



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

JULY 19, 2022

8:00 A.M. CLOSED SESSION COUNTY BOARD MEETING

Employee Union Contract Negotiations

9:00 A.M. REGULAR SESSION COUNTY BOARD MEETING

Virtual Meeting Notice

Due to concerns surrounding the spread of COVID-19, it has been determined that in-person meetings or meetings conducted under Minn. Stat. 13D.02 a may not be practical or prudent. Therefore, meetings that are governed by the Open Meeting Law will temporarily be conducted by both in person and by telephone or other electronic means pursuant to Minn. Stat. 13D.021.

The Goodhue County Board of Commissioners will be conducting a county board meeting pursuant to this section on July 19, 2022 at 9:00 a.m. in the County Board Room. The County Administrator and/or County Attorney will be present at the meeting location. County Commissioners may appear in person or attend by telephone or other electronic means. The public may attend in person or monitor the meeting from a remote site by logging into <https://meet.goto.com/556653517> or calling [1 877 309 2073](tel:18773092073) any time during the meeting. Access code: 556 653 517

PLEDGE OF ALLEGIANCE

Disclosures of Interest

Review and approve the previous board meeting minutes.

Documents:

[July 1.pdf](#)

Review and approve the county board agenda

Review and approve the following items on the consent agenda:

1. Approve CPA Firm Letter to State Auditor

Documents:

[CPA Firm Letter to State Auditor.pdf](#)

2. Approve the application for Exempt Permit for Goodhue County Sheriff's Mounted Posse on at the Goodhue County Fairgrounds.

Documents:

[Sheriff Posse gambling permit.pdf](#)

3. Approve Request for Out of State Travel for Treatment Court Training

Documents:

[Treatment Court Request for Out of State Travel.pdf](#)

4. Approve the FY2020 State Criminal Alien Assistance Program (SCAAP) grant.

Documents:

[SCAAP Grant FY2020.pdf](#)

5. Approve MnDOT Master Partnership Contract 1050105.

Documents:

[Master Partnership Contract.pdf](#)

Regular Agenda

County Administrator's Report

1. Commissioner Drotos Memo

Documents:

[Drotos Memo.pdf](#)

2. Introduction of HR Generalist, Amanda Holst

3. CGI Video Agreement

Documents:

[CGI Memo-combined.pdf](#)

4. Personnel Committee Report

[July 19, 2022 Personnel Committee Packet](#)

Finance Director's Report

1. 2021 Financial Statement Audit Report

Documents:

[2021 Financial Statement Audit Results.pdf](#)

2. Forfeit Land Sale Commitment Balance

Documents:

[Forfeit Land Sale Commitment Balance.pdf](#)

County Surveyor's Report

1. Zumbrota GIS

Documents:

[ZumbrotaGIS.pdf](#)

Public Works Director's Report

1. 2021 Road and Bridge Annual Report.

Documents:

[2021 Annual Report.pdf](#)

2. Set Special Session - Public Hearing to Discuss Revocation of CSAH 1 West of 100th Ave to TH 52, and from CSAH 9 to TH 52.

Documents:

[Special Co Brd Hearing to revoke CSAH 1 w of 100th Ave - 19 Jul 22 Brd Mtg.pdf](#)

For Your Information

1. June 2022 Staffing Report.

Documents:

[June 2022 Staffing Report.pdf](#)

2. Monthly Finance Reports

Documents:

[Capital Plan 6-2022.pdf](#)
[Debt Services 6-2022.pdf](#)
[Ditch Fund 06-2022.pdf](#)
[Fund Balance 6-2022.pdf](#)

3. Project Status Report.

Documents:

[Project Status Report 19 Jul 22.pdf](#)

County Board Committee Reports

New and Old Business

Review & Approve County Claims

Documents:

[County Claims 7-19-22.pdf](#)

ADJOURN

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN
JULY 1, 2022**

The Goodhue County Board of Commissioners met on Tuesday, July 1, 2022, at 9:00 a.m. in Special Session at the Cannon Valley Fairgrounds, Cannon Falls, MN, with Commissioners Anderson, Majerus, C/Flanders and Greseth all present. C/Drotos was absent appeared virtually from 1825 Twin Bluff Road, Red Wing, MN.

Nancy Hovel thanked the board for having their meeting at the fair.

C/Majerus asked for any disclosure of interest. There were none.

¹ Moved by C/Anderson, seconded by C/Greseth, and carried to approve the June 21, 2022 County Board meeting minutes.

² Moved by C/Flanders, seconded by C/Anderson, and carried to approve the July 1, 2022 County Board Agenda.

³ Moved by C/Anderson, seconded by C/Majerus, and carried to approve the following Consent Agenda:

1. Approve 2022 Mileage Reimbursement Update.

LAND USE MANAGEMENT DIRECTOR'S REPORT

PUBLIC HEARING: Request for Map Amendment (Rezone). The request was submitted by Jason Paciorek (owner) to rezone 16,134 square feet from R-1 (Suburban Residence District) to A-2 (General Agriculture District). Parcel 37.110.0060. 34050 Serendipity Road Cannon Falls, MN 55009. Part of Lot 06 Block 01 of the Serendipity Addition in Leon Township.

This issue was discussed at the June 20, 2022, Planning Advisory Committee and was recommended for approval.

⁴ Moved by C/Anderson, seconded by C/Flanders, and carried to approve to open the public hearing.

C/Majerus asked three times for public comment. There was none.

⁵ Moved by C/Anderson, seconded by C/Greseth, and carried to approve to close the public hearing.

⁶ Moved by C/Anderson, seconded by C/Flanders, and carried to approve the Planning Advisory Commission recommendation and adopt the staff report into the record; accept the application, testimony, exhibits, and other evidence presented into the record; and APPROVE the map amendment request from Jason Paciorek to rezone 16,134 square feet of parcel 37.110.0060 from R-1 (Suburban Residence District) to A-2 (General Agriculture District)

PUBLIC HEARING: Request for Map Amendment (Rezone). The request, submitted by Phillip Hoey (owner) to rezone 26.63-acres from A-2 (General Agriculture District) to R-1 (Suburban Residence District). Parcel 37.006.0701. HWY 52 BLVD Cannon Falls, MN 55009. Part of the W ½ of the NE ¼ of Section 06 TWP 111 Range 17 in Leon Township.

This issue was discussed at the June 20, 2022, Planning Advisory Committee and was recommended for approval.

⁷ Moved by C/Greseth, seconded by C/Anderson, and carried to approve to open the public hearing.

C/Majerus asked three times for public comment. There was none.

⁸ Moved by C/Greseth, seconded by C/Anderson, and carried to approve to close the public hearing.

⁹ Moved by C/Anderson, seconded by C/Majerus, and carried to approve the Planning Advisory Commission recommendation and adopt the staff report into the record; accept the application, testimony, exhibits, and other evidence presented into the record; and APPROVE the map amendment request from Phillip Hoey (Property Owner) to rezone 27.27-acres of parcel 37.006.0701 from A2 (General Agriculture District) to R1 (Suburban Residence District). Subject to the following condition:

1. This rezoning shall not be recorded until the 1.35-acre as depicted in the attached survey as Parcel B

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN
JULY 1, 2022**

is officially split from parcel 37.006.0701 and combined with parcel 37.006.0700

FINANCE DIRECTOR'S REPORT

ARPA Program Cash Transfers. Staff recommended the Board approve the transfer of \$286,390 from the General Fund to the Capital Fund and the transfer of \$2,110,430 from the General Fund to the Waste Management Fund to replenish cash balances related to ARPA program expenditures.

¹⁰ Moved by C/Greseth, seconded by C/Anderson, and carried to approve the transfer of \$286,390 from the General Fund to the Capital Fund and the transfer of \$2,110,430 from the General Fund to the Waste Management Fund to replenish cash balances related to ARPA program expenditures.

SHERIFF'S REPORT

K9 Presentation. Sheriff Marty Kelly introduced Deputy Jim Goham with K9 Valor to the board. Deputy Goham and K9 Valor gave a demonstration.

COMMITTEE REPORTS:

C/Drotos	•
C/Greseth	•
C/Anderson	•
C/Majerus	•
C/Flanders	•
Administrator Arneson	•

Review and Approve the County Claims

¹¹ Moved by C/Anderson, seconded by C/Majerus, and carried to approve to pay the County claims in the amount of 01-General Revenue \$99,652.88, 03-Public Works \$276,062.18, 11- Human Service Fund \$430.54, 12- GC Family Services Collaborative \$00, 15- County Ditch 1 \$00, 21-ISTS \$00, 25- EDA \$00, 30-Capital Improvement \$00, 31-Capital Equipment \$00, 34-Capital Equipment \$2,200.00, 35-Debt Services \$00, 40-County Ditch \$00, 61-Waste Management \$10,081.65, 62-Recycling Center \$00, 63-HHW \$00, 72-Other Agency Funds \$227,521.38, 81-Settlement \$18.68, in the total amount of \$615,967.31.

Adjourn

¹² Moved by C/Anderson, seconded by C/Greseth, and carried to approve to adjourn the July 1, 2022, County Board Meeting.

SCOTT O. ARNESON
COUNTY ADMINISTRATOR

JASON MAJERUS, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

**BOARD OF COMMISSIONERS' PROCEEDINGS, GOODHUE COUNTY, MN
JULY 1, 2022**

MINUTE

1. Approved the June 21, 2022 County Board Meeting Minutes. (Motion carried 5-0)
2. Approved the county board agenda. (Motion carried 5-0)
3. Approved the consent agenda as amended. (Motion carried 5-0)
4. Approved to open the public hearing. (Motion carried 5-0)
5. Approved to close the public hearing. (Motion carried 5-0)
6. Approved the map amendment request for a rezone for Jason Paciorek, Leon Township. (Motion carried 5-0)
7. Approved to open the public hearing. (Motion carried 5-0)
8. Approved to close the public hearing. (Motion carried 5-0)
9. Approved the map amendment request for a rezone for Phillip Hoey, Leon Township. (Motion carried 5-0)
10. Approved the ARPA Program Cash Transfers. (Motion carried 5-0)
11. Approved the county claims. (Motion carried 5-0)
12. Approved to adjourn the July 1, 2022 County Board Meeting. (Motion carried 5-0)

DRAFT



Brian J. Anderson
Goodhue County Auditor/Treasurer
Goodhue County Finance & Taxpayer Services

Brian.anderson@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Phone (651) 385-3032

July 19, 2022

The Honorable Julie Blaha
Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, MN 55103-2139

Dear State Auditor Blaha,

Pursuant to Minn. Stat. § 6.481, subd. 7, this letter is to serve as notice Goodhue County plans to remain with a CPA firm for the 2023 and 2024 audits.

At the meeting on July 19, 2022, the Goodhue County Board of Commissioners unanimously approved a motion to remain with a CPA firm and to notify you of the decision.

Sincerely,

Goodhue County Board of Commissioners

Jason Majerus, Chair

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 West 4th Street
Red Wing, MN 55066

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

TODD GRESETH
3rd District
46804 Hwy 57 Blvd.
Wanamingo, MN 55983

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

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

An Equal Opportunity Employer

MINNESOTA LAWFUL GAMBLING
LG220 Application for Exempt Permit

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

- conducts lawful gambling on five or fewer days, and
- awards less than \$50,000 in prizes during a calendar year.

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

Application Fee (non-refundable)
Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.
Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

ORGANIZATION INFORMATION

Organization Name: GOODHUE COUNTY SHERIFF'S MOUNTED POSSE Previous Gambling Permit Number: X-03999
Minnesota Tax ID Number, if any: 41-131542 Federal Employer ID Number (FEIN), if any: _____
Mailing Address: 430 WEST 6TH STREET
City: RED WING State: MN Zip: 55066 County: GOODHUE
Name of Chief Executive Officer (CEO): DUSTIN LINDAHL
CEO Daytime Phone: 507-254-0606 CEO Email: dustin.lindahl@icloud.com
(permit will be emailed to this email address unless otherwise indicated below)
Email permit to (if other than the CEO): goodhuecountysheriffposse@gmail.com

NONPROFIT STATUS

Type of Nonprofit Organization (check one):
 Fraternal Religious Veterans Other Nonprofit Organization

Attach a copy of one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

A current calendar year Certificate of Good Standing
Don't have a copy? Obtain this certificate from:
MN Secretary of State, Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103
Secretary of State website, phone numbers:
www.sos.state.mn.us
651-296-2803, or toll free 1-877-551-6767

IRS income tax exemption (501(c)) letter in your organization's name
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)
If your organization falls under a parent organization, attach copies of both of the following:
1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
2. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): GOODHUE COUNTY FAIRGROUNDS
Physical Address (do not use P.O. box): 44217 COUNTY ROAD #6
Check one:
 City: _____ Zip: _____ County: _____
 Township: MINNEOLA Zip: 55992 County: GOODHUE
Date(s) of activity (for raffles, indicate the date of the drawing): _____
Check each type of gambling activity that your organization will conduct:
 Bingo Paddlewheels Pull-Tabs Tipboards Raffle

Gambling equipment for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to www.mn.gov/gcb and click on **Distributors** under the **List of Licensees** tab, or call 651-539-1900.

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

<p style="text-align: center;">CITY APPROVAL for a gambling premises located within city limits</p> <p><input type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print City Name: _____</p> <p>Signature of City Personnel: _____</p> <p>Title: _____ Date: _____</p> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 10px;"> <p>The city or county must sign before submitting application to the Gambling Control Board.</p> </div>	<p style="text-align: center;">COUNTY APPROVAL for a gambling premises located in a township</p> <p><input checked="" type="checkbox"/> The application is acknowledged with no waiting period.</p> <p><input type="checkbox"/> The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.</p> <p><input type="checkbox"/> The application is denied.</p> <p>Print County Name: <u>GOODHUE</u></p> <p>Signature of County Personnel: _____</p> <p>Title: _____ Date: _____</p> <p>TOWNSHIP (if required by the county) On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)</p> <p>Print Township Name: <u>MINNEOLA</u></p> <p>Signature of Township Officer: <u><i>[Signature]</i></u></p> <p>Title: <u>Supervisor</u> Date: <u>6/15/2022</u></p>
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CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature: *[Signature]* Date: 7-5-22

(Signature must be CEO's signature; designee may not sign)

Print Name: DUSTIN LINDAHL

REQUIREMENTS	MAIL APPLICATION AND ATTACHMENTS
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<p>Complete a separate application for:</p> <ul style="list-style-type: none"> all gambling conducted on two or more consecutive days; or all gambling conducted on one day. <p>Only one application is required if one or more raffle drawings are conducted on the same day.</p> <p>Financial report to be completed within 30 days after the gambling activity is done: A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.</p> <p>Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).</p>	<p>Mail application with:</p> <p>_____ a copy of your proof of nonprofit status; and</p> <p>_____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is \$100; otherwise the fee is \$150. Make check payable to State of Minnesota.</p> <p>To: Minnesota Gambling Control Board 1711 West County Road B, Suite 300 South Roseville, MN 55113</p> <p>Questions? Call the Licensing Section of the Gambling Control Board at 651-539-1900.</p>
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<p>Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the</p>	<p>application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-</p>	<p>ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.</p>
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This form will be made available in alternative format (i.e. large print, braille) upon request.



Goodhue County Justice
Center
454 W. 6th Street
Red Wing, MN 55086-2475

Telephone (851) 267-4950
FAX (651) 267-4972

STEPHEN F. O'KEEFE

Goodhue County Attorney

ASSISTANT COUNTY ATTORNEYS

ERIN L. KUESTER

CHRISTOPHER J. SCHRADER

WILLIAM L. CHRISTIANSON

ELIZABETH M.S. BREZA

DAVID J. GROVE


ANGELA R. STEIN

JESSICA M. PERKINS

JORDAN T. COOK

MEMORANDUM

TO: Goodhue County Board of Commissioners
Goodhue County Budget Committee

FROM: Stephen F. O'Keefe, Goodhue County Attorney 

RE: Request for Travel to Out of State Training for Treatment Court Coordinator

DATE: July 5, 2022

I am requesting approval of out of state travel for two employees, Jessica Schumacher, Treatment Court Coordinator, and Jessica Perkins, Assistant County Attorney, to attend the Treatment Court National Conference in Nashville, Tennessee, held on July 25, 2022, through July 28, 2022.

The National Association of Drug Court Professionals conference, RISE 22, is the only national conference for treatment court professionals. It is the one event that brings together justice system and treatment practitioners working in every intercept point, from entry into the system to re-entry into society. For over 25 years, this conference has consistently delivered the best-in-class speakers and content and is recognized as the leading training conference in the treatment court field.

Attendance at this conference is required as part of the four year, \$500,000 Department of Justice Federal Grant award. The cost of the training, including airfare, hotel, and conference fees, will be covered by the Grant.

SFO/jk



Goodhue County Grant Form

Grant Information

Grant Award: \$2,806

Name of Grant: FY2020 State Criminal Alien Assistance Program (SCAAP)

Sponsoring Agency: Office of Justice Programs (OJP) – Bureau of Justice Assistance (BJA)

Grant Period: 7/1/18-12/31/22

Department Information

Department: Adult Detention Center

Primary Contact Person: Cory Gagnon

Phone number: 651-267-2807

Purpose:

The Goodhue County Adult Detention Center receives funds to offset the cost of housing ‘undocumented’ aliens who had been convicted of at least one felony or two misdemeanors and who were incarcerated in our facility for at least four consecutive days during the reporting period.

Restrictions:

The payments must only be used for correctional purposes.

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

Website Address: bja.ojp.gov

CFDA # (if Federal Grant): 16.606

Date sent to Administration: 7/1/22

Board Approval Date (for office use only): _____

✓ Award Letter

June 15, 2022

Dear Kristine Holst,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you that the Office of Justice Programs (OJP) has approved the application submitted by GOODHUE, COUNTY OF for a Payment Award (non-grant) under the funding opportunity entitled 2020 BJA FY 2020 State Criminal Alien Assistance Program Program Requirements and Application Instructions. The approved payment amount is \$2,806.

Review the award instrument below carefully and familiarize yourself with all requirements before accepting your payment award. The award instrument includes the payment award offer and award acceptance. In connection with this payment award, references to the term "award" should be understood as this payment award.

To accept the award, the Authorized Representative(s) must accept all parts of the award offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

Congratulations on your payment award.

Maureen Henneberg
Deputy Assistant Attorney General

✓ Award Information

This award is offered subject to the conditions or limitations set forth in the award instrument.

Recipient Information

Recipient Name

GOODHUE, COUNTY OF

UEI

EUJSNVR85T71

Street 1

509 W 5TH ST STE 201

Street 2**City**

RED WING

State/U.S. Territory

Minnesota

Zip/Postal Code

55066

Country

United States

County/Parish

Province

**Award Details****Payment Award Date**

6/15/22

Award Type

Initial

Award Number

15PBJA-20-RR-00342-SCAA

Supplement Number

00

Payment Award Amount

\$2,806.00

Funding Instrument Type

Reimbursement

Assistance Listing Number Assistance Listings Program Title

16.606

Statutory Authority

The FY 2020 program is authorized by 8 U.S.C. § 1231(i) and Consolidated Appropriations Act, 2020, Pub. L. No. 116-93, 133 Stat 2317, 240. See also 28 U.S.C. § 530C(a).

I have read and understand the information presented in this section of the award instrument.

✓ Award Conditions

This award is offered subject to the conditions or limitations set forth in the award instrument.



In accepting this award, the recipient declares and certifies, among other things, that any payment made will be used only for "correctional purposes", as required by 8 U.S.C. § 1231(i)(6).



In accepting this award, the recipient declares and certifies, among other things, that it has current information in the System for Award Management, as indicated in 2 C.F.R. Part 25.

I have read and understand the information presented in this section of the award instrument.

✓ SCAAP Certifications

SCAAP Applicant Government and Submitting Government Official

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on the applicant government and the submitting government official entered above as part of this online application to the FY 2020 program is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review, and is provided in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#). I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this and all other certifications in this online application as material representations in any decision to make a SCAAP payment to the applicant government in response to this application.

I understand and acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§

10271-10273), and also may subject me and the applicant "State" or "unit of local government" to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and §§ 3801-3812). I also understand and acknowledge that payments under OJP programs such as SCAAP, including certifications provided in connections with such payments, are subject to review by USDOJ, including by OJP and the USDOJ Office of the Inspector General.

SCAAP Information on "Eligible Inmates"

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on "eligible inmates" entered or uploaded as part of this online application to the FY 2020 program-- (1) was determined and is reported here using due diligence, and in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#), and (2) is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review. I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this certification as a material representation in making any SCAAP payment under the FY 2020 program, and that this certification is subject to review by USDOJ. I also understand that, if this certification is false or otherwise inaccurate or misleading (including because of omission of a material fact), both I and the applicant government may be subject to criminal prosecution, civil penalties, and/or administrative remedies, including as described in the certification in this online application as to the "Applicant Government and Submitting Government Official."

SCAAP Information on "Correctional Officers" and "Facilities"

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on "correctional officers" and "correctional facilities" entered or uploaded as part of this online application to the FY 2020 program-- (1) was determined and is reported here using due diligence, and in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#), and (2) is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review. I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this certification as a material representation in making any SCAAP payment under the FY 2020 program, and that this certification is subject to review by USDOJ. I also understand that, if this certification is false or otherwise inaccurate or misleading (including because of omission of a material fact), both I and the applicant government may be subject to criminal prosecution, civil penalties, and/or administrative remedies, including as described in the certification in this online application as to the "Applicant Government and Submitting Government Official."

I have read and understand the information presented in this section of the award instrument.

✓ **SCAAP Use Of Funds**

In accepting this award, the recipient declares and certifies, among other things, that any payment made will be used only for “correctional purposes,” as required by 8 U.S.C. § 1231(i)(6). Please select at least one of the options below to indicate that payment will be used for one of the following allowable “correctional purposes.”

- Salaries for corrections officers
- Overtime costs
- Corrections work force recruitment and retention
- Construction of corrections facilities
- Training/education for offenders
- Training for corrections officers related to offender population management
- Consultants involved with offender population
- Medical and mental health services
- Vehicle rental/purchase for transport of offenders
- Prison industries
- Pre-release/reentry programs
- Technology involving offender management/inter-agency information sharing
- Disaster preparedness continuity of operations for corrections facility

I have read and understand the information presented in this section of the award instrument.

✓ **Award Acceptance**

Declaration and Certification to the U.S. Department of Justice as to Acceptance

By checking the declaration and certification box below, I--

- A. Declare to the U.S. Department of Justice (DOJ), under penalty of perjury, that I have authority to make this declaration and certification on behalf of the applicant.
- B. Certify to DOJ, under penalty of perjury, on behalf of myself and the applicant, to the best of my knowledge and belief, that the following are true as of the date of this award acceptance: (1) I have conducted or there was conducted (including by applicant’s legal counsel as appropriate and made available to me) a diligent review of all terms and conditions of, and all supporting materials submitted in connection with, this award, including any assurances and certifications (including anything submitted in connection therewith by a person on behalf of the applicant before, after, or at the time of the application submission and any materials that accompany this acceptance and certification); and (2) I have the legal authority to accept this award on behalf of the applicant.
- C. Accept this award on behalf of the applicant.
- D. Declare the following to DOJ, under penalty of perjury, on behalf of myself and the applicant: (1) I understand that, in taking (or not taking) any action pursuant to this declaration and certification, DOJ will rely upon this declaration and certification as a material representation; and (2) I understand that any materially false, fictitious, or fraudulent information or statement in this declaration and certification (or concealment or omission of a material fact as to either) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant to civil penalties and administrative remedies under the federal False Claims Act (including under 31 U.S.C. §§ 3729-3730 and/or §§ 3801-3812) or otherwise.

Agency Approval		
Title of Approving Official	Name of Approving Official	Signed Date And Time
Deputy Assistant Attorney General	Maureen Henneberg	6/15/22 4:38 AM

Authorized Representative



Entity Acceptance

Title of Authorized Entity Official

Sheriff Accountant

Signed Date And Time



Greg Isakson, P.E.
Public Works Director / County Engineer
Goodhue County Public Works Department

2140 Pioneer Road
Red Wing, MN 55066
Office (651) 385-3025

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Greg Isakson, Public Works Director

RE: 19 Jul 22 County Board Meeting - **CONSENT AGENDA**
MnDOT Master Partnership Contract 1050105

Date: 13 Jul 22

Summary

It is requested that the County Board approve the attached resolution that authorizes entering into the Master Partnership Contract with MnDOT (1050105).

Background

MnDOT has performed services for the County for many years, including construction material testing and inspecting bridges that require specialty equipment that the county does not own. Fifteen years ago, MnDOT created this Master Partnership Contract which recites the basic elements of an agreement for specific work orders that can be issued for MnDOT to provide a service for Goodhue County, or for Goodhue County to provide a service for MnDOT. The County renewed the original agreement five years ago and this update is substantially the same. This Master Partnership Contract does not cover any specific work items; they will be standard services or specific services covered in work orders that will specify the detailed scope of work and deliverables for the project. MNDOT will not provide any services to a County (or City) that does not have a Master Partnership Contract with them.

Alternatives

- Approve this Master Partnership Contract as written.
- Ask MnDOT to revise the contract before entering into it.
- Take no action and find others to provide the services that MnDOT has provided in the past.

Recommendations

It is recommended that the County Board approve the attached resolution that authorizes entering into the new Master Partnership Contract with MnDOT.

**STATE OF MINNESOTA
MASTER PARTNERSHIP CONTRACT**

This master contract is between the State of Minnesota, acting through its Commissioner of Transportation in this contract referred to as the “State” and the Goodhue County, acting through its County Board, in this contract referred to as the “Other Party.”

Recitals

1. The parties are authorized to enter into this contract pursuant to Minnesota Statutes, §§15.061, 471.59 and 174.02.
2. Minn. Stat. § 161.20, subd. 2, authorizes the Commissioner of Transportation to make arrangements with and cooperate with any governmental authority for the purposes of constructing, maintaining and improving the trunk highway system.
3. Each party to this contract is a “road authority” as defined by Minn. Stat. §160.02, subd. 25.
4. Minn. Stat. § 161.39, subd. 1, authorizes a road authority to perform work for another road authority. Such work may include providing technical and engineering advice, assistance and supervision, surveying, preparing plans for the construction or reconstruction of roadways, and performing roadway maintenance.
5. Minn. Stat. §174.02, subd. 6, authorizes the Commissioner of Transportation to enter into contracts with other governmental entities for research and experimentation; for sharing facilities, equipment, staff, data, or other means of providing transportation-related services; or for other cooperative programs that promote efficiencies in providing governmental services, or that further development of innovation in transportation for the benefit of the citizens of Minnesota.
6. Each party wishes to occasionally purchase services from the other party, which the parties agree will enhance the efficiency of delivering governmental services at all levels. This Master Partnership Contract (MPC) provides a framework for the efficient handling of such requests. This MPC contains terms generally governing the relationship between the parties. When specific services are requested, the parties will (unless otherwise specified) enter into a “Work Order” contracts.
7. After the execution of this MPC, the parties may (but are not required to) enter into “Work Order” contracts. These Work Orders will specify the work to be done, timelines for completion, and compensation to be paid for the specific work.
8. The parties are entering into this MPC to establish terms that will govern all of the Work Orders subsequently issued under the authority of this Contract.

Contract

1. Term of Master Partnership Contract; Use of Work Order Contracts; Survival of Terms

- 1.1. **Effective Date:** This contract will be effective on July 1st, 2022, or upon the date last signed by all State officials as required under Minn. Stat. § 16C.05, subd. 2, whichever occurs last. The Other Party must not begin work under this Contract until ALL required signatures have been obtained and the Other Party has been notified in writing to begin such work by the State’s Authorized Representative.
- 1.2. **Expiration Date.** This Contract will expire on June 30, 2027.
- 1.3. **Exhibits.** Exhibit A is attached and incorporated into this agreement.
- 1.4. **Work Order Contracts.** A work order contract must be negotiated and executed (by both the State and the Other Party) for each particular engagement, except for Technical Services provided by the State to the Other Party as specified in Article 2. The work order contract must specify the detailed scope of work and deliverables for that project. A party must not begin work under a work order until the work order is fully

executed. The terms of this MPC will apply to all work orders contracts issued, unless specifically varied in the work order. The Other Party understands that this MPC is not a guarantee of any payments or work order assignments, and that payments will only be issued for work actually performed under fully-executed work orders.

- 1.5. **Survival of Terms.** The following clauses survive the expiration or cancellation of this master contract and all work order contracts: 12. Liability; 13. State Audits; 14. Government Data Practices and Intellectual Property; 17. Publicity; 18. Governing Law, Jurisdiction, and Venue; and 22. Data Disclosure. All terms of this MPC will survive with respect to any work order contract issued prior to the expiration date of the MPC.
- 1.6. **Sample Work Order.** A sample work order contract is available upon request from the State.
- 1.7. **Definition of “Providing Party” and “Requesting Party”.** For the purpose of assigning certain duties and obligations in the MPC to work order contracts, the following definitions will apply throughout the MPC. “Requesting Party” is defined as the party requesting the other party to perform work under a work order contract. “Providing Party” is defined as the party performing the scope of work under a work order contract.

2. Technical Services

- 2.1. Technical Services include repetitive low-cost services routinely performed by the State for the Other Party. If requested and authorized by the Other Party, these services may be performed by the State for the Other Party without the execution of a work order, as these services are provided in accordance with standardized practices and processes and do not require a detailed scope of work. Exhibit A – Table of Technical Services is attached.
 - 2.1.1. Every other service not falling under the services listed in Exhibit A will require a work order contract (If you have questions regarding whether a service is covered under 2.1.1, please contact Contract Management).
- 2.2. The Other Party may request the State to perform Technical Services in an informal manner, such as by the use of email, a purchase order, or by delivering materials to a State lab and requesting testing. A request may be made via telephone, but will not be considered accepted unless acknowledged in writing by the State.
- 2.3. The State will promptly inform the Other Party if the State will be unable to perform the requested Technical Services. Otherwise, the State will perform the Technical Services in accordance with the State’s normal processes and practices, including scheduling practices taking into account the availability of State staff and equipment.
- 2.4. **Payment Basis.** Unless otherwise agreed to by the parties prior to performance of the services, the State will charge the Other Party the State’s then-current rate for performing the Technical Services. The then-current rate may include the State’s normal and customary additives. The State will invoice the Other Party upon completion of the services, or at regular intervals not more than once monthly as agreed upon by the parties. The invoice will provide a summary of the Technical Services provided by the State during the invoice period.

3. Services Requiring a Work Order Contract

- 3.1. **Work Order Contracts:** A party may request the other party to perform any of the following services under individual work order contracts.
- 3.2. **Professional and Technical Services.** A party may provide professional and technical services upon the request of the other party. As defined by Minn. Stat. §16C.08, subd. 1, professional/technical services “means services that are intellectual in character, including consultation, analysis, evaluation, prediction, planning, programming, or recommendation; and result in the production of a report or completion of a task.” Professional and technical services do not include providing supplies or materials except as incidental to performing such services. Professional and technical services include (by way of example and without limitation) cultural resources, engineering services, surveying, foundation recommendations and reports, environmental documentation, right-of-way assistance (such as performing appraisals or providing

relocation assistance, but excluding the exercise of the power of eminent domain), geometric layouts, final construction plans, graphic presentations, public relations, and facilitating open houses. A party will normally provide such services with its own personnel; however, a party's professional/technical services may also include hiring and managing outside consultants to perform work provided that a party itself provides active project management for the use of such outside consultants.

- 3.3. **Roadway Maintenance.** A party may provide roadway maintenance upon the request of the other party. Roadway maintenance does not include roadway reconstruction. This work may include but is not limited to snow removal, ditch spraying, roadside mowing, bituminous mill and overlay (only small projects), seal coat, bridge hits, major retaining wall failures, major drainage failures, and message painting. All services must be performed by an employee with sufficient skills, training, expertise or certification to perform such work, and work must be supervised by a qualified employee of the party performing the work.
- 3.4. **Construction Administration.** A party may administer roadway construction projects upon the request of the other party. Roadway construction includes (by way of example and without limitation) the construction, reconstruction, or rehabilitation of mainline, shoulder, median, pedestrian or bicycle pathway, lighting and signal systems, pavement mill and overlays, seal coating, guardrail installation, and channelization. These services may be performed by the Providing Party's own forces, or the Providing Party may administer outside contracts for such work. Construction administration may include letting and awarding construction contracts for such work (including state projects to be completed in conjunction with local projects). All contract administration services must be performed by an employee with sufficient skills, training, expertise or certification to perform such work.
- 3.5. **Emergency Services.** A party may provide aid upon request of the other party in the event of a man-made disaster, natural disaster or other act of God. Emergency services includes all those services as the parties mutually agree are necessary to plan for, prepare for, deal with, and recover from emergency situations. These services include, without limitation, planning, engineering, construction, maintenance, and removal and disposal services related to things such as road closures, traffic control, debris removal, flood protection and mitigation, sign repair, sandbag activities and general cleanup. Work will be performed by an employee with sufficient skills, training, expertise or certification to perform such work, and work must be supervised by a qualified employee of the party performing the work. If it is not feasible to have an executed work order prior to performance of the work, the parties will promptly confer to determine whether work may be commenced without a fully-executed work order in place. If work commences without a fully-executed work order, the parties will follow up with execution of a work order as soon as feasible.
- 3.6. When a need is identified, the State and the Other Party will discuss the proposed work and the resources needed to perform the work. If a party desires to perform such work, the parties will negotiate the specific and detailed work tasks and cost. The State will then prepare a work order contract. Generally, a work order contract will be limited to one specific project/engagement, although "on call" work orders may be prepared for certain types of services, especially for "Technical Services" items as identified section 2.1.. The work order will also identify specific deliverables required, and timeframes for completing work. A work order must be fully executed by the parties prior to work being commenced. The Other Party will not be paid for work performed prior to execution of a work order contract and authorization by the State.

4. Responsibilities of the Providing Party

- 4.1. **Terms Applicable to ALL Work Order Contracts.** The terms in this section 4.1 will apply to ALL work order contracts.
 - 4.1.1. Each work order will identify an Authorized Representative for each party. Each party's authorized representative is responsible for administering the work order, and has the authority to make any decisions regarding the work, and to give and receive any notices required or permitted under this MPC or the work order.
 - 4.1.2. The Providing Party will furnish and assign a publicly employed licensed engineer (Project Engineer), to be in responsible charge of the project(s) and to supervise and direct the work to be performed under each work order contract. For services not requiring an engineer, the Providing Party will

furnish and assign another responsible employee to be in charge of the project. The services of the Providing Party under a work order contract may not be otherwise assigned, sublet, or transferred unless approved in writing by the Requesting Party's authorized representative. This written consent will in no way relieve the Providing Party from its primary responsibility for the work.

- 4.1.3. If the Other Party is the Providing Party, the Project Engineer may request in writing specific engineering and/or technical services from the State, pursuant to Minn. Stat. Section 161.39. The work order Contract will require the Other Party to deposit payment in advance. The costs and expenses will include the current State additives and overhead rates, subject to adjustment based on actual direct costs that have been verified by audit.
- 4.1.4. Only the receipt of a fully executed work order contract authorizes the Providing Party to begin work on a project. Any and all effort, expenses, or actions taken by the Providing Party before the work order contract is fully executed are considered unauthorized and undertaken at the risk of non-payment.
- 4.1.5. In connection with the performance of this contract and any work orders issued, the Providing Agency will comply with all applicable Federal and State laws and regulations. When the Providing Party is authorized or permitted to award contracts in connection with any work order, the Providing Party will require and cause its contractors and subcontractors to comply with all Federal and State laws and regulations.
- 4.2. **Additional Terms for Roadway Maintenance.** The terms of section 4.1 and this section 4.2 will apply to all work orders for Roadway Maintenance.
 - 4.2.1. Unless otherwise provided for by contract or work order, the Providing Party must obtain all permits and sanctions that may be required for the proper and lawful performance of the work.
 - 4.2.2. The Providing Party must perform maintenance in accordance with MnDOT maintenance manuals, policies and operations.
 - 4.2.3. The Providing Party must use State-approved materials, including (by way of example and without limitation), sign posts, sign sheeting, and de-icing and anti-icing chemicals.
- 4.3. **Additional Terms for Construction Administration.** The terms of section 4.1 and this section 4.3 will apply to all work order contracts for construction administration.
 - 4.3.1. Contract(s) must be awarded to the lowest responsible bidder or best value proposer in accordance with state law.
 - 4.3.2. Contractor(s) must be required to post payment and performance bonds in an amount equal to the contract amount. The Providing Party will take all necessary action to make claims against such bonds in the event of any default by the contractor.
 - 4.3.3. Contractor(s) must be required to perform work in accordance with the latest edition of the Minnesota Department of Transportation Standard Specifications for Construction.
 - 4.3.4. For work performed on State right-of-way, contractor(s) must be required to indemnify and hold the State harmless against any loss incurred with respect to the performance of the contracted work, and must be required to provide evidence of insurance coverage commensurate with project risk.
 - 4.3.5. Contractor(s) must pay prevailing wages pursuant to applicable state and federal law.
 - 4.3.6. Contractor(s) must comply with all applicable Federal, and State laws, ordinances and regulations, including but not limited to applicable human rights/anti-discrimination laws and laws concerning the participation of Disadvantaged Business Enterprises in federally-assisted contracts.
 - 4.3.7. Unless otherwise agreed in a work order contract, each party will be responsible for providing rights of way, easement, and construction permits for its portion of the improvements. Each party will, upon the other's request, furnish copies of right of way certificates, easements, and construction permits.

- 4.3.8. The Providing Party may approve minor changes to the Requesting Party's portion of the project work if such changes do not increase the Requesting Party's cost obligation under the applicable work order contract.
- 4.3.9. The Providing Party will not approve any contractor claims for additional compensation without the Requesting Party's written approval, and the execution of a proper amendment to the applicable work order contract when necessary. The Other Party will tender the processing and defense of any such claims to the State upon the State's request.
- 4.3.10. The Other Party must coordinate all trunk highway work affecting any utilities with the State's Utilities Office.
- 4.3.11. The Providing Party must coordinate all necessary detours with the Requesting Party.
- 4.3.12. If the Other Party is the Providing Party, and there is work performed on the trunk highway right-of-way, the following will apply:
 - a. The Other Party will have a permit to perform the work on the trunk highway. The State may revoke this permit if the work is not being performed in a safe, proper and skillful manner, or if the contractor is violating the terms of any law, regulation, or permit applicable to the work. The State will have no liability to the Other Party, or its contractor, if work is suspended or stopped due to any such condition or concern.
 - b. The Other Party will require its contractor to conduct all traffic control in accordance with the Minnesota Manual on Uniform Traffic Control Devices.
 - c. The Other Party will require its contractor to comply with the terms of all permits issued for the project including, but not limited to, National Pollutant Discharge Elimination System (NPDES) and other environmental permits.
 - d. All improvements constructed on the State's right-of-way will become the property of the State.

5. Responsibilities of the Requesting Party

- 5.1. After authorizing the Providing Party to begin work, the Requesting Party will furnish any data or material in its possession relating to the project that may be of use to the Providing Party in performing the work.
- 5.2. All such data furnished to the Providing Party will remain the property of the Requesting Party and will be promptly returned upon the Requesting Party's request or upon the expiration or termination of this contract (subject to data retention requirements of the Minnesota Government Data Practices Act and other applicable law).
- 5.3. The Providing Party will analyze all such data furnished by the Requesting Party. If the Providing Party finds any such data to be incorrect or incomplete, the Providing Party will bring the facts to the attention of the Requesting Party before proceeding with the part of the project affected. The Providing Party will investigate the matter, and if it finds that such data is incorrect or incomplete, it will promptly determine a method for furnishing corrected data. Delay in furnishing data will not be considered justification for an adjustment in compensation.
- 5.4. The State will provide to the Other Party copies of any Trunk Highway fund clauses to be included in the bid solicitation and will provide any required Trunk Highway fund provisions to be included in the Proposal for Highway Construction, that are different from those required for State Aid construction.
- 5.5. The Requesting Party will perform final reviews and inspections of its portion of the project work. If the work is found to have been completed in accordance with the work order contract, the Requesting Party will promptly release any remaining funds due the Providing Party for the Project(s).
- 5.6. The work order contracts may include additional responsibilities to be completed by the Requesting Party.

6. Time

- 6.1. In the performance of project work under a work order contract, time is of the essence.

7. Consideration and Payment

- 7.1. **Consideration.** The Requesting Party will pay the Providing Party as specified in the work order. The State's normal and customary additives will apply to work performed by the State, unless otherwise specified in the work order. The State's normal and customary additives will not apply if the parties agree to a "lump sum" or "unit rate" payment.
- 7.2. **State's Maximum Obligation.** The total compensation to be paid by the State to the Other Party under all work order contracts issued pursuant to this MPC will not exceed \$500,000.00.
- 7.3. **Travel Expenses.** It is anticipated that all travel expenses will be included in the base cost of the Providing Party's services, and unless otherwise specifically set forth in an applicable work order contract, the Providing Party will not be separately reimbursed for travel and subsistence expenses incurred by the Providing Party in performing any work order contract. In those cases where the State agrees to reimburse travel expenses, such expenses will be reimbursed in the same manner and in no greater amount than provided in the current "MnDOT Travel Regulations" a copy of which is on file with and available from the MnDOT District Office. The Other Party will not be reimbursed for travel and subsistence expenses incurred outside of Minnesota unless it has received the State's prior written approval for such travel.

7.4. Payment

- 7.4.1. **Generally.** The Requesting Party will pay the Providing Party as specified in the applicable work order, and will make prompt payment in accordance with Minnesota law.
- 7.4.2. **Payment by the Other Party.**
 - a. The Other Party will make payment to the order of the Commissioner of Transportation.
 - b. IMPORTANT NOTE: PAYMENT MUST REFERENCE THE "MNDOT CONTRACT NUMBER" SHOWN ON THE FACE PAGE OF THIS CONTRACT AND THE "INVOICE NUMBER" ON THE INVOICE RECEIVED FROM MNDOT.
 - c. Remit payment to the address below:
MnDOT
Attn: Cash Accounting
RE: MnDOT Contract Number 1050105W[XX] and Invoice Number: 00000[#####]
(see note above)
Mail Stop 215
395 John Ireland Blvd
St. Paul, MN 55155
- 7.4.3. **Payment by the State.**
 - a. Generally. The State will promptly pay the Other Party after the Other Party presents an itemized invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services. Invoices must be submitted as specified in the applicable work order, but no more frequently than monthly.
 - b. Retainage for Professional and Technical Services. For work orders for professional and technical services, as required by Minn. Stat. § 16C.08, subd. 2(10), no more than 90 percent of the amount due under any work order contract may be paid until the final product of the work order contract has been reviewed by the State's authorized representative. The balance due will be paid when the State's authorized representative determines that the Other Party has satisfactorily fulfilled all the terms of the work order contract.

8. Conditions of Payment

- 8.1. All work performed by the Providing Party under a work order contract must be performed to the Requesting Party's satisfaction, as determined at the sole and reasonable discretion of the Requesting Party's Authorized Representative and in accordance with all applicable federal and state laws, rules, and

regulations. The Providing Party will not receive payment for work found by the Requesting Party to be unsatisfactory or performed in violation of federal or state law.

9. State's Authorized Representative and Project Manager

- 9.1. The State's Authorized Representative for this master contract is the District State Aid Engineer, who has the responsibility to monitor the State's performance.
- 9.2. The State's Project Manager will be identified in each work order contract.

10. Other Party's Authorized Representative and Project Manager

- 10.1. The Other Party's Authorized Representative for administering this master contract is the Other Party's Engineer, and the Engineer has the responsibility to monitor the Other Party's performance. The Other Party's Authorized Representative is also authorized to execute work order contracts on behalf of the Other Party without approval of each proposed work order contract by its governing body.
- 10.2. The Other Party's Project Manager will be identified in each work order contract.

11. Assignment, Amendments, Waiver, and Contract Complete

- 11.1. **Assignment.** Neither party may assign or transfer any rights or obligations under this MPC or any work order contract without the prior consent of the other and a fully executed Assignment Contract, executed and approved by the same parties who executed and approved this MPC, or their successors in office.
- 11.2. **Amendments.** Any amendment to this master contract or any work order contract must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original contract, or their successors in office.
- 11.3. **Waiver.** If a party fails to enforce any provision of this master contract or any work order contract, that failure does not waive the provision or the party's right to subsequently enforce it.
- 11.4. **Contract Complete.** This master contract and any work order contract contain all negotiations and contracts between the State and the Other Party. No other understanding regarding this master contract or any work order contract issued hereunder, whether written or oral may be used to bind either party.

12. Liability

- 12.1. Each party will be responsible for its own acts and omissions to the extent provided by law. The Other Party's liability is governed by Minn. Stat. chapter 466 and other applicable law. The State's liability is governed by Minn. Stat. section 3.736 and other applicable law. This clause will not be construed to bar any legal remedies a party may have for the other party's failure to fulfill its obligations under this master contract or any work order contract. Neither party agrees to assume any environmental liability on behalf of the other party. A Providing Party under any work order is acting only as a "Contractor" to the Requesting Party, as the term "Contractor" is defined in Minn. Stat. §115B.03 (subd. 10), and is entitled to the protections afforded to a "Contractor" by the Minnesota Environmental Response and Liability Act. The parties specifically intend that Minn. Stat. §471.59 subd. 1a will apply to any work undertaken under this MPC and any work order issued hereunder.

13. State Audits

- 13.1. Under Minn. Stat. § 16C.05, subd. 5, the party's books, records, documents, and accounting procedures and practices relevant to any work order contract are subject to examination by the parties and by the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this MPC.

