhue County relies on state-paid aids, credits, and grants for funding as well. Should the state of Minnesota significantly change the formula for state-provided payments to the County, it could potentially have an impact on the following year's budget. The County continues to monitor legislation in order to be prepared for changes that may occur. There is no indication since 2017 that significant changes have been made.

Budgeting Approach

The Goodhue County Board prepares budgets using a two-year cycle with a very thorough review process. As is the practice throughout Minnesota, the Board establishes a preliminary levy in September. In December, after all special levies requested have been approved by the Department of Revenue, the Board finalizes all amounts within the state-mandated levy limits, if applicable. The Board continues to strive for a balanced budget while, at the same time, effectively promoting the safety, health, and well-being of our residents.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of Goodhue County's finances. If you have any questions about this report or need additional information, please contact the Finance & Taxpayer Services Office, Goodhue County Government Center, 509 W. 5th Street, Red Wing, Minnesota 55066, or at (651) 385-3040.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017**

Assets

Cash and pooled investments	\$ 39,182,542
Petty cash and change funds	2,350
Taxes receivable	
Delinquent	364,912
Current	21,279
Accounts receivable	323,326
Accrued interest receivable	67,251
Loans receivable	873,506
Due from other governments	5,391,656
Inventories	496,563
Prepaid items	631,542
Restricted assets	
Cash and pooled investments	219,709
Investment in joint venture	3,823,467
Capital assets	
Non-depreciable	9,888,852
Depreciable - net of accumulated depreciation	<u>135,516,194</u>
Total Assets	<u>\$ 196,803,149</u>

Deferred Outflows of Resources

Deferred pension outflows	<u>\$ 12,385,998</u>
Total Deferred Outflows of Resources	<u>\$ 12,385,998</u>

Liabilities

Accounts payable	\$ 845,417
Salaries payable	1,042,471
Contracts payable	424,319
Due to other governments	277,173
Accrued interest payable	217,305
Customer deposits	18,160
Long-term liabilities	
Due within one year	3,216,190
Due in more than one year	23,048,210
Net pension liability	<u>23,289,050</u>
Total Liabilities	<u>\$ 52,378,295</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF NET POSITION (CONTINUED)
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017**

Deferred Inflows of Resources

Advanced allotments	
Taxes received for future periods	\$ 659,949
Deferred pension inflows	<u>11,778,295</u>
Total Deferred Inflows of Resources	<u>\$ 12,438,244</u>

Net Position

Net investment in capital assets	\$ 124,211,406
Restricted for	
General government	528,871
Public safety	302,675
Highways and streets	3,111,840
Sanitation	50,623
Conservation of natural resources	168,933
Economic development	604,283
Debt service	398,461
Landfill postclosure	219,708
Gravel pit postclosure	213,188
Unrestricted	<u>14,562,620</u>
Total Net Position	<u>\$ 144,372,608</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Fees, Charges, Fines, and Other</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Functions/Programs					
Primary government					
Governmental activities					
General government	\$ 12,882,488	\$ 2,212,528	\$ 261,106	\$ -	\$ (10,408,854)
Public safety	16,085,482	2,433,957	1,091,408	-	(12,560,117)
Highways and streets	12,431,568	109,235	5,960,131	1,309,506	(5,052,696)
Sanitation	682,915	281,796	139,486	-	(261,633)
Human services	13,263,433	1,190,806	6,004,090	-	(6,068,537)
Health	3,463,802	803,375	2,022,662	-	(637,765)
Culture and recreation	744,733	-	153,103	-	(591,630)
Conservation of natural resources	772,220	108,720	152,555	-	(510,945)
Economic development	28,365	10,783	-	-	(17,582)
Interest	499,107	-	-	-	(499,107)
Total Governmental Activities	<u>\$ 60,854,113</u>	<u>\$ 7,151,200</u>	<u>\$ 15,784,541</u>	<u>\$ 1,309,506</u>	<u>\$ (36,608,866)</u>
General Revenues					
Property taxes				\$ 30,814,589	
Gravel taxes				92,908	
Mortgage registry and deed tax				53,756	
Wheelage tax				498,368	
Payments in lieu of tax				270,541	
Grants and contributions not restricted to specific programs				2,093,557	
Unrestricted investment earnings				162,724	
Miscellaneous				559,808	
Gain on sale of capital assets				6,638	
Total general revenues				<u>\$ 34,552,889</u>	
Change in net position				<u>\$ (2,055,977)</u>	
Net Position - Beginning				<u>146,428,585</u>	
Net Position - Ending				<u>\$ 144,372,608</u>	

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	General	Road and Bridge
Assets		
Cash and pooled investments	\$ 21,091,680	\$ 8,737,898
Petty cash and change funds	1,675	50
Taxes receivable - Delinquent	222,531	46,795
Special assessments - Current	-	-
Accounts receivable	88,856	18,141
Accrued interest receivable	67,251	-
Due from other funds	16,484	3,162
Due from other governments	373,565	3,801,861
Prepaid items	429,636	38,330
Inventories	-	496,563
Loans receivable	6,682	-
Restricted assets	-	-
Cash and pooled investments	-	-
	\$ 22,298,360	\$ 13,142,800
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	\$ 205,401	\$ 63,267
Salaries payable	650,271	76,275
Contracts payable	123,625	300,694
Due to other funds	1,618	-
Due to other governments	37,684	8,684
Customer deposits	18,160	-
	\$ 1,036,759	\$ 448,920
Deferred Inflows of Resources		
Unavailable revenue	\$ 172,395	\$ 3,609,455
Taxes received for future periods	390,474	82,082
	\$ 562,869	\$ 3,691,537
Fund Balances		
Nonspendable	\$ 429,636	\$ 534,893
Restricted	1,264,290	-
Committed	2,382,839	493,029
Assigned	1,967,570	7,974,421
Unassigned	14,654,397	-
	\$ 20,698,732	\$ 9,002,343
	\$ 22,298,360	\$ 13,142,800

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2017**

<u>Health and Human Services</u>	<u>Economic Development Authority</u>	<u>Debt Service</u>	<u>Nonmajor Fund Waste Management</u>	<u>Total</u>
\$ 5,546,478	\$ 448,479	\$ 2,782,623	\$ 575,384	\$ 39,182,542
550	-	-	75	2,350
66,096	255	24,824	4,411	364,912
-	-	21,279	-	21,279
202,688	-	-	13,641	323,326
-	-	-	-	67,251
-	-	-	26	19,672
1,173,751	-	-	42,479	5,391,656
159,254	-	-	4,322	631,542
-	-	-	-	496,563
-	866,824	-	-	873,506
-	-	-	219,709	219,709
<u>\$ 7,148,817</u>	<u>\$ 1,315,558</u>	<u>\$ 2,828,726</u>	<u>\$ 860,047</u>	<u>\$ 47,594,308</u>
\$ 564,240	\$ 107	\$ 693	\$ 11,709	\$ 845,417
299,047	-	-	16,878	1,042,471
-	-	-	-	424,319
16,484	-	-	1,570	19,672
227,885	-	-	2,920	277,173
-	-	-	-	18,160
<u>\$ 1,107,656</u>	<u>\$ 107</u>	<u>\$ 693</u>	<u>\$ 33,077</u>	<u>\$ 2,627,212</u>
\$ 49,397	\$ 528,113	\$ 40,073	\$ 3,344	\$ 4,402,777
140,147	440	39,363	7,443	659,949
<u>\$ 189,544</u>	<u>\$ 528,553</u>	<u>\$ 79,436</u>	<u>\$ 10,787</u>	<u>\$ 5,062,726</u>
\$ 159,254	\$ -	\$ -	\$ 4,322	\$ 1,128,105
-	604,283	398,461	219,708	2,486,742
150,550	182,615	2,350,136	35,075	5,594,244
5,541,813	-	-	557,078	16,040,882
-	-	-	-	14,654,397
<u>\$ 5,851,617</u>	<u>\$ 786,898</u>	<u>\$ 2,748,597</u>	<u>\$ 816,183</u>	<u>\$ 39,904,370</u>
<u>\$ 7,148,817</u>	<u>\$ 1,315,558</u>	<u>\$ 2,828,726</u>	<u>\$ 860,047</u>	<u>\$ 47,594,308</u>

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**GOODHUE COUNTY
RED WING, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017**

Fund balances - total governmental funds **\$ 39,904,370**

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 145,405,046

Investment in joint venture is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds. 3,823,467

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 4,402,777

Deferred outflows of resources resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds. 12,385,998

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

General obligation bonds	\$	(20,470,000)	
Revenue bonds		(4,094)	
Bond issuance discounts		21,064	
Bond issuance premiums		(320,383)	
Notes payable		(57,398)	
Net pension liability		(23,289,050)	
Compensated absences		(4,510,781)	
Accrued interest payable		(217,305)	
Landfill postclosure care liability		(922,808)	(49,770,755)

Deferred inflows of resources resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds. (11,778,295)

Net Position of Governmental Activities **\$ 144,372,608**

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>General</u>	<u>Road and Bridge</u>
Revenues		
Taxes	\$ 19,274,281	\$ 4,471,314
Special assessments	-	-
Licenses and permits	570,286	10,551
Intergovernmental	3,835,757	8,119,119
Charges for services	2,987,696	25,034
Fines and forfeits	12,177	-
Gifts and contributions	63,720	-
Investment earnings	162,923	-
Miscellaneous	1,527,730	33,408
Total Revenues	\$ 28,434,570	\$ 12,659,426
Expenditures		
Current		
General government	\$ 12,365,318	\$ -
Public safety	13,771,308	-
Highways and streets	-	10,547,023
Sanitation	-	-
Human services	-	-
Health	-	-
Culture and recreation	689,800	51,226
Conservation of natural resources	770,632	-
Economic development	-	-
Debt service		
Principal	17,568	-
Interest	-	-
Administrative (fiscal) charges	-	-
Intergovernmental		
Highways and streets	-	464,177
Total Expenditures	\$ 27,614,626	\$ 11,062,426
Excess of Revenues Over (Under) Expenditures	\$ 819,944	\$ 1,597,000
Other Financing Sources (Uses)		
Transfers in	\$ 7,500	\$ 601
Transfers out	(187,399)	-
Proceeds from sale of capital assets	25,914	-
Total Other Financing Sources (Uses)	\$ (153,985)	\$ 601
Change in Fund Balance	\$ 665,959	\$ 1,597,601
Fund Balance - January 1	20,032,773	7,337,854
Increase (decrease) in inventories	-	66,888
Fund Balance - December 31	\$ 20,698,732	\$ 9,002,343

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Health and Human Services</u>	<u>Economic Development Authority</u>	<u>Debt Service</u>	<u>Nonmajor Fund Waste Management</u>	<u>Total</u>
\$ 5,532,598	\$ 25,247	\$ 1,953,835	\$ 341,155	\$ 31,598,430
-	-	7,180	-	7,180
-	-	-	4,417	585,254
8,067,566	439	71,222	145,422	20,239,525
1,247,195	-	-	65,935	4,325,860
-	-	-	-	12,177
50,000	-	-	-	113,720
-	-	-	27	162,950
584,369	11,402	-	216,830	2,373,739
\$ 15,481,728	\$ 37,088	\$ 2,032,237	\$ 773,786	\$ 59,418,835
\$ -	\$ -	\$ -	\$ -	\$ 12,365,318
-	-	-	-	13,771,308
-	-	-	-	10,547,023
-	-	-	688,106	688,106
13,858,373	-	-	-	13,858,373
3,279,038	-	-	-	3,279,038
-	-	-	-	741,026
-	-	-	-	770,632
-	28,365	-	-	28,365
-	-	1,288,093	-	1,305,661
-	-	532,012	-	532,012
-	-	4,941	-	4,941
-	-	-	-	464,177
\$ 17,137,411	\$ 28,365	\$ 1,825,046	\$ 688,106	\$ 58,355,980
\$ (1,655,683)	\$ 8,723	\$ 207,191	\$ 85,680	\$ 1,062,855
\$ 176,705	\$ 10,000	\$ -	\$ 93	\$ 194,899
(7,500)	-	-	-	(194,899)
-	-	-	-	25,914
\$ 169,205	\$ 10,000	\$ -	\$ 93	\$ 25,914
\$ (1,486,478)	\$ 18,723	\$ 207,191	\$ 85,773	\$ 1,088,769
7,338,095	768,175	2,541,406	730,410	38,748,713
-	-	-	-	66,888
\$ 5,851,617	\$ 786,898	\$ 2,748,597	\$ 816,183	\$ 39,904,370

**GOODHUE COUNTY
RED WING, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Net change in fund balances - total governmental funds **\$ 1,088,769**

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

In the funds, under the modified accrual basis, receivables not available for expenditure are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase or decrease in revenue deferred as unavailable.

Unavailable revenue - December 31	\$ 4,402,777	
Unavailable revenue - January 1	<u>(5,035,674)</u>	(632,897)

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported; whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets sold.

Expenditures for general capital assets and infrastructure	\$ 4,059,328	
Net book value of assets sold	(10,650)	
Current year depreciation	<u>(6,389,293)</u>	(2,340,615)

In the statement of net position, an asset is reported for the equity interest in joint venture. The change in net position differs from the change in fund equity by the increases and decreases in the investment in joint venture. 792,382

Issuing long-term debt provides current financial resources to governmental funds, while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position.

Principal repayments		1,305,661
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Amortization of bond premiums and discounts	\$ 29,162	
Change in net pension liability	15,887,646	
Change in accrued interest payable	(8,684)	
Change in landfill postclosure care liability	(22,563)	
Change in compensated absences	62,432	
Change in deferred outflows of resources	(10,427,334)	
Change in deferred inflows of resources	(7,856,824)	
Change in inventories	<u>66,888</u>	<u>(2,269,277)</u>

Change in Net Position of Governmental Activities **\$ (2,055,977)**

FIDUCIARY FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2017**

	<u>Agency Funds</u>
Assets	
Cash and pooled investments	\$ 2,549,810
Total Assets	<u>\$ 2,549,810</u>
Liabilities	
Due to other governments	\$ 2,549,810
Total Liabilities	<u>\$ 2,549,810</u>

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**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies

Goodhue County’s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) for the year ended December 31, 2017, . The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

A. Financial Reporting Entity

Goodhue County was established March 5, 1853, and is an organized county having the powers, duties, and privileges granted counties by Minn. Stat. ch. 373. As required by accounting principles generally accepted in the United States of America, these financial statements present Goodhue County (primary government) and its blended component unit. The County is governed by a five-member Board of Commissioners (the Board) elected from districts within the County. The Board is organized with a chair and vice chair elected at the annual meeting in January of each year.

Blended Component Unit

Blended component units are legally separate organizations that are so intertwined with the County that they are, in substance, the same as the County and, therefore, are reported as if they were part of the County. Goodhue County has one blended component unit.

<u>Component Unit</u>	<u>Component Unit Included in Reporting Entity Because</u>	<u>Separate Financial Statements</u>
Economic Development Authority (EDA)	County Commissioners are the members of the EDA Board, and management of the County has operational responsibility.	Separate financial statements are not prepared.

Joint Ventures

The County participates in several joint ventures that are described in Note 4.C. The County also participates in jointly governed organizations described in Note 4.D.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (the statement of net position and the statement of activities) display information about the primary government, including its blended component unit. These statements include the financial activities of the overall County government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The County's net position is reported in three parts: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component unit. Separate statements for each fund category--governmental and fiduciary--are presented. The emphasis of governmental fund financial statements is on major individual governmental funds, with each displayed as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements (Continued)

2. Fund Financial Statements (Continued)

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Road and Bridge Special Revenue Fund accounts for restricted revenue sources from the federal, state, and other oversight agencies, as well as committed property tax revenues for the construction and maintenance of roads, bridges, and other projects affecting County roadways.

The Health and Human Services Special Revenue Fund accounts for committed property tax revenues and grants used to support economic assistance and community social services programs.

The Economic Development Authority (EDA) Special Revenue Fund accounts for restricted revenue sources from the federal, state, and other oversight agencies, as well as committed property tax revenues used to account for various economic activities including the loans made to provide assistance with flood-related expenditures after the 2010 flood. Repayments from these loans will go in to a revolving loan program within this Fund.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt that are primarily financed by property tax revenue.

Additionally, the County reports the following fund type:

Fiduciary funds are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets that the County holds for others in an agent capacity.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Goodhue County considers all revenues to be available if they are collected within 60 days after the end of the current period. Property taxes are recognized as revenues in the year for which they are levied provided they are also available. Shared revenues are generally recognized in the period the appropriation goes into effect and the revenues are available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and are available. Property and other taxes, shared revenues, licenses, and interest are all considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured.

Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

1. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Finance Director for the purpose of increasing earnings through investment activities. Pooled and fund investments are reported at their fair value at December 31, 2017, based on market prices. Pursuant to Minn. Stat. § 385.07, investment earnings on cash and pooled investments are credited to the General Fund. Other funds received investment earnings based on other state statutes, grant agreements, contracts, and bond covenants. Pooled investment earnings for 2017 were \$162,950.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

1. Deposits and Investments (Continued)

Goodhue County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, created under a joint powers agreement pursuant to Minn. Stat. § 471.59. The investment in the pool is measured at the net asset value per share provided by the pool.

The County may invest in the following types of investments as authorized by Minn. Stat. §§ 118A.04 and 118A.05:

- 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 Minn. Stat. § 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) bankers’ acceptances of United States banks;
- 5) commercial paper issued by United States 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

2. Receivables and Payables

Activity between funds representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (the current portion of interfund loans) or “advances to/from other funds” (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable balance account in applicable governmental funds to indicate that they are not in spendable form.

There is no allowance for uncollectible accounts receivable, taxes receivable, and special assessments receivable presented due to the amounts being minimal.

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due May 15 and the second half payment due October 15. Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as delinquent taxes receivable.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out method. Inventories in governmental funds consist of operating supplies in the Road and Bridges fund and are recorded as expenditures when purchased rather than when consumed.

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

4. Restricted Assets

Certain funds of the County are classified as restricted assets on the statement of net position because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements	5 - 20
Buildings	25 - 50
Building improvements	20 - 50
Public domain infrastructure	25 - 75
Furniture, equipment and vehicles	3 - 20

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

6. Compensated Absences

The liability for compensated absences reported in financial statements consists of unpaid, accumulated vacation, compensatory, and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination, are included. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences are accrued when incurred in the government-wide financial statements. The government-wide statement of net position reports both current and noncurrent portions of compensated absences. The current portion is calculated using a trend analysis of disbursements made during the year for vacation, vested sick leave, and compensatory time. The resulting percentage is then used to determine the current portion for vacation, vested sick leave, and compensatory time. The noncurrent portion consists of the remaining amount of vacation, vested sick leave, and compensatory time.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

8 Pension Plan

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

9. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenditure/expense) until then. The County has one item, deferred pension outflows, which qualifies for reporting in this category. These outflows arise only under the full accrual basis of accounting and consist of pension plan contributions paid subsequent to the measurement date, changes in actuarial assumptions, pension plan changes in proportionate share, and also the differences between projected and actual earnings on pension plan investments. No deferred outflows of resources affect the governmental funds financial statements in the current year.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

9. Deferred Outflow/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items, unavailable revenue, deferred pension inflows, and taxes received for future periods, which qualify for reporting in this category. Unavailable revenue arises only under the modified accrual basis of accounting and, accordingly is reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period the amounts become available. Deferred pension inflows arise only under an accrual basis of accounting and, accordingly, are reported only in the statement of net position. This amount consists of differences between expected and actual pension plan economic experience and also pension plan changes in proportionate share. The third type occurs because the County collected property taxes prior to the year they were levied for and, therefore, the County will report deferred inflows for these items.

10. Classification of Net Position

Net position in government-wide statements are classified in the following categories:

Net investment in capital assets - the amount of net position representing capital assets, net of accumulated depreciation, and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted net position - the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - the amount of net position that does not meet the definition of restricted or net investment in capital assets.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

11. Classification of Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – amounts for which constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.

Committed - amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts.

Assigned - amounts the County intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board, the County Administrator, or the Finance Director who has been delegated that authority by Board resolution.

Unassigned - the residual classification for the General Fund, it includes all spendable amounts not contained in the other fund balance classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted or committed.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

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

11. Classification of Fund Balances (Continued)

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The Board reviews financial activities of the County to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability in providing ongoing services.

To ensure sufficient working capital and safety margin in case of emergencies, Goodhue County has established an Operating Fund Balance policy. The policy states that the County will strive to maintain unreserved, undesignated fund balance of 42% of operating budget in the general fund and 25% in other major funds.

12. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, 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.

E. Revenues

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenues for nonexchange transactions are recognized based on the principal characteristics of the revenue. Exchange transactions are recognized as revenue when the exchange occurs. The modified accrual basis of accounting is used by all governmental fund types. Under this basis, revenue is not recognized in the financial statements unless it is available to finance current expenditures.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Summary of Significant Accounting Policies (Continued)

E. Revenues (Continued)

Imposed Nonexchange Transactions

Imposed nonexchange transactions result from assessments by governments on nongovernmental entities and individuals. Property taxes, fines and penalties, and property forfeitures are imposed nonexchange transactions. Revenues from property taxes are recognized in the period for which the taxes were levied to the extent they are collected in the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes receivable but not available are reported as deferred inflow and will be recognized as revenue in the fiscal year that they become available. Fines, penalties, and property forfeitures are recognized in the period received.

Intergovernmental

Government-mandated nonexchange transactions occur when a government at one level provides resources to a government at another level and requires that government to use them for a specific purpose. The provider government establishes purpose restrictions and also may establish time requirements. Federal and state grants mandating the County perform particular programs are government-mandated nonexchange transactions. Revenues are recognized when eligibility and time requirements are met, usually when the corresponding expenditure is incurred.

Voluntary nonexchange transactions result from legislative or contractual agreements, such as grants, entitlements, appropriations, and donations. The provider may establish purpose restrictions or eligibility requirements. Revenues are recognized in the year to which they apply according to the statute or contract. Gifts and contributions from individuals are also considered voluntary nonexchange transactions and are generally recognized when received.

Tax credits paid by the state are included in intergovernmental revenues and are recognized as revenue in the fiscal year that they become available. Subject to the availability criterion, state-aid highway allotments for highway maintenance and construction are recognized as revenue in the year of allotment.

Exchange Transactions

Special assessments levied against benefiting properties are recognized under the modified accrual basis when available to finance current expenditures. Other revenues, such as licenses and permits, charges for services, and investment income, are recognized as revenue when earned.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

Reconciliation of the County's total deposits, cash on hand, and investments to the basic financial statement follows:

Governmental Funds	
Cash and pooled investments	\$ 39,182,542
Petty cash and change funds	2,350
Restricted cash	219,709
Total Governmental Funds	39,404,601
Fiduciary funds	
Agency funds	
Cash and pooled investments	2,549,810
Total Cash and Investments	\$ 41,954,411
Deposits	\$ 14,168,561
Petty cash and change funds	2,350
Investments	27,783,500
Total	\$ 41,954,411

a. Deposits

The County is authorized by Minn. Stat. §§ 118A.02 and 118A.04 to designate a depository for public funds and to invest in certificates of deposit. All County deposits are required by Minn. Stat. § 118A.03 to be protected by insurance, surety bond, or collateral. The market value of collateral pledged shall be at least 10% more than the amount on deposit at the close of the financial institution's banking day, not covered by insurance or bonds.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

a. Deposits (Continued)

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. government agencies, general obligations rated “A” or better and revenue obligations rated “AA” or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a financial institution failure, the County’s deposits may not be returned to it. The County’s policy on custodial credit risk mirrors state statute. As of December 31, 2017, Goodhue County’s deposits were not exposed to custodial credit risk.

b. Investments

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The County minimizes its exposure to interest rate risk by investing in both short-term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the County's policy to invest only in securities that meet the ratings requirements set by state statute.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County has no policy concerning custodial credit risk. As of December 31, 2017, Goodhue County's investments were exposed to custodial credit risk of \$26,290,469 because the investments are being held by an affiliated bank of the investment broker, but in Goodhue County's name. If these investments were held by an unaffiliated third party, then custodial credit risk related to these investments would not apply. The amount exposed to custodial credit risk relates to negotiable certificates of deposit. The county intentionally purchases individual negotiable certificates of deposits, through a broker, in increments of less than \$250,000 per issuing bank, so that each of the individual investments (negotiable certificates of deposit) is insured by FDIC. Therefore, the amount reported is insured. The County utilizes this investment strategy to minimize the risk of loss.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. The County does not have a policy on the concentration of credit risk.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

Concentration of Credit Risk (Continued)

The following table presents the County's investment balances at December 31, 2017, and information relating to potential custodial and concentration credit risks:

Investment - Issuer	Credit Risk		Carrying (Fair) Value
	Credit Rating	Rating Agency	
Mutual Funds			
MAGIC - cash management funds	N/A	N/A	\$ 5,079
Morgan Stanley - money market mutual funds	N/A	N/A	117,042
Wells Fargo Brokerage - money market mutual funds	N/A	N/A	<u>313,557</u>
Total mutual funds			\$ 435,678
Agency Securities			
Morgan Stanley	Aaa	Moody's	\$ 494,750
Wells Fargo Brokerage	Aaa	Moody's	<u>499,900</u>
Total agency securities			\$ 994,650
Bonds			
Small Business Administration			47,678
Wells fargo Brokerage	N/A	N/A	47,678
EE U.S. Savings Bonds	N/A	N/A	15,025
Negotiable certificates of deposit **	N/A	N/A	<u>26,290,469</u>
Total Investments			<u>\$ 27,783,500</u>

N/A - Not Applicable

** - There are several issuers and each individual issuer is less than 5%

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

The following table represents the potential interest rate risk related to the County's investments using the segmented time distribution.

Investments	Fair Value	Investment Maturities (in Years)		
		Less Than 2	2 - 3	3 - 5
Agency Securities				
Morgan Stanley	\$ 494,750	\$ -	\$ -	\$ 494,750
Wells Fargo Brokerage	499,900	-	-	499,900
Total agency securities	<u>\$ 994,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 994,650</u>
Bonds				
Small Business Administration	\$ 47,678	\$ -	\$ -	\$ 47,678
EE U.S. Savings Bonds	15,025	4,025	3,050	7,950
Total bonds	<u>\$ 62,703</u>	<u>\$ 4,025</u>	<u>\$ 3,050</u>	<u>\$ 55,628</u>
Negotiable certificates of deposit	<u>\$ 26,290,469</u>	<u>\$ 10,763,881</u>	<u>\$ 6,707,816</u>	<u>\$ 8,818,772</u>
Total Investments Subject to Interest Rate Risk	<u>\$ 27,347,822</u>	<u>\$ 10,767,906</u>	<u>\$ 6,710,866</u>	<u>\$ 9,869,050</u>
Investments not subject to interest rate risk	<u>\$ 435,678</u>			
Total Investments	<u>\$ 27,783,500</u>			

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

Fair Value Measure

The County uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The County follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded, the County has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial asset and liabilities are valued using inputs that are adjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs that are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets

1. Deposits and Investments

b. Investments (Continued)

Fair Value Measure (Continued)

Assets measured at fair value on a recurring basis:

<u>Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Debt Securities (Fair Value Level)				
Negotiable Certificates of Deposit	\$ -	\$ 23,840,469	\$ -	\$ 23,840,469
U.S. Government Securities	-	62,703	-	62,703
U.S. Government Agencies	-	994,650	-	994,650
Total Investments at Fair Value	<u>\$ -</u>	<u>\$ 24,897,822</u>	<u>\$ -</u>	<u>\$ 24,897,822</u>
Investments Measured at Net Asset Value (NAV)				
Wells Fargo Mutual Fund				313,557
Morgan Stanley Mutual Fund				117,042
MAGIC Fund				5,079
Investments Measured at Net Asset Value (NAV)				<u>435,678</u>
Investments at Amortized Cost				
Negotiable Certificates of Deposit (<1 Year)				<u>2,450,000</u>
Total Investments				\$ 27,783,500
Deposits				14,168,561
Petty Cash				<u>2,350</u>
Total Deposits and Investments				<u>\$ 41,954,411</u>

All level 2 securities are valued using fair value based on the securities relationship to benchmark quoted prices. The County invests in Wells Fargo and Morgan Stanley Mutual Funds, which are published at net asset value per share. The County invests in these mutual funds to diversify investments to increase investment earnings while maintaining a high level of liquidity. There are no redemption limits. The County also invests in the MAGIC Fund external local government investment pool, which is quoted at net asset value. The County invests in this pool for the purpose of the joint investment of the County's money with those other counties to enhance the investment earnings accruing to each member. Shares of MAGIC Term Series are valued at a net asset value (NAV). Shares are purchased to mature upon pre-determined maturity dates selected by the County at the time of purchase. Should the County need to redeem shares in a MAGIC Term Series prematurely they must provide notice at least seven days prior to the premature redemption date. The value of premature redemption is equal to the original price for such share, plus dividends thereon at the projected yield less such share's allocation of any losses incurred by the series, less a premature redemption penalty, if any.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

2. Receivables

Receivables as of December 31, 2017, are as follows:

	Total Receivables	Amounts Not Scheduled for Collection During the Subsequent Year
Governmental Activities		
Taxes	\$ 364,912	\$ -
Special Assessments	21,279	-
Accounts	323,326	-
Interest	67,251	-
Loans	873,506	809,585
Due from other governments	5,391,656	-
Total Governmental Activities	\$ 7,041,930	\$ 809,585

Of the loans receivable, \$873,506 were made with funding through the state of Minnesota to help qualified businesses directly and adversely affected by the 2010 flood. Part of the loans may be written off if the business meets qualifications for a period of time, and part of the loans will be paid back by the businesses. The loans receivable balance includes \$809,585 in MIF flood loans that are not scheduled for collection in the subsequent year.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not depreciated				
Land	\$ 9,280,647	\$ 80,411	\$ -	\$ 9,361,058
Construction in progress	2,508,470	2,565,707	4,546,383	527,794
Total capital assets not depreciated	<u>\$ 11,789,117</u>	<u>\$ 2,646,118</u>	<u>\$ 4,546,383</u>	<u>\$ 9,888,852</u>
Capital assets depreciated				
Land improvements	\$ 252,269	\$ -	\$ -	\$ 252,269
Buildings	42,207,862	3,166,842	-	45,374,704
Machinery, furniture, and equipment	20,718,089	1,567,686	626,406	21,659,369
Infrastructure	177,723,905	1,287,435	24,629	178,986,711
Total capital assets depreciated	<u>\$ 240,902,125</u>	<u>\$ 6,021,963</u>	<u>\$ 651,035</u>	<u>\$ 246,273,053</u>
Less: accumulated depreciation				
Land improvements	\$ 120,304	\$ 9,658	\$ -	\$ 129,962
Buildings	17,263,276	1,065,183	-	18,328,459
Machinery, furniture, and equipment	9,880,621	1,450,120	618,712	10,712,029
Infrastructure	77,743,750	3,864,332	21,673	81,586,409
Total accumulated depreciation	<u>\$ 105,007,951</u>	<u>\$ 6,389,293</u>	<u>\$ 640,385</u>	<u>\$ 110,756,859</u>
Total capital assets depreciated, net	<u>135,894,174</u>	<u>(367,330)</u>	<u>10,650</u>	<u>135,516,194</u>
Capital Assets, Net	<u><u>\$ 147,683,291</u></u>	<u><u>\$ 2,278,788</u></u>	<u><u>\$ 4,557,033</u></u>	<u><u>\$ 145,405,046</u></u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets (Continued)

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

Governmental Activities		
General Government	\$	1,089,291
Public Safety		626,964
Highways and streets, including depreciation of infrastructure assets		4,397,444
Health and human services		202,887
Sanitation		69,000
Culture and recreation		3,707
		<u>3,707</u>
Total Depreciation Expense - Governmental Activities	\$	<u>6,389,293</u>

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2017, is as follows:

1. Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Health and Human Services	\$ 16,484
Road and Bridge	General	1,592
Road and Bridge	Waste Management	1,570
Waste Management	General	26
		<u>26</u>
Total Due to/From Other Funds		<u>\$ 19,672</u>

These balances reflect the interfund goods and services provided and not paid at year-end but expected to be paid in the subsequent year.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

B. Interfund Receivables, Payables, and Transfers (Continued)

2. Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfers to General Fund from Health and Human Services Fund	\$ 7,500	Public health nuisances
Transfers to Road and Bridge Fund from General Fund	601	OEM training drills
Transfers to Health and Human services Fund from General Fund	8,974	Capital expenditures
	6,705	Software license/maintenance
	142,767	Termination payments
	1,259	OEM training drills
	17,000	Windows Service Conversion
Transfers to Economic Development Authority Fund from General Fund	10,000	1916 tax incentives
Transfers to Nonmajor Fund from General Fund	<u>93</u>	Capital Expenditures
Total Interfund Transfers	<u>\$ 194,899</u>	

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities

1. Bonds and Notes Payable

Type of Indebtedness	Final Maturity	Installment Amounts	Interest Rates (%)	Original Issue Amount	Outstanding Balance December 31, 2017
General obligation bonds					
1997B G.O. Revenue Bonds: Welch Village	2018	\$3,036 - \$4,094	1.58%	\$ 143,750	\$ 4,094
1998, 2001, and 2003 G.O. Revenue Notes	2023	\$1,274 - \$8,784	0%	175,670	57,398
2012A CIP Highway Project Bonds	2023	\$405,000 - \$1,720,000	0.5% - 1.85%	5,065,000	2,535,000
2014A G.O. CIP Highway Project Bonds	2025	\$695,000 - \$965,000	2.0% - 2.5%	7,760,000	6,100,000
2012B Taxable QECB Bonds	2027	\$1,295,000	3.45%	1,295,000	1,295,000
2015A G.O. CIP Citizen's Remodel & Other Bonds	2030	\$180,000 - \$1,710,000	2.0% - 3.0%	<u>10,720,000</u>	<u>10,540,000</u>
Total General Obligation Bonds and Notes				<u>\$ 25,159,420</u>	<u>\$ 20,531,492</u>

Debt service requirements at December 31, 2017, were as follows:

Year Ending December 31	General Obligation CIP Bonds		General Obligation Revenue Bonds		General Obligation Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 1,300,000	\$ 510,530	\$ 4,094	\$ 32	\$ 17,568	\$ -
2019	1,325,000	488,094	-	-	11,568	-
2020	1,345,000	464,628	-	-	11,568	-
2021	1,370,000	439,060	-	-	11,568	-
2022	1,395,000	411,193	-	-	5,126	-
2023-2027	8,755,000	1,493,268	-	-	-	-
2028-2030	4,980,000	227,100	-	-	-	-
Total	<u>\$ 20,470,000</u>	<u>\$ 4,033,873</u>	<u>\$ 4,094</u>	<u>\$ 32</u>	<u>\$ 57,398</u>	<u>\$ -</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities (Continued)

1. Bonds and Notes Payable (Continued)

Goodhue County's 2012B General Obligation Capital Improvement Bonds are structured with annual sinking-fund payments of \$99,615. These sinking-fund payments begin February 1, 2015, and span 13 years. The final sinking-fund payment is due February 1, 2027, at which time the debt will be retired.

2. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Long-Term Liabilities					
Bonds and notes payable					
G.O. CIP bonds	\$ 21,750,000	\$ -	\$ 1,280,000	\$ 20,470,000	\$ 1,300,000
G.O. revenue bonds	12,187	-	8,093	4,094	4,094
G.O. notes	74,966	-	17,568	57,398	17,568
Issuance premiums	352,552	-	32,169	320,383	-
Issuance discounts	(24,071)	-	(3,007)	(21,064)	-
Total bonds and notes payable	<u>\$ 22,165,634</u>	<u>\$ -</u>	<u>\$ 1,334,823</u>	<u>\$ 20,830,811</u>	<u>\$ 1,321,662</u>
Closure and postclosure care	945,371	-	22,563	922,808	-
Compensated absences	<u>4,448,349</u>	<u>2,363,588</u>	<u>2,301,156</u>	<u>4,510,781</u>	<u>1,894,528</u>
Governmental Activity					
Long-Term Liabilities	<u>\$ 27,559,354</u>	<u>\$ 2,363,588</u>	<u>\$ 3,658,542</u>	<u>\$ 26,264,400</u>	<u>\$ 3,216,190</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities (Continued)

2. Changes in Long-Term Liabilities (Continued)

Closure and postclosure care liabilities are liquidated by the Waste Management Special Revenue Fund. Compensated absences liabilities are generally liquidated by the General Fund, Road and Bridge, Health and Human Services, and Waste Management Special Revenue Funds.

3. Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The County officially closed the landfill on December 20, 1996. The \$922,808 landfill closure and postclosure care liability at December 31, 2017, is based on what it would cost to perform all closure and postclosure care in 2017. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Not included in the above liability are \$859,057 of estimated contingency action costs, which may be incurred.

The County is required by state and federal laws and regulations to make annual contributions to a trust for finance closure and postclosure care. The Board is in compliance with these requirements and, at December 31, 2017, investments of \$219,709 are held for these purposes. These are reported as restricted assets on the balance sheet.

Because the amount in trust is considerably smaller than the estimated postclosure care and contingency costs, the state has required Goodhue County to obtain a letter of credit for \$1,910,000 to ensure financing is available, if needed.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities (Continued)

4. Deferred Inflows of Resources

As of December 31, 2017, the various components of unavailable revenue were as follows:

	Unavailable Revenue	Deferred Revenue for Future Period	Total
Charges for services	\$ 10,536	\$ -	\$ 10,536
Deferred Inflow due to Prepaid Taxes	-	659,949	659,949
Delinquent property taxes	272,479	-	272,479
Intergovernmental	3,558,003	-	3,558,003
Licenses and permits	50	-	50
Loans receivable	534,612	-	534,612
Other	5,818	-	5,818
Special assessments	21,279	-	21,279
	<hr/>	<hr/>	<hr/>
Total Governmental Funds	\$ 4,402,777	\$ 659,949	\$ 5,062,726

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

D. Fund Balance

Nonspendable, Restricted, Committed, and Assigned Fund Balances

Fund balances of the governmental funds were designated as follows at December 31, 2017.

<u>Nonspendable</u>	General	Road and Bridge	Health and Human Services	Economic Development Authority	Waste Management Fund	Debt Service
Prepaid items	\$ 429,636	\$ 38,330	\$ 159,254	\$ -	\$ 4,322	\$ -
Inventories	-	496,563	-	-	-	-
Total Nonspendable Fund Balance	<u>\$ 429,636</u>	<u>\$ 534,893</u>	<u>\$ 159,254</u>	<u>\$ -</u>	<u>\$ 4,322</u>	<u>\$ -</u>
<u>Restricted</u>						
Unclaimed funds	\$ 768	\$ -	\$ -	\$ -	\$ -	\$ -
Gravel pit postclosure	213,188	-	-	-	-	-
Law library	96,057	-	-	-	-	-
Attorney's forfeiture activities	9,100	-	-	-	-	-
Attorney's victim assistance	6,517	-	-	-	-	-
Recorder's technology equipment	123,941	-	-	-	-	-
Recorder's compliance fund	150,983	-	-	-	-	-
Veteran's operational grant	8,315	-	-	-	-	-
Veteran's transportation	3,434	-	-	-	-	-
Buffer Initiative	129,756	-	-	-	-	-
Aquatic invasive species prevention	166,080	-	-	-	-	-
Sheriff's counteract	9,799	-	-	-	-	-
Sheriff's K-9 donations	10,930	-	-	-	-	-
Gun permit activities	28,285	-	-	-	-	-
Sheriff's contingency	501	-	-	-	-	-
E-911	165,331	-	-	-	-	-
Correction service fee	13,162	-	-	-	-	-
Local correctional fees	74,667	-	-	-	-	-
County ditch #1	2,853	-	-	-	-	-
Individual sewage treatment systems	50,623	-	-	-	-	-
Landfill closure/postclosure	-	-	-	-	219,708	-
Debt (QECC lump sum due 2/1/2027)	-	-	-	-	-	398,461
EDA loan program (1998 IHP)	-	-	-	57,320	-	-
EDA loan program (2010MIF)	-	-	-	546,963	-	-
Total Restricted Fund Balance	<u>\$ 1,264,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 604,283</u>	<u>\$ 219,708</u>	<u>\$ 398,461</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Detailed Notes on All Funds (Continued)

D. Fund Balance (Continued)

Nonspendable, Restricted, Committed, and Assigned Fund Balances (Continued)

Committed	General	Road and Bridge	Health and Human Services	Economic Development Authority	Waste Management Fund	Debt Service
Petty cash and change funds	\$ 1,675	\$ 50	\$ 550	\$ -	\$ 75	\$ -
Debt service	-	-	-	-	-	2,350,136
Economic development	-	-	-	182,615	-	-
Landfill transfer station	-	-	-	-	35,000	-
Land use/environmental ordinance	164,063	-	-	-	-	-
Railroad Authority	14,055	-	-	-	-	-
Compensated absences	562,291	-	-	-	-	-
27th payroll - future years	371,741	-	-	-	-	-
Tax court settlements	226,500	-	-	-	-	-
Natural, technological, human-caused hazards	1,000,000	-	-	-	-	-
Tax-forfeited property funding	4,334	-	-	-	-	-
Byllesby Dam	38,180	-	-	-	-	-
Byllesby Park and Trail	-	310,570	-	-	-	-
out-of-home placement budget deficits	-	-	150,000	-	-	-
TH 52 development and construction	-	182,409	-	-	-	-
Total Committed Fund Balance	<u>\$ 2,382,839</u>	<u>\$ 493,029</u>	<u>\$ 150,550</u>	<u>\$ 182,615</u>	<u>\$ 35,075</u>	<u>\$ 2,350,136</u>
<u>Assigned</u>						
Highways & streets	\$ -	\$ 7,214,896	\$ -	\$ -	\$ -	\$ -
Health & human services	-	-	4,941,813	-	-	-
Sanitation (waste management)	-	-	-	-	557,078	-
Motor pool	57,992	-	-	-	-	-
Inmate improvement	39,712	-	-	-	-	-
Employee training & development	27,241	-	-	-	-	-
County program aid contingency	1,518,111	-	-	-	-	-
Building contingencies	324,514	-	-	-	-	-
Township turnback	-	9,525	-	-	-	-
Right-of-way (2016)	-	750,000	-	-	-	-
Potential state/federal funding cuts	-	-	250,000	-	-	-
State hospital expenditures	-	-	200,000	-	-	-
Foster care budget deficits	-	-	150,000	-	-	-
Total Assigned Fund Balance	<u>\$ 1,967,570</u>	<u>\$ 7,974,421</u>	<u>\$ 5,541,813</u>	<u>\$ -</u>	<u>\$ 557,078</u>	<u>\$ -</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans

A. Defined Benefit Plans

1. Plan Description

All full-time and certain part-time employees of Goodhue County are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Plan, the Public Employees Police and Fire Plan, and the Local Government Correctional Service Retirement Plan (the Public Employees Correctional Plan), which are cost-sharing, multiple-employer retirement plans. These plans are established and administered in accordance with Minn. Stat. chs. 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 (accounted for in the General Employees Fund) has multiple benefit structures with members belonging to the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan, for which benefits vest after five years of credited service.

Police officers, firefighters, and peace officers who qualify for membership by statute are covered by the Public Employees Police and Fire Plan (accounted for in the Police and Fire Fund). For members first hired after June 30, 2010, but before July 1, 2014, benefits vest on a graduated schedule starting with 50% after 5 years and increasing 10% for each year of service until fully vested after 10 years. Benefits for members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years and increasing 5% for each year of service until fully vested after 20 years.

Local government employees of a county-administered facility who are responsible for the direct security, custody, and control of the county correctional facility and its inmates are covered by the Public Employees Correctional Plan (accounted for in the Correctional Fund). For members hired after June 30, 2010, benefits vest on a graduated schedule starting with 50% after 5 years and increasing 10% for each year of service until fully vested after 10 years.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

2. Benefits Provided

PERA provides retirement benefits as well as disability benefits to members and benefits to survivors upon death of eligible members. Benefits provisions are established by state statute and can be modified only by the state legislature. Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Benefit recipients receive a future annual 1.0% post-retirement benefit increase. If the funding ratio reaches 90% for two consecutive years, the benefit increase will revert to 2.5%. If, after reverting to a 2.5% benefit increase, the funding ratio declines to less than 80% for one year or less than 85% for two consecutive years, the benefit increase will decrease to 1.0%.

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

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 General Employees Retirement Plan Coordinated and Basic Plan members. Members hired prior to July 1, 1989 receive the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years of service and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. Only Method 2 is used for members hired after June 30, 1989. For Public Employees Police and Fire Plan members, the annuity accrual rate is 3.0% of average salary for each year of service. For Public Employees Correctional Plan members, the annuity accrual rate is 1.9% of average salary for each year of service.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

2. Benefits Provided (Continued)

For General Employees Retirement Plan 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. For Public Employees Police and Fire Plan and Public Employees Correctional Plan members, normal retirement age is 55, and for members who were hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90. Disability benefits are available for vested members and are based on years of service and average high-five salary.

3. Contributions

Pension benefits are funded from member and employer contributions and income from the investment of fund assets. Rates for employer and employee contributions are set by Minn. Stat. ch. 353. These statutes are established and amended by the State Legislature. General Employees Retirement Plan Basic Plan members and Coordinated Plan members were required to contribute 9.10% and 6.50%, respectively, of their annual covered salary in 2017. Public Employees Police and Fire Plan members were required to contribute 10.80% of their annual covered salary in 2017. Public Employees Correctional Plan members were required to contribute 5.83% of their annual covered salary in 2017.

In 2017, the County was required to contribute the following percentages of annual covered salary:

General Employees Retirement Plan	
Basic Plan members	11.78 %
Coordinated Plan members	7.5
Public Employees Police and Fire Plan	16.2
Public Employees Correctional Plan	8.75

The employee and employer contribution rates did not change from the previous year.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

2. Contributions (Continued)

The County's contributions for the year ended December 31, 2017, to the pension plans were:

	<u>2017</u>
General Employees Retirement Plan	\$ 1,176,684
Public Employees Police and Fire Plan	524,360
Public Employees Correctional Plan	238,278

The contributions are equal to the contractually required contributions as set by state statute.

3. Pension Costs

General Employees Retirement Plan

At December 31, 2017, the County reported a liability of \$15,308,674 for its proportionate share of the General Employees Retirement Plan's net pension liability. The County's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$6 million to the fund in 2017. The State of Minnesota is considered a nonemployer 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 County totaled \$192,456. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was .2398%, which is a decrease of 0.0135 from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the County recognized pension expense of \$1,932,691 for its proportionate share of the General Employees Retirement Plan's pension expense. In addition, the County recognized an additional \$5,558 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$6 million to the General Employees Fund.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

General Employees Retirement Plan (Continued)

County's proportionate share of the net pension liability	\$ 15,308,674
State of Minnesota's proportionate share of the net pension liability associated with the County	<u>192,456</u>
Total	<u><u>\$ 15,501,130</u></u>

The County reported its proportionate share of the General Employees Retirement Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 504,528	\$ 984,845
Changes in Actuarial Assumptions	2,541,571	1,534,696
Net Difference Between Projected and Actual Investment Earnings	98,873	-
Changes in Proportion	279,856	887,784
Contributions Paid to PERA Subsequent to the Measurement Date	<u>591,718</u>	<u>-</u>
Total	<u><u>\$ 4,016,546</u></u>	<u><u>\$ 3,407,325</u></u>

\$591,718 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

General Employees Retirement Plan (Continued)

Year Ending December 31,	Pension Expense Amount
2018	\$ 311,546
2019	836,308
2020	(480,528)
2021	(649,823)

Public Employees Police and Fire Plan

At December 31, 2017, the County reported a liability of \$4,104,362 for its proportionate share of the Public Employees Police and Fire Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was .3040%. It was .3290% measured as of June 30, 2016. The County recognized pension expense of \$969,998 for its proportionate share of the Public Employees Police and Fire Plan's pension expense.

The County also recognized \$27,360 as revenue, which results in a reduction of the net pension liability, for its proportionate share of the state of Minnesota's on-behalf contribution to the Public Employees Police and Fire Plan. Legislation requires the state of Minnesota to contribute \$9 million to the Police and Fire Plan each year, starting in fiscal year 2014, until the plan is 90% funded.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Public Employees Police and Fire Plan (Continued)

The County reported its proportionate share of the Public Employees Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 94,473	\$ 1,097,256
Changes in Actuarial Assumptions	5,371,376	5,827,176
Net Difference Between Projected and Actual Investment		
Earnings	56,370	-
Changes in Proportion	134,703	376,672
Contributions Paid to PERA Subsequent to the Measurement Date	275,008	-
Total	<u>\$ 5,931,930</u>	<u>\$ 7,301,104</u>

\$275,008 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2018	\$ 25,477
2019	25,477
2020	(124,980)
2021	(354,760)
2022	(1,215,396)

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Public Employees Correctional Plan

At December 31, 2017, the County reported a liability of \$3,876,014 for its proportionate share of the Public Employees Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was 1.36%. It was 1.48% measured as of June 30, 2016. The County recognized pension expense of \$1,462,534 for its proportionate share of the Public Employees Correctional Plan's pension expense.

The County reported its proportionate share of the Public Employees Correctional Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 12,087	\$ 65,064
Changes in Actuarial Assumptions	2,296,457	674,699
Net Difference Between Projected and Actual Investment Earnings	2,827	-
Changes in Proportion	2,972	330,103
Contributions Paid to PERA Subsequent to the Measurement Date	123,179	-
Total	<u>\$ 2,437,522</u>	<u>\$ 1,069,866</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans

4. Pension Costs

Public Employees Correctional Plan (Continued)

\$123,179 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2018	\$ 830,048
2019	860,568
2020	(338,242)
2021	(107,897)

Total Pension Expense

The total pension expense for all plans recognized by the County for the year ended December 31, 2017 was \$4,365,223.

5. Actuarial Assumptions

The total pension liability in the June 30, 2017, actuarial valuation was determined using the individual entry age normal actuarial cost method and the following additional actuarial assumptions:

Inflation	2.50% per Year
Salary Increases	3.25% per Year
Investment Rate of Return	7.50%

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans

5. Actuarial Assumptions (Continued)

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants in the General Employees Retirement Plan, Police and Fire Plan and Public Employees Correctional Plan were based on RP-2014 tables for males or females, as appropriate, with slight adjustments. For the General Employees Retirement Plan, Police and Fire Plan and Public Employees Correctional Plan, cost of living benefit increases for retirees are assumed to be 2.5%.

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of actuarial experience studies. The experience study in the General Employees Retirement Plan was completed in 2015. The experience study for the Public Employees Police and Fire Plan was completed in 2016. The experience study for the Public Employees Correctional Plan was completed in 2012.

The long-term expected rate of return on pension plan investments is 7.5%. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis 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 arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	39 %	5.10 %
International Stocks	19	5.30
Bonds/Fixed Income	20	0.75
Alternative Assets	20	5.90
Unallocated Cash	2	0.00
Totals	<u>100 %</u>	

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans

6. Discount Rate

The discount rate used to measure the total pension liability in 2017 was 7.50%. 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 Statute. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In the Correctional Fund, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2061. Beginning in fiscal years ended June 30, 2062, when projected benefit payments exceed the funds' projected fiduciary net position, benefit payments were discounted at the municipal bond rate of 3.56% based on an index of 20-year general obligation bonds with an average AA credit rating at the measurement date. An equivalent single discount rate of 5.96% for the Correctional Fund was determined that produced approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 7.50% applied to all years of projected benefits through the point of asset depletion and 3.56% after.

7. Changes in Actuarial Assumptions

The following changes in actuarial assumptions occurred in 2017:

General Employees Retirement Plan

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

7. Changes in Actuarial Assumptions (Continued)

Public Employees Police and Fire Plan

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

7. Changes in Actuarial Assumptions (Continued)

Public Employees Correctional Plan

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016, and is applied to healthy and disabled members. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the RP-2014 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The Combined Service Annuity (CSA) load was 30% for vested and nonvested, deferred members. The CSA has been changed to 35% for vested members and 1% for nonvested members.
- The Single Discount Rate was changed from 5.31% per annum to 5.96% per annum.

8. Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1.0 percentage point lower or 1.0 percentage point higher than the current discount rate:

	Proportionate Share of the					
	General Employees Retirement Plan		Police and Fire Retirement Plan		Correctional Retirement Plan	
	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability
1% Decrease	6.50%	\$ 23,744,890	6.50%	\$ 7,729,711	4.96%	\$ 6,387,186
Current	7.50%	15,308,674	7.50%	4,104,362	5.96%	3,876,014
1% Increase	8.50%	8,402,098	8.50%	1,111,436	6.96%	1,916,009

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

3. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

9. Pension Plan Fiduciary Position

Detailed information about the 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; by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088; or by calling 651-296-7460 or 1-800-652-9026.

B. Defined Contribution Plan

Four board members of the County are covered by the Public Employees Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The plan is established and administered in accordance with Minn. Stat. ch. 353D, which may be amended by the state legislature. The plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code, and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. For those qualified personnel who elect to participate, Minn. Stat. § 353D.03 specifies plan provisions, including the employee and employer contribution rates. An eligible elected official who decides to participate contributes 5.00% of salary, which is matched by the employer. Employee and employer contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2.00% of employer contributions and 0.25% of the assets in each member account annually.

Total contributions by dollar amount and percentage of covered payroll made by the County during the year ended December 31, 2017, were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$ 4,814	\$ 4,814	5%	5%	5%

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters for which the County carries commercial insurance. The County has entered into a joint powers agreement with other Minnesota counties to form the Minnesota Counties Intergovernmental Trust (MCIT). The County is a member of both the MCIT Workers' Compensation and Property and Casualty Divisions. For other risk, the County carries commercial insurance. There were no significant reductions in insurance from the prior year. The amount of settlements did not exceed insurance coverage for the past three fiscal years.

The Workers' Compensation Division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance Association with coverage at \$500,000 per claim in 2017. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

The Property and Casualty Division of MCIT is self-sustaining, and the County pays an annual premium to cover current and future losses. MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the MCIT Property and Casualty Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

C. Joint Ventures

Goodhue County, in conjunction with other governmental entities has formed the joint ventures listed below:

Family Services Collaborative

The Goodhue County Family Services Collaborative was established in 1999 under the authority of Minn. Stat. §§ 471.59 and 124D.23. The Collaborative includes Goodhue County, Goodhue County Education District, Cannon Falls School District, and Three Rivers Community Action Council. The purpose of the Collaborative is to provide culturally appropriate programs and services to children and families, prevent children from developing more severe disabilities, and provide for the safety and security of the community and its children.

Control of the Collaborative is vested in a seven-member governing board appointed by the member parties. The Goodhue County Health and Human Services Department acts as fiscal agent for the Collaborative. The Collaborative is financed by state and federal grants and contributions from participating members.

The Collaborative was audited by the Office of the Minnesota State Auditor for 2010.

South Country Health Alliance

South Country Health Alliance (SCHA) was created by a joint powers agreement between Brown, Dodge, Freeborn, Goodhue, Kanabec, Mower, Sibley, Steele, Wabasha, and Waseca Counties on July 24, 1998, under Minn. Stat. § 471.59. Mower County has since withdrawn. In 2007, Cass, Crow Wing, Morrison, Todd, and Wadena Counties joined in the joint venture. Cass, Crow Wing, and Freeborn Counties voted to withdraw as of December 31, 2010. The agreement was in accordance with Minn. Stat. § 256B.692, which allows the formation of a Board of Directors to operate, control, and manage all matters concerning the participating counties' health care functions, referred to as county-based purchasing.

The purpose of the SCHA is to improve the social and health outcomes of its clients and all citizens of its member counties by better coordinating social service, public health and medical services, and promoting the achievement of public health goals. The SCHA is authorized to provide prepaid comprehensive health maintenance services to persons enrolled under Medicaid and General Assistance Medical Care in each of the member counties.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

C. Joint Ventures (Continued)

South Country Health Alliance (Continued)

Each member county has an explicit and measurable right to its share of the total capital surplus of the SCHA. Gains and losses are allocated annually to all members based on the percentage of their utilization.

The County's equity interest in the SCHA at December 31, 2017 was \$3,522,713. The equity interest is reported as an investment in joint venture on the government-wide statement of net position. Changes in equity are included in the government-wide statement of activities as Health and Human Services program expenses or revenues.

Complete financial statements for the SCHA can be obtained from the South Country Health Alliance at 100 West Fremont Street, Owatonna, Minnesota 55060, or from its fiscal agent at 2300 Park Drive, Suite 100, Owatonna, Minnesota 55060.

Southeast Minnesota Radio Board

The Southeast Minnesota Road Board was established April 16, 2008, as provided by Minn. Stat. §§ 403.39 and 471.59. This joint powers board between Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, and Winona Counties and the City of Rochester serves to provide regional administration of enhancement to the Allied Radio Matrix for Emergency Response (ARMER) system owned and operated by the state of Minnesota and enhance and improve interoperable public safety communications.

Control of the Southeast Minnesota Regional Radio Board is vested in a Joint Powers Board that is composed of one County Commissioner from each of the participating counties and one City Council member from the city.

During the year, Goodhue County paid \$3,000 to the Emergency Communications Board.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

C. Joint Ventures (Continued)

Southeastern Minnesota Multi-County Housing and Redevelopment Authority

Goodhue County and other regional counties have formed the Southeastern Minnesota Multi-County Housing and Redevelopment Authority (HRA) for the purposes of providing housing and redevelopment services to Southeastern Minnesota counties. The governing body consists of an eight-member Board of Commissioners. Two Commissioners were appointed by each of the County Boards. The HRA adopts its own budget.

Complete financial statements for the HRA can be obtained at 134 East Second Street, Wabasha, Minnesota 55981.

Southeast Minnesota Violent Crime Enforcement Team

The Southeast Minnesota Violent Crime Enforcement Team was established under the authority of the Joint Powers Act, pursuant to Minn Stat. § 471.59, and includes Dodge, Fillmore, Goodhue, Houston, Mower, Olmsted, Wabasha, and Winona Counties along with the Cities of Austin, Kasson, Red Wing, and Winona. The Enforcement Team's mission is to disrupt and destroy illegal narcotic operations in Southeastern Minnesota and provide drug investigation services for member organizations.

The enforcement team is governed by a governing board with members consisting of the Chief Law Enforcement Officer from each member, or his or her designee an attorney appointed by the governing board.

During the year, Goodhue County paid \$7,000 to the Task Force.

Separate financial information can be obtained from the Southeast Minnesota Violent Crime Enforcement Team, 101 – 4th Street S.E., Rochester, Minnesota 55904.

D. Jointly-Governed Organizations

Goodhue County, in conjunction with other governmental entities and various private organizations, has formed the jointly governed organizations listed below:

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

D. Jointly-Governed Organizations (Continued)

Minnesota Counties Computer Cooperative (MCCC)

Under Minnesota Joint Powers Law, Minn. Stat. § 471.59, Minnesota counties have created MCCC to jointly provide for the establishment, operation, and maintenance of data processing systems, facilities, and management information. During the year, Goodhue County expended \$116,533 to the Cooperative.

Region One - Southeast Minnesota Homeland Security Emergency Management Organization

The Region One - Southeast Minnesota Security Emergency Management Organization (SERHSEM) was established to regionally coordinate efforts to better respond to emergencies and natural or other disasters within the SERHSEM region. There are 16 counties participating, with one member from each entity being represented on the Joint Powers Board. During the year, Goodhue County did not make payments to the Organization.

Southeast Minnesota Water Resources Board

The Southeast Minnesota Water Resource Board was formed by Dodge, Fillmore, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, and Winona Counties. The purpose of this joint powers board is to receive and expend state and nonprofit grants and other related funds for the purpose of comprehensive water management planning. The governing body consists of 18 members. Two Commissioners were appointed from each of the participating County Boards, except for Mower and Wabasha Counties, who each appoint one member. Olmsted County acts as the fiscal agent. Goodhue County did not contribute to the Board in 2017.

Complete financial statements for the Water Resources Board can be obtained at P. O. Box 5838, Winona, Minnesota 55987.

Southeastern Minnesota Libraries Cooperative (SELCO)

The Southeastern Minnesota Libraries Cooperative provides library services within the County. During the year, the County contributed \$483,951 to SELCO, noting this amount will increase in 2018.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

D. Jointly-Governed Organizations (Continued)

Sentencing to Service

Goodhue County contracts with the state of Minnesota for three full-time Sentence to Service crew leaders. The Goodhue County Sentence to Serve Program utilizes nondangerous offenders from the Goodhue County Adult Detention Center, Minnesota Correctional Facility – Red Wing, Department of Corrections, and County Probation clients and juveniles two days a month. The program is used to perform community service work, special projects, and routine work for entities within the county and, specifically, Goodhue County facilities. County tax levy, a contract with the City of Red Wing for one crew leader for 20 hours per week, and a user fee are used to fund the program within Goodhue County.

Court Services - Criminal Justice Data Communications Network

This agreement is between the state of Minnesota, acting through its Department of Public Safety, Bureau of Criminal Apprehension (BCA) and the county of Goodhue on behalf of Court Services (Agency). Under Minn. Stat. 299C.46, the BCA must provide a criminal justice data communications network to benefit authorized agencies in Minnesota. The Agency is authorized by law to utilize the criminal justice data communications network pursuant to the terms set out in this agreement. In addition, BCA either maintains repositories of data or has access to repositories of data that benefit authorized agencies in performing their duties. Agency wants to access these data in support of its official duties. This agreement is new in 2017, and expires five years from the date it is effective. The County contributed \$540 in 2017.

Port Authority of the City of Saint Paul – Property Assessed Clean Energy Program (MinnPACE)

This agreement was effective November 7, 2017. The Port Authority has been engaged in governmental programs for providing financing throughout the state of Minnesota (the State) by making loans evidenced by various financing leases and loan agreements, and in the process of operating these programs, the Port Authority has developed a high degree of financial expertise and strength. Minnesota Statutes, Sections 216C.435 and 216C.436 and Chapter 429 and 471.59 (collectively the Act) authorize the County to provide for the financing of the acquisition and construction or installation of energy efficiency and conservation improvements (the Cost Effective Energy Improvements as defined in the Act or Improvements) on “Qualifying Real Properties” as defined in the Act (the Properties or Property) located within the boundaries of the County through the use of special assessments. The County contributed nothing in 2017.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

D. Jointly-Governed Organizations (Continued)

National Incident-Based Reporting System (NIBRS)

This agreement is between the state of Minnesota, acting through its Commissioner of Public Safety on behalf of the Bureau of Criminal Apprehension [BCA] (State) and county of Goodhue on behalf of its Sheriff's Office (Governmental Unit). Under Minnesota Statutes 471.59, subdivision 10, the State is empowered to engage such assistance as deemed necessary. The State is the agency that collects incident data and through which Minnesota crime statistics are reported to the Federal Bureau of Investigation (FBI). The FBI has established January 1, 2021, as the deadline by which all states must submit crime statistics in the National Incident-Based Reporting System (NIBRS) format. The State is in need of assistance from the Governmental Unit to implement and certify the integration of incident reporting and the submission of crime statistics in the NIBRS format as well as crime statistics unique to Minnesota (MN-NIBRS). This agreement expires on December 31, 2017, or when all obligations have been satisfactorily fulfilled, whichever occurs first.

The County paid CIS \$17,940, and the State reimbursed the County \$17,940 on August 18, 2017, and \$2,000 on February 12, 2018.

Regional Railroad

The Minnesota High Speed Rail Corridor (Corridor) is defined as a Canadian Pacific Railway corridor from La Crescent to the Union Depot in St. Paul, Minnesota traveling along the Mississippi River.

This was renewed in 2017. The County has not paid any membership fee since 2014, but anticipates doing so again in 2018.

Criminal Justice Data Network

The Goodhue County Sheriff Office has an ongoing subscriber agreement with the state of Minnesota in order to access the Criminal Justice Data Network, which is due for renewal. The CJDN computer network allows the Goodhue County Sheriff's office to access the state and federal computer network database for the exclusive purposes of law enforcement as it relates to vehicle files, person files and article files. The annual cost for this data access remains the same for 2017 as it did in previous years - \$4,440 billed in quarterly amounts of \$1,110. The Sheriff's Office has planned for and budgeted the expense in its 2017 operating budget. Also due for renewal at the same time as the CJDN Joint Powers Agreement is the Court Amendment document which allows certain access and submission of Court Records for Goodhue County.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

D. Jointly-Governed Organizations (Continued)

Minnesota Department of Corrections-Prosecutorial Services

The State, pursuant to Minn. Stat. 241.271 is empowered to reimburse counties for expenses of a county attorney resulting from activities involving inmates of the state correctional institution located in Goodhue County. Goodhue County has one correctional facility and thereby requests reimbursement for some of the costs associated with the prosecution of inmates who are involved in criminal activities at the correctional facility. Goodhue County received \$225 during 2017.

E. Debt Obligation Contingency

On June 7, 2016, the County approved the issuance of revenue obligations (conduit bonds) in the amount of \$9,800,000 to finance the acquisition, construction and equipping of an expansion to Benedictine Health System's St. Bridgid's facility as well as refund any outstanding facility notes if necessary. These County notes are special, limited obligations of the County and are payable solely from the revenues pledged by the Benedictine Health System and do not constitute a debt of the County.

The Southeast Minnesota Multi-County HRA issued \$2,765,000 Housing Development Revenue Refunding Bonds (Goodhue County, Minnesota General Obligation – Goodhue County Apartment Projects), Series 2016B, on June 23, 2016. The purpose of the issuance was to refund the Authority's \$3,575,000 Housing Development Revenue Refunding Bonds (Goodhue County, Minnesota General Obligation – Goodhue County Apartment Projects), Series 2007B. The aggregate outstanding amount of conduit debt on December 31, 2017 is \$10,540,000.

The principal and interest on the bonds are payable primarily from revenues from operations and tax increments resulting from increases in valuation of real property in Tax Increment Financing District 1-3. In the event of a deficiency, the HRA has pledged to levy its special benefit tax. Should these revenues fail to provide sufficient revenue for payment of principal and interest on the debt issue, the full faith and credit of Goodhue County is irrevocably pledged for payment of the bond.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

4. Summary of Significant Contingencies and Other Items (Continued)

F. County-Wide Individual Sewage Treatment Systems (ISTS) and Well Loan Program

The County entered into an agreement with the Minnesota Department of Agriculture and a local lending institution to jointly administer a loan program to individuals to finance the ISTS. While the County is not liable for repayment of the loans in any manner, it does have certain responsibilities under the agreement.

Loan activity for 2017 and prior years is:

	<u>Prior Years</u>	<u>During 2017</u>
Number of loans made	52	-
Loans outstanding - January 1	\$ -	\$ 10,069
Loans made	453,179	-
Payments made on loans	<u>(443,110)</u>	<u>(3,387)</u>
Loans outstanding - December 31	<u>\$ 10,069</u>	<u>\$ 6,682</u>

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REQUIRED SUPPLEMENTARY INFORMATION

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 19,441,807	\$ 19,441,807	\$ 19,274,281	\$ (167,526)
Licenses and permits	444,469	444,469	570,286	125,817
Intergovernmental	3,218,106	3,218,106	3,835,757	617,651
Charges for services	3,113,096	3,113,096	2,987,696	(125,400)
Fines and forfeits	14,100	14,100	12,177	(1,923)
Gifts and contributions	13,000	13,000	63,720	50,720
Investment earnings	170,325	170,325	162,923	(7,402)
Miscellaneous	1,469,437	1,469,437	1,527,730	58,293
Total Revenues	\$ 27,884,340	\$ 27,884,340	\$ 28,434,570	\$ 550,230
Expenditures				
Current				
General government				
Commissioners	\$ 252,156	\$ 252,156	\$ 211,737	\$ 40,419
Courts	114,000	114,000	140,661	(26,661)
County administration	425,735	425,735	419,062	6,673
County auditor-treasurer	772,611	772,611	728,304	44,307
County assessor	1,063,942	1,063,942	1,037,788	26,154
Elections	54,415	54,415	7,008	47,407
Information technology	1,417,222	1,417,222	1,093,478	323,744
Human resources	541,299	541,299	559,791	(18,492)
Attorney	1,904,327	1,904,327	1,812,881	91,446
Law library	80,000	80,000	46,921	33,079
Recorder	537,774	537,774	586,738	(48,964)
Surveyor	367,165	367,165	421,862	(54,697)
GIS	290,570	290,570	299,734	(9,164)
Building permits	473,156	473,156	391,015	82,141
Planning and zoning	339,550	339,550	324,763	14,787
Environmental health	246,245	246,245	188,189	58,056
Buildings and plant	2,535,367	2,535,367	2,483,360	52,007
Veterans service officer	217,956	217,956	228,037	(10,081)
Other general government	1,457,618	1,457,618	1,383,989	73,629
Total general government	\$ 13,091,108	\$ 13,091,108	\$ 12,365,318	\$ 725,790
Public safety				
Sheriff	\$ 5,693,796	\$ 5,693,796	\$ 5,643,803	\$ 49,993
Sheriff - seasonal	255,104	255,104	249,916	5,188
Emergency management	295,364	295,364	271,191	24,173
Coroner	133,314	133,314	133,469	(155)
E-911 system	1,041,513	1,041,513	1,032,743	8,770
Adult detention center	5,637,226	5,637,226	5,340,930	296,296
Court services	1,150,648	1,150,648	1,099,256	51,392
Total public safety	\$ 14,206,965	\$ 14,206,965	\$ 13,771,308	\$ 435,657

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Current (Continued)				
Culture and recreation				
Historical society	\$ 97,500	\$ 97,500	\$ 97,500	\$ -
Regional library	483,951	483,951	483,951	-
Byllesby Dam	1,350	1,350	723	627
Other culture and recreation	70,741	70,741	107,626	(36,885)
Total culture and recreation	\$ 653,542	\$ 653,542	\$ 689,800	\$ (36,258)
Conservation of natural resources				
County extension	\$ 172,612	\$ 172,612	\$ 158,463	\$ 14,149
Soil and water conservation	549,000	549,000	612,169	(63,169)
Total conservation of natural resources	\$ 721,612	\$ 721,612	\$ 770,632	\$ (49,020)
Economic development				
Regional Railroad Authority	\$ 4,375	\$ 4,375	\$ -	\$ 4,375
Debt service				
Principal	\$ 17,568	\$ 17,568	\$ 17,568	\$ -
Total Expenditures	\$ 28,695,170	\$ 28,695,170	\$ 27,614,626	\$ 1,080,544
Excess of Revenues Over (Under) Expenditures	\$ (810,830)	\$ (810,830)	\$ 819,944	\$ 1,630,774
Other Financing Sources (Uses)				
Transfers in	\$ 5,500	\$ 5,500	\$ 15,387	\$ 9,887
Transfers out	(46,100)	(46,100)	(195,286)	(149,186)
Proceeds from sale of capital assets	-	-	25,914	25,914
Total Other Financing Sources (Uses)	\$ (40,600)	\$ (40,600)	\$ (153,985)	\$ (113,385)
Net Change in Fund Balance	\$ (851,430)	\$ (851,430)	\$ 665,959	\$ 1,517,389
Fund Balance - January 1	22,482,586	22,482,586	20,032,773	(2,449,813)
Fund Balance - December 31	\$ 21,631,156	\$ 21,631,156	\$ 20,698,732	\$ (932,424)

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 4,438,479	\$ 4,438,479	\$ 4,471,314	\$ 32,835
Licenses and permits	14,200	14,200	10,551	(3,649)
Intergovernmental	9,430,677	9,430,677	8,119,119	(1,311,558)
Charges for services	4,200	4,200	25,034	20,834
Miscellaneous	26,425	26,425	33,408	6,983
Total Revenues	\$ 13,913,981	\$ 13,913,981	\$ 12,659,426	\$ (1,254,555)
Expenditures				
Current				
Highways and streets				
Administration	\$ 538,543	\$ 538,543	\$ 516,124	\$ 22,419
Maintenance	3,773,947	3,773,947	3,388,873	385,074
Construction	8,697,978	8,697,978	6,379,394	2,318,584
Equipment maintenance and shop	567,696	567,696	262,632	305,064
Total highways and streets	\$ 13,578,164	\$ 13,578,164	\$ 10,547,023	\$ 3,031,141
Culture and recreation				
Parks	48,493	48,493	51,226	(2,733)
Intergovernmental				
Highways and streets	462,724	462,724	464,177	(1,453)
Total Expenditures	\$ 14,089,381	\$ 14,089,381	\$ 11,062,426	\$ 3,026,955
Excess of Revenues Over (Under) Expenditures	\$ (175,400)	\$ (175,400)	\$ 1,597,000	\$ 1,772,400
Other Financing Sources (Uses)				
Transfers in	400	400	601	201
Net Change in Fund Balance	\$ (175,000)	\$ (175,000)	\$ 1,597,601	\$ 1,772,601
Fund Balance - January 1	6,600,189	6,600,189	7,337,854	737,665
Increase (decrease) in inventories	-	-	66,888	66,888
Fund Balance - December 31	\$ 6,425,189	\$ 6,425,189	\$ 9,002,343	\$ 2,577,154

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 5,515,035	\$ 5,515,035	\$ 5,532,598	\$ 17,563
Intergovernmental	7,771,031	7,771,031	8,067,566	296,535
Charges for services	1,008,200	1,008,200	1,247,195	238,995
Gifts and contributions	-	-	50,000	50,000
Miscellaneous	479,373	479,373	584,369	104,996
Total Revenues	\$ 14,773,639	\$ 14,773,639	\$ 15,481,728	\$ 708,089
Expenditures				
Current				
Human services				
Income maintenance	\$ 4,563,287	\$ 4,563,287	\$ 4,356,998	\$ 206,289
Social services	7,306,124	7,306,124	9,501,375	(2,195,251)
Total human services	\$ 11,869,411	\$ 11,869,411	\$ 13,858,373	\$ (1,988,962)
Health				
Quality assurance - health services	\$ 1,540,049	\$ 1,540,049	\$ 1,730,349	\$ (190,300)
Healthy communities/behaviors	1,178,816	1,178,816	1,091,241	87,575
Disaster preparedness	42,119	42,119	26,007	16,112
Infectious disease	122,334	122,334	100,575	21,759
Health services - administration	346,297	346,297	330,866	15,431
Total health	\$ 3,229,615	\$ 3,229,615	\$ 3,279,038	\$ (49,423)
Total Expenditures	\$ 15,099,026	\$ 15,099,026	\$ 17,137,411	\$ (2,038,385)
Excess of Revenues Over (Under) Expenditures	\$ (325,387)	\$ (325,387)	\$ (1,655,683)	\$ (1,330,296)
Other Financing Sources (Uses)				
Transfers in	\$ 37,600	\$ 37,600	\$ 176,705	\$ 139,105
Transfers out	(7,500)	(7,500)	(7,500)	-
Total Other Financing Sources (Uses)	\$ 30,100	\$ 30,100	\$ 169,205	\$ 139,105
Net Change in Fund Balance	\$ (295,287)	\$ (295,287)	\$ (1,486,478)	\$ (1,191,191)
Fund Balance - January 1	7,854,347	7,854,347	7,338,095	(516,252)
Fund Balance - December 31	\$ 7,559,060	\$ 7,559,060	\$ 5,851,617	\$ (1,707,443)

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 24,924	\$ 24,924	\$ 25,247	\$ 323
Intergovernmental	370	370	439	69
Miscellaneous	59,380	59,380	11,402	(47,978)
Total Revenues	\$ 84,674	\$ 84,674	\$ 37,088	\$ (47,586)
Expenditures				
Current				
Economic development				
Community development	35,874	35,874	28,365	7,509
Excess of Revenues Over (Under) Expenditures	\$ 48,800	\$ 48,800	\$ 8,723	\$ (40,077)
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	10,000	-
Net Change in Fund Balance	\$ 58,800	\$ 58,800	\$ 18,723	\$ (40,077)
Fund Balance - January 1	653,899	653,899	768,175	114,276
Fund Balance - December 31	\$ 712,699	\$ 712,699	\$ 786,898	\$ 74,199

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2017**

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with Goodhue County	Employer's Proportionate Share of the Net Pension Liability and the State's Related Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2017	0.240%	\$ 15,308,674	\$ 192,456	\$ 15,501,130	\$ 15,689,120	97.58%	75.90%
2016	0.253%	20,566,707	268,600	20,835,307	15,760,263	130.50%	68.91%
2015	0.242%	12,541,699	N/A	12,541,699	14,279,337	87.83%	78.19%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The measurement date for each year is December 31.

**SCHEDULE OF CONTRIBUTIONS
PERA GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2017**

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contribution (Deficiency) Excess	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2017	\$ 1,176,684	\$ 1,176,684	\$ -	\$ 15,689,120	7.50%
2016	1,156,029	1,156,029	-	15,413,720	7.50%
2015	1,095,772	1,095,772	-	14,618,861	7.50%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The measurement date for each year is December 31.

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA PUBLIC EMPLOYEES POLICE AND FIRE PLAN
DECEMBER 31, 2017**

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2017	0.304%	\$ 4,104,362	\$ 3,236,790	126.80%	85.40%
2016	0.329%	13,203,342	3,171,299	416.34%	63.90%
2015	0.311%	3,533,689	2,853,718	123.83%	86.60%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The County's year-end is December 31.

**SCHEDULE OF CONTRIBUTIONS
PERA PUBLIC EMPLOYEES POLICE AND FIRE PLAN
DECEMBER 31, 2017**

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contribution (Deficiency) Excess	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2017	\$ 524,360	\$ 524,360	\$ -	\$ 3,236,790	16.20%
2016	494,991	494,991	-	3,055,500	16.20%
2015	482,624	482,624	-	2,979,606	16.20%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The County's year-end is December 31.

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA PUBLIC EMPLOYEES CORRECTIONAL PLAN
DECEMBER 31, 2017**

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2017	1.360%	\$ 3,876,014	\$ 2,723,177	142.33%	67.90%
2016	1.480%	5,406,647	2,786,403	194.04%	58.20%
2015	1.410%	217,987	2,542,717	8.57%	96.90%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The County's year-end is December 31.

**SCHEDULE OF CONTRIBUTIONS
PERA PUBLIC EMPLOYEES CORRECTIONAL PLAN
DECEMBER 31, 2017**

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contribution (Deficiency) Excess	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2017	\$ 238,278	\$ 238,278	\$ -	\$ 2,723,177	8.75%
2016	234,946	234,946	-	2,685,097	8.75%
2015	230,698	230,698	-	2,637,239	8.75%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The County's year-end is December 31.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2017**

1. Defined Benefit Pension Plans – Changes in Significant Plan Provisions, Actuarial Methods, and Assumptions

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended June 30, 2017:

General Employees Retirement Plan

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

Public Employees Police and Fire Plan

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and nonvested, deferred members. The CSA has been changed to 33% for vested members and 2% for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2017**

1. Defined Benefit Pension Plans – Changes in Significant Plan Provisions, Actuarial Methods, and Assumptions (Continued)

- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.

Public Employees Correctional Plan

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016, and is applied to healthy and disabled members. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the RP-2014 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The Combined Service Annuity (CSA) load was 30% for vested and nonvested, deferred members. The CSA has been changed to 35% for vested members and 1% for nonvested members.
- The Single Discount Rate was changed from 5.31% per annum to 5.96% per annum.

2. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and major special revenue funds. All annual appropriations lapse at fiscal year-end.

On or before mid-July of each year, all departments and agencies submit requests for appropriations to the County Administrator so that a budget can be prepared. On or before September 30, the proposed budget is presented to the Board for review. The Board holds public hearings, and a final budget must be prepared and adopted no later than December 28.

The final budget is prepared by fund and department. During the calendar year, revisions that alter the budgeted revenues or expenditures of any fund must be approved by the Board. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the fund level.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2017**

3. Excess of Expenditures Over Budget

The following is a summary of the individual funds that had expenditures in excess of final budget for the year ended December 31, 2017.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Health and Human Services Special Revenue Fund	\$ 15,099,026	\$ 17,137,411	\$ (2,038,385)

SUPPLEMENTARY INFORMATION

MAJOR FUND

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 1,946,446	\$ 1,946,446	\$ 1,953,835	\$ 7,389
Special assessments	6,285	6,285	7,180	895
Intergovernmental	18,662	18,662	71,222	52,560
Total Revenues	<u>\$ 1,971,393</u>	<u>\$ 1,971,393</u>	<u>\$ 2,032,237</u>	<u>\$ 60,844</u>
Expenditures				
Debt service				
Principal	\$ 1,387,458	\$ 1,387,458	\$ 1,288,093	\$ 99,365
Interest	532,261	532,261	532,012	249
Administrative - fiscal charges	2,500	2,500	4,941	(2,441)
Total Expenditures	<u>\$ 1,922,219</u>	<u>\$ 1,922,219</u>	<u>\$ 1,825,046</u>	<u>\$ 97,173</u>
Net Change in Fund Balance	\$ 49,174	\$ 49,174	\$ 207,191	\$ 158,017
Fund Balance - January 1	<u>2,541,406</u>	<u>2,541,406</u>	<u>2,541,406</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 2,590,580</u></u>	<u><u>\$ 2,590,580</u></u>	<u><u>\$ 2,748,597</u></u>	<u><u>\$ 158,017</u></u>

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**GOODHUE COUNTY
RED WING, MINNESOTA
NONMAJOR GOVERNMENTAL FUND
SPECIAL REVENUE FUND**

Waste Management – to account for the financial activities of the waste management facility, the recycling center, and the household hazardous waste facility.

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**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
WASTE MANAGEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 339,503	\$ 339,503	\$ 341,155	\$ 1,652
Licenses and permits	7,600	7,600	4,417	(3,183)
Intergovernmental	136,244	136,244	145,422	9,178
Charges for services	49,850	49,850	65,935	16,085
Interest on investments	330	330	27	(303)
Miscellaneous	127,000	127,000	216,830	89,830
Total Revenues	<u>\$ 660,527</u>	<u>\$ 660,527</u>	<u>\$ 773,786</u>	<u>\$ 113,259</u>
Expenditures				
Current				
Sanitation				
Solid waste	\$ 67,143	\$ 67,143	\$ 72,295	\$ (5,152)
Recycling	356,104	356,104	356,636	(532)
Hazardous waste	81,375	81,375	89,195	(7,820)
Landfill	156,005	156,005	169,980	(13,975)
Total Expenditures	<u>\$ 660,627</u>	<u>\$ 660,627</u>	<u>\$ 688,106</u>	<u>\$ (27,479)</u>
Excess of Revenues Over (Under) Expenditures	\$ (100)	\$ (100)	\$ 85,680	\$ 85,780
Other Financing Sources (Uses)				
Transfers in	100	100	93	(7)
Net Change in Fund Balance	\$ -	\$ -	\$ 85,773	\$ 85,773
Fund Balance - January 1	<u>730,410</u>	<u>730,410</u>	<u>730,410</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 730,410</u></u>	<u><u>\$ 730,410</u></u>	<u><u>\$ 816,183</u></u>	<u><u>\$ 85,773</u></u>

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**GOODHUE COUNTY
RED WING, MINNESOTA
AGENCY FUNDS**

Family Collaborative Fund – to account for grant money passed through to the Goodhue County Family Services Collaborative.

Taxes and Penalties Fund – to account for the collection and distribution of current and delinquent property taxes. This fund also accounts for refunds on abatements, court orders, and overpayments of real estate and personal property taxes.

Other Agency Fund – to account for collections made by the County on behalf of towns, cities, and the state of Minnesota.

**GOODHUE COUNTY
RED WING, MINNESOTA
COMBING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
FAMILY COLLABORATIVE FUND				
Assets				
Cash and pooled investments	\$ 346,265	\$ 144,593	\$ 129,348	\$ 361,510
Due from other governments	39,899	-	39,899	-
Total Assets	<u>\$ 386,164</u>	<u>\$ 144,593</u>	<u>\$ 169,247</u>	<u>\$ 361,510</u>
Liabilities				
Due to other governments	<u>\$ 386,164</u>	<u>\$ 144,593</u>	<u>\$ 169,247</u>	<u>\$ 361,510</u>
TAXES AND PENALTIES FUND				
Assets				
Cash and pooled investments	<u>\$ 1,242,241</u>	<u>\$ 100,138,896</u>	<u>\$ 99,359,125</u>	<u>\$ 2,022,012</u>
Liabilities				
Due to other governments	<u>\$ 1,242,241</u>	<u>\$ 100,138,896</u>	<u>\$ 99,359,125</u>	<u>\$ 2,022,012</u>
OTHER AGENCY FUND				
Assets				
Cash and pooled investments	\$ 237,597	\$ 1,647,489	\$ 1,718,798	\$ 166,288
Accounts receivable	34,084	-	34,084	-
Total Assets	<u>\$ 271,681</u>	<u>\$ 1,647,489</u>	<u>\$ 1,752,882</u>	<u>\$ 166,288</u>
Liabilities				
Due to other governments	<u>\$ 271,681</u>	<u>\$ 1,647,489</u>	<u>\$ 1,752,882</u>	<u>\$ 166,288</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
COMBING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
TOTAL ALL AGENCY FUNDS				
Assets				
Cash and pooled investments	\$ 1,826,103	\$ 101,930,978	\$ 101,207,271	\$ 2,549,810
Accounts receivable	34,084	-	34,084	-
Due from other governments	39,899	-	39,899	-
	<u>39,899</u>	<u>-</u>	<u>39,899</u>	<u>-</u>
Total Assets	<u>\$ 1,900,086</u>	<u>\$ 101,930,978</u>	<u>\$ 101,281,254</u>	<u>\$ 2,549,810</u>
Liabilities				
Due to other governments	<u>\$ 1,900,086</u>	<u>\$ 101,930,978</u>	<u>\$ 101,281,254</u>	<u>\$ 2,549,810</u>

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OTHER SCHEDULES

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Governmental Funds</u>
Shared Revenue and Appropriations	
State	
Highway users tax	\$ 8,042,024
PERA rate reimbursement	61,078
Disparity reduction aid	29,145
Police aid	335,892
County program aid	1,428,035
Market value credit	452,228
Aquatic invasive species aid	64,570
Indian casino aid	31,728
Riparian Protection Aid	129,756
Enhanced 911	127,808
SCORE	139,459
	<u>139,459</u>
Total Shared Revenue and Appropriations	\$ 10,841,723
Reimbursement for Services	
State	
Minnesota Department of Human Services	\$ 2,301,465
	<u>2,301,465</u>
Payments	
Local	
Local contributions	\$ 82,770
Payments in lieu of taxes	270,541
	<u>270,541</u>
Total Payments	\$ 353,311
Grants	
State	
Minnesota Department/Board of	
Corrections	\$ 267,719
Health	350,402
Human Services	1,384,463
Natural Resources	153,960
Public Safety	238,254
Veterans Affairs	12,500
Water and Soil Resources	152,555
Peace Officer Standards and Training Board	15,260
	<u>15,260</u>
Total State	\$ 2,575,113

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Governmental Funds
Grants (Continued)	
Federal	
Department of	
Agriculture	\$ 561,148
Education	2,416
Interior	9,753
Justice	5,219
Transportation	105,167
Health and Human Services	3,396,977
Homeland Security	50,184
	\$ 4,130,864
Total Federal	\$ 4,130,864
Total State and Federal Grants	\$ 6,705,977
Qualified Energy Conservation Bonds Interest Subsidy	\$ 37,049
Total Intergovernmental Revenue	\$ 20,239,525

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**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Agriculture			
Passed Through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	16162MN004W1003	\$ 184,729
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	16162MN101S2514	<u>376,271</u>
Total U.S. Department of Agriculture			<u>\$ 561,000</u>
U.S. Department of the Interior			
Direct Payments in Lieu of Taxes	15.226	N/A, Direct	<u>\$ 9,753</u>
U.S. Department of Justice			
Direct Bulletproof Vest Partnership Program	16.607	N/A, Direct	<u>\$ 5,219</u>
U.S. Department of Transportation			
Passed Through Minnesota Department of Transportation Highway Planning and Construction	20.205	957271604	\$ 1,702
Passed Through Minnesota Department of Natural Resources Highway Planning and Construction Cluster Recreational Trails Program	20.219	0018-14-3C	70,088

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Transportation (Continued)			
Passed Through Minnesota Department of Public Safety Highway Safety Cluster State and Community Highway Safety	20.600	A-ENFRC16-2016- GOODHUSD-00031	\$ 19,716
National Priority Safety Programs	20.616	A-ENFRC16-2016- GOODHUSD-00031	6,522
(Total expenditures for Highway Safety Cluster \$23,851)			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC16-2016- GOODHUSD-00031	7,200
Total U.S. Department of Transportation			\$ 105,228
U.S. Department of Education			
Passed Through Minnesota Department of Health Special Education - Grants for Infants and Families	84.181	H181A110029	\$ 1,450
U.S. Department of Health and Human Services			
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	U90TP000418	\$ 32,162
Immunization Cooperative Agreements	93.268	H23IP000781	2,800
Temporary Assistance for Needy Families	93.558	1601MNTANF	36,324
(Total Temporary Assistance for Needy Families 93.558 \$340,695)			
Maternal and Child Health Services Block Grant to the States	93.994	B04MC29349	30,788
Passed Through Minnesota Department of Human Services Promoting Safe and Stable Families	93.556	1601MNF PSS	9,936
Temporary Assistance for Needy Families (TANF) Cluster Temporary Assistance for Needy Families	93.558	1601MNTANF	304,371
(Total Temporary Assistance for Needy Families 93.558 \$340,695)			
Child Support Enforcement	93.563	1604MNCEST	49,563
Child Support Enforcement	93.563	1604MNCSES	906,302
(Total Child Support Enforcement 93.563 \$955,865)			
Refugee and Entrant Assistance - State-Administered Programs	93.566	1701MNRNMA	962
Child Care and Development Block Grant	93.575	G1601MNCCDF	18,349
Community-Based Child Abuse Prevention Grants	93.590	G-1502MNF R PG	23,964
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1601MNCWSS	9,078
Foster Care - Title IV-E	93.658	1601MNFOST	414,300
Social Services Block Grant	93.667	G-1601MNSOSR	199,833
Chafee Foster Care Independence Program	93.674	G-1601MNCILP	7,434
Children's Health Insurance Program	93.767	05-1505MN5021	519
Medical Assistance Program	93.778	05-1605MN5ADM	1,507,214
Total U.S. Department of Health and Human Services			\$ 3,553,899

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Homeland Security			
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	3315FAS150127	\$ 5,875
Hazard Mitigation Grant	97.039	GOODHUECO-0003	45
Emergency Management Performance Grants	97.042	A-EMPG-2016- GOODHUCO-027	32,349
Passed Through Southeast Minnesota Regional Emergency Communications Board Homeland Security Grant Program	97.067	A-DECN-SHSP-2013 SERRB-0009	221
Total U.S. Department of Homeland Security			\$ 38,490
Total Federal Awards			\$ 4,275,039

The County did not pass through any federal awards to subrecipients during the year ended December 31, 2017.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Goodhue County. The County's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Goodhue County under programs of the federal government for the year ended December 31, 2017. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Goodhue County, it is not intended to and does not present the financial position or changes in net position of Goodhue County.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Goodhue County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

4. Reconciliation to Schedule of Intergovernmental Revenue

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 4,130,864
Grants deferred in 2016 and recognized in 2017	
Special Education - Grants for Infants and Families (CFDA #84.181)	(483)
Promoting Safe and Stable Families (CFDA #93.556)	(2,702)
Temporary Assistance for Needy Families (CFDA #93.558)	(34,871)
Child Care and Development Block Grant (CFDA #93.575)	(1,782)
Stephanie Tubbs Jones Child Welfare Services Program (CFDA #93.645)	(1,781)
Chafee Foster Care Independence Program (CFDA #93.674)	(2,622)
Emergency Management Performance Grants (CFDA #97.042)	(5,818)
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA #97.036)	(5,876)
Grants deferred in 2017	
Promoting Safe and Stable Families (CFDA #93.556)	1,867
Temporary Assistance for Needy Families (CFDA #93.558)	67,439
Child Support Enforcement (CFDA #93.563)	123,136
Community-Based Child Abuse Prevention Grants (CFDA #93.590)	3,713
Stephanie Tubbs Jones Child Welfare Services Program (CFDA #93.645)	1,665
Chafee Foster Care Independence Program (CFDA #93.674)	2,290
	<hr/>
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 4,275,039</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
TAX CAPACITY, TAX RATES, LEVIES, AND PERCENTAGE OF COLLECTIONS**

	2016		2017		2018	
	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)
Tax Capacity						
Real property	\$ 68,562,515		\$ 71,424,481		\$ 74,806,046	
Personal property	1,109,849		2,011,198		2,284,411	
Tax increment	(363,705)		(325,969)		(286,312)	
Powerline	(8,768)		(80,583)		(99,201)	
Net Tax Capacity	\$ 69,299,891		\$ 73,029,127		\$ 76,704,944	
Taxes Levied for County Purposes						
General	\$ 17,624,167	26.406	\$ 19,100,484	27.038	\$ 19,454,339	26.222
Road and Bridge	3,638,442	5.266	3,925,955	5.376	4,126,069	5.379
Health & Human Services	5,218,251	7.552	5,596,974	7.664	7,044,686	9.184
Economic Development Authority	19,298	0.028	25,294	0.035	21,994	0.029
Debt Service	1,976,142	2.851	1,975,365	2.705	1,978,620	2.580
Waste Management	472,105	0.683	344,547	0.472	374,292	0.488
Total Taxes Levied for County Purposes	\$ 28,948,405	42.786	\$ 30,968,619	43.290	\$ 33,000,000	43.882
Tax Capacity - Light and Power						
Transmission	\$ 57,674		\$ 61,182		\$ 66,820	
Distribution	7,952		8,430		9,196	
Total Tax Capacity - Light and Power	\$ 65,626		\$ 69,612		\$ 76,016	
Light and Power Tax Levies (distributed in accordance with Minn. Stat. 273.40, as amended)						
Transmission	\$ 62,394		\$ 67,887		\$ 74,975	
Distribution	8,603		9,354		10,318	
Total Light and Power Tax Levies	\$ 70,997	108.184	\$ 77,241	110.959	\$ 85,293	112.204

**GOODHUE COUNTY
RED WING, MINNESOTA
TAX CAPACITY, TAX RATES, LEVIES, AND PERCENTAGE OF COLLECTIONS
(CONTINUED)**

	2016		2017		2018	
	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)
Market Value - Light and Power						
Transmission	\$ 2,921,200		\$ 3,096,600		\$ 3,378,500	
Distribution	397,600		421,500		459,800	
Total Market Value - Light and Power	\$ 3,318,800		\$ 3,518,100		\$ 3,838,300	
Light and Power Market Value Levies						
Transmission	\$ 5,269		\$ 5,526		\$ 6,263	
Distribution	717		752		852	
Total Light and Power Tax Market Value Levies	\$ 5,986	0.18036	\$ 6,278	0.17845	\$ 7,115	0.18537
Market Value - State General Tax						
Transmission	\$ 57,674		\$ 61,182		\$ 66,820	
Distribution	7,952		8,430		9,196	
Total Market Value - State General Tax	\$ 65,626		\$ 69,612		\$ 76,016	
State General Tax Market Value Levies						
Transmission	\$ 28,053		\$ 28,023		\$ 29,311	
Distribution	3,868		3,861		4,034	
Total State General Tax Market Value Levies	\$ 31,921	48.641	\$ 31,884	45.802	\$ 33,345	43.866
Percentage of Tax Collections for All Purposes	99.48%		99.62%			

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**REPORTS RELATED TO GOVERNMENT
AUDITING STANDARDS AND SINGLE AUDIT**



**INDEPENDENT AUDITORS' 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 of County Commissioners
Goodhue County
Red Wing, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Goodhue County's basic financial statements, and have issued our report thereon dated September 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Goodhue County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Goodhue County's internal control. Accordingly, we do not express an opinion on the effectiveness of Goodhue County'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 have not been identified. We consider the deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-002, and 2017-003 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Goodhue County's financial statements are free of 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*.

Goodhue County's Responses to Findings

Goodhue County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Goodhue County's responses were not subjected to auditing procedures applied in the audits of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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



CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2018

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE**

Board of County Commissioners
Goodhue County
Red Wing, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Goodhue County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Goodhue County's major federal programs for the year ended December 31, 2017. Goodhue County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Goodhue County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Goodhue County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Goodhue County's compliance.

Opinion on Each Major Federal Program

In our opinion, Goodhue County 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 federal programs for the year ended December 31, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2017-005. Our opinion on each major federal program is not modified with respect to this matter.

County's Response to Finding

Goodhue County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Goodhue County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Goodhue County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Goodhue County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Goodhue County's internal control over compliance.

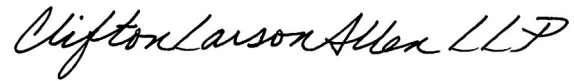
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-004 through 2017-007 that we consider to be significant deficiencies.

County's Responses to Findings

Goodhue County's response to the internal control over noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Goodhue County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X no

Noncompliance material to financial statements noted?

 yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? X yes no

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

 X yes no

Identification of major programs:

Name of Federal Program or Cluster

CFDA Numbers

93.778

Medical Assistance

93.658

Title IV-E Foster Care

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 yes X no

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

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

Material Weaknesses-Financial Reporting

Audit Adjustments (2017-001)

Criteria: County management is responsible for establishing and maintaining internal controls for the proper recording of all the County's financial transactions.

Condition and Context: As part of the audit, we proposed account reclassification entries relating to the coding of receipts and disbursements, accruals, capital asset adjustments, and other reclassifications. These entries indicate a lack of controls over the year-end financial reporting process. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the County's internal control structure.

Cause: The County has a limited number of personnel.

Possible Effect: The design of the internal controls over recording receipts and disbursements, including reclassifications, could affect the County's ability to detect or prevent a misappropriation of assets or fraudulent activity.

Repeat Finding: Not applicable.

Recommendation: We recommend County management be consistently aware of all procedures and processes involved in recording receipts, disbursements, and reclassifications, and develop internal control policies to ensure proper recording of these items.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Kelly Bolin, Finance Controller

Corrective Action Planned: A corrective action plan is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Financial Reporting Process (2017-002)

Criteria: County management is responsible for establishing and maintaining internal controls, including the monitoring and fair presentation of the financial statements in accordance with applicable accounting and reporting standards.

Condition and Context: As part of the audit, management requested us to prepare a draft of the financial statements, including the related notes to the financial statements.

Cause: The County has a limited number of personnel.

Possible Effect: The design of the controls over the financial reporting process would affect the ability of the County to report their financial data consistently with the assertions of management in the financial statements.

Repeat Finding: Not applicable.

Recommendation: We recommend County management be aware of the responsibilities regarding financial reporting and continue to evaluate the cost/benefit of outsourcing this function. If management chooses to undertake these financial reporting responsibilities, a number of policies, procedures, and reviews will need to be developed and implemented.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Kelly Bolin, Finance Controller

Corrective Action Planned: A corrective action plan is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Segregation of Duties - County Departments (2017-003)

Criteria: Internal controls should be designed to provide for an adequate segregation of duties so no one individual handles a transaction from inception to completion.

Condition and Context: Several of the County's departments that collect fees lack proper segregation of duties. Specifically, we noted this issue in our review of receipting procedures in the Recorder's Office and Land Use Office.

Cause: The County indicated it is not cost-effective to hire additional qualified accounting staff in each small fee office in order to segregate duties.

Possible Effect: Inadequate segregation of duties could adversely affect the County's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.

Repeat Finding: Finding was a repeat finding from the prior year identified as Finding 2008-003.

Recommendation: We recommend the County's elected officials and management be aware of the lack of segregation of duties of the accounting functions and, where possible, implement oversight procedures to ensure the internal control policies and procedures are being implemented by staff to the extent possible.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Kelly Bolin, Finance Controller

Corrective Action Planned: A corrective action plan is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

Formal Contracts (2017-004)

Federal Agency: U.S. Department of Health Services

Federal Program Title: Foster Care Title IV-E

CFDA Number: 93.658

Pass-Through Agency: Minnesota Department of Human Services

Pass-Through Grant Numbers: 1701MNFOST

Compliance Requirement Affected: Procurement

Award Period: January 1, 2017 to December 31, 2017

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Formal contracts should be in place for all vendors used by the County, especially for material transactions.

Condition and Context: During our audit, we noted the Health and Human Services Department was not entering into formal contracts for all procurement vendors.

Cause: The County did not deem it necessary due to prior requirements.

Effect: The lack of formal contracts with vendors could result in noncompliance with reporting requirements.

Questioned Costs: Not applicable.

Repeat Finding: Not applicable.

Recommendation: We recommend the county establish, and implement, formal contracts with Health and Human Services vendors to provide reasonable assurance that information reported to pass through agencies is subject to formally initiated and maintained contracts.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Michael Zorn, Deputy Director.

Corrective Action Planned: A corrective action is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Reporting (2017-005)

Federal Agency: US Department of Homeland Security

Federal Program Title: Port Security Grant

CFDA Number: 97.056

Pass Through Agency: N/A - Direct

Pass Through Numbers: A-DECN-SHSP-2013-SERRB-0009

Compliance Requirement Affected: Reporting

Award Period: January 1, 2017 to December 31, 2017

Type of Finding: Significant Deficiency in Internal Control over Compliance and Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. In addition, the Department of Homeland Security, *Notice of Funding Opportunity*, Fiscal Year 2017 Port Security Grant Program states Federal Financial Reports must submit quarterly reports no later than 30 days following the end of each quarter throughout the period of performance. Performance Progress Reports must be submitted on a biannual basis no later than 30 days following June 30 and December 31.

Condition: The County submitted three of the four quarterly Federal Financial Reports and both biannual Performance Progress Reports after the required deadline dates without review or approval of the quarterly Security Federal Financial Report by someone other than the preparer.

Context: Reporting deadlines were specified in the Department of Homeland Security, *Notice of Funding Opportunity*, Fiscal Year 2017 Port Security Grant Program.

Cause: County staff indicated they were not aware the reports should be reviewed/approved and were not aware reports needed to be submitted when there was no financial activity during the quarter.

Possible Effect: The lack of review and approval of the reports increases the potential risk that errors or omissions may occur and not be detected prior to submission of the reports to the Department of Homeland Security. Also, the County is not complying with reporting requirement deadlines.

Questioned Costs: Not applicable.

Repeat Finding: Yes – identified in prior year as Finding 2016-004

Recommendation: We recommend the County implement procedures to ensure reports are reviewed by someone other than the preparer prior to submission, documentation is maintained, and reports are submitted timely.

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Michael Zorn, Deputy Director.
Corrective Action Planned: A corrective action is in place.
Anticipated Completion Date: December 31, 2018

Formal Contracts (2017-006)

Federal Agency: U.S. Department of Health Services
Federal Program Title: Foster Care Title IV-E
CFDA Number: 93.658
Pass-Through Agency: Minnesota Department of Human Services
Pass-Through Grant Numbers: 1701MNFOST
Compliance Requirement Affected: Eligibility
Award Period: January 1, 2017 to December 31, 2017

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Reports submitted to pass through agencies should be reviewed by someone other than the report preparer and this review should be formally documented.

Condition and Context: During our audit, we noted the quarterly LCTS reports and the annual LCTS spending reports were not reviewed by someone other than the person who prepared the report.

Cause: Past practice.

Effect: The lack of a formal review process increases the risk that reports filed may not be accurate.

Questioned Costs: Not applicable.

Repeat Finding: Not applicable.

Recommendation: We recommend the county implement procedures to ensure that all reports submitted to pass through agencies be reviewed by someone other than the report preparer and such review be formally documented.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Michael Zorn, Deputy Director.
Corrective Action Planned: A corrective action is in place.
Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

Case File Reviews (2017-007)

Federal Agency: U.S. Department of Health Services

Federal Program Title: Medical Assistance (Medicaid Cluster)

CFDA Number: 93.778

Pass-Through Agency: Minnesota Department of Human Services

Pass-Through Grant Numbers: 05-1705MN5ADM, 05-1705MN5MAP

Compliance Requirement Affected: Eligibility

Award Period: January 1, 2017 to December 31, 2017

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Standard internal control procedures recommend internal reviews over case file eligibility determinations to ascertain case workers are complying with state and federal requirements.

Condition and Context: The County does not have documented procedures in place to perform internal reviews of case files for proper eligibility determinations.

Cause: Past practice.

Effect: Errors made in determining eligibility may not be discovered and benefits may be issued to clients who are not eligible.

Questioned Costs: Not applicable.

Repeat Finding: Not applicable.

Recommendation: We recommend the county implement procedures to perform regular internal reviews on case files to determine that proper policies and procedures are being followed in determining eligibility.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Michael Zorn, Deputy Director.

Corrective Action Planned: A corrective action is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

OTHER ITEMS FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE

**ANNUAL DELEGATION OF AUTHORITY TO MAKE ELECTRONIC FUND TRANSFERS
(2017-008)**

Criteria: Minnesota Statutes 471.38 subd. 3 requires counties to annually delegate the authority to make electronic fund transfers to the Chief Financial Officer and send the certified delegations to the disbursing bank.

Condition and Context: The County does not annually delegate the authority to make electronic fund transfers to the Chief Financial Officer or the officer's designee and has not sent the certified delegations to the disbursing bank.

Possible Effect: The County is not in compliance with Minnesota Statutes.