14. Government Data Practices and Intellectual Property

- 14.1. **Government Data Practices.** The Other Party and State must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, as it applies to all data provided by the State under this MPC and any work order contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Other Party under this MPC and any work order contract. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either the Other Party or the State.
- 14.2. **Intellectual Property Rights**

14.2.1. Intellectual Property Rights. The Requesting Party will own all rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents created and paid for under work order contracts. Works means all inventions, improvements, discoveries (whether or not patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created or originated by the Providing Party, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this master contract or any work order contract. Works includes "Documents." Documents are the originals of any databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by the Providing Party, its employees, agents, or contractors, in the performance of a work order contract. The Documents will be the exclusive property of the Requesting Party and all such Documents must be immediately returned to the Requesting Party by the Providing Party upon completion or cancellation of the work order contract. To the extent possible, those Works eligible for copyright protection under the United States Copyright Act will be deemed to be "works made for hire." The Providing Party Government assigns all right, title, and interest it may have in the Works and the Documents to the Requesting Party. The Providing Party must, at the request of the Requesting Party, execute all papers and perform all other acts necessary to transfer or record the Requesting Party's ownership interest in the Works and Documents. Notwithstanding the foregoing, the Requesting Party grants the Providing Party an irrevocable and royalty-free license to use such intellectual property for its own non-commercial purposes, including dissemination to political subdivisions of the state of Minnesota and to transportation-related agencies such as the American Association of State Highway and Transportation Officials.

14.2.2. Obligations with Respect to Intellectual Property.

- a. **Notification.** Whenever any invention, improvement, or discovery (whether or not patentable) is made or conceived for the first time or actually or constructively reduced to practice by the Providing Party, including its employees and subcontractors, in the performance of the work order contract, the Providing Party will immediately give the Requesting Party's Authorized Representative written notice thereof, and must promptly furnish the Authorized Representative with complete information and/or disclosure thereon.
- b. **Representation.** The Providing Party must perform all acts, and take all steps necessary to ensure that all intellectual property rights in the Works and Documents are the sole property of the Requesting Party, and that neither Providing Party nor its employees, agents or contractors retain any interest in and to the Works and Documents.

15. Affirmative Action

- 15.1. The State intends to carry out its responsibility for requiring affirmative action by its Contractors, pursuant to Minn. Stat. §363A.36. Pursuant to that Statute, the Other Party is encouraged to prepare and implement an affirmative action plan for the employment of minority persons, women, and the qualified disabled, and submit such plan to the Commissioner of the Minnesota Department of Human Rights. In addition, when the Other Party lets a contract for the performance of work under a work order issued pursuant to this MPC, it must include the following in the bid or proposal solicitation and any contracts awarded as a result thereof:
- 15.2. **Covered Contracts and Contractors.** If the Contract exceeds \$100,000 and the Contractor employed more than 40 full-time employees on a single working day during the previous 12 months in Minnesota or in the state where it has its principle place of business, then the Contractor must comply with the requirements of Minn. Stat. § 363A.36 and Minn. R. Parts 5000.3400-5000.3600. A Contractor covered by Minn. Stat. § 363A.36 because it employed more than 40 full-time employees in another state and does not have a certificate of compliance, must certify that it is in compliance with federal affirmative action requirements.

- 15.3. **Minn. Stat. § 363A.36.** Minn. Stat. § 363A.36 requires the Contractor to have an affirmative action plan for the employment of minority persons, women, and qualified disabled individuals approved by the Minnesota Commissioner of Human Rights (“Commissioner”) as indicated by a certificate of compliance. The law addresses suspension or revocation of a certificate of compliance and contract consequences in that event. A contract awarded without a certificate of compliance may be voided.
- 15.4. **Minn. R. Parts 5000.3400-5000.3600.**
- 15.4.1. **General.** Minn. R. Parts 5000.3400-5000.3600 implement Minn. Stat. § 363A.36. These rules include, but are not limited to, criteria for contents, approval, and implementation of affirmative action plans; procedures for issuing certificates of compliance and criteria for determining a contractor’s compliance status; procedures for addressing deficiencies, sanctions, and notice and hearing; annual compliance reports; procedures for compliance review; and contract consequences for non-compliance. The specific criteria for approval or rejection of an affirmative action plan are contained in various provisions of Minn. R. Parts 5000.3400-5000.3600 including, but not limited to, parts 5000.3420-5000.3500 and 5000.3552-5000.3559.
- 15.4.2. **Disabled Workers.** The Contractor must comply with the following affirmative action requirements for disabled workers:
- a. The Contractor must not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Contractor agrees to take affirmative action to employ, advance in employment, and otherwise treat qualified disabled persons without discrimination based upon their physical or mental disability in all employment practices such as the following: employment, upgrading, demotion or transfer, recruitment, advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.
 - b. The Contractor agrees to comply with the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.
 - c. In the event of the Contractor's noncompliance with the requirements of this clause, actions for noncompliance may be taken in accordance with Minn. Stat. Section 363A.36, and the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.
 - d. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices in a form to be prescribed by the commissioner of the Minnesota Department of Human Rights. Such notices must state the Contractor's obligation under the law to take affirmative action to employ and advance in employment qualified disabled employees and applicants for employment, and the rights of applicants and employees.
 - e. The Contractor must notify each labor union or representative of workers with which it has a collective bargaining agreement or other contract understanding, that the Contractor is bound by the terms of Minn. Stat. Section 363A.36, of the Minnesota Human Rights Act and is committed to take affirmative action to employ and advance in employment physically and mentally disabled persons.
- 15.4.3. **Consequences.** The consequences for the Contractor’s failure to implement its affirmative action plan or make a good faith effort to do so include, but are not limited to, suspension or revocation of a certificate of compliance by the Commissioner, refusal by the Commissioner to approve subsequent plans, and termination of all or part of this contract by the Commissioner or the State.
- 15.4.4. **Certification.** The Contractor hereby certifies that it is in compliance with the requirements of Minn. Stat. § 363A.36 and Minn. R. Parts 5000.3400-5000.3600 and is aware of the consequences for noncompliance.

16. Workers’ Compensation

- 16.1. Each party will be responsible for its own employees for any workers compensation claims. This MPC, and any work order contracts issued hereunder, are not intended to constitute an interchange of government employees under Minn. Stat. §15.53. To the extent that this MPC, or any work order issued hereunder, is determined to be subject to Minn. Stat. §15.53, such statute will control to the extent of any conflict between the contract and the statute.

17. Publicity

- 17.1. **Publicity.** Any publicity regarding the subject matter of a work order contract where the State is the Requesting Party must identify the State as the sponsoring agency and must not be released without prior written approval from the State's Authorized Representative. For purposes of this provision, publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Other Party individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from a work order contract.
- 17.2. **Data Practices Act.** Section 17.1 is not intended to override the Other Party's responsibilities under the Minnesota Government Data Practices Act.

18. Governing Law, Jurisdiction, and Venue

- 18.1. Minnesota law, without regard to its choice-of-law provisions, governs this master contract and all work order contracts. Venue for all legal proceedings out of this master contract or any work order contracts, or the breach of any such contracts, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

19. Prompt Payment; Payment to Subcontractors

- 19.1. The parties must make prompt payment of their obligations in accordance with applicable law. As required by Minn. Stat. § 16A.1245, when the Other Party lets a contract for work pursuant to any work order, the Other Party must require its contractor to pay all subcontractors, less any retainage, within 10 calendar days of the prime contractor's receipt of payment from the Other Party for undisputed services provided by the subcontractor(s) and must pay interest at the rate of one and one-half percent per month or any part of a month to the subcontractor(s) on any undisputed amount not paid on time to the subcontractor(s).

20. Minn. Stat. § 181.59.

- 20.1. The Other Party will comply with the provisions of Minn. Stat. § 181.59 which requires: Every contract for or on behalf of the state of Minnesota, or any county, city, town, township, school, school district, or any other district in the state, for materials, supplies, or construction shall contain provisions by which the Contractor agrees: (1) That, in the hiring of common or skilled labor for the performance of any work under any contract, or any subcontract, no contractor, material supplier, or vendor, shall, by reason of race, creed, or color, discriminate against the person or persons who are citizens of the United States or resident aliens who are qualified and available to perform the work to which the employment relates; (2) That no contractor, material supplier, or vendor, shall, in any manner, discriminate against, or intimidate, or prevent the employment of any person or persons identified in clause (1) of this section, or on being hired, prevent, or conspire to prevent, the person or persons from the performance of work under any contract on account of race, creed, or color; (3) That a violation of this section is a misdemeanor; and (4) That this contract may be canceled or terminated by the state, county, city, town, school board, or any other person authorized to grant the contracts for employment, and all money due, or to become due under the contract, may be forfeited for a second or any subsequent violation of the terms or conditions of this contract.

21. Termination; Suspension

- 21.1. **Termination by the State for Convenience.** The State or commissioner of Administration may cancel this MPC and any work order contracts at any time, with or without cause, upon 30 days written notice to the Other Party. Upon termination, the Other Party and the State will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.
- 21.2. **Termination by the Other Party for Convenience.** The Other Party may cancel this MPC and any work order contracts at any time, with or without cause, upon 30 days written notice to the State. Upon termination,

the Other Party and the State will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

- 21.3. **Termination for Insufficient Funding.** The State may immediately terminate or suspend this MPC and any work order contract if it does not obtain funding from the Minnesota legislature or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination or suspension must be by written or fax notice to the Other Party. The State is not obligated to pay for any services that are provided after notice and effective date of termination or suspension. However, the Other Party will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the master contract or work order is terminated because of the decision of the Minnesota legislature or other funding source, not to appropriate funds. The State must provide the Other Party notice of the lack of funding within a reasonable time of the State's receiving that notice.

22. Data Disclosure

- 22.1. Under Minn. Stat. §270C.65, subd. 3, and other applicable law, the Other Party consents to disclosure of its federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and state tax agencies and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring the Other Party to file state tax returns and pay delinquent state tax liabilities, if any.

23. Defense of Claims and Lawsuits

- 23.1. If any lawsuit or claim is filed by a third party (including but not limited to the Other Party's contractors and subcontractors), arising out of trunk highway work performed pursuant to a valid work order issued under this MPC, the Other Party will, at the discretion of and upon the request of the State, tender the defense of such claims to the State or allow the State to participate in the defense of such claims. The Other Party will, however, be solely responsible for defending any lawsuit or claim, or any portion thereof, when the claim or cause of action asserted is based on its own acts or omissions in performing or supervising the work. The Other Party will not purport to represent the State in any litigation, settlement, or alternative dispute resolution process. The State will not be responsible for any judgment entered against the Other Party, and will not be bound by the terms of any settlement entered into by the Other Party except with the written approval of the Attorney General and the Commissioner of Transportation and pursuant to applicable law.

24. Additional Provisions

- 24.1. NONE

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OTHER PARTY

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

By: _____

Title: _____

Date: _____

By: _____

Title: _____

Date: _____

COMMISSIONER OF TRANSPORTATION

By: _____

Date: _____

Title: _____

COMMISSIONER OF ADMINISTRATION

By: _____

Date: _____

Source Code	Title	Description
1735	Bituminous Plant Inspection	Performing QA/QC physical testing at the plant; sampling and transporting of materials from the plant to the lab for lab testing, plant reviews, and operations; investigating plant discrepancies; and other technical services in the plant or office associated with bituminous plant inspection.
2830	Bridge Bearing Assemblies	All tasks related to the repair and maintenance of fixed or expansion-bearing assemblies on bridges. Includes related traffic
2819	Bridge Curb, Walk And Railing	Repairing and maintaining bridge curb, walk, rail, coping, and fencing connected to the rail. Includes glare screen and median barriers on bridges. Includes related traffic control.
2820	Bridge Deck	Work associated with bridge deck and slab repair regardless of removal depth or type of material used for patching. Includes deck or slab overlays and replacements and underside deck delamination. Includes related traffic control.
2838	Bridge Deck Crack Sealing	All tasks related to deck crack sealing. Includes related traffic control.
2827	Bridge Expansion, Relief Joints	All maintenance tasks associated with bridge expansion joints, except joint reestablishment. Includes tightening expansion device bolts and replacing seal glands. Includes related traffic control.
2855	Bridge Inspection Direct Support	Activities that support bridge inspection, but are not direct production (i.e., leadership, technical, administrative assistance.
2828	Bridge Inspection-Federal Fund	All bridge inspection tasks for non-MnDOT bridges funded by the federal Fracture-Critical Bridge Program (Project Code will begin with TSL and with the local bridge number). Includes related inspection reports. For MnDOT Trunk Highway bridges (Project Code begins with TSO followed by the bridge number) and local and Department of Natural Resources (DNR) (bridge number begins with 9A follow by bridge number) bridge inspections to be billed to the local government or Department of Natural Resources (DNR) use Source Code 2824.
2824	Bridge Inspection-Non-Federal	All tasks related to inventory, inspection, and load capacity rating work done on trunk highway bridges to meet the requirements of the National Bridge Inspection System and/or Minnesota Bridge Safety Inspection Program or for billing to local governments. Includes related inspection reports and deck condition surveys.
1421	Bridge Management System Operation/Administration/Data	Use for tasks related to the Bridge Management System, including operations, administration, or data entry.
2847	Bridge Poured/ Relief Joint Seal	All tasks associated with resealing bridge construction joints. Includes related traffic control. Related source type codes: Activities that support bridge inspection, but are not direct production (i.e., leadership, technical, administrative assistance).
2829	Bridge Superstructure	All tasks to repair any bridge component above the bridge seat that is not included in other source codes. Includes repairs to all types of bridge superstructure elements such as girders, beams, floor beams, trusses, stringers, t-beams, precast channels, and box girders. Includes related traffic control.
2316	Brush & Tree Removal	Maintaining, watering, trimming, and removing highway right of way tree and brush. Includes chipping of tree limbs and stump removal/grinding. Includes related traffic control.
0032	Business Unit Management	All expenses of business/office managers for general management and administration of support functions. includes administering central facilities maintenance and facilities capital budgets.
3000	Class Of Frequency Coordination	Use for frequency coordination done with APCO, AASHTO or FCCA.

Source Code	Title	Description
1733	Concrete Plant Inspections	Performing QA/QC physical testing at the plant; sampling and transporting of materials from the plant to the lab for lab testing, plant reviews, and operations; investigating plant discrepancies; and other technical services in the plant or office associated with stationary concrete plants or mobile concrete paving plant inspection.
1734	Construction Materials Inspections	Performing construction phase material inspection and engineering, for structural steel, precast and pre-stressed concrete, reinforcement steel, and electrical products and related technical services in the field and office for materials to be used in multiple projects. Includes travel time, sampling, and sample delivery. Includes tasks related to reviewing shop drawings furnished by suppliers or fabricators and contractor working drawings or calculations, and for tasks related to structural metals inspection (materials surveys, physical and chemical laboratory testing, material inspection and engineering, and technical services in the field and offices).
1802	Construction Surveying	Use for surveys to provide staking for the contractor's operations and for any other construction phase surveying
2106	Crack Sealing	All surface crack sealing, crack filling, or rout and seal operations. Includes related materials, hauling, stockpiling, and traffic control.
3023	Elec Comm Eq Rep - Miles	
0400	Equipment Calibration-Mat Insp	Use when performing periodic equipment calibration for equipment used in the materials lab or on construction projects.
1800	Field Inspection	All construction project field inspection (not cyclical inspection of assets), including preparatory plans & spec review, measurement, and verification other than environmental monitoring. Includes field inspection of materials such as gradations, densities/DCP, proctors, compaction, slump tests, and field air tests. Witnessing claims, determination and computation of pay quantities, materials control and certification for progress vouchers, but not for final payments. Includes collecting and transporting samples for lab tests, but not the actual laboratory verifications. Includes all construction phase project related activities for project and resident engineers such as problem resolution, guidance and direction to field technicians. Includes all miscellaneous field engineering expenses used by district offices such as space rental, utilities, or other costs charged to the construction project Includes all work associated with evaluation of implementation of intelligent compaction devices to determine if construction contract terms have been met.
1040	Final Design Surveys	All district field and office tasks needed to respond to supplemental "Requests for Survey Data" and add the data to the surveys base map or DTM.
0601	Gen Training Preparation - Delivery	Use for time, materials, and travel expenses when developing or delivering training. includes course preparation, designing materials, and managing training records.
2210	Guardrail-Install/Repair/Maintenance	Install, repair, or maintain low tension cable, plate beams, and end treatments; cable tension adjustments; and reflector replacement. includes related traffic control.
2624	Indirect Expense	Indirect shop expenses and shop equipment. Allocate to mobile equipment.
1871	Lighting Maintenance & Utilities	All work related to installing, maintaining, restoring, or removing highway lighting systems and fixtures. Includes repairing, maintaining, or replacing supports necessary for roadway lighting luminaries. Includes patrol highway lighting, inspect lighting structures, electrical service for highway lighting, re-lamping, pump stations, anti-icing systems, truck roll-over warning systems and electrical repairs. Includes traffic control in support of roadway lighting activities. Use for tasks related to public inquiries/complaints, review utility billings, provide data, and conduct field reviews.

Source Code	Title	Description
1875	Locate One Call	Finding and marking locations of buried conduit, cables, hand holes, loops, etc. in order to maintain or repair the traffic management system, signal systems, or roadway lighting systems.
1732	Material Testing & Inspection	Performing construction phase and research physical and chemical laboratory testing, and related technical services in the districts and central labs, and for performing research and construction phase non-destructive testing materials surveys, and related technical services in the field and offices. Includes detour surveys. Non-destructive tests include, skid resistance and falling weight deflectometer (FWD) testing.
2660	Misc Revenue	Used only by Office of Financial Management for billing and deposit transactions and to record payments to the department for gravel sold to contractors and others.
2822	Miscellaneous Bridge Maintenance	Miscellaneous maintenance tasks performed on a specific bridge or structure not covered by other source codes. Includes work on items such as stairways, drains, fencing, light bases, transient guards, and access doors. Includes transient removal, ordering materials, and picking up equipment. Includes related traffic control.
3049	On Call Electronic Communications Infrastructure Maintenance	To be used by Statewide Radio Communications personnel to record on-call time.
2142	Overhead Sign Panel Maintenance	Work related to the repair and replacement of overhead sign panels, extruded sign panels mounted on I-beams, and overhead sign structures. Includes related cable locates and traffic control. Does not include structural work.
2102	Patching	Related source type codes: 2103-Heavy patching, 2104-Bituminous paving, 2105-Blow patching
1520	Pavement Management System	For tasks related to the operation of the pavement management system, including development and maintenance/technical support. Includes tasks to meet needs external to MnDOT.
2406	Plowing & Material Application	Shoulder to shoulder snow removal operation, winging back, snow blowing drifts, and the application of de-icing chemicals using mobile equipment. Includes changing cutting edges during event and related traffic control.
3005	Radio - Mobile Equipment	Use for the repair and preventative maintenance of all equipment associated with wireless two-way radio communications systems (includes mobile radios, portable radios, base stations, console workstations, recorders, etc.). Non-MnDOT equipment - Must use Project number assigned to requesting agency (State Patrol, DNR, BCA, Fire Marshall). See OSRC Project Code list.
3027	Radio Programming	Creating or modifying radio frequency programs and programming mobile and portable radios. Does not include mobile radios used as fixed base radios as part of the Inter-OP System (Use 3009).
3002	Radio/Electronic Infrastructure	Use for the repair and preventative maintenance of all equipment associated with wireless two-way radio communications systems (includes mobile radios, portable radios, base stations, console workstations, recorders, etc.). Non-MnDOT equipment - Must use Project number assigned to requesting agency; Department of Public Safety (DPS) includes State Patrol (SP) Bureau of Criminal Apprehension (BCA), Fire Marshall); does not include Department of Natural Resources (DNR). See OSRC Project
3007	Radio/Electronic System Engineering	Use for design of microwave, radio and miscellaneous electronic systems.
3009	Radio/Electronic System Upgrade & Installation	Use for the installation and other services needed to provide major system upgrades or improvements to wireless or electronic systems. Use for all work performed to correct or repair deficiencies found in a new installation.
1716	Record Sampling	Used by Materials and Research Section and district materials staff to verify inspector" sampling and testing procedures and checking inspectors' equipment during project construction as required by FHWA. Use when performing field tests on split sample.

Source Code	Title	Description
2222	Sign/Delineation/Marker Repair	Replacing, repairing, and washing signs (including temporary stop signs). Includes re-sequencing intersection signing and repair/replace overhead and extrude signs mounted on I-beams. Includes related cable locates and traffic control.
1182	Soils/Foundation Field/Laboratory Tests	All laboratory testing necessary to provide geotechnical information to complete roadway soils recommendations and approvals for use in the development of Final Design Plans and Special Provisions. Lab work includes R-value, resilient modulus, soil classification, gradation, proctor testing, unconfined compression, consolidation, direct simple shear, direct shear, permeability and triaxial tests.
1879	State Furnished Materials	Use to record labor hours, equipment usage, and material costs to supply state furnished materials to a state road construction project with federal participation.
1738	State Project - Specific Materials Inspection	Performing material inspection and engineering for materials designated for a specific construction project (SP). Generally applies to inspection of such things as structural steel, prestressed concrete items, and most precast concrete items and related technical services in the field and offices when related to a particular SP. Use for SP specific tasks related to performing the review of shop drawings furnished by suppliers or fabricators and contractor working drawings or calculations, and for tasks related to structural metals inspection (materials surveys, physical and chemical laboratory testing, material inspection and engineering and technical services in the field and offices).
1434	Structural Metals Inspection-Non DOT	Reviewing shop drawings furnished by suppliers, fabricators, and contractors (working drawing or calculations), and for tasks related to structural metals inspection (materials surveys, physical and chemical laboratory testing, material inspection and engineering, and technical services in the field and offices) for local agency projects.
2629	Supplies & Small Tools	Shop tools, small equipment, and supplies that cannot be directly charged to a mobile equipment unit.
0152	Support Services	Work that supports general office management, system management such as entering data into SWIFT, PPMS, PUMA and other MnDOT systems, attending staff meetings and other indirect support activities.
1312	Tech Assist-Outside MnDOT	Use when providing technical assistance to an organization external to MnDOT.
3025	Tower/Building Maintenance	Use for all tasks related to the maintenance of a tower building or site. Includes towers, buildings, generators, LP system, fencing, landscaping, grounding, ice bridge, cable management, climbing ladders, card key systems, and HVAC.
1876	Traffic Counting	Use to record labor, equipment usage, and material costs for activities related to traffic counts made for statewide traffic monitoring or traffic operations. Includes all activities related to traffic counting, such as taking requests, assigning priorities, collecting field data, processing data, and developing new techniques for collection.
1501	Traffic Management System (TMS)	Used by traffic operations staff for all tasks that support the RTMC's operations center (or TOCC) providing traveler information, managing incidents and monitoring the FMS. Includes dynamic message sign maintenance, ramp meter maintenance, camera maintenance, and loop detection activities. Includes maintenance activities related to any ITS or TMS device such as RTMC cables, monitor wall, switchers, routers, or modems. Use to record all costs for maintenance activities related to traffic management fiber optics. Use for tasks related to maintaining traffic operations software including minor software enhancements and fixes. Use when providing traffic operations technical assistance external to MnDOT. Use with

Source Code	Title	Description
1513	Traffic Management System (TMS) Integration	For tasks associated with the incorporation of new and existing TMS devices (cameras, loops, DMS, and other ITS devices) into existing infrastructure to ensure proper operation. Use with the Construction/Program Delivery Appropriation.
1500	Traffic Mgt System Maintenance	Used by staff to maintain various Intelligent Transportation System (ITS) devices such as dynamic message signs, ramp meters, cameras, detection, cables, RICWS, video wall monitors, switches, routers or modems. Used to record all costs for maintenance activities related to traffic management fiber optics. Not to be used for Lighting or Traffic Signal maintenance.
1721	Traffic Sign Work Orders	Use for work involved in preparing work orders for traffic signs. Use only with Maintenance Operations appropriation (T790081).
2863	Traffic Signal Inspection	Work related to cyclical structural and electrical inspection and preventive maintenance checks of traffic signal systems/structures. Includes labor, equipment, materials, and traffic control.
1870	Traffic Signal Maintenance	Work related to the structural repair and replacement of traffic signal system structures and all electrical maintenance for traffic signal systems including electrical power, labor, equipment materials, GSOC locates, traffic control and responses to public inquiries.
2834	Waterway Maintenance	All tasks related to waterway maintenance for deck bridges. Includes debris removal, waterway cleanup, channel repair, and channel protection repair that is not part of slope protection. Includes related traffic control.

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

Date: 19 Jul 2022

WHEREAS, The Minnesota Department of Transportation wishes to cooperate closely with local units of government to coordinate the delivery of transportation services and maximize the efficient delivery of such services at all levels of government; and

WHEREAS, MnDOT and local governments are authorized by Minnesota Statutes sections 471.59, 174.02, and 161.20, to undertake collaborative efforts for the design, construction, maintenance, and operation of state and local roads; and

WHEREAS, the parties wish to be able to respond quickly and efficiently to such opportunities for collaboration, and have determined that having the ability to write “work orders” against a master contract would provide the greatest speed and flexibility in responding to identified needs.

NOW, THEREFORE, BE IT RESOLVED,

1. That Goodhue County enter into a Master Partnership Contract with the Minnesota Department of Transportation, a copy of which was before the Board.
2. That the proper County officers are authorized to execute such contract, and any amendments thereto.
3. That the Goodhue County Engineer is authorized to negotiate work order contracts pursuant to the Master Contract, which work order contracts may provide for payment to or from MnDOT, and that the County Engineer may execute such work order contracts on behalf of Goodhue County without further approval by this Board.

State of Minnesota
County of Goodhue

Flanders	Yes	___	No	___
Anderson	Yes	___	No	___
Greseth	Yes	___	No	___
Majerus	Yes	___	No	___
Drotos	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 19th day of July 2022, 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 19th day of July 2022.

Scott Arneson
County Administrator



Scott O. Arneson
County Administrator
Goodhue County

509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3001

7/14/22

Honorable County Commissioners,

Commissioner Paul Drotos has dedicated his life to being a public servant by ensuring the people's interests are always put first. It is with this same philosophy in mind that Commissioner Drotos requests for Susan Betcher to be appointed and to serve in his stead, during the time he is unable to serve, effective 7/19/22 at noon. Due to an ongoing battle with terminal cancer of the brain, lung, and bones – Commissioner Drotos has acknowledged an ongoing need to focus on his health while ensuring his constituents have a steadfast public servant working on their behalf.

Having served District Five since 2017, Commissioner Drotos has dedicated his time tackling sustainability issues, reducing waste, and revitalizing the County's housing and economic development. Prior to working on behalf of constituents, Commissioner Drotos centered the importance of sustainability when he took on the role of Environmental Officer for the City of Red Wing. Commissioner Drotos took on these roles while simultaneously being heavily involved in local community organizations such as United Way, Red Wing Lions & Elks Club, Red Wing Arts Association, the Goodhue County Historical Society, and many more.

Commissioner Drotos has truly demonstrated himself to be a true public servant even before running to become a Commissioner. Whether people personally know Commissioner Drotos or not, he has always worked with their best interests in mind. With this request, Commissioner Drotos once again puts the interests of his constituents first rather than his own.

We would like to thank him for his tireless servitude to the County and his constituents.

Commissioner Drotos wanted to ensure his constituents were served well and he hopes the Board will see the same dedication from Susan "Sue" Betcher. Born and raised in Red Wing, in addition to having graduated from Red Wing high school, she has been a part of her district since day one. Having served for six years on the Wacouta Township board, four years as Chair, she has already established herself as a local leader. And in her professional career she was a practicing Psychiatrist for 35 years prior to retiring. This comes on the heels of having obtained her undergraduate degree from St. Olaf College followed by receiving her medical doctorate from the University of Minnesota.

Commissioner Drotos hopes for both his request for vacancy and his recommendation to fill said vacancy is approved by the Board.

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 W 4th St.
Red Wing, MN 55066

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

TODD GRESETH
3rd District
46804 Hwy 57 Blvd
Wanamingo, MN 55992

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

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



Scott O. Arneson, Ed.D., M.B.A., M.A.P.A.
Goodhue County Administrator

[Goodhue County](#)

509 W 5th Street, Room 309 Red Wing, MN 55066

Phone: (651) 385-3001

Email: scott.arneson@co.goodhue.mn.us



Goodhue County

509 W. Fifth St.
Red Wing, MN 55066
Office (651) 385.3001

To: Board of Commissioners

From: Scott O. Arneson, County Administrator

Briggs Tople, Outreach and Communications Specialist

Date: 7/13/22

Re: CGI Video Agreement

Goodhue County was recently selected as one of ten counties across the country to be selected for a partnership with CGI Digital (CGI). This partnership would allow for Goodhue County to coordinate and produce a series of educational videos highlighting all we have to offer to residents, visitors and businesses. This partnership comes at no cost to the County due to CGI being a Premier Corporate Partner of the National Association of Counties which provides tools to showcase and promote counties nationwide.

This program also comes with the added benefit of the possibility of renewal every three years. Once enlisted in the program, CGI will connect with Goodhue County every three years to inquire of renewing the agreement for additional videos to be made and posted. Renewal of all agreements would still have come at no cost to the County. Additionally, the initial agreement has been reviewed and approved by the County Attorney's Office.

Pursuant to the agreement, County staff would work to facilitate CGI's production of five (5) video chapters which include: Welcome, Employee Recruitment, Parks/Trails/Natural Resources, Housing/industrial and business development, and community organizations. The scheduling, filming, and editing process should take between 12-16 weeks depending on the date we choose for filming. Per previous discussion with CGI, it is the hope of County staff for filming to occur during early fall with the inclusion of film clips of the summer and winter months being captured by County staff.

Following the final edits of the videos, CGI provides an HTML source code for a graphic link to be displayed on our County website. This link will transport any viewer to a CGI owned link with the created videos prominently displayed. In addition to our videos, local businesses logos will surround the screen if they choose to opt into a sponsorship program with CGI. CGI's business model relies on the local business buy in whenever they highlight a new community. However, even if there is no local business buy-in the program is still cost free for the County.

GOODHUE COUNTY BOARD OF COMMISSIONERS

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

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

An Equal Opportunity Employer

Previous concerns had been brought to CGI regarding the process for selecting local businesses to be highlighted. It was noted via a policy flyer, which is attached, that CGI would not select 'unsuitable' businesses which includes but is not limited to, "...adult bookstores/entertainment, pawnshops, tattoo/piercing parlors and political campaigns." Additionally, the company would allow for the County to advise on if any specific business should be omitted as sponsors.

Many counties have engaged in this program including [Kandiyohi County](#). You can view some of their past work and client testimonials at the following links:

- [CGI Media Library - video examples](#)
- [Client Testimonial Videos](#)

It is recommended for the County Commissioners to approve of County staff to approve of the attached agreement.

Best,

Scott Arneson
County Administrator

Briggs Tople
Outreach and Communications Specialist

Cc:

Erin Kuester
Assistant County Attorney

John Smith
IT Director



Name: Briggs Tople
Title: Outreach and Communications Specialist
Address: 509 W 5th Street
City, State, Zip: Red Wing, MN 55066
Phone number: 651-385-3249
Email: briggs.tople@co.goodhue.mn.us
Website: <https://co.goodhue.mn.us/>

This Agreement is between CGI Communications, Inc. D/B/A CGI Digital (“CGI”) and Goodhue County (the “County”) and shall remain in effect from the date it is signed by both parties until the third anniversary of the date that the completed and approved County Video Program is made available for viewer access on different devices via a link on the <https://co.goodhue.mn.us/> homepage, including any alternate versions of that homepage.

During the term of this Agreement, CGI shall:

- Produce up to five (5) video chapters that may include: Welcome, Employee Recruitment, Parks/Trails/Natural Resources, Housing/industrial and business development, and community organizations
- Multiple segments of aerial footage pending approval from FAA and any airports within a 5 mile radius of filming location(s)
- Provide script writing and video content consultation
- Send a videographer to County locations to shoot footage for the videos
- Reserve the right to use still images and photos for video production
- Provide all aspects of video production and editing, from raw footage to final video including professional voiceovers and background music
- Provide our patented OneClick™ Technology and encode all videos into multiple streaming digital formats to play on all computer systems, browsers, and Internet connection speeds; recognized player formats include WindowsMedia™ and QuickTime™
- Store and stream all videos on CGI's dedicated server
- Afford businesses the opportunity to purchase various digital media products and services from CGI and its affiliates
- Feature business sponsors around the perimeter of video panels
- Be solely responsible for sponsorship fulfillment including all related aspects of marketing, production, printing, and distribution
- It is the policy of CGI Digital/e-LocalLink to not solicit or otherwise provide sponsorship opportunities to any business or organization that may be perceived as unsuitable. This includes but is not limited to adult bookstores/entertainment, pawnshops, tattoo/piercing parlors and political campaigns. The participating county is not responsible for actions taken by CGI Digital/e-LocalLink in omitting businesses and organizations from consideration. The participating county may also advise CGI Digital/eLocalLink of specific businesses that should be omitted as sponsors before CGI Digital begins the sponsorship campaign.
- Facilitate viewer access of the County Video Program from County website, including any alternate versions of County's homepage, for different devices, by providing HTML source code for a graphic link to be prominently displayed on the <https://co.goodhue.mn.us/> website homepage as follows: “Coming Soon” graphic link designed to coordinate with existing website color theme to be provided within 10 business days of execution of this Agreement. “County Video Program” graphic link to be provided to replace the “Coming Soon” link upon completion and approval of videos
- Grant the County a license to use CGI's Line of Code to link to and/or stream the videos
- Own copyrights of the master County Video Program
- Assume all costs for the County Video Program

During the term of this Agreement, the County shall:

- Provide a letter of introduction for the program on County's letterhead
- Assist with the content and script for the County Video Program
- Provide notice of any changes, revisions, requests or modifications to final video content within 30 days of its receipt
- Grant CGI the right to use County's name in connection with the preparation, production, and marketing of the County Video Program
- Display the “Coming Soon” graphic link prominently on the <https://co.goodhue.mn.us/> homepage within 10 business days of receipt of HTML source code
- Display the “County Video Program” link prominently on its <https://co.goodhue.mn.us/> homepage, including any alternate versions of your home page, for viewer access on different devices for the entire term of this Agreement
- Ensure that this Agreement remains valid and in force until the agreed upon expiration date, regardless of change in administration
- Grant full and exclusive streaming video rights for CGI and its subsidiaries, affiliates, successors and assigns to stream all video content produced by CGI for the County Video Program only
- Agree that the County will not knowingly submit any photograph, video, or other content that infringes on any third party's copyright, trademark or other intellectual property, privacy or publicity right for use in any video or other display comprising this program. Submissions should be received by CGI by the agreed-upon primary filming date.

This Agreement constitutes the entire Agreement of the parties and supersedes any and all prior communications, understandings and Agreements, whether oral or written. No modification or claimed waiver of any provision shall be valid except by written amendment signed by the parties herein. County warrants that it is a tax exempt entity. The undersigned, have read and understand the above information and have full authority to sign this Agreement.

Goodhue County, Minnesota

CGI Communications, Inc. D/B/A CGI Digital

Signature: _____

 _____

Name (printed): _____

Name (printed): Nicole Rongo

Title: _____

Title: Vice President, Government Relations & Strategic Partnerships

Date: _____

Date: July 6, 2022



130 East Main Street, 5th Floor
 Rochester, NY 14604

Phone: 800.398.3029
cgidigital.com



COMMUNITY VIDEO TOUR SPONSORSHIP POLICY

- ▶ It is the policy of CGI Digital/e-LocalLink to not solicit or otherwise provide sponsorship opportunities to any business or organization that may be perceived as unsuitable. This includes but is not limited to adult bookstores/entertainment, pawnshops, tattoo/piercing parlors and political campaigns.
- ▶ The participating community is not responsible for actions taken by CGI Digital/e-LocalLink in omitting businesses and organizations from consideration.
- ▶ The participating community may also advise CGI Digital/eLocalLink of specific businesses that should be omitted as sponsors before CGI Digital begins the sponsorship campaign.



Lucas R. Dahling
Finance Controller
Goodhue County Finance & Taxpayer Services

Lucas.dahling@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Phone (651) 385-3021

TO: County Board of Commissioners
FROM: Lucas Dahling, Finance Controller
Brian Anderson, Finance Director
SUBJECT: 2021 Financial Statements & Audit Results
DATE: July 19, 2022

Background:

The County's auditors (CliftonLarsonAllen) will present the audited financial statements to the County Board, which have been prepared by CLA and the County's team of accountants. The auditors reviewed audit results related to the financial statements and compliance with federal grant requirements and discussed issues and findings that arose during the audit process. Board members are given the opportunity to discuss the audit reports and ask questions of the auditors.

Discussion:

The auditors issued four reports based on their audit procedures:

- Independent Auditors' 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 financial 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 – covers contracting/bidding, deposits/investments, conflicts of interest, public indebtedness, claims/disbursements, tax increment financing and other miscellaneous provisions.

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 auditors' opinion does not offer judgement as to the financial health of the County.

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 West 4th Street
Red Wing, MN 55066

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

TODD GRESETH
3rd District
46804 Hwy 57 Blvd.
Wanamingo, MN 55983

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

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

The County's overall financial position as of December 31, 2021 remains stable as compared to December 31, 2020. Revenues decreased slightly over the past year, and the County remains focused on controlling expenditures and paying down debt. Available fund balance (categories other than Nonspendable and Restricted) has increased slightly over the prior year and remains above the minimum amount as required by the County's fund balance policy, and is also within the State Auditor's recommended fund balance levels.

The Annual Comprehensive Financial Report contains the normal audited financial statements as well as additional descriptive and non-financial information to help readers better assess the financial health and results of operations of the County. The auditors have performed a review of the ACFR for compliance with the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. The County believes the 2021 ACFR meets the requirements for the program and has formally submitted the 2021 ACFR for award consideration. Participation in this program and receipt of the program award demonstrates to external stakeholders that the County is committed to sound management of its finances and operations and adheres to high standards of financial reporting and can give the County several economic advantages, including lower interest rates on debt issuances and better overall bond ratings.

Please find below a copy of the:

- Audit Presentation
- Annual Comprehensive Financial Report
- Corrective Action Plan
- Governance Communication Letter

Recommendation:

Finance Department staff recommend the County Board accept the audited financial statements for the year ended December 31, 2021.



We'll get you there.

Goodhue County, Minnesota

Audit Presentation
Exit Conference
Year Ending December 31, 2021

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Agenda

- Required Communications
- Internal Control Communications
- Single Audit Communications
- Minnesota Legal Compliance Communications
- Financial Results
- Key Issues/Summary



Required Communications

- See separate letter to governance in accordance with Statements on Auditing Standards



Internal Control Communications

- Material Weaknesses – deficiencies in internal control such that there is a reasonable possibility that a material misstatement would not be prevented or detected and corrected on a timely basis
 - Segregation of Duties – County Departments
 - Material Audit Adjustment



Internal Control Communications (Continued)

- Significant Deficiencies - deficiencies in internal control that are less severe than material weaknesses, yet important enough to merit attention by those charged with governance
 - None noted in 2021
 - Resolved – IT termination access rights



Federal Single Audit Communications

- Current Year Material Weaknesses/
Significant Deficiencies and Compliance:

- None in 2021



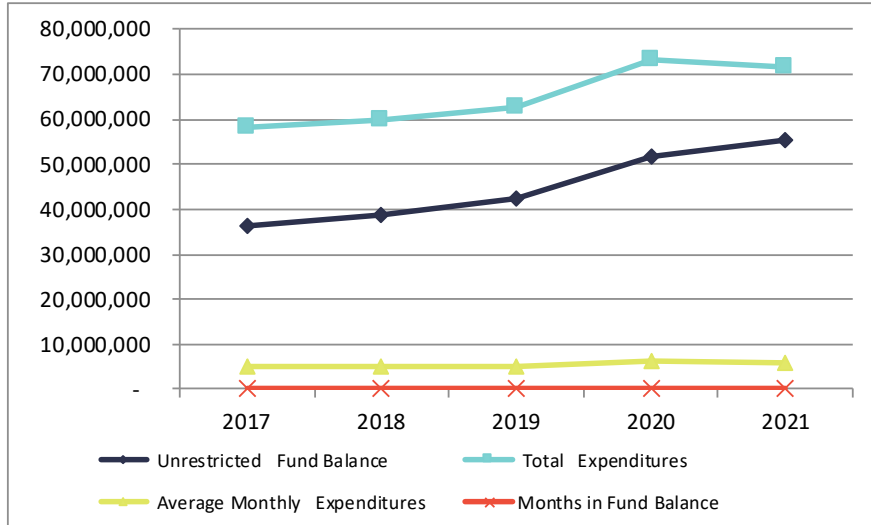
Minnesota Legal Compliance Communications

- Auditors performed numerous audit procedures testing the County's compliance with applicable Minnesota Statutes, including the completion of a 25 page checklist of statutory requirements
 - 2021 - None
 - 2020
 - Resolved - Establishment of Change Funds



Financial Results

Months Expenditures in Fund Balance – All Governmental Funds

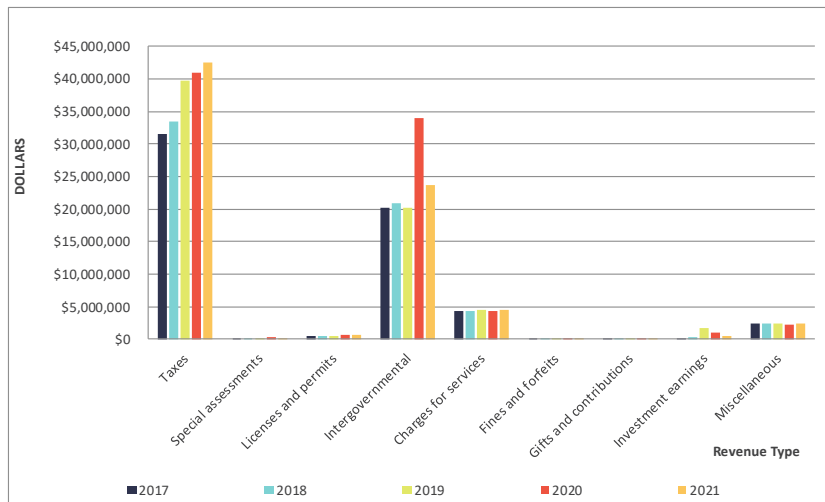


	Unrestricted Fund Balance	Total Expenditures	Average Monthly Expenditures	Months in Fund Balance
2017	36,289,523	58,355,980	4,862,998	7.46
2018	38,762,393	59,972,205	4,997,684	7.76
2019	42,543,830	62,713,355	5,226,113	8.14
2020	51,663,842	73,316,632	6,109,719	8.46
2021	55,265,409	71,522,968	5,960,247	9.27



Financial Results

Revenues – Governmental Funds

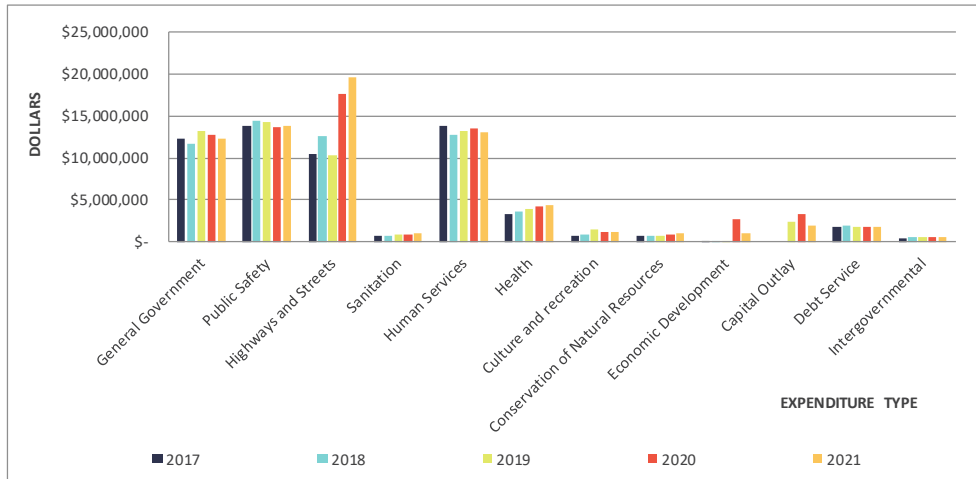


	2017	2018	2019	2020	2021
Taxes	\$ 31,598,430	\$ 33,425,562	\$ 39,793,011	\$ 40,875,558	\$ 42,507,368
Special assessments	7,180	4,940	16,272	293,063	231,197
Licenses and permits	585,254	520,900	518,659	667,901	687,221
Intergovernmental	20,239,525	20,994,662	20,218,245	34,060,237	23,696,944
Charges for services	4,325,860	4,374,816	4,506,020	4,398,044	4,571,454
Fines and forfeits	12,177	13,010	11,594	9,810	10,142
Gifts and contributions	113,720	39,478	42,192	65,914	39,527
Investment earnings	162,950	373,773	1,797,613	1,107,535	448,451
Miscellaneous	2,373,739	2,491,716	2,356,618	2,191,250	2,357,339
Total	\$ 59,418,835	\$ 62,238,857	\$ 69,260,224	\$ 83,669,312	\$ 74,549,643



Financial Results

Expenditures – Governmental Funds

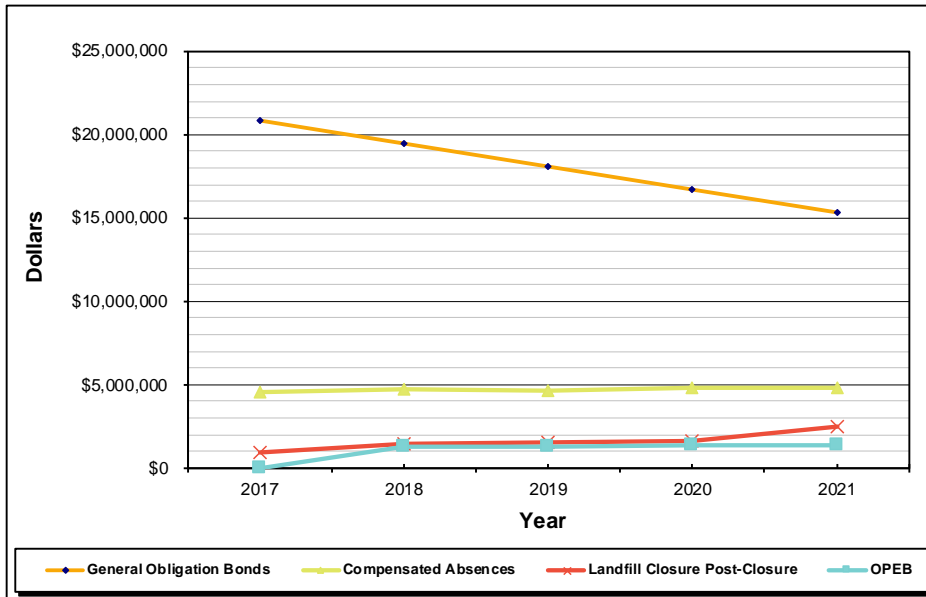


	2017	2018	2019	2020	2021
General Government	\$ 12,365,318	\$ 11,708,827	\$ 13,251,609	\$ 12,756,278	\$ 12,271,107
Public Safety	13,771,308	14,440,466	14,346,461	13,667,072	13,821,272
Highways and Streets	10,547,023	12,597,468	10,297,770	17,725,424	19,604,250
Sanitation	688,106	721,532	775,618	821,243	928,321
Human Services	13,858,373	12,746,523	13,206,125	13,600,924	13,123,281
Health	3,279,038	3,661,415	3,872,135	4,278,153	4,439,291
Culture and recreation	741,026	864,826	1,497,983	1,202,353	1,105,280
Conservation of Natural Resources	770,632	719,155	678,434	798,492	984,429
Economic Development	28,365	37,736	62,997	2,739,358	974,027
Capital Outlay	-	-	2,345,949	3,347,254	1,943,938
Debt Service	1,842,614	1,931,556	1,839,817	1,819,242	1,811,913
Intergovernmental	464,177	542,701	538,457	560,839	515,859
Total	\$ 58,355,980	\$ 59,972,205	\$ 62,713,355	\$ 73,316,632	\$ 71,522,968



Financial Results

Total Debt Related Liabilities – Governmental Activities



	2017	2018	2019	2020	2021
General Obligation Bonds	\$ 20,830,811	\$19,440,158	\$18,085,997	\$16,711,836	\$ 15,312,675
Compensated Absences	4,510,781	4,741,636	4,654,867	4,812,230	4,772,763
Landfill Closure Post-Closure	922,808	1,463,781	1,521,712	1,574,464	2,457,281
OPEB	-	1,228,676	1,285,242	1,343,267	1,395,600



Key Issues/Summary

- Financial Stability
 - Governmental Funds had an overall increase in Fund Balance of about \$3.6 million
 - About 9.3 months expenditures in Unrestricted Fund Balance
 - Increased each of the last 5 years
 - COVID-19
 - American Rescue Recovery Plan



Thank you to all for allowing us to serve you!