Cause: Unknown.

Repeat Finding: Not applicable.

Recommendation: We recommend the County plan to delegate this authority annually and send a certified copy of that delegation of authority to the disbursing banks.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Brian Anderson, Chief Financial Officer.

Corrective Action Planned: A corrective action is in place.

Anticipated Completion Date: December 31, 2018

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017**

EFT TRANSACTIONS SUBMITTED TO THE BOARD (2017-009)

Criteria: Minnesota Statutes 471.38, subds. 3 and 3a requires a list of EFT transactions to be submitted to the Board at the next regular meeting after the transaction.

Condition and Context: A list of transactions is not submitted to the Board at the next regular meeting after the transaction, as this is part of the County's investment policy.

Cause: Unknown.

Possible Effect: The County is not in compliance with Minnesota State Statute.

Repeat Finding: Not applicable.

Recommendation: We recommend the County submits a list of transactions to be submitted to the Board at the next regular meeting after the EFT transaction takes place.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Brian Anderson, Interim Chief Financial Officer.

Corrective Action Planned: A corrective action is in place.

Anticipated Completion Date: December 31, 2018

INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners
Goodhue County
Red Wing, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County, Minnesota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents and have issued our report thereon dated September 24, 2018.

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

In connection with our audit, nothing came to our attention that caused us to believe that Goodhue County failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Counties*, except as described in the schedule of findings and questioned costs as item 2017-008 and 2017-009. 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 Goodhue County's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

Goodhue County's written responses to the legal compliance findings identified in our audit are described in the schedule of findings and questioned costs. Goodhue County's responses are not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Board of County Commissioners
Goodhue County

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2018



Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.



Melissa Cushing
Goodhue County Human Resource Director
Goodhue County

Melissa.cushing@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3031
Fax -- (651) 267.4872

TO: Goodhue County Commissioners

FROM: Melissa Cushing, Human Resource Director

DATE: October 2, 2018

RE: Accident Insurance
Dental Insurance
Premium Deduction Frequency

Health Insurance Premium Frequency

Currently health insurance premiums are paid the month before the premium is due and are deducted out of paycheck #1 and #2 each month. For example, employees pay health insurance premiums in October for the month of November. If there is a month where employees receive a paycheck #3, health insurance premiums are not deducted from that check.

When an employee first begins employment with Goodhue County, since health insurance premiums are paid the month before they are due, the employee comes in owing premiums and has to be “caught up” through payroll. In other words, if an employee begins employment on October 1st and chooses family health insurance plan 1, that employee will owe \$571.60 for the month of October (which was collected in September). That employee will receive their first check on October 18th which will also have the premium for the month of November deducted which is another \$571.60 for a total of \$1,143.20 during their first month of employment.

Health Insurance Premium Frequency – Recommendation

We recommend changing the health insurance premium frequency to the month it is due. For example, an employee begins employment on October 1st will be paying the October premium. The transition would mean health insurance premiums would not come out of employee’s paychecks during the month of December because the December premiums would have been deducted in November. This change would be effective January 1, 2019.

We have worked with Finance regarding this change and they agree with making this change.

"To effectively promote the safety, health, and well-being of our residents"

Accident and Dental Insurance

If an employee participates in Plan 2 health insurance, they receive dental and accident insurance at no cost to them. If an employee is paying the premium, dental and accident insurance premiums are deducted only from paycheck #1.

Accident and Dental Insurance - Recommendation

Our goal is to have benefits deducted from an employee's paycheck on a consistent basis. In other words, premium payments would come out of paycheck #1 and paycheck #2. We recommend deducting dental and accident insurance premiums out of paycheck #1 and paycheck #2 in the current month they are due.

The rest of the insurance premiums are up for renewal at the end of 2019. We will ask to change the premium payment frequency at the end of 2019 for implementation January, 2020.

In order to make this change, Met Life had to adjust our premium \$.01 to end in an even number. Below are the 2019 dental rates:

<u>Group Name</u>	<u>High Plan</u>	<u>Low Plan</u>
Employee	\$49.08	\$29.90
Employee +Spouse	\$98.18	\$59.82
Employee + Children	\$94.80	\$69.24
Family	\$149.96	\$104.38

The 2019 accident premium rates are below:

<u>Group Name</u>	<u>Premium</u>
Employee	\$10.14
Employee + Spouse	\$15.22
Employee + Children	\$17.80
Family	\$22.90

We ask the Board to approve the above 2019 rates for dental and accident insurance. We also ask the Board to approve changing the payment for health insurance to the month it is due. Finally, we ask the Board to approve changing the payment of accident and dental insurance to come out of paycheck #1 and paycheck #2.



Melissa Cushing
Goodhue County Human Resource Director
Goodhue County

Melissa.cushing@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3031
Fax -- (651) 267.4872

TO: Goodhue County Commissioners
FROM: Melissa Cushing, Human Resource Director
CC: Scott Arneson, County Administrator
DATE: October 2, 2018
RE: Finance and Taxpayer Services Director

Mr. Brian Anderson has served as a consultant in the capacity of Finance Controller from May 15 – August 3, 2018. On August 4, 2018, Mr. Anderson began the position of Finance and Taxpayer Services Director and has served in this capacity ever since.

Mr. Anderson was interviewed and the chosen candidate for the Finance and Taxpayer Services Director position. His background check has been completed and Mr. Anderson has been offered the position based on County Board approval with the following conditions:

1. Mr. Anderson will begin at grade 89, step 10, \$57.13 per hour or \$118,830.40. His hire date will be October 2 and Mr. Anderson's anniversary date will be October 1. He will have a one year probationary period and will be eligible for step 11 on October 1, 2019 with a positive performance evaluation. His performance will be evaluated after 6 months.
2. Mr. Anderson will accrue vacation at the rate of 12 hours per month and be eligible to use his vacation beginning November 15, 2018.
3. Mr. Anderson will be eligible for all benefits beginning November 1, 2018.

We ask the Board to approve the above employment agreement for Mr. Brian Anderson effective October 2, 2018.



Melissa Cushing
Goodhue County Human Resource Director
Goodhue County

Melissa.cushing@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3031
Fax -- (651) 267.4872

TO: Goodhue County Commissioners
FROM: Melissa Cushing, Human Resource Director
DATE: October 2, 2018
RE: Highway Maintenance Worker Position

On September 4, 2018, the Personnel Committee and, the same day, the County Board considered a request from Public Works Director Mr. Greg Isakson to replace a Highway Maintenance Worker. The replacement is requested due to a resignation.

The motion to approve the position failed for a lack of a majority on a 2-2 vote. At the September 18, 2018, Commissioner Allen made a request to place the request on the agenda for the October 2, 2018 meeting. Commissioner Allen was not present at the September 18th Board meeting.

The attached report is the original request from Mr. Isakson and an updated list of maintenance projects the crew has completed this year.

We ask the Board to approve the request to replace a Highway Maintenance Worker.

GOODHUE COUNTY DEPARTMENT OF PUBLIC WORKS



Gregory Isakson, P.E.
Public Works Director/County Engineer

HIGHWAYS ♦ PARKS ♦ SOLID WASTE

2140 Pioneer Road
Red Wing, MN 55066
PHONE 651.385.3025
FAX 651.267.4883
www.co.goodhue.mn.us

TO: Personnel Committee
Melissa Cushing, HR Director

FROM: Greg Isakson, Public Works Director

RE: 04 Sep 18 County Board Meeting
Highway Maintenance Worker Position

Date: 29 Aug 18

Summary

It is requested that the County Board authorize the replacement of a Highway Maintenance Worker.

Background

An existing Highway Maintenance Worker has submitted his notice of resignation.

The determining factor for the size of the highway maintenance crew is the snow and ice removal level of service. The number of equipment operators defines the number of routes, which impacts the length of the plow routes and the time it takes to service the system as a whole.

The highway maintenance workers perform highway maintenance functions throughout the year which include crack filling and washing corrosive salt from expensive bridges in the spring, mowing highway shoulders to improve visibility of animals before they dart across the road, clearing intersection site corners so vehicles can see each other, repairing bituminous surface failures, repairing drainage failures in the road ditches, regrading the County's gravel roads, and dozens of other maintenance activities to preserve the large investment made in constructing the County's highway and bridge system. They also maintain the county parks and the county public works equipment.

This is a request to replace an existing employee, so there will be no additional funds required to grant this request. The new employee will be hired at a lower starting wage, providing some payroll savings.

The replacement of this employee will allow the County to continue the current level of service in providing a safe highway system and maintaining the County's assets.

Alternatives

- Authorize hiring a Highway Maintenance Worker to replace the current employee.
- Take no action, drop the existing level of service, and allow the backlog of highway maintenance work to continue to grow.

Recommendations

It is the recommendation of staff that the County Board authorize the hiring of a Highway Maintenance Worker to continue the current level of service maintaining the County's roads and bridges, equipment, and parks.



REQUEST TO HIRE FORM

DEPARTMENT & POSITION INFORMATION

Department: PUBLIC WORKS Date: 09/04/18

Submitter Name: GREG ISAKSON

Position Title: Heavy Equipment Operator Position Reports To: HIGHWAY SUPERINTENDENT

Has the job description been reviewed by the department head? Yes No

Type of Hire: Replacement (backfill) Replacing Who? TROY LAVER New Position

Classification: Full Time Part Time

Status: Permanent Temporary (67 day) Seasonal Intern – paid

How does Goodhue County staff in this position compare to similar sized counties?

BUDGET & SALARY INFORMATION

Budget Impact

For new positions, please indicate whether or not the position has been budgeted for the current year.

- Replacement position in budget
 New position in budget
 New position not in budget

Has this job classification been evaluated by the Hay Group?

Yes No

FLSA Status: Exempt (salaried) Non-Exempt (hourly)

Starting Pay Grade / Step: 81 / 2

Anticipated Benefit Cost: \$ 16,606.47 - 28,245.27

Use this link for help calculating salary & benefits:
[Total Comp & Benefits Calculator](#)

Total Cost*: \$ 60,224.07-71,862.87

Total Budgeted: \$ 77,133.00

*Salary & Benefits

ADDITIONAL INFORMATION

Please explain all options and alternatives considered including mergers, transfers of duties, position elimination, impacts on county services and overtime, etc.

Job Posting Type: Internal only Internal & External

Advertising Requested:

- | | |
|---|--|
| <input checked="" type="checkbox"/> ADP Career Center (includes indeed.com) | <input checked="" type="checkbox"/> County website (includes Facebook & Twitter) |
| <input checked="" type="checkbox"/> Lake City Shopper/ Graphic | <input checked="" type="checkbox"/> Republican Eagle (includes JobsHQ online) |
| <input checked="" type="checkbox"/> Cannon Falls Beacon | <input checked="" type="checkbox"/> Zumbrota Shopper |
| <input checked="" type="checkbox"/> Assoc. MN Counties (AMC) website | <input checked="" type="checkbox"/> League of MN Cities (LMC) website |

Other Advertising Requested: _____

Send completed form & job description to Human Resources Director.

REQUEST TO HIRE FORM
APPROVALS PAGE

Department: Public Works

Date: 8/31/18

Submitter Name: Greg Isakson

Position Title: Heavy Equipment Operator

Position Reports To: Highway Superintendent

HUMAN RESOURCES USE ONLY

Did HR review job description? Yes No

Recommendation: Approve Hire Deny Hire

Comments: This position is essential to the snow plow routes that are established. If this position would not be filled, the department would need to re-establish work loads possibly affecting service during the winter.

HR Director Signature: Melissa Cushing

Digitally signed by Melissa Cushing
Date: 2018.08.31 09:09:59 -05'00'

Date: _____

COUNTY ADMINISTRATOR USE ONLY

Disposition: Approve Hire Deny Hire Require to go to Board

Comments: I approve of this hire to bring staffing to the regular budgeted level.

County Administrator Signature: Scott Arneson

Digitally signed by Scott Arneson
DN: cn=Scott Arneson, o=Co.
seal=scott.arneson@co.grandmae.mn.us, c=US
Date: 2018.08.31 08:07:07 -05'00'

Date: 8/31/18

After final determination is made, this form should be sent to:

Person/ Department	Date & Initial	Method
<input type="checkbox"/> Human Resources Director	_____	<input type="checkbox"/> Email <input type="checkbox"/> Interoffice
<input type="checkbox"/> Department Head	_____	<input type="checkbox"/> Email <input type="checkbox"/> Interoffice

GENERAL MAINTENANCE

mowing top cut = COMPLETED

mowing full cut

#1 ditch and fix culvert by 85th Av

retrieve shoulders #9 #4 #50 #30

#7 clean out by box culverts North

spot shoulder

#8 rip rap from #57 to #1

spot rock roads #

#20 Ditching

shouldering #12 South

Bench Street concrete repair

repair guard rails #17,#53

Soulder #11,#10,#1

shoulder #2 from #9 to #16

#1 reshape driveways from #9 to #

#45 curve by Duffings

#7 North of Vasa reshape ditch

#30 slope repair East of #1

#46 clean ditches

#1 ditching from #9 to #60

#41 clean ditches both ends

#45 ditching from Grosse Point to

#7 clean ditch North of Vasa

#7 clean up trees river

#9 repair curb in Goodhue

paint stop aheads, railroad crossings, cross walks

#55 ditching South side of #60

cut rumble strips

Boom truck #10 #11 #48 #27 # 7 #

sweep pavement

#51 ditching

sweep and wash bridge decks

#6 ditching by Millers

shoulder #6 from #1to #19

#7 ditching by 370 th and by #9

#2 clean out waterway from bridge inspection

#1 remove silt fence

new street signs

#7 repair sluff

install seal coat signs

11 ditching by Heise pasture

- take down seal coat signs
- cleanup rock in rock cuts #2, #5, #14,#21
- spray guardrail roundup
- spray small trees county wide (1/2 done)
- spray medians for weeds
- burn on #12 and #45 and #7

- #53 ditching by Schwartahls
- #11 cut trees
- #10 cut tree
- #53 cut trees
- #11 fix slope by 180 th
- 53 ditching by Dale Court

CRACK SEALING

- #16
- #2 from #16 to #5
- #10 - from Hwy #58 to Wabasha county line
- #11 -
- #12 - TH 57 to #10
- #18 - West Co line to 218th St
- #20 - #24 to 2100' north
- #24 - Bridge 25554 to #25
- #5 from #58 to #2 Blow and Go
- #2 from #61 to #61 Blow and Go
- #5 from #2 to Lake City
- #40
- #17
- #1 from #66 to #53
- #66

- #30 from #1 to #56
- #1 from #51 to #8
- # 1 from #66 to #53
- #1 from #60 to county line

#7 from #9 to #1

#7 from Welch to #61

MASTIC ONE LEVELING MASTIC

#7 from #9 to HWY #52

#62

#12 From #60 to Rice county

#50 from #7 to #52

#11 from Mazzepa to P.I

#30 from #57 to #1

#2 in Bellechester

#7 from #61 to Welch

#24 from #9 to C.F.

1 from #56 to #52

#51 - #1 to TH19

#28

#53 - remainder

#64

#56

#9 from #8 to HWY #52

BLACKTOP REPAIR

#19

#50 from #7 to #52

#21

Patch Driveway #25

#16

#2 from #5 to HWY #61

#7 Vasa shop

#14

#9 Patch - #2 to County Line

#12 South

#28

#20

#62

CULVERTS & BRIDGES

#1 culvert North of HWY 60

#27 culvert extension and repair slope

#49 replace culvert

#14 bridge deck

#19 - box culvert extension

#7 North of Vasa reshape ditch

#7 - repair washout behind cub 1 mi south of TH 19

#44 - clean out inlet & outlet of bridge (need permit)

#18 - clean out 3 culverts

#7 - patch bridge decks

#11 by Lexy Lane 21" apron

#2 clean under bridge Wells Creek

#14 24" concrete aprons and 1 section North of #30

#5 culvert ext. by s curves

#17 replace culvert

#30 relay, extend and fix slope

#7 clean out inlet ,outlet and exte

#46 clean out box STS

#14 culvert and 1 section by #30

#11 take out 24' and replace with

#44 36 inch culvert repair 52 feet

#1 clean out apron by Dosdahls

#1 clean out apron on Bench Stree

- #11 haul fill and rip rap 1/2 mile West of P.I
- #14 relay multiple culverts between #30 and #9
- #7 clean out inlet ends on 2 culverts by Carpenters
- #30 new driveway culvert at 4250. 54 feet of 18". 850 feet East of #14 South side

GRAVEL ROADS MINIMUM REGRADE

- #17
- #49
- #41
- #47 - #9 to 400th St
- #45 clean ditch and build up curve by Duffings
-
-

GRAVEL ROAD MAINTENANCE

- #42 lay out water and roll
- #45 lay out water and roll
- #46 lay out water and roll
- #52 lay out water and roll
- #55 lay out water and roll
- spot rock
- #45 dig out sand by Miltys
-

LAKE BYLLESBY PARK

Replace volleyball sand

clean up shoreline

mow park to control weeds with batwing

wood chip playground

put in/pull out docks

KENYON PARK

clear brush along property limits

make trails

cut and spray Buckthorn

build parking lot

Goodhue County Land Use Management

Goodhue County Government Center | 509 West Fifth Street | Red Wing, Minnesota 55066

Lisa M. Hanni, L.S. Director

Building | Planning | Zoning
Telephone: 651.385.3104
Fax: 651.385.3106



County Surveyor / Recorder

Environmental Health | Land Surveying | GIS
Telephone: 651.385.3223
Fax: 651.385.3098

To: County Board
From: Land Use Management
Meeting Date: October 02, 2018
Report date: September 25, 2018

Villa Maria Ventures LLC (John Rupp, Chief Manager)

29847 CTY 2 BLVD, Frontenac, MN 55066. Parcels 32.160.0040 and 32.012.0400. Blocks C, D, and E of Garrards South Extension plat and part of the SE ¼ of the SW ¼ of Sect 12, all located in Twp 112 Range 13 in Florence Township. A2 Zoned Districts.

1. PUBLIC HEARING: Map Amendment (Rezone)

Request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

2. CONSIDER: CUP for a Resort Facility and Accessory Event Center

Request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

Application Information:

Applicant: Villa Maria Ventures LLC (John Rupp, Chief Manager)

Address of zoning request: 29847 CTY 2 BLVD, Frontenac, MN 55066

Parcel(s): 32.160.0040 and 32.012.0400

Abbreviated Legal Description: Blocks C, D, and E of Garrards South Extension plat and part of the SE ¼ of the SW ¼ of Sect 12, all located in Twp 112 Range 13 in Florence Township

Township Information: Florence Township has been made aware of the applicant's requests and is preparing to review the proposal at the Township Planning Commission meeting on 9/10/18 and again at the Town Board meeting on 9/17/18.

Zoning District: A2 (General Agriculture District)

Attachments and links:

Application and submitted project summary

Site Map(s)

September 17, 2018 Planning Advisory Commission Meeting Minutes

Project Review (Rezone)

Article 30 *Commercial Recreational District*

Goodhue County Zoning Ordinance (GCZO):

<http://www.co.goodhue.mn.us/DocumentCenter/View/2428>

Goodhue County Assembly Controls Ordinance:

<https://www.co.goodhue.mn.us/DocumentCenter/View/7639/Assembly-Control-Ordinances-1977?bidId=>

Summary:

The Applicant (John Rupp) is the Chief Manager of Villa Maria Ventures LLC which recently purchased the subject parcels. The "Villa Maria," as it is commonly known, was initially established in 1891 by the Ursuline Sisters as the Academy of Our Lady of the Lake as a school for girls. In 1969, the Academy building was destroyed by fire and the site has since functioned primarily as a retreat

and conference center for gatherings of the Ursuline Sisters as well as various educational workshops and seminars.

The Applicant is requesting to rezone the 2 subject parcels to a Commercial Recreational District and subsequently requesting a Conditional Use Permit to establish a Resort Facility and Accessory Event Center on the premises. The project is planned to be completed in 2 phases. “Phase 1” includes renovating 6 existing structures to provide hotel suite, cabin, and short-term rental accommodations for guests as well as creating multiple special event venues for weddings, conferences, and social gatherings. “Phase 2” includes constructing 2 to 3 new structures as well as approximately 10 additional cabins to accommodate future space for resort expansion, an integrative health-spa complex, musical events, and additional resort amenities. The Applicant is an experienced developer that has undertaken various restoration and conversion projects involving historical sites.

1. PUBLIC HEARING: Map Amendment (Rezone)

Request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

PROJECT SUMMARY:

Property Information:

- The subject property consists of 2 parcels comprising approximately 63 acres situated immediately north of the confluence of Wells Creek and the Mississippi River and a quarter-mile south of historic Old Frontenac. Both parcels are currently zoned A2 (General Agriculture District). The property is in a “recreational corridor” along US HWY 61 between Lake City and Frontenac that includes nearby state parks, campgrounds, marinas, golfing, wineries, hiking, fishing, and boating.
- The property is currently zoned A2. Adjacent zoning districts are R1 to the north and A2 to the east, south, and west. Frontenac State Park borders the property to the east, south, and west.
- Surrounding land uses include undeveloped prairie, forest, and water resources (Frontenac State Park) to the east, south, and west; medium density residential to the north (Old Frontenac).
- Access to the site is located off of CTY 2 BLVD (asphalt surface) on the east side of the property. The access is within a half-mile of US HWY 61.
- The properties are not located within the Frontenac area Historic Preservation District. The Applicant has expressed a desire to have the site listed on the National Register of Historic Places. Though not officially registered, the site is historically significant to the heritage of the greater Frontenac area.
- Portions of both parcels are designated as shoreland and floodplains of Wells Creek. The parcels are also within a quarter-mile of the Mississippi River (Lake Pepin). Less than 10% of the properties are currently covered in impervious surfaces. There are some steep slopes and areas that qualify as Blufflands in the southern portion of the western parcel. Blufflands, Shorelands, Floodplains, and vegetative, tree, and woodland alterations are regulated by the Goodhue County Zoning Ordinance. Any future disturbance to these natural features would be required to conform to the requirements in place designed to protect these sensitive areas.

Existing/Proposed Uses:

- Prior to the applicant’s purchase of the property, the site had been operated by the Ursuline Sisters as a retreat and conference center. Historically the property has been the site of an educational academy providing classrooms and dormitory for students.
- The applicant intends to remodel and reconfigure the existing buildings to open a Resort Facility and Accessory Event Center to host weddings and various other social gatherings. The applicant is also interested in operating an integrative health-spa as well as hosting musical events on the site in the future.

Planning Information:

- The intent of the CR District is to provide suitable locations for, and to encourage the development of, commercial recreation facilities in those areas of the county which benefit the recreational needs of both residents and tourists and restrict incompatible commercial and industrial uses. The Commercial Recreational District shall not be an overlay district, but shall be an exclusive district when used.
- The property is not currently farmed and has not been used for agricultural purposes since the late 1800’s. The Prime Farmland Rating for Agriculture is as follows:

Soil Name	Slope	Amount (acres)	% of Total	Prime Farmland Rating
Rasset Fine Sandy Loam	0-6%	22.7	35.4%	Prime Farmland
Dakota Silt Loam	0-3%	4.3	6.7%	Prime Farmland
Sparta Loamy Sand	0-6%	2.2	3.5%	Prime Farmland
Malardi Loam	0-3%	16.3	25.5%	Farmland of Statewide Importance
Hawick Sandy Loam	18-45%	11.4	17.9%	Not Prime Farmland
Kalmarville-Radford	0-3%	2.5	3.9%	Not Prime Farmland
Plainfield Loamy Sand	12-18%	4.5	7.1%	Not Prime Farmland

- The proposed rezone appears compatible with the goals and objectives of the Goodhue County Comprehensive Plan:
“Encourage new opportunities for outdoor tourism and recreation throughout the county”
“Provide for recreational opportunities to meet the needs and interests of county residents while ensuring that recreational uses are compatible with the natural limitations of each specific site and surrounding uses”
“Support existing and new businesses dependent upon Lake Pepin tourism”
- Dwelling development density is a maximum of 12 dwellings per section, and one dwelling per quarter-quarter for A2 zoned sections. Sections 11 and 12 are A2 zoned sections with R1 zones situated within them. Dwellings in R1 zones do not count against the density for the section. There are currently zero dwellings in the A2 count for section 12 and 1 dwelling in the A2 count for section 11. None of the structures on the applicant’s property are counted as dwellings in the density county for either section. Single-family dwellings are not a permitted, or conditionally permitted, use in the CR zone so the dwelling density would be unaffected by the change of zone.

PAC Recommendation:

Planning Advisory Commission recommends the County Board

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

APPROVE the map amendment request from Villa Maria Ventures LLC (John Rupp, Chief Manager) to rezone parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

Goodhue County Zoning Ordinance: Article 4 Conditional/Interim Uses

No CUP/TUP shall be recommended by the County Planning Commission unless said Commission specifies facts in their findings for each case which establish the proposed CUP/TUP will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, will not substantially diminish and impair property values within the immediate vicinity, will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant to the area, that adequate measures have been, or will be, taken to provide utilities, access roads, drainage and other necessary facilities, to provide sufficient off-street parking and loading space, to control offensive odor, fumes, dust, noise and vibration so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

2. CONSIDER: CUP for a Resort Facility and Accessory Event Center

Request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

PROJECT SUMMARY:

Property Information:

- The subject property consists of 2 parcels comprising approximately 63 acres. Both parcels are currently zoned A2 (General Agriculture District). Adjacent zoning districts include R1 to the north and A2 to the east, south, and west.
- Surrounding land uses include undeveloped prairie, forest, and water resources (Frontenac State Park) to the east, south, and west as well as medium density residential to the north (Frontenac).
- Access to the site is located off of CTY 2 BLVD (asphalt surface) on the east side of the property. The access is within a half-mile of US HWY 61.
- The applicant intends to replat the property into smaller parcels in the future to facilitate project financing and organization. There are 2 unimproved roads that exist on the current plat that the Applicant has expressed a desire to work with Florence Township to have vacated. A replat of the parcels would require review and approval by the Planning Advisory Commission and County Board of Commissioners.

VENUES: PHASE ONE

“Marian Hall” (Area-A)

- The 4-story former dormitory will be remodeled into a resort hotel with a total of approximately 40 units. Each unit will replace 3 to 4 existing smaller dorm rooms on floors one, two, and three. The fourth floor, currently an unfinished attic space, is proposed to be renovated to provide additional hotel suite accommodations.
- The sanctuary area on the west end of the building will be converted into a bar and restaurant dining room connected to, the great room (former chapel). An approximately 3,000 Square foot addition is proposed to complete the restaurant and bar area which will house a commercial kitchen. The bar and restaurant would be open to both hotel guests and the general public.
- A number of existing facilities will be renovated into guest amenities including a great room (chapel), lounge (library), Board Room, Game Room/Bar, and indoor/outdoor pool. The Board Room, Game Room, Lounge, and former gymnasium will be utilized to host various smaller-scale events and meetings.

“Glendgarda Cottage” (Area-B)

- The Glengarda cottage is a residential style structure located on the east side of CTY 2 BLVD. The applicant is proposing to remodel and upgrade the existing structure for use as a short-term rental unit. The unit would also be available for use as a “bride’s cottage” during wedding events.

“Starwood and Glenhaven Cottages” (Area-C)

- Starwood and Glenhaven Cottages are proposed to be remodeled and upgraded for use as guest accommodations. Starwood is planned to provide space for 2 guest suites; Glenhaven will be converted to a single guest suite.

“Ursuline Hall” (Area-D)

- The Ursuline Hall is proposed to be the primary location for large-scale weddings and social gatherings. The existing structure will be expanded by approximately 10,000 square feet to create a 375 seat dining room/performance hall and two pre-function lounge areas. It will be surrounded by an outdoor terrace, garden areas, nature trails, and a tent/pavilion for outdoor weddings and other events below on the main lawn. Events will typically be held in the spring, summer, and fall. The space may be used for occasional wintertime events.

“Woodhaven, the Barn, and Playing Fields” (Area-E)

- The existing Woodhaven Hall and nearby barn are proposed to be used as a secondary location for “country-style” weddings and social gatherings. The existing barn will be converted into a pre-function bar area and the former dining hall will be expanded by approximately 2,000 square feet to become a banquet room for events. The playing fields located west of the structures will be used for guest entertainment such as outdoor softball games, volleyball, etc.

VENUES: PHASE TWO

“Front Lawn” (Area-F)

- The applicant desires to someday stage a summer music festival on the “front lawn” in front of Marian Hall in coordination with a festival being planned for Summit Avenue in Saint Paul, MN or other local/regional cultural events.
- It is anticipated that these events/festivals would exceed 500 guests. Events or festivals exceeding 500 guests would need to be licensed by the Board of Commissioners as required by the Goodhue County Assembly Controls Ordinance. Included in the ordinance is an evaluation of public safety measures (security, fire, and medical facilities), sanitary facilities, food and alcohol provisions, parking, noise, and traffic.

Future Integrative Spa Hotel Complex (Area-F)

- The applicant is currently exploring the possibility of partnering with Mayo Clinic to open an “integrative health-spa hotel complex” to provide a peaceful place for patients needing or receiving medical treatment to recover. Specific details on the nature of this building are not available, though it is anticipated the architectural style and features would be complementary to those of Marian Hall.

Future Hotel and Cabin Suites Expansion (Area-G and Area-H)

- The applicant desires to provide a hotel expansion area and approximately 10 individual cabins in the far western portion of the 2 parcels. Senior living and resort amenities are also being considered in this area.

No specific details are available regarding Areas “F”, “G”, and “H” at this time. It is anticipated that approximately 150 additional rooms would be constructed to allow efficient operations and support associated amenities.

Employees:

- The applicant anticipates the need for approximately 80 full-time and part-time Non-resident Employees to run the Resort Facility and associated events. The facility will be staffed at all times when guests are present.

Hours of Operation:

- The applicant is proposing hours of operation to be year-round, 24 hours per day, 7-days per week. Accessory events are proposed be year-round, 7 days per week and to end no later than 12:00 AM (midnight); however it is anticipated most will end earlier.

Lighting:

- New accent lighting will be added to illuminate the exterior of the Marian Hall Building as well as “dark sky” landscape lighting, and down-lit path and road lighting throughout the complex.

Traffic and Parking:

- The site has historically experienced higher traffic flows associated with previously held retreat events and conferences. The volume of traffics is anticipated to increase given the Applicant’s proposed scale of events and the potential for multiple venues to be active in addition to the hotel area. Traffic will primarily approach the property from the south on CTY 2 BLVD which directly

connects to US HWY 61. Guests may also access the property from the north on CTY 2 BLVD which passes through Old Frontenac and Frontenac Station before reconnecting with US HWY 61 approximately 3 miles from the site. Existing transportation infrastructure appears capable of supporting the proposed use. Guests should be encouraged to access the site from the south to limit traffic through residential areas in Old Frontenac and Frontenac Station.

- The driveway has numerous locations for delivery traffic and guests to turn around to aid with traffic circulation on site. The driveway (asphalt) is approximately 20 feet wide allowing vehicles to bypass each other to keep traffic flowing off of CTY 2 BLVD. Adequate emergency vehicle access is available to service the facility.
- A number of available parking areas exist on site. There are 70 parking stalls (paved) immediately east of Marian Hall near the entrance. There are 46 stalls available west of Marian Hall in the location of the old tennis courts. The Applicant intends to expand this parking area to provide additional parking for event guests. There is ample room on the property to provide additional parking area in the future as needed.
- *Pursuant to GCZO Article 11, Section 16 minimum off-street parking provisions for "Hotels" shall be 1 parking space for each 2 guest rooms (40 rooms), plus 1 additional space for every 3 employees (80 employees). A minimum of 47 spaces are required for the hotel and employees. The Zoning Administrator has determined minimum off-street parking provisions shall be one parking space for every 4 guests. A minimum of 94 additional parking spaces is required for events at a planned maximum capacity of 375 guests.*
- Traffic and parking issues associated with events exceeding 500 guests would be reviewed on an individual basis through the Goodhue County Assembly Controls Ordinance licensing process. It is anticipated that off-site parking would be utilized for some larger events and a shuttle service would be provided for guests.

Utilities:

- Existing wastewater treatment facilities are being evaluated for compliance and adequacy by the Applicant's consultants. It is anticipated that repairs and upgrades will be needed. SSTS plans and designs will require review and approval by Goodhue County Environmental Health staff prior to establishing the use.
- Solid waste disposal services will be provided locally. Any hazardous materials or fluids generated shall be properly disposed of.

Signage:

- The applicant is proposing to install one sign near the property's main entrance. Details regarding sign dimension are not currently available. The applicant has stated he is working with MNDOT to improve signage along US HWY 61 to direct traffic towards CTY 2 BLVD south of the site.

Safety and Security Measures:

- A new security system will be installed with comprehensive grounds and building video surveillance allowing the site to be monitored 24 / 7 remotely.
- Security personnel and staff will be on site for events in which alcohol is served.

Landscaping/Drainage:

- Some grading will be necessary to enlarge the parking lot in the location of the current tennis courts and to re-establish walking trails throughout the property. No significant erosion or drainage issues were currently identified on site. Any future grading near sensitive features such as drainage areas, shoreland, floodplain, bluffs, and steep slopes will be subject to required permit reviews and approvals.
- The applicant has proposed to prepare a comprehensive master plan in consultation with the MN DNR, Frontenac State Park, USDA, Forestry, and others to address existing invasive vegetation, manage the forest, and develop a nature trail system and various nature gardens. A Forest Stewardship Plan will be also completed.

Dust/Noise/Odor/Fumes:

- No nuisance dust, odor, or fumes are anticipated to be generated with the proposal. Noise generated during events is planned to be confined generally within the event venues to minimize impacts to neighboring properties. The property is heavily wooded and surrounded on 3 sides by the Frontenac State Park which naturally buffers potential noise impacts to adjacent property owners. The nearest adjacent residence (Andrea Fenske) is located approximately 0.3 miles north of the complex.

Food & Liquor Provisions:

- There are currently two commercial kitchens (Ursuline Hall, Marian Hall) which will be upgraded as needed and required. Substantially all of the food served on the property will be prepared in these commercial kitchens. New full-service bars will be established in Marian Hall, Ursuline Hall, and the “barn.” Management of food and liquor provisions will be overseen by Commonwealth Properties, Inc.
- All required federal, state, and local health licensing, and other regulatory requirements must be followed for the bars, kitchens, and service areas.

PAC Findings of Fact:

1. The proposed Resort Facility and Accessory Event Center do not appear injurious to the use and enjoyment of properties in the immediate vicinity for uses already permitted, nor would it substantially diminish and impair property values in the immediate vicinity. The property has been historically been used for higher intensity uses such as retreats and conferences which are comparable to the Applicant’s proposal without producing conflicts with existing residential uses in the area.
2. The Resort Facility and Accessory Event Center are not anticipated to impede the normal and orderly development and improvement of surrounding vacant property for uses predominant to the area. The use is proposed to meet all development standards of the Goodhue County Zoning Ordinance and most operations will be confined within the existing structures. The majority of the property shares a border with the Frontenac State Park which should not be negatively impacted by the proposed uses. The uses appear compatible with existing adjacent land uses.
3. A review of the applicants submitted project summary indicates adequate utilities, access roads, drainage, and other necessary facilities are available or will be installed to accommodate the proposed use.
4. The submitted plans identify means and space to provide sufficient off-street parking and loading space to serve the proposed use and meet the Goodhue County Zoning Ordinance’s parking requirements.
5. The Resort Facility and Accessory Event Center are not anticipated to produce offensive odor, fumes, dust, or vibration. The distance of the site from existing nearby residences and established vegetative buffers appear sufficient to control noise so that it will not constitute a nuisance. Furthermore, the applicant’s lighting plans appear capable of controlling lights in such a manner that no disturbance to neighboring properties will result.

PAC Updates:

Assembly Controls Ordinance. County Staff are in the process of updating the Assembly Controls Ordinance which was approved in 1977. The proposed update outlines an application process for a license and requires submitted plans for fencing, sanitation, parking, traffic control, noise, security, illumination, and fire protection. This updated ordinance will come to the County Board as a public hearing in October.

Liquor License. There was a question concerning hours of operation for the bar/restaurant. If a bar or restaurant is approved, both would need licenses from the State to operate, and a liquor license from the County. The hours and days of sale for alcohol are currently regulated by Minnesota Statutes 340A.504.

PAC Recommendation:

Planning Advisory Commission recommends the County Board

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

APPROVE the request from Villa Maria Ventures LLC (John Rupp, Chief Manager) for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events. Subject to the following conditions:

1. Activities shall be conducted according to submitted plans, specifications, and narrative unless modified by a condition of this CUP;
2. Hours of operation for the Resort Facility shall be year-round, 7-days per week;
3. Hours of operation for Accessory Events shall be year-round, 7-days per week, ending no later than 12:00 AM (midnight);
4. On-street parking shall be prohibited;
5. On-street loading and off-loading shall be prohibited;
6. Security personnel shall be provided at events and venues in which alcohol is served;
7. Events exceeding 500 guests shall obtain required approvals in accordance with the Goodhue County Assembly Controls Ordinance, **as amended**;
8. Applicant shall obtain Building Permit approvals for proposed additions and improvements from the Goodhue County Building Permits Department prior to establishing the use;
9. Applicant shall work with Goodhue County Environmental Health to achieve compliance with the Goodhue County SSTS Ordinance prior to establishing the use;
10. Compliance with Goodhue County Zoning Ordinance including Article 30 CR, Commercial Recreational District;
11. Compliance with all necessary State and Federal registrations, permits, licensing, and regulations.

Planning Advisory Commission

Public Hearing
September 17, 2018

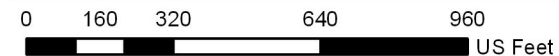
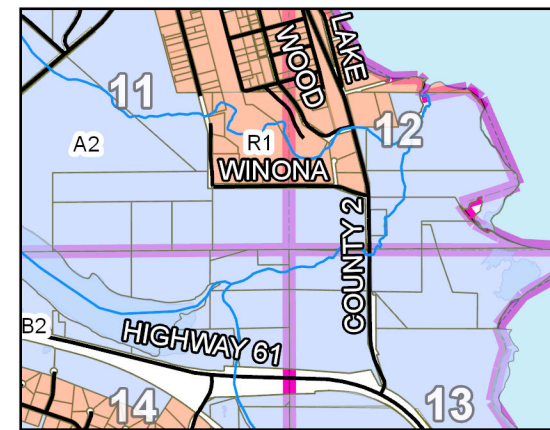
Villa Maria Ventures LLC
A2 Zoned District

Parcels 32.160.0040 and 32.012.0400
Blocks C, D, and E of Garrards South Ext.
& SE ¼ of SW ¼ S12 T112 R13
in Florence Township

Request to rezone 2 parcels from A2 to CR
and CUP request to establish Resort
Facility and Accessory Event Center

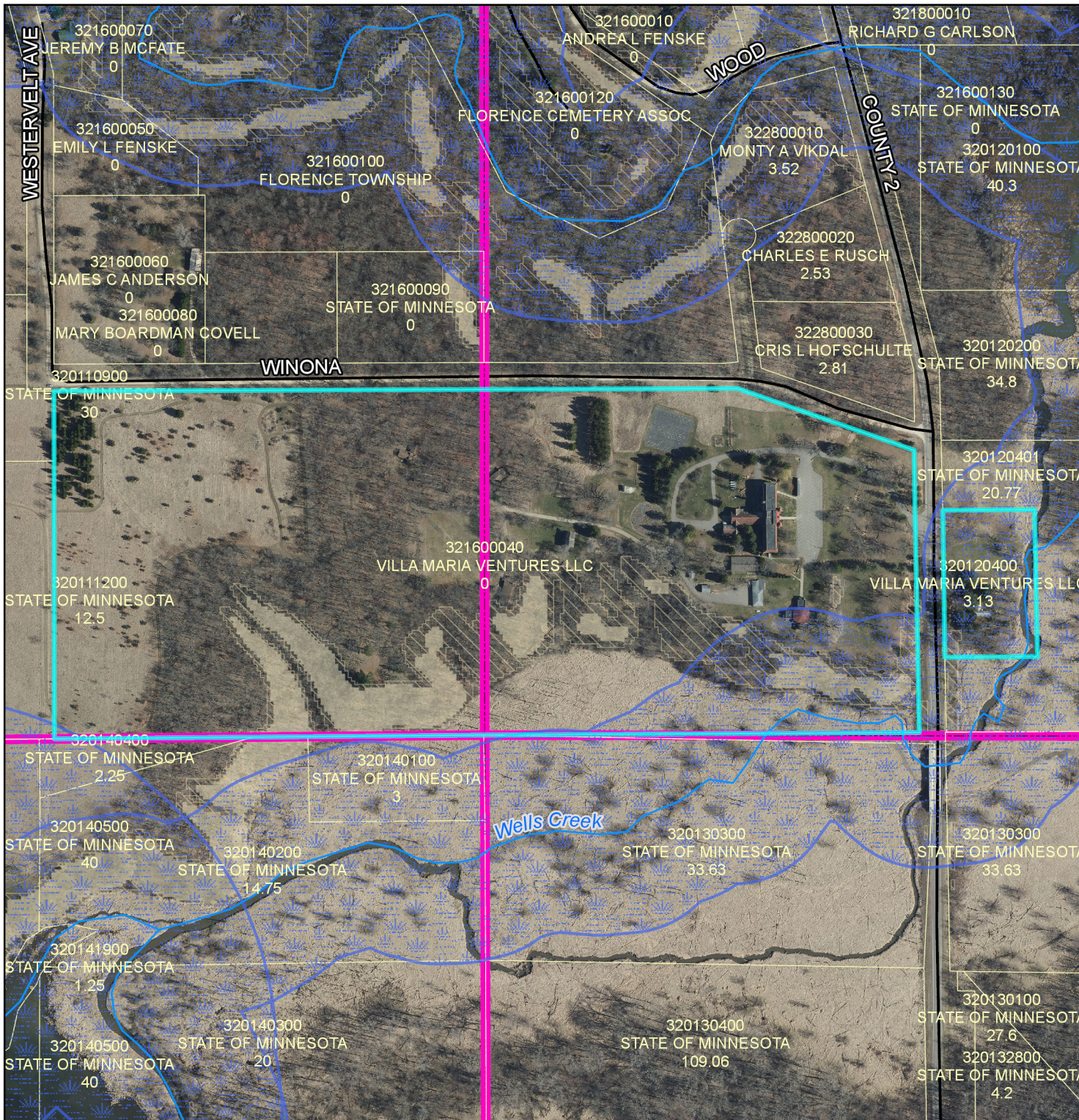
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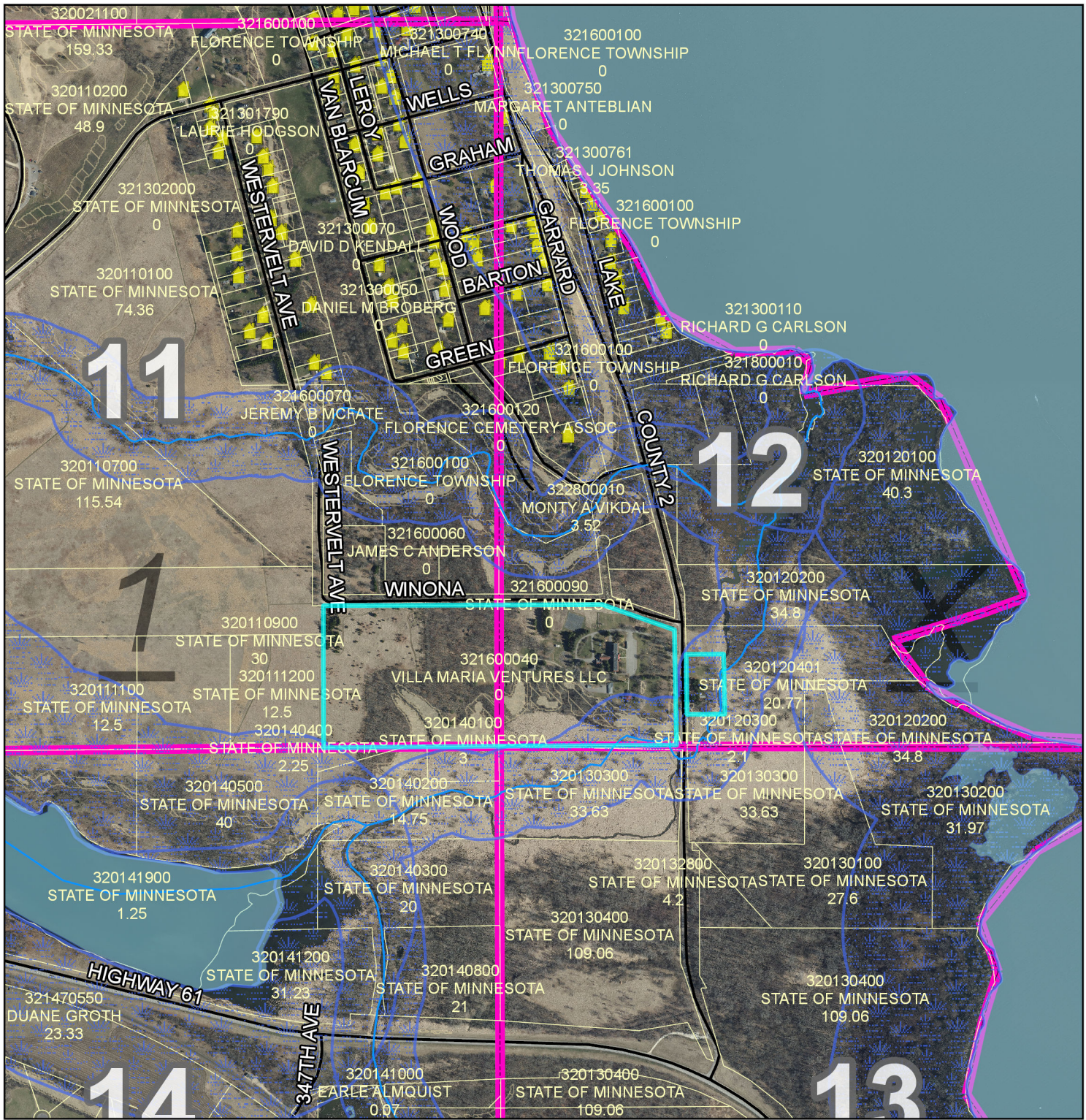
	Intermittent Streams		Bluff Impact Zones (% slope)
	Protected Streams		30
	Lakes & Other Water Bodies		
	Shoreland		
	Historic Districts		
	Parcels		
	Registered Feedlots		
	Dwellings		
	Municipalities		
			FEMA Flood Zones
			2% Annual Chance
			A
			AE
			AO
			X



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Map Created September, 2018 by Ryan Bechel





Planning Advisory Commission

Public Hearing
September 17, 2018

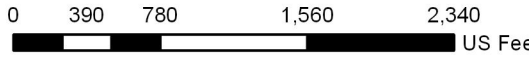
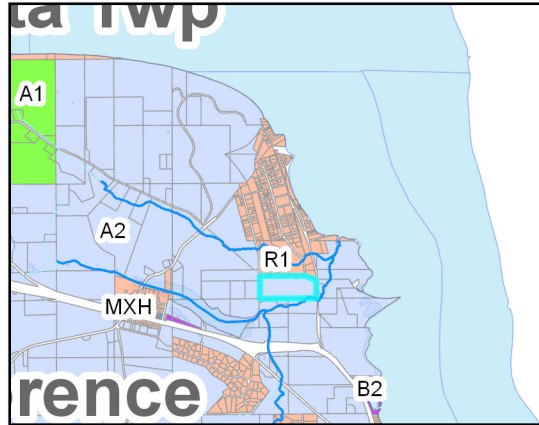
Villa Maria Ventures LLC
A2 Zoned District

Parcels 32.160.0040 and 32.012.0400
Blocks C, D, and E of Garrards South Ext.
& SE ¼ of SW ¼ S12 T112 R13
in Florence Township

Request to rezone 2 parcels from A2 to CR
and CUP request to establish Resort
Facility and Accessory Event Center

Legend

- Intermittent Streams
- Protected Streams
- Lakes & Other Water Bodies
- Shoreland
- Historic Districts
- Parcels
- Registered Feedlots
- Dwellings
- Municipalities
- Bluff Impact Zones (% slope)
20
- Bluff Impact Zones (% slope)
30
- FEMA Flood Zones
2% Annual Chance
- FEMA Flood Zones
A
- FEMA Flood Zones
AE
- FEMA Flood Zones
AO
- FEMA Flood Zones
X



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2016 Aerial Imagery
Map Created September, 2018 by Ryan Bechel

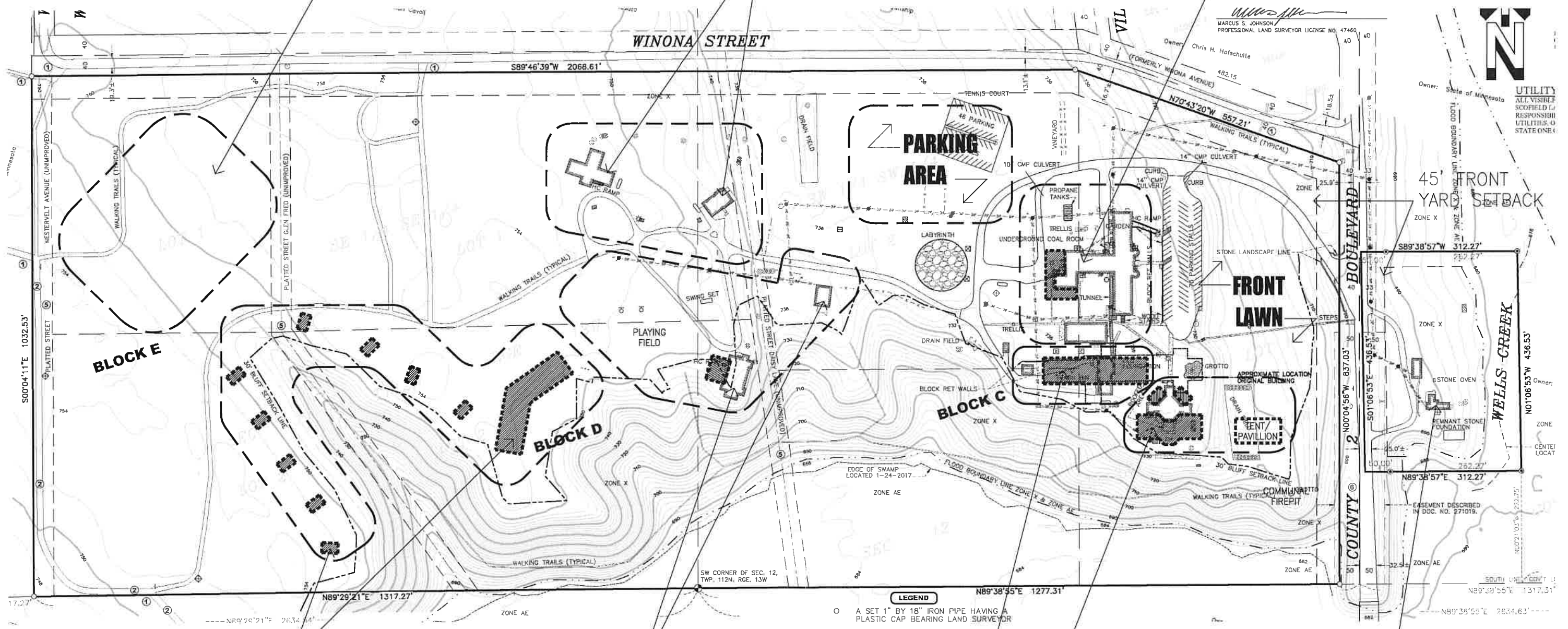


NOTE:
UNDEVELOPED AREAS TO BE
MANAGED BY REGISTERED
WOODLAND STEWARDSHIP PLAN

AREA - H
AREA FOR FUTURE
HOTEL EXPANSION/
SUITES W/ POSSIBLE PORTION FOR
SENIORS/RESORT AMENITIES

AREA - C
EXISTING STARWOOD &
GLENHAVEN COTTAGES

AREA - A
EXISTING MARIAN HALL
W/ NEW WINTER GARDEN
DINING ADDITION (SHADED)
& EXISTING POOL



AREA - G
FUTURE HOTEL EXPANSION/
SUITES & FUTURE CABINS
(SHADED)

AREA - E
EXISTING WOODHAVEN HALL
W/ BANQUET ROOM EXPANSION
(SHADED), EXISTING BARN &
EXISTING PLAYING FIELD

AREA - F
NEW SPA/HOTEL EXPANSION
(SHADED)

AREA - D
EXISTING URSULINE HALL
W/ NEW LOUNGE ADDITION &
DINING ROOM/PERFORMANCE HALL
ADDITION (SHADED)

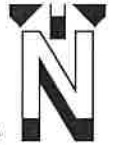
AREA - B
EXISTING GLENGARDA
COTTAGE

Villa Maria Development Areas
FRONTENAC, MINNESOTA

- SUBJECT TO FINAL
PLAT APPROVAL

SITE PLAN

08/17/18



UTILITY
ALL VISIBLE
SCOPEFIELD L
RESPONSIBL
UTILITIES: O
STATE ONE: C

45' FRONT
YARD SETBACK

COUNTY @ 2

LEGEND
○ A SET 1" BY 18" IRON PIPE HAVING A
PLASTIC CAP BEARING LAND SURVEYOR

ALTA/NSPS LAND TITLE SURVEY

To Commonwealth Properties:

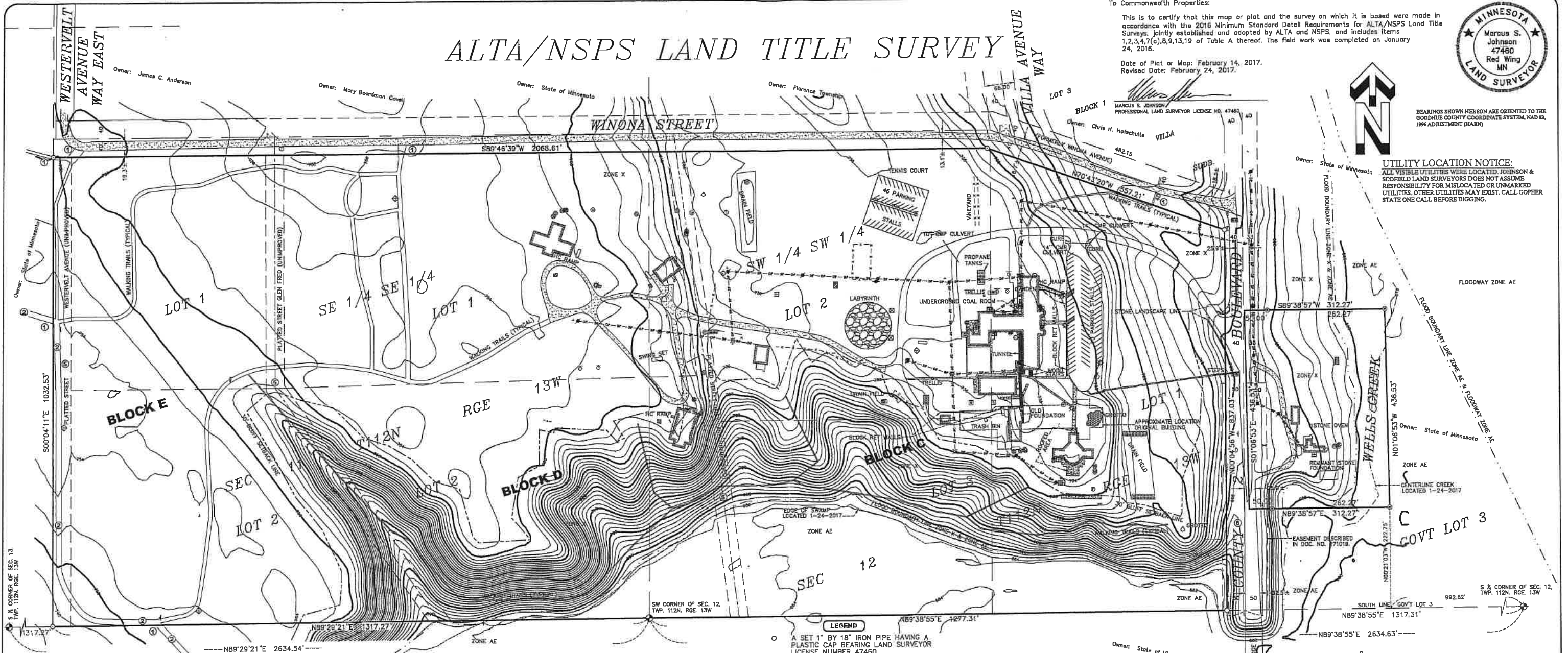
This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2015 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes items 1,2,3,4,7(c),8,9,13,19 of Table A thereof. The field work was completed on January 24, 2016.

Date of Plat or Map: February 14, 2017.
Revised Date: February 24, 2017.



READINGS SHOWN HEREON ARE ORIENTED TO THE GOODHUE COUNTY COORDINATE SYSTEM, NAD 83, 1996 ADJUSTMENT (PLAIN)

UTILITY LOCATION NOTICE:
ALL VISIBLE UTILITIES WERE LOCATED. JOHNSON & SCOFIELD LAND SURVEYORS DOES NOT ASSUME RESPONSIBILITY FOR MISLOCATED OR UNMARKED UTILITIES. OTHER UTILITIES MAY EXIST. CALL Gopher STATE ONE CALL BEFORE DIGGING.



FLOODWAY ZONE AE

OWNER: State of Minnesota

S X CORNER OF SEC. 12, TWP. 112N, RGE. 13W

NOTES CORRESPONDING TO TABLE A, ALTA/NSPS OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS

- 1) Illustrated on survey.
- 2) Property address: 29847 & 29904 County 2 Blvd Frontenac, MN 55026.
- 3) Subject property is classified as OTHER AREAS, Zone X, Areas Determined to Be Outside The 0.2% Annual Chance Floodplain, and SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD, Zone AE2. Base Flood Elevations determined. The 1% annual chance flood (100 year flood), also known as the base flood, is the flood that has a 1% chance of being equaled or exceeded in any given year. The Special Flood Hazard Area is the area subject to flooding by the 1% annual chance flood, according to FIRM Map No. 27049C0240E. Illustrated on survey.
- 4) Large west parcel contains 60.04 Acres, 2615257.5 Square Feet. Small east parcel contains 3.13 Acres, 136302.7 Square Feet.
- 7a) Illustrated on survey (sheet 2).
- 8) Illustrated on survey.
- 9) There are 116 regular parking spaces. Illustrated on survey.
- 13) Illustrated on survey.
- 19) No off-site easements or servitudes were found in provided documents.

NOTES CORRESPONDING TO SCHEDULE B, SECTION 2, EXCEPTIONS COMMITMENT FOR TITLE INSURANCE, FILE # ORTE743656

▲ Rights of the abutting property owners to the uninterrupted use of the river, which overflows a portion of the premises. (Unable to illustrate on survey.)

LEGEND

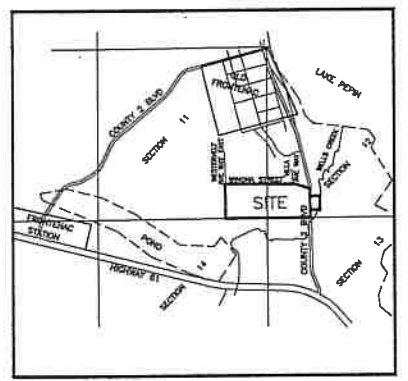
- A SET 1" BY 18" IRON PIPE HAVING A PLASTIC CAP BEARING LAND SURVEYOR LICENSE NUMBER 47460.
- ⊙ FOUND IRON MONUMENT.
- ⊙ FOUND COUNTY MONUMENT.
- ⊙ EXISTING SIGN.
- ⊙ EXISTING MAILBOX.
- ⊙ EXISTING STORM GRATE.
- ⊙ EXISTING UTILITY MANHOLE.
- ⊙ EXISTING SANITARY MANHOLE.
- ⊙ EXISTING YARD HYDRANT.
- ⊙ EXISTING CISTERN.
- ⊙ EXISTING SEPTIC VENT.
- ⊙ EXISTING WATER VALVE.
- ⊙ EXISTING ELECTRICAL BOX.
- ⊙ EXISTING POWER POLE.
- ⊙ EXISTING GUY WIRE.
- ⊙ EXISTING LIGHT POLE.
- ⊙ EXISTING AC UNIT.
- ⊙ EXISTING TELEPHONE PEDESTAL.
- ⊙ EXISTING GAS VALVE.
- ⊙ EXISTING FIRE PIT.
- ⊙ EXISTING WATER VALVE.
- ⊙ EXISTING POWER POLE WITH LIGHT.
- ⊙ EXISTING EXHAUST FAN.
- ⊙ EXISTING POLE OR POST.
- ⊙ EXISTING FUEL TANK.
- ⊙ EXISTING PROPANE REGULATOR AND PIPING.
- ⊙ EXISTING PROPANE TANK.
- ⊙ EXISTING STONE BENCH.
- ⊙ EXISTING WOOD BENCH.
- ⊙ EXISTING FLAGPOLE.
- ⊙ EXISTING BIRD HOUSE.
- ⊙ EXISTING BITUMINOUS SURFACE.
- ⊙ EXISTING CONCRETE SURFACE.
- ⊙ EXISTING GRAVEL SURFACE.
- ⊙ EXISTING LANDSCAPING.
- ⊙ EXISTING STONE PAVERS.
- ⊙ EXISTING TUNNEL.
- ⊙ EXISTING OVERHEAD POWER.
- ⊙ EXISTING FENCE.
- ⊙ EXISTING BUILDING.
- ⊙ EXISTING CONTOUR OF ELEVATION.

SURVEYORS NOTES

- 1) Walking trails that cross the subject property.
- 2) Trail maintained by the State of MN.
- 3) Platted streets (unimproved) have not been vacated.
- 4) Right of Way summary: The subject property is burdened by the right of way for County Road 2 and Winona Street.
- 5) Notes corresponding to Schedule B, Section 2, Exceptions, Commitment for Title Insurance, File # ORTE743656, #8 is ambiguous and does not define which piece of land or which river.
- 6) We believe the highway easement described in Document No. 271019 omitted a 40 corner call. As described the easement is east of the road 1320 feet. It should read "beginning at the SE corner of the SW quarter of the SW quarter of said Section 12, thence North along the East line of said SW quarter of the SW quarter of Section 12 500 feet and there terminating." (bold underlined added)

APPROXIMATE BLUFF SETBACK LINE. (THIS LINE IS 30 FEET FROM THE ACTUAL BLUFF LINE THAT WAS PROVIDED BY GOODHUE COUNTY.) GOODHUE COUNTY HAS A DATA DISCLAIMER ON THE IMAGE THEY PROVIDED STATING THAT THEY ASSUME NO LIABILITY OR RESPONSIBILITY FOR THE ACCURACY OF THEIR MAP.

VICINITY MAP (NO SCALE)



LEGAL DESCRIPTION PER COMMITMENT NUMBER ORTE743656

Blocks C, D and E of Garrard's South Extension to Frontenac, Goodhue County, Minnesota.

PROPERTY DESCRIPTION FOR LANDS INCLUDED IN THIS PROPOSED TRANSACTION (Not recited in Commitment ORTE743656)

That part of Government Lot 3 of Section 12, Township 112 North, Range 13 West, Goodhue County, Minnesota, described as follows:

Commencing at the south quarter corner of said Section 12; thence South 89 degrees 38 minutes 57 seconds West, assumed bearing, along the south line of said Government Lot 3, a distance of 992.82 feet; thence North 00 degrees 21 minutes 03 seconds West, a distance of 222.75 feet to the point of beginning of the land to be described; thence North 01 degrees 06 minutes 53 seconds West, a distance of 436.53 feet; thence South 89 degrees 38 minutes 57 seconds West, a distance of 312.27 feet to the centerline of Goodhue County Road Number 2, as now located and established; thence South 01 degrees 06 minutes 53 seconds East, along said centerline, a distance of 436.53 feet; thence North 89 degrees 38 minutes 57 seconds East, a distance of 312.27 feet to the point of beginning.

Containing 3.13 acres, more or less.

Subject to a Roadway Easement over, under and across that part taken by Goodhue County Road Number 2 and subject to all other easements and restrictions of record.

EXISTING HIGHWAY EASEMENT DOC. NO. 271019 (Not recited in Commitment ORTE743656)

That part of the North half of the Northwest quarter of Section 13, Township 112 North, Range 13 West which lies 50.00 feet either side of and parallel with the following described line:

Beginning at the SE corner of the NE quarter of the NE quarter of the NW quarter of said Section 13, thence North along the East line of said NW quarter of Section 13 660 feet to the NE corner of said NW quarter of Section 13 and there terminating.

Also that part of the South half of the Southwest quarter of Section 12, Township 112 North, Range 13 West which lies 50.00 feet either side of and parallel with the following described line:

Beginning at the SE corner of the SW quarter of said Section 12, thence North along the East line of said SW quarter of Section 12 500 feet and there terminating.

JOHNSON & SCOFIELD INC.
Surveying, Engineering & Planning
1203 Main Street, Red Wing, MN 55066
ph. 651.388.1558 Fax 651.388.1599 web www.johnsonscotland.com

Property Address: 29847 COUNTY 2 BLVD, 29904 COUNTY 2 BLVD, FRONTENAC, MN 55026

Project Number: JOHNSON & SCOFIELD INC W-2017-136

Project Path: ESTABLISHED 11-17-11 BY VILLA MARIA ALTA 1977 BY VILLA MARIA ALTA NSPS FINAL DWG

OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY
Commitment No. ORTE743656
Effective Date: November 21, 2016

Goodhue County Land Use Management

Goodhue County Government Center | 509 West Fifth Street | Red Wing, Minnesota 55066

Lisa M. Hanni, L.S. Director



County Surveyor / Recorder

Building | Planning | Zoning
 Telephone: 651.385.3104
 Fax: 651.385.3106

Environmental Health | Land Surveying | GIS
 Telephone: 651.385.3223
 Fax: 651.385.3098

Project Review per Article 3, Section 2, Subd. 5-10:

- Subd. 5
- A. The names and addresses of the petitioner or petitioners and their signatures to the petition. **See application**
 - B. Survey information: **See application**
 - C. The current and proposed district: **A2 to CR**
 - D. The current use and the proposed use of the land. **The property has been historically used as a retreat and conference center by the Ursuline Sisters. The proposed use is to operate a resort facility and host events at the various venues on the property.**
 - E. The reason for the requested change of zoning district. **The applicant is requesting the zone change to enable a resort facility and accessory event center to be established on the property. Resort facilities are not permissible in the A2 District. Furthermore, a CR zone would be more compatible with the planned commercial uses of the property.**
 - F. A copy of the soil map showing the soils types within the proposed boundary and the surrounding area. **A soils map for the site has been prepared.**
 - G. Prime Farmland Rating of the soil types in F.
 - The Prime Farmland Rating for Agriculture is as follows:

Soil Name	Slope	Amount (acres)	% of Total	Prime Farmland Rating
Rasset Fine Sandy Loam	0-6%	22.7	35.4%	Prime Farmland
Dakota Silt Loam	0-3%	4.3	6.7%	Prime Farmland
Sparta Loamy Sand	0-6%	2.2	3.5%	Prime Farmland
Malardi Loam	0-3%	16.3	25.5%	Farmland of Statewide Importance
Hawick Sandy Loam	18-45%	11.4	17.9%	Not Prime Farmland
Kalmarville-Radford	0-3%	2.5	3.9%	Not Prime Farmland
Plainfield Loamy Sand	12-18%	4.5	7.1%	Not Prime Farmland

- H. A statement of how the requested change is compatible with the Goodhue County Comprehensive Plan including but not limited to the following:
 - 1. The environmental impacts of the proposed use of land on the:
 - a. Groundwater
 - b. natural plant and animal communities
 - c. existing trees and vegetation
 - d. Bluffland stability
 - e. shoreland stability

Portions of both parcels are designated as shoreland and floodplains of Wells Creek. The parcels are also within a quarter-mile of the Mississippi River. Less than 10% of the properties are covered in impervious surfaces. There are some steep slopes and areas that qualify as Blufflands in the southern portion of the

western parcel. Blufflands, Shorelands, Floodplains, and tree and vegetative alterations are regulated by Goodhue County's Zoning Ordinance. Any future disturbance to these natural features would be required to conform to the requirements in place designed to protect these sensitive areas from the potential negative impacts of development.

2. The compatibility with surrounding land uses

Surrounding land uses include undeveloped prairie, forest, and water resources (Frontenac State Park) to the east, south, and west as well as medium density residential to the north (Frontenac). Given the site has functioned as a dormitory, retreat, and event center for many years; we do not anticipate any negative impacts to rezoning the properties to a CR zone as the classification is more aligned with the activities the site has been used for.

3. The physical and visual impacts on any scenic or historic amenities within or surrounding the proposed parcel.

The properties are not currently located within the Frontenac area Historic Preservation District. The Applicant has expressed a desire to have the site listed on the National Register of Historic Places and intends to preserve and enhance the existing historic structures as much as possible. It is not anticipated that any scenic or historic amenities will be negatively impacted as a result of the proposed rezone.

Subd. 6 The housing density of the affected Section

Section 11 and 12 are both A2 zoned sections with R1 zones situated within them. Dwellings in R1 zones do not count against the density for section based zones. There are currently zero dwellings in the A2 count for section 12 and 1 dwelling in the A2 count for section 11. None of the structures on the applicant's property are counted as dwellings in the density county for either section. Single-family dwellings are not a permitted, or conditionally permitted, use in the CR zone so the dwelling density would be unaffected by the change of zone.

Subd. 7 The impact on any surrounding agricultural uses

This property is not being farmed; there are crop farming activities to the south and west across US Hwy 61, but the change of zone is not expected to impact those operations.

Subd. 8 The impact on the existing transportation infrastructure

The properties are accessed off CTY 2 BLVD approximately one half-mile north of US HWY 61. Guests would primarily access the site from the south. County 2 BLVD passes through Frontenac and Frontenac Station north of the subject parcels and could be used as a secondary access route. The property has historically supported heavier traffic flows in conjunction with retreat events and conferences held by the Ursuline Sisters.

Subd. 9 The impact on surrounding zoning districts

The property is currently zoned A2. Adjacent zoning districts are R1 to the north and A2 to the east, south, and west. Rezoning the parcels to CR would not appear to have any substantial negative impacts to the existing and potential future uses of the surrounding zoning districts.

Subd. 10 A statement concerning the cumulative effect and compatibility of the requested zoning change on the affected Township and any cities located within 2 miles of the

proposed parcel.

Rezoning the subject parcels to CR does not appear to have negative cumulative effects on the immediate surrounding area or Lake City. The property has been used for similar uses in the past as part of the A2 District.

Subd. 11. Additional information as may be requested by the Planning Commission or zoning staff.

ARTICLE 30 CR, COMMERCIAL RECREATIONAL DISTRICT

SECTION 1. PURPOSE

The intent of the CR Commercial Recreational District is to provide suitable locations for, and to encourage the development of, commercial recreation facilities in those areas of the county which benefit the recreational needs of both residents and tourists and restrict incompatible commercial and industrial uses. The Commercial Recreational District shall not be an overlay district, but shall be an exclusive district when used.

SECTION 2. PERMITTED USES

Subd. 1. None.

SECTION 3. CONDITIONAL USES AND INTERIM USES

- Subd. 1. Resort facilities to include lodges, guesthouses, cabins and retreat facilities.
- Subd. 2. On-site taverns where the main function is servicing a resort or recreational development.
- Subd. 3. On-site restaurants where the main function is servicing a resort or recreational development.
- Subd. 4. Golf courses and clubhouses.
- Subd. 5. Dinner theaters.
- Subd. 6. Ski areas, ski jumps, related lifts, lodges, and maintenance facilities.
- Subd. 7. Yacht slips, service and storage marinas, harbor and docking facilities subject also to all approved regulations and ordinances of governmental agencies for the same.
- Subd. 8. Campgrounds and Recreational Vehicle sites.
- Subd. 9. Nature trails, snowmobile trails, ski trails, and similar facilities.
- Subd. 10. Museums and commercialized historical attractions.
- Subd. 11. Accessory uses to be determined through the CUP process.
- Subd. 12. Outdoor recreational uses including, but not limited to: zip lines, rope or disc golf courses and mountain bike trails.
- Subd. 13. Outdoor concert facilities.

SECTION 4. GENERAL DISTRICT REGULATIONS

- Subd. 1. Maximum height limitations for structures and related facilities shall be determined through the CUP process.
- Subd. 2. Each lot or parcel shall have an area of not less than two (2) acres.
- Subd. 3. Structures shall meet the following setbacks:
- A. Front yard
 - 1. A front yard of not less than forty five (45) feet shall be provided as measured from the right-of-way line of any public road or highway.
 - 2. In the event any building is located on a lot at the intersection of two (2) or more roads or highways, such a lot shall have a front yard abutting each such road or highway.
 - B. Side and Rear Yard
 - 1. Side and Rear yards shall be a minimum of thirty (30) feet. However, livestock buildings shall be subject to a side and rear yard setback of one hundred (100) feet.
- Subd. 4. Lot Width. Each lot shall have a minimum width of one hundred (100) feet.

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Commissioner Drazkowski stated that there have been approximately 30 solar arrays constructed recently and have not had any that were made do a bond or financial agreement. He stated that the salvage value seems to exceed the recommission costs.

Commissioner Stenerson responded that the township was concerned and at least we've addressed it.

Commissioner Pettit commented there's a lot of ground that's highly erodible that should be taken out of production but in her opinion this land is not that land. She stated she has a problem taking this prime agricultural ground out of production.

Commissioner Nesseth commented that he is in favor of a surety bond because some recycling plants charge to take the panels once they are out of commission. He cautioned that we want to protect the land owners as much as we can, and he believed the bond is a good idea.

Discussion regarding adding the surety bond to the language of the conditions.

Commissioner Pettit Opposed.

Motion Carried 8:1 (Commissioner Pettit opposed)

PUBLIC HEARINGS: Villa Maria Ventures LLC (John Rupp, Chief Manager)

29847 CTY 2 BLVD, Frontenac, MN 55066. Parcels 32.160.0040 and 32.012.0400. Blocks C, D, and E of Garrards South Extension plat and part of the SE ¼ of the SW ¼ of Sect 12, all located in Twp 112 Range 13 in Florence Township. A2 Zoned Districts.

1. Map Amendment (Rezone)

Request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

2. CUP for a Resort Facility and Accessory Event Center

Request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

The Applicant (John Rupp) was present to represent the application.

Lisa Hanni (Hanni) presented the staff report and attachments. She stated we are running these two together to make the best use of your time.

Email from Molly and Chris that Lisa Hanni read in its entirety. The email stated that they are the adjoining neighbors and are in full support of Rupp's plans for the Villa Maria.

Commissioner Pettit asked staff if the employee count listed on the report is after phase 1 or phase 2 of the project.

Bechel responded that the number of 80 employees is what they will need 2 years after phase 1 of the project and phase 2 would require additional employees.

Hanni noted staff did make a site visit and walked the property.

Rezoning issue discussion first.

Commissioner Stenerson asked Rupp if he had anything to help orientate where everything is located on the property. He requested something that showed where the dorms are, where the pool is, in reference to what the plans to change and add on are.

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Rupp responded that he would walk the commissioners through the main building if they would direct their attention to the map they were given. He stated that the “main” level is what they call floor 1 on the plans. He walked through each level and explained what would change and what would stay the same in each level of the main building. He noted that the addition behind the chapel would be an open to the public restaurant/dining room.

Chair Fox asked if there were any further questions for the applicant.

Chair Fox opened the Public Hearing for both items.

Dave Kendall 29178 Westervlet Ave. He stated that he has talked to some neighbors and there are some environmental impact concerns. He is concerned about the Mississippi River impact and the impact to the birds that come through there often in the spring and the fall. He noted he is also concerned about the nests being affected by the noise and traffic that would come with the facility. He also wondered if the sudden influx of people would have an impact on the water table and the water pressure at his own home. Mr. Kendall stated that they have no fire or police coverage and is concerned about enforcement there. He noted that noise pollution is also a real concern for him and his neighbors. He mentioned covenant rules that are very strict and have to abide by. He continued that he is concerned about the fishing impact and the use of the Florence township boat ramp that this facility would have. Mr. Kendall stated that there is a beach and a ramp but the parking lot is very small and he is concerned that there would not be enough space for the amount of people that would come to the facility. He noted that he is also concerned about the accident potential getting to and from the Villa Maria. He concluded that people live in this area because it's secluded and quiet and has historical value. Mr. Kendall opined that this venue would be disruptive. He also questioned whether all the land that is shown on the other side of Winona street.

Bechel responded that the land Mr. Kendall is speaking of is not part of this project.

Chair Fox asked if anyone else wished to speak.

Kate Eiyneck MSA professional services as a consulting planner for Florence Township to review zoning applications. She stated the township received Mr. Rupp's change of zone application Change of zone application at the township meeting last Monday. She stated that Florence Township is scheduling a public hearing October 8th and they will likely make their decision on the change of zone request on October 15th. She stated that tonight was a township meeting in Florence Township and residents had to choose between that and this meeting. Eiyneck thanked Mr. Rupp for the thorough application. She requested that the decision be tabled or delayed until after Florence Township makes their decision.

Beth Knutson with the Florence Township PAC reiterated what Kate Eiyneck said. She requested a delay in the decision.

Commissioner Draskowski asked what exactly it is that Florence Township was asking.

Eiyneck interjected Florence Township is considering the change of zone request which could be approved and then the township would defer to county on CUP application.

Wozniak stated that if the township decided not to rezone the property, the building permits would not be approved when applied for at the township level.

Eiyneck responded that if the property stayed A2, there would be some conditional uses available to Mr. Rupp for the property. She asked for clarification on the new assembly ordinance that is being amended and whether.

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Hanni responded as amended.

Commissioner Stenerson asked if the concern of the township is mainly with the rezoning or the CUP.

Eiyneck responded that her concern is with the public in Florence Township is having to make a choice between this hearing and the Florence Township hearing so they were not able to come tonight. Kate added that she would want the hearing to continue on tonight with discussion from the commissioners and the other members of the public present, but that the decision be tabled.

Jim Anderson (34873 Winona Street) stated he is the closest neighbor to this development. He stated that he knows John Rupp because his sons mowed lawn across the street at the Villa this summer. He was concerned about what was going to happen at the Villa Maria. He stated that he is amazed at what's been happening and how the property is being cleaned up. He stated he is concerned with is Winona street and how that will impact traffic and can the street handle it. He also questioned where the future hotel will go as he doesn't understand the area for the future hotel. (Map discussion on the presentation regarding location of hotel, street, location to his own home). He questioned the impacts of this type of venue? Mr. Anderson concluded that he says all of this cautiously because he wants to see something positive happen here and he plans to continue to nurture a positive relationship between neighbors.

Kristin Eide Tollefson (28477 Lake Ave, Frontenac) handed out a letter (attachment #3) from the Florence Township Land Use Committee regarding the process. She stated that the township is being precluded by the timeline and the challenges the timeline presents. She requested the support moving forward to provide a more efficient process. She stated that the letter addresses specific requests the Township has regarding the costs, delay, and conflicts in the future.

After Chair Fox asked three times for comments, it was moved by Commissioner Feuling and seconded by Commissioner Huneke to close the public hearing. Motion carried 6:0

Commissioner Nesseth questioned how the 60-day rule works regarding the request for a delay in the decision.

Hanni stated we have 60 days to make a final decision. She stated that we have had this conversation many times given the County Board dual authority. Each entity has their own zoning ordinance and rules. She commented that they looked over the month of March as an example and concluded that there is no way the county can schedule the meetings to fit everything in as well as each month we don't know where the applications will be coming from. She stated that if the decision is delayed, it would still fall within 60 days, however, then a 2 month process became a 3 month process with the County and she is concerned about doing that. She also addressed the concern of the large events which Mr. Rupp said is something that will happen later on in the process, not right away. She stated that Mr. Rupp would like to begin working on the main building first and get that going before he would schedule events.

Hanni stated that regarding the Assembly Controls, any event more than 500 attendees must come to the County Board for a hearing process and outline everything listed in the ordinance and each event would be separately licensed. She stated there would be a public hearing where residents of the area can come in and see the entire plan before it is granted. She stated that Mr. Rupp would have to follow the more restrictive Assembly Control Ordinance for every event over 500 people he would like to hold.

Hanni addressed the environmental impact concerns and stated most of events and activities

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will take place within the buildings so that the only noise pollution would be major events.

Bechel added that the rezone automatically goes to the County Board for a second public hearing.

Commissioner Nesseth asked what date did Mr. Rupp file.

Bechel responded that the application was received August 23rd which puts the 60 day mark at October 21st.

Hanni stated if the decision is tabled there has to be a reason for doing so and if it is tabled then it's adding another whole month on the county's process.

Commissioner Drazkowski clarified that the rezone would be another public hearing at the County Board level, but not the CUP?

Staff responded yes.

Commissioner Drazkowski informed Rupp that he is familiar with his properties and has recognized what he's done and it's successful not bankrupt. He stated that the properties are skillfully done and he would imagine the same thing here, doing the project skillfully and thoughtfully. Commissioner Drazkowski stated he sees the hesitation with the township with the second phase of the cabins and potential hotel. He asked Rupp if that is something that has to be done (the second phase)? He stated that he sees Rupp has a lot of aggressive plans to utilize the property to its fullest, which he sees a reason why the township may be hesitating. He asked Mr. Rupp how he viewed the second phase specifically.

Rupp responded that there are only 40 rooms in first phase and it would be very difficult to sustain a boutique hotel with only 40 rooms. He stated that the second phase would be how he would make the venture sustainable. Rupp added that the first phase is his attempt at proving his concept and that he will need the second phase to continue the venture into the future. He admitted it would scare him to risk doing the first phase without the assurance of being able to continue on to the second phase. He stated that he has been successful in ventures like this in the past and plans to continue to do that with Villa Maria.

Rupp stated that they take being good neighbors very seriously because if they are not, then the venture fails. He also commented on the environmental aspect of the project and stated that he is obsessive about making sure that he does not disturb the environment because that is part of the product he is selling, that is why people are coming to this space. Rupp stated that he gave permission to Audubon to do one of its annual bird counts and he hopes that they continue to come back every year because there are more than 260 species of birds on the Mississippi fly way and he doesn't want to do anything to disturb that.

Rupp stated that he was upfront about all of his future plans so that there was no question where he wanted to go with the project and then 5 years down the road be unhappy with the further changes and improvements he was making as happens sometimes with other developers. He stated that he does not want to add too much density to the area because people will be coming to this hotel to walk the beautiful landscape and enjoy the quiet of outside. He also commented that he doesn't plan to do anything to Winona Street at all. He explained that there is plenty of parking on the property where you won't even be able to see most of the cars from the street. He indicated that he is in the process of closing off the other entrances so that there is no way to get into the property from Winona Street.

Commissioner Stenerson stated he has many questions, the first being one regarding the septic system size and who would oversee it. He voiced concern regarding whether or not the septic

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would be able to keep up with all of the guests Rupp is proposing will be on the property in the future.

Bechel answered that the entity that oversees it will depend on the final product and that Mr. Rupp has consultants working on it right now, but if flow goes over 10,000 gallons a day, it will be overseen by the state.

Commissioner Stenerson commented that there would be a large volume of sewage and questioned if there is any danger of nitrate pollution into a neighboring well.

Staff explained that the system will be monitored as part of an operating permit. Bechel stated that Rupp's systems will be monitored to make sure they are compliant.

Rupp stated that the system that is there currently was getting more use than he plans to have. He stated that the increase will be once a twice a week when they have a wedding, but the system will be constructed and permitted by engineers to make sure the system accommodates that.

Commissioner Stenerson voiced concern regarding how vague the hours are for the hotel dining room breakfast area and bar that are open to the public. He is wondering if the restaurant will be open from 6 am at breakfast and open until bar close at 1 am.

Rupp responded that the restaurant will be open to the public but he is not hoping or anticipating that many people from the public will be going there and it will be more so for the hotel or property guests. He stated that the appeal of the hotel and restaurant is to not have it be crowded and it will have limited seating capacity.

Commissioner Stenerson continued to question the issue of leaving the bar open late as well as the bar's liquor license and asked Rupp to address the plan for the bar as he does not want to see fish fry's happening on Friday nights or large bands/concerts until all hours of the night.

Rupp responded he hadn't spent time thinking about if the hotel doesn't work and someone comes along to purchase it to have rock n' roll bands playing all night. He stated that his thought was that he would get a liquor license and in his experience it's at the licensing point that all those controls are put in and if they are violated, then the license is revoked. He stated that is the control even if there is a bad actor that replaces him one day.

Hanni interjected that the County gives out the liquor licenses and that is where the controls are. She stated there are different kinds of licenses, some year round and some for the event.

Further discussion regarding how the County handles liquor licenses, the tiers there are, and the renewal process.

Commissioner Drazkowski stated that seeing some of the other properties Rupp has created, he is not worried about the liquor license and the bar hours.

Hanni stated that each demo permit, each building permit, etc. will come through the county and the township, so there will still be checks and balances throughout the process. She stated she told Mr. Rupp to propose the big picture so that he doesn't get one thing done and then have to come back through this whole process to have to update his CUP. She continued that goes for the septic review, stating every time Rupp adds on to his buildings the septic will be reviewed.

Commissioner Stenerson responded by saying there are check and balances on state standards, but not on hours of operation. He stated that his job on the commission is to set those standards by way of conditions and he wondered if there should be conditions added here as part of the CUP.

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Hanni responded that Rupp will have to follow code by not allowing more people in his buildings than building code allows.

Further discussion regarding number or people allowed in the establishment at certain times of the night, possibly drinking or not. As well as further discussion on the liquor license and those controls.

Chair Fox asked if there were any more questions.

¶Motion by Commissioner Drazkowski seconded by Commissioner Gale, for the Planning Advisory Commission to:

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

Recommend that the County Board of Commissioners **APPROVE** the request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

Commissioner Stenerson stated he will vote against this because the bar is too big and he does not support a bar there. He also noted that he is offended that the bar is going to sit on top of the Alter and the old sanctuary is going to be the lounge of the bar.

Commissioner Nesseth asked if Florence Township has to approve this before it was all done.

Hanni responded that Florence Township will follow their own path.

Further conversation regarding Florence Township and their approval versus the zoning from the Commissioners.

Commissioner Drazkowski called for a vote.

Commissioner Stenerson opposed

Motion Carried 8:1

Hanni stated the second item is for the CUP and she stated staff can bring the concerns regarding the liquor license to the County Board and look through the process to see if there are enough controls on that licensing. She stated if there are not enough controls staff can come back with Mr. Rupp with extra conditions to control those issues.

Commissioner Gale commented that a hotel has to run 24 hours a day 7 days a week. He questioned how they could get around that when those are the hours of a hotel.

Hanni responded that she viewed Mr. Stenerson's question as how long will the bar be open and the liquor license should take care of setting those hours. She stated if it doesn't staff will work with Mr. Rupp to put controls on the issue of the bar hours.

Commissioner Drazkowski commented there are a number of rural event center and bars that have passed in the recent years and they all have had time limit imposed on them because of the liquor etc., etc. He stated that the commissioners would impede the business by putting restrictions on events such as weddings that would be held at this venue. He stated that the hours the business is open will fit the hours that make sense for that business.

Chair Fox commented on state liquor licensing, hours, criteria, sell, be open, the type of facility licensed. He stated if it's licensed in the building, you can't walk outside with a beer because

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there are controls on there - tight controls. He stated that it is not free reign.

Commissioner Nesseth interjected that he is a current liquor license holder and he can attest that there are very strict rules regarding the hours of serving.

Discussion regarding the difference between the atmosphere in Minneapolis and St. Paul and if the state controls the liquor license why is there such a different atmosphere. Discussion continued into the type of management in cities and bars can affect the atmosphere.

Bechel added that if a situation would occur staff can bring the owner/operator back and put additional controls and conditions on the CUP.

Commissioner Feuling stated that he believes Mr. Rupp will have different clientele than those who are frequenting downtown Minneapolis.

7Motion by Commissioner Drazkowski seconded by Commissioner Feuling, for the Planning Advisory Commission to:

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

Recommend that the County Board of Commissioners **APPROVE** the request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

Subject to the following conditions:

1. Activities shall be conducted according to submitted plans, specifications, and narrative unless modified by a condition of this CUP;
2. Hours of operation for the Resort Facility shall be year-round, 7-days per week;
3. Hours of operation for Accessory Events shall be year-round, 7-days per week, ending no later than 12:00 AM (midnight);
4. On-street parking shall be prohibited;
5. On-street loading and off-loading shall be prohibited;
6. Security personnel shall be provided at events and venues in which alcohol is served;
7. Events exceeding 500 guests shall obtain required approvals in accordance with the Goodhue County Assembly Controls Ordinance;
8. Applicant shall obtain Building Permit approvals for proposed additions and improvements from the Goodhue County Building Permits Department prior to establishing the use;
9. Applicant shall work with Goodhue County Environmental Health to achieve compliance with the Goodhue County SSTS Ordinance prior to establishing the use;
10. Compliance with Goodhue County Zoning Ordinance including Article 30 CR, Commercial Recreational District;
11. Compliance with all necessary State and Federal registrations, permits, licensing, and regulations.

Motion Carried 8:1 (Commissioner Stenerson opposed)

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5. Other discussion

Lisa Hanni pointed out that in the updated Conservation Subdivision there were a few changes on the second page in subdivision 6 which is highlighted and she read the change. She stated the second change is concerning open space and she followed the conservation easement statute more closely. She continued discussing changes that were made to ADU's in the new zone as well. She stated that regarding Solar Energy Systems that is an accessory use and suggested only allowing a residential SES's which don't have to be attached to your house, it is based on use, not location.

Commissioner Stenerson asked if this was a separate zone?

Hanni responded that it is indeed a separate zone that is only going in targeted areas.

Discussion regarding going off the grid in the conservation zones and whether or not solar farms should be allowed for that purpose.

Hanni stated the joint PAC and BOA meeting is coming up in November and suggested that maybe we invite the Townships to a meeting to discuss this zone as well as a number of items or issues the Townships may have.

Commissioner Gale noted that not all townships may be interested in this zone.

Hanni stated that this is intended to be a tool if it works for the township if they want it, they don't have to use it.

Commissioner Nystuen suggested to invite all township and whoever comes will know about it.

Hanni stated again this is an option for people who want to use it.

Chair Fox agreed that there should be one meeting whoever is interested come look at it.

Further discussion regarding using this new zone in the townships and which townships would want to use it or learn about it.

Richard Miller stated that how it is written now is confusing in reference to common area and what can be done with it. He stated the way he reads it right now that he can plant corn in the common areas and he's unsure if it is intended to be left that wide open.

Hanni stated they didn't want to make the zone very restrictive.

Further discussion regarding vagueness of the zone. Discussion regarding the specifics being worked out when the application is submitted and at public hearing.

Commissioner Nesseth requested clarification on subdivision 6.

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Hanni stated that if you want to bring the conservation subdivision in, staff would request a plat and plan showing how it would all be layed out as well as getting township approval. The township does have the right to reject the plat and the plan even if they don't have zoning.

Discussion regarding the difference between county zoning and township zoning.

Hanni stated the county has not approved a plat that the township has not approved.

Wozniak stated the concept behind this subdivision is for townships who want to utilize it. He stated that if a township isn't interested in that subdivision, then the county would not approve it.

Hanni requested that the November meeting start early and we invite the townships to come to it to discuss this and any other topics they want to discuss. She also informed Commissioner Feuling that he will be replaced that Commissioners Fox, Pettit, and Drazkowski need to be re-upped by January and Commissioner Nesseth has a replacement for Commissioner Feuling.

Commissioner Nystuen noted that there are solar gardens coming in the future so he suggested coming up with another way to deal with the decommissioning of these Solar arrays.

Hanni responded that solar is not as big of a land use issue as minig is and the information received tonight regarding the value at the end of the panel's life is all good to know. She stated she hesitates to have the county hold the money for 30 years and suggested that if a plan needs to be done, it should be on file with the county and name the county as one of the parties.

Commissioner Nystuen stated he doesn't mind how it's done, he would just like a plan.

Further discussin regarding decommissioning of solar panels.

⁸Adjourn: Moved by Commissioner Feuling, second by Commissioner Huneke, to adjourn the Planning Advisory Commission meeting at 9:58 PM.

Motion carried 9:0

Respectfully Submitted,

Abby Breyfogle; Recording Secretary

¹ APPROVE the PAC meeting agenda.

Motion carried 8:0.

² APPROVE the previous month's meeting minutes.

Motion carried 8:0.

³ Motion to close the Public Hearing.

Motion carried 9:0

⁴ Recommend the County Board of Commissioners Approve the request for CUP for a Utility-Scale Solar Energy System.

Motion carried 8:1 (Commissioner Pettit opposed)

⁵ Motion to close the Public Hearing.

Motion carried 9:0

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⁶ Recommend the County Board of Commissioners Approve the request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 to CR.

Motion carried 8:1 (Commissioner Stenerson opposed)

⁷ Recommend the County Board of Commissioners Approve the request for CUP by John Rupp to establish a Resort Facility

Motion carried 8:1 (Commissioner Stenerson opposed)

⁸ ADJOURN the Planning Commission meeting.

Motion carried 9:0

UNOFFICIAL UNTIL APPROVED BY THE PAC

Dear Goodhue County Planning Advisory Commissioners,

Florence Township appreciates the opportunity to address you about the challenges we continue to face in exercising our due diligence as a local governmental unit, in projects that require coordination with county procedures. We request your support in improving our working relationship, and providing a more efficient process for project applicants.

Due to the major projects being proposed in Florence Township, we have taken the initiative recently to contract with a planning consultant to support our review of project proposals, and to help us to align our procedures with the requirements and purposes of our ordinance --- as well as the authorities of the county, which are their foundation.

Historically, the most difficult challenge of these goals is two-fold:

1. The timing of the county and township reviews;
2. The lack of clarity and, in key cases, inconsistent communication with project proposers about the requirements of township ordinance.

Proposers generally start with the higher authority, which is the county. They are in contact with county staff many months ahead, as they work towards formal application. The township is often unaware of a project at this pre-application phase. We do not see the application until it is published for hearing.

Without sufficient guidance from the county, the proposer may have the impression that all they need to do is to 'check in with' or 'inform' the township. They may assume that county authority 'preempts' township authority. If they find later that the township has additional process requirements this can create confusion, resistance, delays, and more work for everyone. Of course the township must also be prepared to communicate clearly about our processes.

In Mr. Rupp's case,

- The planning commission had one visit from Mr. Rupp many months ago, when he bought the property, to inform us about his intentions.
- We did not hear from him again until this month when he sent a detailed outline of his project proposal to a township supervisor and brought our one page application form for rezoning to our September Planning Commission meeting.
- We were sent notice at the same time that landowners were sent notice – 10 days before the public hearing.
- We did not know that both rezoning and CUP hearings and decisions, were going to happen until our planning commission meeting last week.
- We did not see any more detail until we received notice and the packet was posted.

Once again, this gave the township exactly a week – to review, consider and try to strategize a response to Mr. Rupp, and represent ourselves at the county hearing.

Both county and township comprehensive plan and ordinance goals state values of intergovernmental coordination, efficiency and fairness. Lack of coordination of our processes causes confusion, increased costs, lost time, and the potential for conflict among all parties. We can do better than this.

In fact, the county has township approval forms posted on site, and guidance to proposers that they should include documentation of township approval with their application form. This provision is not supported or enforced. But it does indicate an intention that is important to the townships. If this provision were enforced, where appropriate, there would be more information available to the county for their decision. The 60 day rule would not start for the County until the township was involved. The timeline would be more orderly and predictable for all. At the very least, to function in an efficient and informed manner, we need the following from the county:

- Proposers are fully informed about how the two processes work on the front end of their pre-application consultation; they are given guidance that encourages them to engage with not just to inform the township;
- The township officers and planning commission chair receive sufficient notice of application, hearing and decision schedules, as far ahead as possible so that we can be prepared and informed in our interactions with the county and proposer.

If the township is involved, and gets all the information up front we believe we can make it easier and faster for the applicant. But we must invest, as we are doing, in a consultant like M S A with experience in the more complicated projects. Pre-application and consultation phases provide multiple additional opportunities for coordination.

We request your support, as the County Planning Advisory Commission, for improving this relationship. We stand ready to invest, with you, in this effort.

Respectfully yours,

Florence Township

MIKE BLAIR CHAIR (J.C.M.)
J.C. McArthur
Janet Dence

1 GOODHUE COUNTY ZONING DISTRICT ~~REZONING~~ APPLICATION

Parcel # 32-160-0040

AUG 23 2018

Permit # Z18-0041

Land Use Management

PROPERTY OWNER INFORMATION
Villa Maria Ventures, LLC

Chief Manager --- Last Name Rupp First John M.I. R. Date of Birth 5/20/48

Street Address Suite 900 St. Paul Bldg. 6 West Fifth Street Phone

City Saint Paul State Mn Zip 55102 Attach Legal Description See Survey

Authorized Agent John Rupp Phone

Mailing Address of Landowner: Same

Mailing Address of Agent: Same

PROJECT INFORMATION

Site Address (if different than above): 29847 County 2, Frontenac, Minnesota 55026

Lot Size about 63 1/2 acres

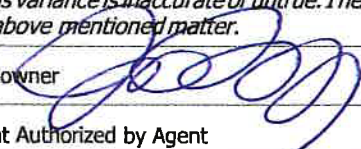
Existing Zone A-2 Proposed Zone Commercial Recreational

Existing Use When closed - retreat center

Proposed Use: Boutique hotel resort complex with restaurant and event spaces

DISCLAIMER AND PROPERTY OWNER SIGNATURE

I hereby swear and affirm that the information supplied to Goodhue County Land Use Management Department is accurate and true. I acknowledge that this application is rendered invalid and void should the County determine that information supplied by me, the applicant in applying for this variance is inaccurate or untrue. I hereby give authorization for the above mentioned agent to represent me and my property in the above mentioned matter.

Signature of Landowner  CHIEF MEMBER Date 8/21/18

Signature of Agent Authorized by Agent

TOWNSHIP INFORMATION

Township Zoning Permit Attached? If no please have township complete below:

By signing this form, the Township acknowledges being made aware of the request stated above. In no way does signing this application indicate the Township's official approval or denial of the variance request.

Signature Title Date

Comments:

COUNTY SECTION COUNTY FEE \$500 RECEIPT # 16453 DATE PAID 8.23.18

Applicant requests a variance from Article _____ Section _____ Subdivision _____ of the Goodhue County Zoning Ordinance

What is the formal wording of the request? I request a zoning change from A-2 to Commercial recreational zoning

Shoreland _____ Lake/Stream Name _____ Zoning District _____

Date Received _____ Date of Public Hearing _____ DNR Notice _____ City Notice _____

Action Taken: _____ Approve _____ Deny _____ Conditions:



GOODHUE COUNTY ZONING DISTRICT CHANGE APPLICATION

APPLICANT FINDINGS OF FACT AND SUPPORTING INFORMATION REGARDING ZONING DISTRICT CHANGE APPLICATION

1. How does the requested change compatible with the Goodhue County Comprehensive Plan?

The proposed development meets the objectives of the Goodhue County Commercial Recreational Zoning District Article 30 -- Section 1.

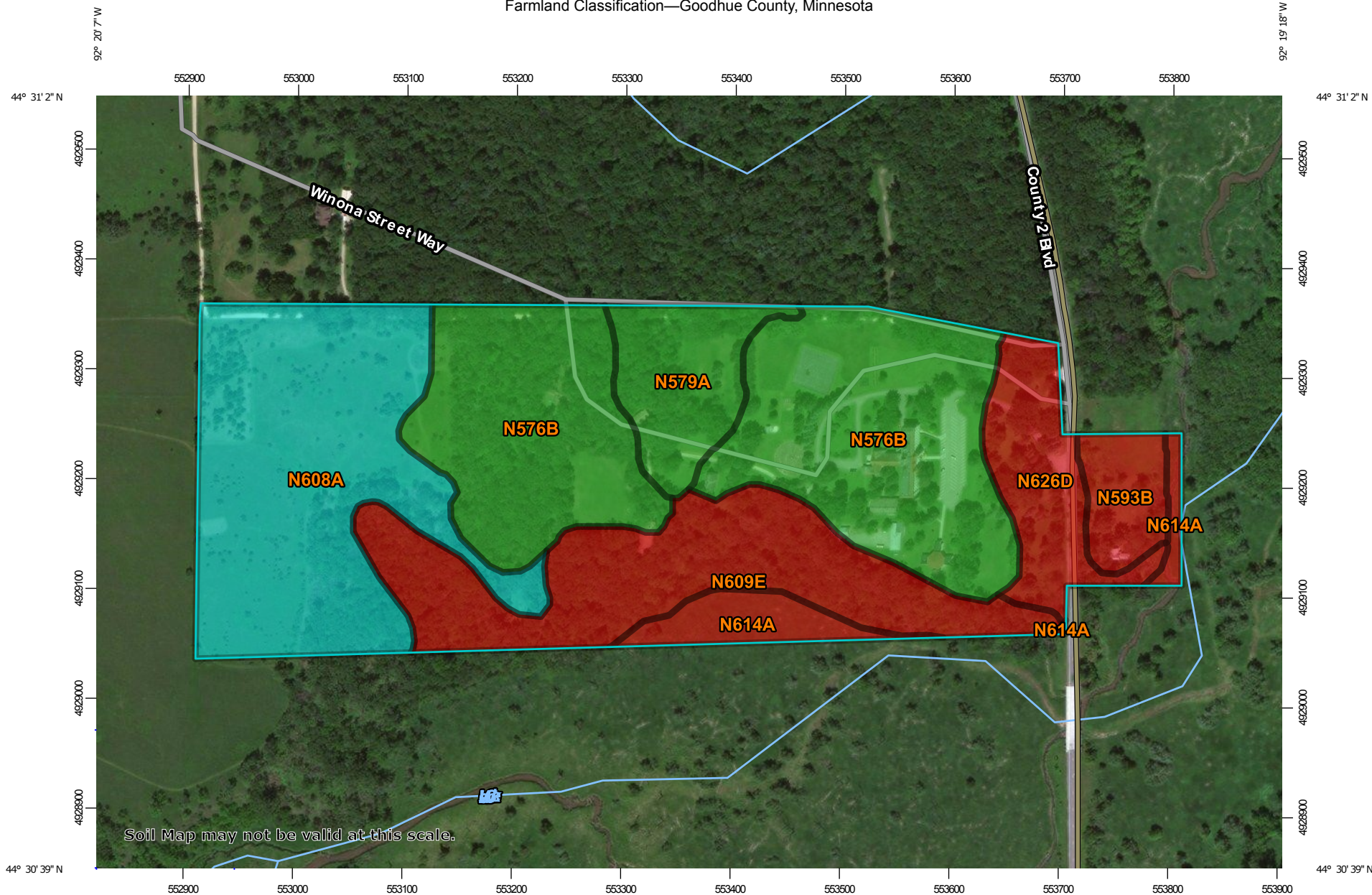
2. What is the cumulative effect of the requested zoning change on the affected Township and any cities located within 2 miles of the proposed parcel?

The proposed development will further support local tourism initiatives without directly competing with any existing enterprises or initiatives within 2 miles, and will provide a different type of employment than is available in the immediate area.

3. Is the zoning change compatible with the affected Township and any cities located within 2 miles of the proposed parcel?

The zoning will allow compatible and complimentary development with the Old Frontenac Historic District.

Farmland Classification—Goodhue County, Minnesota



Map Scale: 1:4,950 if printed on A landscape (11" x 8.5") sheet.



Map projection: Web Mercator Corner coordinates: WGS84 Edge tics: UTM Zone 15N WGS84



Farmland Classification

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
N576B	Rasset fine sandy loam, 0 to 6 percent slopes	All areas are prime farmland	22.7	35.4%
N579A	Dakota silt loam, 0 to 3 percent slopes	All areas are prime farmland	4.3	6.7%
N593B	Sparta loamy sand, 0 to 6 percent slopes	Not prime farmland	2.2	3.5%
N608A	Malardi loam, 0 to 3 percent slopes	Farmland of statewide importance	16.3	25.5%
N609E	Hawick sandy loam, 18 to 45 percent slopes	Not prime farmland	11.4	17.9%
N614A	Kalmarville-Radford complex, 0 to 3 percent slopes, frequently flooded	Not prime farmland	2.5	3.9%
N626D	Plainfield loamy sand, 12 to 18 percent slopes	Not prime farmland	4.5	7.1%
Totals for Area of Interest			63.9	100.0%

Description

Farmland classification identifies map units as prime farmland, farmland of statewide importance, farmland of local importance, or unique farmland. It identifies the location and extent of the soils that are best suited to food, feed, fiber, forage, and oilseed crops. NRCS policy and procedures on prime and unique farmlands are published in the "Federal Register," Vol. 43, No. 21, January 31, 1978.