Contact Information:

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218-825-2948

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CLAAconnect.com



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GOODHUE COUNTY
RED WING, MINNESOTA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2021



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
OF GOODHUE COUNTY, MINNESOTA**

**YEAR ENDED DECEMBER 31, 2021
ISSUED JUNE 9, 2022**

**PREPARED BY:
FINANCE AND TAXPAYER SERVICES DEPARTMENT
BRIAN J. ANDERSON, DIRECTOR
LUCAS R. DAHLING, FINANCE CONTROLLER**

**509 WEST 5TH STREET
RED WING, MN 55066
PHONE: (651) 385-3040
FAX: (651) 267-4878**

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



June 9, 2022

To: The Citizens of Goodhue County
The Goodhue County Board of Commissioners

Subject: 2021 Annual Comprehensive Annual Financial Report

This Annual Comprehensive Financial Report (ACFR) of Goodhue County is hereby submitted for the fiscal year ended December 31, 2021. This report has been prepared in accordance with accounting principles generally accepted in the United States of America. The purpose of this report is to provide the citizens of Goodhue County and other interested parties with useful and reliable information about the County's financial position and operations.

Responsibility for the accuracy of the data and the completeness and fairness of the report presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various County funds.

This report consists of management's representations concerning the County's finances. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, the county has established a comprehensive internal control structure that is designed to protect the County's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not exceed their benefits, internal controls are designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. Evaluation of these costs and benefits requires estimates and judgement of management. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance that this financial report is complete and reliable in all material respects.

Minnesota state statutes require an annual independent audit by an independent firm of licensed public accountants or the Office of the State Auditor, performed in accordance with United States Generally Accepted Auditing Standards (GAAS). CliftonLarsonAllen, LLP (CLA) conducted the County's audit for 2021. The goal of this independent audit was to provide reasonable assurance that the financial statements are free from material misstatement. Based upon the audit, CLA concluded there was a reasonable basis for issuing an unmodified ("clean") opinion for the County's financial statements.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Goodhue County's MD&A can be found immediately following the report of the independent auditors.

Profile of Goodhue County

Goodhue County was created in 1853 from portions of Wabasha County. Located just outside the Twin Cities metropolitan area, the County has an area of 780 square miles and includes 21 townships and 10 full and fractional municipalities. The largest municipality and county seat of Red Wing is located on the Mississippi River.

The County operates under an elected five-member County Board of Commissioners, with each member representing a specific district in the County. Board members are elected on a non-partisan basis and serve 4-year staggered terms. The County Sheriff and County Attorney are also elected officials serving in administrative capacities.

The Board's responsibilities include passing ordinances, adopting the budget and appointing the County Administrator. The County Administrator is responsible for carrying out the policies and ordinances of the Board, appointing heads of various departments and overseeing the day-to-day operations of the government.

The legally separate Economic Development Authority (EDA) is included in the County's financial statements as a blended component unit. The EDA was created in 1995 to carry out the economic and industrial development and redevelopment within the county and to act on behalf of the County's interest in continued job development. EDA's board consists of the County Board of Commissioners and two members from other county-based economic development organizations.

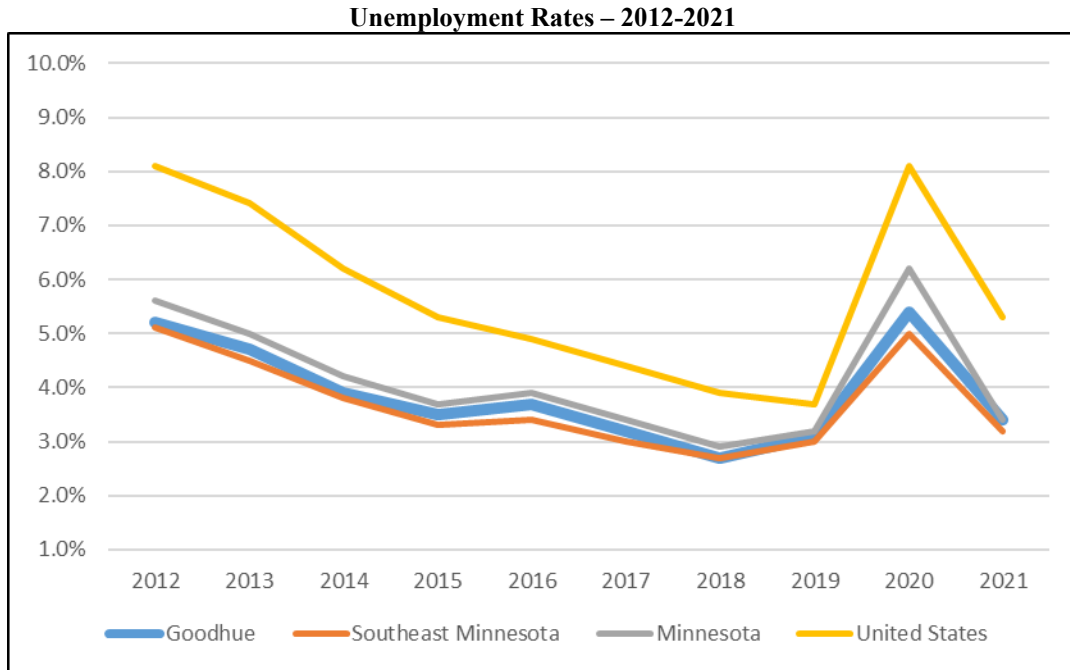
Goodhue County provides a full range of services, including public safety (sheriff's department and county detention center), court and probation services, tax assessment and collection, infrastructure (roads and bridges) maintenance and construction, public records management, land use and zoning and health and human services.

Budgetary Controls

The annual budget serves as the foundation for the County's financial planning and control. The level of budgetary control is at the department level. The County Administrator, along with the Finance Director and individual Department Heads, develop a detailed annual budget on a bi-annual basis. Each year, at least one budget workshop is held, with the County Board and all department heads and select other staff attending. The preliminary levy is set by the Board in September. A public hearing is held at the first Board meeting in December and the final levy is adopted at the second December meeting. Any changes to the adopted budget, including the carryforward of previously appropriated funds to the next year, require approval by the County Board.

Local Economy/Outlook

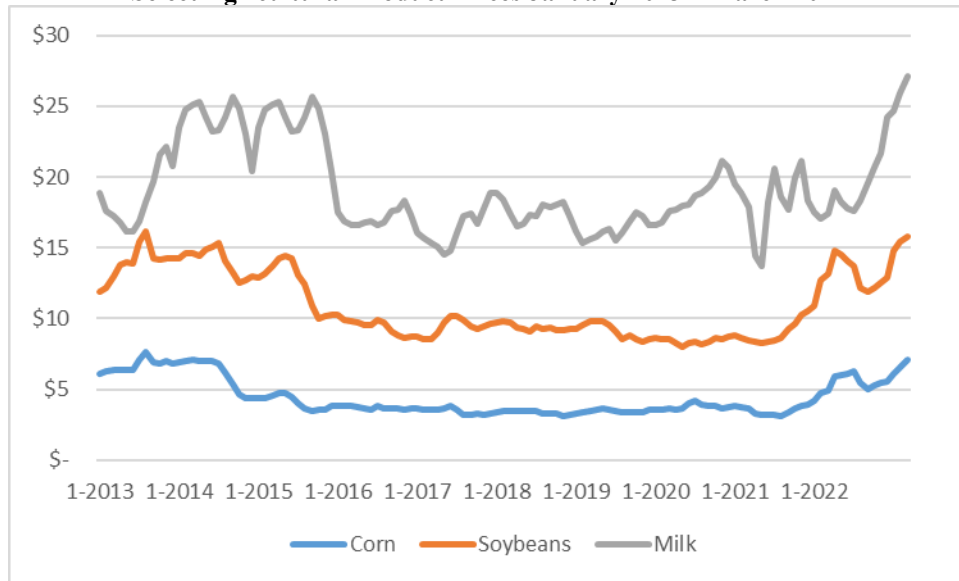
Goodhue County is located within one hour of the three largest cities in Minnesota: Minneapolis, St. Paul, and Rochester. The State of Minnesota currently has a strong economy and as a result has a projected \$9.25 billion surplus. County residents work primarily within the southeastern Minnesota region, either in the County or neighboring Dakota and Olmsted Counties. Unemployment decreased significantly in 2021 as compared to the 2020 spike caused by the COVID-19 pandemic. Levels in Goodhue County as well as the southeast region remain well below nation-wide levels and has continued to trend down during the first part of 2022.



The cost of living in Goodhue County for an average family is 9.7% lower than Minnesota state-wide, 19.6% lower than Dakota County and 3.7% lower than Olmstead County. The County’s population remains stable, growing 3.0% from 2010-2020.

While the County seat of Red Wing maintains a viable commercial district and is a tourist destination, particularly during the summer months, Goodhue County also contains significant rural and agricultural interests. The taxable market value of agricultural land in the County increased slightly for the tax payable year 2022 (1.4%), total value is 44% higher than in 2012, and has increased 6.4% since 2018. As shown in the following graph, prices for corn and soybeans have remained stable while milk prices have been more volatile. Prices for all three commodities have increased significantly over the past year.

Select Agricultural Product Prices January 2013 – March 2022



Long-term financial planning

Financial Policies - The County has formally adopted various financial policies to ensure sound financial management of government assets and continuity of operations. The policies were amended in 2019 and are approved on an annual basis. These policies provide direction for the County Board and staff in areas such as purchasing, capital planning, and management of fixed assets, fund balance, debt, and investments. The most important of these policies, as amended by the Board on June 4, 2019, is the Fund Balance policy.

The fund balance policy sets a minimum level of unassigned fund balance in the general operating fund between 35% and 50% of the following year's operating expense budget. The purpose of this balance is to provide working capital for the first part of the next fiscal year, as well as to provide funds to avoid service disruptions during times of temporary revenue shortfalls. This policy also sets thresholds for other fund balances for certain known future events as well as a contingency fund balance (10% of the next year's operating expense budget) for significant unplanned emergency situations.

Capital Planning – In addition to an infrastructure construction and maintenance plan, the County has developed a long-term five year capital plan for replacement of its other capital, technology and public safety assets. This plan is reviewed in detail with department heads, updated annually during the budget development process and approved by the County Board. The goal of this plan is to ensure sound management of the County's assets and economize the impact of replacements on the County's budget by projecting for level replacement amounts in each year's budget.

Major Initiatives and Accomplishments

Local Option Sales Tax (LOST) – To help address aging infrastructure and annual construction and maintenance funding shortfalls, on July 24, 2018, the Board approved a new local sales tax to fund county-wide transportation projects. As of January 1, 2019, this new tax of .5% is applicable to all retail sales and uses in the County. The revenues can be used only for specific transportation projects which were presented in a public hearing prior to Board approval of the new tax. There was not a significant decrease of these receipts during the COVID-19 pandemic and receipts climbed to \$4.1 million in 2021 from \$3.5 million in 2020. The County does not anticipate any future decreases in this revenue. This tax will remain in place until revenues raised are sufficient to cover all approved projects, or December 31, 2027, whichever occurs first. Approving the local sales tax has eliminated the need to incur debt obligations to fund county-wide transportation projects

Local/Regional Partnerships – The County continues to partner with various local and regional governments, agencies and other organizations on housing issues in the County, in particular Southeastern Minnesota Multi-County Housing & Redevelopment Authority (SEMMCHRA). SEMMCHRA’s mission is to enhance and strengthen communities through advocacy, collaboration and promotion of self-reliance, housing and community development. One member of Goodhue County’s Board sits on the SEMMCHRA board. Since 2017, the Goodhue County Board has approved annual \$100,000 levies to set up a Goodhue County Trust Fund. These funds, along with similar funds provided by other government agencies, will be used to address some of the needs addressed in the recently completed housing study, particularly work-force affordable housing and other multi-family housing developments. The County also specified part of its levy to address the increasing demand for emergency housing vouchers.

COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic. While many businesses and other organizations were shut down, the County was considered an essential operation and remained open. The County continued to provide all services to its citizens, doing so under modified circumstances in order to keep both the employees and public safe. The County made significant investments in personal protective measures and made significant modifications to delivery of services, with an emphasis on virtual and electronic options.

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021, also known as ARPA, into law. The \$1.9 trillion package is intended to combat the COVID-19 pandemic, including both public health and economic impact. ARPA allocates hundreds of billions of dollars for public health, vaccines, education, housing, and local governments. A key provision of the Act directs federal aid to cities, counties, and other non-county municipalities for broadly defined recovery purposes, amounting to a once-in-a-generation opportunity to future-proof local government. Section 9001 of the ARPA establishes the \$362 billion State and Local Fiscal Recovery Funds, providing payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. ARPA, through both law and the U.S. Treasury Department’s final rule, sets criteria that expenses must meet to be eligible for fiscal recovery funding.

Goodhue County will receive \$9,001,002 of ARPA funding over two years sent directly from the U.S. Treasury. On May 18th 2021, the Goodhue County Board approved a Resolution directing the Finance Director to apply for and accepting these funds from the U.S. Treasury. On June 10th 2021, Goodhue County received its first half or \$4,500,501 of the ARPA funds from the U.S. Treasury. We expect to receive the remaining balance of the funds within 12 months of receiving the first half.

Overall, the County has not seen any significant negative effects on revenues as a result of the pandemic. Major revenue sources such as property taxes, state road maintenance dollars and local option sales taxes have remained at consistent levels from the prior year. The County is not aware of any pending adjustments to other regular funding from the state.

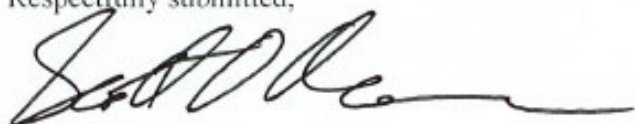
Awards/acknowledgements

The Government Finance Officers Association (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Goodhue County for its ACFR for the fiscal year ended December 31, 2020. This was the second year of submission, and subsequent receipt of, this prestigious award. In order to be awarded the *Certificate*, the County had to publish an easily readable and efficiently organized ACFR that satisfied GFOA requirements, accounting principles general accepted in the United States of America (GAAP) and applicable legal requirements.

A *Certificate of Achievement* is valid for a period of one year only. We believe this current report continues to meet the *Certificate* program requirements. Accordingly, we are submitting it to GFOA for consideration.

The timely preparation of this report could not have been accomplished without the professional and dedicated hard work of the entire Finance and Taxpayer Services department. We would also like to thank the County Board of Commissioners for their support its interest and support in planning and conducting the financial activities of Goodhue County in a responsible manner; the County's strong financial position is a direct result of that involvement.

Respectfully submitted,

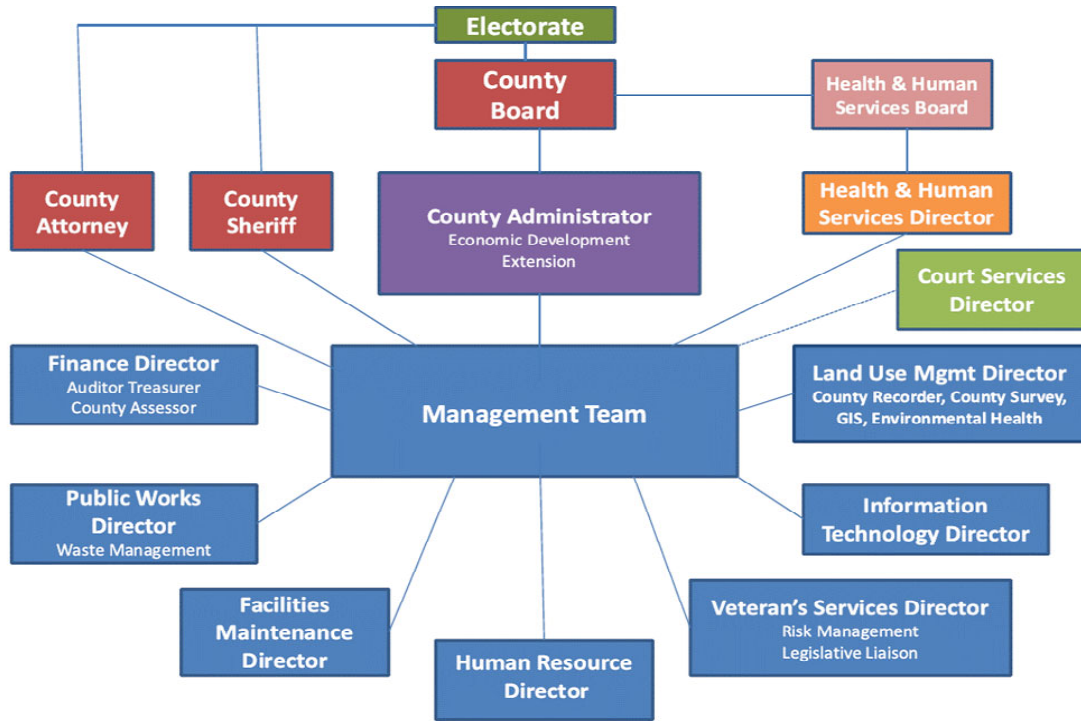


Scott O. Arneson
County Administrator



Brian J. Anderson
Auditor/Treasurer

2021 Goodhue County Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Goodhue County
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

**GOODHUE COUNTY
RED WING, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
2021**

Term Expires

Elected Officers

Commissioners

Chair	Brad Anderson	District 2	January 2023
Vice Chair	Jason Majerus	District 4	January 2023
Board Member	Linda Flanders	District 1	January 2025
Board Member	Paul Drotos	District 5	January 2025
Board Member	Todd Greseth	District 3	January 2025
Attorney	Stephen F. O'Keefe		January 2023
County Sheriff	Marty Kelly		January 2023

Appointed Officials

Administrator	Scott Arneson		Indefinite
Court Services	Mark Jaeger		Indefinite
Facilities Maintenance	Tim Redepenning		Indefinite
Finance Director	Brian Anderson		Indefinite
Human Resources	Melissa Cushing		Indefinite
Health and Human Services	Nina Arneson		Indefinite
Information Technology	John Smith		Indefinite
Land Use Management/Recorder	Lisa Hanni		Indefinite
Public Works	Greg Isakson		Indefinite
Veterans Service Officer	Joel Rustad		November 2025



INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Goodhue County
Red Wing, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Goodhue County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Goodhue County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Goodhue County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Goodhue County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the County's proportionate share of the net pension liability, the schedules of County contributions, the budgetary comparison information, the schedule of changes in the county's total OPEB liability, related ratios and notes, 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Goodhue County's basic financial statements. The supplementary information consisting of the combining financial statements, budgetary comparison schedule – debt service fund and waste management fund, and the 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining financial statements, budgetary comparison schedule – debt service fund and waste management fund, and the schedule of intergovernmental revenues, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section, Tax Capacity, Tax Rates, Levies, and Percentage of Collections, and Statistical Section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Board of County Commissioners
Goodhue County

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2022, on our consideration of Goodhue County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Goodhue 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* in considering Goodhue County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Brainerd, Minnesota
June 9, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Goodhue County offers readers this narrative overview and analysis of the financial activities for the County for the fiscal year ended December 31, 2021. This narrative focuses on current year financial activities and changes in financial position as well as significant known financial and economic issues affecting the County. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and the notes to the financial statements.

HIGHLIGHTS

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by \$177,991,379 on a government-wide basis as of December 31, 2021. Of this amount, \$38,288,983 may be used to meet the County's ongoing obligations to its citizens and creditors.
- The County's net position increased by \$14,142,873, or 8.6% over the previous year.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$62,898,905, an increase of \$2,937,423 (including the change in inventory), or 4.9% as compared to the prior year. Of this total, \$17,345,716 (27.6%) is unassigned and is available for use at the County's discretion. The remaining \$45,553,189 is restricted in some manner as shown in the fund balance section of the balance sheet and as described in Note 3.E.
- Increases were reported in the General fund, Health and Human Services fund, and Waste Management special revenue fund. The largest increases were in the General fund (\$1,374,623, 5.1%) and the Health and Human Services fund (\$2,516,429, 21.0%). The increase in the General fund was due to the fact that the County was unable to complete the purchases of \$1.3 million of budgeted capital plan items during the year as a result of supply chain issues. The increase in the Health and Human Services fund was due primarily to increased grant funding for outside services along with sound fiscal management of related expenditures.
- At the end of 2021, the unassigned fund balance of the general fund was \$17,633,142, or 55.9% of budgeted general fund expenditures and transfers out for the subsequent fiscal year.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Goodhue County's basic financial statements, which are comprised of four components: 1) government-wide financial statements, 2) individual fund financial statements, 3) fiduciary fund financial statements, and 4) notes to the financial statements. Readers should review this section in conjunction with the letter of transmittal at the beginning of this report and the basic financial statements and notes immediately following.

The following table summarizes the major features of, and differences between, the County's three basic financial statements:

	Government-Wide Statements	Governmental Funds	Fiduciary Funds
Scope	All county funds (in total), except fiduciary	All county funds (shown by fund), except fiduciary	Activities for which the County is an agent for other's resources
Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
Accounting Basis	Full Accrual	Modified Accrual	Full Accrual
Measurement Focus	Economic Resources	Current financial resources	Economic Resources
Assets, Liabilities, Deferred Inflows/Outflows	All Assets, Liabilities, Inflows and Outflows	Only items due or to be used in the coming year or soon thereafter	All Assets, Liabilities, Inflows and Outflows
Resource Flows	All revenues earned, all expenses incurred	Revenues earned and expenditures incurred only for which cash was received/paid during the year or shortly after the end of the year	All revenues earned, all expenses incurred

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's financial activities and position in a manner similar to a private-sector business. The Statement of Net Position includes all assets and deferred outflows, less liabilities and deferred inflows, with the difference reported as net position. This statement combines the short-term resources and obligations shown in the individual fund statements with capital assets, other long-term assets and long-term obligations. Over time, the increases and decreases in net position as shown on the statement of net position, when assessed along with other nonfinancial factors such as changes in tax base and condition of infrastructure, can be a useful indicator of whether the County's financial situation is getting better or worse.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. This statement focuses on the costs of various government activities, and shows program revenues (revenues generated as a direct result of each program, such as user fees or grants) separately from general revenues that are not tied to any specific program, such as property taxes. This presentation helps the reader assess the net cost of each government activity and shows the extent to which the government relies on property tax revenues to support its operations.

All changes in net position are reported as soon as the underlying event giving rise to the change occurs. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of the related cash flows. This means that some revenues and expenses are reported in this statement in the current year that will result in cash flows in future years. Examples include uncollected taxes, accounts payable and earned but unused vacation (compensated absences).

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of Goodhue County's funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

The County maintains six major (General, Road and Bridge, Health and Human Services, Economic Development Authority, Ditch and Debt Service) and one non-major (Waste Management) individual governmental funds. Governmental funds are used to account for most of the County's basic services; these are essentially the same functions reported as Governmental Activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of those resources that are available for spending at the end of the fiscal year. This information is helpful in evaluating the amount of resources available in the near future to finance the County's ongoing services and programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may be better able to understand the long-term impact of the government's near-term financing decisions. To facilitate this comparison, reconciliations are provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reported in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The County maintains two types of fiduciary funds: one private-purpose trust fund and several custodial funds. The private-purpose trust fund is used to account for collection and distribution of social security funds with the County acting as a representative payee for individuals. Separate custodial funds are used to account for property tax revenues for other jurisdictions, charges and fee revenues for other state and local governments, funds deposited by or on behalf of detention center inmates to be used for payment for discretionary services or mandated fees, processing of financial judgments in civil court cases and recoveries of medical assistance overpayments.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 33 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes other supplemental information. *Required Supplementary Information* includes information on the County's net pension and other post-employment benefits (OPEB) liabilities, as well as budgetary comparison statements for all funds except Debt Service and Waste Management. *Other Supplementary Information* consists of custodial fund combining statements, budgetary comparisons for the Debt Service and Waste Management funds and schedules related to intergovernmental revenues and federal grant funds and expenditures. The *Statistical Section* presents summary financial and other information, including taxpayer, rate and collection information, outstanding debt history and operating (non-financial) data to help the reader further understand the financial information presented in the basic statements and notes.

Government-Wide Financial Analysis

As noted earlier, net position changes over time may serve as one useful indicator of the County's financial health. As of December 31, 2021, the assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$177,991,379. The following table provides a condensed comparative version of the government-wide statement of net position.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**Table 1
Net Position**

	Governmental Activities		
	2021	2020	\$ Change
Assets			
Current and other assets	\$ 83,896,566	\$ 72,763,036	\$ 11,133,530
Capital assets (net)	143,771,894	138,881,012	4,890,882
Total Assets	\$ 227,668,460	\$ 211,644,048	\$ 16,024,412
Deferred Outflows of Resources	\$ 13,455,569	\$ 3,778,651	\$ 9,676,918
Liabilities			
Long-term debt outstanding	\$ 36,920,868	\$ 43,327,149	\$ (6,406,281)
Other liabilities	8,537,514	3,525,382	5,012,132
Total Liabilities	\$ 45,458,382	\$ 46,852,531	\$ (1,394,149)
Deferred Inflows of Resources	\$ 17,674,268	\$ 4,721,662	\$ 12,952,606
Net Position			
Net investment in capital assets	\$ 128,450,049	\$ 122,153,873	\$ 6,296,176
Restricted	11,252,347	10,517,131	735,216
Unrestricted	38,288,983	31,177,502	7,111,481
Total Net Position	\$ 177,991,379	\$ 163,848,506	\$ 14,142,873

The largest portion of Goodhue County's net position, \$128,450,049, or 72.2%, reflects its investment in capital assets (land, buildings, equipment, vehicles, road/bridge infrastructure) less any related debt still outstanding that was used to acquire those items. Goodhue County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending.

An additional \$11,252,347, or 6.3% of the County's net position represents resources subject to external restrictions on how they may be used. The remaining balance of \$38,288,983, or 21.5%, is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors as determined by County management and Board of Commissioners.

Overall net position increased \$14,142,873 over 2020. Investment in capital assets increased by \$6.3 million (5.1%) due primarily to \$7.5 million in construction in progress additions offset by depreciation expense on all capital items. Restricted net position increased by \$735.2 thousand, or 7.0% due primarily to timing of recording of state funds for construction and completion of related construction projects. Unrestricted net position increased by \$7.1 million (22.8%). \$566.7 thousand of this increase was due to the local option sales tax; property tax revenues also increased by \$1.1 million due to valuation and tax rate increases of 2.7% and 3.9%, respectively.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Statement of Activities

Governmental activities increased the County's net position by \$14,142,873 in the current fiscal year. The following table is a condensed version of the statement of activities, showing changes in net position.

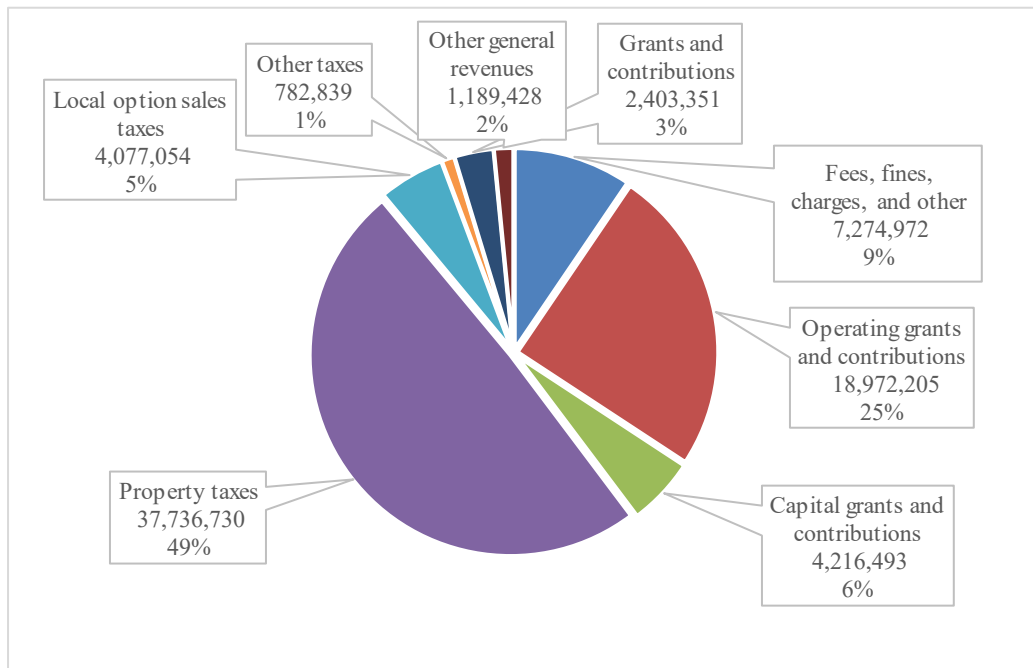
**Table 2
Changes in Net Position**

	Governmental Activities			
	2021	2020	\$ Change	% Change
Revenues				
Program Revenues				
Fees, fines, charges, and other	\$ 7,274,972	\$ 7,738,555	\$ (463,583)	-6.0%
Operating grants and contributions	18,972,205	26,368,406	(7,396,201)	-28.0%
Capital grants and contributions	4,216,493	1,102,102	3,114,391	282.6%
General Revenues				
Property taxes	37,736,730	36,663,547	1,073,183	2.9%
Local option sales taxes	4,077,054	3,510,393	566,661	16.1%
Other taxes	782,839	723,376	59,463	8.2%
Grants and contributions	2,403,351	2,275,812	127,539	5.6%
Other general revenues	1,189,428	2,190,618	(1,001,190)	-45.7%
Total Revenues	\$ 76,653,072	\$ 80,572,809	\$ (3,919,737)	-4.9%
Program Expenses				
General government	\$ 12,801,851	\$ 13,349,002	\$ (547,151)	-4.1%
Public safety	13,664,216	13,795,958	(131,742)	-1.0%
Highways and streets	14,357,136	22,372,826	(8,015,690)	-35.8%
Sanitation	1,895,620	963,781	931,839	96.7%
Human services	11,706,899	12,851,232	(1,144,333)	-8.9%
Health	4,680,853	4,122,909	557,944	13.5%
Culture and recreation	1,038,833	1,206,060	(167,227)	-13.9%
Conservation of natural resources	989,335	811,272	178,063	21.9%
Economic development	974,027	2,739,358	(1,765,331)	-64.4%
Interest	401,429	435,098	(33,669)	-7.7%
Total Program Expenses	\$ 62,510,199	\$ 72,647,496	\$ (10,137,297)	-14.0%
Increase (Decrease) in Net Position	\$ 14,142,873	\$ 7,925,313	\$ 6,217,560	78.5%
Net Position - January 1	163,848,506	155,923,193	7,925,313	5.1%
Net Position - December 31	\$ 177,991,379	\$ 163,848,506	\$ 14,142,873	8.6%

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Overall, County governmental revenues decreased \$3.9 million, or 4.9%. Program revenues decreased \$4.7 million, or 13.5% due primarily to the reduction of state and federal funds. General revenues, which consist mainly of property tax and other tax revenues, remained consistent from the prior year, increasing \$825 thousand, or 1.8%. Slight increases in property tax revenues of \$1.0 million were offset by a \$666 thousand decrease in investment earnings due to unfavorable market conditions.

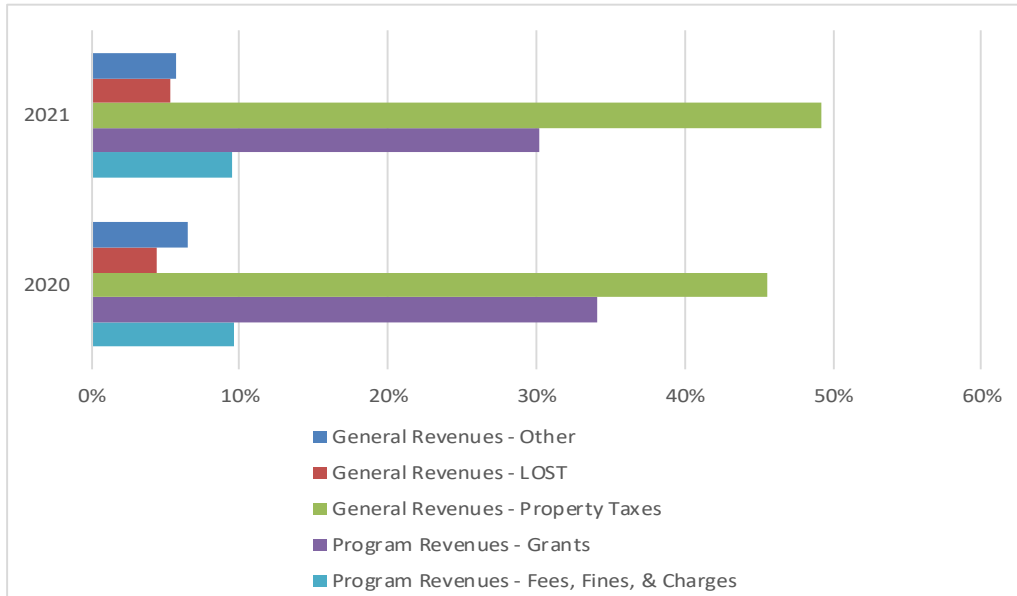
**Governmental Activities
Revenues by Source**



Per Table 2, the cost of all governmental activities in 2021 was \$62,510,199, a decrease of \$10,137,297, or 14.0%, when compared to 2020. However, also as shown in the Table 2 and the following chart, not all of these expenses are paid with County property taxes.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**Governmental Activities
Revenues by Source
Summary Fiscal Year Comparison**



Those who directly benefited from the programs and services paid \$7,274,972, or 11.6% of the cost. Direct users are charged for things such as building permit fees, recording fees, law library use fees and inmate boarding fees. The County also receives funds for shared use of its law enforcement facility and information technology and land use staff. Another \$23,188,698, or 37.1% 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 Road and Bridge Construction, State Police Aid, Probation Officer Salary Reimbursements, WIC, and other Health and Human Services program grants. During 2021, The County also received a \$1,416,356 capital grant from the U.S. Department of Transportation which was passed through to the Minnesota Department of Transportation, for bridge rehabilitation. The remaining costs of governmental activities were financed with general revenues of \$46,189,402, \$37,736,730 of which was property tax revenues, and \$4,077,054 was for local option sales taxes. For the year ended December 31, 2021, general revenues increased slightly, while program-specific revenues decreased primarily due to a reduction of federal and state grant funding as compared to 2020.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Table 3 presents the cost of each of the County's five largest program areas, as well as each program area's net cost (total cost less program-specific revenues). The net cost represents the amount funded by taxpayers and other general revenue sources, including general grants and contributions, investment earnings and other miscellaneous revenues.

**Table 3
Governmental Activities
Costs of Services**

	Total Cost of Services		
	2021	2020	\$ Change
Public safety	\$ 13,664,216	\$ 13,795,958	\$ (131,742)
Highway and streets	14,357,136	22,372,826	(8,015,690)
General government	12,801,851	13,349,002	(547,151)
Human services	11,706,899	12,851,232	(1,144,333)
Health	4,680,853	4,122,909	557,944
All others	5,299,244	6,155,569	(856,325)
Totals	\$ 62,510,199	\$ 72,647,496	\$ (10,137,297)
	Net Cost of Services		
	2021	2020	\$ Change
Public safety	\$ 11,360,575	\$ 9,907,980	\$ 1,452,595
Highway and streets	2,152,622	13,089,000	(10,936,378)
General government	9,781,849	8,511,661	1,270,188
Human services	3,507,127	4,099,564	(592,437)
Health	713,374	315,708	397,666
All others	4,530,982	1,514,619	3,016,363
Totals	\$ 32,046,529	\$ 37,438,532	\$ (5,392,003)

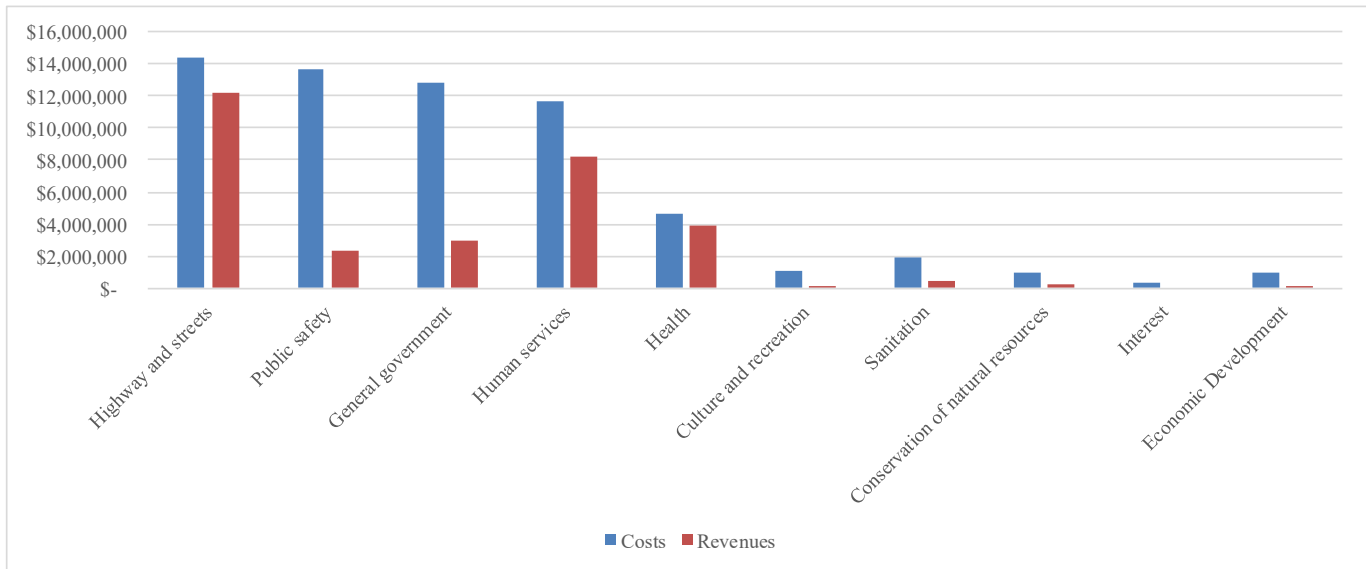
Total program expenses decreased \$10.1 million, or 14.0%. This decrease is due mainly to the County incurring costs of \$6.6M related to distributions of COVID-19 relief funding in 2020, along with timing of road and bridge construction projects and regular salary and benefit increases.

The net cost of services decreased \$5.3 million, or 14.4%, compared to the previous year. Net costs increased in all program areas except for highway and streets, and human services. The most significant increase was in all others (\$3 million, or 199.5%). This increase was due primarily to the timing of the Minnesota Business Development grant expenses and receipt of related funding. The most significant decrease was in highways and streets (\$10.9 million, 83.6%). The decrease was due primarily to the timing of construction project expenses and receipt of related funding.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The following chart compares, for each program activity, the costs incurred and the program revenues received. The difference between the cost column and the program revenue column represents the net cost for each program, as displayed for the County's largest programs in Table 3, and is the portion of a program's costs that are paid for with property tax and other general revenues.

Governmental Activities Costs and Program Revenues



Fund Level Financial Analysis

As noted earlier, Goodhue County uses fund accounting 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.

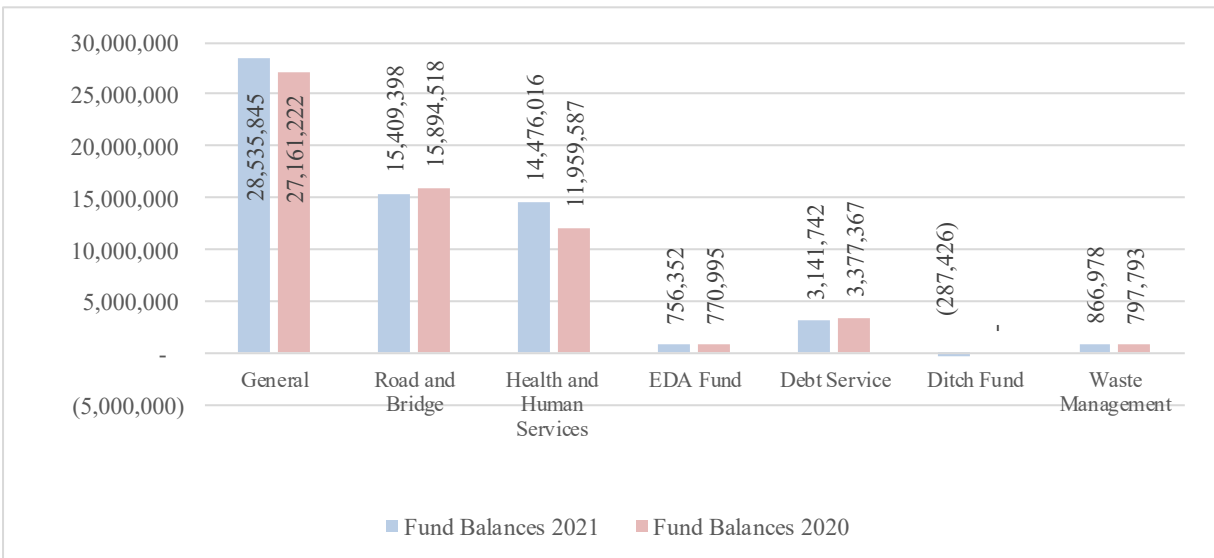
Governmental funds

The focus of the County's governmental funds is to provide information on the near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year. Unlike the government-wide statements, the government fund statements take into account timing of cash flows when reporting revenues. See pages 27 and 30 for reconciliations of government funds to governmental activities (government-wide).

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

On December 31, 2021, the County's governmental funds reported combined ending fund balances of \$62,898,905, an increase of \$2,937,426 (after adjusting for inventory) from the previous year. This change is due primarily to increases in the general and health and human services funds. \$17,345,716, or 27.6%, is unassigned fund balance in the general fund and can be used as determined appropriate by the County. The remaining amount of fund balance is restricted, committed or assigned in some manner due to internal or external constraints on use of the resources (\$44,541,902, or 70.8%) and can only be used for specific purposes, or is not spendable due to the nature of the underlying assets (\$1,011,287, 1.6%).

**Governmental Funds
Fund Balances**



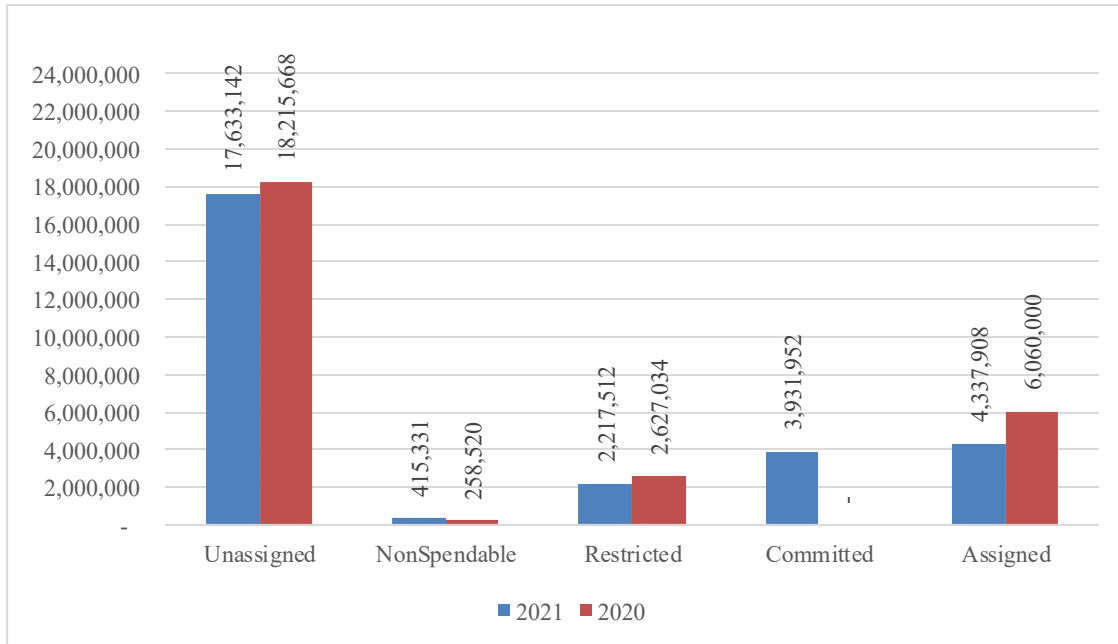
The General Fund is the primary operating fund of the County government. The majority of the County's general operations and traditional services are reported here. The total fund balance in the general fund increased by \$1,374,623, or 5.1%. This increase is due to sound financial controls over the County's planned operations.

Expenditures decreased \$4.4 million, or 12.7% from the prior year. Economic development expenditures decreased \$1.6 million due to the distribution and spending of COVID-19 federal relief funds. General governmental capital outlay expenditures decreased \$883.8 thousand primarily due to items purchases related to COVID-19 relief funds.

Revenues decreased over the prior year by \$8,008,097, or 25.2%. Intergovernmental revenues decreased by \$7,704,406 due primarily to the state and federal COVID-19 relief funds the county received in the prior year. Other significant changes include the decrease in investments earnings by \$666,025 due to unfavorable market conditions.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

**General Fund
Fund Balances**



Of the total \$28,535,845 fund balance in the general fund, \$17,633,142, or 61.8% is unassigned and can be used to fund general County operations. \$2,217,512, or 7.8% is restricted by outside governmental or other agency authority and \$8,269,860, or 29.0% is assigned by County management or committed by County Board of Commissioners. The majority of the internal restrictions for this fund balance relate to contingency funds for emergencies and funds held for known future but infrequent obligations.

Unassigned fund balance decreased \$582,526, or 3.2%. The majority of this change relates to the changes in operation related to the COVID-19 pandemic and a decrease in grant revenue.

The Road and Bridge Special Revenue Fund accounts for construction, improvements and maintenance of the County’s infrastructure (roads, bridges, etc.) The fund balance of \$15,409,398 as of the end of 2021 represents a decrease of \$485,120, or 3.1% from 1899. This is due primarily to the timing of spending for planned road and bridge projects.

The Health and Human Services Special Revenue Fund is used to account for expenditures for public assistance, social services and other public health programs that are supported by resources of the federal and state governments, along with local taxpayer dollars. The fund balance of \$14,476,016 as of the end of 2021 is \$2,516,429, or 21.0% higher than the end of 1899. This increase is due to higher than expected state and federal grant revenues for provision of increased levels of child, mental and other health services.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The Economic Development Authority Special Revenue Fund is used to account for various economic activities, primarily loans to provide assistance with expenditures related to a 2010 flood event. All original loan proceeds were distributed as of June 2013. Repayments from this specific loan program are deposited into a revolving loan program within this fund to be used for other economic development purposes. The fund balance of \$756,352 at the end of 2021 represents a slight decrease of \$14,643, or 1.9% over the prior year.

The Debt Service Fund accounts for resources designated for repayment of principal and interest on bonds. The majority of these funds are derived from property tax revenues. The fund balance of \$3,141,742 at the end of 2021 represents a decrease of \$235,625, or 7.0% over the 1899 ending balance. Of this balance, \$2,299,590 is available to fund principal and interest payments due in February of 2022; the remaining \$842,152 represents resources held in a sinking fund for the 2012B QECB bonds, for which total principal payment of \$1,295,000 is due in 2027.

The Ditch Fund is used to account for special assessments revenues levied against benefitted properties to finance the cost of constructing and maintaining an agricultural drainage system. The fund balance of (\$287,426) at the end of 2021 represents a decrease of \$287,426, or 100% over 2020.

The Waste Management Fund is used to account for recycling and waste disposal activities, including management of the County's closed landfill. The fund balance as of December 31, 2021 was \$866,978, an increase of \$69,185, or 8.7% over 1899. The increase is due to an increase in tax revenue of \$91,921, or 19.9%. Of this amount, \$223,307 is restricted for use for landfill operations.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. These resources are not available to support the County's own programs, thus they are not included in the government-wide or government fund financial statements. Any County activity related to these funds has been recorded in the County's governmental funds. Goodhue County has six fiduciary funds. The Social Welfare Fund is a private-purpose trust fund; the other five are custodial funds: (1) Taxes and Penalties Fund, (2) State Licenses, Fees and Other Taxes Fund, (3) Medical Assistance Recoveries Fund, (4) Civil Process Fund, and (5) Inmate Canteen and Services Fund. Separate (summary) fiduciary financial statements can be found starting on page 31 and combining statements can be found in the Supplementary Information section, starting on page 122.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

General Fund Budgetary Highlights

The County budget is prepared annually on a modified accrual basis and is adopted by Board resolution in December of each preceding year. The difference between the original and final amended expenditure budgets was \$639,517. Adjustments of \$540,101 were carryover of prior year capital projects and \$99,416 were for operating carryover.

For the year ended December 31, 2021, actual general fund expenditures were \$937,456, or 3.0% less than budget. General government expenditures were \$468,155 less than budget related to personnel savings due to turnover and temporary vacancies. Public safety expenditures were \$227,801 less than budget related to personnel savings and sentence to serve not being available, which was partially offset by an increase in the Adult Detention Center as a result of overtime expenditures caused by position vacancies. Economic development expenditures came in \$916,696 over budget due to the created of the Goodhue County Business and Nonprofit Relief Grant Program with funds provided by the State of Minnesota. Capital outlay was \$1,085,262 under budget due to the fact that the County struggled to acquire items budgeted within the Capital Plan as a result of the COVID-19 pandemic.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets (net of accumulated depreciation) as of December 31, 2021, amounts to \$143,771,894. This investment includes land, roads and bridges, buildings, vehicles and other equipment. See Table 4 below and Note 3.A.3 on pages 54-55 for additional information on capital assets.

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

	Governmental Activities		
	2021	2020	\$ Change
Land	\$ 9,764,528	\$ 9,628,768	\$ 135,760
Construction in progress	7,344,880	66,580	7,278,300
Buildings and land improvements	24,712,478	25,995,079	(1,282,601)
Machinery, vehicles, furniture, and equipment	10,995,736	11,404,863	(409,127)
Infrastructure	90,954,272	91,785,722	(831,450)
Totals	<u>\$ 143,771,894</u>	<u>\$ 138,881,012</u>	<u>\$ 4,890,882</u>

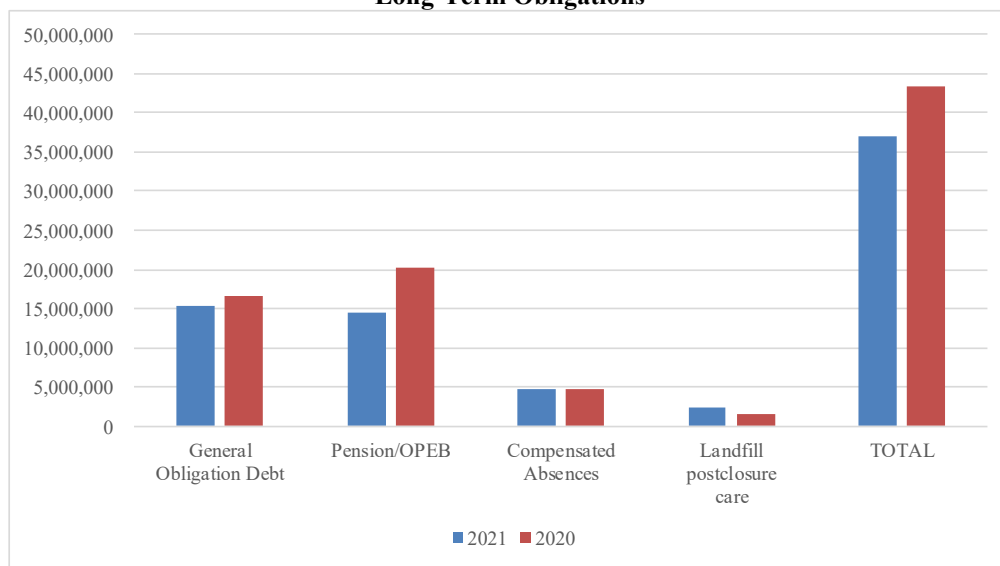
Total capital assets increased \$4,890,882, or 3.5% from 2020. This increase is due to the normal depreciation expense for all categories of \$7,054,242 offset by increases of \$7.5 million in construction in progress as a result of completion of a large road project for highways and streets.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Debt and Other Long-Term Obligations

At December 31, 2021, the County’s total long-term obligations were \$36,920,868, a \$6,406,281 (14.8%) decrease over the balance at December 31, 1899. This decrease was due primarily to a decrease in the net pension liability combined with the regularly scheduled principal payment on general obligation debt; no new debt was issued in 2021, and there were no changes in credit ratings. See Table 5 below and Note 3.C.2 for details.

**Table 5
Long-Term Obligations**



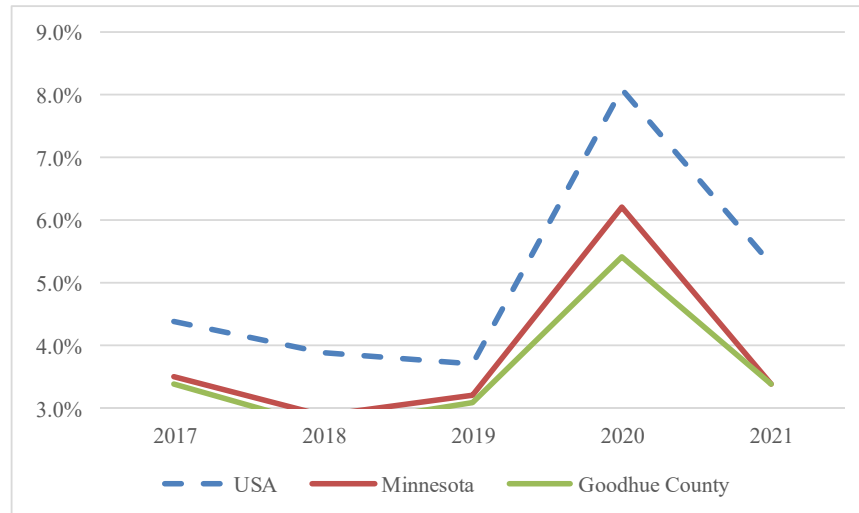
ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

Unemployment

The 12-month averages for unemployment in 2021 for the U.S., Minnesota and Goodhue County were 5.3%, 3.4%, and 3.4%, respectively. This compares to 8.1%, 6.2%, and 5.4% for 2020. After the spike in unemployment levels caused by the COVID-19 pandemic, rates decreased significantly to be similar with the pre-pandemic levels in Minnesota and Goodhue County in 2021. We believe the County will continue to remain below the national average. We are not aware of any significant pending workforce reductions in the area.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

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



Property Values & Taxes

The taxable market value of all property in the County increased 2.7% from 2020 to 2021. Values increased in half of the categories, with the largest increase (6.7%) in residential homesteaded property and the largest decrease (3.3%) in public utility property. Estimated market value, which is the primary driver for taxable market value is determined by analysis of recent sales history and future price trends of similar properties. The State Board of Assessors mandates that the overall level of assessment for each property classification be between 90-105% of estimated market value. The assessed value of utility properties is calculated by the state of Minnesota. Xcel Energy properties represent the majority of the utility properties in the County. For 2021 and 2020, the final estimated market value of these properties made up 11.7% of the County’s total estimated market value for all properties. The tax rates increased slightly, from 45.430% for 2020, to 47.181% for 2021.

Local Option Sales Tax

On July 24, 2018, the County Board approved a ½ percent local option sales tax, effective January 1, 2019, through December 31, 2027. These revenues will be used for specific County transportation projects beginning in 2021, including a large interchange project on U.S. Highway 52. Collections for the three years of this tax were significantly greater than the initial estimated and budgeted amount - \$10.9 million collected as compared to \$7.8 million budgeted.

Personnel Costs

These expenses represent 46% of the County’s 2022 budget. Personnel costs in the 2022 budget increased \$0.6 million, or 1.7% from 2021 due to insurance coverage changes (single compared to family coverage) and staffing changes, along with a healthcare renewal rate decrease of 25% as a result of the bidding process, which was offset by a cost-of-living wage increase of 2.75% as well as an increase in budgeted personnel expenses in several departments. We expect health care insurance rates to trend upward, and for at least the near future, wage costs to decrease slightly due to staffing retirements.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

State Financial Position

The County's elected and appointed officials considered many factors when setting the tax and fee rates for the 2022 budget. In addition to property tax and service fee revenues, the County relies on several state revenue sources, including state-paid aids, credits and grants. If the state of Minnesota were to significantly change the state payment funding formula, it could have a major impact on the County's following year's budget. County personnel continually monitor state legislation in order to be prepared for any changes that may occur. As of the date of this report, there is no indication that any material changes have been made. State budget projections for the upcoming fiscal year are projected to be a \$9.25 billion surplus.

Budgeting Approach

The County prepares its budget using a two-year cycle. After a thorough review by County management and staff, a preliminary budget is presented to the Board in August for discussion and review. As required in the state of Minnesota, the Board approves the draft budget and establishes a preliminary levy in September. In December, after all requested special levies have been approved by the Department of Revenue, the Board finalizes the budget, setting the final levy and approving all amounts within the state-mandated levy limits, if applicable. The County strives to maintain a balanced, yet effective budget, to use resources in the most responsible and efficient manner while most effectively promoting the health, safety 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 Finance & Taxpayer Services, 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, 2021**

Assets

Cash and pooled investments	\$ 66,497,157
Petty cash and change funds	2,350
Taxes receivable - Delinquent	454,130
Special assessments - Current	96,627
Special assessments - Noncurrent	259,836
Accounts receivable	492,284
Accrued interest receivable	146,307
Loans receivable	551,326
Due from other governments	8,087,829
Inventories	538,786
Prepaid items	472,501
Restricted assets	
Cash and pooled investments	223,307
Investment in joint venture	5,887,324
Net pension asset	186,802
Capital assets	
Non-depreciable	17,109,408
Depreciable - net of accumulated depreciation	126,662,486
	<hr/>
Total Assets	\$ 227,668,460

Deferred Outflows of Resources

Deferred pension outflows	\$ 13,352,296
Deferred OPEB outflows	103,273
	<hr/>
Total Deferred Outflows of Resources	\$ 13,455,569

Liabilities

Accounts payable	\$ 978,217
Salaries payable	1,708,618
Contracts payable	681,249
Due to other governments	305,314
Unearned Revenue	4,647,263
Accrued interest payable	177,280
Customer deposits	39,573
Long-term liabilities	
Due within one year	3,208,651
Due in more than one year	19,334,068
Net pension liability	12,982,549
OPEB liability	1,395,600
	<hr/>
Total Liabilities	\$ 45,458,382

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF NET POSITION (CONTINUED)
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021**

Deferred Inflows of Resources

Taxes received for future periods	\$	20,922
Deferred pension inflows		17,586,194
Deferred OPEB inflows		67,152
		67,152
Total Deferred Inflows of Resources	\$	17,674,268

Net Position

Net investment in capital assets	\$	128,450,049
Restricted for		
General government		1,524,400
Public safety		460,602
Highways and streets		4,267,748
Human services		494,535
Conservation of natural resources		267,719
Economic development		546,963
Debt service		2,974,917
Landfill postclosure		223,307
Gravel pit postclosure		305,354
Net pension asset		186,802
Unrestricted		38,288,983
		38,288,983
Total Net Position	\$	177,991,379

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	
Primary government				
Governmental activities				
General government	\$ 12,801,851	\$ 2,526,345	\$ 493,657	\$ -
Public safety	13,664,216	1,033,721	1,269,920	-
Highways and streets	14,357,136	517,287	7,470,734	4,216,493
Sanitation	1,895,620	282,857	144,066	-
Human services	11,706,899	1,832,672	6,367,100	-
Health	4,680,853	937,370	3,030,109	-
Culture and recreation	1,038,833	-	122,667	-
Conservation of natural resources	989,335	142,399	73,952	-
Economic development	974,027	2,321	-	-
Interest	401,429	-	-	-
Total Governmental Activities	\$ 62,510,199	\$ 7,274,972	\$ 18,972,205	\$ 4,216,493
General Revenues				
Property taxes				\$ 37,736,730
Local option sales taxes				4,077,054
Gravel taxes				98,726
Mortgage registry and deed tax				99,139
Solar production tax				53,986
Wheelage tax				530,988
Payments in lieu of tax				292,101
Grants and contributions not restricted to specific programs				2,403,351
Unrestricted investment earnings				440,153
Miscellaneous				393,081
Gain on sale of capital assets				64,093
Total general revenues				\$ 46,189,402
Change in net position				\$ 14,142,873
Net Position - Beginning				163,848,506
Net Position - Ending				\$ 177,991,379

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>
Assets			
Cash and pooled investments	\$ 32,881,788	\$ 15,032,673	\$ 13,821,993
Petty cash and change funds	1,675	50	550
Taxes receivable - Delinquent	312,907	48,279	71,394
Special assessments - Current	96,627	-	-
Special assessments - Noncurrent	259,836	-	-
Accounts receivable	48,726	14,925	403,124
Accrued interest receivable	146,307	-	-
Due from other funds	2,259	4,127	-
Due from other governments	275,107	6,201,507	1,605,112
Prepaid items	415,331	3,748	51,572
Inventories	-	538,786	-
Loans receivable	-	-	-
Advance to other funds	700,000	-	-
Restricted assets			
Cash and pooled investments	-	-	-
Total Assets	<u>\$ 35,140,563</u>	<u>\$ 21,844,095</u>	<u>\$ 15,953,745</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 267,470	\$ 144,557	\$ 539,100
Salaries payable	1,001,039	137,896	543,442
Contracts payable	-	681,249	-
Due to other funds	1,340	-	2,259
Due to other governments	210,589	42,318	45,541
Unearned revenue	4,404,069	243,194	-
Customer deposits	39,573	-	-
Advance from other funds	-	-	-
Total Liabilities	<u>\$ 5,924,080</u>	<u>\$ 1,249,214</u>	<u>\$ 1,130,342</u>
Deferred Inflows of Resources			
Unavailable revenue	\$ 668,152	\$ 5,182,460	\$ 343,123
Taxes received for future periods	12,486	3,023	4,264
Total Deferred Inflows of Resources	<u>\$ 680,638</u>	<u>\$ 5,185,483</u>	<u>\$ 347,387</u>
Fund Balances			
Nonspendable	\$ 415,331	\$ 542,534	\$ 51,572
Restricted	2,217,512	-	494,535
Committed	3,931,952	818,316	148,715
Assigned	4,337,908	14,048,548	13,781,194
Unassigned	17,633,142	-	-
Total Fund Balances	<u>\$ 28,535,845</u>	<u>\$ 15,409,398</u>	<u>\$ 14,476,016</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 35,140,563</u>	<u>\$ 21,844,095</u>	<u>\$ 15,953,745</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021**

<u>Economic Development Authority</u>	<u>Debt Service</u>	<u>Ditch</u>	<u>Nonmajor Fund Waste Management</u>	<u>Total</u>
\$ 537,988	\$ 3,136,573	\$ 421,326	\$ 664,816	\$ 66,497,157
-	-	-	75	2,350
306	16,448	-	4,796	454,130
-	-	-	-	96,627
-	-	-	-	259,836
-	-	-	25,509	492,284
-	-	-	-	146,307
-	-	-	-	6,386
-	-	-	6,103	8,087,829
-	1,850	-	-	472,501
-	-	-	-	538,786
551,326	-	-	-	551,326
-	-	-	-	700,000
-	-	-	223,307	223,307
<u>\$ 1,089,620</u>	<u>\$ 3,154,871</u>	<u>\$ 421,326</u>	<u>\$ 924,606</u>	<u>\$ 78,528,826</u>
\$ 400	\$ -	\$ 8,752	\$ 17,938	\$ 978,217
-	-	-	26,241	1,708,618
-	-	-	-	681,249
-	-	-	2,787	6,386
-	-	-	6,866	305,314
-	-	-	-	4,647,263
-	-	-	-	39,573
-	-	700,000	-	700,000
<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 708,752</u>	<u>\$ 53,832</u>	<u>\$ 9,066,620</u>
\$ 332,848	\$ 12,305	\$ -	\$ 3,491	\$ 6,542,379
20	824	-	305	20,922
<u>\$ 332,868</u>	<u>\$ 13,129</u>	<u>\$ -</u>	<u>\$ 3,796</u>	<u>\$ 6,563,301</u>
\$ -	\$ 1,850	\$ -	\$ -	\$ 1,011,287
546,963	3,139,892	-	223,307	6,622,209
209,389	-	-	35,075	5,143,447
-	-	-	608,596	32,776,246
-	-	(287,426)	-	17,345,716
<u>\$ 756,352</u>	<u>\$ 3,141,742</u>	<u>\$ (287,426)</u>	<u>\$ 866,978</u>	<u>\$ 62,898,905</u>
<u>\$ 1,089,620</u>	<u>\$ 3,154,871</u>	<u>\$ 421,326</u>	<u>\$ 924,606</u>	<u>\$ 78,528,826</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021**

Fund balances - total governmental funds **\$ 62,898,905**

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. 143,771,894

Investment in joint venture is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds. 5,887,324

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 6,542,379

Deferred outflows of resources resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds. 13,352,296

Deferred outflows of resources resulting from OPEB obligations are not available resources and, therefore, are not reported in the governmental funds. 103,273

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	\$	(15,130,000)	
Bond issuance discounts		9,036	
Bond issuance premiums		(191,711)	
Net pension asset		186,802	
Net pension liability		(12,982,549)	
OPEB liability		(1,395,600)	
Compensated absences		(4,772,763)	
Accrued interest payable		(177,280)	
Landfill postclosure care liability		<u>(2,457,281)</u>	(36,911,346)

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. (17,586,194)

Deferred inflows of resources resulting from OPEB obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds. (67,152)

Net Position of Governmental Activities **\$ 177,991,379**

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>
Revenues			
Taxes	\$ 22,491,547	\$ 10,173,413	\$ 7,753,352
Special assessments	231,197	-	-
Licenses and permits	665,529	13,487	-
Intergovernmental	4,680,587	9,482,735	9,303,936
Charges for services	1,853,599	468,102	2,170,329
Fines and forfeits	10,142	-	-
Gifts and contributions	31,127	-	8,400
Investment earnings	440,469	-	5,375
Miscellaneous	1,396,359	35,451	720,954
Total Revenues	\$ 31,800,556	\$ 20,173,188	\$ 19,962,346
Expenditures			
Current			
General government	\$ 12,271,107	\$ -	\$ -
Public safety	13,821,272	-	-
Highways and streets	-	19,604,250	-
Sanitation	-	-	-
Human services	5,000	-	13,118,281
Health	-	-	4,439,291
Culture and recreation	871,180	234,100	-
Conservation of natural resources	697,003	-	-
Economic development	919,478	-	-
Capital outlay			
General government	241,631	-	-
General government-COVID-19	256,742	-	-
Public Safety	887,098	-	-
Highways and streets	511,317	-	-
Sanitation	47,150	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Administrative (fiscal) charges	-	-	-
Intergovernmental			
Highways and streets	-	515,859	-
Total Expenditures	\$ 30,528,978	\$ 20,354,209	\$ 17,557,572
Excess of Revenues Over (Under) Expenditures	\$ 1,271,578	\$ (181,021)	\$ 2,404,774
Other Financing Sources (Uses)			
Transfers in	\$ 130,829	\$ 555	\$ 119,155
Transfers out	(119,857)	(123,329)	(7,500)
Proceeds from sale of capital assets	92,073	-	-
Total Other Financing Sources (Uses)	\$ 103,045	\$ (122,774)	\$ 111,655
Changes in Fund Balance	\$ 1,374,623	\$ (303,795)	\$ 2,516,429
Fund Balance - January 1	27,161,222	15,894,518	11,959,587
Increase (Decrease) in Inventories	-	(181,325)	-
Fund Balance - December 31	\$ 28,535,845	\$ 15,409,398	\$ 14,476,016

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Economic Development Authority	Debt Service	Ditch	Nonmajor Fund Waste Management	Total
\$ 36,943	\$ 1,497,641	\$ -	\$ 554,472	\$ 42,507,368
-	-	-	-	231,197
-	-	-	8,205	687,221
558	78,647	-	150,481	23,696,944
-	-	-	79,424	4,571,454
-	-	-	-	10,142
-	-	-	-	39,527
-	-	-	2,607	448,451
2,405	-	-	202,170	2,357,339
\$ 39,906	\$ 1,576,288	\$ -	\$ 997,359	\$ 74,549,643
\$ -	\$ -	\$ -	\$ -	\$ 12,271,107
-	-	-	-	13,821,272
-	-	-	-	19,604,250
-	-	-	928,321	928,321
-	-	-	-	13,123,281
-	-	-	-	4,439,291
-	-	-	-	1,105,280
-	-	287,426	-	984,429
54,549	-	-	-	974,027
-	-	-	-	241,631
-	-	-	-	256,742
-	-	-	-	887,098
-	-	-	-	511,317
-	-	-	-	47,150
-	1,370,000	-	-	1,370,000
-	439,061	-	-	439,061
-	2,852	-	-	2,852
-	-	-	-	515,859
\$ 54,549	\$ 1,811,913	\$ 287,426	\$ 928,321	\$ 71,522,968
\$ (14,643)	\$ (235,625)	\$ (287,426)	\$ 69,038	\$ 3,026,675
\$ -	\$ -	\$ -	\$ 147	\$ 250,686
-	-	-	-	(250,686)
-	-	-	-	92,073
\$ -	\$ -	\$ -	\$ 147	\$ 92,073
\$ (14,643)	\$ (235,625)	\$ (287,426)	\$ 69,185	\$ 3,118,748
770,995	3,377,367	-	797,793	59,961,482
-	-	-	-	(181,325)
\$ 756,352	\$ 3,141,742	\$ (287,426)	\$ 866,978	\$ 62,898,905

**GOODHUE COUNTY
RED WING, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balances - total governmental funds **\$ 3,118,748**

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	\$ 6,542,379	
Unavailable revenue - January 1	<u>(4,480,832)</u>	2,061,547

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	\$ 12,089,617	
Net book value of assets sold	(144,493)	
Current year depreciation	<u>(7,054,242)</u>	4,890,882

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. 914,981

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		1,370,000
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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	\$ 29,161	
Change in net pension liability	6,089,605	
Change in OPEB liability	(52,333)	
Change in accrued interest payable	11,323	
Change in landfill postclosure care liability	(882,817)	
Change in compensated absences	39,467	
Change in deferred outflows of resources	9,676,918	
Change in deferred inflows of resources	(12,943,284)	
Change in inventories	<u>(181,325)</u>	<u>1,786,715</u>

Change in Net Position of Governmental Activities **\$ 14,142,873**

FIDUCIARY FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
Assets		
Cash and pooled investments	\$ 249,345	\$ 1,236,012
Accounts receivable	-	849,910
Due from other governments	-	1,888
	\$ 249,345	\$ 2,087,810
Liabilities		
Due to individuals	\$ -	\$ 762
Due to other governments	-	1,236,520
	\$ -	\$ 1,237,282
Net Position		
Restricted for individuals, organizations and other governments	\$ 249,345	\$ 850,528
	\$ 249,345	\$ 850,528

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
Additions		
Contributions-Individual	\$ -	\$ 373,863
Contributions on behalf of others	1,152,420	-
Property tax collections for other governments	-	74,874,348
Contributions from governments	-	2,891,802
License fee collected for state government	-	216,957
Civil process collections	-	389,654
Other contributions	-	95,533
	\$ 1,152,420	\$ 78,842,157
Deductions		
Payments on behalf of clients	\$ 1,116,973	\$ -
Payments to individuals	-	235,756
Payments of property tax to other governments	-	74,811,343
Other payments to other governments	-	3,483,206
Payments to other entities	-	395,975
	\$ 1,116,973	\$ 78,926,280
Net Increase (Decrease) in Fiduciary Net Position	\$ 35,447	\$ (84,123)
Net Position - Beginning	213,898	934,651
Net Position - Ending	\$ 249,345	\$ 850,528

GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

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, 2021. 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 – the Economic Development Authority (EDA). The EDA is included in the County's reporting entity, contained in a separate fund, because the County commissioners are the members of the EDA Board, and County management has operational responsibility for the EDA. Separate financial statements are not prepared.

Joint Ventures

The County participates in several joint ventures that are described in Note 6.C. The County also participates in jointly governed organizations described in Note 6.D.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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, 2021**

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 into a revolving loan program within this Fund.

The Ditch Special Revenue Fund accounts for the cost of constructing and maintaining an agricultural drainage ditch system. Financing is provided by special assessments levied against the benefited properties.

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 are funds the county holds related to other governments or individuals. These funds include a private-purpose trust fund and five custodial funds. The activity of the fiduciary funds is reported on the statement of fiduciary net position and the statement of changes in fiduciary net position.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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, 2021, 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 2021 were \$448,451.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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, 2021**

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. Reported inventories are equally offset by nonspendable fund balance to indicate that they do not constitute “available spendable resources.”

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. The cost of prepaid items is recorded as expenditures/expenses when consumed, rather than when purchased.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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 and an estimated useful life in excess of one year. 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, 2021**

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, only during the period in which the bonds are issued. 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, 2021**

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

9. Other Post-Employment Benefit (OPEB) Plan

For the purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB, and OPEB expense, information about the total liability and additions to/deductions from that liability have been determined on the same basis as they are reported to the County.

10. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future period(s) and will not be recognized as an outflow of resources (expenditure/expense) until then. The County has deferred pension and OPEB outflows, which qualify for reporting in this category. These outflows arise only under the full accrual basis of accounting and consist of pension and OPEB contributions paid subsequent to the measurement date, as well as changes in actuarial assumptions, plan changes in proportionate share and differences between projected and actual investment earnings on plan investments for the pension plan.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

1. Summary of Significant Accounting Policies (Continued)

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

10. 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 represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items – deferred OPEB inflows, deferred pension inflows, and taxes received for future periods - which qualify for reporting in this category. Deferred OPEB inflows arise only under an accrual basis of accounting and, accordingly, are reported only in the statement of net position. This amount consist of changes in actuarial assumptions and the difference between the expected and actual liability. 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.

The fund level financial statements report deferred inflows for unavailable revenues. 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.

11. 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 though 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, 2021**

1. Summary of Significant Accounting Policies (Continued)

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

12. 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, a 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, a 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 that 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, 2021**

1. Summary of Significant Accounting Policies (Continued)

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

12. 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 a comprehensive fund balance policy. The policy states that at the end of each fiscal year, the County will strive to maintain an unassigned fund balance of 35-50% of the subsequent year's budgeted General Fund operating expenditures, and an assigned fund balance of 30%-40% in all other funds, except the Ditch Fund.

13. 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, 2021**

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 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 when earned.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

2. Stewardship, Compliance and Accountability

A. Expenditures in Excess of Budget

The following funds had expenditures in excess of budget at the fund level for the year ended December 31, 2021:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Economic Development Authority			
Special Revenue Fund	\$ 37,753	\$ 54,549	\$ (16,796)
Waste Management Fund	872,180	928,321	(56,141)

The excess was funded with greater than anticipated revenues and existing fund balances.

B. Deficit Fund Balance

The following fund had a deficit fund balance as of December 31, 2021:

<u>Special Revenue Funds</u>	
County Ditch Fund	\$ (287,426)

3. 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	\$ 66,497,157
Petty cash and change funds	2,350
Restricted cash	223,307
Total Governmental Funds	<u>66,722,814</u>
Fiduciary funds	
Cash and pooled investments	
Private-Purpose Trust Funds	249,345
Custodial Funds	1,236,012
Total Fiduciary Funds	<u>\$ 1,485,357</u>
Total Cash and Investments	<u>\$ 68,208,171</u>
Deposits	\$ 55,983,175
Petty cash and change funds	2,350
Investments	<u>12,222,646</u>
Total	<u>\$ 68,208,171</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

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.

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, 2021, 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, 2021**

3. 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, 2021, Goodhue County's investments were exposed to custodial credit risk of \$10,425,095 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, 2021**

3. 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, 2021, 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	\$ 4,699
RBC - Prime Investment money market mutual funds	N/A	N/A	28,472
Wells Fargo Brokerage - money market mutual funds	N/A	N/A	252,881
Total mutual funds			\$ 286,052
Agency Securities			
RBC			
Federal Home Loan Bank	AAA	Moody's	\$ 1,493,973
Bonds			
Small Business Administration			
Wells Fargo Brokerage	N/A	N/A	\$ 10,101
Series EE U.S. Savings Bonds	N/A	N/A	7,425
Negotiable certificates of deposit **	N/A	N/A	10,425,095
Total Investments			\$ 12,222,646

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, 2021**

3. 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				
Federal Home Loan Bank	\$ 1,493,973	\$ -	\$ -	\$ 1,493,973
Total agency securities	\$ 1,493,973	\$ -	\$ -	\$ 1,493,973
Bonds				
Small Business Administration	\$ 10,101	\$ -	\$ 10,101	\$ -
Series EE U.S. Savings Bonds	7,425	6,675	-	750
Total bonds	\$ 17,526	\$ 6,675	\$ 10,101	\$ 750
Negotiable certificates of deposit	\$ 10,425,095	\$ 7,343,700	\$ 1,630,561	\$ 1,450,834
Total investments subject to interest rate risk	\$ 11,936,594	\$ 7,350,375	\$ 1,640,662	\$ 2,945,557
Investments not subject to interest rate risk	\$ 286,052			
Total Investments	\$ 12,222,646			

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. 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 disclosures about fair value measurement. In accordance with this standard, 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, 2021**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

Fair Value Measure (Continued)

Assets measured at fair value on a recurring basis:

Type	Level 1	Level 2	Level 3	Total
Debt Securities (Fair Value Level)				
Negotiable Certificates of Deposit	\$ -	\$ 5,097,895	\$ -	\$ 5,097,895
Federal Home Loan Bank	-	1,493,973	-	1,493,973
U.S. Government Agencies	-	17,526	-	17,526
Total Investments at Fair Value	\$ -	\$ 6,609,394	\$ -	\$ 6,609,394
Investments Measured at Net Asset Value (NAV)				
Wells Fargo Mutual Fund				252,881
RBC Mutual Fund				28,472
MAGIC Fund				4,699
Investments Measured at Net Asset Value (NAV)				286,052
Investments at Amortized Cost				
Negotiable Certificates of Deposit (<1 Year)				5,327,200
Total Investments				\$ 12,222,646
Deposits				55,983,175
Petty Cash				2,350
Total Deposits and Investments				\$ 68,208,171

All Level 2 securities are valued using fair value based on the securities relationship to benchmark quoted prices for similar instruments. The County invests in Wells Fargo and RBC Mutual Funds, which are published at net asset value per share. The County invests in these mutual funds to diversify investments and 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 of 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 at least seven days prior notice. 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, 2021**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

2. Receivables

Receivables as of December 31, 2021, are as follows:

	Total Receivables	Amounts Not Scheduled for Collection During the Subsequent Year
Governmental Activities		
Taxes	\$ 454,130	\$ -
Special Assessments	356,463	259,836
Accounts	492,284	-
Interest	146,307	-
Loans	551,326	-
Due from other governments	8,087,829	-
Total Governmental Activities	\$ 10,088,339	\$ 259,836

All loans receivable 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 entire loans receivable balance is scheduled for collection in the subsequent year.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets

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

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not depreciated				
Land	\$ 9,628,768	\$ 135,760	\$ -	\$ 9,764,528
Construction in progress	66,580	7,496,045	217,745	7,344,880
Total capital assets not depreciated	<u>\$ 9,695,348</u>	<u>\$ 7,631,805</u>	<u>\$ 217,745</u>	<u>\$ 17,109,408</u>
Capital assets depreciated				
Land improvements	\$ 479,981	\$ -	\$ -	\$ 479,981
Buildings	47,786,683	42,043	-	47,828,726
Machinery, furniture, and equipment	23,920,181	1,574,581	1,353,364	24,141,398
Infrastructure	185,124,611	3,058,933	56,929	188,126,615
Total capital assets depreciated	<u>\$ 257,311,456</u>	<u>\$ 4,675,557</u>	<u>\$ 1,410,293</u>	<u>\$ 260,576,720</u>
Less: accumulated depreciation				
Land improvements	\$ 174,834	\$ 21,042	\$ -	\$ 195,876
Buildings	22,096,751	1,303,602	-	23,400,353
Machinery, furniture, and equipment	12,515,318	1,839,215	1,208,871	13,145,662
Infrastructure	93,338,889	3,890,383	56,929	97,172,343
Total accumulated depreciation	<u>\$ 128,125,792</u>	<u>\$ 7,054,242</u>	<u>\$ 1,265,800</u>	<u>\$ 133,914,234</u>
Total capital assets depreciated, net	<u>129,185,664</u>	<u>(2,378,685)</u>	<u>144,493</u>	<u>126,662,486</u>
Capital Assets, Net	<u>\$ 138,881,012</u>	<u>\$ 5,253,120</u>	<u>\$ 362,238</u>	<u>\$ 143,771,894</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. 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	\$	760,443
Public Safety		1,466,870
Highways and streets, including depreciation of infrastructure assets		4,537,649
Health and human services		173,181
Sanitation		87,382
Conservation		23,822
Culture and recreation		4,895
		4,895
Total Depreciation Expense - Governmental Activities		\$ 7,054,242

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2021, is as follows:

1. Due To/From Other Funds

Receivable Fund	Payable Fund	Amount	
General	Health and Human Services	\$ 2,259	Attorney fees related to child support
Road and Bridge	General	1,340	Fuel expenses
Road and Bridge	Waste Management	2,787	Fuel expenses
		\$ 6,386	
Total Due to/From Other Funds			

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, 2021**

3. Detailed Notes on All Funds (Continued)

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

2. Interfund Transfers

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfers to General Fund from Health and Human Services Fund	\$ 7,500	Public health nuisances
	123,329	Supplement capital fund
Transfers to Road and Bridge Fund from General Fund	555	REP training drills
Transfers to Health and Human Services Fund from General Fund	5,354	Capital expenditures
	104,345	Termination payments
	838	REP training drills
	8,618	Software license/maintenance
Transfers to Nonmajor Fund from General Fund	<u>147</u>	REP training drills
Total Interfund Transfers	<u>\$ 250,686</u>	

3. Advances to/from Other Funds

Advances made to/from other funds for the year ended December 31, 2021 is for cash flow purposes to the Ditch Fund. The balance is expected to be liquidated with special assessments over the next 15 years.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Ditch	<u>\$ 700,000</u>
Total Advance to/From Other Funds		<u>\$ 700,000</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. 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, 2021
2012A CIP Highway Project Bonds	2023	\$405,000 - \$1,720,000	0.5% - 1.85%	\$ 5,065,000	\$ 865,000
2014A G.O. CIP Highway Project Bonds	2025	\$695,000 - \$965,000	2.0% - 2.5%	7,760,000	3,170,000
2012B CIP 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>9,800,000</u>
Total General Obligation Bonds and Notes				<u>\$ 24,840,000</u>	<u>\$ 15,130,000</u>

Debt service requirements at December 31, 2021, were as follows:

Year Ending December 31	General Obligation CIP Bonds	
	Principal	Interest
2022	\$ 1,395,000	\$ 411,193
2023	1,425,000	380,983
2024	1,455,000	346,228
2025	1,495,000	307,015
2026	1,520,000	263,828
2027-2030	<u>7,840,000</u>	<u>422,314</u>
Total	<u>\$ 15,130,000</u>	<u>\$ 2,131,561</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities (Continued)

1. Bonds and Notes Payable (Continued)

Goodhue County's 2012B General Obligation Taxable QECB 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, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Long-Term Liabilities					
Bonds and notes payable					
G.O. CIP bonds	\$ 16,500,000	\$ -	\$ 1,370,000	\$ 15,130,000	\$ 1,395,000
Issuance premiums	223,879	-	32,168	191,711	-
Issuance discounts	(12,043)	-	(3,007)	(9,036)	-
Total bonds and notes payable	<u>\$ 16,711,836</u>	<u>\$ -</u>	<u>\$ 1,399,161</u>	<u>\$ 15,312,675</u>	<u>\$ 1,395,000</u>
Closure and postclosure care	1,574,464	882,817	-	2,457,281	-
Compensated absences	<u>4,812,230</u>	<u>2,768,019</u>	<u>2,807,486</u>	<u>4,772,763</u>	<u>1,813,651</u>
Governmental Activity					
Long-Term Liabilities	<u>\$ 23,098,530</u>	<u>\$ 3,650,836</u>	<u>\$ 4,206,647</u>	<u>\$ 22,542,719</u>	<u>\$ 3,208,651</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. 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 \$2,457,281 landfill closure and postclosure care liability at December 31, 2021, is based on what it would cost to perform all closure and postclosure care in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The estimated contingency action costs of \$900,983 are included in the liability above.

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, 2021, investments of \$223,307 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 \$2,750,000 to ensure financing is available, if needed. This letter of credit was effective June 13, 2021 and expires June 12, 2022. The County did not draw on this letter of credit during 2021, and there are no outstanding balances as of December 31, 2021.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

D. Deferred Inflows of Resources

As of December 31, 2021, the various components of unavailable revenue were as follows:

	Unavailable Revenue	Deferred for Future Period	Total
Charges for services	\$ 10,506	\$ -	\$ 10,506
Deferred inflow due to prepaid taxes	-	20,922	20,922
Delinquent property taxes	354,889	-	354,889
Local option sales taxes	39,139	-	39,139
Intergovernmental	5,446,331	-	5,446,331
Licenses and permits	763	-	763
Loans receivable	332,636	-	332,636
Other	1,652	-	1,652
Special assessments	96,627	259,836	356,463
	<hr/>	<hr/>	<hr/>
Total Governmental Funds	\$ 6,282,543	\$ 280,758	\$ 6,563,301

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

E. Fund Balance

Nonspendable, Restricted, Committed, and Assigned Fund Balances

Fund balances of the governmental funds were designated as follows at December 31, 2021.