Rating Options

Aggregation Method: No Aggregation Necessary

Tie-break Rule: Lower

RECEIVED
GOODHUE COUNTY CONDITIONAL/INTERIM USE PERMIT APPLICATION

Parcel # 32-160-0040

AUG 23 2018

Permit# Z18-0040

Land Use Management

PROPERTY OWNER INFORMATION

Villa Maria Ventures, LLC

Chief Manager

Last Name Rupp

First John

Email:

Street Address Suite 900 St. Paul Bldg. 6 West Fifth Street

Phone 651-492-2646

City St. Paul

State Mn

Zip 55102

Attach Legal Description See Attached Survey

Authorized Agent John Rupp

Phone

Mailing Address of Landowner: Same as above

Mailing Address of Agent: Same as above

PROJECT INFORMATION

Site Address (if different than above): 29847 County 2, Frontenac, Minnesota 55026

Lot Size See Survey

Structure Dimensions (if applicable) See Survey

What is the conditional/interim use permit request for? Commercial Recreational Zoning

Written justification for request including discussion of how any potential conflicts with existing nearby land uses will be minimized

Current A-2 Zoning does not allow development that is needed to preserve the buildings and create area jobs

DISCLAIMER AND PROPERTY OWNER SIGNATURE

I hereby swear and affirm that the information supplied to Goodhue County Land Use Management Department is accurate and true. I acknowledge that this application is rendered invalid and void should the County determine that information supplied by me, the applicant in applying for this variance is inaccurate or untrue. I hereby give authorization for the above mentioned agent to represent me and my property in the above mentioned matter.

Signature of Landowner:

[Handwritten Signature], CHIEF MANAGER

Date

8/21/18

Signature of Agent Authorized by Agent:

TOWNSHIP INFORMATION

Township Zoning Permit Attached?

If no please have township complete below:

By signing this form, the Township acknowledges being made aware of the request stated above. In no way does signing this application indicate the Township's official approval or denial of the request.

Signature

Title

Date

Comments:

COUNTY SECTION

COUNTY FEE \$350

RECEIPT # 10452

DATE PAID

8-23-18

Applicant requests a CUP/IUP pursuant to Article 30 Section _____ Subdivision _____ of the Goodhue County Zoning Ordinance

GOODHUE COUNTY CONDITIONAL/INTERIM USE PERMIT APPLICATION

What is the formal wording of the request? I request a zoning change from A-2 to Commercial Recreational zoning.

Shoreland _____ Lake/Stream Name _____ Zoning District _____
Date Received _____ Date of Public Hearing _____ DNR Notice _____ City Notice _____

Action Taken: _____ Approve _____ Deny _____ Conditions:

PROJECT SUMMARY

Please provide answers to the following questions in the spaces below. If additional space is needed, you may provide an attached document.

- 1. Description of purpose and planned scope of operations (including retail/wholesale activities).
See Attached

- 2. Planned use of existing buildings and proposed new structures associated with the proposal.

All existing buildings will be used at least in the foreseeable future. No new structures will be built until demand warrants them. Likely new structures would contain primarily additional boutique hotel rooms, and – long shot - an integrative health spa complex. There will be dining room/lounge additions added to the two dining/meeting buildings and the main villa building.

- 3. Proposed number of non-resident employees.

Within 2 years about 80 full and part time

- 4. Proposed hours of operation (time of day, days of the week, time of year) including special events not within the normal operating schedule.

- Hotel – normal hotel hours
- Special events - over at midnight at the very latest, most earlier

- 5. Planned maximum capacity/occupancy.

First phase (subject to possible additional construction in future years based on demand) will change from previous uses as follows:

- The number of rooms will decrease to about 40 from over 100
- Ursuline hall will be expanded to seat about 375 from current roughly 75
- Woodhaven hall will expand to seat an additional approximately 50

Future – TBD

- Possible integrative health spa complex
- Additional hotel structures to reach at least 150 rooms to allow efficient operations and support for needed associated amenities



GOODHUE COUNTY CONDITIONAL/INTERIM USE PERMIT APPLICATION

6. Traffic generation and congestion, loading and unloading areas, and site access.

Traffic. The number of rooms will decrease to about 30% of the current number, because the new hotel operation will have larger rooms with private baths

Future expansion approvals are understood to contingent on traffic and service considerations taken into account

7. Off-street parking provisions (number of spaces, location, and surface materials).

The current parking lot in front of the villa will remain. At least for now. The smaller parking lot on top of former tennis courts will be expanded in the location.

8. Proposed solid waste disposal provisions.

Septic System is part of the answer – upgraded as needed. A recycling strategy will deal with the rest.

9. Proposed sanitary sewage disposal systems, potable water systems, and utility services.

Current systems are being carefully evaluated and appear to be in need of little improvement. Required upgrades will be made as needed

10. Existing and proposed exterior lighting.

There will be subtle lighting of the exterior of the historic Marian Hall Building, some landscape lighting in certain area, and down lit path and road lighting to preserve the “dark sky”.

11. Existing and proposed exterior signage.

An entrance sign will be added – design TBD

12. Existing and proposed exterior storage.

There are currently several shed and garage structures. There is no need for any more buildings now, but in the future a new solution will be developed to more effectively hide this storage.

13. Proposed safety and security measures.

A new security system will be installed with comprehensive grounds and building video surveillance – monitored 24/7 remotely and interior building systems as well.

14. Adequacy of accessibility for emergency services to the site.

Currently access is good for emergency services. Upgrades will be made as needed in consultation with the providers.

15. Potential for generation of noise, odor, or dust and proposed mitigation measures.

There will be no problematic odor or dust issues. Any weddings or events that include music will comply with local noise restrictions – exact restrictions TBD

16. Anticipated landscaping, grading, excavation, filling, and vegetation removal activities.

A big subject. A comprehensive master plan will be developed, in consultation with the DNR, surrounding Frontenac State park, USDA, Forestry, and others. The ambition is to eliminate invasive species; manage the forest; develop a nature trail system & healing gardens associated with a possible future integrative health complex, small vineyard & kitchen gardens; and grounds with an arboretum orientation. A Forest Stewardship Plan will be also completed

Currently the only significant grading – which will be minimal will be to create a parking lot in the location of the current tennis courts and establish walkable trails.

17. Existing and proposed surface-water drainage provisions.

Currently there do not appear to any major issues. A topographical survey, recently completed, will act as a guide to insure that there are no conditions that negatively affect the hillsides, wet lands, and Wells Creek.

18. Description of food and liquor preparation, serving, and handling provisions.

There are currently two commercial kitchens which will be used – upgraded an needed and required. Substantially all of the food served on the property will come from those kitchens.

New full service bars will be initially created in the Villa, the two event buildings, and the barn.

All required health and other regulatory requirements will be met for the bars, kitchens, and service areas.

Management will be overseen by Commonwealth Properties, Inc.; which currently oversees the following food & beverage operations - all owned by affiliated entities. Commonwealth does not manage food and beverage enterprises for third parties

- W.A. Frost
- The Commodore Bar and Restaurant
- The Saint Paul Athletic Club
- The University Club of Saint Paul
- Stouts Island Lodge
- The Summit Center for Arts and Innovation

19. Provide any other such information you feel is essential to the review of your proposal.

See attached purpose and scope

August 30, 2018

Villa Maria – Description of purpose and planned scope of operations

Existing Use (before the property closed)

The entire Villa Maria property was used in recent years, before it closed, as a retreat and special events complex, with a few private, but mostly dormitory accommodations. Meals were served to attendees – prepared in two commercial kitchens on the property. From the late 19th Century until 1969 there was a very large school building on the property also.

Proposed Use

The proposed uses have many similarities to the previous one. The property will be developed in conformance with the approved uses allowed in a Commercial/Recreational zoned property -- Article 30, Section 3. It will be positioned as a very high end romantic destination boutique hotel (with restaurant), retreat, and special event venue initially – one of the finest of its kind in the state. Over time other uses will hopefully be added including, but not limited to: a non-profit or public benefit integrated health spa complex; extensive gardens & wooded areas (some non-profit projects); additional rooms in new buildings; and other possible related uses not as yet imagined.

The project will be developed in collaboration with various local initiatives and enterprises such as: consistent with an approved forest stewardship plan, preservation efforts in the National Historic District of Old Frontenac; The Lake Pepin Alliance; the adjacent Frontenac State Park; Wells Creek planning; the DNR, DNR Fisheries & Water, the USDA, Forestry, and others; as well as participating in joint promotions and initiatives with area businesses, chambers of commerce, non-profits, festivals and other community & area activities.

The property will be converted into a condominium plat (2 acres minimum per parcel) – subject of course to future approvals – to facilitate the financing, environmental planning, zoning, and in some cases fund raising for each of its component parts, including possible non-profit and/or other Minnesota Corporate Public Benefit projects. Over time additional hotel accommodations and other associated amenities will be added based on demand/approvals.

The property owner - Villa Maria Ventures, LLC - will be reorganized by the end of the year into a Minnesota Public Benefit Corporation, a for profit legal structure which prioritizes the benefit to the public as opposed to just maximizing the return to its shareholders.

The following are the highlights of the initial stages of the development

Accommodations – Rooms, Suites, Apartments, and/or Cottages.

Marian Hall - the stone dormitory structure will be remodeled into a romantic country house hotel, reminiscent of historic French and English converted estate properties. Current plans for the building will include the following: A total of approximately 40 spacious upper end units, with luxurious private baths, each replacing 3 to 4 smaller dorm rooms with shared bathrooms on floors one, two and three; and on floor four – now an attic but planned to be more units in the original construction – these units will be finally built out with dormer windows/balcony's sensitively added to the sloped roofs as originally planned in 1946.

- The chapel will be converted into a space reminiscent of a great hall in a grand historic manor house – the living room of the hotel
- Board/conference room on the second floor
- Library/lounge on the third floor
- Game room/bar similar to the one in the Chicago Athletic Association Hotel in the former student cafeteria on the lower level
- Grooms Suite
- Event space in the former gymnasium
- Winter garden indoor pool complex and outdoor pool.
- Possible rooftop deck

- Immediately adjacent (being studied now) : labyrinth, croquet lawn, lawn bowling, lawn games, outdoor chess, putting green, bad mitten & tennis courts, petanque & bocce courts, and TBD.
- New bar will be created in the sanctuary and a restaurant dining room added to the rear of, and connected to, the great room (former chapel), surrounded by elaborate outdoor garden rooms for its customers and hotel guests. The addition will be approximately 3,000 Square feet.
- Full commercial kitchen will be reused
- Some staff accommodation

Glengarda – cottage across the road, will initially be upgraded for short term rental and also used as a brides cottage

Starwood – formally a dorm, will be converted into two spacious suites

Glenhaven – will be updated as a standalone cottage and also used as a brides cottage.

Event Venues

The Villa (formally Marian Hall). Described above. Events and meetings of various sizes can be accommodated in the various rooms/or and in the restaurant. .

Ursuline Hall. This building will be expanded to the south with the addition of a spectacular romantic approximately 375 seat dining room/performance hall, and to the north with two pre-function lounge areas. The total added area will be approximately 10,000 square feet. It will be surrounded by an outdoor terrace, garden areas, connected to the complex's nature trails, and a tent or pavilion for outdoor weddings and other events below on the main lawn. The site offers spectacular views of the wetlands to the south, the beautiful grounds, the façade of the Villa, and across Lake Pepin to the Wisconsin bluffs.

Woodhaven, the Barn, and the "Playing Field". For a more informal "country" event, these building will be perfect. The barn will become the pre-function bar area, the former dining hall will become the banquet room; and the lawn will accommodate outdoor softball games, volleyball etc etc.. The building will expanded by approximately 2,000 Square feet.

The Front Lawn. There is a dream that a summer music festival could be staged on the front lawn in front of the Villa someday, coordinated with a festival being planned for Summit Avenue in Saint Paul centered in the Summit Center for Arts and Innovation – an affiliated project to Villa Maria and/or other local and regional cultural events. If this festival ever happens it will of course comply with the Goodhue County Assembly Licensing Ordinance and all local standards of operation.

Other

Traffic. Traffic will be directed to exit off of Highway 61 at Co. Rd. 2; rather than driving through Old Frontenac to reach the property.

Parking. The existing parking are north of the Villa will be expanded with a landscaped buffer between it and the adjacent road when parking demand requires it.

Event Parking for Summer Music Festival (If it ever happens). Parking will be located somewhere near highway 61 and Co. Rd. 2. Shuttles will be used from the lot to the Villa.

Historic Landmark Designation. Thomas R. Zahn & Associates has been hired to evaluate whether Marian Hall is eligible for inclusion on the National Register.

Invasive Species. A plan is being developed to try to address a variety of issues.

Environmental Study - Marian Hall. A Phase 1 study will start shortly.

Retail. There may be a gift/wine shop – being studied

NOTE:
UNDEVELOPED AREAS TO BE
MANAGED BY REGISTERED
WOODLAND STEWARDSHIP PLAN

AREA - H

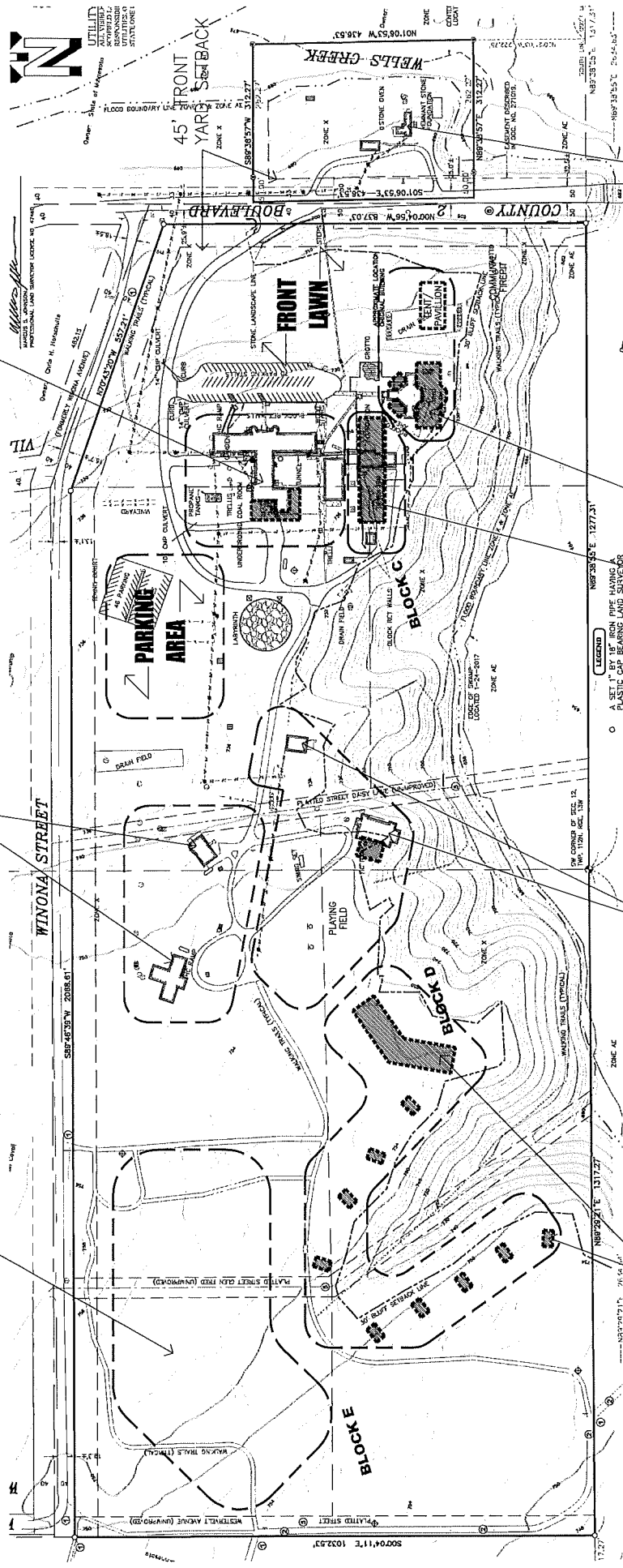
AREA FOR FUTURE
HOTEL EXPANSION/
SUITES W/ POSSIBLE PORTION FOR
SENIORS/RESORT AMENITIES

AREA - C

EXISTING STARWOOD &
GLENHAVEN COTTAGES

AREA - A

EXISTING MARIAN HALL
W/ NEW WINTER GARDEN
DINING ADDITION (SHADED)
& EXISTING POOL



AREA - G

FUTURE HOTEL EXPANSION/
SUITES & FUTURE CABINS
(SHADED)

AREA - E

EXISTING WOODHAVEN LODGE
W/ BANQUET ROOM EXPANSION
(SHADED), EXISTING BARN &
EXISTING PLAYING FIELD

AREA - F

NEW SPA/HOTEL EXPANSION
(SHADED)

AREA - D

EXISTING URSULINE HALL
W/ NEW LOUNGE ADDITION &
DINING ROOM/PERFORMANCE HALL
ADDITION (SHADED)

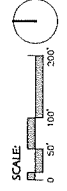
AREA - B

EXISTING GLENGARDA
COTTAGE

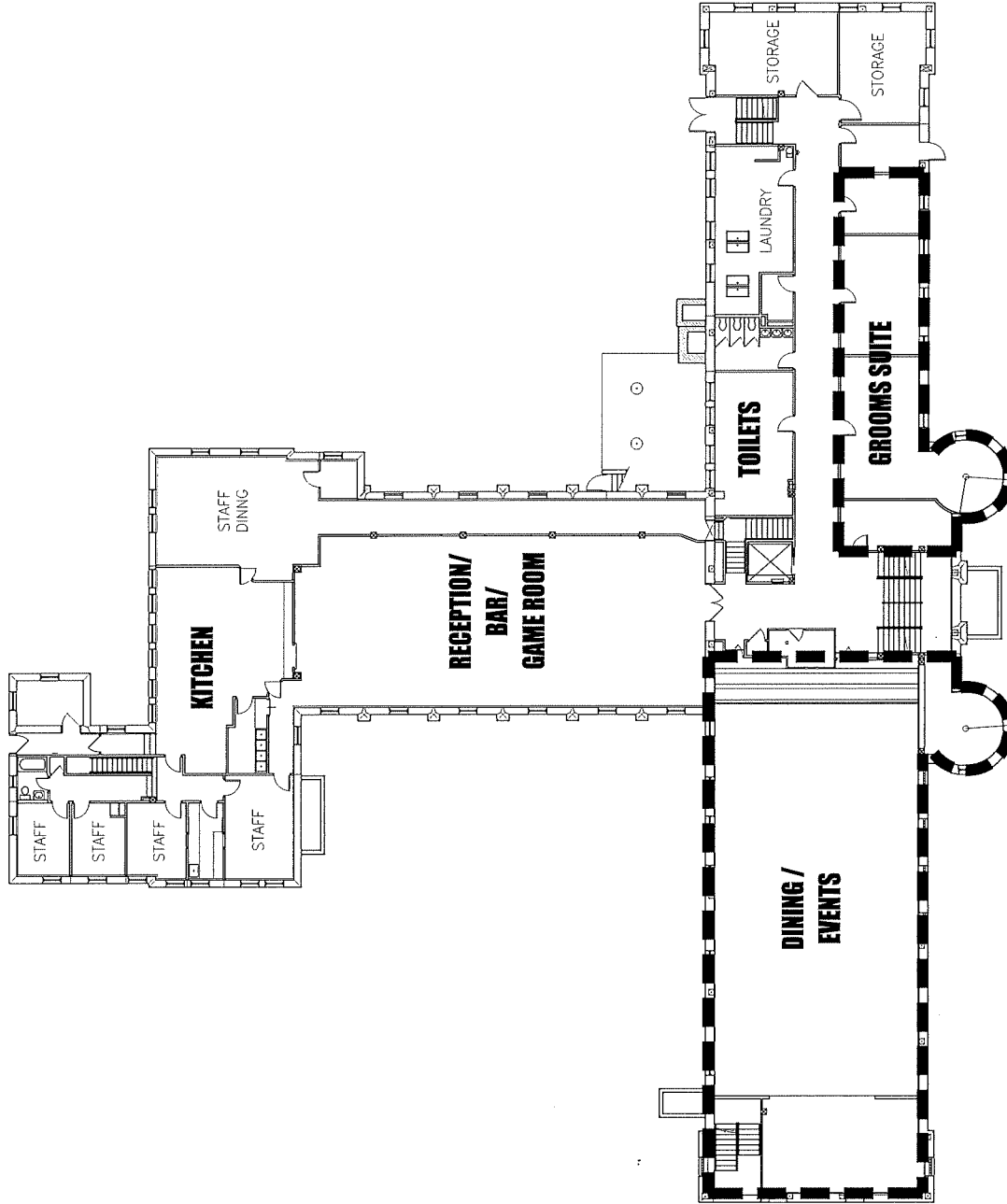
Villa Maria Development Areas
FRONTENAC, MINNESOTA

08/17/18

SITE PLAN



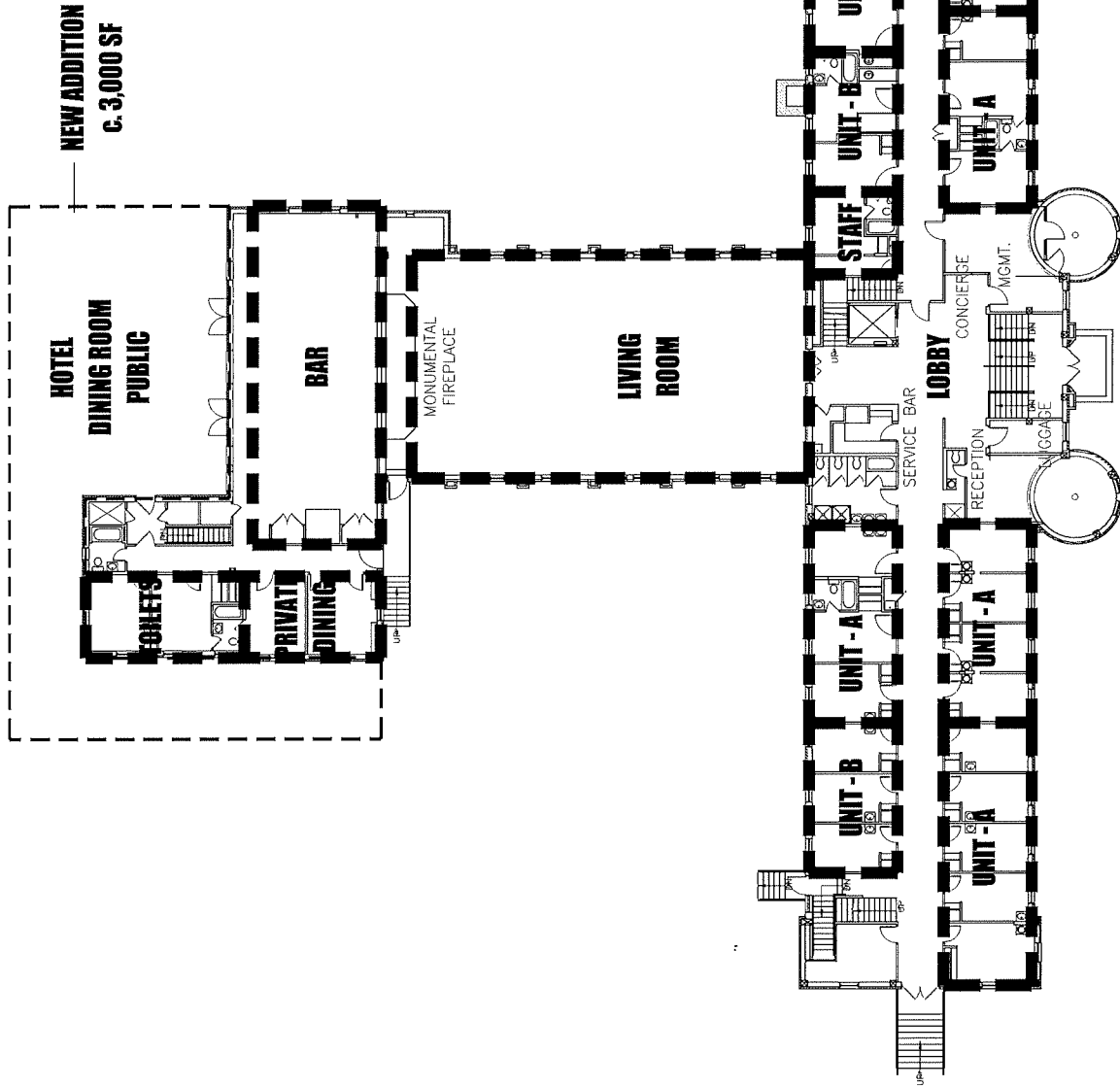
- SUBJECT TO FINAL
PLAT APPROVAL



LOWER LEVEL



Villa Maria
 FRONTENAC, MINNESOTA
 08/15/18

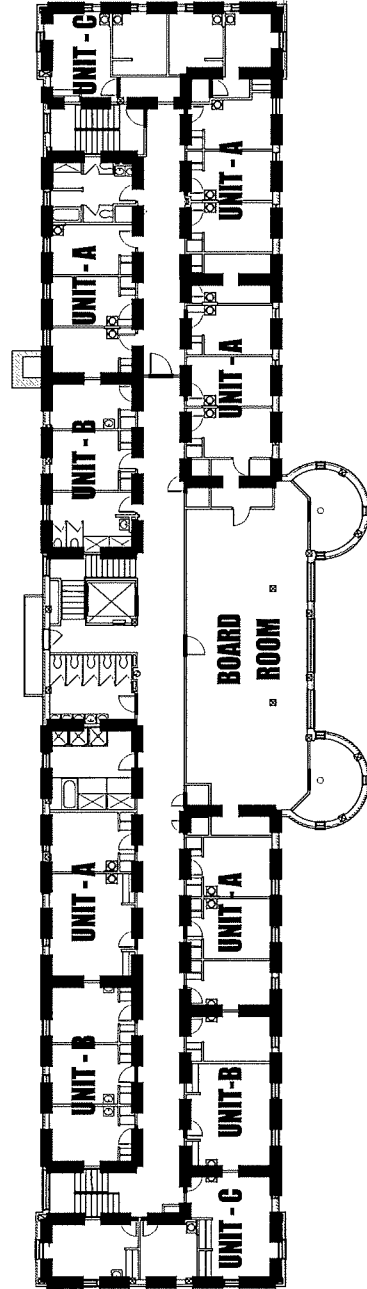


UNIT TYPE:	AREA:	QTY.
A	480-520 SF	5
B	370-390 SF	3
C	500 SF	1
TOTAL:		9

FLOOR 1

SCALE
0 1' 2' 4' 8'

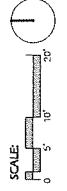
Villa Maria
FRONTENAC, MINNESOTA
08/15/18



UNIT TYPE:	AREA:	QTY.
A	480-520 SF	5
B	370-390 SF	3
C	500 SF	2
TOTAL:		10

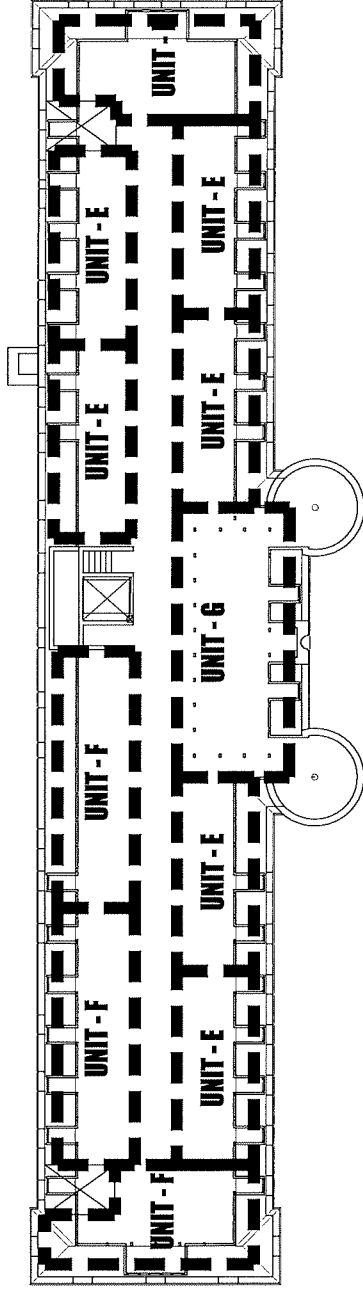
Villa Maria Development
 FRONTENAC, MINNESOTA

FLOOR 2



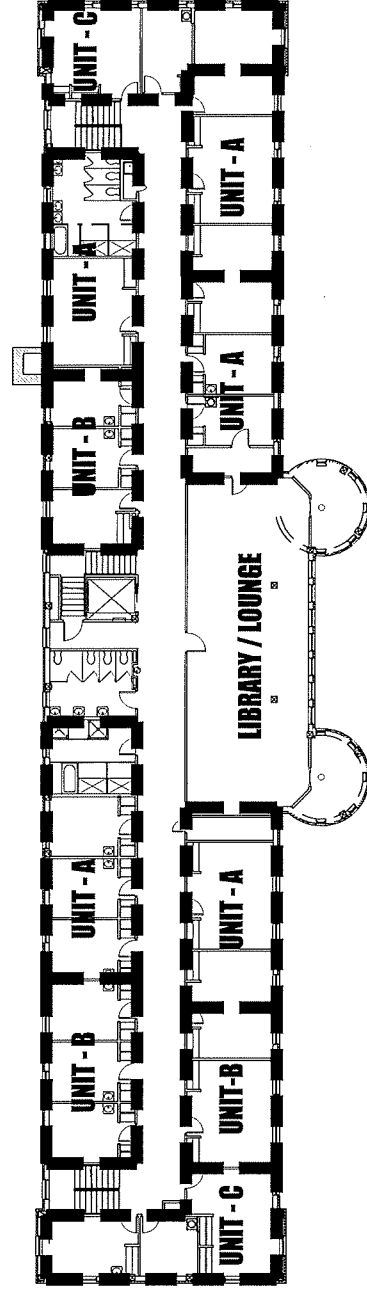
08/15/18

UNIT TYPE:	AREA:	QTY.
E	390 SF	6
F	480-500 SF	4
G	780 SF	1
TOTAL:		11



FLOOR 4

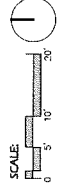
UNIT TYPE:	AREA:	QTY.
A	480-520 SF	5
B	370-390 SF	3
C	500 SF	2
TOTAL:		10



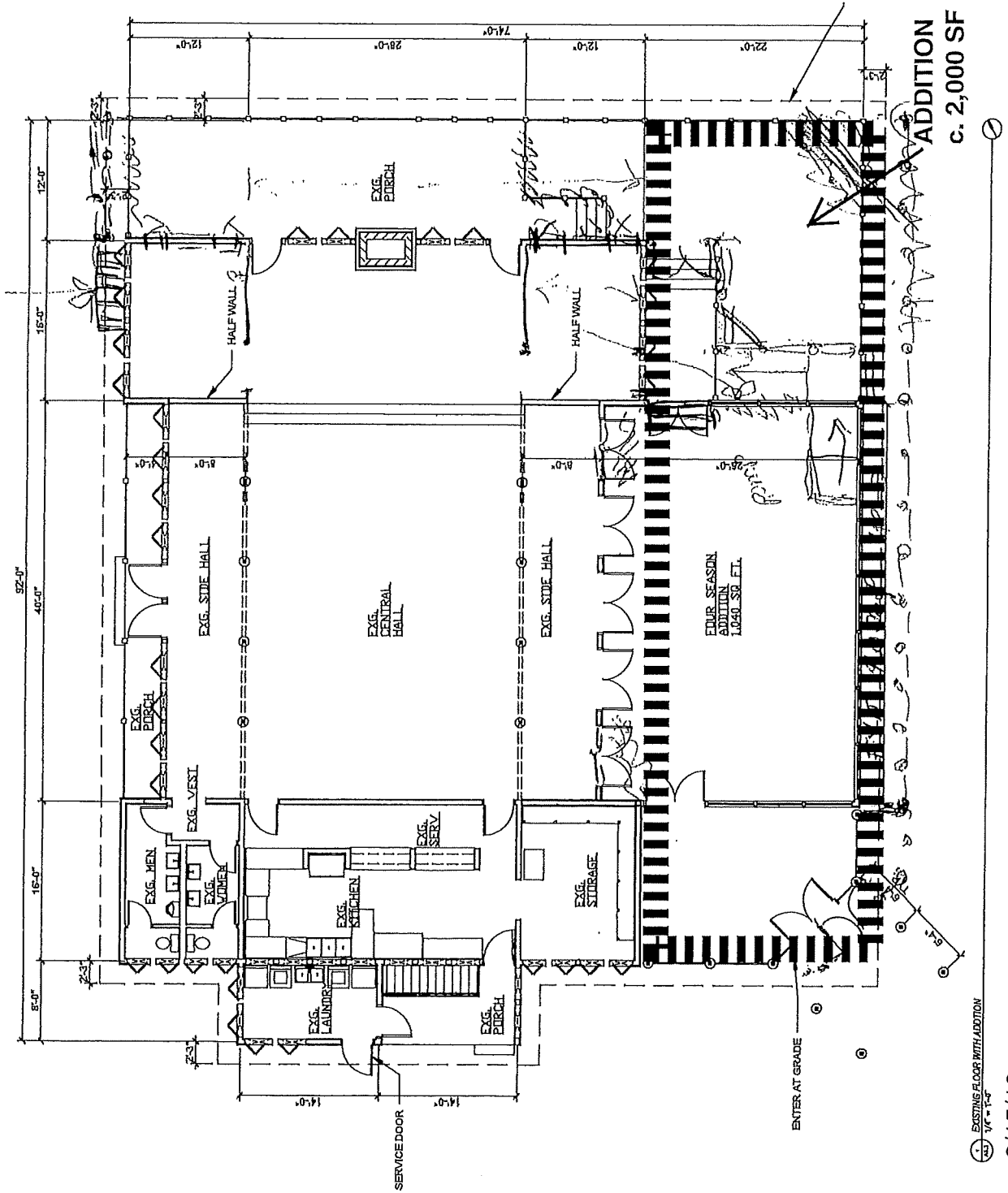
FLOOR 3

Villa Maria Development
FRONTENAC, MINNESOTA

08/15/18



AREA - E
WOODHAVEN LODGE



ADDITION
 c. 2,000 SF

EXISTING FLOOR WITH ADDITION
 1/8" = 1'-0"

8/15/18

Goodhue County Land Use Management

Goodhue County Government Center | 509 West Fifth Street | Red Wing, Minnesota 55066

Lisa M. Hanni, L.S. Director

Building | Planning | Zoning
Telephone: 651.385.3104
Fax: 651.385.3106



County Surveyor / Recorder

Environmental Health | Land Surveying | GIS
Telephone: 651.385.3223
Fax: 651.385.3098

To: County Board
From: Land Use Management
Meeting Date: October 2, 2018
Report date: September 24, 2018

Request for CUP for a Utility-Scale Solar Energy System (SES)

Request for a CUP submitted by USS Greenhouse Solar LLC (applicant) to construct and operate a Utility-Scale Photovoltaic Ground 1 Megawatt (MW) Solar Energy System (SES) on up to 10 acres of the 67.36 acres of Parcel ID #390190500. 49060 180th Ave, Pine Island, MN 55963. Part of the W ½ of the NW ¼ in Sect 19 Twp 109 Range 15 in Pine Island Township. A1 Zoned District.

Application Information:

Applicant: USS Greenhouse Solar LLC (applicant)
Address of zoning request: 49060 180th Ave, Pine Island, MN 55963
Parcel(s): Part of the W ½ of the NW ¼ in Sect 19 Twp 109 Range 15 in Pine Island Township
Township Information: Pine Island Township acknowledged the CUP request on 8/15/18. The Township has indicated that they would like the County to require financial surety to ensure money would be available for decommissioning.
Zoning District: A1 (Agriculture District)

Attachments and links:

Application and submitted project summary
Site Map(s)
Supplemental Information for USS Solar Greenhouse Solar LLC
September 17, 2018 PAC Meeting Minutes
Goodhue County Zoning Ordinance (GCZO):
<http://www.co.goodhue.mn.us/DocumentCenter/View/2428>

Overview:

The Planning Advisory Commission at its September 17, 2018, Regular Meeting held a public hearing and considered this item the CUP request of USS Greenhouse Solar LLC.

As noted in the meeting minutes for the September 17, 2018, PAC Meeting comments were received from two abutting property owners (Matthew Winkler, 48045 180th Ave and Don Schliep, 48383 Hwy 52 Blvd).

Mr. Schliep asked whether tree plantings for screening would be included along the east side of the project area. He also expressed concern about the number of solar projects within 4-mile radius of the project site. Mr. Schliep questioned why solar projects could be constructed on good farmland while the A-1 Zoning restricted any additional houses.

Matthew Winkler expressed concerns about the aesthetic impacts that construction of a 1 MW Utility Scale Solar Energy System may have on use and enjoyment of his property. He also raised concerns about how construction of the solar project might negatively influence his property value. Mr. Winkler does not feel his concerns have been sufficiently address by the Applicant.

Following the PAC Meeting the Applicant submitted "Supplemental Information for USS Greenhouse Solar LLC"; including a two-page memorandum and two-revised site maps (PV Site Plan

and Hydrology) dated September 18, 2018. This material is included in the County Board Packet with this report.

The supplemental information provided by the Applicant addresses the decommissioning proposal for the project and proposed minor changes to the site plan for the project.

In order to address concerns of both Pine Island Township and the Planning Advisory Commission, the Applicant has proposed “the decommissioning financial surety would be funded \$2,000 per year between operational years 16 and 25, totaling \$20,000. The surety would be in the form of a cash deposit, a letter of credit, or some other form approved by the County. Goodhue County will be the designated beneficiary of the fund and landowner will be provided a copy of the document, thereby, establishing the obligation before construction commences.”

The Planning Advisory Commission in its action has recommended that “a decommissioning agreement between the landowner and USS Greenhouse Solar LLC (the Applicant) shall be maintained to ensure reclamation of the project area.” Unless otherwise specified by the County Board, arrangements for financial surety to ensure completion of decommissioning would be determined by agreement between the Applicant and the landowner(s) (Joel L Flemke and Nancy J. Flemke).

Decommissioning is required according to Article 19 Section 6 of the Goodhue County Zoning Ordinance, which has been referenced as Condition #2 in the PAC Recommended Action. Failure of USS Greenhouse Solar LLC or any future owner/operator of the project could be addressed as an enforcement action by the County.

The Applicant has proposed changes to the site plan for project to address potential aesthetic and environmental impacts that may result from construction as initially proposed. In order to address some of the aesthetic concerns expressed by nearby property owner, Matthew Winkler (Parcel #400240100) and to reduce any potential impacts on wetlands present on the north edge of the project area, the Applicant relocated the site access road, proposed utility poles, and transformer and meter pad. These improvements have been moved approximately 400 feet to the south. The access road and the electrical infrastructure that will connect the project to an existing Xcel Energy power line along 180th Ave will now be located at the southwest corner of the project area instead of the northwest corner.

Another issue discussed at the PAC Meeting was the fact that the Applicant is intending to operate the proposed Solar Garden for 25 years from the date the project is operational. The PAC has included a condition that indicates the CUP will expire 30 years from the date of approval (by the County Board) unless terminated prior to that date. This timeframe should allow sufficient time for construction so that the County would not limit the opportunity for 25 years of operation of the project including a reasonable period to complete decommissioning.

Following public hearing and a discussion of various issues the PAC took action to recommend approval of USS Greenhouse Solar LLC, CUP for a Utility Scale Solar Energy System based on “Findings of Fact” included within this staff report and subject to eleven conditions as specified in this staff report.

Background:

The applicant has submitted a CUP request to construct and operate a one (1) Megawatt (MW) photovoltaic (PV) utility-scale solar garden on up to 10 acres of leased land located in Pine Island Township that is currently owned by Joel L. Flemke and Nancy J. Flemke. The project would be developed in conjunction with the State of Minnesota Solar Garden program and Xcel Energy's Solar Rewards Community Program. The program allows developers to design, permit, own, and operate solar energy systems and sell the generated power directly to consumers. Upon completion, the “USS Solar Greenhouse LLC” Solar Garden would connect to Xcel Energy's distribution grid and generate up to 1 MW of energy annually over the next 25 years.

Per Goodhue County regulations, Solar Energy Systems (SES) that are the primary use of the land

and are designed to primarily provide energy to off-site users or export to the wholesale market may be conditionally permitted as a “Utility-Scale SES” within the County’s A1 zoned districts.

Goodhue County Zoning Ordinance: Article 4 Conditional/Interim Uses

No CUP/IUP shall be recommended by the County Planning Commission unless said Commission specifies facts in their findings for each case which establish the proposed CUP/IUP will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, will not substantially diminish and impair property values within the immediate vicinity, will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant to the area, that adequate measures have been, or will be, taken to provide utilities, access roads, drainage and other necessary facilities, to provide sufficient off-street parking and loading space, to control offensive odor, fumes, dust, noise and vibration so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

Project Summary:

- The approximately 10-acre site to be leased by the applicant is currently used for row-crop agriculture (corn and soybeans) by the owner.

The 67-acre Flemke property includes a dwelling and a business Joel’s Greenhouse Garden Center, in addition, tilled cropland and a vegetated drainage swale.

Adjacent land uses include agriculture and low-density residential.

The nearest residence is located approximately 500 feet northwest of the proposed facility.

- Section 19 and the adjoining Sections are all located within the County’s A1 (Agriculture Protection) Zone.
- The major equipment components of the project are solar panels, inverters, and racking.
- The solar array is proposed to include 2448 solar modules (panels) including 34 tracker racks (rows) with 72 modules per tracker rack.

Inter-row spacing will be 11.9 feet. The project area to be fenced for security purposes will encompass 5.6 acres

Single axis tracker racks will hold up solar panels, reaching a maximum height of approximately 10 feet.

The racking will be installed with piles that are anchored into the ground to an appropriate depth based on detailed structural and geotechnical analysis.

The solar array will interconnect to the power grid via a pad-mounted transformer at the north edge of the project area, facilitating connection to an existing Xcel Energy circuit.

- A new driveway/access road will be constructed from 180th Ave to access the leased project area (see Supplemental Information submitted by USS Greenhouse Solar LLC on September 18, 2018).

A recorded ingress/egress easement is not required for the property given the site is to be leased and all land to be crossed to access the site will remain under common ownership.

A separate fire number will be required for the site.

- Adequate emergency vehicle access is available to service the location.

The access route would be composed of crushed aggregate to facilitate emergency vehicle access in inclement weather conditions.

- Once constructed, traffic to the site would be limited to four visits per year (quarterly) by two maintenance personnel to perform routine maintenance, in addition to any unplanned maintenance. During the first few years of operation two vegetation maintenance personnel will visit the site a handful of times per year and then an anticipated four times per year for the duration of the project.
- The solar garden is sited to comply with all GCZO setback requirements for solar energy systems.
- A Preliminary Drainage Plan has been included in Appendix I. In addition, the applicant

included a revised preliminary erosion and sediment control measures as noted on the Site Hydrology map included with the Supplemental Information submitted on September 18, 2018. A full drainage report is forthcoming and will be completed as part of the Stormwater and Pollution Prevention Plan (SWPPP).

- The site slopes from south to north with stormwater runoff draining to an existing swale that flows into Pine Island Creek to the northeast.

Aside from the gravel access road and meter pad, the entire area within the fenced project boundary will be restored to a low-maintenance seed mix, including the area below the solar panels.

- The Applicant has noted that “better site design techniques” as described in MPCA’s Minnesota Storm Water Manual will be utilized to ensure the site maintains good drainage. These measures are set forth in the Preliminary Drainage Plan and will be further detailed in the SWPPP.

An erosion control/storm water management plan must be submitted for review at the time of building permit application.

- An intermittent stream/wetland feature has been identified north of the leased project area. The application indicates the site will not be located within any protected wetland features or water resources and has low flooding potential.

An existing forested area along the drainage swale/intermittent stream north of the project area will serve to screen the solar garden from residential and farm uses located north of the site.

- A security fence will be constructed around the entire perimeter of the project area. The fence will not exceed 8 feet in height, and it will be a farm-field style fence without barbed wire.
- Ample room exists on the property to fulfill GCZO off-street parking requirements.
- Construction is expected to last 3-4 months with most deliveries in the first month and electrical testing in the later stages of construction.
- The project is subject to issuance of a Building Permit and must be constructed according to applicable building code requirements. The project will be inspected by County Building Inspections Staff and the State Electrical Inspector. In addition, Planning and Zoning Staff will inspect the project upon completion to ensure conformance with applicable zoning requirements.
- USS Solar Greenhouse LLC has a long-term maintenance plan to ensure safety, reliable operation, and production of the system. Monitoring and metering equipment installed on site will alert the maintenance team in real time of a system performance issue.
- The Applicant has set forth a Decommissioning Plan consistent with County requirements and has offered to provide a financial surety to cover the anticipated cost (\$20,000) of decommissioning the site.

Per GCZO Article 19, the applicant may be required to provide a financial surety at up to 125% of the estimated decommissioning cost. The county has not typically exercised the right to financial assurance requirements for similar solar installations. As noted in the overview section of this report, the applicant has proposed a plan intended to address the preference of Pine Island Township that financial surety be provided by the Applicant to ensure decommissioning of the project.

It is the expectation of the PAC that arrangements for providing financial surety would be addressed as part of an agreement between the landowner of the project site and the owner/operator of the solar garden.

- The applicant has included a review of water resources that has identified National Wetlands Inventory (NWI) – Wetland Areas north of the project area along the drainage swale/intermittent stream. The Applicant will need to communicate with Beau Kennedy, Goodhue SWCD, Wetlands Coordinator to ensure compliance with the Wetlands Conservation Act and applicable rules.

Draft Findings of Fact:

The following staff findings shall be amended to reflect concerns conveyed during the PAC meeting and public hearing.

1. The proposed Solar Garden does not appear injurious to the use and enjoyment of properties in the immediate vicinity for uses already permitted, nor would it substantially diminish and impair property values in the immediate vicinity. The use appears harmonious with the established uses in the vicinity.
2. The establishment of the proposed Solar Garden is not anticipated to impede the normal and orderly development and improvement of surrounding vacant property for uses predominant to the area. The use is proposed to meet all development standards of the Goodhue County Zoning Ordinance and is does not appear incompatible with adjacent land uses.
3. A review of the applicants submitted project summary indicates adequate utilities, access roads, drainage and other necessary facilities are available to accommodate the proposed use.
4. The submitted plans identify means to provide sufficient off-street parking and loading space to serve the proposed use and meet the Goodhue County Zoning Ordinance’s parking requirements.
5. The submitted plans detail adequate measures to prevent or control offensive odor, fumes, dust, noise, and vibration so that none of these will constitute a nuisance. Furthermore, the applicants’ lighting plans appear capable of controlling lights in such a manner that no disturbance to neighboring properties will result.

Planning Advisory Commission Recommendation:

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

Recommend that the County Board of Commissioners **APPROVE** the request for a CUP submitted by USS Solar Greenhouse LLC (applicant) for a Utility Scale Photovoltaic Ground 1 Megawatt Solar Energy System (SES) occupying approximately 5.6 acres with a 10 acre leased site.

Subject to the following conditions:

1. Activities shall be conducted according to submitted plans, specifications, and narrative unless modified by a condition of this CUP;
2. The project shall be decommissioned according to Article 19 Section 6 of the Goodhue County Zoning Ordinance and submitted plans;
3. A decommissioning agreement between the landowner and USS Greenhouse Solar company, including a financial plan, shall be maintained to ensure reclamation of the area.
4. LUM staff shall be notified by the landowner or solar company 30 days prior to ownership transfer or operator changes;
5. The Applicant shall communicate with Beau Kennedy, Wetlands Coordinator with the Goodhue SWCD to ensure compliance with applicable Wetlands Rules prior to completion of any site grading/construction and/or submittal of the Building Permit Application;
6. A stormwater management and erosion control plan shall be submitted for administrative review as part of the Building Permit Application for the project;
7. The Applicant shall work with the Goodhue County Soil and Water Conservation District to determine an appropriate seed mix to establish on disturbed areas of the site;
8. Applicants’ shall obtain Building Permit approvals from the Goodhue County Land Use Management Department prior to establishing the use;
9. Compliance with Goodhue County Zoning Ordinance including, but not limited to, Article 19 Solar Energy Systems (SES) and Article 22 (Agricultural District). The applicant shall request

a final inspection of the project for compliance with applicable zoning requirements upon completion of the project;

10. Compliance with all necessary State and Federal registrations, permits, licensing, and regulations;

11. This CUP shall expire 30 years from the date of approval unless terminated prior to that date.

Planning Advisory Commission

















Public Hearing
September 17, 2018

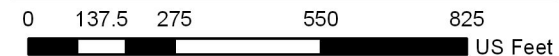
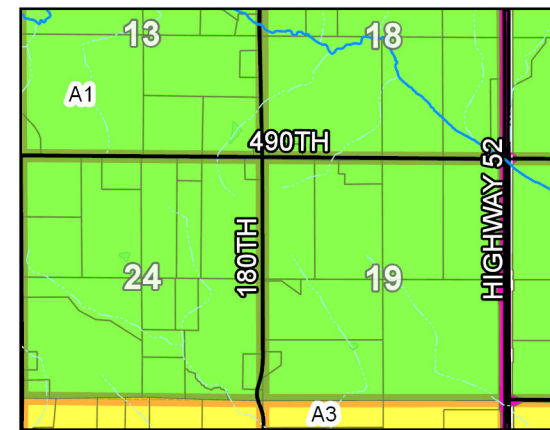
USS Greenhouse Solar
(Joel & Nancy Flemke)
A1 Zoned District

Parcel # 39.019.0500
W $\frac{1}{2}$ NW $\frac{1}{4}$ of S 19 T 109 R 15 in
Pine Island Township

CUP for Utility-Scale Photovoltaic
Ground 1 Megawatt SES

Legend

 Intermittent Streams	 Bluff Impact Zones (% slope) 20
 Protected Streams	 Bluff Impact Zones (% slope) 30
 Lakes & Other Water Bodies	 FEMA Flood Zones 2% Annual Chance
 Shoreland	 FEMA Flood Zones A
 Historic Districts	 FEMA Flood Zones AE
 Parcels	 FEMA Flood Zones AO
 Registered Feedlots	 FEMA Flood Zones X
 Dwellings	
 Municipalities	



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2016 Aerial Imagery
Map Created September, 2018 by Ryan Bechel



Planning Advisory Commission

Public Hearing
September 17, 2018

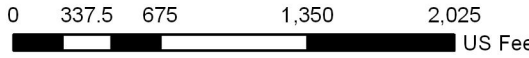
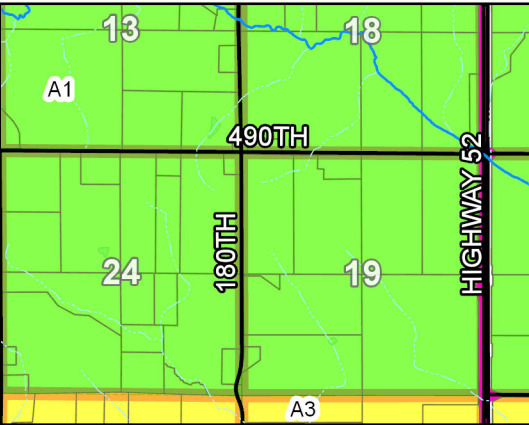
USS Greenhouse Solar
(Joel & Nancy Flemke)
A1 Zoned District

Parcel # 39.019.0500
W½ NW ¼ of S 19 T 109 R 15 in
Pine Island Township

CUP for Utility-Scale Photovoltaic
Ground 1 Megawatt SES

Legend

- | | | | |
|--|----------------------------|--|------------------------------|
| | Intermittent Streams | | Bluff Impact Zones (% slope) |
| | Protected Streams | | 30 |
| | Lakes & Other Water Bodies | | |
| | Shoreland | | |
| | Historic Districts | | |
| | Parcels | | |
| | Registered Feedlots | | |
| | Dwellings | | |
| | Municipalities | | |
| | | | FEMA Flood Zones |
| | | | 2% Annual Chance |
| | | | A |
| | | | AE |
| | | | AO |
| | | | X |



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2016 Aerial Imagery
Map Created September, 2018 by Ryan Bechel





Goodhue County Board
September 18, 2018

Supplemental Information for USS Greenhouse Solar LLC

PURPOSE

The Township and the Planning Commission recommended approval of our CUP Application for a ground-mounted Solar Energy System (“SES”) up to 1 MWac., This document discusses and clarifies the decommissioning plan, as requested by the Township, and provides the updated site plan presented by USS Greenhouse Solar LLC.

TOWNSHIP BACKGROUND

After our presentation on August 28th to the Pine Island Town Board, the Township recommended approval of our CPU, with a condition to include a financial surety for decommissioning. Although our initial CUP Application contained a financial surety in the decommissioning plan, it was not discussed in detail at the Pine Island Township meeting.