<u>Nonspendable</u>	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>	<u>Economic Development Authority</u>	<u>Debt Service</u>	<u>Waste Management Fund</u>
Prepaid items	\$ 415,331	\$ 3,748	\$ 51,572	\$ -	\$ 1,850	\$ -
Inventories	-	538,786	-	-	-	-
Total Nonspendable Fund Balance	<u>\$ 415,331</u>	<u>\$ 542,534</u>	<u>\$ 51,572</u>	<u>\$ -</u>	<u>\$ 1,850</u>	<u>\$ -</u>
<u>Restricted</u>						
Unclaimed funds	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ -
Gravel pit postclosure	305,354	-	-	-	-	-
Law library	257,042	-	-	-	-	-
Attorney's forfeiture activities	28,363	-	-	-	-	-
Attorney's victim assistance	6,036	-	-	-	-	-
Drug Treatment Court	271,175	-	-	-	-	-
Recorder's technology equipment	132,322	-	-	-	-	-
Recorder's compliance fund	224,164	-	-	-	-	-
Veteran's operational grant	10,274	-	-	-	-	-
Buffer initiative	253,871	-	-	-	-	-
Aquatic invasive species prevention	267,719	-	-	-	-	-
Sheriff's counteract	22,742	-	-	-	-	-
Sheriff's K-9 donations	18,713	-	-	-	-	-
Gun permit activities	60,625	-	-	-	-	-
Sheriff's contingency	515	-	-	-	-	-
E-911	279,266	-	-	-	-	-
Correction service fee	18,906	-	-	-	-	-
Local correctional fees	59,835	-	-	-	-	-
Family Service Collaborative	-	-	494,535	-	-	-
Landfill closure/postclosure	-	-	-	-	-	223,307
Debt (QECB lump sum due 2/1/2027)	-	-	-	-	3,139,892	-
EDA loan program (2010MIF)	-	-	-	546,963	-	-
Total Restricted Fund Balance	<u>\$ 2,217,512</u>	<u>\$ -</u>	<u>\$ 494,535</u>	<u>\$ 546,963</u>	<u>\$ 3,139,892</u>	<u>\$ 223,307</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. Detailed Notes on All Funds (Continued)

E. Fund Balance (Continued)

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

Committed	General	Road and Bridge	Health and Human Services	Economic Development Authority	Debt Service	Waste Management Fund
Petty cash and change funds	\$ 1,675	\$ 50	\$ 550	\$ -	\$ -	\$ 75
Economic development	-	-	-	209,389	-	-
Landfill transfer station	-	-	-	-	-	35,000
Land use/environmental ordinance	158,496	-	-	-	-	-
Compensated absences	177,643	-	-	-	-	-
27th payroll	671,741	-	-	-	-	-
Tax court settlements	226,500	-	-	-	-	-
Natural, technological, human-caused hazards	1,000,000	-	-	-	-	-
Tax-forfeited property funding	4,085	-	-	-	-	-
Byllesby Dam	18,216	-	-	-	-	-
Byllesby Park and Trail	-	635,857	-	-	-	-
Out-of-home placement budget deficits	-	-	148,165	-	-	-
Capital projects	1,665,714	-	-	-	-	-
TH 52 development and construction	-	182,409	-	-	-	-
Employee Wellness Committee	7,882	-	-	-	-	-
Total Committed Fund Balance	<u>\$ 3,931,952</u>	<u>\$ 818,316</u>	<u>\$ 148,715</u>	<u>\$ 209,389</u>	<u>\$ -</u>	<u>\$ 35,075</u>
<u>Assigned</u>						
Subsequent year's appropriated budget	\$ 1,083,775	\$ -	\$ -	\$ -	\$ -	\$ -
Highways & streets	-	12,789,023	-	-	-	-
Health & human services	-	-	13,781,194	-	-	-
Sanitation (waste management)	-	-	-	-	-	608,596
Ditch	-	-	-	-	-	-
Motor pool	127,385	-	-	-	-	-
Election activities	111,033	-	-	-	-	-
Inmate improvement	106,226	-	-	-	-	-
Sheriff-radio tower equipment	63,594	-	-	-	-	-
County program aid contingency	1,518,111	-	-	-	-	-
Building contingencies	1,327,784	-	-	-	-	-
Township turnback	-	9,525	-	-	-	-
Right-of-way	-	1,250,000	-	-	-	-
Total Assigned Fund Balance	<u>\$ 4,337,908</u>	<u>\$ 14,048,548</u>	<u>\$ 13,781,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 608,596</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans

A. Defined Benefit Plans

1. Plan Description

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

The General Employees Retirement Plan covers all full-time and certain part-time employees of the County. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

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

The Correctional Plan was established for correctional officers serving in county and regional corrections facilities. Eligible participants must be responsible for the security, custody, and control of the facilities and their inmates.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

2. Benefits Provided

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

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

2. Benefits Provided (Continued)

Police and Fire Plan Benefits

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

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

Correctional Plan Benefits

Benefits for Correctional Plan members first hired after June 30, 2010, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. The annuity accrual rate is 1.9% of average salary for each year of service in that plan. For Correctional Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be equal to 100% of the COLA announced by SSA, with a minimum increase of at least 1% and a maximum of 2.5%. If the plan's funding status declines to 85% or below for two consecutive years or 80% for one year, the maximum will be lowered from 2.5% to 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

3. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2021 and the County was required to contribute 7.50% for Coordinated Plan members. The County's contributions to the General Employees Fund for the year ended December 31, 2021, were \$1,354,161. The County's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2021 and the County was required to contribute 17.70% for Police and Fire Plan members. The County's contributions to the Police and Fire Fund for the year ended December 31, 2021, were \$655,293. The County's contributions were equal to the required contributions as set by state statute.

Correctional Fund Contributions

Correctional Plan members were required to contribute 5.83% of their annual covered salary in fiscal year 2021 and the County was required to contribute 8.75% for Correctional Plan members. The County's contributions to the Correctional Fund for the year ended December 31, 2021, were \$225,729. The County's contributions were equal to the required contributions as set by state statute.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs

General Employees Fund Pension Costs

At December 31, 2021 the County reported a liability of \$10,612,063 for its proportionate share of the General Employees Fund's net pension liability. The County's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the County totaled \$324,085.

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportionate share 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, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The County's proportionate share was 0.2485% at the end of the measurement period and 0.2425% for the beginning of the period.

County's proportionate share of the net pension liability	\$	10,612,063
State of Minnesota's proportionate share of the net pension liability associated with the County		324,085
Total	\$	10,936,148

There were no provision changes during the measurement period.

For the year ended December 31, 2021, the County recognized pension expense of \$182,176 for its proportionate share of the General Employees Plan's pension expense. In addition, the County recognized an additional \$26,148 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2021, the County reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 65,198	\$ 324,759
Changes in Actuarial Assumptions	6,479,506	234,746
Net Collective Difference Between Projected and Actual Investment Earnings	-	9,190,494
Changes in Proportion	424,518	-
Contributions Paid to PERA Subsequent to the Measurement Date	678,401	-
Total	<u>\$ 7,647,623</u>	<u>\$ 9,749,999</u>

The \$678,401 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (279,791)
2023	(2,829)
2024	8,570
2025	(2,506,727)

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2021, the County reported a liability of \$2,370,486 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 1899 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The County's proportion share was .3071% at the end of the measurement period and 0.3046% for the beginning of the period.

The state of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2021. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2020. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although we do not anticipate them to be phased out during the fiscal year ending 2022.

The state of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended June 30, 2021, the County recognized pension expense of (\$194,183) for its proportionate share of the Police and Fire Plan's pension expense. The County recognized \$19,408 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the contribution of \$9 million to the Police and Fire Fund.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The County recognized \$27,639 for the year ended December 31, 2021 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

County's proportionate share of the net pension liability	\$ 2,370,486
State of Minnesota's proportionate share of the net pension liability associated with the County	<u>106,568</u>
Total	<u><u>\$ 2,477,054</u></u>

There were no provision changes during the measurement period.

At December 31, 2021, the County reported its proportionate share of the 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	\$ 455,279	\$ -
Changes in Actuarial Assumptions	3,483,993	1,302,436
Net Collective Difference Between Projected and Actual Investment Earnings	-	4,529,399
Changes in Proportion	144,819	266,387
Contributions Paid to PERA Subsequent to the Measurement Date	<u>332,670</u>	<u>-</u>
Total	<u><u>\$ 4,416,761</u></u>	<u><u>\$ 6,098,222</u></u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The \$332,670 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (1,652,509)
2023	(284,603)
2024	(333,503)
2025	(509,818)
2026	766,302

Correctional Plan Pension Costs

At December 31, 2021, the County reported a liability (asset) of (\$186,802) for its proportionate share of the Public Employees Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 1899 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The County's proportion share was 1.137% as the end of the measurement period and was 1.221% for the beginning of the period.

There were no provision changes during the measurement period.

For the year ended December 31, 2021, the County recognized pension expense of (\$571,127) for its proportionate share of the Correctional Plan's pension expense.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Correctional Plan Pension Costs (Continued)

At December 31, 2021, the County reported its proportionate share of the 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	\$ -	\$ 106,540
Changes in Actuarial Assumptions	1,169,337	17,511
Net Collective Difference Between Projected and Actual Investment Earnings	-	1,499,734
Changes in Proportion	-	114,188
Contributions Paid to PERA Subsequent to the Measurement Date	118,575	-
Total	<u>\$ 1,287,912</u>	<u>\$ 1,737,973</u>

The \$118,575 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (121,489)
2023	(48,157)
2024	8,656
2025	(407,646)

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Summary for all Plans

The aggregate amount of net pension liability, net pension asset, deferred outflows of resources, deferred inflows of resources and pension expense for the County's defined benefit pension plans are summarized below. Pension liabilities are typically liquidated by the individual activity with which the employee's costs are associated. The table below includes the County's portion of each plan.

Description	General Employees Plan	Police and Fire Plan	Correctional Plan	Total
Net Pension Liability	\$ 10,612,063	\$ 2,370,486	\$ -	\$ 12,982,549
Net Pension Asset	-	-	186,802	186,802
Deferred Outflows of Resources Related to Pension	7,647,623	4,416,761	1,287,912	13,352,296
Deferred Inflows of Resources Related to Pension	9,749,999	6,098,222	1,737,973	17,586,194
Pension Expense	208,324	(174,775)	(571,127)	(537,578)

5. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	<u>100.0 %</u>	

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

6. Actuarial Methods and Assumptions

The total pension liability/asset in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan, 2.25% for the Police and Fire Plan, and 2.25% for the Correctional Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan and 2% for the Correction Plan. The Police and Fire Plan benefit increase is fixed at 1% per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service. In the Correctional Plan, salary growth assumptions range from 11.0% at age 20 to 3.0% at age 60.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan and the Correctional Plans are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation. The most recent four-year experience studies for the Police and Fire and the Correctional Plan were completed in 2020 were adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

6. Actuarial Methods and Assumptions (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

6. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund (Continued)

Changes in Actuarial Assumptions (Continued):

- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

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

Correctional Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 10, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 10, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

6. Actuarial Methods and Assumptions (Continued)

Correctional Fund (Continued)

Changes in Actuarial Assumptions (Continued):

- Assumed rates of withdrawal were changed as recommended in the July 10, 2020 experience study. The new rates predict more terminations, both in the three-year select period (based on service) and the ultimate rates (based on age).
- Assumed rates of disability lowered.
- Assumed percent married for active members was lowered from 85% to 75%.
- Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

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

7. Discount Rate

The discount rate used to measure the total pension liability/asset in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund, the Police and Fire Fund, and the Correctional 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/asset.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

8. Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability/asset for all plans it participates in, 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 one percentage point lower or one percentage point higher than the current discount rate:

	Proportionate Share of the					
	General Employees Plan		Police and Fire Plan		Correctional Plan	
	Discount Rate	Net Pension Liability/Asset	Discount Rate	Net Pension Liability/Asset	Discount Rate	Net Pension Liability/Asset
1% Lower	5.5%	\$ 21,643,192	5.5%	\$ 7,525,894	5.5%	\$ 1,944,111
Current	6.5%	10,612,063	6.5%	2,370,486	6.5%	(186,802)
1% Higher	7.5%	1,560,349	7.5%	(1,855,670)	7.5%	1,877,909

9. Pension Plan Fiduciary Net 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

4. Pension Plans (Continued)

B. Defined Contribution Plan

Four board members are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution 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. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. Employer and employee 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% of employer contributions and twenty-five hundredths of one percent (0.25%) of the assets in each member's account annually.

Total contributions made by the County during fiscal year 2021 were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$ 5,340	\$ 5,340	5%	5%	5%

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

5. Other Post-Employment Benefits (OPEB)

A. Plan Description

The County provides health insurance benefits to certain retired employees under a single-employer fully-insured defined benefit health care plan, as required by Minnesota Statute 471.61 subdivision 2b. Employees who retire from the County when eligible to receive a retirement benefit from the Public Employees Retirement Association (PERA) of Minnesota (or similar plan) and do not participate in any other health benefits program providing similar coverage described herein, are eligible to participate. Coverage can be continued for employees and their eligible dependents, if the dependents were covered immediately prior to the time of the employee's retirement, until the time the former employee reaches age 65. The County does not pay any portion of the health insurance premiums for retirees or their dependents, however, the retirees and dependents do receive an implicit benefit of a healthcare premium at the same rate provided to active employees.

As of January 1, 2020, the latest valuation date, there were 353 active participants, 10 retirees and 2 spouses receiving health benefits from the County's health plan.

B. Funding Policy

The County's OPEB plan is financed on a pay-as-you-go basis and currently has no assets that have been deposited into an irrevocable trust that meets the criteria of paragraph 4 of GASB 75 for future health benefits. Therefore, the actuarial value of plan assets is \$0. Separate stand-alone financial statements are not issued for the plan.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

5. Other Post-Employment Benefits (OPEB) (Continued)

C. Actuarial Methods and Assumptions

The County's OPEB liability of \$ 1,395,600 was measured as of January 1, 2021, and the total OPEB liability was determined by an actuarial valuation as of January 1, 2020 (updated procedures were used to roll forward the total OPEB liability to the measurement date), using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified:

Actuarial cost method	Entry age, level percentage of pay
Discount Rate	2.90% (20-year municipal bond rate)
Salary growth assumption	Based on service-graded table
Inflation (post retirement COLA)	2.50%
Healthcare cost trend rates	6.50% (decreasing to 5.00% over 5 years) and then 4.00% over the next 48 years
Mortality assumptions	Pub-2010 Public Retirement Plans Headcounty-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale

The actuarial assumptions are currently based on a combination of historical information, projected information and the most recent actuarial experience studies for PERA. All assumptions noted above have been changed since the most recent GASB 45 valuation.

D. Changes in the total OPEB Liability

The following table presents the changes in total OPEB liability for the fiscal year ended December 31, 2021 based on a measurement date of January 1, 1899:

Balance as of January 1, 2021	\$ 1,343,267
Changes for the year:	
Service cost	120,113
Interest cost	40,874
Benefit payments	<u>(108,654)</u>
Net change in total OPEB liability	<u>52,333</u>
Balance as of December 31, 2021	<u><u>\$ 1,395,600</u></u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

5. Other Post-Employment Benefits (OPEB) (Continued)

D. Changes in the total OPEB Liability (Continued)

The following table presents the sensitivity of the total OPEB liability calculation to a one percent increase or decrease in the discount rate previously disclosed used to measure the total OPEB liability:

	Discount Rate	Total OPEB Liability
1% Decrease	1.90%	\$ 1,500,851
Current	2.90%	1,395,600
1% Increase	3.90%	1,296,495

The following table presents the sensitivity of the total OPEB liability calculation to a one percent increase or decrease in the current healthcare cost trend rate used to measure the total OPEB liability:

	Total OPEB Liability
1% Decrease (5.00% decreasing to 4.00%)	\$ 1,234,373
Current (6.25% decreasing to 5.00%)	1,395,600
1% Increase (7.50% decreasing to 6.00%)	1,587,386

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

5. Other Post-Employment Benefits (OPEB) (Continued)

D. Changes in the total OPEB Liability (Continued)

For the year ended December 31, 2021, the County recognized OPEB expense of \$52,333. The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Actuarial Assumptions	\$ 31,484	\$ 22,153
Contributions Subsequent to the Measurement Date	71,789	-
Changes in Experience	-	44,999
Total	<u>\$ 103,273</u>	<u>\$ 67,152</u>

\$71,789 reported as deferred outflow of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>OPEB Expense Amount</u>
2022	\$ (8,242)
2023	(8,242)
2024	(8,242)
2025	(8,239)
2026	(2,703)

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

6. 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 2021. 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, 2021**

6. 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. During 2021, the County did not make any payments to the Collaborative. There is no accumulation of significant financial resources or fiscal stress for Goodhue County.

Control of the Collaborative is vested in a four-member governing board appointed by the member parties, with the Goodhue County Health and Human Services Department acting as the fiscal agent. 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

C. Joint Ventures (Continued)

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. Morrison, Todd and Wadena counties have voted to withdraw as of December 31, 2019. SCHA continues to serve Freeborn County as a non-member county. 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.

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, 2021 was \$5,887,324. 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. There is no accumulation of significant financial resources or fiscal stress for Goodhue County.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

C. Joint Ventures (Continued)

Southeast Minnesota Regional Emergency Communications Board

The Southeast Minnesota Regional Emergency Communications Board (formerly known as the Radio Board) (SEMRCB) 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 SEMRCB 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 \$6,500 to the Emergency Communications Board, \$6,000 for membership dues and \$500 of regional project funds. There is no accumulation of significant financial resources or fiscal stress for Goodhue County.

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. The County made no payments to the Authority during 2021. There is no accumulation of significant financial resources or fiscal stress for Goodhue County.

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

C. Joint Ventures (Continued)

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 \$7,649 to the Task Force. There is no accumulation of significant financial resources or fiscal stress for Goodhue County.

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:

Minnesota Counties Computer Cooperative (MCCC)

Under Minnesota Joint Powers Law, Minn. Stat. § 471.59, Minnesota counties have created MCCC to facilitate technology services and training, and to provide software and other cost-effective measures to help reduce technology costs for its members. During the year, Goodhue County paid \$153,797 to the Cooperative.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

Emergency Response Team (Mutual Aid Agreement)

The Multi-Jurisdiction Emergency Response Team (ERT) was established to better respond to critical incidents that involve high levels of threats to public safety and to more effectively coordinate multi-agency responses for highly complex or unusual events. Current members of the team include Goodhue and Wabasha County Sheriff's offices, Red Wing, Plainview and Cannon Falls police departments, Red Wing fire department and Mayo Clinic. Additional members can join upon acceptance of this agreement's governing authority. The purpose of this multi-agency agreement is to establish governing provisions for selecting, training, equipping, activating and commanding the ERT. The ERT is managed by the Goodhue County Sheriff's Office, who has the authority under the agreement to appoint the ERT Commander and Lieutenant Commander. Members are not required to make any financial contributions to the ERT under this agreement. During the year, the County paid \$0 under this agreement.

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.

Nuclear Emergency Response Preparedness-Incident Response

This agreement, between the County and Northern States Power specifies roles and responsibilities for providing emergency services in case of an adverse event at the Prairie Island Nuclear Energy Plant. The Red Wing police department is the normal primary contact and coordinator of external incident response; the County Sheriff would assume these lead responsibilities in the event of a general emergency declaration. The services to be provided include general law enforcement and leading of tactical response operations. Additional roles and responsibilities of other County personnel are also specified. No financial contributions are required by members under this agreement.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

Nuclear Emergency Response Preparedness-Work Decontamination

These agreements between the State of Minnesota Homeland Security Management (HSEM), Goodhue County Emergency Management, and Cannon Falls and Red Wing fire departments were signed to detail roles and responsibilities of each party in the event of a disaster at the Prairie Island Nuclear Energy Plant. Under these agreements, the County is responsible for working with HSEM to establish a budget for a grant supporting Cannon Falls' worker decontamination facility. The County also participates in training exercises and is jointly responsible with each city for maintenance of the decontamination facility and is eligible for grant reimbursement of any expenditures incurred for this purpose. During 2021, the County paid \$11,000 to Cannon Falls and \$55,484 to Red Wing; no payments were received under either agreement.

Correctional Facility Emergency Response

This agreement is between the State of Minnesota, acting through its Commissioner of Corrections, and Goodhue County, on behalf of its Sheriff's Office. Under this agreement, either party may request assistance from the other party in the case of an emergency at the requesting party's local correctional facility. The current agreement was signed in 2019 and is effective through June 30, 2023. Parties are not required to make any financial contributions under this agreement unless services are required after an initial 24-hour period and a cost amendment to the agreement is signed, or if the party providing the services requests reimbursement of any supply costs. Assistance was not required by either party, nor did the County make any payments under this agreement in 2021.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

Cannon River Watershed

The Cannon River Watershed was formed by Dakota, Goodhue, LeSeur, Rice, Steele and Waseca Counties and their respective Soil and Water Conservation Districts (SWCDs), the Belle Creek Watershed District and the North Canon River Watershed Management Organization. The purpose of this joint powers board is to develop policies, programs and projects toward a comprehensive watershed management plan, as required by Minnesota statute 103B.801. The governing board consists of 14 members, with one representative from each member entity, each serving a two-year term. Each member is required to contribute annual dues based on a tiered system, determined by the land area of each member in the Cannon River Watershed planning area. Goodhue County is a Tier 1 Member, with annual dues of \$5,000. Goodhue County signed the agreement on April 16, 2019; the final member signed on December 12, 2019. The first meeting was held on January 15, 2020. Goodhue County paid \$5,000 for its 2021 membership dues.

Southeastern Minnesota Libraries Cooperative (SELCO)

The Southeastern Minnesota Libraries Cooperative provides library services within the County. During the year, the County contributed \$525,880 to SELCO, noting this amount will increase to \$533,032 in 2022.

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. The current agreement is for the period July 1, 2021 through June 30, 2023. During 2021, the County paid \$209,194 for services under this agreement. 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

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. This five-year agreement expires in May, 2022. The County contributed \$1,080 in 2021.

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 by making loans evidenced by various financing leases and loan agreements. 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 under this agreement in 2021.

Great River Rail Commission (Regional Railroad)

The Great River Rail Commission (formerly known as the Minnesota High Speed Rail Commission) (the Commission) joint powers agreement, originally enacted in 2009 and most recently amended in 2019, was established to cooperatively advocate for and analyze feasibility of enhanced railroad transportation options and an integrated transportation system in the Minnesota high speed rail corridor. The high speed rail corridor is defined as a Canadian Pacific Railway corridor along the Mississippi River from LaCrescent, MN to the Union Depot in St. Paul, MN. The Commission consists of seven financial parties, including area rail road authorities and planning committees and 11 non-financial parties, including municipalities located along the corridor. Each Financial Party receives three votes and each non-Financial party receives one vote on all Commission board matters. Financial parties are required to contribute to the Commission. Goodhue County is a financial party to this agreement and contributed \$2,782 in membership fees in 2021.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

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. 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 current agreement was signed in July 2018 and is effective for five years, through June, 2023. The annual cost for this data access remains the same for 2021 as it did in previous years - \$4,440 billed in quarterly amounts of \$1,110.

Minnesota Internet Crimes Against Children Task Force (ICAC)

This agreement is between the State of Minnesota, acting through its Commissioner of Public Safety, on behalf of the Bureau of Criminal Apprehension, and Goodhue County, on behalf of its Sheriff's Office. The purpose of the agreement is to implement a three-pronged approach (prevention, education and enforcement) to combat internet crimes against children. Through a grant received from the federal Office of Juvenile Justice and Delinquency Prevention, the State provides funding for training and software to Goodhue County Sheriff's personnel. Goodhue County conducts its own investigations and investigations on behalf of other local law enforcement agencies on behalf of ICAC and in accordance with ICAC task force program standards. This agreement was renewed effective May 2019 and expires in 2024. The County is eligible for reimbursement of certain expenses incurred while conducting investigations under this agreement. The County did not receive any reimbursements, nor did the County make any payments during 2021.

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. The maximum annual reimbursement is \$5,000. Goodhue County did not receive any funds nor did the County make any payments under the agreement in 2021.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

D. Jointly-Governed Organizations (Continued)

State Building Code Administration

Each year, the County enters into separate agreements with the cities of Bellechester, Cannon Falls, Dennison, Goodhue, Kenyon, Wannamingo, and Nerstrand for the County and its Land Use Department to perform all state building code administration duties on behalf of each city. Under these agreements, each city approves all permit applications through their local process. The County then reviews each permit for the compliance with state building codes. Each city collects all applicable permit fees, as set by the County fee schedule and remits said fees to the County on a quarterly basis. The County retains a portion of certain fees as payment for services and remits all other fees as required to the state. During 2021, the County received \$200,820 in total fees under these agreements. The County did not make any payment to the entity in 2021. Each of these agreements self-renews for additional one-year periods unless terminated by the city with no less than a 90-day notice.

Watershed Alliance for the Greater Zumbro

The Watershed Alliance for the Greater Zumbro was formed by Dodge, Goodhue, Olmsted, Rice, and Wabasha Counties and their respective Soil and Water Conservation Districts (SWCDs), the Steele County SWCD, the Bear Valley Watershed District and the City of Rochester. The purpose of this agreement is to collectively implement, as local government units, the Greater Zumbro River Comprehensive Watershed Management Plan, as required by Minnesota statute 103B.801, while providing assurances that decision-making spanning political boundaries is supported by an in-writing commitment from participants. This Agreement does not include a financial obligation, but rather an ability to share resources. Goodhue County signed the agreement on June 1, 2021; the final member signed on June 28, 2021. The County contributed nothing under this agreement in 2021.

E. Conduit Debt Obligations

On June 7, 2016, the County issued a Health Care Facilities Revenue Note for \$9,800,000 (the Note) to finance the acquisition, construction and equipping of Benedictine Health System's St. Bridgid's facility and to refund any outstanding facility notes. The Note is a special, limited obligation of the County. Pursuant to a Loan Agreement between the County and Benedictine Health System, the Note is payable solely from pledged revenues of Benedictine Health. The County has not made any additional commitments for the repayment of the Note beyond the revenues pledged by Benedictine for repayment and maintenance of the tax-exempt status of the conduit debt obligation. At December 31, 2021, the Note was fully paid, and no liability remained.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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

F. Debt Obligation Contingency

On June 23, 2015, the Southeast Minnesota Multi-County Housing and Redevelopment Authority (SEMMCHRA) issued \$2,765,000 in Housing Development Revenue Refunding Bonds – Series 2016B. The bonds were issued to refund SEMMCHRA’s \$3,575,000 Housing Development Revenue Bonds – Series 2007B. The principal and interest on the bonds are payable from SEMMCHRA’s operating revenues and tax increments resulting from increases in valuation of real property in Tax Increment Financing Districts 1-3. In the event these sources are deficient, SEMMCHRA has pledged to levy its special benefit tax. Should any of these SEMMCHRA sources fail to provide sufficient revenue for the payment of the principal and interest on the bonds, the full faith and credit of Goodhue County is irrevocably pledged for payment of the debt. As of December 31, 2021, the bonds have an outstanding principal amount of \$1,930,000, none of which was recognized as a liability by the County.

7. New Accounting Pronouncements

The following Accounting standards have been issued, but have not yet been adopted:

- GASB 87 – *Leases*: This statement updates accounting and reporting criteria for all leases. Under this statement, lessees are required to report lease liabilities and intangible assets and recognize amortization expense and interest expense for all applicable leases of all types. Lessors must report lease receivables and deferred inflows of resources and recognize lease revenues and interest income.
- GASB 92 – *Omnibus 2020*: This statement addresses various accounting and reporting issues that were identified during implementation of prior standards.
- GASB 93 – *Replacement of Interbank Offered Rates*: This statement provides guidance on accounting and reporting for certain financial instruments due to the replacement of LIBOR.
- GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*: This statement provides accounting and reporting guidance for various types of partnerships between a government and another agency.
- GASB 96 – *Subscription-Based Information Technology Arrangements*: This statement provides accounting and reporting guidance for certain technology (software) arrangements. The standards in this pronouncements are based on the guidance in GASB 87 – *Leases*.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

7. New Accounting Pronouncements (Continued)

The following Accounting standards have been issued, but have not yet been adopted (Continued):

- GASB 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and supersession of GASB Statement No. 32*: This statement provides clarification of guidance for determining financial accountability of the government for an activity and whether that activity should be included as a component unit in the government’s financial reporting entity and clarification of guidance for accounting and financial reporting for *Internal Revenue Code Section 457* deferred compensation plans.

8. Subsequent Events

Goodhue County sold the landfill to the State of Minnesota subsequent to year end and all related liabilities have been assumed by the State of Minnesota as of May 24, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 22,390,731	\$ 22,390,731	\$ 22,491,547	\$ 100,816
Special assessments	-	-	231,197	231,197
Licenses and permits	480,680	480,680	665,529	184,849
Intergovernmental	4,516,387	4,516,387	4,680,587	164,200
Charges for services	1,760,247	1,760,247	1,853,599	93,352
Fines and forfeits	12,800	12,800	10,142	(2,658)
Gifts and contributions	18,000	19,550	31,127	11,577
Investment earnings	612,400	612,400	440,469	(171,931)
Miscellaneous	1,262,854	1,262,854	1,396,359	133,505
Total Revenues	\$ 31,054,099	\$ 31,055,649	\$ 31,800,556	\$ 744,907
Expenditures				
Current				
General government				
Commissioners	\$ 261,247	\$ 261,247	\$ 243,369	\$ 17,878
Courts	190,000	190,000	188,419	1,581
County administration	449,671	449,671	428,950	20,721
County auditor-treasurer	895,384	895,384	826,222	69,162
County assessor	1,058,911	1,058,911	999,938	58,973
Elections	84,200	84,200	27,006	57,194
Information technology	1,168,947	1,168,947	1,007,006	161,941
Human resources	697,156	697,156	674,438	22,718
Attorney	2,236,131	2,256,316	2,132,848	123,468
Law library	70,000	70,000	28,198	41,802
Recorder	715,360	715,360	601,653	113,707
Surveyor	456,307	456,307	443,396	12,911
GIS	351,354	351,354	337,553	13,801
Building permits	702,132	702,132	572,586	129,546
Planning and zoning	378,693	378,693	255,644	123,049
Parks	9,000	9,000	-	9,000
Environmental health	226,343	226,343	222,299	4,044
Buildings and plant	1,355,141	1,355,141	1,363,080	(7,939)
Veterans service officer	248,563	248,563	205,196	43,367
Other general government	1,164,537	1,164,537	1,378,096	(213,559)
Pandemic response	-	-	335,210	(335,210)
Total general government	\$ 12,719,077	\$ 12,739,262	\$ 12,271,107	\$ 468,155

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued)				
Current (Continued)				
Public safety				
Sheriff	\$ 6,158,875	\$ 6,253,249	\$ 6,031,181	\$ 222,068
Sheriff - seasonal	300,169	305,211	253,264	51,947
Emergency management	346,109	346,109	307,547	38,562
Coroner	145,342	145,342	145,342	-
Communication infrastructure	168,868	168,868	139,726	29,142
E-911 system	1,244,253	1,244,253	1,243,648	605
Adult detention center	4,176,874	4,176,874	4,330,001	(153,127)
Sentence to Serve	246,021	246,021	209,193	36,828
Court services	<u>1,163,146</u>	<u>1,163,146</u>	<u>1,161,370</u>	<u>1,776</u>
Total public safety	<u>\$ 13,949,657</u>	<u>\$ 14,049,073</u>	<u>\$ 13,821,272</u>	<u>\$ 227,801</u>
Human Services				
Hope Coalition	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Culture and recreation				
Historical society	\$ 127,000	\$ 127,000	\$ 127,000	\$ -
Regional library	525,880	525,880	525,880	-
Byllesby Dam	6,775	6,775	6,615	160
Other culture and recreation	<u>186,679</u>	<u>186,679</u>	<u>211,685</u>	<u>(25,006)</u>
Total culture and recreation	<u>\$ 846,334</u>	<u>\$ 846,334</u>	<u>\$ 871,180</u>	<u>\$ (24,846)</u>
Conservation of natural resources				
County extension	\$ 171,497	\$ 171,497	\$ 161,617	\$ 9,880
Soil and water conservation	<u>604,000</u>	<u>604,000</u>	<u>535,386</u>	<u>68,614</u>
Total conservation of natural resources	<u>\$ 775,497</u>	<u>\$ 775,497</u>	<u>\$ 697,003</u>	<u>\$ 78,494</u>
Economic development				
Regional Railroad Authority	\$ 4,500	\$ 4,500	\$ 2,782	\$ 1,718
Pandemic response	<u>-</u>	<u>-</u>	<u>916,696</u>	<u>(916,696)</u>
Total economic development	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 919,478</u>	<u>\$ (914,978)</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued)				
Capital Outlay				
General government	\$ 704,483	\$ 1,019,574	\$ 241,631	\$ 777,943
Public safety	868,575	920,400	887,098	33,302
Highways and streets	660,625	801,625	511,317	290,308
Sanitation	275,601	287,601	47,150	240,451
Pandemic response	-	-	256,742	(256,742)
Total capital outlay	\$ 2,509,284	\$ 3,029,200	\$ 1,943,938	\$ 1,085,262
Debt service				
Principal	\$ 17,568	\$ 17,568	-	\$ 17,568
Total Expenditures	\$ 30,826,917	\$ 31,466,434	\$ 30,528,978	\$ 937,456
Excess of Revenues Over (Under) Expenditures	\$ 227,182	\$ (410,785)	\$ 1,271,578	\$ 1,682,363
Other Financing Sources (Uses)				
Transfers in	\$ 122,836	\$ 122,836	\$ 130,829	\$ 7,993
Transfers out	(130,292)	(130,292)	(119,857)	10,435
Proceeds from sale of capital assets	-	-	92,073	92,073
Total Other Financing Sources (Uses)	\$ (7,456)	\$ (7,456)	\$ 103,045	\$ 110,501
Net Change in Fund Balance	\$ 219,726	\$ (418,241)	\$ 1,374,623	\$ 1,792,864
Fund Balance - January 1	27,161,222	27,161,222	27,161,222	-
Fund Balance - December 31	\$ 27,380,948	\$ 26,742,981	\$ 28,535,845	\$ 1,792,864

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 8,957,934	\$ 8,957,934	\$ 10,173,413	\$ 1,215,479
Licenses and permits	13,200	13,200	13,487	287
Intergovernmental	8,510,212	8,510,212	9,482,735	972,523
Charges for services	152,700	152,700	468,102	315,402
Miscellaneous	31,425	31,425	35,451	4,026
Total Revenues	\$ 17,665,471	\$ 17,665,471	\$ 20,173,188	\$ 2,507,717
Expenditures				
Current				
Highways and streets				
Administration	\$ 604,878	\$ 604,878	\$ 552,311	\$ 52,567
Maintenance	4,318,978	4,761,686	3,540,838	1,220,848
Construction	15,347,672	15,347,672	14,790,245	557,427
Equipment maintenance and shop	757,796	757,796	720,856	36,940
Total highways and streets	\$ 21,029,324	\$ 21,472,032	\$ 19,604,250	\$ 1,867,782
Culture and recreation				
Parks	198,690	198,690	234,100	(35,410)
Intergovernmental				
Highways and streets	538,457	538,457	515,859	22,598
Total Expenditures	\$ 21,766,471	\$ 22,209,179	\$ 20,354,209	\$ 1,854,970
Excess of Revenues Over (Under) Expenditures	\$ (4,101,000)	\$ (4,543,708)	\$ (181,021)	\$ 4,362,687
Other Financing Sources (Uses)				
Transfers in	1,000	1,000	555	(445)
Transfers out	-	-	(123,329)	(123,329)
Total Other Financing Sources (Uses)	\$ 1,000	\$ 1,000	\$ (122,774)	\$ (123,774)
Net Change in Fund Balance	\$ (4,100,000)	\$ (4,542,708)	\$ (303,795)	\$ 4,238,913
Fund Balance - January 1	15,894,518	15,894,518	15,894,518	-
Increase (Decrease) in Inventories	-	-	(181,325)	(181,325)
Fund Balance - December 31	\$ 11,794,518	\$ 11,351,810	\$ 15,409,398	\$ 4,057,588

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 7,750,833	\$ 7,750,833	\$ 7,753,352	\$ 2,519
Intergovernmental	8,250,586	8,250,586	9,303,936	1,053,350
Charges for services	1,656,288	1,656,288	2,170,329	514,041
Gifts and contributions	-	-	8,400	8,400
Investment earnings	-	-	5,375	5,375
Miscellaneous	622,723	622,723	720,954	98,231
Total Revenues	\$ 18,280,430	\$ 18,280,430	\$ 19,962,346	\$ 1,681,916
Expenditures				
Current				
Human services				
Income maintenance	\$ 5,054,674	\$ 5,054,674	\$ 4,958,059	\$ 96,615
Social services	9,093,187	9,093,187	8,160,222	932,965
Total human services	\$ 14,147,861	\$ 14,147,861	\$ 13,118,281	\$ 1,029,580
Health				
Quality assurance - health services	\$ 2,201,375	\$ 2,201,375	\$ 2,487,022	\$ (285,647)
Healthy communities/behaviors	1,310,344	1,310,344	1,019,653	290,691
Disaster preparedness	51,086	51,086	426,094	(375,008)
Infectious disease	115,700	115,700	52,609	63,091
Health services - administration	460,520	460,520	453,913	6,607
Total health	\$ 4,139,025	\$ 4,139,025	\$ 4,439,291	\$ (300,266)
Total Expenditures	\$ 18,286,886	\$ 18,286,886	\$ 17,557,572	\$ 729,314
Excess of Revenues Over (Under) Expenditures	\$ (6,456)	\$ (6,456)	\$ 2,404,774	\$ 2,411,230
Other Financing Sources (Uses)				
Transfers in	\$ 13,956	\$ 13,956	\$ 119,155	\$ 105,199
Transfers out	(7,500)	(7,500)	(7,500)	-
Total Other Financing Sources (Uses)	\$ 6,456	\$ 6,456	\$ 111,655	\$ 105,199
Net Change in Fund Balance	\$ -	\$ -	\$ 2,516,429	\$ 2,516,429
Fund Balance - January 1	11,959,587	11,959,587	11,959,587	-
Fund Balance - December 31	\$ 11,959,587	\$ 11,959,587	\$ 14,476,016	\$ 2,516,429

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 37,303	\$ 37,303	\$ 36,943	\$ (360)
Intergovernmental	450	450	558	108
Miscellaneous	2,325	2,325	2,405	80
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 40,078	\$ 40,078	\$ 39,906	\$ (172)
Expenditures				
Current				
Economic development				
Community development	37,753	37,753	54,549	(16,796)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balance	\$ 2,325	\$ 2,325	\$ (14,643)	\$ (16,968)
Fund Balance - January 1	<u>770,995</u>	<u>770,995</u>	<u>770,995</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 773,320</u></u>	<u><u>\$ 773,320</u></u>	<u><u>\$ 756,352</u></u>	<u><u>\$ (16,968)</u></u>

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2021**

Measurement Date	Employer's Portion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	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 (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2021	0.249%	\$ 10,612,063	\$ 324,085	\$ 10,936,148	\$ 17,940,167	59.15%	87.00%
2020	0.243%	14,538,983	448,370	14,987,353	17,301,530	84.03%	79.06%
2019	0.238%	13,180,602	709,649	13,890,251	16,824,081	78.34%	80.23%
2018	0.237%	13,153,336	431,493	13,584,829	15,803,906	83.23%	79.53%
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	-	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, 2021**

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
2021	\$ 1,341,612	\$ 1,341,612	\$ -	\$ 17,888,160	7.50%
2020	1,297,037	1,297,037	-	17,293,827	7.50%
2019	1,265,597	1,265,597	-	16,874,627	7.50%
2018	1,195,423	1,195,423	-	15,938,973	7.50%
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 THE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA PUBLIC EMPLOYEES POLICE AND FIRE PLAN
DECEMBER 31, 2021**

Measurement Date	Employer's Portion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	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 (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2021	0.307%	\$ 2,370,486	\$ 106,568	\$ 2,477,054	\$ 3,383,505	70.06%	93.66%
2020	0.305%	4,014,954	94,592	4,109,546	3,621,424	110.87%	87.19%
2019	0.322%	3,422,692	-	3,422,692	3,313,501	103.30%	89.26%
2018	0.320%	3,413,002	-	3,413,002	3,374,272	101.15%	88.84%
2017	0.304%	4,104,362	-	4,104,362	3,123,160	131.42%	85.40%
2016	0.329%	13,203,342	-	13,203,342	3,171,299	416.34%	63.90%
2015	0.311%	3,533,689	-	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, 2021**

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
2021	\$ 642,480	\$ 642,480	\$ -	\$ 3,629,831	17.70%
2020	595,577	595,577	-	3,364,842	17.70%
2019	562,148	562,148	-	2,979,606	16.95%
2018	546,657	546,657	-	3,374,426	16.20%
2017	524,360	524,360	-	2,979,606	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 THE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA PUBLIC EMPLOYEES CORRECTIONAL PLAN
DECEMBER 31, 2021**

<u>Measurement Date</u>	<u>Employer's Portion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
2021	1.137%	\$ (186,802)	\$ 2,613,435	-7.15%	100.02%
2020	1.221%	331,415	2,561,672	12.94%	96.67%
2019	1.268%	175,611	2,615,422	6.71%	98.17%
2018	1.329%	218,647	2,685,726	8.14%	97.60%
2017	1.360%	3,876,014	2,713,657	142.83%	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, 2021**

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual Contributions in Relation to Statutorily Required Contributions</u>	<u>Contribution (Deficiency) Excess</u>	<u>Covered Payroll</u>	<u>Actual Contributions as a Percentage of Covered Payroll</u>
2021	\$ 219,993	\$ 219,993	\$ -	\$ 2,514,206	8.75%
2020	232,546	232,546	-	2,657,669	8.75%
2019	236,735	230,698	-	2,637,239	8.75%
2018	237,567	237,567	-	2,715,051	8.75%
2017	238,278	230,698	-	2,637,239	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
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES
DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 120,113	\$ 116,332	\$ 91,331	\$ 96,311
Interest cost	40,874	51,548	42,923	39,839
Assumption changes	-	44,080	(38,770)	-
Experience changes	-	(63,001)	-	-
Benefit payments	<u>(108,654)</u>	<u>(90,934)</u>	<u>(38,918)</u>	<u>(36,543)</u>
Net change in total OPEB liability	52,333	58,025	56,566	99,607
Total OPEB liability, beginning	<u>1,343,267</u>	<u>1,285,242</u>	<u>1,228,676</u>	<u>1,129,069</u>
Total OPEB liability, ending	<u>\$ 1,395,600</u>	<u>\$ 1,343,267</u>	<u>\$ 1,285,242</u>	<u>\$ 1,228,676</u>
Covered payroll	\$ 24,113,467	\$ 23,354,447	\$ 22,881,233	\$ 22,214,789
Total OPEB liability as a percentage of covered payroll	5.79%	5.75%	5.62%	5.53%
Benefits payments as a percentage of coverage payroll	0.45%	0.39%	0.17%	0.16%

This schedule is intended to show information for 10 years. Additional years will be displayed as data becomes available.
Note: No assets are accumulated in a trust.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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:

A. General Employees Fund

2021

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

A. General Employees Fund (Continued)

2020 (Continued)

Changes in Actuarial Assumptions (Continued)

- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

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

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed post-retirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00% beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

A. General Employees Fund (Continued)

2018 (Continued)

Changes in Plan Provisions (Continued)

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; this does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are no 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.90% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- There were no changes since the prior valuation.

2016

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% per year thereafter.

Changes in Plan Provisions

- There were no changes since the prior valuation.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

B. Police and Fire Fund

2021

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes since the prior valuation.

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes since the prior valuation.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

B. Police and Fire Fund (Continued)

2018 (Continued)

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- Postretirement increases were changed to 1.0% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. Additionally, new annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million each year thereafter, until the plan reaches 100% funding, or July 1, 2048, whichever is earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019 and to 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019 and to 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that was already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- 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 in the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

C. Police and Fire Plan (Continued)

2017 (Continued)

Changes in Actuarial Assumptions (Continued)

- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference of married female members 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.

Changes in Plan Provisions

- There were no changes since the prior valuation.

2016

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2037 and 2.50% per year thereafter.

Changes in Plan Provisions

- The postretirement benefit increase to be paid after the attainment of the 90.00% funding threshold was changed from inflation up to 2.50% to a fixed rate of 2.50%.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

C. Correctional Fund

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.00 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 10, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 10, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed as recommended in the July 10, 2020 experience study. The new rates predict more terminations, both in the three-year select period (based on service) and the ultimate rates (based on age).
- Assumed rates of disability lowered.
- Assumed percent married for active members was lowered from 85 percent to 75 percent. Minor changes to form of payment assumptions were applied.

Changes in Plan Provision

- There have been no changes since the prior valuation.

2020

Changes in Actuarial Assumptions

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

Changes in Plan Provision

- There have been no changes since the prior valuation.

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provision

- There were no changes since the prior valuation.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

C. Correctional Fund (Continued)

2018

Changes in Actuarial Assumptions

- The single discount rate was changed from 5.96% per annum to 7.50% per annum.
- The mortality projection scale was change from MP-2016 to MP-2017.
- The assumed post-retirement benefit increase was changed from 2.50% per year to 2.00% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00% on July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Postretirement benefit increases were changed from 2.50% per year with a provision to reduce to 1.00% if the funding status declines to a certain level, to 100% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 2.50%, beginning January 1, 2019. If the funding status declines to 85.00% for two consecutive years or 80.00% for one year, the maximum increase will be lowered to 1.50%.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- 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 non-vested, deferred members. The CSA has been changed to 35% for vested members and 1% for non-vested members.
- The single discount rate was changed from 5.31% per annum to 5.96% per annum.

Changes in Plan Provisions

- There were no changes since the prior valuation.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

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

C. Correctional Fund (Continued)

2016

Changes in Actuarial Assumptions

- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 5.31%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There were no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- There were no changes since the prior valuation.

Changes in Plan Provisions

- There were no changes since the prior valuation.

2. Other Post-Employment Benefit (OPEB) Plan – Changes in Significant Plan Provisions, Actuarial Methods, and Assumptions

The following assumption changes were reflected in the OPEB Plan valuation performed:

2021

- None.

2020

- The discount rate was changed from 3.80% to 2.90% as of January 1, 2020. As the plan does not accumulate assets in an applicable trust, this is the 20-year AA-rated municipal bond rate.
- The salary growth assumptions were changed from a flat 3.00% per year to rates varying by years of service and classification.
- The mortality tables were updated from the RP-2014 mortality tables (Blue Collar for Public Safety, White Collar for other) with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale.
- The health care trend rate is 6.50% as of January 1, 2020, decreasing to 5.00% over 6 years and then to 4.00% over the next 48 years.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2021**

2. Other Post-Employment Benefit (OPEB) Plan – Changes in Significant Plan Provisions, Actuarial Methods, and Assumptions (Continued)

The following assumption changes were reflected in the OPEB plan valuation (Continued):

2019

- The discount rate was changed to 3.80% as of January 1, 2019. As the plan does not accumulate assets in an applicable trust, this is the 20-year AA-rated municipal bond rate.

2018

- The discount rate was changed to 3.30%. As the plan does not accumulate assets in an applicable trust, this is the 20-year AA-rated municipal bond rate.
- The actuarial cost method is Entry age, level percentage of pay.
- The healthcare trend rate is 6.50%, decreasing to 5.00% over six years
- The salary growth assumption is 3.00% per year
- The inflation rate for calculating post-retirement increases is 2.50%.
- Mortality assumptions are based on the RP-2014 White Collar Mortality tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire personnel)

3. 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, except budgets are not adopted for the Ditch Special Revenue Fund. 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, 2021**

4. 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, 2021.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Economic Development Authority			
Special Revenue Fund	\$ 37,753	\$ 54,549	\$ (16,796)

The excess expenditures were funded with greater than anticipated revenues and existing fund balances.

SUPPLEMENTARY INFORMATION

MAJOR FUND

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 1,494,889	\$ 1,494,889	\$ 1,497,641	\$ 2,752
Intergovernmental	55,016	55,016	78,647	23,631
Total Revenues	\$ 1,549,905	\$ 1,549,905	\$ 1,576,288	\$ 26,383
Expenditures				
Debt service				
Principal	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	\$ -
Interest	475,640	475,640	439,061	36,579
Administrative - fiscal charges	4,650	4,650	2,852	1,798
Total Expenditures	\$ 1,850,290	\$ 1,850,290	\$ 1,811,913	\$ 38,377
Net Change in Fund Balance	\$ (300,385)	\$ (300,385)	\$ (235,625)	\$ 64,760
Fund Balance - January 1	3,377,367	3,377,367	3,377,367	-
Fund Balance - December 31	\$ 3,076,982	\$ 3,076,982	\$ 3,141,742	\$ 64,760

**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.

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
WASTE MANAGEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 554,606	\$ 554,606	\$ 554,472	\$ (134)
Licenses and permits	5,000	5,000	8,205	3,205
Intergovernmental	144,044	144,044	150,481	6,437
Charges for services	49,700	49,700	79,424	29,724
Interest on investments	330	330	2,607	2,277
Miscellaneous	118,500	118,500	202,170	83,670
Total Revenues	\$ 872,180	\$ 872,180	\$ 997,359	\$ 125,179
Expenditures				
Current				
Sanitation				
Solid waste	\$ 61,618	\$ 61,618	\$ 70,733	\$ (9,115)
Recycling	509,607	509,607	546,428	(36,821)
Hazardous waste	108,756	108,756	95,418	13,338
Landfill	192,199	192,199	215,742	(23,543)
Total Expenditures	\$ 872,180	\$ 872,180	\$ 928,321	\$ (56,141)
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 69,038	\$ 69,038
Other Financing Sources (Uses)				
Transfers in	-	-	147	147
Net Change in Fund Balance	\$ -	\$ -	\$ 69,185	\$ 69,185
Fund Balance - January 1	797,793	797,793	797,793	-
Fund Balance - December 31	\$ 797,793	\$ 797,793	\$ 866,978	\$ 69,185

**GOODHUE COUNTY
RED WING, MINNESOTA
FIDUCIARY FUNDS - CUSTODIAL**

Taxes and Penalties Fund – to account for the collection and distribution of current and delinquent property taxes as well as refunds on abatements, court orders and overpayments of real estate and personal property taxes, that are collected on behalf of, and paid to, other governments.

State Licenses, Fees and Other Taxes – to account for collections and disbursements of other governments' portions of fees and surcharges collected by the County for certain permit and document services provided, as well as collection and disbursement of certain miscellaneous taxes that are due to other governments.

Medical Assistance Recoveries Fund – to account for state and federal portions of medical assistance amounts that are reimbursable due to overpayment to recipient or death of recipient.

Civil Process Fund – to account for funds held by the Sheriff's Office during an active court proceeding and disbursed to other parties upon final case dissolution.

Inmate Canteen and Services Fund – to account for funds deposited by or on behalf of Adult Detention Center inmates and use of those funds for vending or other discretionary services during their stay, payment of required fees, or remittance of funds to the inmate or another party upon the inmate's release.

**GOODHUE COUNTY
RED WING, MINNESOTA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

	Custodial Funds					Total Custodial Funds
	Taxes and Penalties	State Licenses, Fees and Other Taxes	Medical Assistance Recoveries	Civil Process	Inmate Canteen and Services	
Assets						
Cash and pooled investments	\$ 811,734	\$ 268,928	\$ 140,585	\$ 100	\$ 14,665	\$ 1,236,012
Accounts receivable	835,763	14,147	-	-	-	849,910
Due from other governments	476	1,412	-	-	-	1,888
Total Assets	\$ 1,647,973	\$ 284,487	\$ 140,585	\$ 100	\$ 14,665	\$ 2,087,810
Liabilities						
Due to individuals	\$ 762	-	-	-	-	\$ 762
Due to other governments	811,448	284,487	140,585	-	-	1,236,520
Total Liabilities	\$ 812,210	\$ 284,487	\$ 140,585	\$ -	\$ -	\$ 1,237,282
Net Position						
Restricted for individuals, organizations and other governments	\$ 835,763	-	-	\$ 100	\$ 14,665	\$ 850,528
Total Net Position	\$ 835,763	\$ -	\$ -	\$ 100	\$ 14,665	\$ 850,528

**GOODHUE COUNTY
RED WING, MINNESOTA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Custodial Funds					Total Custodial Funds
	Taxes and Penalties	State Licenses, Fees and Other Taxes	Medical Assistance Recoveries	Civil Process	Inmate Canteen and Services	
Additions						
Contributions-Individual	\$ -	\$ -	\$ 102,921	\$ -	\$ 270,942	\$ 373,863
Property tax collections for other governments	74,874,348	-	-	-	-	74,874,348
Contributions from governments	-	2,883,489	2,692	-	5,621	2,891,802
License fee collected for state government	-	216,957	-	-	-	216,957
Civil process collections	-	-	-	389,654	-	389,654
Other contributions	-	-	95,533	-	-	95,533
Total Additions	\$ 74,874,348	\$ 3,100,446	\$ 201,146	\$ 389,654	\$ 276,563	\$ 78,842,157
Deductions						
Payments to individuals	\$ -	\$ -	\$ -	\$ 138,122	\$ 97,634	\$ 235,756
Payments of property tax to other governments	74,811,343	-	-	-	-	74,811,343
Other payments to other governments	-	3,100,446	360,959	-	21,801	3,483,206
Payments to other entities	-	-	1,136	251,532	143,307	395,975
Total Deductions	\$ 74,811,343	\$ 3,100,446	\$ 362,095	\$ 389,654	\$ 262,742	\$ 78,926,280
Net Increase (Decrease) in Fiduciary Net Position	\$ 63,005	\$ -	\$ (160,949)	\$ -	\$ 13,821	(84,123)
Net Position - Beginning	772,758	-	160,949	100	844	934,651
Net position - Ending	\$ 835,763	\$ -	\$ -	\$ 100	\$ 14,665	\$ 850,528

OTHER SCHEDULES

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Governmental Funds
Shared Revenue and Appropriations	
State	
Highway users tax	\$ 7,951,489
PERA rate reimbursement	95,038
Disparity reduction aid	29,201
Police aid	365,405
County program aid	1,784,220
Market value credit	467,437
Aquatic invasive species aid	63,421
Out of home placement	2,650
Indian casino aid	55,167
Riparian Protection Aid	110,341
Enhanced 911	189,611
SCORE	141,459
	\$ 11,255,439
Reimbursement for Services	
State	
Minnesota Department of Human Services	\$ 2,920,462
Payments	
Local	
Election reimbursements	\$ 138,039
Township bridge reimbursement	2,608
Payments in lieu of taxes	292,101
	\$ 432,748
Grants	
State	
Minnesota Department/Board of	
Corrections	\$ 236,138
Health	420,744
Human Services	1,494,909
Natural Resources	136,498
Public Safety	208,398
Veterans Affairs	12,159
Water and Soil Resources	65,852
Peace Officer Standards and Training Board	49,458
Pollution Control Agency	8,100
	\$ 2,632,256

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Governmental Funds</u>
Grants (Continued)	
Federal	
Department of	
Agriculture	\$ 633,258
Education	2,100
Interior	10,545
Justice	186,493
Transportation	1,463,961
Treasury	117,265
Health and Human Services	3,928,708
Homeland Security	57,418
	<hr/>
Total Federal	\$ 6,399,748
	<hr/>
Total State and Federal Grants	\$ 9,032,004
	<hr/>
Qualified Energy Conservation Bonds Interest Subsidy	\$ 56,291
	<hr/>
Total Intergovernmental Revenue	\$ 23,696,944
	<hr/> <hr/>

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	192MN004W5003 / 222MN004W1003	\$ 167,247	\$ -
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total expenditures for SNAP Cluster \$466,011)	10.561	212MN101S2514	466,011	-
Total U.S. Department of Agriculture			\$ 633,258	\$ -
U.S. Department of the Interior				
Direct Payments in Lieu of Taxes	15.226	N/A, Direct	\$ 10,545	\$ -
U.S. Department of Justice				
Passed Through Minnesota Department of Public Safety COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	A-CESF-2021- GOODHUSD-00016	\$ 38,036	\$ -
Direct Drug Court Discretionary Grant Program	16.585	N/A, Direct	91,351.00	-
Bulletproof Vest Partnership Program	16.607	N/A, Direct	7,770	-
Public Safety Partnership and Community Policing Grants	16.710	N/A, Direct	49,336	-
Total U.S. Department of Justice			\$ 186,493	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction (Part of Highway Planning and Construction Cluster)	20.205	2520167	\$ 31,001	\$ -
Highway Planning and Construction (Part of Highway Planning and Construction Cluster)	20.205	2520141	1,545,572	-
Highway Planning and Construction (Part of Highway Planning and Construction Cluster) (Total Highway Planning and Construction 20.205 \$2,257,693) (Total expenditures for Highway Planning and Construction Cluster \$2,272,409)	20.205	2521065	681,120	-
Passed Through Minnesota Department of Natural Resources Recreational Trails Program (Part of Highway Planning and Construction Cluster)	20.219	0013-20-3A	6,657	-
Recreational Trails Program (Part of Highway Planning and Construction Cluster) (Total Recreational Trails Program 20.219 \$14,716) (Total expenditures for Highway Planning and Construction Cluster \$2,272,409)	20.219	0012-20-3A	8,059	-
Passed Through Minnesota Department of Public Safety State and Community Highway Safety	20.600	A-ENFRC2-2022- GOODHUSD-007	5,978	-
State and Community Highway Safety	20.600	F-SAFE21-2021- GOODHUPH-4865	7,237	-
State and Community Highway Safety (Total State and Community Highway Safety 20.600 \$16,850) (Total expenditures for Highway Safety Cluster \$24,392)	20.600	A-SPEED21-2021- GOODHUSD-046	3,635	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC2-2022- GOODHUSD-007	7,389	-
National Priority Safety Programs (Total expenditures for Highway Safety Cluster \$24,392)	20.616	A-ENFRC2-2022- GOODHUSD-007	7,542	-
E-911 Grant Program	20.615	A-DECN-NGGIS- 2019-SEECB-3	1,108	-
Total U.S. Department of Transportation			\$ 2,305,298	\$ -
U.S. Department of Education				
Passed Through Minnesota Department of Health Special Education-Grants for Infants and Families	84.181	BO4MC32551	\$ 2,100	\$ -

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	NU90TP922026	\$ 49,012	\$ -
Early Hearing Detection and Intervention	93.251	H61MC00035-16-02	450	-
Immunization Cooperative Agreements	93.268	NH23IP922628	111,995	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	NUR3DD00842-06-00	75	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NH23IP922628	97,021	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$373,167)	93.558	2101MNTANF	39,086	-
Child Abuse and Neglect State Grants	93.669	2101MNNCAN	962	-
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC32551	33,595	-
Passed Through Minnesota Department of Human Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM080155	41,286	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2101MNFPS	10,923	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$373,167)	93.558	2101MNTANF	334,081	-
Child Support Enforcement	93.563	2101MNCSES	993,083	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2101MNRDMA	967	-
Child Care and Development Block Grant (Total expenditures for CCDF Cluster \$18,246)	93.575	2101MNCCDF	18,246	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	16,152	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWC3	2,324	-
COVID-19 Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWC3	4,418	-
Foster Care Title IV-E	93.658	2101MNFOST	476,168	-
Social Services Block Grant	93.667	2101MNSOSR	204,082	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101MNCILP	16,953	-
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101MNCILP	1,341	-
Children's Health Insurance Program	93.767	2105MN5021	2,189	-
Medical Assistance Program (Total expenditures for Medicaid Cluster \$1,499,599)	93.778	2105MN5ADM	1,499,599	-
Total U.S. Department of Health and Human Services			\$ 3,954,008	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	\$ 6,845	\$ -
Passed Through Minnesota Department of Public Safety				
Emergency Management Performance Grants	97.042	A-EMPG-2020- GOODHUCO-027	31,008	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Not Provided	19,565	-
Total U.S. Department of Homeland Security			\$ 57,418	\$ -
U.S. Department of Treasury				
Passed Through Minnesota Department of Health				
COVID-19 Coronavirus Relief Fund	21.019	STL0016	\$ 14,056	\$ -
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total Covid-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$103,209)	21.027	Not Provided	6,777	-
Direct				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total Covid-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$103,209)	21.027	N/A, Direct	96,432	-
Total U.S. Department of Treasury			\$ 117,265	\$ -
Total Federal Expenditures			\$ 7,266,385	\$ -

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021. 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) from the Office of Management and Budget (OMB). 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 the cost principles contained in Uniform Guidance, for all awards with the exception of AL 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Goodhue County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	6,399,748
Grants deferred in 2020, recognized as revenue in 2021		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		(6,303)
Temporary Assistance for Needy Families		(68,165)
Medical Assistance Program		(1,015)
Grants received more than 60 days after year-end, deferred in 2021		
Promoting Safe and Stable Families		480
Temporary Assistance for Needy Families		91,923
Highway Planning and Construction		841,337
Child Abuse and Neglect State Grants		962
Community-Based Child Abuse Prevention Grants		4,480
Stephanie Tubbs Jones Child Welfare Services Program		1,404
Children's Health Insurance Program		1,534
		1,534
Expenditures per Schedule of Expenditures of Federal Awards	\$	7,266,385

OTHER INFORMATION SECTION

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

	<u>2020</u>		<u>2021</u>		<u>2022</u>	
	<u>Amount</u>	<u>Net Tax Capacity Rate (%)</u>	<u>Amount</u>	<u>Net Tax Capacity Rate (%)</u>	<u>Amount</u>	<u>Net Tax Capacity Rate (%)</u>
Tax Capacity						
Real property	\$ 78,648,084		\$ 82,967,591		\$ 84,935,235	
Personal property	2,233,052		2,347,421		2,055,708	
Tax increment	(325,656)		(295,312)		(377,662)	
Powerline	<u>(91,957)</u>		<u>(92,395)</u>		<u>(93,253)</u>	
Net Tax Capacity	<u>\$ 80,463,523</u>		<u>\$ 84,927,305</u>		<u>\$ 86,520,028</u>	
Taxes Levied for County Purposes						
General	\$ 21,784,726	27.904	\$ 22,384,795	27.163	\$ 23,932,921	28.450
Road and Bridge	4,695,014	5.835	5,558,122	6.545	5,930,896	6.855
Health & Human Services	7,844,244	9.749	7,844,244	9.236	8,079,571	9.338
Economic Development Authority	26,943	0.033	37,753	0.044	47,254	0.055
Debt Service	2,057,066	2.558	1,512,905	1.781	1,522,517	1.76
Waste Management	<u>468,040</u>	<u>0.582</u>	<u>561,290</u>	<u>0.661</u>	<u>625,653</u>	<u>0.723</u>
Total Taxes Levied for County Purposes	<u>\$ 36,876,033</u>	<u>46.661</u>	<u>\$ 37,899,109</u>	<u>45.430</u>	<u>\$ 40,138,812</u>	<u>47.181</u>
Tax Capacity - Light and Power						
Transmission	\$ 67,116		\$ 72,142		\$ -	
Distribution	<u>9,238</u>		<u>9,922</u>		<u>533,387</u>	
Total Tax Capacity - Light and Power	<u>\$ 76,354</u>		<u>\$ 82,064</u>		<u>\$ 533,387</u>	
Light and Power Tax Levies (distributed in accordance with Minn. Stat. 273.40, as amended)						
Transmission	\$ 77,027		\$ 79,658		\$ -	
Distribution	<u>10,602</u>		<u>10,956</u>		<u>600,690</u>	
Total Light and Power Tax Levies	<u>\$ 87,629</u>	114.767	<u>\$ 90,614</u>	110.419	<u>\$ 600,690</u>	112.618

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

	2020		2021		2022	
	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)
Market Value - Light and Power						
Transmission	\$ 3,393,300		\$ 3,644,600		\$ -	
Distribution	461,900		496,100		26,760,900	
Total Market Value - Light and Power	\$ 3,855,200		\$ 4,140,700		\$ 26,760,900	
Light and Power Market Value Levies						
Transmission	\$ 8,132		\$ 8,178		\$ -	
Distribution	1,107		1,113		59,915	
Total Light and Power Tax Market Value Levies	\$ 9,239	0.23966	\$ 9,291	0.22440	\$ 59,915	0.22389
Tax Capacity - State General Tax						
Transmission	\$ 65,616		\$ 70,642		\$ -	
Distribution	9,238		9,922		529,394	
Total Market Value - State General Tax	\$ 74,854		\$ 80,564		\$ 529,394	
State General Tax Capacity Levies						
Transmission	\$ 25,489		\$ 25,416		\$ -	
Distribution	3,589		3,570		192,111	
Total State General Tax Market Value Levies	\$ 29,078	38.846	\$ 28,986	35.978	\$ 192,111	36.289
Percentage of Tax Collections for All Purposes	99.80%		99.40%		Not Available	

**STATISTICAL SECTION
(UNAUDITED)**

STATISTICAL SECTION INDEX DECEMBER 31, 2021

This part of Goodhue County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents:

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the published annual financial reports for the relevant year.

**Goodhue County
Net Position by Component Unit**

**Last Ten Fiscal Years
(Accrual Basis of Accounting)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities										
Net Investment in Capital Asset	\$ 130,134,664	\$ 130,077,471	\$ 135,880,303	\$ 129,239,009	\$ 125,919,390	\$ 124,211,406	\$ 126,807,665	\$ 124,111,284	\$ 122,153,873	\$ 128,450,049
Restricted	6,741,382	6,091,769	34,059,906	7,782,813	7,848,939	7,771,486	9,603,586	11,603,157	10,517,131	11,252,347 *
Unrestricted	28,789,038	28,380,586	882,302	15,497,056	12,660,256	12,389,716	13,802,823	20,208,752	31,177,502	38,288,983 *
Total Primary Government Net Position	<u>\$ 165,665,084</u>	<u>\$ 164,549,826</u>	<u>\$ 170,822,511</u>	<u>\$ 152,518,878</u>	<u>\$ 146,428,585</u>	<u>\$ 144,372,608</u>	<u>\$ 150,214,074</u>	<u>\$ 155,923,193</u>	<u>\$ 163,848,506</u>	<u>\$ 177,991,379</u>

* Restricted amounts related to Debt Service funds for prior years have been reclassified to conform to the presentation beginning in 2019.

**Goodhue County
Changes in Net Position**

**Last Ten Fiscal Years
(Accrual Basis of Accounting)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 9,601,229	\$ 10,166,886	\$ 12,872,848	\$ 12,108,499	\$ 12,925,685	\$ 12,882,488	\$ 11,183,567	\$ 14,035,828	\$ 13,349,002	\$ 12,801,851
Public Safety	11,823,758	12,341,409	13,021,732	13,626,610	16,914,804	16,085,482	14,548,058	15,605,175	13,795,958	13,664,216
Highways and Streets	9,778,522	16,202,194	8,605,987	16,042,500	15,988,827	12,431,568	11,410,425	15,466,141	22,372,826	14,357,136
Sanitation	786,078	689,583	763,417	682,309	785,491	682,915	1,339,641	901,715	963,781	1,895,620
Human Services	9,462,127	9,689,420	10,013,359	10,933,174	12,521,486	13,263,433	12,592,187	13,367,608	12,851,232	11,706,899
Health	2,605,568	2,340,880	2,650,021	3,053,450	4,009,596	3,463,802	3,699,283	3,950,154	4,122,909	4,680,853
Culture and Recreation	591,272	585,585	687,744	758,214	643,907	744,733	806,522	1,501,690	1,206,060	1,038,833
Conservation of Natural Resources	691,527	685,989	707,371	742,202	718,033	772,220	722,000	676,100	811,272	989,335
Economic Development	108,427	206,740	81,032	58,793	27,672	28,365	37,736	62,997	2,739,358	974,027
Interest	219,033	322,599	200,741	532,095	559,537	499,107	531,756	476,084	435,098	401,429
Total Governmental Activities Expenses	\$ 45,667,541	\$ 53,231,285	\$ 49,604,252	\$ 58,537,846	\$ 65,095,038	\$ 60,854,113	\$ 56,871,175	\$ 66,043,492	\$ 72,647,496	\$ 62,510,199
Program Revenues										
Governmental Activities										
Fees, Charges, Fines and Other										
General Government	\$ 1,557,806	\$ 1,696,629	\$ 1,615,796	\$ 1,809,888	\$ 1,925,997	\$ 2,212,528	\$ 2,222,070	\$ 2,252,714	\$ 3,233,959	\$ 2,526,345
Public Safety	1,332,227	1,129,708	1,640,103	2,244,780	2,305,994	2,433,957	1,842,846	1,858,873	1,304,151	1,033,721
Highways and Streets	170,268	161,352	40,736	59,493	276,882	109,235	510,872	238,051	152,775	517,287
Sanitation	316,856	252,670	237,027	181,881	232,778	281,796	234,866	155,775	229,793	282,857
Human Services	1,365,753	1,350,361	1,108,800	1,046,842	920,149	1,190,806	1,385,015	1,404,682	1,591,461	1,832,672
Health	705,641	730,665	584,869	728,031	875,477	803,375	965,491	1,086,345	1,017,140	937,370
Culture and Recreation	-	-	400	-	-	-	-	-	-	-
Conservation of Natural Resources	-	19,080	102,490	111,148	105,476	108,720	98,314	117,718	115,408	142,399
Economic Development	57,835	165,505	56,061	32,439	111,986	10,783	10,783	13,232	93,868	2,321
Total Fees, Charges, Fines and Other	\$ 5,506,386	\$ 5,505,970	\$ 5,386,282	\$ 6,214,502	\$ 6,754,739	\$ 7,151,200	\$ 7,270,257	\$ 7,127,390	\$ 7,738,555	\$ 7,274,972
Operating Grants and Contributions										
General Government	\$ 376,136	\$ 224,147	\$ 236,897	\$ 162,316	\$ 248,217	\$ 261,106	\$ 407,103	\$ 366,200	\$ 1,603,382	\$ 493,657
Public Safety	1,216,749	1,051,432	1,214,876	1,257,779	1,112,610	1,091,408	1,224,731	1,305,419	2,583,827	1,269,920
Highways and Streets	6,923,838	8,574,915	6,742,017	7,339,939	8,939,751	5,960,131	7,665,246	7,451,233	8,350,560	7,470,734
Sanitation	119,603	6,121	6,669	328	515,745	139,486	132,347	136,396	139,223	144,066
Human Services	4,930,786	4,732,170	5,874,129	6,017,606	5,449,858	6,004,090	6,050,927	6,431,521	7,160,306	6,367,100
Health	1,171,114	1,376,401	1,288,934	1,693,652	2,165,759	2,022,662	2,332,595	2,279,377	2,790,061	3,030,109
Culture and Recreation	-	-	155,316	224,120	43,766	153,103	96,669	144,191	104,830	122,667
Conservation of Natural Resources	236,476	206,118	175,668	205,723	324,270	152,555	122,129	51,052	141,451	73,952
Economic Development	-	253,285	-	3,356	-	-	-	-	3,494,766	-
Total Operating Grants and Contributions	\$ 14,974,702	\$ 16,424,589	\$ 15,694,506	\$ 16,904,819	\$ 18,799,976	\$ 15,784,541	\$ 18,031,747	\$ 18,165,389	\$ 26,368,406	\$ 18,972,205

**Goodhue County
Changes in Net Position**

**Last Ten Fiscal Years
(Accrual Basis of Accounting) (continued)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Capital Grants and Contributions										
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	256,250	-	-	-	-	-
Highways and Streets	571,343	433,418	4,013,215	728,382	296,771	1,309,506	1,350,171	405,749	780,491	4,216,493
Culture and Recreation	-	-	-	-	-	-	-	668,767	321,611	-
Conservation of Natural Resources	21,308	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	\$ 592,651	\$ 433,418	\$ 4,013,215	\$ 728,382	\$ 553,021	\$ 1,309,506	\$ 1,350,171	\$ 1,074,516	\$ 1,102,102	\$ 4,216,493
Total Governmental Activities Program Revenues	\$ 21,073,739	\$ 22,363,977	\$ 25,094,003	\$ 23,847,703	\$ 26,107,736	\$ 24,245,247	\$ 26,652,175	\$ 26,367,295	\$ 35,209,063	\$ 30,463,670
Total Governmental Activities net (expense)/revenue	\$ (24,593,802)	\$ (30,867,308)	\$ (24,510,249)	\$ (34,690,143)	\$ (38,987,302)	\$ (36,608,866)	\$ (30,219,000)	\$ (39,676,197)	\$ (37,438,433)	\$ (32,046,529)
General Revenues and Other Change in Net Position										
Property Taxes	\$ 26,698,457	\$ 26,934,798	\$ 27,361,094	\$ 27,805,768	\$ 28,972,660	\$ 30,814,589	\$ 32,742,941	\$ 35,721,001	\$ 36,663,547	\$ 37,736,730
Local Option Sales Taxes	-	-	-	-	-	-	-	3,376,562	3,510,393	4,077,054
Other Taxes	358,592	388,075	851,453	837,933	857,204	915,573	903,798	990,222	1,002,800	1,074,940
Grants and Contributions	1,761,042	1,805,146	2,085,821	2,200,257	2,301,779	2,093,557	2,530,927	2,290,802	2,275,812	2,403,351
Unrestricted Investment Earnings	214,448	225,946	144,985	177,993	235,490	162,724	373,231	1,796,320	1,106,192	440,153
Miscellaneous	529,607	387,739	277,107	600,805	529,876	559,808	606,187	632,955	550,435	393,081
Gain on Sale of Capital Assets	5,067	10,346	62,474	13,940	-	6,638	32,451	104,860	254,567	64,093
Total Governmental Activities	\$ 29,567,213	\$ 29,752,050	\$ 30,782,934	\$ 31,636,696	\$ 32,897,009	\$ 34,552,889	\$ 37,189,535	\$ 44,912,722	\$ 45,363,746	\$ 46,189,402
Change in Net Position, Governmental Activities	\$ 4,973,411	\$ (1,115,258)	\$ 6,272,685	\$ (3,053,447)	\$ (6,090,293)	\$ (2,055,977)	\$ 6,970,535	\$ 5,236,525	\$ 7,925,313	\$ 14,142,873

Goodhue County
Fund Balances of Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Nonspendable	\$ 207,231	\$ 288,273	\$ 248,047	\$ 337,477	\$ 349,935	\$ 429,636	\$ 241,676	\$ 284,232	\$ 258,520	\$ 415,331
Restricted	1,124,397	1,027,992	902,692	5,065,181	979,407	1,264,290	1,432,165	1,588,317	2,627,034	2,217,512
Committed	6,208,186	4,835,089	3,168,676	3,958,913	4,765,685	2,382,839	5,451,214	3,286,673	-	3,931,952
Assigned	2,436,246	2,405,606	2,398,234	1,882,056	1,664,437	1,967,570	2,250,079	2,522,561	6,060,000	4,337,908
Unassigned	10,259,506	10,435,915	11,209,969	11,238,959	12,273,309	14,654,397	12,286,966	14,619,539	18,215,668	17,633,142
Total General Fund	\$ 20,235,566	\$ 18,992,875	\$ 17,927,618	\$ 22,482,586	\$ 20,032,773	\$ 20,698,732	\$ 21,662,100	\$ 22,301,322	\$ 27,161,222	\$ 28,535,845
All Other Governmental Funds										
Nonspendable, Reported in:										
Road and Bridge Fund	\$ 446,647	\$ 379,376	\$ 567,003	\$ 474,952	\$ 466,525	\$ 534,893	\$ 487,508	\$ 423,975	\$ 720,756	\$ 542,534
Health and Human Services Fund	10,355	115,858	120,694	129,839	113,053	159,254	33,723	32,547	41,218	51,572
Economic Development Authority Fund	391,318	-	-	-	-	-	-	-	-	-
Debt Service Fund	-	-	-	456	456	-	-	-	1,850	1,850
Waste Management Fund	15	4,414	4,294	3,973	4,066	4,322	31	-	-	-
Restricted, Reported in:										
Road and Bridge Fund	3,031,402	-	2,313,297	-	-	-	-	-	-	-
Health and Human Services Fund	-	-	-	-	-	-	-	501,646	518,845	494,535
Economic Development Authority Fund	98,219	610,992	607,797	604,283	604,283	604,283	546,963	546,963	533,200	546,963
Debt Service Fund	4,781,423	3,967,843	2,442,718	2,551,688	2,540,950	2,748,597	2,898,608	3,090,332	3,375,517	3,139,892 *
Waste Management Fund	219,667	218,395	218,722	219,051	219,380	219,708	220,039	220,369	220,700	223,307
Committed, Reported in:										
Road and Bridge Fund	1,440,195	1,417,128	405,585	357,189	495,437	493,029	440,613	604,404	-	818,316
Health and Human Services Fund	446,679	259,179	259,179	150,550	150,550	150,550	150,550	150,550	-	148,715
Economic Development Authority Fund	45,419	46,908	52,663	49,616	163,892	182,615	242,173	259,548	-	209,389
Debt Service Fund	-	-	-	-	-	-	-	-	-	- *
Waste Management Fund	69,175	35,075	35,075	35,075	35,075	35,075	35,075	35,075	-	35,075
Assigned, Reported in:										
Road and Bridge Fund	3,533,198	2,864,891	5,210,647	5,768,048	6,375,892	7,974,421	7,905,914	11,992,819	15,173,762	14,048,548
Health and Human Services Fund	5,006,986	5,144,508	6,623,508	7,573,958	7,074,492	5,541,813	7,011,831	8,554,139	11,399,524	13,781,194
Economic Development Authority Fund	-	-	-	-	-	-	-	-	237,795	-
Debt Service Fund	-	400,556	-	-	-	-	-	-	-	-
Waste Management Fund	234,446	138,280	77,807	-	471,889	557,078	587,447	518,522	577,093	608,596
Unassigned, Reported in:										
Ditch Fund	-	-	-	-	-	-	-	-	-	(287,426)
Waste Management Fund	-	-	-	(74,818)	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 19,755,144	\$ 15,603,403	\$ 18,938,989	\$ 17,843,860	\$ 18,715,940	\$ 19,205,638	\$ 20,560,475	\$ 26,930,889	\$ 32,800,260	\$ 34,363,060

* Restricted and Committed amounts for Debt Service funds for prior years have been reclassified to conform to the presentation beginning in 2019.

Goodhue County
Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues										
Taxes	\$ 26,940,462	\$ 27,176,405	\$ 28,045,751	\$ 28,411,586	\$ 29,826,638	\$ 31,512,646	\$ 33,425,562	\$ 39,793,011	\$ 40,875,558	\$ 42,507,368
Special Assessments	24,883	6,344	26,588	18,134	19,038	7,180	4,940	16,272	293,063	231,197
Licenses and Permits	269,000	315,224	320,917	414,210	477,089	585,254	520,900	518,659	667,901	687,221
Intergovernmental	18,148,681	18,632,931	22,026,741	17,064,862	21,786,115	20,167,145	20,994,662	20,218,245	34,060,237	23,696,944
Charges for Services	3,698,452	3,532,105	3,540,598	4,337,012	4,076,830	4,482,185	4,374,816	4,506,020	4,398,044	4,571,454
Fines and Forfeits	20,390	16,573	14,643	15,927	12,512	12,177	13,010	11,594	9,810	10,142
Gifts and Contributions	60,553	33,143	43,698	33,251	89,924	113,720	39,478	42,192	65,914	39,527
Investment Earnings	210,509	221,845	144,502	178,686	236,131	162,950	373,773	1,797,613	1,107,535	448,451
Miscellaneous	2,195,040	2,161,931	2,016,336	2,150,153	2,168,038	2,388,478	2,491,716	2,356,618	2,191,250	2,357,339
Total Revenues	\$ 51,567,970	\$ 52,096,501	\$ 56,179,774	\$ 52,623,821	\$ 58,692,315	\$ 59,431,735	\$ 62,238,857	\$ 69,260,224	\$ 83,669,312	\$ 74,549,643
Expenditures										
General Government	\$ 9,242,536	\$ 10,427,458	\$ 11,607,915	\$ 16,729,313	\$ 13,625,210	\$ 12,360,210	\$ 11,708,827	\$ 13,251,609	\$ 12,756,278	\$ 12,174,675
General Government - COVID-19	-	-	-	-	-	-	-	-	-	96,432
Public Safety	11,877,029	11,765,643	12,629,168	13,250,058	13,620,842	13,776,416	14,440,466	14,346,461	13,667,072	13,821,272
Highways and Streets	13,742,617	16,755,322	19,197,616	11,234,340	12,615,176	10,547,023	12,597,468	10,297,770	17,725,424	19,604,250
Sanitation	853,499	706,612	857,695	689,903	735,911	688,106	721,532	775,618	821,243	928,321
Human Services	10,239,831	10,662,549	11,100,757	11,028,616	12,445,627	13,858,373	12,746,523	13,206,125	13,600,924	13,123,281
Health	2,631,962	2,421,166	2,723,168	3,061,863	3,322,008	3,279,038	3,661,415	3,872,135	4,278,153	4,439,291
Culture and Recreation	582,402	854,195	684,037	754,507	640,200	753,926	864,826	1,497,983	1,202,353	1,105,280
Conservation of Natural Resources	689,545	685,756	706,960	736,978	711,804	770,632	719,155	678,434	798,492	984,429
Economic Development	108,427	206,740	81,032	58,793	27,672	28,365	37,736	62,997	2,739,358	974,027
Capital Outlay										
General government	-	-	-	-	-	-	-	485,123	1,125,383	241,631 (1)
General government - COVID-19	-	-	-	-	-	-	-	-	515,900	256,742 (1)
Public safety	-	-	-	-	-	-	-	527,434	787,941	887,098 (1)
Highways and streets	-	-	-	-	-	-	-	1,333,392	819,757	511,317 (1)
Sanitation	-	-	-	-	-	-	-	-	98,273	47,150 (1)
Debt Service										
Principal	1,730,882	2,302,600	1,885,288	1,745,411	1,395,535	1,305,661	1,361,492	1,325,000	1,345,000	1,370,000
Interest/Other	246,583	204,498	225,868	245,706	673,220	536,953	570,064	514,817	474,242	441,913
Intergovernmental Highways and Streets	451,603	407,913	421,804	446,646	462,724	464,177	542,701	538,457	560,839	515,859
Total Expenditures	\$ 52,396,916	\$ 57,400,452	\$ 62,121,308	\$ 59,982,134	\$ 60,275,929	\$ 58,368,880	\$ 59,972,205	\$ 62,713,355	\$ 73,316,632	\$ 71,522,968
Excess of Revenues Over/(Under) Expenditures	\$ (828,946)	\$ (5,303,951)	\$ (5,941,534)	\$ (7,358,313)	\$ (1,583,614)	\$ 1,062,855	\$ 2,266,652	\$ 6,546,869	\$ 10,352,680	\$ 3,026,675

(1) Prior to 2019, capital outlay expenditures were included in the various functional expense lines.

Goodhue County
Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting) (continued)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Other Financing Sources/(Uses)										
Proceeds from Borrowing	\$ 6,360,000	\$ -	\$ 7,760,000	\$ 10,720,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premiums	-	-	195,606	176,507	-	-	-	-	-	-
Bond Discounts	(36,099)	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	5,067	10,346	62,474	13,940	19,389	25,914	60,748	57,239	76,782	92,073
Total Other Financing Sources/(Uses)	\$ 6,328,968	\$ 10,346	\$ 8,018,080	\$ 10,910,447	\$ 19,389	\$ 25,914	\$ 60,748	\$ 57,239	\$ 76,782	\$ 92,073
Increase/(Decrease) in Inventories	(23,162)	(100,827)	193,783	(92,295)	(13,508)	66,888	(9,195)	(67,066)	299,809	(181,325)
Net Change in Fund Balances	\$ 5,476,860	\$ (5,394,432)	\$ 2,270,329	\$ 3,459,839	\$ (1,577,733)	\$ 1,155,657	\$ 2,318,205	\$ 6,537,042	\$ 10,729,271	\$ 2,937,423
Debt Service as a Percentage of Noncapital Expenditures	4.88%	5.21%	4.90%	4.21%	3.95%	3.51%	3.84%	3.15%	2.68%	3.14%

**GOODHUE COUNTY
RED WING, MINNESOTA**

**TAX CAPACITY BY CLASSIFICATION, ESTIMATED MARKET VALUE AND TAXABLE MARKET VALUE LAST TEN FISCAL YEARS
LAST TEN FISCAL YEARS**

Payble Year	Tax Capacity								Total Net Tax Capacity	Total Estimated Market Value	Total Taxable Market Value	Total Net Tax Capacity as a Percentage of Taxable Market Value
	Agriculture	Residential	Commercial/ Industrial	Railroad	Utilities	Personal Property	Tax Increment	Power Line				
2012	\$ 14,273,354	\$ 25,291,851	\$ 8,272,429	\$ 110,531	\$ 8,656,516	\$ 808,867	\$ (942,736)	\$ -	\$ 56,470,812	\$ 5,681,089,000	\$ 5,346,648,900	1.06%
2013	15,637,155	24,433,361	8,074,250	123,539	10,501,656	905,916	(784,517)	-	58,891,360	5,862,563,400	5,532,278,000	1.06%
2014	20,120,729	23,782,264	8,024,795	129,549	10,325,063	916,571	(469,659)	-	62,829,312	6,361,821,100	6,042,728,900	1.04%
2015	19,300,318	24,279,653	8,289,669	125,942	13,833,642	981,850	(405,072)	-	66,406,002	6,577,103,200	6,258,792,500	1.06%
2016	18,704,154	25,062,987	8,451,305	138,491	16,205,578	1,109,849	(363,705)	(8,768)	69,299,891	6,733,599,100	6,420,393,000	1.08%
2017	18,563,911	26,189,150	8,592,202	191,939	17,887,279	2,011,198	(325,969)	(80,583)	73,029,127	6,938,736,400	6,629,508,100	1.10%
2018	18,896,076	27,605,370	8,859,070	245,164	19,200,356	2,284,411	(286,312)	(99,201)	76,704,934	7,194,510,600	6,891,185,000	1.11%
2019	20,387,648	30,631,347	9,221,748	202,406	16,341,938	2,280,936	(298,635)	(95,797)	78,671,591	7,526,761,500	7,238,983,700	1.09%
2020	19,812,298	31,790,670	9,615,697	218,635	17,210,784	2,233,052	(325,656)	(91,957)	80,463,523	7,623,368,200	7,336,005,900	1.10%
2021	20,133,909	34,902,670	9,780,104	224,020	17,926,888	2,347,421	(295,312)	(92,395)	84,927,305	7,999,077,900	7,723,734,100	1.10%

Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 OF TAX CAPACITY)
LAST TEN YEARS**

Tax Year	Goodhue County			Average rates within each classification		
	General	Bonds	Total	Cities/ Townships	School Districts	Special Districts
2012	44.758	3.607	48.365	31.779	22.647	1.245
2013	43.354	3.436	46.790	32.594	22.244	0.765
2014	41.377	3.134	44.511	31.369	20.607	0.712
2015	40.135	3.011	43.146	31.704	22.241	0.729
2016	39.935	2.851	42.786	32.920	22.688	0.780
2017	40.585	2.705	43.290	32.671	21.992	0.914
2018	41.302	2.580	43.882	32.232	22.071	0.972
2019	43.991	2.511	46.502	31.926	23.823	0.936
2020	44.103	2.558	46.661	31.803	23.809	0.958
2021	43.649	1.781	45.430	31.094	23.530	0.930

Tax Year 2021

Number of taxing districts	31	12	5
Minimum levy rate	10.295	10.476	0.734
Maximum levy rate	84.914	45.999	1.244

Note: Special Districts include Housing and Redevelopment Authorities, Port Authority and Watersheds

Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**TEN LARGEST TAXPAYERS
CURRENT YEAR AND NINE YEARS PRIOR**

2021 Tax Capacity Value

Taxpayer	Type of Business	Rank	Estimated Market Value	2021 Tax Capacity Value	Percentage of Total Tax Capacity Value
Northern States Power Company	Utilities	1	\$ 961,469,100	\$ 19,218,188	22.63%
S MN Municipal Power Agency	Utilities	2	17,456,000	348,370	0.41%
Red Wing Shoe Co Inc	Commercial	3	11,521,200	223,381	0.26%
SOO Line Railroad Company	RR/Commercial	4	10,527,300	209,796	0.25%
Mayo Clinic Health System-RW	Commercial	5	10,184,000	196,354	0.23%
MN Energy Resources Corp	Utilities	6	9,653,500	192,304	0.23%
Wal-Mart Stores Inc	Commercial	7	9,201,600	183,282	0.22%
Menards Inc	Commercial	8	8,922,800	173,416	0.20%
Dairyland Power Cooperative	Utilities	9	8,537,800	170,006	0.20%
Syngenta Crop Protection	Agricultural	10	9,745,700	164,519	0.19%
TOTALS			\$ 1,057,219,000	\$ 21,079,616	24.82%

Total Tax Capacity Value

\$ 84,927,305

2012 Tax Capacity Value

Taxpayer	Type of Business	Rank	Estimated Market Value	2012 Tax Capacity Value	Percentage of Total Tax Capacity Value
Northern States Power Company	Utilities	1	\$ 450,951,400	\$ 9,011,907	15.96%
Wal-Mart Stores Inc	Commercial	2	10,791,700	215,084	0.38%
Mayo Clinic Health System-RW	Commercial	3	9,486,300	184,241	0.33%
Red Wing Shoe Co Inc	Commercial	4	9,154,500	179,618	0.32%
Inland American Zumbrota Atlas	Industrial	5	8,466,700	168,584	0.30%
Target Corporation	Commercial	6	7,828,100	155,812	0.28%
Menards Inc	Commercial	7	7,845,200	152,702	0.27%
M&E Realty Co	Commercial	8	6,549,200	128,734	0.23%
Norwood Promotional Products	Commercial	9	5,743,300	114,116	0.20%
MN Energy Resources Corp	Utilities	10	5,444,900	108,148	0.19%
TOTALS			\$ 522,261,300	\$ 10,418,946	18.46%

Total Tax Capacity Value

\$ 56,470,812

Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	State Paid Credits	Adjustments	Adjusted Tax Levy	Collection within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
					Amount (1)	Percentage of Levy		Amount (1)	Percentage of Levy
2012	\$ 26,686,983	\$ (305,169)	\$ (49,390)	\$ 26,332,424	\$ 26,078,308	97.7%	\$ 251,135	\$ 26,329,443	99.8%
2013	26,936,278	(305,174)	(26,091)	26,605,013	26,376,609	97.9%	225,467	26,602,076	99.9%
2014	27,400,403	(304,416)	(22,449)	27,073,538	26,838,856	98.0%	229,668	27,068,524	99.9%
2015	28,014,237	(496,750)	(28,535)	27,488,952	27,249,428	97.3%	233,819	27,483,247	99.9%
2016	28,952,740	(486,357)	(34,373)	28,432,010	28,221,384	97.5%	206,747	28,428,131	99.9%
2017	31,004,828	(500,448)	(49,079)	30,455,301	30,295,709	97.7%	155,960	30,451,669	99.8%
2018	33,045,385	(504,435)	(54,465)	32,486,485	32,291,225	97.7%	184,710	32,475,935	99.8%
2019	36,007,625	(507,671)	(31,898)	35,468,056	35,207,301	97.8%	233,100	35,440,401	99.8%
2020	36,921,056	(510,999)	(17,340)	36,392,717	36,162,600	97.9%	180,484	36,343,084	99.8%
2021	37,940,340	(516,979)	(21,065)	37,402,296	37,188,097	98.0%	-	37,188,097	99.4%

Note:
(1) Does not include interest and penalties

Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**RATIOS OF OUTSTANDING DEBT TO PERSONAL INCOME
AND DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities:			Total	Personal Income (1)	Ratio of Debt To Personal Income	Population (1)	Debt Per Capita
	General Obilgation Bonds	General Obilgation Revenue Bonds	G.O Special Assessments					
2012	\$ 9,806,600	\$ 639,779	\$ 185,987	\$ 10,632,366	\$2,075,490,000	1%	46,148	\$ 230
2013	8,188,073	-	163,387	8,351,460	2,054,709,000	0%	46,110	181
2014	14,285,521	-	138,099	14,423,620	2,175,192,000	1%	46,003	314
2015	23,465,035	-	112,688	23,577,723	2,253,642,000	1%	46,033	512
2016	22,078,481	-	87,153	22,165,634	2,222,740,000	1%	46,240	479
2017	20,769,319	-	61,492	20,830,811	2,300,472,000	1%	46,304	450
2018	19,440,158	-	-	19,440,158	2,484,856,000	1%	46,403	419
2019	18,085,997	-	-	18,085,997	2,586,510,000	1%	46,340	390
2020	16,711,836	-	-	16,711,836	2,700,473,000	1%	46,318	361
2021	15,312,675	-	-	15,312,675	n/a	n/a	n/a	n/a

Source: US. Bureau of Economic Analysis (1); Goodhue County Finance & Taxpayer Services

n/a = not available

GO special assessments: Welch Sewer, Welch Village

**GOODHUE COUNTY
RED WING, MINNESOTA**

**RATIOS OF NET BONDED DEBT TO ESTIMATED MARKET VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	General Obligation Revenue Bonds	Total Bonded Debt	Amounts Available in Fund	Net Bonded Debt	Estimated Market Value	Net Bonded Debt to Market Value	Population (1)	Net Bonded Debt per Capita
2012	\$ 9,806,600	\$ 639,779	\$ 10,446,379	n/a	\$ 10,446,379	\$ 5,681,089,000	0.18%	46,148	226.37
2013	8,188,073	-	8,188,073	n/a	8,188,073	5,862,563,400	0.14%	46,110	177.58
2014	14,285,521	-	14,285,521	99,615	14,185,906	6,361,821,100	0.22%	46,003	308.37
2015	23,465,035	-	23,465,035	199,230	23,265,805	6,577,103,200	0.35%	46,033	505.42
2016	22,078,481	-	22,078,481	298,845	21,779,636	6,733,599,100	0.32%	46,240	471.01
2017	20,769,319	-	20,769,319	398,460	20,370,859	6,938,736,400	0.29%	46,304	439.94
2018	19,440,158	-	19,440,158	498,075	18,942,083	7,194,510,600	0.26%	46,403	408.21
2019	18,085,997	-	18,085,997	597,692	17,488,305	7,526,761,500	0.23%	46,340	377.39
2020	16,711,836	-	16,711,836	697,308	16,014,528	7,623,368,200	0.21%	46,318	345.75
2021	15,312,675	-	15,312,675	796,920	14,515,755	7,999,077,900	0.18%	n/a	n/a

Source: US. Bureau of Economic Analysis (1); Goodhue County Finance & Taxpayer Services

n/a = not available

**GOODHUE COUNTY
RED WING, MINNESOTA**

**DIRECT AND OVERLAPPING DEBT
December 31, 2021**

	Net G.O. Debt Outstanding	Applicable to Goodhue County	
		Percent (1)	Amount
Cities			
City of Bellechester	\$ 138,000	81.61%	\$ 112,622
City of Cannon Falls	9,453,909	100.00%	9,453,909
City of Dennison	478,000	89.67%	428,623
City of Goodhue	2,998,000	100.00%	2,998,000
City of Kenyon	9,062,082	100.00%	9,062,082
City of Lake City	3,526,000	21.91%	772,547
City of Pine Island	13,154,000	72.36%	9,518,234
City of Red Wing	37,103,000	100.00%	37,103,000
City of Wanamingo	5,321,000	100.00%	5,321,000
City of Zumbrota	3,430,000	100.00%	3,430,000
Total Cities	84,663,991		78,200,017
Independent School Districts			
No. 195	10,525,000	12.45%	1,310,363
No. 200	71,887,524	0.09%	64,699
No. 252	19,000,000	95.20%	18,088,000
No. 253	26,870,000	95.21%	25,582,927
No. 255	73,690,000	45.00%	33,160,500
No. 256	19,530,000	100.00%	19,530,000
No. 656	13,406,223	0.04%	5,362
No. 659	51,015,000	0.91%	464,237
No. 813	25,327,851	27.03%	6,846,118
No. 2125	8,750,000	0.95%	83,125
No. 2172	18,180,000	90.08%	16,376,544
No. 2805	47,920,000	72.78%	34,876,176
Total Independent School Districts	386,101,598		156,388,051
Special Taxing Districts			
Red Wing HRA	225,000	100.00%	225,000
SEMMCHRA	3,775,937	100.00%	3,775,937
Total Special Taxing Districts	4,000,937		4,000,937
Goodhue County	15,312,675	100.00%	15,312,675
Total	\$ 490,079,201		\$ 253,901,680

Note:

(1) Determined by the portion of long-term debt which is secured by taxable real estate within Goodhue County.

Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Market Valuation of Taxable Property	\$ 5,681,089,000	\$ 5,862,563,400	\$ 6,361,821,100	6,577,103,200	6,733,599,100	6,938,736,400	7,194,510,600	7,526,761,500	\$ 7,623,368,200	\$ 7,999,077,900
Legal Debt Percentage Allowed (1)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Debt Limit	170,432,670	175,876,902	190,854,633	197,313,096	202,007,973	208,162,092	215,835,318	225,802,845	228,701,046	239,972,337
Amount of Debt applicable to Debt Limit										
General Obligation Debt	10,446,379	8,188,073	14,285,521	23,465,035	22,078,481	20,769,319	19,440,158	18,085,997	16,711,836	15,312,675
Less: Amount Available in Debt Service Funds	-	-	99,615	199,230	298,845	398,460	498,075	597,692	697,308	796,920
Total Debt Applicable to Limit	10,446,379	8,188,073	14,185,906	23,265,805	21,779,636	20,370,859	18,942,083	17,488,305	16,014,528	14,515,755
Legal Debt Margin	\$ 159,986,291	\$ 167,688,829	\$ 176,668,727	\$ 174,047,291	\$ 180,228,337	\$ 187,791,233	\$ 196,893,235	\$ 208,314,540	\$ 212,686,518	\$ 225,456,582
Percent of Legal Debt Incurred	6.13%	4.66%	7.49%	11.89%	10.93%	9.98%	9.01%	8.01%	7.31%	6.38%

Notes:

(1) Minnesota Statute Section 475.53, Subd. 1 Limit on Net Debt: Except as otherwise provided in sections 475.51 to 475.74, no municipality except a school district or a city of the first class, shall incur or be subject to a net debt in excess of three percent of the estimated market value of taxable property.

Market Value of taxable property Source: Goodhue County Finance & Taxpayer Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**DEMOGRAPHIC AND ECONOMIC INFORMATION
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Income	Unemployment Rate (2)
2012	46,148	\$ 2,075,490,000	\$ 44,975	5.2%
2013	46,110	2,054,709,000	44,561	4.7%
2014	46,003	2,175,192,000	47,284	3.9%
2015	46,033	2,253,642,000	48,957	3.5%
2016	46,240	2,222,740,000	48,070	3.7%
2017	46,304	2,300,472,000	49,682	3.2%
2018	46,403	2,484,856,000	53,549	2.7%
2019	46,340	2,586,510,000	55,816	3.1%
2020	46,318	2,700,473,000	58,303	5.4%
2021	n/a	n/a	n/a	3.4%

Notes:

(1) Source: U.S. Bureau of Economic Analysis

(2) Source: Minnesota Employment and Economic Development

n/a = not available

GOODHUE COUNTY
RED WING, MINNESOTA
MAJOR EMPLOYMENT INDUSTRIES IN GOODHUE COUNTY
CURRENT YEAR AND NINE YEARS AGO

Industry	2021		2012	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Natural resources and mining	356	1.8%	339	1.6%
Construction	810	4.0%	675	3.1%
Manufacturing	4,415	21.8%	3,887	18.1%
Trade, transportation and utilities				
Utilities	717		862	
Wholesale trade	793		647	
Retail trade	2,081		2,405	
Transportation and warehousing	564		666	
	4,155	20.5%	4,580	21.3%
Information	88	0.4%	228	1.1%
Financial activities	472	2.3%	636	3.0%
Professional and business services				
Professional, scientific and technical services	389		396	
Management of companies and enterprises	126		308	
Administrative and waste management services	489		650	
	1,004	4.9%	1,354	6.3%
Education and health services	4,196	20.7%	4,564	21.3%
Leisure and hospitality	3,030	14.9%	3,244	15.1%
Other services	551	2.7%	781	3.6%
Public administration				
Executive, Legislative, other general government	945		940	
Justice, Public Order, Safety	221		190	
Environmental Quality	19		12	
Housing and Economic Development	24		27	
	1,209	6.0%	1,169	6.4%
Total Employment	20,286	100.0%	21,457	100.0%

Source: Minnesota Department of Economic Development, Labor Market Information

**GOODHUE COUNTY
RED WING, MINNESOTA**

FULL TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Commissioners	5	5	5	5	5	5	6	5	5	5
Administration	3	3	3	3	3	3	3	3	3	3
Auditor/Treasurer	6	6	6	6	5	5	8	6	6	7
Assessor	10	12	11	9	11	11	15	10	11	9
Human Resources	3	4	4	3	3	4	4	4	4	4
Information Technology	6	6	6	6	6	6	6	5	6	4
Attorney	13	14	14	15	15	15	15	15	15	16
Recorder	6	5	5	4	4	4	4	4	4	4
Surveyor	3	3	3	3	4	4	4	4	4	4
GIS	2	2	2	3	3	2	4	3	3	3
Facility Maintenance	8	8	8	8	8	9	9	9	8	9
Veterans Service	2	2	2	2	2	2	2	2	2	1
Zoning	10	11	11	9	10	11	12	11	11	10
Sheriff	105	106	44	43	43	47	46	46	49	48
Boat & Water	-	-	1	1	2	2	3	2	1	2
Jail Operations	-	-	47	42	44	47	45	48	36	38
Dispatch	-	-	12	12	12	12	12	12	12	10
Court Services	13	13	12	12	12	11	11	11	11	11
OEM	1	1	1	1	1	1	1	1	1	1
Extention	1	1	1	1	1	1	1	1	1	1
Total General Fund	197	202	198	188	194	202	211	202	193	190
Road and Bridge Fund										
Public Works	29	32	-	-	-	-	-	-	-	-
Public Works Maintenance	-	-	18	16	18	18	17	17	18	18
Public Works Construction	-	-	6	5	5	6	6	6	5	5
Public Works Administration	-	-	3	3	3	3	3	3	3	3
Public Works Equipment Maintenance	-	-	2	1	1	1	1	1	1	1
Health and Human Services Fund										
Income Maintenance	37	39	39	39	41	45	42	47	47	48
Social Services	26	25	22	24	24	26	26	28	29	31
LTCC/Waiver Mngmnt	10	7	10	12	15	14	16	15	15	17
Health Education	5	7	9	8	7	7	7	11	10	12
Office Administration	3	3	3	3	3	3	3	3	2	1
Waste Management Fund										
Waste/Water Management	6	5	1	1	1	1	1	1	1	1
Recycling Center	-	-	4	3	4	4	4	3	5	5
Total Employees	313	320	315	303	316	330	337	337	329	332
Population (1)	46,148	46,110	46,003	46,033	46,240	46,304	46,403	46,340	46,318	n/a
Number of FTE's per 1,000 Population	6.78	6.94	6.85	6.58	6.83	7.13	7.26	7.27	7.10	n/a

Sources: U.S. Census Bureau (1); Goodhue County Finance & Taxpayer Services and Human Resources
n/a = not available

GOODHUE COUNTY
RED WING, MINNESOTA

**OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Number of parcels in county	30,433	30,433	30,471	30,438	30,490	30,571	30,604	30,617	30,652	30,735
Number of registered voters (*not an election year)	27,706	*	27,914	*	28,323	*	28,761	*	30,731	*
Number of votes cast (*not an election year)	25,923	*	17,354	*	25,929	*	23,340	*	28,759	*
Voter turnout (%) (*not an election year)	94%		62%		92%		81%		94%	
Number of documents recorded	11,020	10,789	8,268	9,010	9,131	9,129	8,457	9,002	10,836	12,054
Public Works										
Road miles maintained	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	401.57
Maintenance cost per mile	\$ 7,729	\$ 8,346	\$ 9,115	\$ 8,498	\$ 10,045	\$ 10,264	\$ 11,410	\$ 12,948	\$ 11,595	\$ 12,312
Public Safety										
Calls for service	13,977	13,416	13,140	14,069	14,277	13,903	13,127	13,324	12,245	12,683
Average daily population - detention	77	59	95	124	126	124	103	98	71	52
Health & Human Services										
Average monthly WIC participants	792	706	749	765	697	676	619	623	602	625
Average monthly food support households	1,342	1,391	1,273	1,032	1,006	1,117	1,092	1,002	1,092	1,145

Source: Goodhue County Finance & Taxpayer Services, Public Works, Sheriff's Office and Health & Human Services

**GOODHUE COUNTY
RED WING, MINNESOTA**

**CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Municipal Buildings	12	12	12	12	12	12	12	12	12	12
Public Safety										
Patrol vehicles	41	41	39	39	38	44	49	46	49	51
Public Works										
Road miles	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	401.57
Snowplows	13	12	13	14	14	14	12	10	9	9

Source: Goodhue County Finance & Taxpayer Services

GOODHUE COUNTY, MINNESOTA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND INDEPENDENT AUDITORS' REPORTS AS REQUIRED
BY *GOVERNMENT AUDITING STANDARDS*, UNIFORM GRANT
GUIDANCE, AND MINNESOTA STATUTES**

YEAR ENDED DECEMBER 31, 2021



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**GOODHUE COUNTY, MINNESOTA
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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 9, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. 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

Government Auditing Standards require the auditor to perform limited procedures on Goodhue County’s responses to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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



CliftonLarsonAllen LLP

Brainerd, Minnesota
June 9, 2022

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Goodhue County
Red Wing, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Goodhue County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Goodhue County complied, in all material respects, with the 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, 2021.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Goodhue County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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. *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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Goodhue County as of and for the year ended December 31, 2021, and have issued our report thereon dated June 9, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

Brainerd, Minnesota
June 9, 2022

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

SECTION 1: 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 none reported

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? yes X none reported

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 2 CFR 200.516(a)? yes X no

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medical Assistance Program (Medicaid Cluster)
93.563	Child Support Enforcement
20.205, 20.219	Highway Planning and Construction (HPCC Cluster)

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, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

SECTION 2: FINDINGS - FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

SEGREGATION OF DUTIES (2021-001)

Criteria or Specific Requirements: 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 Adult Detention Center Office, Veteran's Services Office, and County Recorder's Office.

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.

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

Repeat Finding: Yes, see 2020-001.

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.

View of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The county will review the accounting functions and segregate them if deemed cost beneficial.

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

SECTION 2: FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED)

MATERIAL WEAKNESS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (CONTINUED)

MATERIAL AUDIT ADJUSTMENTS (2021-002)

Criteria or Specific Requirements: County management is responsible for establishing and maintaining internal controls for the proper recording of all County receipts and disbursements, including the recording of modified accrual and accrual entries.

Condition and Context: As part of the audit, we proposed material audit adjustments for unearned revenue, deferred inflows and due from other governments.

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

Cause: Lack of quality assurance measures to ensure accuracy and integrity of the recording of year end accrual entries.

Repeat Finding: 2020-002

Recommendation: We recommend County management be constantly aware of all procedures and processes involved in recording year end accruals and systematically develop internal quality review procedures to ensure proper recording of these items.

Views of Responsible Officials: There is no disagreement with the finding.

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

SECTION 3: FINDINGS - UNIFORM GUIDANCE/FEDERAL PROGRAMS

NONE

SECTION 4: FINDINGS - STATE COMPLIANCE

NONE

SECTION 5: STATUS OF PREVIOUSLY REPORTED ITEMS

ACCESS RIGHTS TERMINATED EMPLOYEES (2020-003)

Resolution: During the current year testing of terminated employees, no similar issues noted.

CASEFILE REVIEW (2020-004)

Resolution: During the current year testing of casefiles, no similar issues noted.

PERIOD OF PERFORMANCE (2020-005)

Resolution: During the current year testing of period of performance, no Coronavirus Relief Funds were reported on the SEFA and no issues noted with other programs tested.

ESTABLISHMENT OF CHANGE FUNDS (2020-006)

Resolution: The County adjusted processes to fully correct this finding in the current year.

GOODHUE COUNTY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	192MN004W5003 / 222MN004W1003	\$ 167,247	\$ -
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total expenditures for SNAP Cluster \$466,011)	10.561	212MN101S2514	466,011	-
Total U.S. Department of Agriculture			\$ 633,258	\$ -
U.S. Department of the Interior				
Direct Payments in Lieu of Taxes	15.226	N/A, Direct	\$ 10,545	\$ -
U.S. Department of Justice				
Passed Through Minnesota Department of Public Safety COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	A-CESF-2021- GOODHUSD-00016	\$ 38,036	\$ -
Direct Drug Court Discretionary Grant Program	16.585	N/A, Direct	91,351	-
Bulletproof Vest Partnership Program	16.607	N/A, Direct	7,770	-
Public Safety Partnership and Community Policing Grants	16.710	N/A, Direct	49,336	-
Total U.S. Department of Justice			\$ 186,493	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction (Part of Highway Planning and Construction Cluster)	20.205	2520167	\$ 31,001	\$ -
Highway Planning and Construction (Part of Highway Planning and Construction Cluster)	20.205	2520141	1,545,572	-
Highway Planning and Construction (Part of Highway Planning and Construction Cluster) (Total Highway Planning and Construction 20.205 \$2,257,693) (Total expenditures for Highway Planning and Construction Cluster \$2,272,409)	20.205	2521065	681,120	-
Passed Through Minnesota Department of Natural Resources Recreational Trails Program (Part of Highway Planning and Construction Cluster)	20.219	0013-20-3A	6,657	-
Recreational Trails Program (Part of Highway Planning and Construction Cluster) (Total Recreational Trails Program 20.219 \$14,716) (Total expenditures for Highway Planning and Construction Cluster \$2,272,409)		0012-20-3A	8,059	-
Passed Through Minnesota Department of Public Safety State and Community Highway Safety	20.600	A-ENFRC2-2022- GOODHUSD-007	5,978	-
State and Community Highway Safety	20.600	F-SAFE21-2021- GOODHUPH-4865	7,237	-
State and Community Highway Safety (Total State and Community Highway Safety 20.600 \$16,850) (Total expenditures for Highway Safety Cluster \$24,392)	20.600	A-SPEED21-2021- GOODHUSD-046	3,635	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC2-2022- GOODHUSD-007	7,389	-
National Priority Safety Programs (Total expenditures for Highway Safety Cluster \$24,392)	20.616	A-ENFRC2-2022- GOODHUSD-007	7,542	-
E-911 Grant Program	20.615	A-DECN-NGGIS- 2019-SEECB-3	1,108	-
Total U.S. Department of Transportation			\$ 2,305,298	\$ -
U.S. Department of Education				
Passed Through Minnesota Department of Health Special Education-Grants for Infants and Families	84.181	BO4MC32551	\$ 2,100	\$ -

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	NU90TP922026	\$ 49,012	\$ -
Early Hearing Detection and Intervention	93.251	H61MC00035-16-02	450	-
Immunization Cooperative Agreements	93.268	NH23IP922628	111,995	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	NUR3DD00842-06-00	75	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NH23IP922628	97,021	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$373,167)	93.558	2101MNTANF	39,086	-
Child Abuse and Neglect State Grants	93.669	2101MNNCAN	962	-
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC32551	33,595	-
Passed Through Minnesota Department of Human Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM080155	41,286	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2101MNFPS	10,923	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$373,167)	93.558	2101MNTANF	334,081	-
Child Support Enforcement	93.563	2101MNCSES	993,083	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2101MNRDMA	967	-
Child Care and Development Block Grant (Total expenditures for CCDF Cluster \$18,246)	93.575	2101MNCDDF	18,246	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	16,152	-
Stephanie Tubbs Jones Child Welfare Services Program (Total 93.645 \$6,742)	93.645	2001MNCWC3	2,324	-
COVID-19 Stephanie Tubbs Jones Child Welfare Services Program (Total 93.645 \$6,742)	93.645	2001MNCWC3	4,418	-
Foster Care Title IV-E	93.658	2101MNFOST	476,168	-
Social Services Block Grant	93.667	2101MNSOSR	204,082	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood (Total 93.674 \$18,294)	93.674	2101MNCILP	16,953	-
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood (Total 93.674 \$18,294)	93.674	2101MNCILP	1,341	-
Children's Health Insurance Program	93.767	2105MN5021	2,189	-
Medical Assistance Program (Total expenditures for Medicaid Cluster \$1,499,599)	93.778	2105MN5ADM	1,499,599	-
Total U.S. Department of Health and Human Services			\$ 3,954,008	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	\$ 6,845	\$ -
Passed Through Minnesota Department of Public Safety				
Emergency Management Performance Grants	97.042	A-EMPG-2020- GOODHUCO-027	31,008	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Not Provided	19,565	-
Total U.S. Department of Homeland Security			\$ 57,418	\$ -
U.S. Department of Treasury				
Passed Through Minnesota Department of Health				
COVID-19 Coronavirus Relief Fund	21.019	STL0016	\$ 14,056	\$ -
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total Covid-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$103,209)	21.027	Not Provided	6,777	-
Direct				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total Covid-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$103,209)	21.027	N/A, Direct	96,432	-
Total U.S. Department of Treasury			117,265	\$ -
Total Federal Expenditures			\$ 7,266,385	\$ -

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**GOODHUE COUNTY, MINNESOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021**

NOTE 1 REPORTING ENTITY

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

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Goodhue County under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) from the Office of Management and Budget (OMB). 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.

NOTE 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 the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), for all awards with the exception of AL 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Goodhue County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 RECONCILIATION TO SCHEDULE OF INTERGOVERNMENTAL REVENUE

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	6,399,748
Grants deferred in 2020, recognized as revenue in 2021		
Comprehensive Community Mental Health Services		
for Children with Serious Emotional Disturbances (SED)		(6,303)
Temporary Assistance for Needy Families		(68,165)
Medical Assistance Program		(1,015)
Grants received more than 60 days after year-end, deferred in 2021		
Promoting Safe and Stable Families		480
Temporary Assistance for Needy Families		91,923
Highway Planning and Construction		841,337
Child Abuse and Neglect State Grants		962
Community-Based Child Abuse Prevention Grants		4,480
Stephanie Tubbs Jones Child Welfare Services Program		1,404
Children's Health Insurance Program		1,534
		<hr/>
Expenditures per Schedule of Expenditures of Federal Awards	\$	<u>7,266,385</u>



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 *Governmental 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 (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 9, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions of the contracting-bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Brainerd, Minnesota
June 9, 2022

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**





**GOODHUE COUNTY
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2021**

Goodhue County respectfully submits the following corrective action plan for the year ended December 31, 2021.

Audit period: January 1, 2021 – December 31, 2021

The findings from the December 31, 2021 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESSES

2021-001 SEGREGATION OF DUTIES (2020-001)

Recommendation: It is recommended management be aware of the lack of segregation of duties within the accounting functions and provide oversight to ensure the internal control policies and procedures are being implemented by County staff.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County will review the accounting functions and segregate them as deemed cost-beneficial.

Name of the contact person responsible for corrective action plan: Lucas Dahling, Finance Controller

Planned completion date for corrective action plan: December 31, 2022

2021-002 MATERIAL AUDIT ADJUSTMENT (2020-002)

Recommendation: We recommend County management be constantly aware of all procedures and processes involved in recording accruals and systematically develop internal quality review procedures to ensure proper recording of these items.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County will review the accounting functions and ensure staff training for related items.

Name of the contact person responsible for corrective action plan: Lucas Dahling, Finance Controller

Planned completion date for corrective action plan: December 31, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31,**

Finding Number: 2020-001

Finding Title: Segregation of Duties

Summary of Condition: Several of the County's departments that collect fees lack proper segregation of duties in the receipting process.

Summary of Corrective Action Previously Reported: Goodhue County continues to look for ways to improve upon the internal controls already in place in fee offices as well as those offices with limited personnel.

Status: Not Corrected. It is still not cost-effective to hire additional qualified accounting staff in each small fee office in order to segregate duties. The County continues to look for ways to improve internal controls in those offices with limited personnel. See current year finding 2021-001.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

Finding Number: 2020-002

Finding Title: Material Audit Adjustment

Summary of Condition: Management was unaware of all procedures and processes involved in recording receipts, disbursements, and reclassifications, and no development of internal control policies to ensure proper recording of these items was done.

Summary of Corrective Action Previously Reported: Management be constantly aware of all procedures and processes involved in recording receipts, disbursements, and reclassifications, and systematically develop internal quality review procedures to ensure proper recording of these items.

Status: Not Corrected. See current year finding 2021-002.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31,**

Finding Number: 2020-003

Finding Title: Access Rights Terminated Employees

Summary of Condition: Management was not performing a review over terminated employee to ensure all access rights were revoked.

Summary of Corrective Action Previously Reported: Goodhue County personnel should begin reviewing the terminated employees.

Status: Corrected.

Was corrective action taken significantly different than the action previously reported?

Yes No

Finding Number: 2020-004

Finding Title: Casefile Review

Summary of Condition: Casefiles did not include all the necessary documentation and review of the casefiles was not performed.

Summary of Corrective Action Previously Reported: The County should implement procedures to provide reasonable assurance that all necessary documentation and review of casefiles is being performed.

Status: Corrected

Was corrective action taken significantly different than the action previously reported?

Yes No

Finding Number: 2020-005

Finding Title: Period of Performance

Summary of Condition: Period of performance was not reviewed by Management for federal programs.

Summary of Corrective Action Previously Reported: The County should implement procedures to review expenditures on federal projects to ensure the reviewer is aware of the period of performance and can identify eligible expenditures.

Status: Corrected

Was corrective action taken significantly different than the action previously reported?

Yes No

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31,**

Finding Number: 2020-006

Finding Title: Establishment of Change Funds

Summary of Condition: Elected officials and management were not aware of all state statutes.

Summary of Corrective Action Previously Reported: The County submitted to the board a listing of all change funds for approval and record retention.

Status: Corrected

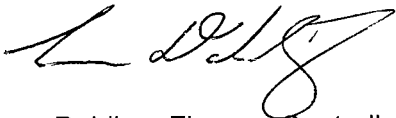
Was corrective action taken significantly different than the action previously reported?

Yes No

If involved agencies have any questions regarding this plan, please call Lucas Dahling at 651-385-3021.

Sincerely yours,

Goodhue County, Minnesota



Lucas Dahling, Finance Controller



Board of Commissioners
Goodhue County
Red Wing, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County as of and for the year ended December 31, 2021, and have issued our report thereon dated June 9, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated October 22, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Goodhue County are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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

- Management's estimate of the useful lives for depreciation is based on the Minnesota Office of the State Auditor's published guideline and historical practice. The useful life of a depreciable asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation. We evaluated the key factors and assumptions used to develop the useful lives for depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the allowance for doubtful accounts is based on the direct write-off method as write-off of accounts is very seldom applicable in the county. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of accrued compensated absences is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting). The current portion of this liability is based on an estimate of what portion will be used within one year. We evaluated the key factors and assumptions used to develop the accrued compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of landfill closure and post-closure care is based on capacity used, costs to close, and monitor, in accordance with GASB Statement No. 18. This estimate is based on estimates provided by the County Engineer and approved by the state of Minnesota.
- Management's estimate of the fair value of investments is based on their fair value of the investments as of December 31, 2021 as provided by a third party. We evaluated the key factors and assumptions used to develop the fair market value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liability is based on the Public Employee Retirement Association (PERA)'s analysis on current year contributions to the plan. We evaluated the key factors and assumptions used to estimate the liability in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of other postemployment benefits payable is based on an actuarial study performed by an independent third party and the County's historical activity. We evaluated the key factors and assumptions used to develop the other postemployment benefits payable in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

- The county recorded an additional \$44,962 of prepaid items in the General fund in 2021. This entry resulted in assets, fund balance, and expenditures being overstated by \$44,962 for 2021.

Corrected misstatements

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

- Revenue related to the unspent CRRSSA funds was removed and unearned revenue of \$243,194 was recorded.
- Due from other governments and deferred inflows of \$841,337 was recorded related to the Highway Planning and Construction federal grant.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated June 9, 2022.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate communication to you dated June 9, 2022, communicating internal control related matters identified during the audit.

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 9, 2022.


With respect to the budgetary comparison schedule – debt service fund, budgetary comparison schedule – waste management special revenue fund, combining statement of fiduciary net position, combining statement of changes in fiduciary net position, schedules of intergovernmental revenue, schedule of expenditures of federal awards, (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 9, 2022.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Introductory, Tax Capacity, Tax Rates, Levies and Percentage of Collections, and Statistical Sections. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Commissioners and management of Goodhue County and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Brainerd, Minnesota
June 9, 2022



Lucas R. Dahling
Finance Controller
Goodhue County Finance & Taxpayer Services

Lucas.dahling@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Phone (651) 385-3021

TO: County Board of Commissioners
FROM: Lucas Dahling, Finance Controller
SUBJECT: Forfeit Land Sale Commitment Balance
DATE: July 19, 2022

Background:

Net proceeds received from the sale of tax forfeit parcels are allocated in accordance with statute. In circumstances in which the costs outweigh proceeds received, the net balance is charged against the Tax Forfeited Property Funding Committed balance. Historically, proceeds from tax forfeit sales were left as Unassigned Fund Balance rather than being specifically allocated to the Tax Forfeited Property Funding Commitment.

Discussion:

During the first half of the year the County sold two tax forfeited parcels. The net proceeds allocable to the General Fund from these transactions is \$20,481.93. The current balance of the Tax Forfeited Property Funding Commitment is approximately \$2,700, while the potential upcoming costs may exceed \$100,000. As a reminder, only the Board by majority vote can create, add, change, or remove a Commitment. Upcoming costs to be charged against the Tax Forfeited Property Funding Commitment are as follows:

- Parcel 52.140.0840
 - The approximate costs are \$3,000 as of now.
 - This house will need to be razed.
- Parcels 41.140.0020, 41.140.0030, and 41.140.0050
 - These parcels will require extensive cleanup. The costs to clean these parcels in 2019 was \$89,000. The cleanup may cost more this time as a building may need to be condemned and razed.
- Parcel 64.200.0030
 - This house will need to be razed.

Recommendation:

Staff recommends the Board approve the addition of \$20,481.93 from the sale of Tax Forfeit Properties to the Tax Forfeited Property Funding Commitment. Staff also recommends the Board approve an additional \$100,000 to the Tax Forfeited Property Funding Commitment to help offset the upcoming costs. The estimated balance of the Tax Forfeited Property Funding Commitment after these additions would be approximately \$123,182.

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 West 4th Street
Red Wing, MN 55066

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

TODD GRESETH
3rd District
46804 Hwy 57 Blvd.
Wanamingo, MN 55983

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

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

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: July 19, 2022 County Board meeting
RE: City of Zumbrota Users Group Agreement

Summary:

Request approval of the City of Zumbrota GIS Users Group Agreement

Background:

The City of Zumbrota contacted our department and wishes to join our Goodhue County GIS Users Group. This is the template contract we have with our other Users, however the City of Zumbrota's annual fee is \$3300.

The City council approved the contract at their July 7, 2022 meeting.

Recommendation:

We recommend the Goodhue County board approve and execute the City of Zumbrota GIS Users Group Agreement.

Goodhue County GIS Users Group – Agreement 2022

THIS AGREEMENT is made and entered into by and between the County of Goodhue, State of Minnesota, hereinafter referred to as “Goodhue County” and the City of Zumbrota hereinafter referred to as “Participating Agency”.

WITNESSETH:

WHEREAS, Goodhue County is the warehouse/source for many of the basic Geographic Information Systems (GIS) datasets: parcels, roads, digital orthophotos, and contours.

WHEREAS, Participating Agency within Goodhue County would like access to certain GIS datasets in order to enhance services to its residents;

WHEREAS, Goodhue County would like access to certain Participating Agency created datasets to enhance services to its residents;

WHEREAS, Goodhue County has made a significant investment in the creation and maintenance of these GIS datasets and will continue to do so in the future;

WHEREAS, Goodhue County and Participating Agency would like to arrange a data sharing and services opportunity to foster a stronger GIS relationship, to assure uniformity and accuracy of data created and used in the county, and to greatly reduce duplication of effort and expense related to GIS projects, including data collection and data maintenance;

WHEREAS, Goodhue County and Participating Agency can both benefit from a partnership agreement that serves to share resources in order to provide enhanced GIS services;

NOW THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

1. **Term**

This agreement shall be in effect for the fiscal calendar year of January 1 through December 31, for each year this Agreement is effective as indicated in Section 3.

2. **Services provided by Goodhue County**

- A. Goodhue County will provide the initial agency-specific data preparation for incorporation into a web based mapping site, accessible to the public, as well as the maintenance and updating of the site thereafter.
- B. Goodhue County shall be responsible for any consultant fees associated with the creation and implementation of the agency specific online GIS mapping site.
- C. Goodhue County will employ sufficient staff time and maintain necessary GIS software and hardware to meet the service requirements of this contract.
- D. Goodhue County will provide basic training to Participating Agency staff on the use of the online GIS mapping site and will be available for general consultation during the contract period.
- E. Goodhue County will distribute digital county GIS datasets in Goodhue County coordinates to Participating Agency who request- the information. Digital GIS datasets may include but are not limited to: Parcels, roads and address ranges, digital orthophotos, and contours.

- F. Goodhue County will contribute resources toward future GIS data acquisition and/or data updates including, but not limited to, digital orthophotos, contours, and customization to the online GIS mapping sites.
- G. Goodhue County will provide updates of the digital parcel dataset in Goodhue County coordinates including parcel splits, new plats, linework, and attributes, to the Participating Agency upon request.

3. Agency responsibilities

- A. In consideration for the services described herein, Participating Agency agrees to pay Goodhue County the sum of ~~\$6600~~ pursuant to the following schedule:

~~\$6600~~
\$3300 -

Payment for the 2022 calendar year will be made to Goodhue County in the sum of **\$1375**, five month prorated for calendar year 2022 upon receipt.
Payment for the 2023 calendar year will be made to Goodhue County in the sum of **\$3300** no later than January 31, 2023.

- Option 1:** (please initial if you agree to this option) _____ Participating Agency _____ Goodhue County

This agreement shall automatically renew under the same rate, terms and conditions for successive one year periods unless otherwise terminated or modified as herein prescribed. For successive years, payment of **\$3300** annually will be made to Goodhue County no later than January 31st of the calendar year.

This Option 1 may be terminated by either party for any reason upon written notice to the other party no later than August 1st of the calendar year and become effective on January 1st of the upcoming year.

- B. When appropriate and agreed to by the parties, Participating Agency shall provide Goodhue County with GIS datasets authored or created by Participating Agency to be incorporated into the online GIS mapping site (s).
- C. Goodhue County may utilize Participating Agency datasets for county projects such as All Hazard Mitigation Plan and Comprehensive Plan.

4. Ownership/Confidentiality

- A. Shared Datasets. Each agency will own the dataset/s that they originally authored. No data may be released or provided to a third party without the specific authorization of the authoring agency. Any request for datasets by third parties shall be directed to the authoring agency.
- B. Ownership of County Datasets. County authored GIS datasets are the exclusive property of Goodhue County and the County reserves all rights of ownership, title and control to the datasets under federal copyright law or other law relating to confidential and/or trade secret information. The parties agree that the development of the datasets required the skilled efforts of professionals in its design and compilation and that the end product is the result of the original work of the County, its employees and agents. Pursuant to Minn. Stat. § 13.03, Subd. 5 (2002), the datasets may contain trade secrets of the County and may only be used as authorized herein.
- C. Obligation of Confidentiality. Participating Agency acknowledges and agrees that Goodhue County reserves all rights of ownership, title and control of its datasets. Publisher will not, under any circumstances, disclose or disseminate the datasets or any portion thereof to any

other person, firm, entity or organization except as expressly authorized herein. Publisher will keep and maintain the datasets in a secure manner so as to reasonably preclude unauthorized use, dissemination or disclosure. That upon receipt of any updated datasets, Participating Agency shall, within five (5) days, return the previous datasets to the County or shall certify in writing that all copies thereof have been destroyed.

D. Goodhue County agrees to treat Participating Agency datasets in a similar manner.

5. **Disclaimer of Data**

Goodhue County makes no representation or warranty with regard to the accuracy or completeness of the GIS databases referred to in this agreement and assumes NO liability or responsibility for any associated, direct, indirect, or consequential damages that may result from its use or misuse. © Copyright 2022 by Goodhue County, Minnesota.

Participating Agency agrees that all maps containing Goodhue County data that are published or accessible to the public or third parties shall contain the prominently displayed disclaimer as printed above.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates indicated below.

PARTICIPATING AGENCY

COUNTY OF GOODHUE

AGENCY NAME:

City of Zumbrota

By:

Title:

Date of Signature:

Attest:

Administrator

Date of Signature:

By:

Chair, Goodhue County Commissioners

Date of Signature:

Attest:

Administrator

Date of Signature:

Approved as to form:

County Attorney

Date of Signature:

(please initial if you agree to Option 1) _____ Participating Agency _____ Goodhue County



Greg Isakson, P.E.
Public Works Director/County Engineer
Goodhue County Public Works Department
www.co.goodhue.mn.us

2140 Pioneer Road
Red Wing, MN 55066
Office (651) 385-3025

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Greg Isakson, Public Works Director

RE: 13 July 22 County Board Meeting - FYI
2021 Road and Bridge Annual Report

Date: 19 July 2022

Goodhue County Public Works Department prepares an Annual Report as required by the Minnesota Department of Transportation. This is a copy for the County Board as an informational document.

We compile an annual report summarizing the activities of the department. The Minnesota Department of Transportation established the format for the report. The report contains information about the financial status of the department. We can set up a meeting if you have any specific questions about the report.



Greg Isakson, P.E.
Public Works Director/County Engineer
Goodhue County Public Works Department
www.co.goodhue.mn.us

2140 Pioneer Road
Red Wing, MN 55066
Office (651) 385.3025
greg.isakson@co.goodhue.mn.us

June 30, 2022

*The Honorable Board of Goodhue County Commissioners
County Administrator
County Finance Director*

Enclosed is the annual report of the activities of the Goodhue County Public Works Department for the year ended December 31, 2021.

The report presents, in detail, the various accounts within the Road and Bridge Fund pertaining to revenues and expenditures.

The report is made possible through the cooperation and support of the accounting, engineering, maintenance, technical and administration staff of the Public Works Department. I would like to acknowledge and thank each employee for their contribution to the development and maintenance of our county road system throughout this past year.

Respectfully submitted,

Greg Isakson

*Greg Isakson, P.E.
Goodhue County Engineer and Public Works Director*

COUNTY OF GOODHUE , MINNESOTA, HIGHWAY DEPARTMENT
 Year Ended December 31, 2021

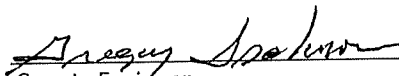
CRRSAA Funds Received:	\$ 243,194.00
Prior Year Usage:	\$ -
CRRSAA Funds reported for current Year:	\$ 243,194.00
Current Year Usage:	
From Annual Summary of Hwy Information	
CSAH Regular Maintenance:	\$ -
CSAH Municipal Maintenance:	\$ -
Maintenance on Local Roads:	\$ -
Construction from State Aid Pay Requests:	
Project #	\$ -
Project #	\$ -
Project #	\$ -
Project #	\$ -
Construction on Local Roads	\$ -
Vehicle (excludes cars and pickups)	
Type of Unit Purchased	\$ -
Total Current Year Usage:	\$ -
Remaining CRRSAA Funds:	\$ 243,194.00
If there are remaining CRRSAA Funds they will need to be reported in following year.	

NOTE: If the highway department received any other COVID relief funds, make sure not to use State Aid or CRRSAA funds for the same expenditures. For cost accounting purposes you will not be able to depreciate the cost of the equipment purchased with CRRSAA funds. If only partially funded with CRRSAA, the portion funded with local funds may be depreciated.

CERTIFICATION STATEMENT

I certify that the above information is true and correct. I also certify that the Goodhue County Highway Department has followed the accounting procedures as established in the State Aid Accounting Manual or an alternative method as approved by the Mn/DOT. It is understood that all records, books, documents, and accounting procedures pertaining to this information are subject to audit and examination by the Mn/DOT and the State Auditor's Office. It is also understood that the Mn/DOT reserves the right to withhold future State Aid payments if the county has not complied with the procedures and practices as approved and established.