PLANNING COMMISSION BACKGROUND

After a thorough discussion at the September 17th Planning Commission, a motion to recommend approval passed 8-1, with the conditions that a decommissioning financial surety be included and the access road and point of interconnection from the northwest corner of the SES to the southwest corner of the SES. Although our initial CUP Application contained a financial surety in the decommissioning plan, USS Greenhouse Solar wanted to clarify the structure before appearing before the County Board.

DECOMMISSIONING PROPOSAL

USS Greenhouse Solar LLC is responsible for the decommissioning and all associated costs (as required in the CUP and in our own lease with the landowner), and the resale/recycle value is expected to greatly exceed the cost. A previously-approved solar use permit had a condition that an agreement be maintained between the landowner and the solar company to ensure proper decommissioning. Please note that such an agreement already exists between the landowner and solar company in our lease agreement.

When the Township and Planning Commission recommended approval of the CUP Application, they directed USS Greenhouse Solar LLC to include a financial surety in the decommissioning plan. USS Greenhouse Solar LLC proposes that the project uses the proposed financial surety detailed in the CUP application.

First, it is important to note that it is extremely unlikely the SES would be decommissioned prior to year 25. The interconnection agreement with the utility, the subscription agreements that provide the project a fixed revenue rate, the site lease giving us control of the land, and warranties to ensure equipment is producing sufficiently are all good for 25 years. Also, because nearly all investment in a SES is done prior to day 1, the contracted revenues cover the ongoing expenses. The decommissioning financial surety would be funded \$2,000 per year between operational years 16 and 25, totaling \$20,000.



The surety would be in the form of a cash deposit, a letter of credit, or some other form approved by the County. Goodhue county will be the designated beneficiary of the fund and the landowner will be provided a copy of the document, thereby establishing the obligation before construction commences.

SITE PLAN REVISION

Originally, the site access road, utility interconnection poles, and transformer and meter pad were located near the NW corner of the SES. Before the Planning Commission meeting, we had multiple discussions with the neighbor approximately 500' to the northwest of the SES, Matt Winkler. He was concerned about visibility of and proximity to the project. It is important to note that our SES meets or exceeds all setbacks and other ordinance requirements. In response to the concerns raised by Mr. Winkler, we worked with our engineers to relocate the site access road, proposed utility poles, and transformer and meter pad. In other words, to resolve the concerns of visibility and proximity expressed by the neighbor, we took the most visible portion of the SES and moved it approximately 400' to the south.

This change also resolves the wetland concerns expressed by Zoning Supervisor, Michael Wozniak. The original access road would have cut through what appears to be a wetland. Accessing the site from the SW corner of the array does not involve crossing a wetland.

This change illustrates the cooperative effort of USS Greenhouse Solar LLC to listen to the feedback of the community and improve our plans.

Please note that the new site plan, in addition to the original site plan, meets or exceeds all zoning requirements of Goodhue County.

CONCLUSION

Thank you again to the Pine Island Township, County staff, and Planning Commission for their careful consideration on this topic. USS Greenhouse LLC carefully reviewed the ordinance criteria and worked with County staff. This SES meets all the criteria of the County's ordinance, and we made a voluntary effort to improve based on community feedback. The Township and Planning Commission recommended approval of this project. For all these reasons, we respectfully request that the Goodhue County Board approves this CUP application.



100 N 6th Street, Suite 218C
Minneapolis, MN 55403

612.294.6978
www.us-solar.com

Appendix I: Updated PV Site Plan



LEGEND

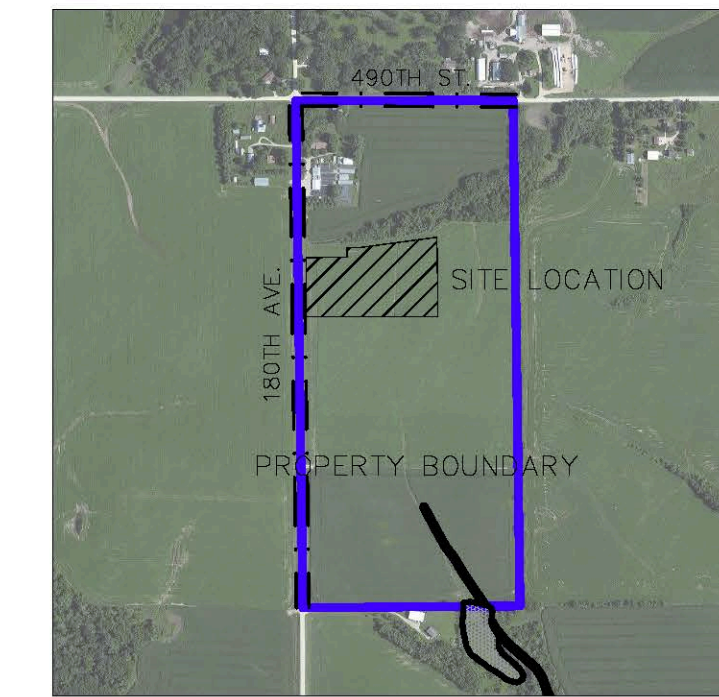
	SWITCHBOARD AND TRANSFORMER PAD
	SINGLE AXIS TRACKER
	PROPOSED POWER POLE
	PROPOSED GRAVEL ACCESS ROAD (DRIVEWAY)
	PROPOSED UNDERGROUND COLLECTOR
	PROPOSED OVERHEAD POWERLINE
	EXISTING OVERHEAD POWERLINE
	EXISTING GAS LINE
	PROPOSED FENCE LINE
	EXISTING PROPERTY LINE
	YARD SETBACK LINE
	PROPOSED STORMWATER BASIN
	EXISTING WETLAND

SYSTEM SPECIFICATIONS

SYSTEM SIZE DC	856.8 kW
SYSTEM SIZE AC	590 kW
DC/AC RATIO	1.452
MODULE RATING	350 W
TOTAL MODULE QTY	2448
TOTAL NO. TRACKER RACKS	34
TOTAL NO. MODULES PER TRACKER RACK	72
INTER-ROW SPACING	11.9'
PITCH	18.3'
GCR	35.0%
FENCED AREA	5.9 Ac

GENERAL NOTES

1. INSTALLATION TO COMPLY WITH NEC 2014 ARTICLE 690 AND ALL APPLICABLE LOCAL, STATE AND NATIONAL CODES OR REGULATIONS
2. EQUIPMENT SHALL BE LABELED PER NEC 690 AND XCEL ENERGY REGULATIONS
3. 15' ACCESS ROADS SHALL BE DESIGNED TO ACCOMMODATE ALL CONSTRUCTION, OPERATIONS, MAINTENANCE, AND UTILITY TRAFFIC THROUGHOUT THE SITE.
4. DIMENSIONS TO PROPERTY LINES AND EXISTING FEATURES ARE APPROXIMATE PENDING SURVEY.



Key Map

Designed: EFB
Checked: KMP
Drawn: EFB

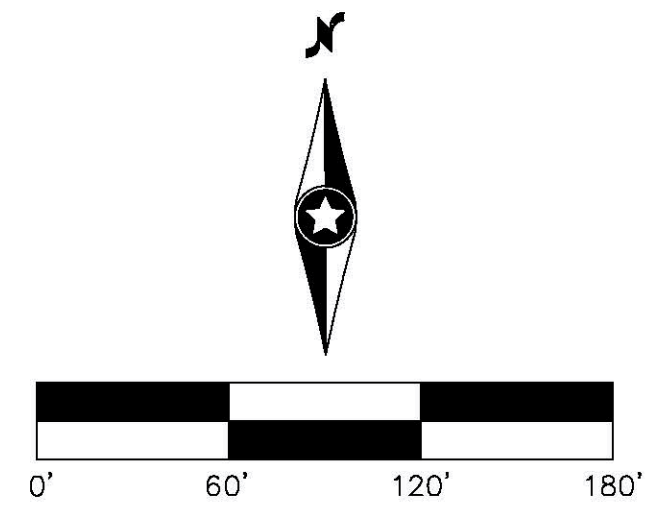
Record Drawing by/date:

Revisions	DATE	DESCRIPTION
A	08/03/18	CONDITIONAL USE PERMIT SITE PLANS
B	09/07/18	CUP - WETLAND EXHIBIT
C	09/17/18	CONDITIONAL USE PERMIT SITE PLANS

Prepared for:



100 N 6th St #218c
Minneapolis, MN 55403



USS Greenhouse Solar LLC
Goodhue County, Minnesota
49060 180th Ave.
Pine Island, MN 55963

PV Site Plan

Not for Construction

Date: 09/17/18

Sheet: C.100



100 N 6th Street, Suite 218C
Minneapolis, MN 55403

612.294.6978
www.us-solar.com

Appendix II: Supplemental Site Photos and Screening



LEGEND

- SWITCHBOARD AND TRANSFORMER PAD
- SINGLE AXIS TRACKER
- PROPOSED POWER POLE
- PROPOSED GRAVEL ACCESS ROAD (DRIVEWAY)
- PROPOSED UNDERGROUND COLLECTOR
- PROPOSED OVERHEAD POWERLINE
- EXISTING OVERHEAD POWERLINE
- PROPOSED FENCE LINE
- EXISTING PROPERTY LINE
- YARD SETBACK LINE
- PROPOSED STORMWATER BASIN
- EXISTING WETLAND
- SILT FENCE
- DRAINAGE AREA BOUNDARY

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SYSTEM SIZE AC	590 kW
DC/AC RATIO	1.452
MODULE RATING	350 W
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Designed: EFB
Checked: KMP
Drawn: EFB

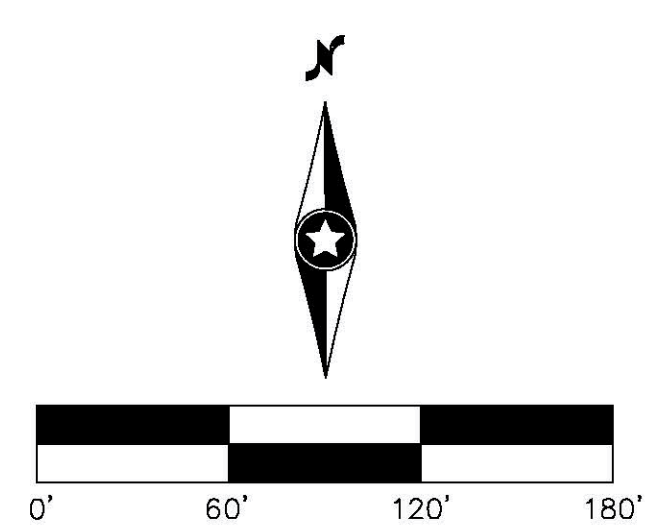
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Prepared for:



100 N 6th St #218c
Minneapolis, MN 55403



USS Greenhouse Solar LLC
Goodhue County, Minnesota
49060 180th Ave.
Pine Island, MN 55963

Site Hydrology

Not for Construction

Date: 09/17/18

Sheet: C.101

**PLANNING COMMISSION
GOODHUE COUNTY, MN
September 17, 2018 MEETING MINUTES
DRAFT**

The meeting of the Goodhue County Planning Advisory Commission was called to order at 7:00 PM by Chair Darwin Fox at the Goodhue County Government Center 3rd Floor Board Room in Red Wing, Minnesota.

Roll Call

Commissioners Present: Len Feuling, Tom Drazkowski, Darwin Fox, Richard (Dick) Nystuen, Sarah Pettit, Barney Nesseth, Tom Gale, Howard Stenerson, and Marc Huneke

Staff Present: Land Use Management Director Lisa Hanni, Zoning Administrator Mike Wozniak
Zoning Assistants Ryan Bechel and Abby Breyfogle

1. Approval of Agenda

¹Motion by Commissioner Feuling; seconded by Commissioner Pettit to approve the meeting agenda. Motion carried 8:0

2. Approval of Minutes

²Motion by Commissioner Feuling; seconded by Commissioner Nystuen to approve the previous month's meeting minutes. Motion carried 8:0

3. Conflict/Disclosure of Interest

Commissioner Nesseth reported he had a conversation with the solar company that is documented in the emails. And also spoke with the MPCA about their current guidelines.

New member on the board tonight.

Lisa Hanni re-introduces Howard Stenerson.

4. Public Hearings

PUBLIC HEARING: Request for CUP for a Utility-Scale Solar Energy System (SES)

Request for a CUP submitted by USS Greenhouse Solar LLC (applicant) and Joel and Nancy Flemke (owners) for a Utility-Scale Photovoltaic Ground 1 Megawatt Solar Energy System (SES) occupying approximately 10 acres. Parcel 39.019.0500. TBD 180th Ave, Pine Island, MN 55963. Part of the W^{1/2} of the NW ^{1/4} of Sect 19 Twp 109 Range 15 in Pine Island Township. A1 Zoned District.

The Applicant (USS Greenhouse Solar LLC) was present to represent the application.

Mike Wozniak (Wozniak) and Ryan Bechel (Bechel) presented the staff report and attachments.

Commissioner Marc Huneke arrived at 7:10 pm.

Wozniak suggested relocating the access point a bit further south on 180th to not affect

Commissioner Fox asked if there were any questions.

Commissioner Stenerson asked about federal erosion control permit and inquired when it kicks in. He asked if Beau Kennedy oversees that or does LUM office oversee it?

Wozniak responded that we want evidence that the application has been made.

Bechel asked if Commissioner Stenerson was speaking about the storm water pollution prevention plan.

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Wozniak stated that the applicant does have to comply with state and federal requirements so it is not always necessary to directly call that out since it is implied.

Commissioner Nesseth asked about recommendation number 3 – discussing the decommissioning of the project. He stated that the recommendation doesn't use specific name of the applicant. Commissioner Nesseth recommended changing the name to USS Greenhouse Solar LLS.

Wozniak stated we can word it that way if the commissioner are more comfortable with that. Since the project is being requested specifically by USS Greenhouse Solar LLS, we should change that to specially identify that.

Commissioner Nystruen asked what if they aren't the owner in 20 years.

Wozniak responded we don't preclude these solar CUP's from ownership changes, if the new owner complies with the conditions they are subject to complying with the conditions of the CUP. He stated that ability to sell or transfer may be addressed with the lease agreement with the property owner and the developer.

Hanni interjected that is why we leave it open as how it's stated so that it isn't specific incase it gets sold off.

Commissioner Nystruen agreed that he sees these getting sold often.

Wozniak also agreed.

Commissioner Fox asked if there were any other questions and then asked the applicants to come forward to speak.

Wozniak noted he was out, so apologizes if he did not get everything exactly right in his report.

Applicant Erica Forsman with US solar stated her colleague prepared comments to read. She stated they wanted to make sure everyone had a good understanding of the project.

Cullen Kobayashi project developer with US Solar read a report that was that was similar to that of the staff report. He included speaking on financial surety, decommissioning and _____,

Forsman interrupted to hand out a photo (attachment #1) of wooden fencing and barbed wire fencing. She explained that the fence they would use would be wooden.

Kobayashi concluded his report.

Forsman spoke again regarding conversations with the neighbor Winkler they had over the weekend and wanted to update the planning committee on those conversations and the suggested modification. She stated the two concerns from the Winkler's were proximity and visibility of the array. Forsman handed an image (attachment #2) the closest residence is approx. 530 feet from the nearest solar panel. She continued the residence is 500 feet from the array area which is several times ordinance requirements for setbacks. Forsman stated that the vegetation on parcel as well as neighboring parcel blocks the views of the array from the Winkler's. She stated that USS Greenhouse Solar is a Minnesota based company and they try to have a good neighbor approach to their development. She noted that in this instance the Winkler's wanted the array to move further south but she concluded it is not possible at this point in time due to costs already incurred on this project. Forsman offered to relocate the road to the South as well as the interconnection point which will move the poles 400 feet to the south to right along the other fence line. She felt that they are well within the ordinance requirement

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for this project with this updated version.

Kobayashi continued on to say the project meets the ordinance requirements and will integrate into the community, increase the tax base, support land owners rights, enhance nearby crop yields and strengthen local wildlife. He concluded with stating the township recommended approval of the project as well.

Commissioner Fox asked if anybody from the board had any questions

Commissioner Drazkowski asked for clarification regarding the amendment and wondered if USS Greenhouse was suggesting to move transmission poles, transformers and the maintenance road to the southern side of the property.

Forsman answered correct.

Commissioner Nystuen questioned if they were talking about southern line of the property – is that where the road would go?

Forsman answered yes.

Commissioner Stenerson stated that the road design is a little unique and questioned if that was for a temp construction site or is that all going to stay and asked if it is it a loading and unloading area

Forsman responded that if the road design moved further to the south it would avoid the curvature. She stated there is a turnaround point within the array area for the trucks to be able to turn around and these sites work so that there's enough space within the design for all the construction and maintenance.

Commissioner Stenerson inquired about the decommissioning agreement.

Forsman stated that they do have that agreement already in their lease and that they typically don't record the full lease since it is a financial agreement. She stated that they can include the portion that is being requested by the county in the record if need be.

Commissioner Stenerson noted that his thought was that this property may be resold and he wants to be sure that the agreement understood by the next buyer and make sure it is not a side deal between USS Greenhouse Solar and then it doesn't get passed on. He concluded that if it is attached to the lease then the person who is buying it would take it over.

Forsman added that the commissioners are correct that it shouldn't just say the Solar Company, it should actually say "USS GREENHOUSE SOLAR" because all other agreements are put in that LLC's name so that if for some reason they are never not the owner, all of those documents transfer under that LLC.

Commissioner Stenerson clarified that they are forming an LLC just for this project so that it's not multiple projects under this LLC.

Forsman responded correct and stated that is a requirement of the financiers for protection for everyone that the LLC would then easily transfer.

Commissioner Petit asked who did the site visit.

Wozniak responded only him and he did not coordinate with any of the commissioners because of the timing and a staffing crunch. He stated the images are straight forward and he has additional photos if any of the commissioners would to see them. He noted there is some slope to the property north of where the project area is and a drainage area with the vegetation in it

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DRAFT**

with trees are tall substantial trees. He noted tilled fields with corn on the east side of the property even though he didn't get over there to walk that section.

Commissioner Pettit asked if anyone knew who the CER on that property is.

Wozniak stated that we do not use CER anymore.

Commissioner Pettit asked if they would consider that high erodible.

Hanni interjected that we don't use CER anymore, we haven't for about 10 years. She considered this property as prime farm land.

Wozniak also answered that it is in tilled crop land that is supporting crops and he did not see much evidence of much erosion on the property. He noted the small amount of erosion he saw was south of where this project was going due to some recent rains.

Commissioner Pettit directed a question at the applicants asking about their statement that the solar array will enhance nearby crop fields and wondered what that is based on.

Forsman stated the study is based on pollinators regarding the grasses that they plant. She noted that crop fields located near a site do better than others according to a U of M posted study on this issue recently.

Commissioner Stenerson questioned the plan for the tall trees that Mike (Wozniak) brought up. He wondered if the site was far enough away so the trees won't need to be removed.

Forsman responded that there are no plans to remove any of the trees, the array is sited far enough south that the trees aren't shading the array.

Commissioner Nesseth asked about the \$20,000 surety. He asked if that would be deposited in county funds somewhere.

Forsman responded that if that is the decision of the planning commission it can be done. She stated that typically it is at the county's discretion for a 3rd party escrow to be set up and it's something where the county would have to agree to the method on how to hold those funds.

Commissioner Stenerson asked what the township asked for in terms of decommissioning.

Forsman answered that the township did request that there be some money set aside.

Commissioner Stenerson asked if they township was overseeing that or how that was being set up.

Richard Miller with Pine Island Township asked if he could respond. He stated they aren't overseeing it. This is the townships 4th solar array and they are starting to become - was asked to come up to the mic to be recorded.

Miller stated that he lives relatively close to this site and that this site isn't the largest in the area. He stated that solar arrays are starting to with him because he is unsure what to do in the way of making certain that they will be decommissioned properly. He stated the township is not involved with escrow fund and their wishes are it would stay with the county. He concluded that their one request was for escrow fund when the permit came to them.

Commissioner Stenerson summarized that the township is more concerned with having an escrow fund or something for the decommissioning process but not that they oversee it and asked if a 3rd party such as a bank or a trust would be acceptable.

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Miller answered yes, as long as it's there and dedicated for decommissioning if/when needed.

Commissioner Stenerson asked if that was something the township is requesting prior to construction or if they are allowing payments being made periodically.

Miller responded that the township held their last meeting in the dark because they didn't have electricity due to a storm so they didn't go into detail as they were trying to wrap up the meeting quickly. He stated that as far as moving the drive way he can't imagine that would be a problem for the township but cannot speak for the other supervisors. He stated they do not provide driveways but the township would like to be notified as to how it will be constructed and where it's being constructed.

Wozniak stated that driveway access point needs to be approved by township before construction can take place.

Miller responded that the township is more worried about the site and the ability to be able to see in both directions. He also noted that there is a driveway located to the south already to the field.

Wozniak interjected regarding the financial assurance issue. He stated that the county has the authority to require something in terms of financial assurance, but they haven't implemented that authority and if the County does exercise that authority, the recommendation would be between the property owner and USS Solar Greenhouse LLC, not with the county involved, unless the Commissioners and the County Board would recommend something different.

Chair Fox asked that we go into public comment at this time. He asked if anyone else had a comment or question for the applicant or staff.

Commissioner Stenerson responded that he had one for staff he was attempting to ask.

Chair Fox stated that can be asked after public hearing.

Chair Fox opened the Public Hearing.

Don Schliep, 48383 Hwy 52 BLVD, Zumbrota, stated that his property butts up to this property on the east side. He questioned how close to the line is this going to be, and is it going to be right on the line and if there are trees growing? He stated he is concerned on who is going to take care of all of that line? He stated there are always problems with trees going up in that area. He noted that in the 4 mile stretch area there are already 85 acres of this solar panels. Schliep asked much more are we going to allow. He voiced concern that someone wants to put a house there, you can't get a permit in A1 to do so, but all this land is available for solar panels. He feels it is two-faced. He stated the County has the goal of renewable energy, but maybe put it on non-ag land.

Matthew Winkler 48045 80th Ave (neighbor) stated he is concerned about this project. He stated that he and his wife first learned about this project a week ago through the public notice. Winkler researched solar panel arrays impact on property values in other areas and was not able to find peer reviewed studies true scientific studies done independently. He concluded the effect of solar farms on adjacent property values is unknown. He stated the second concern was the absence of a screening or buffering plan in the applicant's application. He did not feel the applicant's took the screening of the project from his view into consideration when developing the project. Winkler stated his property is the closest property to the site with it being 500 feet away. He stated that they are able to see the solar array from all rooms of their home, and although there is some screening by nature, the trees are not very large and do not screen the entire array due to the slope of the land and health of the trees. Winkler noted that his realtor

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stated there is a risk to their property value by having this array located so close to their property and that moving the site 500 feet south would help that issue. Winkler added they are not against this solar site but it should be moved further from their property. He stated that when they asked the solar company to move the array, the solar company responded that it is late in the game and significant costs have already been incurred in the development, so they would not be able to move the array further from the Winkler property. He noted that the solar company did agree to move items due to wetland concerns, but were unwilling to move them due to his concerns. Winkler submitted that the PAC would require the solar farm be moved 500 feet south where it would be furthest from all adjoining residences.

Commissioner Drazkowski asked what the visual impact is exactly. He questioned if 100's of feet would have an impact on the property value and if the realtor gave them a value? He asked by moving it south wouldn't the array be moving further up the slope and therefore be more visible to the Winkler's?

Winkler responded that it may be that they see more of the panels but it is his position that having the array be located further from his property would lessen the financial impact the array may have on his property value. He again stated he was frustrated that this option wasn't considered early on and they wished the solar company would have contacted them previously.

After Chair Fox asked three times for comments, it was moved by Commissioner Feuling and seconded by Commissioner Gale to close the public hearing. Motion carried 9:0

Chair Fox asked if the applicant would like to respond to any of the issues that came up during the public hearing.

Forsman responded to the first neighbor that spoke and stated the array is over 400 feet from the property line. She responded to Mr. Winkler and apologized that he doesn't feel his concerns were considered. She stated that the solar company attempted to tuck the array in near the tree line to minimize the visual impact to his property. She also stated that Chisago County did a study on property values for properties located near solar arrays and that study stated no adverse impacts in resale values. She reiterated that they try to use fencing and panels that are more visually appealing as well as panels that are lower than the 20 foot height limitation. She stated their goal is to be a good neighbor.

Commissioner Stenerson asked for clarification regarding a decommissioning plan with the land owner that involves separate funds set aside.

Forsman clarified that the lease is an agreement that defines who takes care of the decommissioning and when it must occur. She stated there is not a separate fund set aside. She continued that it is an agreement to remove, it is not an agreement to escrow funds.

Commissioner Stenerson asked when the time begins on the 25 year plan that is funded. He asked if it started when it was approved, or when the construction was done.

Forsman responded that for them it is from the day it is turned on. Therefore she would request leeway so that it begins when the system turns on.

Commissioner Nesseth asked if the 10 acres being leased touches Mr. Schliep's property line or not.

Forsman responded as it stands, the current plan is only for 6 acres of land. She stated the solar company is requesting to move up to a 1 megawatt which would require 10 acres of land.

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Commissioner Nesseth asked again if the land being leased would be touching Mr. Shliep's property.

Forsman responded that she would have to do a layout to give the correct math, but they will still be following all setbacks and requirements if they were to get approval for the full 1 megawatt system.

Commissioner Nesseth responded that he was unsure if that answered his question. He asked if the solar company would be leasing the acres on the east side near Mr. Shliep's property.

Forsman responded that it will depend on the final layout of the system. She continued that if there is significant land there, they would attempt to leave that farmable, however, if there is a small strip of land, they would acquire that into their lease and maintain that land.

Chair Fox asked if that was clear.

Commissioner Nesseth responded that it still seems up in the air.

Chair Fox asked that staff help answer this question.

Hanni commented that she thinks they are asking if the solar panels are going up near the property line

Commissioner Hunke stated there is an easement off of the gas line that would prevent the solar panels going over to Mr. Shliep's property and that it is 408 feet away currently.

Discussion regarding how close the project area can get to Schliep's property line.

Commissioner Gale asked that if they moved the solar array further up the hill wouldn't you actually see more of the array than less. And stated that where it is set currently would be the least offensive to the adjoining house.

Forsman responded correct.

Commissioner Stenerson asked Mike or Lisa why this is set up as a CUP and not an IUP since it has a term of years attached to it.

Hanni responded that we used to do the solar arrays as IUPs but then ran into problems with financing so they changed them to CUPs going forward.

Wozniak noted that the language regarding the 25 year start date can be adjusted as long as the Planning Commission and the County Board are okay with that as well.

4Motion by Commissioner Stenerson seconded by Commissioner Nystuen, for the Planning Advisory Commission to:

- adopt the staff report into the record;
- adopt the findings of fact;
- accept the application, testimony, exhibits, and other evidence presented into the record; and

Recommend that the County Board of Commissioners **APPROVE** the request for a Utility-Scale Photovoltaic Ground 1 Megawatt Solar Energy System (SES) occupying approximately 10 acres. Parcel 39.019.0500. TBD 180th Ave, Pine Island, MN 55963. Part of the W $\frac{1}{2}$ of the NW $\frac{1}{4}$ of Sect 19 Twp 109 Range 15 in Pine Island Township. A1 Zoned District.

Subject to the following conditions:

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1. Activities shall be conducted according to submitted plans, specifications, and narrative unless modified by a condition of this CUP;
2. The project shall be decommissioned according to Article 19 Section 6 of the Goodhue County Zoning Ordinance and submitted plans (*PAC should consider whether there is any need for the County to require financial surety as proposed by the Applicant*);
3. A decommissioning agreement between the landowner and USS Greenhouse Solar company shall be maintained to ensure reclamation of the area;
4. LUM staff shall be notified by the landowner or solar company 30 days prior to ownership transfer or operator changes;
5. The Applicant shall communicate with Beau Kennedy, Wetlands Coordinator with the Goodhue SWCD to ensure compliance with applicable Wetlands Rules prior to completion of any site grading/construction and/or submittal of the Building Permit Application;
6. A stormwater management and erosion control plan shall be submitted for administrative review as part of the Building Permit Application for the project;
7. The Applicant shall work with the Goodhue County Soil and Water Conservation District to determine an appropriate seed mix to establish on disturbed areas of the site;
8. Applicants' shall obtain Building Permit approvals from the Goodhue County Land Use Management Department prior to establishing the use;
9. Compliance with Goodhue County Zoning Ordinance including, but not limited to, Article 19 Solar Energy Systems (SES) and Article 22 (Agricultural District). The applicant shall request a final inspection of the project for compliance with applicable zoning requirements upon completion of the project;
10. Compliance with all necessary State and Federal registrations, permits, licensing, and regulations;
11. This CUP shall expire 30 years from the date of approval unless terminated prior to that date.

Commissioner Stenerson suggested to move the process forward but he would like to see condition 11 changed to 30 years for construction and buffer time and condition 3, the decommissioning agreement, include a financial plan between land owner and solar company. He would agree to move this forward with the staff recommendations and these changes.

Seconded by Commissioner Nystuen.

Commissioner Drazkowski clarified in condition 3 the solar company name should be the exact name of USS Greenhouse Solar, LLC.

Chair Fox asked if there was any further discussion needed.

Commissioner Nesseth asked if there was more clarity on the financial surety. He asked if we should state that a 3rd party hold those funds.

Commissioner Stenerson stated that it his intention was that it is a main concern of the township to have that surety, so as long as there is something more than just a promise that would be sufficient.

Hanni stated that we have a hard time putting a number on something that is going to happen 30 years out.

**PLANNING COMMISSION
GOODHUE COUNTY, MN
September 17, 2018 MEETING MINUTES
DRAFT**

Commissioner Drazkowski stated that there have been approximately 30 solar arrays constructed recently and have not had any that were made do a bond or financial agreement. He stated that the salvage value seems to exceed the recommission costs.

Commissioner Stenerson responded that the township was concerned and at least we've addressed it.

Commissioner Pettit commented there's a lot of ground that's highly erodible that should be taken out of production but in her opinion this land is not that land. She stated she has a problem taking this prime agricultural ground out of production.

Commissioner Nesseth commented that he is in favor of a surety bond because some recycling plants charge to take the panels once they are out of commission. He cautioned that we want to protect the land owners as much as we can, and he believed the bond is a good idea.

Discussion regarding adding the surety bond to the language of the conditions.

Commissioner Pettit Opposed.

Motion Carried 8:1 (Commissioner Pettit opposed)

PUBLIC HEARINGS: Villa Maria Ventures LLC (John Rupp, Chief Manager)

29847 CTY 2 BLVD, Frontenac, MN 55066. Parcels 32.160.0040 and 32.012.0400. Blocks C, D, and E of Garrards South Extension plat and part of the SE ¼ of the SW ¼ of Sect 12, all located in Twp 112 Range 13 in Florence Township. A2 Zoned Districts.

1. Map Amendment (Rezone)

Request for map amendment to rezone Parcels 32.160.0040 and 32.012.0400 from A2 (General Agriculture District) to CR (Commercial Recreational District).

2. CUP for a Resort Facility and Accessory Event Center

Request for a Conditional Use Permit (CUP) to establish a Resort Facility with restaurant and event spaces. The proposal includes remodeling existing buildings and constructing additions to provide operational spaces for lodging, guest-houses, cabins, on-site restaurants, outdoor entertainment, and events.

The Applicant (John Rupp) was present to represent the application.

Lisa Hanni (Hanni) presented the staff report and attachments. She stated we are running these two together to make the best use of your time.

Email from Molly and Chris that Lisa Hanni read in its entirety. The email stated that they are the adjoining neighbors and are in full support of Rupp's plans for the Villa Maria.

Commissioner Pettit asked staff if the employee count listed on the report is after phase 1 or phase 2 of the project.

Bechel responded that the number of 80 employees is what they will need 2 years after phase 1 of the project and phase 2 would require additional employees.

Hanni noted staff did make a site visit and walked the property.

Rezoning issue discussion first.

Commissioner Stenerson asked Rupp if he had anything to help orientate where everything is located on the property. He requested something that showed where the dorms are, where the pool is, in reference to what the plans to change and add on are.



Attachment #2



Permit NUMBER:
For Staff Use only

APPLICATION FOR

Solar Energy System Application

1. Owner/Applicant Information

PROPERTY OWNER'S NAME: _____

PROPERTY OWNER'S ADDRESS: _____ TELEPHONE: _____

AUTHORIZED AGENT'S NAME: _____

USS Greenhouse Solar LLC

Same as Above

APPLICANT'S ADDRESS: _____

PROJECT INFORMATION: _____

Same as Above

ADDRESS: _____ TEL _____

EMAIL: _____

2. Location and Classification

STREET ADDRESS OF PROJECT: _____ ZIP CODE: _____

LEGAL DESCRIPTION: _____

Attached

3. Supporting information

NUMBER OF SOLAR COLLECTORS TO BE INSTALLED _____ TOTAL SIZE OF PROJECT _____

DESCRIBE METHOD OF CONNECTING THE ARRAY TO A BUILDING OR SUBSTATION _____

Attach signed interconnection agreement

4. Applicant's Affidavit

Under penalty of perjury the following declarations are made:

1. The undersigned is the owner or authorized agent of the owner of this property.
2. The information presented is true and correct to the best of my knowledge.
3. Other information or applications may be required.

Signature: Colton Fritz

Date: _____

Print name: _____ owner or authorized agent (circle one)

Permit NUMBER:
Fee Staff Use only

Additional information if Utility Scale roof or ground mounted, and all reflective solar energy systems

CHECKLIST

Criteria to determine potential impacts on agricultural production

- Number of acres of Prime Agricultural Soils to be impacted
- Number of acres in A-1 District to be impacted
- Proposed duration of SES

Criteria to evaluate potential environmental impacts

- EAW determination if required
- Review of Goodhue County Environmental Constraints Land Use Model
- Proximity to existing Electric Utility Lines and Substations for grid-intertie and existing SES projects

Township Information Township Zoning Permit Attached? If no please have township complete below:

By signing this form, the Township acknowledges being made aware of the request stated above. In no way does signing this application indicate the Township's official approval or denial of the variance request.

Signature

Title *Pine Island Township* Date

Supervisor

8-15-18

Comments:

We acknowledge this solar project.

County Section

SES Application Fee	SES Residential: \$50	SES Zoning Permit: \$200	SES CUP/IUP: \$1000	Receipt Number	Date
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		08/15/2018

What is the formal wording of the request?

Shoreland _____ Lake/Stream Name _____ Zoning District, Select one

Date Received _____ Date of Public Hearing _____ DNR Notice _____ City Notice _____

Action Taken: Approve Deny Conditions:

Zoning Administrator Signature



USS GREENHOUSE SOLAR LLC
CONDITIONAL USE PERMIT APPLICATION
AUGUST 24, 2018



COVER LETTER

August 24, 2018
Goodhue County Planning Advisory Commission
509 W. 5th St. Redwing, MN
Redwing, MN 55066

RE: Application by USS Greenhouse Solar LLC for a Conditional Use Permit to Construct and Operate a Community Solar Garden

Dear Goodhue County Planning Advisory Commission,

Attached, please find an application for a Conditional Use Permit (“CUP”) to construct and operate a community solar garden within Pine Island Township. Pursuant to 12-9-2 Ground Mounted Community Solar Energy Systems (the “Ordinance”), the request is being made by USS Greenhouse Solar LLC, a subsidiary of United States Solar Corporation (“US Solar”). US Solar, a small business based in Minnesota, is a turnkey community solar developer, coordinating all Project details—development, permits, finance, construction, and operations and maintenance.

USS Greenhouse Solar LLC plans to develop and construct up to 1-megawatt (MW) community solar garden (the “Project”) in Goodhue County on up to 10 acres of a 67.36-acre parcel in Pine Island Township at 49060 180th Ave, Pine Island, MN 55963, Parcel ID 049-390190500 (the “Property”) through Goodhue County’s CUP process. Our subscribers, typically schools, cities, and nearby residential customers will be eligible for significant savings through community solar gardens like this one. Our application includes information about the applicant and site and provides detailed analysis of the applicable land use permitting considerations.

The US Solar team appreciates the coordination and insights already provided by Goodhue County staff and looks forward to working with both Pine Island Township and Goodhue County. Together, we will ensure that this Project will operate safely and efficiently over its lifespan, while providing environmental, financial, and social benefits to the surrounding area.

Please contact us with any questions, comments, or points for clarification. We look forward to working with the Commission on this Project.

Sincerely,



David Watts – Project Developer

USS Greenhouse Solar LLC
100 N 6th St., Suite 218C
Minneapolis, MN 55403
W: (612) 294.6978 C: (612) 859.7575
E: david.watts@us-solar.com

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APPENDIX I – SITE PLANS AND PROJECT MAPS

APPENDIX II – INTERCONNECTION AGREEMENT DETAILS

APPENDIX III – COPY OF MEMORANDUM OF LEASE OPTION

APPENDIX IV – SITE PHOTOS

PROJECT SUMMARY

USS Greenhouse Solar LLC respectfully submits this CUP application to construct, own, and operate up to 1MW (ac) community solar garden (the “Project”) on up to 10 acres of the 67.36 acres of Parcel ID 049-390190500, in Section 19 of Pine Island Township. The parcel is owned by Joel L. Flemke and Nancy J. Flemke. US Solar has a land lease allowing for the use of the Property with Joel and Nancy Flemke, a memorandum of which has been recorded in the county records. A copy of the Memorandum of Lease Agreement can be found in Appendix III.

Parcel Identification Number	049-390190500
Property Address	49060 180 th Ave, Pine Island, MN 55963
Landowner	Joel and Nancy Flemke
Township	Pine Island
Proposed Township Date	9/25/2018
Current Use of Property	Agriculture
Application Fee	\$1,000
Escrow Payments	TBD

SELECTING THIS PROPERTY

The Property was selected because of its solar resource, physical characteristics, proximity and access to high-value 3-phase distribution facilities, applicable zoning and permit requirements, and landowner support.

- Solar Resource
 - Relatively large, flat, and open to provide unobstructed access to natural sunlight
- Physical Characteristics
 - Limited grading, if any, maintaining natural topsoil and existing drainage patterns
 - Not in Agricultural Preserve
 - No impact to wetlands or neighboring properties
 - Adequate space for setbacks or landscape screening
 - Soils capable of supporting facility and equipment
 - No water or other infrastructure improvements needed
- Proximity to Distribution Facilities
 - Existing distribution line on the Project-side of 180th Ave.
 - Adequate capacity for the Project on existing distribution line and other infrastructure
 - Supplies electricity throughout the local community
- Capacity Screens with Xcel Energy
 - Existing substation in relatively close proximity with adequate capacity for the Project

SETBACKS AND OTHER ORDINANCE CONSIDERATIONS

Requirement Description	Requirement	Project	Confirmation
Side Yard	30'	>30'	✓
Front Yard	150'	>150'	✓
Rear Yard	60'	>60'	✓
Solar Panel Height	15' maximum	10' maximum	✓

The Project will generate enough electricity to power up to 225 homes annually and interconnect directly to the existing distribution system of Xcel Energy. Residents, businesses, and public entities in and around Goodhue County who are Xcel Energy customers may subscribe to a portion of the electricity generated and receive bill credits on their Xcel Energy bills. In this way, local residents and businesses receive a direct economic benefit from the Project. USS Greenhouse Solar LLC is contracted to deliver electricity for a period of 25 years, commencing on the date of commercial operation, which is expected to occur in 2019.

Surrounding land use is primarily agricultural, with other farmsteads within a half mile of the Project. We plan to reach out to neighbors in the immediate vicinity of the Project to share our plans and ensure any concerns have been discussed.

LOCAL ECONOMIC IMPACT

In addition to discounted electric bills, this Project will have a positive economic impact, detailed below.

Already Spent

- o ~\$40,000 on local engineering, legal, and environmental consulting services
- o ~\$5,000 on legal fees, county recordings, travel, and meals,

During Construction

- o ~\$2,200,000 on capital infrastructure investment
- o ~\$900,000 on local spending
- o 15+ temporary construction and related service jobs, equivalent to ~4 full-time job years

During Operation

- o ~\$12,000 - \$15,000 on increased property tax payments during operation
- o ~1 permanent, part-time employee (\$22,500/yr, totaling \$562,000 over 25 years)

LOGISTICS

DESCRIPTION OF OPERATIONS

The major equipment components of the Project are solar panels, inverters, and racking. Single-axis tracker racks provided by a vetted manufacturer hold up the solar panels, reaching a maximum height of approximately 10 feet. Racking is installed with piles that are anchored into the ground to the appropriate depth to ensure long-term stability and structural soundness, based on detailed structural and geotechnical analysis. Piles also facilitate decommissioning at the end of the life of the Project, as they do not require cement foundations and are easily removed. We also use Tier 1 solar panels to achieve high efficiency and conform to high quality control and safety standards. Most importantly, we will provide non-invasive, ongoing maintenance of all our community solar gardens, both equipment and site conditions. On a regular schedule, we will analyze Project performance, detecting and diagnosing any production anomalies, identifying and addressing underperformance issues, managing service teams and technicians, and contacting landowners and the utility if necessary.

SITE VISITS DURING OPERATION

Approximately once per quarter, one vehicle with approximately two (authorized and insured) technicians will be sent out to perform routine maintenance on the site, in addition to any unplanned maintenance. During the first few years, one vehicle with approximately two vegetation maintenance personnel will visit the site a handful of times per year, to ensure the health of vegetation and landscaping. After the first three years, we expect roughly four visits to the site per year for regular, preventative maintenance. The Project will be fenced, locked, and remotely monitored. The proposed Project, once operational, requires no daily traffic.

In addition, Xcel Energy personnel will have an easement to facilitate maintenance activities of their interconnection facilities.

VEHICLES

Trucks for maintenance activities will be standard, with minimal tooling and parts for activities as described above.

PARKING

During the operational phase of the Project, there will be approximately two parking spots within the boundaries of the perimeter fence. Our vehicles will park there to avoid disrupting traffic or land use. During our 3-4 month construction phase, a temporary parking area, adjacent to the Project, will be used for installation crews, delivery trucks (as needed), and construction and supervision personnel.

STRUCTURES

All Project monitoring is done remotely. No permanent structures will be built onsite.

STORAGE DURING OPERATION

There will be no equipment or materials storage onsite after the construction phase.

SIGNAGE

We will post signage required by law during construction at the Project. To provide safety and support good practices, labeling of electrical equipment requires internal signage. All signage will follow sign regulations in the Ordinance and National Electric Code.

WATER, SEWAGE, AND WASTE

No water, sewage, or waste management services are required onsite. Portable waste facilities will be provided during the construction period.

CONSTRUCTION TRIPS

Construction is expected to last 3-4 months, with most deliveries in the first month and most electrical testing in the later stages of construction. Delivery expectations are listed below.

- Modules will come on 40-foot flatbed trucks or in 40-foot containers
 - We expect no more than 8 deliveries for all solar modules
- We expect no more than 5 container trucks to deliver racking material
- We expect no more than 2 deliveries for inverters, switchgears, and transformer
- We expect additional trips for Balance of Plant equipment on smaller delivery vehicles
- We expect no more than 4 deliveries per day

Delivery routes will be designed to minimize any traffic impact in the local community. We will coordinate with local authorities as to preferred times and routes prior to construction mobilization.

Construction personnel will park within the Project premises. USS Greenhouse Solar LLC has responsibility for maintenance, replacement, or new installation of any drain tile servicing this site, if USS Greenhouse Solar LLC and the landowner determine it is necessary. The Project will comply with Minnesota Rules 7030 governing noise.

SITE PLAN

The proposed site plan is enclosed as Appendix I to describe our design of the Project. It shows the land parcel, Project dimensions and specifications, zoning setbacks, and more. The site plan, along with narrative and other associated figures in the Exhibits, address all requirements listed in the Ordinance.



EXAMPLE OF A SOLAR PROJECT IN CONSTRUCTION



EXAMPLE OF A SOLAR PROJECT IN OPERATION

SITE ACCESS

An unpaved access road will be built from the public road to the Project. This provides necessary access for construction, regular mowing and maintenance activities, and decommissioning of the Project, while minimizing impact to ongoing farming operations. The road also provides access in the unlikely event that emergency crews are needed onsite. We utilize the following simple process for construction of the access road:

- (1) Remove topsoil from a 15-foot wide area and spread it thinly in adjacent areas,
- (2) Lay down geotextile fabric over compacted subgrades, if necessary, to prevent vegetative growth, and
- (3) Install and compact approximately eight to ten inches of aggregate material and gravel to level with surrounding grade.

This Project will be accessed from a 15-foot-wide access road directly off 180th Ave. via the existing field access. The access road will turn slightly right after entering the tilled field directly to the Project location. USS Greenhouse Solar LLC will work with the road authority, MnDOT, for approval. See Appendix I for a depiction of the access road.

EXISTING VEGETATION

The relevant area of the parcel is 100% row crop agriculture. The soil type under the Project is primarily Silt loam (5% hydric). Please see the Soil Classification Map in [Appendix I](#).

VEGETATIVE SEEDING PLAN

The area underneath the modules and between rows will be transformed into a diverse mix of pollinator-friendly, low-lying, deep-rooted plants. USS Greenhouse Solar LLC will control for noxious weeds throughout the life of the Project. The seed mix will provide excellent habitat and food sources for native wildlife, preserve and improve the soils, and reduce erosion and water runoff.

Our design goals for this community solar garden seed mix are as follows:

- Withstand harsh climate conditions
- Minimize erosion
- Improve water quality
- Reduce storm water runoff
- Minimize maintenance costs
- Increase crop yield on surrounding farms

Fencing

In addition, our Project will include a security fence around the entire perimeter. The security fencing will be located entirely on the Property on the inside of the landscape screening. The fence will not exceed 8 feet in height, and it will be a farm-field style fence without barbwire. The fence will meet National Electric Code. See the image below for a representative photo.



PRELIMINARY DRAINAGE PLAN

Preliminary drainage plan has been included in Appendix I. A full drainage report is forthcoming and will be completed as part of the Stormwater and Pollution Prevention Plan (SWPPP) permit. Volume control (infiltration) will be provided through the disconnection of impervious surfaces as well as on-site infiltration basins. Aside from the gravel access road and meter pad, the entire area within the fence boundary will be restored to a low-maintenance seed mix, including the area below the solar panels. Runoff from the panels and gravel access roads will be allowed to “sheet flow” across the newly established perennial vegetation. The proposed Project discharges in a manner like the existing flow pattern in all modeled storm events and does not alter drainage patterns.

The SWPPP will include the following:

- Summary of general construction activity
- Storm water mitigation and management resources
- Wetland impacts
- Project plans and specifications
- Temporary erosion prevention measures
- Temporary sediment control measures
- Permanent erosion and sediment control measures, if needed
- Best management practices (BMPs) regarding erosion control
- Inspection and maintenance
- Pollution prevention measures
- Final stabilization plan for long-term soil stability

As described in the Minnesota Stormwater Manual, better site design techniques have been incorporated to ensure a site maintains good drainage. All impervious surfaces are fully disconnected and routed over low maintenance grass prior to leaving the site. The MPCA’s spreadsheet tool has been used to calculate the volume of stormwater that must be treated on site from solar installations to meet the requirement of 1.0 inch of runoff from new impervious surfaces. A small basin may be provided to make up the remainder of the volume required. The basin design will allow for a 48-hour draw down time. Pretreatment is provided throughout the site by fully vegetative land cover that will be utilized as buffer. Runoff from access roads will not be channelized prior to discharge to the infiltration areas but allowed to freely sheet flow across the vegetated site. Goodhue County requirements are met through the restoration of upland vegetation.

Temporary construction sedimentation basins will be necessary where greater than 5 acres of disturbed area discharges to a common point within 1 mile of impaired or special waters. Based on NPDES permit requirements, the sediment basin is designed for the 2-year storm event.

GRADING AND FILLING

We propose no substantial grading, filling, removal of soils, or addition of soils. Our solar racking can accommodate the current terrain, a primary reason we selected this location. This will maintain the original grading on the site and sustain the existing drainage and runoff patterns, minimizing impact to surrounding land.

AGRICULTURAL LAND AND ENVIRONMENTALLY SENSITIVE AREAS

The development of a community solar garden on agricultural land is temporary in nature and the impervious areas would be minimal, approximately 0.3 – 0.5 acres in total. The remainder, approximately 8 acres, will be converted from row-crops to native grasses and pollinator-friendly habitat. In total, the amount of land utilized for this Project is very small in relation to the total farmed acreage in Goodhue County.

Community solar gardens contribute to the preservation and improvement of agricultural land. This is true for three primary reasons.

First, we use DNR-recommended, pollinator-friendly, native grasses to blanket the ground beneath our community solar gardens. A recent study has shown that these seed mixes reduce stormwater runoff by 23 percent for the 2-year storm event (2.9 inches of rain) and 8 percent for the 100-year storm (7.8 inches of rain)¹. These native plantings also expand habitat for pollinators and other species that enhance surrounding agricultural activity.

Second, decommissioning of community solar gardens is simple and does not disrupt the land. We remove the solar panels, racking, concrete inverter pads, and any other equipment and restore the land. Because we use piles as foundation, system removal involves almost no disruption to the land. After the Project's life, what is left is an undisturbed field of native grasses atop immaculate soils. This is one of the only ways for a landowner to increase and diversify income while preserving and protecting farmland for future generations, when crop prices and agricultural practices may be more viable than they are today.

Third, community solar gardens effectively lock up the land use for 25 years or more, thwarting the potential for any industrial, or commercial development. Many neighbors recognize this reality: development will occur as residential and commercial uses expand and encroach on agricultural lands. It could be a residential subdivision, a commercial/industrial operation, or a community solar garden that is silent, invisible, and beneficial to the local environment. Of these options, the community solar garden will be the best steward of the prime agricultural land.

EFFECTS ON THE ENVIRONMENT

The National Renewable Energy Laboratory recently studied the environmental effect of solar panel manufacturing and concluded that the manufacturing energy cost is recuperated by energy payback in less than 4 years. The Project would provide decades of pollution-free and greenhouse-gas-free electrical generation.

In addition to the positive effects of solar energy, the sections above detail how and why the Project would have positive effects on the environment.

AGRICULTURAL PRESERVE STATUS

This site is not in the Agricultural Preserve program.

NO POLLUTION OF AIR, GROUNDWATER, AND SURFACE WATER

¹ (Jeffrey Broberg, "Utility & Community Solar Should Use Native Landscaping," <http://cleantechnica.com/2016/03/15/utility-and-community-solar-should-use-native-landscaping/>)

The materials that comprise the solar panels, racking, and other components of the Project are stable and contained, and do not pollute the air, groundwater, or surface area of the site on which they sit. As discussed above, the groundcover of pollinator-friendly, native plants drastically reduces runoff and erosion, while providing excellent habitat and food source for beneficial wildlife.

EROSION AND SEDIMENT CONTROL PLAN

USS Greenhouse Solar LLC will comply with the Minnesota Pollution Control Agency (MPCA) Construction Stormwater Permit Requirements, including obtaining a National Pollutant Discharge Elimination System (NPDES) stormwater permit prior to construction. The Project proposes no substantial grading or filling, as our racking equipment can accommodate the current terrain. Please refer to [Appendix I](#) for the erosion and sediment control site plan.

There will be a temporary sediment basin in the Northeast corner of the project. The existing topography creates enough storage, so no grading is needed for this design. In addition to the silt fence, we propose a stormwater basin within the Project and permanent erosion control at the outlet. As can be seen on [Appendix I](#), our basins can hold a volume of 3,496 cubic feet, exceeding the minimum requirement.

Please note in the site plan that there are no proposed permanent structures or buildings, as the Project is composed of tables of single-axis trackers. These are simple, durable, and non-intrusive. Between each row of solar panels, there is approximately 18 feet of green, open space, planted with pollinator-friendly vegetation.

MANUFACTURER'S SPECIFICATIONS

USS Greenhouse Solar LLC uses only Tier 1 solar modules. Tier 1 solar modules are manufactured to the highest quality, performance, and lifespan, produced by companies that have at least a five-year history in manufacturing them. Countless banks and financiers have vetted these modules. They are designed to absorb light and reflect less than 2% of the incoming sunlight, which is less than many natural features, including water, snow, crops, and grass. There will be no material impact from glare.

We are also using Tier 1 string inverters for this Project installed throughout the site. The inverters and electrical cabinets are enclosed and will meet all applicable codes and requirements.

The foundation of the racking system will utilize galvanized steel. The foundations should utilize galvanized steel, I-Beam piers. Depending on final soil analysis and foundation design prior to construction, they may be helical piles. The Project will utilize single-axis trackers, which rotate from east to west with the rising and setting of the sun. Single-axis trackers typically have a shorter solar panel height (approximately 9 feet at the highest point) and produce less glare than a fixed tilt system. The trackers will have a maximum rotational axis of 60 degrees each direction.

An underground, medium-voltage cable will connect directly to the proposed utility poles. All onsite power and communication lines running between solar modules will be underground.

Below are technical specifications and details of the current plans, which are subject to change:

Project Component	Specifications
Project Size	1 MW
Acres Required	Up to 10 acres
Type of PV Panels	Silicone Polycrystalline
Panel Manufacturer	REC Solar, Trina, or equivalent Tier 1
Panel Model	350W
Panel Warranty	25 years, linear warranty
Mounting Manufacturer	Array Technologies
Mounting Model	DuraTrack® HZ v3
Mounting Warranty	10 years on structural components; 5 years on drive and control systems
Tilt Angle	0 degrees
Inverter Manufacturer	Huawei Technologies
Inverter Model	SUN2000
Inverter Peak Efficiency	99.0%
Inverter Size	25 - 40 kW _{AC}
Inverter Warranty	Up to 25 years. 10 years standard with additional options of up to 15 years.
Performance Monitoring System	AlsoEnergy

INTERCONNECTION WITH XCEL ENERGY

This Project has an executed Interconnection Agreement with Xcel Energy, as evidenced in Appendix II.

DECOMMISSIONING PLAN

The Project consists of many recyclable materials, including glass, semiconductor material, steel, aluminum, copper, and plastics. When the Project reaches the end of its operational life, the component parts will be dismantled and recycled as described below. We have a lease contract with the property owner, which requires us to decommission and restore the site at our expense. The decommissioning plan would commence at the end of the lease term or in the event of twelve (12) months of non-operation. At the time of decommissioning, the Project components will be dismantled and removed using minimal impact construction equipment, and materials will be safely recycled or disposed. USS Greenhouse Solar LLC will be responsible for all the decommissioning costs.

REMOVAL PROCESS

The decommissioning of the Project proceeds in the following reverse order of the installation:

1. The solar system will be disconnected from the utility power grid
2. PV modules will be disconnected and removed
3. Electrical cables will be removed and recycled off-site
4. PV module racking will be removed and recycled off-site
5. PV module support posts will be removed and recycled off-site
6. Electrical devices, including transformers and inverters, will be removed and recycled off-site
7. Concrete pads will be removed and recycled off-site
8. Fencing will be removed and recycled off-site

9. Reclaim soils in the access driveway and equipment pad areas by removing imported aggregate material and concrete foundations; replace with soils as needed

The Project site may be converted to other uses in accordance with applicable land use regulations at the time of decommissioning. There are no permanent changes to the site, and it will be returned in terrific condition. This is one of the many great things about community solar gardens. If desired, the site can return to productive farmland after the system is removed.

DECOMMISSIONING CONSIDERATIONS

We ask that the County take note of 3 important considerations: 1) a community solar garden is not a public nuisance, 2) the resale and recycle value are expected to exceed the cost of decommissioning, and 3) the County and taxpayers are not at risk.

1) Our modules do not contain hazardous materials and the Project is not connected to government utilities (water, sewer, etc.). the Project is required to be fenced and buffered from view. Additionally, almost all the land is permanent vegetation which improves erosion control, soil quality, and water quality. For these reasons, the Project, whether operational or non-operational, is not a public nuisance threat that would require government involvement in decommissioning or removal of the Project. Compare this to an abandoned home, barn, etc. that may regularly include hazardous materials and/or become a public nuisance.

2) Upon the end of the Project's life, the component parts may be resold and recycled. The aggregate value of the equipment is expected to exceed the cost of decommissioning and removal. Solar modules, for example, have power output warranties guaranteeing a minimum power output in Year 25 of at least 80% of Year 1. Since the value of solar panels is measured by their production of watts, it is easy to calculate expected resale value. Even using extremely conservative assumptions, the value of the solar modules alone exceeds the cost of decommissioning. This does not factor in the recycle value of other raw materials like steel, copper, etc.

3) In the extremely unlikely, "worst-case" scenario where (1) the project owner fails to decommission and neither our lender nor any power generation entities want the assets, and then (2) the landowner fails to decommission the Project (which the landowner would have the right to do under the Property lease), and then (3) if the project owner and the landowner refuse to decommission the project and the decommissioning financial surety was insufficient to decommission the project, the County would have its standard police powers to enforce decommissioning. If that process ultimately resulted in the County gaining ownership of the property, the County could sell the parcel.

DECOMMISSIONING FINANCIAL SURETY

Despite the considerations of 1) the Project is not a public nuisance, 2) the resale and recycle value is expected to exceed the cost of decommissioning, and 3) the County and taxpayers are not at risk, we propose posting with the County a decommissioning financial surety which is funded \$2,000 per year between years 16 and 25 of operation, totaling \$20,000. The surety would be in the form of a cash deposit,

a letter of credit, or some other form approved by the County.

This financial surety provides an extra layer of security that the Project site will be returned to the appropriate condition at the end of the Project's useful life or earlier, should the Project cease operations for a twelve-month period. Goodhue County will be the designated beneficiary of the fund and the landowner will be provided a copy of the document, thereby establishing the obligation before construction commences.

Decommissioning Budget					
Item No.	Item	Unit	Estimated Quantity	Unit Price	Total
1	Fence Removal	lf	1,260	\$ 2.00	\$ 2,520.00
2	Racking Frames	ea	700	\$ 3.75	\$ 2,625.00
3	Racking Posts	ea	476	\$ 4.50	\$ 2,142.00
4	Solar Modules	ea	4,480	\$ 1.75	\$ 7,840.00
5	Inverters	ea	40	\$ 20.00	\$ 800.00
6	Transformers	ea	1	\$ 1,000.00	\$ 1,000.00
7	Wire (copper)	lb	2,100	\$ 0.25	\$ 525.00
8	Wire (aluminum)	lb	3,500	\$ 0.25	\$ 875.00
9	Concrete Removal	sf	115	\$ 4.50	\$ 517.50
10	Site Restoration	acre	7	\$125	\$ 875.00
				Total Cost	\$ (19,719.50)
Salvage Value (Re-Sale and/or Recycle)					
Item No.	Item	Unit	Estimated Quantity	Unit Price	Total
1	Fence Material	lf	1,260	\$ 0.26	\$ 327.60
2	Racking Frames	ea	700	\$ 0.72	\$ 504.00
3	Racking Posts	ea	476	\$ 0.24	\$ 114.24
4	Solar Modules	ea	4,480	\$ 3.85	\$ 17,248.00
5	Inverters	ea	40	\$ 49.25	\$ 1,970.00
6	Transformers	ea	1	\$ 1,850.00	\$ 1,850.00
7	Wire (copper)	lb	2,100	\$ 2.00	\$ 4,200.00
8	Wire (aluminum)	lb	3,500	\$ 0.60	\$ 2,100.00
				Total Value	\$ 28,313.84
				NET GAIN	\$ 8,594.34

TOWNSHIP RECOMMENDATION

USS Greenhouse Solar LLC hopes to meet with Pine Island Township on their next, regularly scheduled meeting of September 25, 2018. We also intend to reach out to surrounding neighbors to receive direct feedback and help answer any questions and alleviate any concerns they might have.

MAINTENANCE & OPERATIONS PLAN

Maintenance and Operations questions can be directed to the USS Greenhouse Solar LLC Operations Team at 612-260-2230. The Operations Team will be able to address any issues related to drainage, weed control, screening, general maintenance, and operation. Emergency contact details to be provided prior to construction.

INSURANCE INFORMATION

USS Greenhouse Solar LLC will be required to meet insurance requirements under long-term contracts with several parties, including the site landowner, Xcel Energy and its project lenders and investors. USS Greenhouse Solar LLC will be listed on a policy that includes:

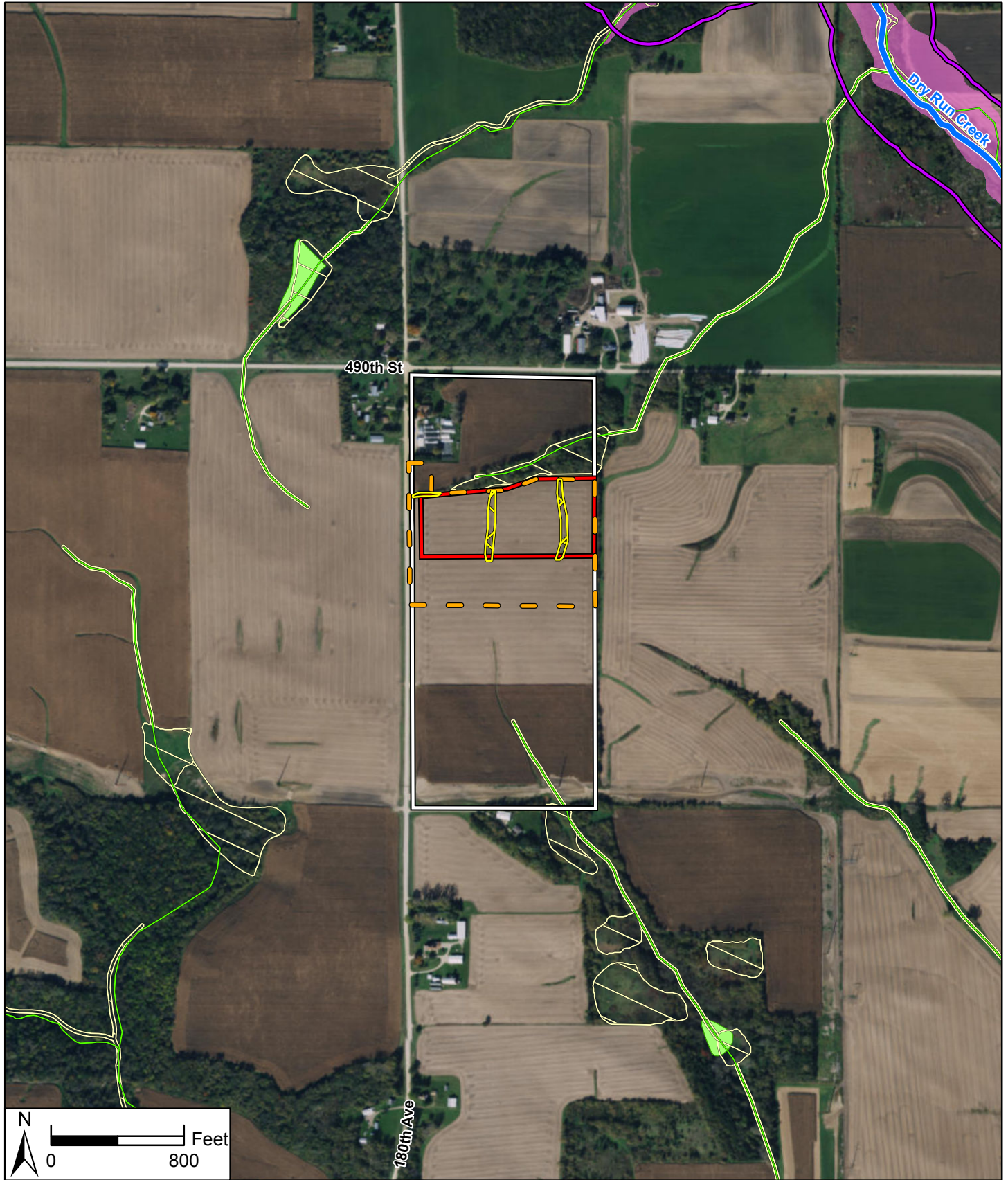
- Liability coverage that will include \$1,000,000 in coverage against damage to rented property
- Excess liability coverage of an additional \$1,000,000 per occurrence
- Property coverage in an amount necessary to cover the value of the solar project and up to one year of lost revenue in the event the project is destroyed and needs to be rebuilt

PROJECT OWNERSHIP

The applicant of the CUP, USS Greenhouse Solar LLC, is a subsidiary of US Solar. US Solar is the owner of the Project. Please find more information about US Solar at www.us-solar.com.

CONCLUSION

USS Greenhouse Solar LLC has complied with all requirements of the Ground Mounted Community Solar Energy Systems Ordinance, and we respectfully request that the Goodhue County Planning Advisory Commission approves the application.



Data Source(s): Westwood (2018); ESRI WMS World Imagery (Accessed 2018); Minnesota DNR - Minerals Division/Section of Wildlife (2015); Census Bureau (2017).

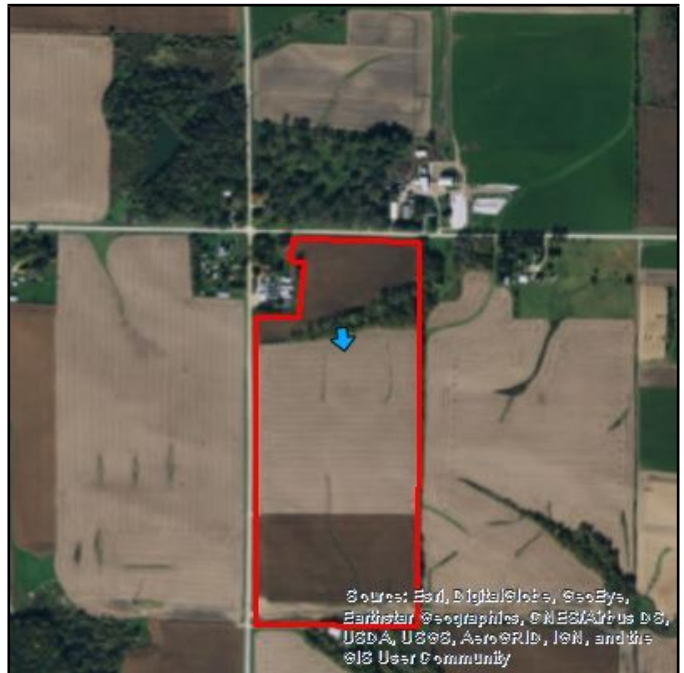
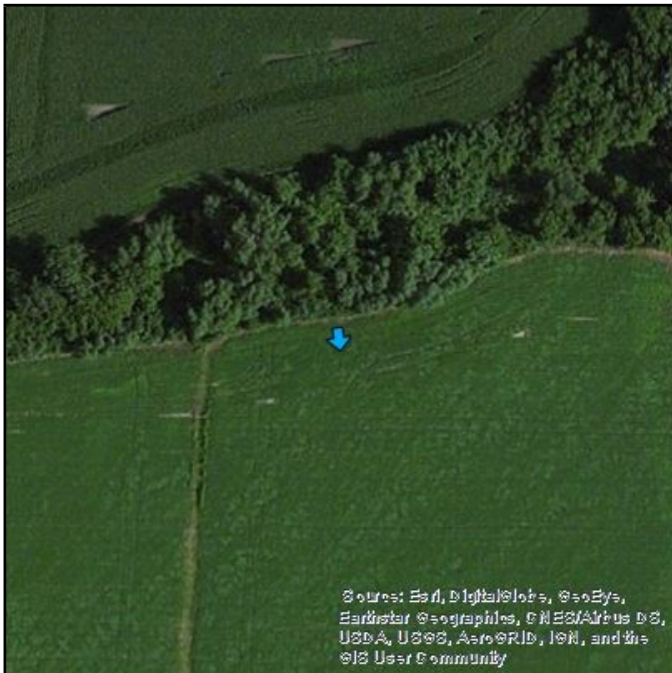
Legend

- | | | |
|-----------------------------|----------------------------|---------------------|
| Project Premises Boundary | Impaired Stream | Drainage Ditch |
| Subject Parcel Boundary | Impaired Lake | NHD Flowline |
| Desktop Wetland Delineation | Desktop Delineated Wetland | NHD Waterbody |
| Area Boundary | NWI Wetland | 100-Year Floodplain |
| PWI Watercourse | Shoreland District | 500-Year Floodplain |
| PWI Basin | | |

Westwood
 Toll Free (888) 937-5150 westwoodps.com
 Westwood Professional Services, Inc.

Greenhouse Community Solar Garden
 Pine Island Township
 Goodhue County, Minnesota

Water Resources



Attributes

Site Name	Greenhouse
Note	Subject Property
REC Status	None



LEGEND

	SWITCHBOARD AND TRANSFORMER PAD
	SINGLE AXIS TRACKER
	PROPOSED POWER POLE
	PROPOSED GRAVEL ACCESS ROAD (DRIVEWAY)
	PROPOSED UNDERGROUND COLLECTOR
	PROPOSED OVERHEAD POWERLINE
	EXISTING OVERHEAD POWERLINE
	PROPOSED FENCE LINE
	EXISTING PROPERTY LINE
	YARD SETBACK LINE
	PROPOSED STORMWATER BASIN
	EXISTING WETLAND
	SILT FENCE
	DRAINAGE AREA BOUNDARY

GENERAL NOTES

1. INSTALLATION TO COMPLY WITH NEC 2014 ARTICLE 690 AND ALL APPLICABLE LOCAL, STATE AND NATIONAL CODES OR REGULATIONS
2. EQUIPMENT SHALL BE LABELED PER NEC 690 AND XCEL ENERGY REGULATIONS
3. 15' ACCESS ROADS SHALL BE DESIGNED TO ACCOMMODATE ALL CONSTRUCTION, OPERATIONS, MAINTENANCE, AND UTILITY TRAFFIC THROUGHOUT THE SITE.
4. DIMENSIONS TO PROPERTY LINES AND EXISTING FEATURES ARE APPROXIMATE PENDING SURVEY.

Designed:	EFE
Checked:	KMP
Drawn:	EFE

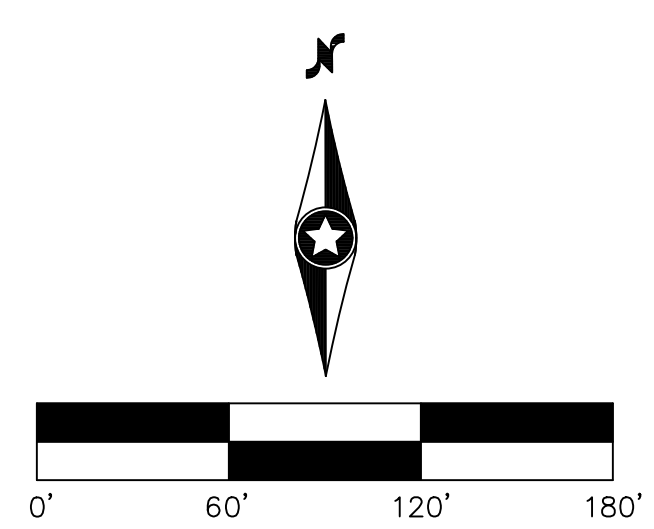
Record Drawing by/date:

Revisions:	DATE	DESCRIPTION
A	08/03/18	CONDITIONAL USE PERMIT SITE PLANS

Prepared for:



100 N 6th St #218c
Minneapolis, MN 55403



USS Greenhouse Solar LLC
Goodhue County, Minnesota
49060 180th Ave.
Pine Island, MN 55963

Site Hydrology

Not for Construction

Date: 08/03/18

Sheet: C.101

Goodhue County Land Use Management

Goodhue County Government Center | 509 West Fifth Street | Red Wing, Minnesota 55066

Building | Planning | Zoning
Telephone: 651.385.3104
Fax: 651.385.3106



Environmental Health | Land Surveying | GIS
Telephone: 651.385.3223
Fax: 651.385.3098

TO: Goodhue County Board of Commissioners
FROM: Lisa M. Hanni, LUM Director / County Surveyor / County Recorder
DATE: October 2, 2018 County Board Meeting

RE: September 20, 2018 Storm Update

The tornados that raced through Minnesota on September 20, 2018 caused considerable damage to certain areas in Goodhue County. The Goodhue County Board of Commissioners declared a State of Emergency on September 21, 2018. Staff will have the latest updates for the County Board at their October 2, 2018 meeting.

The storm caused extensive damage to some houses, accessory buildings, and commercial buildings. **BEWARE of Storm Chaser Contractors!** The Land Use Management Department would like to remind the Public:

- Building permits are required for buildings, roofing, siding, window replacements, and decks (see a more inclusive list on our website);
- State law prohibits contractors from offering to pay homeowners' insurance deductibles or offering anything of value as encouragement to enter into a contract to repair damage covered by an insurance claim;
- Make sure you or your contractor include the permit fees as part of your insurance claim;
- Building information, informational handouts, and permit applications, are available in the County office and also on our website at:
<https://www.co.goodhue.mn.us/324/Permit-Applications>
- All permit reviews include:
 - Site location review to ensure setbacks are adhered to;
 - Contractor license verification;
 - Plan reviews to ensure construction follows code requirements

It is important to make sure you have the proper building permits for the health, safety, and welfare of you and your structures, but it also aids in the insurance claim process if you have evidence of code compliant work.

The Land Use Management Staff will work with homeowners and contractors to prioritize storm damaged properties.

Commissioner Nesseth requested permit fees to be waived. None of the municipalities have requested the permit fees to be waived. As stated above, the homeowner, or their contractor, should include the permit fee as part of their insurance claim.

GOODHUE COUNTY DEPARTMENT OF PUBLIC WORKS



Gregory Isakson, P.E.
Public Works Director/County Engineer

HIGHWAYS ♦ PARKS ♦ SOLID WASTE

2140 Pioneer Road
Red Wing, MN 55066
PHONE 651.385.3025
FAX 651.267.4883
www.co.goodhue.mn.us

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Greg Isakson, Public Works Director

RE: 02 Oct 18 County Board Meeting
Reconsider Solar Power to Help Meet the County's Electrical Demand

Date: 26 Sep 18

Summary

It is requested that the County Board determine if they wish to move forward with using solar power to help meet the County's electrical demand.

Background

This item was before the County Board at their 04 Sep 18. After a brief presentation and discussion there was a motion to table this item but that motion failed on a 2-2 vote. There was no formal action taken on this issue after the motion to table failed.

Commissioner Allen added this issue to the agenda for this meeting under New Business at the 18 Sep 18 Board meeting.

As discussed at the 04 Sep 18 meeting, there was a big push by developers to sign subscribers and receive final approval from Xcel before the end of 2016 because Xcel was planning to make substantial changes to their Community Solar Garden program in 2017.

In 2016 the County issued a Request For Proposal (RFP) for a Subscription to a Community Solar Garden. Four responses to the RFP were received and reviewed by the Board at several meetings in late 2016. Each proposal made different assumptions in the growth of electric costs and offered different proposed rates. After much discussion, the Board did not select a proposer to work with and the concept died due to a lack of action.

Nokomis Partners gave a presentation at a Committee of the Whole on 17 Apr 18 concerning a Community Solar Garden Subscription that is based on Xcel's new program that reimburses developers for the electricity they provide based on the Value of Solar (VOS).

Representatives from the City of Red Wing and the Red Wing School District discussed their experiences working with solar power at the Board's meeting on 09 Aug 18 at the County Fair.

If the Board wishes to get involved with solar power, there are several options available:

- The County could purchase and install solar panels on County property.
- The County could work with developers who would provide and install the equipment on County buildings. Under this scenario, the developer keeps a portion of the savings to cover the cost of the equipment for a period of time (maybe 12 years), after which the County realizes the full savings from the system. One developer suggested savings of \$377,000 over 40 years for a 40 KW system for the Public Works office.
- The County could become a subscriber to a Community Solar Garden. Most of the Community Solar Gardens fall under Xcel's new Value Of Solar (VOS) program, but there are still some of the gardens that were approved before 2017 and are working under Xcel's older ARR program, so proposals could be quite different.

When we accepted proposals back in 2016, we had offers of:

- o \$0.1099/kWh with no escalator,
- o \$0.1055/kWh with a 2% escalator,
- o \$0.1210/kWh with no escalator,
- o \$0.1200/kWh with a 1% escalator, and
- o a flat \$0.01 discount off Xcel's price.

Savings for 1,000,000 kWh over 25 years varied from \$273,315 to \$1,504,996.

At a Committee of the Whole on 17 Apr 18, Nokomis Partners offered a starting price of \$0.0933/kWh, and under the VOS program we could save \$497,120 for 1,879,446 kWh, (for comparison, this works out to over \$265,000 for 1,000,000 kWh.)

Does the Board wish to move forward with some version of solar power, or is there additional information that the Board would like to see to help answer this question?

If the Board wishes to move forward, then the next question is: how much of the County's electrical load would the Board like to replace with solar? Back in 2016, the County consumed ~ 2.9 million kWh per year and the RFP was for 1 million kWh per year.

Alternatives:

- Provide direction to staff,
- Request additional information, or
- Take no action.

Recommendations:

It is requested that the Board fully vet this issue, request additional information if needed, or determine if some version of solar is in the best interest of the County; and if so, direct staff to move forward.

**Goodhue County Public Works
Project Status Report for October 2, 2018**

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
	Road Construction	
CSAH 1	Light Grading project between TH 60 and CSAH 9.	Construction complete. Contract to remain open until sod placement has been completed.
Various	Seal Coat CSAH 2, 5, 10, 24, & CR 51	Construction completed. Project needs to be finalized.
Various	Traffic Marking	Construction completed. Project to be finalized at October 2 nd Board meeting.
CSAH 21	Concrete Surfacing TH 58 – 170' East of Eagle Ridge Drive	Construction completed. Project to be finalized with CSAH 1 once it has been completed.
CSAH 1	Concrete Surfacing & FDR TH 60 – TH 52	Grading operations at CSAH 1 and 8 nearly complete. Milling complete. Reclamation complete. Bituminous paving from CSAH 9 to TH 52 complete. Concrete paving to begin September 13 th . Mainline concrete paving completed. Edge drain, aggregate shouldering, bituminous shouldering, and turf establishment to begin.
	Maintenance Department	
CR 41	Ditch Cleaning CSAH 7 to TH 19	Minor work remaining.
Various	Weed Spraying	Work completed but will start again in October.
Various	Ditch Mowing	Full cut to continue.
Various	Shouldering	Work to continue.
Various	Blacktop Patching CSAH 21, 9, 2, and 14	Work to continue.

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
CSAH 9	Storm Sewer Replacement City of Dennison	Work to be completed in September.
	Planning & Studies	
St Paul - Chicago	High Speed Rail Planning (MHSRC)	Working on a second train between the Twin Cities and Chicago. River route remains the preferred alternative. Commission will continue both its public rail advocacy and to comment on MnDOT's river route process.
Red Rock Corridor	Commuter Rail Planning (RRC Commission)	The Commission determined Bus Rapid Transit to be the best alternative and has adopted the Final Report. An implementation plan for a future extension of the Bus Rapid Transit (BRT) line to Hastings is in planning stages.
Zip Rail Rochester – Twin Cities	High Speed Rail Planning (OCRRA & Mn/DOT)	MnDOT announced their project is “shelved” and no further public work is to be done. A Tier 1 EIS was not completed. A private firm analyzed the feasibility of a zip rail along the same alignment, but their work was non-public and no communication has been made by them for some time.
TH 63	Mississippi River Bridge @ Red Wing (Mn/DOT)	Construction has begun and completion is slated for 2020.

The following is a summary of the claims to be reviewed and approved at the October 2, 2018 board meeting:

01	General Fund	\$	214,837.44
03	Public Works	\$	44,100.97
11	Human Service Fund	\$	22,847.21
21	ISTS	\$	-
25	EDA	\$	-
30	Capital Improvement	\$	-
31	Capital Equipment	\$	-
34	Capital Equipment	\$	18,821.12
35	Debt Service	\$	-
40	County Ditch	\$	-
61	Waste Management	\$	1,364.40
62	Recycling Center	\$	-
63	HHW	\$	-
72	Other Agency	\$	12,687.00
81	Settlement	\$	867.73
	Totals	\$	<u>315,525.87</u>

GROSS PAYROLL (including Employer Related Tax Payments)

Period Ending	Paid Date	Amount
9/7/2018	9/20/2018	\$ 971,028.77

tswanson
09/19/2018

1:50PM

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
11431	11506	Alerus Financial					
			20,661.27	9/20/18 Payroll-Co HSA Contrib	01-000-000-2504-2005		0
			3,240.38	9/20/18 Payroll-Co HSA Contrib	03-000-000-2504-2005		0
			10,177.69	9/20/18 Payroll-Co HSA Contrib	11-000-000-2504-2005		0
			207.69	9/20/18 Payroll-Co HSA Contrib	61-000-000-2504-2005		0
	Warrant # 11431	Total	34,287.03	Date 9/20/18			
		Final Total...	34,287.03	4 Transactions			

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	20,661.27	County General Revenue
3	3,240.38	County Road and Bridge
11	10,177.69	Health & Human Service Fund
61	207.69	Waste Management Facilities
	34,287.03	TOTAL

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
11432	11506	Alerus Financial	152.00	COBRA 8/2018	01-061-000-0000-6278	c69872	0
	Warrant #	11432	Total	152.00	Date 9/20/18		
	Final Total...		152.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	152.00	County General Revenue
	152.00	TOTAL

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
11433	11506	Alerus Financial					
			1,161.50	Participant fees 9/2018	01-061-000-0000-6283	GOC625	0
			132.99	Participant fees 9/2018	11-420-600-0010-6283	GOC625	0
			51.15	Participant fees 9/2018	11-420-640-0010-6283	GOC625	0
			184.14	Participant fees 9/2018	11-430-700-0010-6283	GOC625	0
			51.15	Participant fees 9/2018	11-479-478-0000-6283	GOC625	0
			92.07	Participant fees 9/2018	11-479-479-0000-6283	GOC625	0
Warrant #	11433	Total	1,673.00	Date 9/26/18			
		Final Total...	1,673.00	6	Transactions		

Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	1,161.50	County General Revenue
11	511.50	Health & Human Service Fund
	1,673.00	TOTAL

Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
11434	2783	Bmo P-Card Payment					
			150.00	Voluntr Admn Trng 10/23/18	01-207-240-0000-6357	Adams Janet	0
				3,185 Mn Assoc For Volunteer Administration			
			41.56	Parts: Stationary Bike 8/6/18	01-207-240-0000-6464	Adams Janet	0
				4,249 Sportsmith (Obo)			
			23.88	Boombox:Gym 8/1/18	01-207-240-0000-6464	Adams Janet	0
				6,464 Walmart			
			35.00	Cookies:Incentives 8/14/18	01-207-240-0000-6464	Adams Janet	0
				6,464 Walmart			
			158.64	Comp Bks/Pencils/Ramen 7/30/1	01-207-240-0000-6464	Adams Janet	0
				6,464 Walmart			
			-372.06	- Rtn Portable AC 8/17/18	01-207-000-0000-6432	Agre Mark	0
				27,672 Amazon.Com			
			459.94	Portable AC/Dehumdfr 8/9/18	01-207-000-0000-6432	Agre Mark	0
				27,672 Amazon.Com			
			155.39	8/8/18 Engage Boards/Moment f	11-466-472-0000-6407	Anderson David	0
				27,100 Allegra			
			40.18	8/17/18 BFS Engagement Supplie	11-466-472-0000-6407	Anderson David	0
				6,464 Walmart			
			80.67	8/8/16 Engagement Activities	11-466-472-0000-6407	Anderson David	0
				6,464 Walmart			
			33.32	8/17/18 Food for BFS	11-466-472-0000-6414	Anderson David	0
				12,667 Aldi (obo)			
			125.00	8/18/18 Food for BF Sprt Pop-U	11-466-472-0000-6414	Anderson David	0
				1,849 Area 57 Coffee Cafe			
			40.36	#1722 Wiper Blades 8/16/18	01-201-000-0000-6303	Ayres Michael	0
				8,807 O'Reilly Auto Parts			
			83.98	Drain Cleaner 08/13/18	01-111-113-0000-6411	Bach Bob	0
				50,705 Red Wing Ace Hardware			
			40.97	Misc Supplies ADC 8/22/18	01-111-113-0000-6420	Bach Bob	0
				7,919 Menards-Red Wing			
			62.73	Misc Supplies ADC 8/13/18	01-111-113-0000-6420	Bach Bob	0
				7,919 Menards-Red Wing			
			130.00	Unlock/Tow: Sable 7/24/18	01-201-000-0000-6315	Barringer Glen	0
				37,305 Midway Auto			
			8.99	Mourning Strip/Badge 8/8/18	01-207-000-0000-6453	Bolster Mark	0
				27,672 Amazon.Com			
			8.99	Mourning Stripe/Badge 8/8/18	01-207-000-0000-6453	Bolster Mark	0

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				27,672	Amazon.Com		
47.38	#1427	Fuel 8/20/18			01-201-000-0000-6567	Breuer Dan	0
		3,739 Superamerica (Obo)					
-197.01		- Lodging 8/18/18			01-055-000-0000-6332	County 2 Goodh	0
		25,524 Holiday Inn - Duluth					
197.01		Lodging 8/18/18			01-055-000-0000-6332	County 2 Goodh	0
		25,524 Holiday Inn - Duluth					
293.82		Conf lodg:SG 8/15-8/17/18			01-055-000-0000-6332	County 2 Goodh	0
		25,524 Holiday Inn - Duluth					
37.87		Ovrnt meals:SG 8/15/18			01-055-000-0000-6332	County 2 Goodh	0
		25,524 Holiday Inn - Duluth					
23.33		Ovrnt meals:SG 8/17/18			01-055-000-0000-6332	County 2 Goodh	0
		13,134 Kamloops Restaurant (obo)					
29.53		Ovrnt meals:SG 8/16/18			01-055-000-0000-6332	County 2 Goodh	0
		9,022 Little Angie's Cantina (OBO)					
100.00		Jessica SHRM Cert 7/31/18			01-061-000-0000-6243	Cushing Meliss	0
		7,086 Shrm					
473.86		Fall Conf regs 10/3-10/5/18			01-061-000-0000-6332	Cushing Meliss	0
		56,235 Ruttger's Bay Lake Lodge					
71.28		Fridge: Mother's Room LEC 8/9/			01-061-061-0000-6420	Cushing Meliss	0
		27,672 Amazon.Com					
49.81		Sprayer Nozzles 8/23/18			01-207-000-0000-6411	Duffing Wade	0
		6,086 Ecolab					
96.00		Food Containers 8/29/18			01-207-000-0000-6464	Duffing Wade	0
		3,378 Dollar Tree					
5.49		Parts for locator 8/21/18			01-103-000-0000-6412	Ekblad Jeff	0
		50,705 Red Wing Ace Hardware					
1,660.08		ROW Monuments 8/13/18			03-310-000-0000-6504	Ekblad Jeff	0
		9,379 Berntsen International Inc					
49.24		Rechg Fire Extnsgr 8/20/18			01-201-000-0000-6304	Englund Dan	0
		15,441 Mississippi Welders Supply Co Inc					
12.88		Memory Card 8/14/18			01-201-000-0000-6420	Erdman Mike	0
		6,464 Walmart					
8.19		Lumber Justice 08/02/18			01-111-116-0000-6305	Fladhammer Bri	0
		7,919 Menards-Red Wing					
29.99		End Table 08/08/18			01-111-116-0000-6305	Fladhammer Bri	0
		7,919 Menards-Red Wing					
7.98		Paint Justice 08/02/18			01-111-116-0000-6305	Fladhammer Bri	0

Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>	
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
			34.93	Paint Justice 8/07/18	50,705 Red Wing Ace Hardware	01-111-116-0000-6305	Fladhammer Bri	0
				59,303 Sherwin Williams				
			32.63	Misc Supplies Justice 08/17/	50,705 Red Wing Ace Hardware	01-111-116-0000-6420	Fladhammer Bri	0
			343.75	Cable Management 8/13/18	13,130 CE Communications Service (OBO)	01-063-000-0000-6420	Flaugh Aaron	0
			240.48	Network Adapter:UPS 8/16/18	27,672 Amazon.Com	01-111-000-0000-6304	Flaugh Aaron	0
			23.69	Drill Bits 08/10/18	7,626 Runnings Supply Inc	01-111-000-0000-6569	Foster Pat	0
			172.34	Bowl Cleaner:GOV 07/30/18	73,828 Zep Manufacturing Co	01-111-110-0000-6411	Foster Pat	0
			11.98	Batt Gov 08/14/18	50,705 Red Wing Ace Hardware	01-111-110-0000-6420	Foster Pat	0
			172.34	Bowl Cleaner:LEC 7/30/18	73,828 Zep Manufacturing Co	01-111-112-0000-6411	Foster Pat	0
			172.34	Bowl Cleaner:CIT 7/30/18	73,828 Zep Manufacturing Co	01-111-115-0000-6411	Foster Pat	0
			172.33	Bowl Cleaner:JUS 7/30/18	73,828 Zep Manufacturing Co	01-111-116-0000-6411	Foster Pat	0
			500.00	Gas cards 8/14/18	4,118 Kwik Trip (Obo)	11-430-740-3180-6020	Fox Kelly	0
			1,000.00	Gift cards 8/14/18	6,464 Walmart	11-430-740-3180-6020	Fox Kelly	0
			2.00	2019 Calendars 8/21/18	3,378 Dollar Tree	01-207-000-0000-6405	Frazier Gwen	0
			-26.92	-(Refund) Charge Error 8/10	64,551 Target	01-207-000-0000-6420	Frazier Gwen	0
			26.92	Charge Error 8/7/18	64,551 Target	01-207-000-0000-6420	Frazier Gwen	0
			3.88	Photos: Fair Display 8/9	6,464 Walmart	01-207-000-0000-6420	Frazier Gwen	0
			61.17	Disinfectant Supls 8/13/18	6,464 Walmart	01-207-000-0000-6420	Frazier Gwen	0
			8.00	Lotion 8/21/18	3,378 Dollar Tree	01-207-000-0000-6434	Frazier Gwen	0
			7.96	Contact Solution 8/21/18		01-207-000-0000-6434	Frazier Gwen	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				6,464	Walmart		
25.14		Laundry Detrngt: STS 8/13		6,464	Walmart	01-207-000-0000-6464	Frazier Gwen 0
18.28		Inmate greeting cards 8/9/18		6,464	Walmart	01-207-240-0000-6464	Frazier Gwen 0
72.89		Drum Unit 8/7/18		6,450	Staples Advantage	01-207-000-0000-6405	Fulton Darla 0
29.85		Rtrn K9 BP Vest 8/1/18		67,599	United States Postal Service	01-201-000-0000-6205	Goham Jim 0
120.00		Notary Renew:E.Seaberg 8/1/18		1,417	MN Secretary Of State - Notary	03-320-000-0000-6243	Goodhue County 0
433.90		#1803/1805 Seatcovers 8/14/18		9,875	Radco Division	03-340-000-0000-6562	Goodhue County 0
207.90		#1805 Floorliners 8/17/18		12,873	Weatherstech Direct LLC (obo)	03-340-000-0000-6562	Goodhue County 0
230.00		DOT Vehicle Inspec Cert:J.Fox		52,500	Msc-Southeast Technical	61-398-000-0000-6357	Goodhue County 0
-50.00		- 8/3/18 Credit Web-Based Subscr		9,637	ConstantContact.com (OBO)	11-466-466-0000-6283	Greenslade Rut 0
26.36		Costs Related to FC 8/14/18		10,686	Broadway Pizza (obo)	11-430-710-3810-6058	Hammond Alison 0
33.74		Costs Related to FC 8/2/18		51,600	Red Wing Corner Drug	11-430-710-3810-6058	Hammond Alison 0
5.00		Costs elated to FC		1,335	Goodhue County Historical Society	11-430-710-3810-6058	Hammond Alison 0
16.00		Costs related to FC 7/31/18		13,138	Vital Records (MI) (obo)	11-430-710-3810-6058	Hammond Alison 0
15.98		Paper clips 8/1/18		2,864	Office Depot	01-601-000-0000-6405	Hartmann Robin 0
6.99		Masking tape 8/16/18		2,864	Office Depot	01-601-000-0000-6405	Hartmann Robin 0
-32.82		- Return color code labels 8/20/		2,864	Office Depot	01-601-000-0000-6420	Hartmann Robin 0
-11.97		- Return color code labels 8/20/		2,864	Office Depot	01-601-000-0000-6420	Hartmann Robin 0
11.97		Color code labels 8/15/18		2,864	Office Depot	01-601-000-0000-6420	Hartmann Robin 0
13.17		Color code labels 8/21/18				01-601-000-0000-6420	Hartmann Robin 0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
				2,864	Office Depot			
16.28					Color code labels 8/21/18	01-601-000-0000-6420	Hartmann Robin	0
				2,864	Office Depot			
16.90					Sheet protectors 8/1/18	01-601-000-0000-6420	Hartmann Robin	0
				2,864	Office Depot			
22.99					Stapler 8/2/18	01-601-000-0000-6420	Hartmann Robin	0
				2,864	Office Depot			
32.82					Color code labels 8/15/18	01-601-000-0000-6420	Hartmann Robin	0
				2,864	Office Depot			
29.94					Salt for Cit 08/09/18	01-111-115-0000-6413	Heitman Shari	0
				7,626	Runnings Supply Inc			
24.09					Business Card Paper 8/21/18	01-201-000-0000-6405	Holst Kristine	0
				6,450	Staples Advantage			
285.00					GIS cert:L Knott 8/8/2018	01-105-000-0000-6357	Holst Pam	0
				13,132	GISCI (obo)			
545.00					GIS class for Bryan Byholm 8/2	01-105-000-0000-6357	Holst Pam	0
				6,713	Mn Gis-Lis			
7.25					Water test 8/7/2018	01-127-129-0000-6203	Holst Pam	0
				67,599	United States Postal Service			
53.88					Oil change:Ford truck 8/14/201	01-127-129-0000-6303	Holst Pam	0
				12,923	Kevin's Service			
46.83					#1523 Oil Change 8/8/18	01-201-000-0000-6303	Howard Brandon	0
				8,180	Bird's Auto Repair			
669.62					#1523 Convert3r/O2 Sensor 8/8/	01-201-000-0000-6303	Howard Brandon	0
				8,180	Bird's Auto Repair			
28.97					Cell Phone Case:J.Mandelkow 8/	03-310-000-0000-6202	Huneke Julie	0
				27,672	Amazon.Com			
57.94					Cell Phone Protector (2) 8/10	03-320-000-0000-6202	Huneke Julie	0
				27,672	Amazon.Com			
26.99					Cell Phone Case-J.Greenwood 8/	03-320-000-0000-6202	Huneke Julie	0
				27,672	Amazon.Com			
33.03					Hard Hat-C.Wersal 8/23/18	03-320-000-0000-6417	Huneke Julie	0
				5,619	Emedco			
298.82					Coffee Maker/Cleaning Brush 8/	03-330-000-0000-6432	Huneke Julie	0
				27,672	Amazon.Com			
28.97					Cell Phone Case J.Hansen 8/10/	03-340-000-0000-6202	Huneke Julie	0
				27,672	Amazon.Com			
94.62					#1422 Oil/Filters 8/16/18	01-201-000-0000-6303	Johnson Jason	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				9,698	Zumbrota Ford		
			16.25	Costs related to FC 8/7/18	11-430-710-3810-6058	Johnson Kristi	0
				13,136	Portage County Clerk of Court (obo)		
			168.86	2 Bikes/Night Out 8/6/18	01-201-000-0000-6883	Key Jason	0
				6,464	Walmart		
			704.11	#1323 Mult Rprs 8/13/18	01-201-000-0000-6303	Krause Cory	0
				10,485	Cannon Auto Repair		
			45.53	#1323 Wipr Blades 8/22/18	01-201-000-0000-6303	Krause Cory	0
				8,807	O'Reilly Auto Parts		
			21.15	Auger For LEC 08/14/18	01-111-000-0000-6569	Laska Jeremy	0
				50,705	Red Wing Ace Hardware		
			298.62	Salt LEC 8/16/18	01-111-112-0000-6413	Laska Jeremy	0
				7,626	Runnings Supply Inc		
			77.64	Misc Supplies LEC 8/02/18	01-111-112-0000-6420	Laska Jeremy	0
				7,919	Menards-Red Wing		
			382.70	#1423 Brake Pads/Rtrs 7/28	01-201-000-0000-6303	Lawler Jim	0
				4,749	Adrians Bumper To Bumper (Obo)		
			12.87	Office Supplies 7/30/18	11-420-600-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			112.11	Office Supplies 8/2/18	11-420-600-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			26.74	Office Supplies 8/23/18	11-420-600-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			325.89	Office Supplies 8/3/18	11-420-600-0010-6405	Learmann Kim	0
				11,558	BIMM Sales Corp. (obo)		
			25.24	Office Supplies 8/8/18	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			26.68	Office Supplies 8/22/18	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			31.67	Office Supplies 8/15/18	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			115.88	Office Supplies 8/8/18	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			107.72	Office Supplies 8/2/18	11-420-640-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			14.22	Office Supplies 7/31/18	11-420-640-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			319.50	Office Supplies 8/3/18	11-420-640-0010-6405	Learmann Kim	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				11,558	BIMM Sales Corp. (obo)		
30.43		Office Supplies 8/15/18			11-420-640-0010-6405	Learmann Kim	0
		6,450 Staples Advantage					
111.33		Office Supplies 8/8/18			11-420-640-0010-6405	Learmann Kim	0
		6,450 Staples Advantage					
12.37		Office Supplies 7/30/18			11-430-700-0010-6405	Learmann Kim	0
		27,672 Amazon.Com					
25.70		Office Supplies 8/23/18			11-430-700-0010-6405	Learmann Kim	0
		27,672 Amazon.Com					
313.11		Office Supplies 8/3/18			11-430-700-0010-6405	Learmann Kim	0
		11,558 BIMM Sales Corp. (obo)					
24.25		Office Supplies 8/8/18			11-430-700-0010-6405	Learmann Kim	0
		6,450 Staples Advantage					
25.64		Office Supplies 8/22/18			11-430-700-0010-6405	Learmann Kim	0
		6,450 Staples Advantage					
9.27		Office Supplies 8/15/18			11-466-450-0000-6405	Learmann Kim	0
		6,450 Staples Advantage					
123.50		Office Supplies 8/15/18			11-479-478-0000-6405	Learmann Kim	0
		6,450 Staples Advantage					
288.18		Office Supplies 8/15/18			11-479-479-0000-6405	Learmann Kim	0
		6,450 Staples Advantage					
-352.70		- Refund incorrect charge 8/17/1			01-103-000-0000-6412	Lempke Dale	0
		7,798 R & M Steel					
330.00		5/8" Rebar Survey Monuments 8/			01-103-000-0000-6412	Lempke Dale	0
		7,798 R & M Steel					
352.70		Rebar survey monuments 8/17/1			01-103-000-0000-6412	Lempke Dale	0
		7,798 R & M Steel					
7.00		Backgrnd Chck: HHS 8/23			01-061-000-0000-6290	Lorenson Lyle	0
		12,650 DOJ Records Check (obo)					
7.00		Bckgrnd Check: Zoning 8/3			01-061-000-0000-6290	Lorenson Lyle	0
		12,650 DOJ Records Check (obo)					
29.90		Bckground Chk: HHS 8/9/18			01-061-000-0000-6290	Lorenson Lyle	0
		4,775 National Student Clearinghouse (Obo)					
29.95		Bckgrnd Check: Zoning 8/3/18			01-061-000-0000-6290	Lorenson Lyle	0
		4,775 National Student Clearinghouse (Obo)					
34.90		Bckgrnd Check: Zoning 8/3/18			01-061-000-0000-6290	Lorenson Lyle	0
		4,775 National Student Clearinghouse (Obo)					
49.12		Toner 7/31/18			01-201-000-0000-6402	Magnuson Kim	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			66.00	Toner 8/14/18	01-201-000-0000-6402	Magnuson Kim	0
				6,450 Staples Advantage			
			231.40	BR Disk Spindles 8/22/18	01-201-000-0000-6405	Magnuson Kim	0
				11,787 Mediasupply.com (obo)			
			3.87	Packing Tape 7/31	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			15.02	Notepads/Pen Refill 8/10/18	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			36.87	PostIts/Corr Tape 7/27/18	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			49.22	DVD Spindles/Envlps 8/6/18	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			144.85	Linen Paper 8/21/18	01-201-000-0000-6405	Magnuson Kim	0
				13,082 The Paper Mill Store (obo)			
			6.23	Name Tag Holders 8/6	01-201-000-0000-6420	Magnuson Kim	0
				6,450 Staples Advantage			
			-45.30	- Return 8/8/18	01-111-110-0000-6305	Mallon - Sts W	0
				59,303 Sherwin Williams			
			-20.90	- Return 8/8/18	01-111-110-0000-6305	Mallon - Sts W	0
				59,303 Sherwin Williams			
			13.17	Dumpster paint 8/7/18	01-111-110-0000-6305	Mallon - Sts W	0
				59,303 Sherwin Williams			
			106.85	Dumpster paint 8/8/18	01-111-110-0000-6305	Mallon - Sts W	0
				59,303 Sherwin Williams			
			209.24	Dumpster paint 8/7/18	01-111-110-0000-6305	Mallon - Sts W	0
				59,303 Sherwin Williams			
			641.25	Arborvitae GOV 7/31/18	01-111-110-0000-6306	Mallon - Sts W	0
				56,570 Sargents Nursery Inc			
			9.25	Paint Justice 08/17/18	01-111-116-0000-6305	Mann Mary Rose	0
				59,303 Sherwin Williams			
			102.13	Paint Justice 8/17/18	01-111-116-0000-6305	Mann Mary Rose	0
				59,303 Sherwin Williams			
			142.46	Shredder,reference books 8/16/	01-041-000-0000-6420	Marcus Cyndee	0
				27,672 Amazon.Com			
			87.21	Repl broken calculator:MO 8/10	01-041-000-0000-6432	Marcus Cyndee	0
				3,972 Innovative Office Solutions Llc			
			59.58	Camera batteries 8/23/18	01-055-000-0000-6420	Marcus Cyndee	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				27,672	Amazon.Com		
			31.46	Election postage 8/17/18	01-071-000-0000-6203	Marcus Cyndee	0
				15,873	Fedex		
			261.70	Election postage 8/17/18	01-071-000-0000-6203	Marcus Cyndee	0
				67,599	United States Postal Service		
			61.32	(5) Election meals: 8/11/18	01-071-000-0000-6332	Marcus Cyndee	0
				32,801	Liberty's Restaurant		
			86.05	Election staff meals 8/14/18	01-071-000-0000-6332	Marcus Cyndee	0
				32,801	Liberty's Restaurant		
			14.07	Election pens, tape 8/23/18	01-071-000-0000-6405	Marcus Cyndee	0
				6,450	Staples Advantage		
			60.71	Election refreshments 8/14/18	01-071-000-0000-6414	Marcus Cyndee	0
				3,292	Domino's		
			73.35	Election refreshments 8/14/18	01-071-000-0000-6414	Marcus Cyndee	0
				15,300	Econofoods 328		
			2.98	Primary election refreshments	01-071-000-0000-6414	Marcus Cyndee	0
				6,464	Walmart		
			64.60	Election refreshments 8/11/18	01-071-000-0000-6414	Marcus Cyndee	0
				6,464	Walmart		
			9.85	USB hub:Election computer 8/8/	01-071-000-0000-6420	Marcus Cyndee	0
				27,672	Amazon.Com		
			19.99	Election counter bell 8/2/18	01-071-000-0000-6420	Marcus Cyndee	0
				27,672	Amazon.Com		
			50.26	CSP expense 8/16/18	11-430-700-0010-6363	Martin Philip	0
				15,300	Econofoods 328		
			74.19	CSP expense 8/2/18	11-430-700-0010-6363	Martin Philip	0
				15,300	Econofoods 328		
			8.89	CSP expense 8/2/18	11-430-700-0010-6363	Martin Philip	0
				12,585	La Mexicana Market (obo)		
			20.30	CSP expense 8/1/18	11-430-700-0010-6363	Martin Philip	0
				11,564	La Regia Inc. (obo)		
			10.99	VAROOM Expense 8/10/18	11-430-700-0000-5200	Mershbrock Amy	0
				27,672	Amazon.Com		
			26.39	VAROOM Expense 8/9/18	11-430-700-0000-5200	Mershbrock Amy	0
				27,672	Amazon.Com		
			241.60	VAROOM Expense 8/14/18	11-430-700-0000-5200	Mershbrock Amy	0
				13,135	KP Corp - Marketing 360 (obo)		
			71.57	VAROOM Expense 8/9/18	11-430-700-0000-5200	Mershbrock Amy	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			35.00	PSOP Expense 7/31/18	12,288 Oriental Trading Company Inc		
				13,139 The Food Group (obo)	11-430-710-3670-6020	Mershbrock Amy	0
			7.98	Water: Fair Deputies 8/7/18	01-201-000-0000-6414	Nurnberg Jason	0
				4,118 Kwik Trip (Obo)			
			20.44	Refreshments/Ice:Fair 8/9/18	01-201-000-0000-6414	Nurnberg Jason	0
				12,673 Nilssen S Foods (obo)			
			0.84	Error (Reimb) 8/7	01-201-000-0000-6420	Nurnberg Jason	0
				4,118 Kwik Trip (Obo)			
			335.77	8/20/18 Lodg/Meals CHS Conf/E	11-466-450-0000-6332	Olson Kathy	0
				74,077 Cragun's Conference And Golf Resort			
			2.12	8/17/18 CHS Conf regs:B.Hawker	11-466-450-0000-6357	Olson Kathy	0
				11,613 Mn Dept Of Health			
			85.00	8/17/18 CHS Conf/B.Hawkenson	11-466-450-0000-6357	Olson Kathy	0
				12,370 Health E Learning (obo)			
			29.23	8/16/18 Sharps Containers	11-466-462-0000-6407	Olson Kathy	0
				13,129 Betty Mills Co. (obo)			
			85.41	8/16/18 Six Sharps Retrieval C	11-466-462-0000-6407	Olson Kathy	0
				13,137 Sharps Assure (obo)			
			81.53	8/18/18 Non Bill:Sanitizers/Fa	11-471-471-0000-6020	Olson Kathy	0
				13,131 Favorfavor LLC (obo)			
			35.00	MCA Membership dues:Aric 8/2/	01-255-000-0000-6243	Pohl Joanne	0
				8,830 Minnesotaco (OBO)			
			89.00	Motivational Intrvw trng:inter	01-255-000-0000-6357	Pohl Joanne	0
				6,440 AIAFS			
			40.00	2018 MCA Fall Conf:Emily	01-255-000-0000-6357	Pohl Joanne	0
				8,830 Minnesotaco (OBO)			
			42.00	Retirement Plaque:NcNurlin 8/8	01-201-000-0000-6420	Powers Scott	0
				2,671 Trophies Plus			
			286.15	#1027 Rpc Radiatr Cap 8/16/18	01-205-000-0000-6303	Powers Scott	0
				4,837 Red Wing Ford-Chrysler-Dodge-Jeep			
			108.79	Boat Fuel 8/12/18	01-205-000-0000-6567	Powers Scott	0
				13,080 River Valley Marina (obo)			
			75.00	#1827 Rear Floor Liner 8/9/18	34-205-000-0000-6663	Powers Scott	0
				11,811 Flak Collision Inc (obo)			
			324.00	#1827 L Box Step 8/6/18	34-205-000-0000-6663	Powers Scott	0
				11,811 Flak Collision Inc (obo)			
			687.94	#1424 Mult Repairs 8/2/18	01-201-000-0000-6303	Riegelman Tyle	0

Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				10,485	Cannon Auto Repair		
			77.95	Med Supply: Sqd 1st aid 8/9/18	01-201-000-0000-6434	Riegelman Tyle	0
				792	North American Rescue Products Inc		
			227.73	Med Supply:Sqd 1st aid 8/15/18	01-201-000-0000-6434	Riegelman Tyle	0
				792	North American Rescue Products Inc		
			39.35	#1324 2 Bulbs 8/23	01-201-000-0000-6303	Roberts Rod	0
				5,184	DS AUTO CARE INC (OBO)		
			65.10	Rechrg Fire Extengshr 7/30/18	01-201-000-0000-6304	Roberts Rod	0
				15,441	Mississippi Welders Supply Co Inc		
			56.86	#1223 Bulb/Str Whl Cvr 8/15	01-201-000-0000-6303	Rogers Tyler	0
				8,807	O'Reilly Auto Parts		
			145.30	Costs related to FC 8/3/18	11-430-710-3810-6058	Roper Renee	0
				27,672	Amazon.Com		
			303.89	Costs related to FC 8/19/18	11-430-710-3810-6058	Roper Renee	0
				27,539	Days Inn		
			3.97	Costs related to FC	11-430-710-3810-6058	Roper Renee	0
				11,318	Expedia (obo)		
			68.00	Costs related to FC 8/18/18	11-430-710-3810-6058	Roper Renee	0
				9,280	Rochester Shuttle Express (OBO)		
			325.80	Costs related to FC 8/3/18	11-430-710-3810-6058	Roper Renee	0
				8,572	United Airlines		
			-35.00	- Credit MAAO Fall Conf overchar	01-055-000-0000-6357	Schultz Betty	0
				6,082	Mao Region 1		
			370.00	Fall Conf Regs 9/11-9/13/18	01-055-000-0000-6357	Schultz Betty	0
				6,082	Mao Region 1		
			50.00	8/1/18 - Hlthy Communities Pur	11-466-466-0000-6024	Seide Jessica	0
				4,118	Kwik Trip (Obo)		
			840.00	8/1/18 MIOK Angst Documentar	11-466-466-0000-6353	Seide Jessica	0
				13,133	Indieflix (obo)		
			3.05	8/1/18 TZD Postage	11-466-468-0000-6203	Seide Jessica	0
				67,599	United States Postal Service		
			31.99	8/23/18 SHIP/Sign Holders	11-466-472-0000-6405	Seide Jessica	0
				27,672	Amazon.Com		
			347.81	8/23/18 SHIP Supplies/Cones	11-466-472-0000-6405	Seide Jessica	0
				13,140	Traffic Safety Store (obo)		
			71.01	Carb for STS 7/30/18	01-111-000-0000-6306	Seyffer Rick	0
				8,518	Gerlach Outdoor Power (OBO)		
			71.16	Weed Spray STS 8/01/18	01-111-000-0000-6306	Seyffer Rick	0

Manual Warrants

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				7,626	Runnings Supply Inc		
			26.71	Display cord 08/08/18	01-111-000-0000-6405	Seyffer Rick	0
				12,768	Dell Marketing Lp		
			128.00	Tagout Locks 8/07/18	01-111-000-0000-6417	Seyffer Rick	0
				7,334	Grainger Inc		
			113.68	Plumbing Tools:John 8/01/18	01-111-000-0000-6569	Seyffer Rick	0
				7,919	Menards-Red Wing		
			37.43	Hose,Sharpener 8/16/18	01-111-000-0000-6569	Seyffer Rick	0
				7,626	Runnings Supply Inc		
			11.99	Window tint 2nd floor 8/8/18	01-111-110-0000-6305	Seyffer Rick	0
				27,672	Amazon.Com		
			11.99	Window Tint Gov 08/14/18	01-111-110-0000-6305	Seyffer Rick	0
				27,672	Amazon.Com		
			248.00	Mops & Rugs Gov 8/12/18	01-111-110-0000-6347	Seyffer Rick	0
				2,313	Aramark Uniform Services Inc		
			399.00	Vacuum GOV 8/1/18	01-111-110-0000-6411	Seyffer Rick	0
				1,047	Arnold's Supply Company		
			449.97	RV Antifreeze GOV 8/07/18	01-111-110-0000-6413	Seyffer Rick	0
				7,919	Menards-Red Wing		
			200.00	LEC Elevator Permits 8/09/18	01-111-112-0000-6245	Seyffer Rick	0
				1,814	Dept of Labor & Industry Financial Svcs		
			108.45	Plumbing LEC 8/13/18	01-111-112-0000-6305	Seyffer Rick	0
				1,209	Culligan Water		
			310.00	Mops & Rugs LEC 8/12/18	01-111-112-0000-6347	Seyffer Rick	0
				2,313	Aramark Uniform Services Inc		
			25.99	Supplies Cit 8/23/18	01-111-115-0000-6411	Seyffer Rick	0
				6,450	Staples Advantage		
			84.82	Supplies Cit 8/23/18	01-111-115-0000-6411	Seyffer Rick	0
				6,450	Staples Advantage		
			1,063.28	Supplies Cit 8/23/18	01-111-115-0000-6411	Seyffer Rick	0
				6,450	Staples Advantage		
			238.81	Filter Cit 8/06/18	01-111-115-0000-6420	Seyffer Rick	0
				9,379	Berntsen International Inc		
			300.00	JUS Elevator Permits 8/09/18	01-111-116-0000-6245	Seyffer Rick	0
				1,814	Dept of Labor & Industry Financial Svcs		
			125.00	Vacuum Parts 8/1/18	01-111-116-0000-6304	Seyffer Rick	0
				1,047	Arnold's Supply Company		
			2,279.50	Court Holding Elevator Repairs	01-111-116-0000-6304	Seyffer Rick	0

Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				2,565	Schumacher Elevator Co		
			-11.99	- Return 8/16/18	01-111-116-0000-6305	Seyffer Rick	0
				27,672	Amazon.Com		
			11.99	Window Tint Court Service 08/	01-111-116-0000-6305	Seyffer Rick	0
				27,672	Amazon.Com		
			135.00	Chemicals:JUS 8/1/18	01-111-116-0000-6411	Seyffer Rick	0
				1,047	Arnold's Supply Company		
			399.00	Vacuum:JUS 8/01/18	01-111-116-0000-6411	Seyffer Rick	0
				1,047	Arnold's Supply Company		
			63.50	Towel Dispenser Justice 8/23/1	01-111-116-0000-6411	Seyffer Rick	0
				6,450	Staples Advantage		
			17.97	Misc Supplies Justice 08/14/1	01-111-116-0000-6420	Seyffer Rick	0
				50,705	Red Wing Ace Hardware		
			14.07	Misc Supplies Justice 8/14/18	01-111-116-0000-6420	Seyffer Rick	0
				7,626	Runnings Supply Inc		
			63.50	Towel Dispenser Justice 8/16/1	01-111-116-0000-6420	Seyffer Rick	0
				6,450	Staples Advantage		
			297.24	LED Bulbs Justice 8/09/18	01-111-116-0000-6421	Seyffer Rick	0
				10,599	1000Bulbs.com (obo)		
			774.08	Supplies ADC 8/17/18	01-207-000-0000-6411	Seyffer Rick	0
				6,450	Staples Advantage		
			1,498.59	80 Boxes Copy Paper 8/16/18	11-420-600-0010-6405	Seyffer Rick	0
				6,450	Staples Advantage		
			1,376.31	80 Boxes Copy Paper 8/16/18	11-430-700-0010-6405	Seyffer Rick	0
				6,450	Staples Advantage		
			100.00	8/6/18 Billable Med/Bus Pass 8	11-463-463-0000-6010	Smith Denise	0
				209	Metro Transit		
			44.95	Internet 8/2018	01-063-000-0000-6209	Smith John	0
				10,740	Hiawatha Broadband.com (obo)		
			198.39	Hand Truck 8/17/18	01-063-000-0000-6405	Smith John	0
				6,450	Staples Advantage		
			88.79	Repl Laptop Battery 8/4/18	01-127-127-0000-6420	Smith John	0
				12,768	Dell Marketing Lp		
			283.00	Printer:Bkgd Investigator 8/7/	01-201-000-0000-6432	Smith John	0
				2,606	Shi Corp		
			90.57	Repl Laptop Battery 8/14/18	11-420-600-0010-6432	Smith John	0
				12,768	Dell Marketing Lp		
			87.01	Repl Laptop Battery 8/14/18	11-430-700-0010-6432	Smith John	0

Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				12,768	Dell Marketing Lp		
50.14	8/19/18	MIOK Snacks:Volunteer			11-466-466-0000-6024	Smith Laura	0
		15,300 Econofoods 328					
95.30	8/20/18	MIOK Volunteer Mileage			11-466-466-0000-6024	Smith Laura	0
		1,824 Taxi Company Of Red Wing					
149.00	Read/Recgnz/Rspnd Conf 9/10/				01-201-000-0000-6357	Stehr Josh	0
		2,386 Calibre Press Inc					
28.94	#1821 Oil Chng 8/13/18				01-201-000-0000-6303	Sullivan Trevo	0
		5,184 DS AUTO CARE INC (OBO)					
38.22	#1821 Bulb/Wiper Blades 8/8/18				01-201-000-0000-6303	Sullivan Trevo	0
		10,848 NAPA Auto Parts of Zumbrota					
649.70	#1821 Tires 8/1/18				01-201-000-0000-6303	Sullivan Trevo	0
		7,387 River Road Repair					
34.11	#1821 Fuel 8/2/18				01-201-000-0000-6567	Sullivan Trevo	0
		13,141 Winner Gas (obo)					
269.00	#1425 Mount/Balance Tires 8/2/				01-201-000-0000-6303	Sundby Scott	0
		10,485 Cannon Auto Repair					
22.74	1425 Capsule 8/13/18				01-201-000-0000-6303	Sundby Scott	0
		8,807 O'Reilly Auto Parts					
37.10	#1425 Oil Change 8/22/18				01-201-000-0000-6303	Sundby Scott	0
		9,698 Zumbrota Ford					
230.00	Conf Lodg 10/3-10/4/18				01-201-000-0000-6332	Sutton-Brown S	0
		1,134 Grand View Lodge - Nisswa					
75.00	BCA Trng 11/2018				01-201-000-0000-6357	Sutton-Brown S	0
		9,193 MN BCA-CJTE					
419.11	#25 Repair Oil Leak 8/8/18				01-201-000-0000-6303	Thompson Pat	0
		9,886 Berghammer Tire & Auto Inc.					
6.63	#25 Capsule 8/4/18				01-201-000-0000-6303	Thompson Pat	0
		8,807 O'Reilly Auto Parts					
141.18	Forensic Comp Srch Tool 8/4/18				01-201-000-0000-6870	Thompson Pat	0
		1,903 West Payment Center					
16.75	Office Suppies 8/21/18				01-005-000-0000-6405	Thuman Stacy	0
		6,450 Staples Advantage					
16.75	Office Supplies 8/21/18				01-031-000-0000-6405	Thuman Stacy	0
		6,450 Staples Advantage					
16.76	Office Supplies 8/21/185				01-061-000-0000-6405	Thuman Stacy	0
		6,450 Staples Advantage					
32.65	#906 Oil Change 7/27/18				01-130-000-0000-6303	Thuman Stacy	0

Manual Warrants

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			42.45	#1611 Oil Change 7/27/18	01-130-000-0000-6303	Thuman Stacy	0
				12,923 Kevin's Service			
			46.73	#1712 Oil Change 8/3/18	01-130-000-0000-6303	Thuman Stacy	0
				12,923 Kevin's Service			
			192.91	#808:Oil Change/AC Repair 8/3/	01-130-000-0000-6303	Thuman Stacy	0
				12,923 Kevin's Service			
			228.06	#1413:(2) tires 7/27/18	01-130-000-0000-6303	Thuman Stacy	0
				12,923 Kevin's Service			
			50.00	#1413 Change Flat Tire 8/6/18	01-130-000-0000-6303	Thuman Stacy	0
				3,662 Shell Oil (Obo)			
			545.07	Gun Wash Solution 8/7/18	01-201-000-0000-6304	Troolin Rob	0
				27,672 Amazon.Com			
			275.00	2018 Conf Regs:A. Laumeyer 8/6	01-105-000-0000-6357	Use Land	0
				6,713 Mn Gis-Lis			
			55.00	Membership:Mengberg 8/1/18	01-127-127-0000-6243	Use Land	0
				3,233 International Code Council			
			135.00	Membership:ICC Chicago Dist 8/	01-127-127-0000-6243	Use Land	0
				3,233 International Code Council			
			198.95	#1626 Rpc Calipers 8/22/18	01-201-000-0000-6303	Voxland Collin	0
				37,305 Midway Auto			
			17.94	Window Cleaner (Sqds) 7/28/18	01-201-000-0000-6420	Winberg Jordan	0
				50,705 Red Wing Ace Hardware			
			48.85	Scrubber/Cleaner:Boats 7/28/18	01-205-000-0000-6420	Winberg Jordan	0
				50,705 Red Wing Ace Hardware			
			175.95	Boat Fuel 8/3/18	01-205-000-0000-6567	Winberg Jordan	0
				8,541 Red Wing Marina			
			97.17	Boat Fuel 8/3/18	01-205-000-0000-6567	Winberg Jordan	0
				13,080 River Valley Marina (obo)			
			268.29	#1524 Spark Plugs/Boots 8/10/1	01-201-000-0000-6303	Wolner Tom	0
				9,698 Zumbrota Ford			
			20.00	8/6/18 Fingerprints	11-430-700-0010-6283	Woodford Lisa	0
				27,458 Dhs Receipts Center			
			20.00	8/6/18 Fingerprints	11-430-700-0010-6283	Woodford Lisa	0
				27,458 Dhs Receipts Center			
			9.10	8/9/18 Background Check	11-430-700-0010-6283	Woodford Lisa	0
				11,939 L2G MN (obo)			
			9.10	8/7/18 Background Check	11-430-700-0010-6283	Woodford Lisa	0

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			335.77	8/17/18 Lodg/Meals CHS Conf/P	11-479-479-0000-6332	Woodford Lisa	0
				11,939 L2G MN (obo)			
			2.12	8/18/18 Conf regs:P.Drotos(Cr	11-479-479-0000-6357	Woodford Lisa	0
				74,077 Cragun's Conference And Golf Resort			
			2.12	8/16/18 CHS Conf regs:Pdrotos	11-479-479-0000-6357	Woodford Lisa	0
				11,613 Mn Dept Of Health			
			85.00	8/16/18 CHS Conf/P.Drotos	11-479-479-0000-6357	Woodford Lisa	0
				12,370 Health E Learning (obo)			
			85.00	8/17/18 CHS Conf/P.Drotos (Cre	11-479-479-0000-6357	Woodford Lisa	0
				12,370 Health E Learning (obo)			
Warrant #	11434	Total	40,494.53	Date 9/5/18			
		Final Total...	40,494.53	290 Transactions			

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	25,760.53	County General Revenue
3	2,896.60	County Road and Bridge
11	11,208.40	Health & Human Service Fund
34	399.00	Capital Plan
61	230.00	Waste Management Facilities
	40,494.53	TOTAL

Goodhue County



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>	<u>Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
10529	ADP, LLC	1,815.43		Payroll proc 7/23/18	01-061-000-0000-6279	520897774	N
	Warrant # 440733	Total...	1,815.43				
12203	Advance Auto Parts	19.99		U-joint Kit 0801	03-340-000-0000-6562	2053355621	N
	Warrant # 440734	Total...	19.99				
6193	Advanced Correctional Healthcare	2,148.55		Pool/cap recon 6/2018	01-207-000-0000-6272	78659	N
	Warrant # 440735	Total...	2,148.55				
1353	Ag Partners Coop	89.60		Diesel Disct Kenyon	03-340-000-0000-6565	817929	N
1353		2,710.40		Diesel Kenyon	03-340-000-0000-6565	817929	N
	Warrant # 440736	Total...	2,620.80				
2687	ANCOM Technical Center	376.25		Radio INstall #1804	03-340-000-0000-6303	81694	N
	Warrant # 440737	Total...	376.25				
11594	Banks/Rodney	62.37		52.371.0020 overpay	81-850-000-0000-2102	1865	N
11594		45.48		55.152.0020 overpay	81-850-000-0000-2102	1867	N
11594		15.36		55.152.0030 overpay	81-850-000-0000-2102	1866	N
	Warrant # 440738	Total...	123.21				
8365	Barb Gosman Catering	742.50		Breakfast:Biometrics 9/12-14	01-061-061-0000-6414	744806	N
	Warrant # 440739	Total...	742.50				
2799	Bartsh/Roxanne	50.00		Park Brd Per Diem	03-521-000-0000-6106	9-6-18	N
2799		29.98		Park Brd Mileage	03-521-000-0000-6331	9-6-18	N
	Warrant # 440740	Total...	79.98				
9831	Boman/Jeffrey	26.80		28.001.0800 overpay	81-850-000-0000-2102	152265330	N
	Warrant # 440741	Total...	26.80				
5986	Bortz/Jon	246.89		Transp mileage 8/13-8/30/18	01-121-140-0000-6220		N
	Warrant # 440742	Total...	246.89				
3592	Bruening Rock Products, Inc	3,971.05		Final 2018 Agg Surf Contract	03-310-000-0000-6327	FINAL	N
	Warrant # 440743	Total...	3,971.05				
7440	Cannon Falls Beacon	36.00		1yr subscription 7/18-7/19	01-201-000-0000-6244		N
	Warrant # 440744	Total...	36.00				
5641	Century Link (WA)	66.00		Hader circuit 9/2018	01-210-000-0000-6201	612e318008	N

Goodhue County

WARRANT REGISTER
Auditor Warrants

Approved 09/21/2018
Pay Date 09/21/2018



<u>Vendor #</u>	<u>Vendor Name</u>		<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>	<u>Tx</u>
	<u>Warrant #</u>	<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
	440745	Total...	66.00					
2411	Equifax Credit Information Serv		25.44	Pre emp credit cks 9/17/18	01-201-000-0000-6290	5012865		N
	440746	Total...	25.44					
11674	Fab 1 Welding LLC		362.50	Plates:standing desks 9/14	01-111-116-0000-6305	1962		N
	440747	Total...	362.50					
11869	Farrar/Janie		50.00	Park Brd Per Diem	03-521-000-0000-6106	9-6-18		N
11869			3.27	Park Brd Mileage	03-521-000-0000-6331	9-6-18		N
	440748	Total...	53.27					
3266	Frontier Communication		65.45	Phone Kenyon	03-350-000-0000-6201	1231972		N
3266			69.99	DSL Kenyon	03-350-000-0000-6209	1231972		N
	440749	Total...	135.44					
1331	Goodhue County Coop Elec Assn		136.04	St Lts #24 RBW	03-310-000-0000-6251	17064001		N
1331			124.88	St Lts #24 RBE	03-310-000-0000-6251	17064002		N
1331			39.15	Signs TH56 & 9	03-310-000-0000-6251	17064003		N
1331			68.43	Signs TH19 & 7	03-310-000-0000-6251	17064004		N
1331			20.64	St Lts #1 - White Rock	03-310-000-0000-6251	17064005		N
1331			264.21	Elec CF	03-350-000-0000-6251	1293002		N
1331			35.24	Elec Vasa	03-350-000-0000-6251	901293001		N
1331			10.32	Park Light	03-521-000-0000-6251	5862001		N
	440750	Total...	698.91					
21090	Goodhue County Recorder		92.00	Rec fees:A649769-A649770	01-127-128-0000-6850			N
	440751	Total...	92.00					
12057	Gorman/Thomas		64.40	31.033.0800 overpay	81-850-000-0000-2102	2214		N
	440752	Total...	64.40					
6901	Gs Distributing		248.85	Backflow inspections 9/10/18	01-111-110-0000-6305	5711		N
6901			1,164.84	Plumbing parts 9/10/18	01-111-113-0000-6305	5706		N
	440753	Total...	1,413.69					
13076	Jaspers Moriarty & Wetherille P.A.		980.00	Prof svc 7/31-8/21/18	01-011-000-0000-6265	25p904001747		N
	440754	Total...	980.00					
12993	Jaytech Inc.		661.75	Chemicals 9/17/18	01-111-110-0000-6413	99661		N
12993			1,450.35	Chemicals 9/12/18	01-111-112-0000-6413	99212		N
12993			196.75	Chemicals 9/17/18	01-111-115-0000-6413	99615		N

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
	Warrant #	440755	Total...	2,308.85				
13115	Johnson Controls		707.00	Fire panel repair 8/29/18	01-111-112-0000-6305	85145573		N
	Warrant #	440756	Total...	707.00				
1680	Justice Benefits Inc		176.00	SSI Q3FY18 claims	01-207-000-0000-6278	201700906		N
	Warrant #	440757	Total...	176.00				
12655	Mayo Clinic		918.12	Sexl asslt exam 8/27-8/28/18	01-011-000-0000-6285	700003101		N
	Warrant #	440758	Total...	918.12				
12755	Mehrkens/Glen		18.00	30.002.0700 overpay	81-850-000-0000-2102	17001		N
	Warrant #	440759	Total...	18.00				
11573	Melstad/Michael		50.00	Park Brd Per Diem	03-521-000-0000-6106	7-26-2018		N
11573			50.00	Park Brd Per Diem	03-521-000-0000-6106	9-6-18		N
11573			26.16	Park Brd Mileage	03-521-000-0000-6331	7-26-2018		N
11573			2.73	Park Brd Mileage	03-521-000-0000-6331	9-6-18		N
	Warrant #	440760	Total...	128.89				
11192	MetLife Dental		29.34	Dental:SMahn 9/2018	01-000-000-9001-2021			N
11192			96.35	Dental:GSchoener 9/2018	01-000-000-9001-2021			N
11192			29.34	Dental:MHolst 9/2018	01-000-000-9001-2021			N
11192			48.17	Dental:JThuman 9/2018	01-000-000-9001-2021			N
11192			48.17	Dental:MBanks 9/2018	01-000-000-9001-2021			N
11192			96.35	Dental:JBruemmer 9/2018	01-000-000-9001-2021			N
11192			48.17	Dental:RGlasenapp 9/2018	01-000-000-9001-2021			N
11192			96.35	Dental:RJohnson 9/2018	01-000-000-9001-2021			N
11192			29.34	Dental:BGlover 9/2018	01-000-000-9001-2021			N
	Warrant #	440761	Total...	521.58				
1821	Mn Dept Of Finance		1,971.00	Batt wmn/birth cert 8/2018	72-850-000-0000-2173			N
1821			7,686.00	State surcharges 8/2018	72-850-000-0000-2209			N
1821			1,208.00	Birth/death surcharge 8/2018	72-850-000-0000-2218			N
1821			1,370.00	Birth cert surcharge 8/2018	72-850-000-0000-2218			N
	Warrant #	440762	Total...	12,235.00				
7376	Mn Mutual Life Ins		5.20	Life ins:SMahn 9/2018	01-000-000-9001-2022			N
7376			5.20	Life ins:TMahoney 9/2018	01-000-000-9001-2022			N
7376			5.20	Life ins:Larendt 9/2018	01-000-000-9001-2022			N
7376			0.56	Dpndnt life:Larendt 9/2018	01-000-000-9001-2022			N

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7376	Mn Mutual Life Ins	40.80	Vol life:JBruemmer 9/2018	01-000-000-9001-2022			N
7376		0.56	Dpndnt life:JBruemmer 9/2018	01-000-000-9001-2022			N
7376		5.20	Life ins:RJohnson 9/2018	01-000-000-9001-2022			N
	Warrant # 440763	Total...	62.72				
8378	Orkin Exterminating	149.20	Pest control 9/18/18	01-207-000-0000-6283	28669328		N
	Warrant # 440764	Total...	149.20				
6736	Overby/Bernard	50.00	Park Brd Per Diem	03-521-000-0000-6106	9-6-2018		N
6736		41.42	Park Brd Mileage	03-521-000-0000-6331	9-6-2018		N
	Warrant # 440765	Total...	91.42				
10079	Pine Island Bank	541.75	68.430.0040 overpay	81-850-000-0000-2102	141771		N
	Warrant # 440766	Total...	541.75				
12809	Pratt/Barbara	50.00	Park Brd Per Diem	03-521-000-0000-6106	9-6-2018		N
12809		21.80	Park Brd Mileage	03-521-000-0000-6331	9-6-2018		N
	Warrant # 440767	Total...	71.80				
13108	Pritzl Storage	26.00	54.105.0020 overpay	81-850-000-0000-2102	10608		N
	Warrant # 440768	Total...	26.00				
2677	Red Wing Shoe Store (Red Wing)	125.00	Safety Boots-Seaberg	03-320-000-0000-6417	23469		N
2677		125.00	Safety Boots-Clemens	61-398-000-0000-6417	23469		N
	Warrant # 440769	Total...	250.00				
868	Schumacher Excavating Inc	275.00	Blade CR 42	03-310-000-0000-6328	24340		N
868		715.00	Blade CR 55	03-310-000-0000-6328	24340		N
868		715.00	Blade CR 43	03-310-000-0000-6328	24340		N
868		9,385.25	FINAL Zta Twp 599-122 J#6174	03-320-000-0000-6319	FINAL		N
868		11,241.67	FINAL Vasa Twp 599-118 J#6164	03-320-000-0000-6319	FINAL		N
	Warrant # 440770	Total...	22,331.92				
1831	Streichers Inc	25.00	Flap/epaulet:Troolin 9/13/18	01-201-000-0000-6453	i1331025		N
1831		140.00	Ballistic carrier:Troolin 9/13	01-201-000-0000-6480	i1331025		N
1831		972.50	Ballistic vest:Kindseth 9/12/1	01-201-000-0000-6480	i1330771		N
	Warrant # 440771	Total...	1,137.50				
11634	US Bank Equipment Finance	227.89	Copier Lease 09/18	03-330-000-0000-6302	365925981		N
	Warrant # 440772	Total...	227.89				
13109	Wegner/Phyllis	2.00	68.994.054A overpay	81-850-000-0000-2102	6050053299		N

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	Warrant #	440773	Total...	2.00				
13036	Wells Fargo		35.50	Doc retrieval 9/11/18	01-201-000-0000-6283	285623		N
	Warrant #	440774	Total...	35.50				
1903	West Payment Center		1,185.00	Online research 8/2018	01-025-000-0000-6244	838830665		N
1903			1,481.21	Law books 8/5-9/4/18	01-025-000-0000-6452	838614988		N
	Warrant #	440775	Total...	2,666.21				
73383	Xcel Energy		47.00	St Lts #66	03-310-000-0000-6251	5163607118		N
73383			46.39	St Lts #1	03-310-000-0000-6251	5163607118		N
73383			16.16	St Lts #5	03-310-000-0000-6251	5164100936		N
73383			114.07	St Lts S Bench	03-310-000-0000-6251	5194709683		N
73383			66.10	St Lts Park	03-521-000-0000-6251	5146438082		N
73383			16.31	Sec Lt Park	03-521-000-0000-6251	5173725269		N
73383			52.41	Elec RC Drop Shed	61-398-192-0000-6251	5169848451		N
73383			900.36	Elec RC	61-398-192-0000-6251	5169848451		N
73383			56.63	Gas RC	61-398-192-0000-6252	5169848451		N
	Warrant #	440776	Total...	1,315.43				
	Warrant Form	WFXX	Total...	62,021.88	98 Transactions			

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
3640	Bayley Law LLC	1,250.00	Prof svc 8/2018	01-011-000-0000-6271	0818		N
3640		150.00	Addl prof svc 8/2018	01-011-000-0000-6271	0818-A		N
	Warrant # 26215	Total...	1,400.00				
2108	Berg's Towing & Repair	265.00	#1724:Tow from accident 9/15	01-201-000-0000-6309	2921		N
	Warrant # 26216	Total...	265.00				
5405	Blank/Joseph	136.25	Transp mileage 8/6-8/7/48	01-121-140-0000-6220			N
	Warrant # 26217	Total...	136.25				
10073	Gorman & Broderick LLC	1,250.00	Prof svc 8/2018	01-011-000-0000-6271			N
	Warrant # 26218	Total...	1,250.00				
1386	Hay Creek Township	272.50	Plow Turnback	03-310-000-0000-6343	2017-2018		N
	Warrant # 26219	Total...	272.50				
2610	Nygaard/Ron	418.56	Transp mileage 7/16-8/8/18	01-121-140-0000-6220			N
	Warrant # 26220	Total...	418.56				
12016	Whitaker/Richard	852.38	Transp mileage 7/9-8/6/18	01-121-140-0000-6220			N
	Warrant # 26221	Total...	852.38				
	Warrant Form WFXX-ACH	Total...	4,594.69	8 Transactions			
	Final Total...		66,616.57	106 Transactions			

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<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u> <u>COUNT</u>	<u>AMOUNT</u>	<u>CTX</u> <u>COUNT</u>	<u>AMOUNT</u>
44		62,021.88	WFXX	440733	440776	09/21/2018	09/21/2018		
7		4,594.69	WFXX-ACH	26215	26221	09/21/2018	09/21/2018	3	1,407.19
		66,616.57	TOTAL					4	3,187.50

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RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>		
1	20,933.87	County General Revenue	4,322.19	16,611.68		
3	31,511.14	County Road and Bridge	272.50	31,238.64		
61	1,134.40	Waste Management Facilities	-	1,134.40		
72	12,235.00	Other Agency Funds	-	12,235.00		
81	802.16	Settlement Fund	-	802.16		
	66,616.57	TOTAL	4,594.69	TOTAL ACH	62,021.88	TOTAL NON-ACH

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
6193	Advanced Correctional Healthcare	35,502.54		Inmate medical 10/2018	01-207-000-0000-6272	78658 N
6193		1,406.48		DOC bills 12/17-4/12/18	01-207-000-0000-6272	78996 N
	Warrant # 440978 Total...	36,909.02				
11243	Advanced Disposal SW Midwest LLC	49.00		Garbage Zta	03-350-000-0000-6253	G6-2124738 N
	Warrant # 440979 Total...	49.00				
10315	Advanced Graphix Inc	20.00		#1722 K9 Halo graphics 6/22/18	01-201-000-0000-6303	199698 N
10315		750.00		#1828 Graphics 9/20/18	34-205-000-0000-6663	200321 N
	Warrant # 440980 Total...	770.00				
2477	Association Of Mn Counties	500.00		Opioid conf:BA,PD 9/12/12	01-005-000-0000-6357	50384,50554 N
2477		250.00		Opioid conf:SA 9/12/12	01-031-000-0000-6357	50384,50554 N
2477		250.00		Opioid conf:NA 9/12/12	11-430-700-0010-6357	50386,50554181 N
	Warrant # 440981 Total...	1,000.00				
13142	Baker/Ryan	125.00		Safety Boots-Reimb R.Baker	61-398-000-0000-6417	Boots2018 N
	Warrant # 440982 Total...	125.00				
5641	Century Link (WA)	0.25		PS ALI 8/2018	01-025-000-0000-6201	612e310008 N
5641		1.62		PRI 9/2018	01-025-000-0000-6201	612e310215 N
5641		1.62		PRI 9/2018	01-025-000-0000-6201	612e100569 N
5641		61.11		PS ALI 8/2018	01-063-000-0000-6201	612e310008 N
5641		398.42		PRI 9/2018	01-063-000-0000-6201	612e310215 N
5641		398.42		PRI 9/2018	01-063-000-0000-6201	612e100569 N
5641		5.10		PS ALI 8/2018	11-420-600-0010-6201	612e310008 N
5641		33.27		PRI 9/2018	11-420-600-0010-6201	612e310215 N
5641		33.27		PRI 9/2018	11-420-600-0010-6201	612e100569 N
5641		1.62		PS ALI 8/2018	11-420-640-0010-6201	612e310008 N
5641		10.55		PRI 9/2018	11-420-640-0010-6201	612e310215 N
5641		10.55		PRI 9/2018	11-420-640-0010-6201	612e100569 N
5641		6.47		PS ALI 8/2018	11-430-700-0010-6201	612e310008 N
5641		42.19		PRI 9/2018	11-430-700-0010-6201	612e310215 N
5641		42.19		PRI 9/2018	11-430-700-0010-6201	612e100569 N
5641		1.74		PS ALI 8/2018	11-479-478-0000-6201	612e310008 N
5641		11.36		PRI 9/2018	11-479-478-0000-6201	612e310215 N
5641		11.36		PRI 9/2018	11-479-478-0000-6201	612e100569 N
5641		4.23		PS ALI 8/2018	11-479-479-0000-6201	612e310008 N
5641		27.59		PRI 9/2018	11-479-479-0000-6201	612e310215 N
5641		27.59		PRI 9/2018	11-479-479-0000-6201	612e100569 N

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	Warrant # 440983	Total...	1,130.52				
13143	Children's Hospitals & Clinics	500.00	Sexl asslt consult 7/27/18	01-011-000-0000-6285	mcrc3157		N
13143		500.00	Sexl asslt consult 7/27/18	01-011-000-0000-6285	mcrc3156		N
13143		600.00	Sexl asslt consult/exam 3/26	01-011-000-0000-6285	mcrc3093		N
	Warrant # 440984	Total...	1,600.00				
12878	CivicPlus	6,497.07	Annual maint 11/18-10/19	01-063-000-0000-6268	177737		N
	Warrant # 440985	Total...	6,497.07				
9757	Daikin Applied	1,164.20	Repl fan motor Leibert #1	01-111-110-0000-6304	3195461		N
	Warrant # 440986	Total...	1,164.20				
1814	Dept of Labor & Industry Financial Svcs	25.00	County retention 8/2018	01-127-127-0000-5478			N
1814		452.00	Bldg permit srchg 8/2018	72-850-000-0000-2178			N
	Warrant # 440987	Total...	427.00				
6975	Drazkowski/Tom	50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106			N
	Warrant # 440988	Total...	50.00				
1266	Earl F Andersen Inc	750.00	R.O.W. Posts (100)	03-310-000-0000-6504	0118424IN		N
	Warrant # 440989	Total...	750.00				
5573	Emergency Automotive Tech	3,112.42	#1828 Emgcy equip 9/12/18	34-205-000-0000-6663	aw091118-6		N
	Warrant # 440990	Total...	3,112.42				
12325	England Law Office LTD	1,250.00	Prof svc 8/2018	01-011-000-0000-6271	1800-G		N
	Warrant # 440991	Total...	1,250.00				
2266	Feuling/Len	50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106			N
2266		36.08	PAC mileage 9/17/18	01-127-128-0000-6331			N
	Warrant # 440992	Total...	86.08				
21090	Goodhue County Recorder	46.00	Rec fee 30.032.0100	81-850-000-0000-2162			N
21090		19.57	Deed tax 30.032.0100	81-850-000-0000-2162			N
	Warrant # 440993	Total...	65.57				
21090	Goodhue County Recorder	46.00	Rec fee A647983	01-127-128-0000-6850	201800000348		N
	Warrant # 440994	Total...	46.00				
21090	Goodhue County Recorder	138.00	Rec fees:A646824-686826	01-127-128-0000-6850	201800000348		N

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	Warrant # 440995	Total...	138.00			
12541	Government Finance Officers Association	20.00	Beg gvt acctg:BA 10/9/18	01-041-000-0000-6357	10561	N
12541		20.00	Intermed gvt acctg:BA 10/23/18	01-041-000-0000-6357	10568	N
12541		20.00	Adv gvt acctg:BA 10/24/18	01-041-000-0000-6357	10569	N
	Warrant # 440996	Total...	60.00			
11436	Govt Forms and Supplies	13.98	AB envelopes 9/20/18	01-071-000-0000-6401	311623	N
	Warrant # 440997	Total...	13.98			
5236	H M Cragg Co	3,479.00	Backup batteries :PI twr 7/30	01-201-000-0000-6304	0209730in	N
	Warrant # 440998	Total...	3,479.00			
253	Juliar/Joe	50.00	PAC mtg security 9/17/18	01-127-128-0000-6284		N
	Warrant # 440999	Total...	50.00			
1461	Kenyon Municipal Utilities	216.92	Elec Kenyon	03-350-000-0000-6251	12783	N
1461		37.31	Wtr/Swr Kenyon	03-350-000-0000-6253	12783	N
	Warrant # 441000	Total...	254.23			
5902	Leica Geosystems Inc	2,304.00	VIVA,CS20 1yr renewal	01-103-000-0000-6301	901524533	N
	Warrant # 441001	Total...	2,304.00			
7072	Lockridge Grindal Nauen	1,666.67	Fed Rel Sept	03-330-000-0000-6278	94611	N
	Warrant # 441002	Total...	1,666.67			
1528	Lorenson/Lyle L	30.00	Cell phone 9/2018	01-201-000-0000-6202		N
	Warrant # 441003	Total...	30.00			
5138	Madden Galanter Hansen LLP	330.30	Labor reltn svc 8/2018	01-061-000-0000-6275		N
	Warrant # 441004	Total...	330.30			
8680	Mayo Clinic	34,059.96	Coroner fees Q318	01-215-000-0000-6273		N
	Warrant # 441005	Total...	34,059.96			
13039	Nardini Fire Equipment Co. Inc.	4,826.65	Progress pmtServer rm 9/13/18	34-063-000-0000-6646	jb00086834	N
	Warrant # 441006	Total...	4,826.65			
5189	Nystuen/Richard	50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106		N
5189		40.88	PAC mileage 9/17/18	01-127-128-0000-6331		N
	Warrant # 441007	Total...	90.88			

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
5828	Olmsted County	3,098.95	TH52 Partnership	03-330-000-0000-6278	9121844		N
	Warrant # 441008	Total...					
		3,098.95					
5136	Red Wing City-Public Works	35.77	Wash bay shrf shed 8/2018	01-201-000-0000-6253	011876.000		N
	Warrant # 441009	Total...					
		35.77					
5166	Red Wing Public Library	50.00	Rm rental:Dom abuse 8/4/18	01-255-000-0000-6358			N
	Warrant # 441010	Total...					
		50.00					
12545	Rivertown Multimedia	112.50	8/9/18 Bd minutes 9/8/18	01-005-000-0000-6242	2676006		N
12545		89.70	BOA notcie 9/8/18	01-127-128-0000-6242	2675681		N
	Warrant # 441011	Total...					
		202.20					
10300	Seachange Print Innovations	16,705.40	2018 General ballots	01-071-000-0000-6401	30384		N
	Warrant # 441012	Total...					
		16,705.40					
5029	Short Elliot Hendrickson Inc	5,912.68	Monitor RW Lndf-May	61-397-000-0000-6283	350833		N
	Warrant # 441013	Total...					
		5,912.68					
5962	Stenerson/Howard	50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106			N
5962		5.01	PAC mileage 9/17/18	01-127-128-0000-6331			N
	Warrant # 441014	Total...					
		55.01					
9664	Streamworks LLC	6,000.00	Prepay TNT postage 9/18	01-041-000-0000-6203	p133824		N
	Warrant # 441015	Total...					
		6,000.00					
46300	Tom Parker Electric Inc	337.68	Electrical:server rm proj 9/18	34-063-000-0000-6646	8981		N
	Warrant # 441016	Total...					
		337.68					
2469	Toshiba Financial Services (L.A.)	244.85	Copier 9/2018	01-255-000-0000-6302	68697929		N
	Warrant # 441017	Total...					
		244.85					
2740	Toshiba Financial Services (St Louis)	60.30	Copier 9/2018	01-005-000-0000-6302	366080984		N
2740		55.90	Copies 5/2018-8/2018	01-005-000-0000-6302	366080984		N
2740		60.31	Copier 9/2018	01-031-000-0000-6302	366080984		N
2740		55.90	Copies 5/2018-8/2018	01-031-000-0000-6302	366080984		N
2740		60.31	Copier 9/2018	01-061-000-0000-6302	366080984		N
2740		55.91	Copies 5/2018-8/2018	01-061-000-0000-6302	366080984		N
	Warrant # 441018	Total...					
		348.63					
9933	Tri-State Business Machines Inc	31.93	Copies 8/10-9/9/18	01-103-000-0000-6302	441720		N
9933		44.01	Copies 8/10-9/9/18	01-127-127-0000-6302	441720		N

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
9933	Tri-State Business Machines Inc		44.01	Copies 8/10-9/9/18	01-127-128-0000-6302	441720		N
	Warrant # 441019	Total...	119.95					
4231	UPS		22.35	Freight 8/20-9/11/18	01-201-000-0000-6205	58a87e388		N
	Warrant # 441020	Total...	22.35					
	Warrant Form WFXX	Total...	135,469.02	85 Transactions				

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
27100	Allegra	169.11		Marriage cert paper 9/14/18	01-101-000-0000-6401	61975 N
27100		70.00		Desk stamp embosser 9/20/18	01-101-000-0000-6401	61928 N
	Warrant # 26320	Total...	239.11			
3443	Anderson/Brad	358.61		Mileage 8/3-9/8/18	01-005-000-0000-6331	N
	Warrant # 26321	Total...	358.61			
6781	Benck/Andrea	35.00		Cell phone 9/2018	01-031-000-0000-6202	N
	Warrant # 26322	Total...	35.00			
5983	Christensen/Brandy	114.43		Cell phone repair,case 8/8/18	01-255-000-0000-6202	N
	Warrant # 26323	Total...	114.43			
11752	Diercks/Kristin	30.00		Cell phone 9/2018	01-255-000-0000-6202	N
	Warrant # 26324	Total...	30.00			
11797	Drotos/Paul	22.35		Mileage 8/2018	01-005-000-0000-6332	N
11797		12.00		Parking 8/2/18	01-005-000-0000-6333	N
	Warrant # 26325	Total...	34.35			
2370	Ekblad/Jeff	35.00		Data card 9/2018	01-103-000-0000-6206	N
	Warrant # 26326	Total...	35.00			
2719	Engberg/Michele	66.49		AMBO mileage 8/30/18	01-127-127-0000-6331	N
2719		62.13		MBPTA mileage 9/6/18	01-127-127-0000-6331	N
2719		62.13		MBPTA mileage 9/6/18	01-127-127-0000-6331	N
	Warrant # 26327	Total...	190.75			
9305	Fox/Darwin	50.00		Per diem:PAC 9/17/18	01-127-128-0000-6106	N
9305		13.63		PAC mileage 9/17/18	01-127-128-0000-6331	N
	Warrant # 26328	Total...	63.63			
9920	Frazier/Gwen	29.00		(2) Ovrnt meals 9/14/18	01-207-000-0000-6332	N
	Warrant # 26329	Total...	29.00			
1310	Fulton/Darla	40.00		Internet 9/2018	01-063-000-0000-6209	N
	Warrant # 26330	Total...	40.00			
11189	Gale/Thomas	50.00		Per diem:PAC 9/17/18	01-127-128-0000-6106	N
11189		25.51		PAC mileage 9/17/18	01-127-128-0000-6331	N
	Warrant # 26331	Total...	75.51			

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
10903	Harvey's Tire Service Inc.	454.00	Tires-Fluid 1001	03-340-000-0000-6575	572913		N
10903		180.00	Tires-Srvc Call 1001	03-340-000-0000-6575	572913		N
	Warrant # 26332	Total...	634.00				
1145	Hatch/Julie	200.00	Class facilitator 8/18/18	01-255-250-0000-6284			N
	Warrant # 26333	Total...	200.00				
2552	Hayunga/Terry	30.00	Cell phone 9/2018	01-063-000-0000-6202			N
2552		29.99	Internet 9/2018	01-063-000-0000-6209			N
	Warrant # 26334	Total...	59.99				
11039	Horsman/Nicole	159.14	MCAPS mileage 7/13-8/20/18	01-091-000-0000-6331			N
	Warrant # 26335	Total...	159.14				
11828	Huneke/Marcus	50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106			N
11828		19.84	PAC mileage 9/17/18	01-127-128-0000-6331			N
	Warrant # 26336	Total...	69.84				
1427	Jaeger/Mark Alan	29.99	Cell phone 9/2018	01-255-000-0000-6202			N
	Warrant # 26337	Total...	29.99				
1655	Jurgensen/Paul	75.00	Videorecording Co Bd 9/4/18	01-005-000-0000-6284			N
1655		125.00	Videorecording Co Bd 9/18/18	01-005-000-0000-6284			N
1655		75.00	Videorecording Staff mtg 9/26	01-061-000-0000-6284			N
	Warrant # 26338	Total...	275.00				
12612	Kelly/Dan	30.00	Cell phone 9/2018	01-255-000-0000-6202			N
	Warrant # 26339	Total...	30.00				
5570	L & L Street Rod and Sports Truck	55.00	#1522 Rpr spotlight/antenna 9/	01-201-000-0000-6303	2505		N
5570		2,800.00	#1827 equip install	34-205-000-0000-6663	2502		N
5570		350.00	#1828 Rmv equip #1027 9/14/18	34-205-000-0000-6663	2506		N
	Warrant # 26340	Total...	3,205.00				
7149	Marcus/Cyndee	19.62	Bank deposit mileage 6/29-9/25	01-041-000-0000-6331			N
7149		6.54	Election night mileage 8/14/18	01-071-000-0000-6331			N
	Warrant # 26341	Total...	26.16				
1721	Matthews/Tris	40.00	Cell phone 9/2018	01-201-000-0000-6202			N
1721		30.00	Internet 9/2018	01-201-000-0000-6209			N
	Warrant # 26342	Total...	70.00				

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
7014	Mestad/Mark		750.00	Lib mgr fees 9/2018	01-025-000-0000-6283			N
	Warrant #	26343	Total...	750.00				
12189	Meyer/Samantha		72.49	MBPTA mileage 9/25/18	01-127-127-0000-6331			N
	Warrant #	26344	Total...	72.49				
503	Mjs Security Inc		1,440.00	Prof svc 9/6-9/13/18	01-063-000-0000-6278	1809152		N
	Warrant #	26345	Total...	1,440.00				
8856	Ostlund/Emily		40.00	Internet 9/2018	01-255-000-0000-6209			N
8856			29.29	Appt book/planner 9/4/18	01-255-000-0000-6405			N
	Warrant #	26346	Total...	69.29				
8464	Pettit/Sarah		50.00	Per diem:PAC 9/17/18	01-127-128-0000-6106			N
8464			29.32	PAC mileage 9/17/18	01-127-128-0000-6331			N
	Warrant #	26347	Total...	79.32				
11758	Ramboldt/Laura		20.26	Ovrnt meal 8/30/18	01-055-000-0000-6332			N
	Warrant #	26348	Total...	20.26				
4338	Robinson/Lyman M		286.68	CVSO mileage 9/2018	01-121-000-0000-6332			N
	Warrant #	26349	Total...	286.68				
4242	Sandwick/Janet		30.00	Cell phone 9/2018	01-255-000-0000-6202			N
	Warrant #	26350	Total...	30.00				
2294	Schrader/Christopher		59.95	Seminar mileage 7/27/18	01-091-000-0000-6331			N
2294			23.00	Seminar parking 7/27/18	01-091-000-0000-6333			N
	Warrant #	26351	Total...	82.95				
11547	Schultz/Betty		18.02	MAAO Conf meal 9/11/18	01-055-000-0000-6332			N
11547			12.81	MAAO Conf meal 9/13/18	01-055-000-0000-6332			N
	Warrant #	26352	Total...	30.83				
11804	Smith/John		30.00	Cell phone 9/2018	01-063-000-0000-6202			N
	Warrant #	26353	Total...	30.00				
11982	Summit Food Service LLC		433.72	Inmate laundry 9/85-9/14/18	01-207-000-0000-6366	2000034432		N
11982			16.07	Digital thermometer 9/12/18	01-207-000-0000-6420	2000034430		N
11982			343.81	Condiments 9/8-9/14/18	01-207-000-0000-6463	2000034430		N
11982			7,504.54	Inmate meals 9/8-9/14/18	01-207-000-0000-6463	2000034431		N

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
	Warrant #	26354	Total...	8,298.14				
12152	Thuman/Stacy L		35.00	Cell phone 9/2018	01-031-000-0000-6202			N
	Warrant #	26355	Total...	35.00				
2724	University Of Mn-Fiscal		18,048.00	4H PC 100% MOA:Aly Q318	01-601-000-0000-6284	21236		N
	Warrant #	26356	Total...	18,048.00				
9563	Wright/David		30.00	Cell phone 9/2018	01-063-000-0000-6202			N
9563			40.00	Internet 9/2018	01-063-000-0000-6209			N
	Warrant #	26357	Total...	70.00				
8000	Wyld/Eddy		30.00	Cell phone 9/2018	01-063-000-0000-6202			N
8000			40.00	Internet 9/2018	01-063-000-0000-6209			N
	Warrant #	26358	Total...	70.00				
	Warrant Form	WFXX-ACH	Total...	35,417.47	63 Transactions			
			Final Total...	170,886.49	148 Transactions			

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<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u> <u>COUNT</u>	<u>AMOUNT</u>	<u>CTX</u> <u>COUNT</u>	<u>AMOUNT</u>
43	WFXX	440978	441020	09/28/2018	09/28/2018				
39	WFXX-ACH	26320	26358	09/28/2018	09/28/2018	33	3,553.22	6	31,864.25
	TOTAL								

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RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>		
1	145,182.56	County General Revenue	31,633.47	113,549.09		
3	6,452.85	County Road and Bridge	634.00	5,818.85		
11	519.08	Health & Human Service Fun	-	519.08		
34	12,176.75	Capital Plan	3,150.00	9,026.75		
61	6,037.68	Waste Management Facilities	-	6,037.68		
72	452.00	Other Agency Funds	-	452.00		
81	65.57	Settlement Fund	-	65.57		
	170,886.49	TOTAL	35,417.47	TOTAL ACH	135,469.02	TOTAL NON-ACH

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Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
11427	11872	Intellicients					
			985.71	Consulting 9/2018	01-061-000-0000-6278	9008	0
			111.95	Consulting 9/2018	11-420-600-0010-6283	9008	0
			43.05	Consulting 9/2018	11-420-640-0010-6283	9008	0
			154.99	Consulting 9/2018	11-430-700-0010-6283	9008	0
			43.05	Consulting 9/2018	11-479-478-0000-6283	9008	0
			77.50	Consulting 9/2018	11-479-479-0000-6283	9008	0
Warrant #	11427	Total	1,416.25	Date 9/17/18			
		Final Total...	1,416.25	6	Transactions		

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Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	985.71	County General Revenue
11	430.54	Health & Human Service Fund
	1,416.25	TOTAL