Certified:


 County Engineer

30 Jun 22
 Date

**Goodhue County Public Works
Financial Statement
For the Year Ended December 31, 2021**

ASSETS

Cash Balance as of December 31, 2021 \$ 15,029,650.03

Delinquent Taxes Rcvbl 69,764.02

Accounts Receivable

Due from Other Governments	235,001.46	
Due from Other County Funds	18,589.64	
Due from Individuals/Organizations	<u>774,687.32</u>	
Total Accounts Receivable		1,028,278.42

Due from State Aid

LBRP MVLST Bond - Rcvbl	93,120.57	
Federal Construction - Rcvbl	288,785.55	
Regular Maintenance	-	
Regular Construction	70,213.15	
Municipal Maintenance	129,415.00	
Municipal Construction	-	
Town Bridge / Special Town Bridge - Rcvbl	-	
Total from State Aid	<u>581,534.27</u>	

Allotments

State Aid Regular Maintenance	-	
State Aid Regular Construction	2,517,793.55	
State Aid Municipal Maintenance	-	
State Aid Municipal Construction	359,560.83	
Bridge Bonding Grant Acct	-	
Town Bridge	515,452.58	
LBRP 2020 GRANT ACCT	53,318.08	
LBRP MVLST Grant Acct	173,802.67	
Zum Jefferson Grant Acct	<u>351,000.00</u>	
Total Allotments		3,970,927.71

Inventory 538,786.35

TOTAL ASSETS

\$ 21,218,940.80

**Goodhue County Public Works
Financial Statement
For the Year Ended December 31, 2021**

LIABILITIES

Vendors Payable	\$	611,727.22
Construction Contracts Payable		255,634.10
Maintenance Contracts Payable		734.38
Due to Other Govt		-
Due to SA Regular Construction		16,816.22
Due to SA Municipal Construction		322.06
Salaries Payable		115,014.00
Employee Benefits Payable		463,336.05

Deferred (Unearned) Revenue

Regular Maintenance	-	
Regular Construction	2,629,488.87	
Municipal Maintenance	-	
Municipal Construction	359,560.83	
Town Bridge	318,795.26	
Special Town Bridge	196,657.32	
Zum Jefferson	351,000.00	
LBRP MVLST	173,802.67	
LBRP 2020	53,318.08	
Bridge Bonding -CRRSAA	243,194.00	
Total Deferred Revenue		4,325,817.03

Other Non-Current Liabilities

Pre-paid Misc Expenses		-
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TOTAL LIABILITIES

\$ 5,789,401.06

FUND BALANCE

Reserve for Inventory	\$	538,786.35
Restricted Reserve for Uncompleted Contracts		-
Reserve for Uncompleted Use of FB Purchases		-
Reserve for Parks and Trails		635,858.00
Committed for LOST Projects		4,468,474.87
Reserve for TH 52 Corridor		182,409.00
Assigned Fund Balance- Right of Way		1,250,000.00
Assigned Fund Balance-Turnbacks		9,525.00
Fund Balance (Undesignated)		8,344,486.52

TOTAL FUND BALANCE

\$ 15,429,539.74

TOTAL LIABILITIES AND FUND BALANCE

\$ 21,218,940.80

**Goodhue County Public Works
Accounts Receivable
For the Year Ended December 31, 2021**

	Beginning Balance	Current Year Billings	Current Year Payments	Ending Balance
<u>Miscellaneous Revenue Receivables</u>				
Sale of Materials		\$ 24,597.59		\$ 24,597.59
Driveway Applications		1,065.00		1,065.00
Moving Permits		5,177.00		5,177.00
Utility Permits		7,190.00		7,190.00
Charges for Services (310-5480)				-
Miscellaneous Revenue		5,981.76		5,981.76
Rental Revenue		2,300.00		2,300.00
Sale of Foreited Land - Park		6,066.37		6,066.37
Permits - Park		80.00		80.00
Miscellaneous Revenue - Park		2,501.13		2,501.13
Rental Revenue - Park		6,272.16		6,272.16
Total Misc Revenue Receivables	\$ -	\$ 61,231.01	\$ -	\$ 61,231.01
<u>Prepaid Insurance Benefits</u>				
Medical/Life Insurance	\$ -			\$ -
Total Prepaid Insurance Benefits	-	-	-	-
<u>Due from State Aid</u>				
Regular Maintenance	\$ -	\$ 2,398,565.00	\$ 2,398,565.00	\$ -
Municipal Maintenance	142,129.50	258,830.00	271,544.50	129,415.00
Regular Construction	-	2,234,411.73	2,164,198.58	70,213.15
Municipal Construction	-	897,652.89	897,652.89	-
Town Bridge	-	1,129,550.65	1,129,550.65	-
Special Town Bridge	-	-	-	-
Federal DCP	-	-	-	-
Bridge Bonding	50,000.00	-	50,000.00	-
Total Due from State Aid	\$ 192,129.50	\$ 6,919,010.27	\$ 6,911,511.62	\$ 199,628.15
<u>Due from Intragovernmental</u>				
Property Taxes	\$ 50,787.00	\$ 5,513,780.01	\$ 5,494,802.99	\$ 69,764.02
Town Road Allotment		\$ 515,859.00	\$ 515,859.00	\$ -
Sale of Forfeited Land		\$ 6,066.37	\$ 6,066.37	\$ -
Aggregate Tax		\$ 74,702.89	\$ 74,702.89	\$ -
Wheelage Tax		525,985.72	525,985.72	-
Total Due from Intragovernmental	\$ 50,787.00	\$ 6,636,393.99	\$ 6,617,416.97	\$ 69,764.02
Total Receivables	\$ 242,916.50	\$ 13,616,635.27	\$ 13,528,928.59	\$ 330,623.18

**Goodhue County Public Works
Town Road Allotment
for the Year Ended December 31, 2021**

Belle Creek	\$22,472.52
Belvidere	\$21,025.56
Cannon Falls	\$27,983.61
Cherry Grove	\$20,714.14
Featherstone	\$24,659.70
Florence	\$37,829.38
Goodhue	\$23,573.04
Hay Creek	\$27,673.99
Holden	\$21,996.00
Kenyon	\$19,101.93
Leon	\$26,779.97
Minneola	\$23,006.62
Pine Island	\$20,123.14
Roscoe	\$27,439.47
Stanton	\$25,944.65
Vasa	\$32,181.55
Wacouta	\$14,226.44
Wanamingo	\$20,853.63
Warsaw	\$27,524.42
Welch	\$26,455.19
Zumbrota	\$24,294.05
Total Town Road Allotment	\$ 515,859.00

**Goodhue County Public Works
Inventory of Supplies and Materials
For the Year Ended December 31, 2021**

Parts and Replacements

Miscellaneous Repair Parts	\$	7,398.39		
Filters		3,334.85		
Cutting Edges, Snowplow & Wing C.E.		48,488.70		
Total Parts and Replacements			\$	59,221.94

Motor Fuels, Fluids, Oil and Grease

Diesel Fuel	\$	25,518.38		
Gasoline		9,814.12		
Motor Oil		3,240.45		
Hydraulic Oil		4,399.52		
Total Motor Fuels, Fluids, Oil and Grease			\$	42,972.47

Field Materials and Supplies

Icing Sand	\$	44,573.27		
Sand/Salt Mixture		183,862.75		
De-Icing Salt		93,946.38		
Rock/Sand/Salt Mix		4,800.97		
Crushed Rock-Stockpile		4,220.28		
Crushed Millings/Millings		33,639.60		
Culverts/Aprons/Bands/Etc		34,553.23		
Signs and Posts		36,995.46		
Total Field Materials and Supplies			\$	436,591.94

Total Inventory and Supplies			\$	538,786.35
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**Goodhue County Public Works
Accounts Payable
For the Year Ended December 31, 2021**

Accounts Payable

Vendor Name	Admin.	Road Const.	Road Maint.	Shop Equip.	Unall.
Crysteel	\$ -	\$ -	\$ -	\$ 42.00	\$ -
Dakota Elec Assoc	-	-	167.89	-	-
Forum Communications Co (Park)	-	-	-	-	372.60
Goodhue County Coop Elec	-	-	496.67	351.79	2.67
Huebsch	-	-	-	183.15	-
ICON Constructors	-	-	78,750.00	-	-
J and M Chainsaws	-	-	112.00	-	-
Kenyon Ace Hardware	-	-	-	39.98	-
Kielmeyer Construction Inc	-	-	628.43	-	-
Knobelsdorff Electric Inc	-	-	329.36	-	-
Kwik Trip	-	-	-	5,898.85	-
Lake Superior College	-	410.00	-	-	-
Locus Architecture, LTD	-	-	-	-	27,641.50
Luhman Construction Co Inc	-	-	449.25	-	-
Matthees Oil Inc	-	-	-	1,386.00	-
Mayo Health System	-	-	86.00	-	-
Midwest Detail Supply Co	-	32.85	-	19.90	-
Minnesota Enerby Resources	-	-	-	973.04	-
Mississippi Welders Supply Co., Inc.	-	-	-	6.80	-
Mn Dept of Transportation	-	337.56	-	-	-
Nuss Truck Group Inc	-	-	-	171.92	-
OSI Environmental	-	-	-	100.00	-
Precise MRM LLC	-	-	805.00	-	-
Red Wing City Public Works	-	-	-	1,396.33	-
Redstone Construction LLC	-	425,615.20	-	-	-
Rent N Save	-	-	-	-	120.00
River Country Coop	-	-	-	176.23	-
Runnings Supply Inc	-	-	-	268.38	-
State of Minnesota	-	-	2.06	-	-
Tiger Supplies Inc	-	1,380.72	-	-	-
Vault Health/FirstSource Solutions	-	-	56.38	56.38	-
Verizon Wireless	92.44	321.14	243.69	46.22	-
Warning Lites of MN	-	-	4,190.92	-	-
WSB & Associates	-	8,687.00	-	-	-
Xcel Energy	-	-	668.16	5,120.84	99.00
Ziegler Inc	-	-	2,810.00	-	-
Zumbrota City	-	40,500.00	-	-	-
Zumbrota Water & Sewer Dept	-	-	-	80.92	-
Total Accounts Payable	\$ 92.44	\$ 477,284.47	\$ 89,795.81	\$ 16,318.73	\$ 28,235.77

Salaries Payable	Admin.	Road Const.	Road Maint.	Shop Equip.	Parks
	\$ 19,300.08	\$ 25,989.33	\$ 66,400.24	\$ 3,889.55	\$ -

Contracts Payable	CSAH Reg. Const.	CSAH Mun. Const.	Town Bridge	Bridge Bonding	County Const.
SAP 025-624-016	\$ 131,784.57	\$ -	\$ -	\$ -	\$ -
SAP 025-625-007	15,901.26	-	-	-	2,771.87
CP 025-419-001	-	-	-	522,213.43	-
SP 025-597-006	-	-	-	-	8,578.16
SP 025-598-021	-	-	-	-	-
Total Contracts Payable	\$ 681,249.29	\$ 147,685.83	\$ -	\$ 522,213.43	\$ 11,350.03

**Goodhue County Public Works
Statement of Revenues and Expenditures
For the Year Ended December 31, 2021**

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
Taxes					
Property Taxes Current & Delinquent	\$ 5,494,802.99	\$ 50,787.00	69,764.02	\$ -	5,513,780.01
Aggregate Tax	74,702.89	-	-	-	74,702.89
Local Option SalesTax	3,968,968.42	-	-	-	3,968,968.42
Wheelage Tax	525,985.72	-	-	-	525,985.72
Total Taxes	\$ 10,064,460.02	\$ 50,787.00	\$ 69,764.02	\$ -	\$ 10,083,437.04
Intergovernmental Revenue					
PILT - Wildlife Management - 2020	\$ 2,986.44	\$ -	\$ -	\$ -	\$ 2,986.44
PILT - Gross Shelter Rent - 2020	6,204.58	-	-	-	6,204.58
PILT - 30% Rental Reimbursement - 2020	61.71	-	-	-	61.71
Market Value Credit - 2020	68,543.52	-	-	-	68,543.52
Disparity Reduction Aid -2020	4,282.76	-	-	-	4,282.76
State Aid - Regular Maintenance - 2020	2,398,565.00	-	-	-	2,398,565.00
State Aid - Regular Construction -2020	2,025,062.31	134,092.71	70,213.15	(28,512.98)	1,932,669.77
State Aid - Municipal Maintenance - 2020	271,544.50	142,129.50	129,415.00	-	258,830.00
State Aid - Municipal Construction - 2020	897,652.89	36,509.38	-	105,647.51	966,791.02
Town Bridge - 2020	1,129,550.65	-	-	50,653.00	1,180,203.65
Special Town Bridge - 2020	65,644.65	14,991.65	-	(50,653.00)	(0.00)
MNDOT Bridge Bonding	508,109.22	-	93,120.57	-	601,229.79
Zum Jefferson	99,000.00	-	-	-	99,000.00
MN Dept of Public Safety - Disaster Grants	6,396.51	-	-	-	6,396.51
Disaster Grants - Public Assistance	19,564.73	-	-	-	19,564.73
CRRSAA	243,194.00	-	-	(243,194.00)	-
Federal Projects	1,413,261.51	-	288,785.55	-	1,702,047.06
Total Intergovernmental Revenue	\$ 9,159,624.98	\$ 327,723.24	\$ 581,534.27	\$ (166,059.47)	\$ 9,247,376.54
Fees for Services and Materials					
Accounts Receivable	\$ -	\$ 10,180.71	\$ 774,687.32	\$ -	\$ 764,506.61
Due From Other Funds	-	18,970.28	18,589.64	-	(380.64)
Due From Other Govt	-	676,116.79	235,001.46	-	(441,115.33)
Intra County Fees	846.18	-	-	-	846.18
Other Charges for Services (310/340-5480)	34,004.18	-	-	-	34,004.18
Other Charges for Services (320-5480)	201,127.48	-	-	-	201,127.48
Total Fees for Services and Materials	\$ 235,977.84	\$ 705,267.78	\$ 1,028,278.42	\$ -	\$ 558,988.48
Miscellaneous Revenue					
Driveway Applications	\$ 1,065.00	\$ -	\$ -	\$ -	\$ 1,065.00
Moving Permits	5,177.00	-	-	-	5,177.00
Utility Permits	7,190.00	-	-	-	7,190.00
Sale of Supplies/Mat'l/Equipment	24,597.59	-	-	-	24,597.59
Miscellaneous Revenue	5,981.76	-	-	-	5,981.76
Rental Revenue	2,300.00	-	-	-	2,300.00
Sale of Forfeited Land - Byllesby	6,066.37	-	-	-	6,066.37
Permits - Byllesby	80.00	-	-	-	80.00
Miscellaneous Revenue - Byllesby	2,501.13	-	-	-	2,501.13
Rental Revenue - Byllesby	6,272.16	-	-	-	6,272.16
Total Miscellaneous Revenue	\$ 61,231.01	\$ -	\$ -	\$ -	\$ 61,231.01
Other Financing Services					
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursements	12,004.95	-	-	-	12,004.95
Transfers In	555.12	-	-	-	555.12
Total Other Financing Services	\$ 12,560.07	\$ -	\$ -	\$ -	\$ 12,560.07
Non-Revenue					
Town Road Allotment	515,859.00	-	-	-	515,859.00
Total Non-Revenue	\$ 515,859.00	\$ -	\$ -	\$ -	\$ 515,859.00
Changes in Fund Balance Account					
Payroll Liabiltly Account - Rounding	\$ 0.04	\$ -	\$ -	\$ -	\$ 0.04
Medical Insurance	(804.50)	-	-	-	(804.50)
Total Other Financing Services	\$ (804.46)	\$ -	\$ -	\$ -	\$ (804.46)
Total Revenues	\$ 20,048,908.46	\$ 1,083,778.02	\$ 1,679,576.71	\$ (166,059.47)	\$ 20,478,647.68

**Goodhue County Public Works
Statement of Revenues and Expenditures
For the Year Ended December 31, 2021**

Expenditures	Cash Disbursements	Prior Year Payable	Current Year Payable	Transfers/ Adjustments	Modified Accrual Balance
Administration - 330					
Personal Services	\$ 451,739.65	\$ 548,721.55	\$ 578,350.05	\$ -	\$ 481,368.15
Services & Charges	96,080.06	369,669.48	611,727.22	-	338,137.80
Supplies & Materials	2,344.22	-	-	-	2,344.22
Capital Expenditures	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Total Administration	\$ 550,163.93	\$ 918,391.03	\$ 1,190,077.27	\$ -	\$ 821,850.17
Engineering and Construction - 320					
Personal Services	\$ 650,420.45	\$ -	\$ -	\$ -	\$ 650,420.45
Services & Charges	484,996.43	-	-	-	484,996.43
Right-Of-Way CSAH Road System	256,127.57	-	-	-	256,127.57
Township Bridge Projects	1,213,041.95	-	-	-	1,213,041.95
Construction Contracts	11,744,360.11	96,821.08	255,634.10	-	11,903,173.13
Supplies & Materials	10,990.78	-	-	-	10,990.78
Capital Expenditures	40.00	-	-	-	40.00
Other Expenditures	-	-	-	-	-
Total Engineering and Construction	\$ 14,359,977.29	\$ 96,821.08	\$ 255,634.10	\$ -	\$ 14,518,790.31
Highway Maintenance - 310					
Personal Services	\$ 1,630,077.47	\$ -	\$ -	\$ -	\$ 1,630,077.47
Services & Charges	1,451,723.03	-	-	-	1,451,723.03
Maintenance Contracts	-	8,499.35	734.38	-	(7,764.97)
Supplies & Materials	497,360.47	-	-	-	497,360.47
Capital Expenditures	-	-	-	-	-
Other Expenditures	2,007.96	-	-	-	2,007.96
Total Highway Maintenance	\$ 3,581,168.93	\$ 8,499.35	\$ 734.38	\$ -	\$ 3,573,403.96
Equipment - 340					
Personal Services	\$ 104,466.13	\$ -	\$ -	\$ -	\$ 104,466.13
Services & Charges	81,348.70	-	-	-	81,348.70
Supplies & Materials	395,364.87	-	-	-	395,364.87
Capital Expenditures	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Transfers Out - Inter Fund	116,712.12	-	-	-	116,712.12
Total Equipment and Shop	\$ 697,891.82	\$ -	\$ -	\$ -	\$ 697,891.82
Shop Maintenance - 350					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Charges	128,225.84	-	-	-	128,225.84
Supplies & Materials	10,122.88	-	-	-	10,122.88
Capital Expenditures	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Transfers Out - Inter Fund	6,616.68	-	-	-	6,616.68
Total Unallocated General Expenses	\$ 144,965.40	\$ -	\$ -	\$ -	\$ 144,965.40
County Park - 521					
Personal Services	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 1,100.00
Services & Charges	126,489.40	-	-	-	126,489.40
Supplies & Materials	5,507.19	-	-	-	5,507.19
Capital Expenditures	71,342.55	-	-	-	71,342.55
Other Expenditures	2,715.78	-	-	-	2,715.78
Transfers Out - Inter Fund	-	-	-	-	-
Total County Parks	\$ 207,154.92	\$ -	\$ -	\$ -	\$ 207,154.92
Non-expenditures					
Town Road Allotment	\$ 515,859.00	\$ -	\$ -	\$ -	\$ 515,859.00
Total Non-expenditures	\$ 515,859.00	\$ -	\$ -	\$ -	\$ 515,859.00
Total Expenditures	\$ 20,057,181.29	\$ 1,023,711.46	\$ 1,446,445.75	\$ -	\$ 20,479,915.58

**Goodhue County Public Works
Statement of Revenues and Expenditures
For the Year Ended December 31, 2021**

Year-End Cash Reconciliation

Beginning Cash 01-01-2021	\$ 15,037,922.86
Plus Receipts	20,048,908.46
Minus Disbursements	<u>20,057,181.29</u>
Ending Cash 12-31-2021	<u><u>\$ 15,029,650.03</u></u>

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-2021	8,807,983.29
Plus Revenues	20,478,647.68
Minus Expenditures	20,479,915.58
Inventory Adjustment	-
Adjustments	<u>(462,228.87)</u>
Ending Fund Balance 12-31-2021	<u><u>\$ 8,344,486.52</u></u>

Goodhue County Public Works

Summary of Construction Costs

For the Year Ended 12/31/2021

County State Aid Highway System - Regular Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
SAP 025-017-005	\$0.00	\$1,762.97	\$0.00	\$0.00	\$0.00	\$779.21	\$2,542.18
SAP 025-602-031	\$0.00	\$297.53	\$0.00	\$0.00	\$0.00	\$131.34	\$428.87
SAP 025-604-012	\$0.00	\$1,436.76	\$0.00	\$0.00	\$0.00	\$634.22	\$2,070.98
SAP 025-606-020	\$171,488.36	\$14,984.45	\$0.00	\$0.00	\$17,502.64	\$12,513.60	\$216,489.05
SAP 025-606-021	\$1,798,991.71	\$47,168.61	\$0.00	\$0.00	\$1,413.89	\$24,656.98	\$1,872,231.19
SAP 025-608-012	\$0.00	\$90.74	\$0.00	\$0.00	\$0.00	\$40.05	\$130.79
SAP 025-609-037	\$0.00	\$3,682.34	\$2,900.00	\$0.00	\$0.00	\$1,619.22	\$8,201.56
SAP 025-614-015	\$8,035.84	\$879.78	\$0.00	\$0.00	\$216.81	\$388.35	\$9,520.78
SAP 025-620-001	\$0.00	\$9,877.94	\$0.00	\$0.00	\$0.00	\$4,354.08	\$14,232.02
SAP 025-622-002	\$0.00	\$1,573.02	\$0.00	\$0.00	\$0.00	\$694.36	\$2,267.38
SAP 025-624-016	\$2,635,691.64	\$151,639.35	\$157,150.00	\$500.00	\$59,220.21	\$145,470.26	\$3,149,671.46
SAP 025-624-021	\$0.00	\$5,318.12	\$0.00	\$0.00	\$0.00	\$2,347.52	\$7,665.64
SAP 025-624-022	\$0.00	\$725.89	\$0.00	\$0.00	\$0.00	\$320.42	\$1,046.31
SAP 025-625-007	\$318,025.24	\$78.00	\$0.00	\$6,961.12	\$1,354.09	\$1,246.19	\$327,664.64
SAP 025-625-008	\$0.00	\$4,144.11	\$0.00	\$0.00	\$0.00	\$1,829.29	\$5,973.40
SAP 025-629-002	\$0.00	\$1,145.07	\$0.00	\$0.00	\$0.00	\$505.46	\$1,650.53
SAP 025-666-007	\$0.00	\$3,099.43	\$0.00	\$0.00	\$0.00	\$1,361.92	\$4,461.35
Construction Total:	\$4,932,232.79	\$247,904.11	\$160,050.00	\$7,461.12	\$79,707.64	\$198,892.47	\$5,626,248.13

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-017-005 Alternate Project:
 Percent Completed: 0.00% Length: 0.49 MILES
 ROAD NUMBER/TWSP: CSAH 17
 LOCATION: CSAH 17 WEST COUNTY LINE TO TH20 2022 PAVING

DESCRIPTION: MILL/RECLAIM/PAVE

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$1,762.97	\$1,762.97
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$779.21	\$779.21
Total Project Costs:	\$0.00	\$2,542.18	\$2,542.18

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$2,542.18	\$2,542.18
Total Funding:	\$0.00	\$2,542.18	\$2,542.18

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-602-031 Alternate Project: MINOR GRADING
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: CSAH 2
 LOCATION: CSAH 2 BETWEEN CSAH 5 AND TH 61 @ FRONTENAC

DESCRIPTION: MINOR GRADING

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$37,080.16	\$297.53	\$37,377.69
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$12,851.37	\$131.34	\$12,982.71
Total Project Costs:	\$49,931.53	\$428.87	\$50,360.40

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$49,931.53	\$428.87	\$50,360.40
Total Funding:	\$49,931.53	\$428.87	\$50,360.40

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-604-012 Alternate Project:
 Percent Completed: 0.00% Length: 6.9 MILES
 ROAD NUMBER/TWSP: CSAH 4
 LOCATION: CSAH 4 FROM CSAH 16 TO TH 58
 DESCRIPTION: MILL RECLAIM PAVE

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$1,436.76	\$1,436.76
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$634.22	\$634.22
Total Project Costs:	\$0.00	\$2,070.98	\$2,070.98

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$2,070.98	\$2,070.98
Total Funding:	\$0.00	\$2,070.98	\$2,070.98

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-606-020 Alternate Project:
 Percent Completed: 100.00% Length:
 ROAD NUMBER/TWSP: CSAH 6
 LOCATION: CSAH 6 FROM TH 58 TO 435TH ST
 JOB #6173
 DESCRIPTION: MILL/RECLAIM/CONCRETE SURFACING-POTENTIAL BIKE PATH
 LETTING DATE: 3 /25/2020 AWARD DATE: 4 /22/2020
 CONTRACTOR: FITZGERALD EXCAVATING

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$1,460,454.95	\$171,488.36	\$1,631,943.31
Construction Engineering:	\$71,086.94	\$14,984.45	\$86,071.39
Project Engineering:	\$153,510.92	\$0.00	\$153,510.92
Permanent ROW:	\$49,800.00	\$0.00	\$49,800.00
Temporary ROW:	\$20,425.00	\$0.00	\$20,425.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$2,613.39	\$17,502.64	\$20,116.03
Other/Overhead Costs:	\$259,753.99	\$12,513.60	\$272,267.59
Total Project Costs:	\$2,017,645.19	\$216,489.05	\$2,234,134.24

Funding Sources

Regular Construction:	\$589,045.54	\$62,478.11	\$651,523.65
Municipal Construction:	\$624,218.03	\$69,138.13	\$693,356.16
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$804,381.62	\$84,872.81	\$889,254.43
Total Funding:	\$2,017,645.19	\$216,489.05	\$2,234,134.24

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-606-021 Alternate Project: 60621
 Percent Completed: 100.00% Length: 1.242
 ROAD NUMBER/TWSP: CSAH 6 CONCRETE PAVING
 LOCATION: CSAH 6 BETWEEN TH 58 AND 435TH ST
 DESCRIPTION: CONCRETE PAVING, BIT SHLDRS, AGG SHLDRS, C&G, SIDEWALK
 LETTING DATE: 2 /4 /2021 AWARD DATE: 2 /16/2021
 CONTRACTOR: COYLE CONNOR CO OF ROCHESTER MN

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$1,798,991.71	\$1,798,991.71
Construction Engineering:	\$0.00	\$45,189.04	\$45,189.04
Project Engineering:	\$0.00	\$1,979.57	\$1,979.57
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$1,413.89	\$1,413.89
Other/Overhead Costs:	\$0.00	\$24,656.98	\$24,656.98
Total Project Costs:	\$0.00	\$1,872,231.19	\$1,872,231.19

Funding Sources

Regular Construction:	\$0.00	\$816,400.76	\$816,400.76
Municipal Construction:	\$0.00	\$897,652.89	\$897,652.89
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$158,177.54	\$158,177.54
Total Funding:	\$0.00	\$1,872,231.19	\$1,872,231.19

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-608-012 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: CSAH 8
 LOCATION: CSAH 8 FROM CSAH 1 TO TH 57
 JOB #6192
 DESCRIPTION: FULL DEPTH RECLAMATION/BITUMINOUS SURFACING/AGG SHOULDERS

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$672.73	\$90.74	\$763.47
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$277.97	\$40.05	\$318.02
Total Project Costs:	\$950.70	\$130.79	\$1,081.49

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$950.70	\$130.79	\$1,081.49
Total Funding:	\$950.70	\$130.79	\$1,081.49

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-609-037 Alternate Project:
 Percent Completed: 0.00% Length: 5.4 MILES
 ROAD NUMBER/TWSP: CSAH 9
 LOCATION: CSAH 9 FROM CSAH 2 TO EAST COUNTY LINE

DESCRIPTION: MILL/RECLAIM/PAVE

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$40.13	\$40.13
Project Engineering:	\$0.00	\$3,642.21	\$3,642.21
Permanent ROW:	\$0.00	\$2,500.00	\$2,500.00
Temporary ROW:	\$0.00	\$400.00	\$400.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$1,619.22	\$1,619.22
Total Project Costs:	\$0.00	\$8,201.56	\$8,201.56

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$8,201.56	\$8,201.56
Total Funding:	\$0.00	\$8,201.56	\$8,201.56

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-614-015 Alternate Project:
 Percent Completed: 99.99% Length: 11.89 MILE
 ROAD NUMBER/TWSP: CSAH 14
 LOCATION: CSAH 14 FROM CSAH 30 TO TH 52
 JOB #6193
 DESCRIPTION: FULL DEPTH RECLAMATION/BITUMINOUS SURFACING/AGG SHOULDERS
 LETTING DATE: 2 /11/2020 AWARD DATE: 2 /18/2020
 CONTRACTOR: ROCHESTER SAND & GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$3,868,594.31	\$8,035.84	\$3,876,630.15
Construction Engineering:	\$33,285.93	\$879.78	\$34,165.71
Project Engineering:	\$17,559.69	\$0.00	\$17,559.69
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$216.81	\$216.81
Other/Overhead Costs:	\$37,154.71	\$388.35	\$37,543.06
Total Project Costs:	\$3,956,594.64	\$9,520.78	\$3,966,115.42

Funding Sources

Regular Construction:	\$1,992,810.17	(\$238,776.78)	\$1,754,033.39
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$1,963,784.47	\$248,297.56	\$2,212,082.03
Total Funding:	\$3,956,594.64	\$9,520.78	\$3,966,115.42

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-620-001 Alternate Project:
 Percent Completed: 0.00% Length: 1.4 MILES
 ROAD NUMBER/TWSP: CSAH 20
 LOCATION: CSAH 20 FROM ASH COURT TO TH 19 IN CANNON FALLS

DESCRIPTION: MILL AND FILL

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$947.48	\$947.48
Project Engineering:	\$0.00	\$8,930.46	\$8,930.46
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$4,354.08	\$4,354.08
Total Project Costs:	\$0.00	\$14,232.02	\$14,232.02

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$14,232.02	\$14,232.02
Total Funding:	\$0.00	\$14,232.02	\$14,232.02

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-622-002 Alternate Project:
 Percent Completed: 0.00% Length: 0.5 MILS
 ROAD NUMBER/TWSP: CSAH 22
 LOCATION: CSAH 22 FROM TH 20 TO CSAH 17 2022 PAVING

DESCRIPTION: MILL AND FILL

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$1,573.02	\$1,573.02
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$694.36	\$694.36
Total Project Costs:	\$0.00	\$2,267.38	\$2,267.38

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$2,267.38	\$2,267.38
Total Funding:	\$0.00	\$2,267.38	\$2,267.38

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-624-016 Alternate Project:
 Percent Completed: 95.95% Length:
 ROAD NUMBER/TWSP: CSAH 24
 LOCATION: From CSAH 25 to MN 19
 DESCRIPTION: New Alignment, Collector Phase 2 includes TH 19 bypass lane
 LETTING DATE: 4 /24/2021 AWARD DATE: 4 /20/2021
 CONTRACTOR: NORTHLAND GRADING AND EXCAVATING

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$2,635,691.64	\$2,635,691.64
Construction Engineering:	\$0.00	\$92,391.92	\$92,391.92
Project Engineering:	\$281,932.07	\$59,247.43	\$341,179.50
Permanent ROW:	\$33,504.54	\$145,740.00	\$179,244.54
Temporary ROW:	\$660.00	\$11,410.00	\$12,070.00
Utility Relocation:	\$0.00	\$500.00	\$500.00
County Forces:	\$0.00	\$59,220.21	\$59,220.21
Other/Overhead Costs:	\$179,459.79	\$145,470.26	\$324,930.05
Total Project Costs:	\$495,556.40	\$3,149,671.46	\$3,645,227.86

Funding Sources

Regular Construction:	\$0.00	\$974,542.44	\$974,542.44
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$495,556.40	\$2,175,129.02	\$2,670,685.42
Total Funding:	\$495,556.40	\$3,149,671.46	\$3,645,227.86

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-624-021 Alternate Project:
 Percent Completed: 0.00% Length: 6.0 MILES
 ROAD NUMBER/TWSP: CSAH 24
 LOCATION: CSAH 24 FROM CSAH 9 TO BR# 2555
 DESCRIPTION: MILL RECLAIM PAVE 2022 PAVING
 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$5,318.12	\$5,318.12
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$2,347.52	\$2,347.52
Total Project Costs:	\$0.00	\$7,665.64	\$7,665.64

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$7,665.64	\$7,665.64
Total Funding:	\$0.00	\$7,665.64	\$7,665.64

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-624-022 Alternate Project:
 Percent Completed: 0.00% Length: 1.10 MILES
 ROAD NUMBER/TWSP: CSAH 24 SEC-N
 LOCATION: CSAH 24 FROM CSAH 25 TO TH 19 2022 PAVING

DESCRIPTION: INITIAL PAVING

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$725.89	\$725.89
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$320.42	\$320.42
Total Project Costs:	\$0.00	\$1,046.31	\$1,046.31

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$1,046.31	\$1,046.31
Total Funding:	\$0.00	\$1,046.31	\$1,046.31

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-625-007 Alternate Project:
 Percent Completed: 81.85% Length:
 ROAD NUMBER/TWSP: CSAH 25
 LOCATION: INTERSECTION OF CSAH 25 AND CSAH 24 (SEC-N)
 DESCRIPTION: CSAH25.CSAH24 INTERSECTION
 LETTING DATE: 4 /7 /2021 AWARD DATE: 4 /20/2021
 CONTRACTOR: NORTHLAND GRADING AND EXCAVATION

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$318,025.24	\$318,025.24
Construction Engineering:	\$0.00	\$39.00	\$39.00
Project Engineering:	\$7,317.02	\$39.00	\$7,356.02
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$207.06	\$0.00	\$207.06
Utility Relocation:	\$0.00	\$6,961.12	\$6,961.12
County Forces:	\$0.00	\$1,354.09	\$1,354.09
Other/Overhead Costs:	\$5,782.21	\$1,246.19	\$7,028.40
Total Project Costs:	\$13,306.29	\$327,664.64	\$340,970.93

Funding Sources

Regular Construction:	\$0.00	\$318,025.24	\$318,025.24
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$13,306.29	\$9,639.40	\$22,945.69
Total Funding:	\$13,306.29	\$327,664.64	\$340,970.93

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-625-008 Alternate Project:
 Percent Completed: 0.00% Length: 0.74 MILES

ROAD NUMBER/TWSP: CSAH 25

LOCATION: CSAH 25 FROM CSAH 20 TO 0.74 MILES EAST

DESCRIPTION: MILL AND FILL

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022

CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$4,144.11	\$4,144.11
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$1,829.29	\$1,829.29
Total Project Costs:	\$0.00	\$5,973.40	\$5,973.40

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$5,973.40	\$5,973.40
Total Funding:	\$0.00	\$5,973.40	\$5,973.40

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-629-002 Alternate Project:
 Percent Completed: 0.00% Length: 0.70 MILES
 ROAD NUMBER/TWSP: CSAH 29
 LOCATION: CSAH 29 FROM TH 20 TO DAKOTA COUNTY LINE 2022 PAVING
 DESCRIPTION: MILL AND FILL
 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$1,145.07	\$1,145.07
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$505.46	\$505.46
Total Project Costs:	\$0.00	\$1,650.53	\$1,650.53

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$1,650.53	\$1,650.53
Total Funding:	\$0.00	\$1,650.53	\$1,650.53

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-666-007 Alternate Project:
 Percent Completed: 0.00% Length: 1.42 MILES
 ROAD NUMBER/TWSP: CSAH 66
 LOCATION: CSAH 66 FROM CSAH TO TWIN BLUFF ROAD 2022 PAVING
 DESCRIPTION: MILL AND FILL
 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$40.13	\$40.13
Project Engineering:	\$0.00	\$3,059.30	\$3,059.30
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$1,361.92	\$1,361.92
Total Project Costs:	\$0.00	\$4,461.35	\$4,461.35
Funding Sources			
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$4,461.35	\$4,461.35
Total Funding:	\$0.00	\$4,461.35	\$4,461.35

Goodhue County Public Works

Summary of Construction Costs

For the Year Ended 12/31/2021

County Highway Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
CP 025-419-001	\$55,437.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,437.39
Construction Total:	\$55,437.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,437.39

Goodhue County Public Works

Summary of Construction Costs

For the Year Ended 12/31/2021

Bridge Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
SAP 025-599-092	\$579,668.50	\$71,523.12	\$0.00	\$0.00	\$1,018.93	\$6,689.21	\$658,899.76
SAP 025-599-107	\$7,270.00	\$568.17	\$0.00	\$0.00	\$0.00	\$228.56	\$8,066.73
SAP 025-599-128	\$0.00	\$1,046.06	\$0.00	\$0.00	\$0.00	\$446.79	\$1,492.85
SAP 025-599-129	\$0.00	\$3,819.63	\$0.00	\$0.00	\$0.00	\$1,463.96	\$5,283.59
SAP 025-599-130	\$516,588.00	\$57,101.49	\$0.00	\$0.00	\$1,018.93	\$6,222.01	\$580,930.43
SAP 025-599-134	\$0.00	\$772.12	\$0.00	\$0.00	\$0.00	\$311.91	\$1,084.03
SP 025-597-006	\$1,931,964.50	\$223,653.63	\$0.00	\$0.00	\$0.00	\$10,896.58	\$2,166,514.71
SP 025-598-021	\$857,815.93	\$41,064.25	\$21,400.00	\$0.00	\$238.99	\$15,698.05	\$936,217.22
SP 025-598-022	\$0.00	\$38,656.85	\$0.00	\$0.00	\$0.00	\$6,048.22	\$44,705.07
SP 025-608-013	\$0.00	\$597.83	\$0.00	\$0.00	\$0.00	\$253.67	\$851.50
Construction Total:	\$3,893,306.93	\$438,803.15	\$21,400.00	\$0.00	\$2,276.85	\$48,258.96	\$4,404,045.89

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-092 Alternate Project: 99092
 Percent Completed: 100.00% Length: Bridge Rpl
 ROAD NUMBER/TWSP: Roscoe Twp
 LOCATION: Roscoe Twp - 170th Ave Way
 DESCRIPTION: Construct New Br #25621 (rpl Br # R0004) over North Branch Middle Fork Zumbro River
 LETTING DATE: 2 /4 /2021 AWARD DATE: 2 /16/2021
 CONTRACTOR: ICON Constructors LLC

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$579,668.50	\$579,668.50
Construction Engineering:	\$0.00	\$17,262.26	\$17,262.26
Project Engineering:	\$2,083.27	\$54,260.86	\$56,344.13
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$1,018.93	\$1,018.93
Other/Overhead Costs:	\$914.22	\$6,689.21	\$7,603.43
Total Project Costs:	\$2,997.49	\$658,899.76	\$661,897.25

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$622,962.65	\$622,962.65
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$2,997.49	\$35,937.11	\$38,934.60
Total Funding:	\$2,997.49	\$658,899.76	\$661,897.25

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-107 Alternate Project:
 Percent Completed: 100.00% Length:
 ROAD NUMBER/TWSP: LEON TWP 90TH AVE
 LOCATION: LEON TWP ON 90TH AVE 1.15 MI. SOUTH OF INTERSECTION WITH CSAH 25
 DESCRIPTION: REPLACE BR # L0623 WITH NEW BR #25614
 LETTING DATE: 8 /4 /2020 AWARD DATE: 8 /18/2020
 CONTRACTOR: FITZGERALD EXCAVATING & TRUCKING

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$312,626.00	\$7,270.00	\$319,896.00
Construction Engineering:	\$10,949.34	\$386.70	\$11,336.04
Project Engineering:	\$17,219.93	\$181.47	\$17,401.40
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$17,248.61	\$228.56	\$17,477.17
Total Project Costs:	\$358,043.88	\$8,066.73	\$366,110.61

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$307,372.93	\$10,063.00	\$317,435.93
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$50,670.95	(\$1,996.27)	\$48,674.68
Total Funding:	\$358,043.88	\$8,066.73	\$366,110.61

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-128 Alternate Project:

Percent Completed: 0.00% Length:

ROAD NUMBER/TWSP: WANAMINGO TOWNSHIP

LOCATION: WANAMINGO TWP RD 244

DESCRIPTION: REPLACE OLD BR #I0698 WITH NEW BR #25J99

LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022

CONTRACTOR: FITZGERALD EXCAVATING AND TRUCKING

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$1,046.06	\$1,046.06
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$446.79	\$446.79
Total Project Costs:	\$0.00	\$1,492.85	\$1,492.85

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$1,492.85	\$1,492.85
Total Funding:	\$0.00	\$1,492.85	\$1,492.85

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-129 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: KENYON TWP 50TH AVE
 LOCATION: KENYON TWP ON 50TH AVE 1000' NORTH OF TH56 - 4 MI. SE OF KENYON CITY
 DESCRIPTION: REPLACE OLD BR #N.A. WITH NEW BR #25K00
 CULVERT REPLACEMENT/AGG BASE/CLEARING AND GRUBBING
 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: FITZGERALD EXCAVATING AND TRUCKING

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$1,090.17	\$3,819.63	\$4,909.80
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$365.67	\$1,463.96	\$1,829.63
Total Project Costs:	\$1,455.84	\$5,283.59	\$6,739.43

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$1,455.84	\$5,283.59	\$6,739.43
Total Funding:	\$1,455.84	\$5,283.59	\$6,739.43

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-130 Alternate Project: 99092
 Percent Completed: 100.00% Length: Bridge Rep
 ROAD NUMBER/TWSP: Cherry Grove Twp
 LOCATION: Cherry Grove Twp - 460th Street - 1.25 mi. SW of Wanamingo

DESCRIPTION: Construct New Br #25622 (Rpl old Br # L0736)

LETTING DATE: 2 /4 /2021 AWARD DATE: 2 /16/2021
 CONTRACTOR: ICON Constructors LLC

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$516,588.00	\$516,588.00
Construction Engineering:	\$0.00	\$15,357.79	\$15,357.79
Project Engineering:	\$2,913.73	\$41,743.70	\$44,657.43
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$1,018.93	\$1,018.93
Other/Overhead Costs:	\$806.40	\$6,222.01	\$7,028.41
Total Project Costs:	\$3,720.13	\$580,930.43	\$584,650.56

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$506,588.00	\$506,588.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$40,590.00	\$40,590.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$3,720.13	\$33,752.43	\$37,472.56
Total Funding:	\$3,720.13	\$580,930.43	\$584,650.56

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SAP 025-599-134 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: WANAMINGO TWP -
 LOCATION: WANAMINGO TWP

DESCRIPTION: RPL OLD BR# L0624 WITH NEW BR# 25K08

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$772.12	\$772.12
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$311.91	\$311.91
Total Project Costs:	\$0.00	\$1,084.03	\$1,084.03

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$1,084.03	\$1,084.03
Total Funding:	\$0.00	\$1,084.03	\$1,084.03

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-597-006 Alternate Project:
 Percent Completed: 96.45% Length:
 ROAD NUMBER/TWSP: CANNON FALLS - CITY HISTORIC
 LOCATION: 3RD STREET NORTH CANNON FALLS MN

DESCRIPTION: REFURB EXISTING HISTORIC BRIDGE

LETTING DATE: 9 /22/2020 AWARD DATE: 10/20/2020
 CONTRACTOR: REDSTONE CONSTRUCTION

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$1,931,964.50	\$1,931,964.50
Construction Engineering:	\$1,009.36	\$223,653.63	\$224,662.99
Project Engineering:	\$18,072.14	\$0.00	\$18,072.14
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$14,170.76	\$10,896.58	\$25,067.34
Total Project Costs:	\$33,252.26	\$2,166,514.71	\$2,199,766.97

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$216,692.53	\$216,692.53
Other Grants:	\$0.00	\$284,988.00	\$284,988.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$1,190,487.00	\$1,190,487.00
County - Other Local:	\$33,252.26	\$474,347.18	\$507,599.44
Total Funding:	\$33,252.26	\$2,166,514.71	\$2,199,766.97

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-598-021 Alternate Project:
 Percent Completed: 97.20% Length:
 ROAD NUMBER/TWSP: Bridge L0521 JOB # 6181
 LOCATION: CR 44 between TH 56 and CSAH 14

DESCRIPTION: Fed funds: 688,000
 20% Match Local Br Rplmt Funds per Patti Loken

LETTING DATE: 6 /16/2021 AWARD DATE:

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$857,815.93	\$857,815.93
Construction Engineering:	\$1,422.17	\$33,106.23	\$34,528.40
Project Engineering:	\$103,825.16	\$7,958.02	\$111,783.18
Permanent ROW:	\$0.00	\$19,400.00	\$19,400.00
Temporary ROW:	\$0.00	\$2,000.00	\$2,000.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$238.99	\$238.99
Other/Overhead Costs:	\$53,153.12	\$15,698.05	\$68,851.17
Total Project Costs:	\$158,400.45	\$936,217.22	\$1,094,617.67

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$99,549.26	\$99,549.26
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$480,560.20	\$480,560.20
County - Other Local:	\$158,400.45	\$356,107.76	\$514,508.21
Total Funding:	\$158,400.45	\$936,217.22	\$1,094,617.67

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-598-022 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: CR 57
 LOCATION: CR 57 OVER LITTLE CANNON RIVER
 JOB #6175
 DESCRIPTION: RPL OLD Br#L0546 WITH NEW BR #25620

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$19,122.98	\$38,656.85	\$57,779.83
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$199.25	\$6,048.22	\$6,247.47
Total Project Costs:	\$19,322.23	\$44,705.07	\$64,027.30

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$19,322.23	\$44,705.07	\$64,027.30
Total Funding:	\$19,322.23	\$44,705.07	\$64,027.30

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-608-013 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: CSAH 8
 LOCATION: CSAH 8 1500' NORTH OF CSAH 9 IN BELLE CR TWP

DESCRIPTION: CSAH 8 RPL BR #25516 W/NEW BR# 25624

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$597.83	\$597.83
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$253.67	\$253.67
Total Project Costs:	\$0.00	\$851.50	\$851.50

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$851.50	\$851.50
Total Funding:	\$0.00	\$851.50	\$851.50

Goodhue County Public Works

Summary of Construction Costs

For the Year Ended 12/31/2021

Miscellaneous Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
CP 025-398-001	\$0.00	\$574.66	\$0.00	\$0.00	\$0.00	\$253.67	\$828.33
CP 025-521-001	\$0.00	\$362.94	\$0.00	\$0.00	\$0.00	\$160.21	\$523.15
CP 025-608-014	\$4,322,474.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,322,474.56
SP 025-070-011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SP 025-070-013	\$0.00	\$120.98	\$0.00	\$0.00	\$0.00	\$53.41	\$174.39
SP 025-596-003	\$139,500.00	\$139,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$279,000.00
Construction Total:	\$4,461,974.56	\$140,558.58	\$0.00	\$0.00	\$0.00	\$467.29	\$4,603,000.43

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: CP 025-398-001 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: RECYCLING CENTER PARKING LOT
 LOCATION: GC RECYCLING CENTER 3745 HWY 61 BLVD

 DESCRIPTION: MILL AND RESURFACE RC PARKING LOT 2022 CAP PLAN

 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$574.66	\$574.66
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$253.67	\$253.67
Total Project Costs:	\$0.00	\$828.33	\$828.33

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$828.33	\$828.33
Total Funding:	\$0.00	\$828.33	\$828.33

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: CP 025-521-001 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: GC BYLLESBY PARK AIS LANES
 LOCATION: AIS LANES AT BYLLESBY PARK

 DESCRIPTION: NEW AIS LANES AT BYLLESBY PARK - AIS PROGRAM FUNDING

 LETTING DATE: 1 /12/2022 AWARD DATE: 1 /18/2022
 CONTRACTOR: ROCHESTER SAND AND GRAVEL

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$362.94	\$362.94
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$160.21	\$160.21
Total Project Costs:	\$0.00	\$523.15	\$523.15
Funding Sources			
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$523.15	\$523.15
Total Funding:	\$0.00	\$523.15	\$523.15

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: CP 025-608-014 Alternate Project:
 Percent Completed: 100.00% Length:
 ROAD NUMBER/TWSP: CSAH 8
 LOCATION: CSAH 8 AND TH 52 INTERCHANGE
 DESCRIPTION: INTERCHANGE/CSAH 14 REALIGNMENT/PARK AND RIDE
 LETTING DATE: 1 /2 /2021 AWARD DATE: 1 /3 /2021
 CONTRACTOR: MNDOT CONTRACT-DESIGN BUILD LUMP SUM PROJECT

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$4,322,474.56	\$4,322,474.56
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$0.00	\$0.00
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$0.00	\$0.00
Total Project Costs:	\$0.00	\$4,322,474.56	\$4,322,474.56

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$4,322,474.56	\$4,322,474.56
Total Funding:	\$0.00	\$4,322,474.56	\$4,322,474.56

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-070-011 Alternate Project: HSIP
 Percent Completed: 100.00% Length:
 ROAD NUMBER/TWSP: VARIOUS
 LOCATION: INTERSECTIONS OF 1&7/1&8E/1&8W/1&9/1&25-56/1&30/2&5/9&6/9&7/9&8/11&23
 DESCRIPTION: HSIP PROJECT INSTALL STREET LIGHTS - SAFETY IMPROVEMENT
 LETTING DATE: 11/1 /2020 AWARD DATE: 11/3 /2020
 CONTRACTOR: Goodhue County Coop Electric

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$34,372.80	\$0.00	\$34,372.80
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$17,136.77	\$0.00	\$17,136.77
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$519.44	\$0.00	\$519.44
Total Project Costs:	\$52,029.01	\$0.00	\$52,029.01

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$27,841.96	\$3,093.56	\$30,935.52
County - Other Local:	\$24,187.05	(\$3,093.56)	\$21,093.49
Total Funding:	\$52,029.01	\$0.00	\$52,029.01

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-070-013 Alternate Project: HSIP
 Percent Completed: 100.00% Length:
 ROAD NUMBER/TWSP: VARIOUS
 LOCATION: CSAHs 1, 5, 6, 7, 8, 11, 17, 19, 25, 27, 30
 CRs 45, 48, 56
 DESCRIPTION: HSIP CHEVRON INSTALLATION - SAFETY IMPROVEMENT
 LETTING DATE: 6 /24/2020 AWARD DATE: 7 /7 /2020
 CONTRACTOR: Safety Signs

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$31,007.00	\$0.00	\$31,007.00
Construction Engineering:	\$2,212.78	\$120.98	\$2,333.76
Project Engineering:	\$3,843.29	\$0.00	\$3,843.29
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$3,842.26	\$53.41	\$3,895.67
Total Project Costs:	\$40,905.33	\$174.39	\$41,079.72

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$27,906.30	\$27,906.30
County - Other Local:	\$40,905.33	(\$27,731.91)	\$13,173.42
Total Funding:	\$40,905.33	\$174.39	\$41,079.72

Goodhue County Public Works

Statement of Construction Costs

For the Year Ended 12/31/2021

Project: SP 025-596-003 Alternate Project:
 Percent Completed: 31.00% Length:
 ROAD NUMBER/TWSP: JEFFERSON DRIVE - ZTA CITY
 LOCATION: DUBUQUE BLVD TO WEST 1ST ST IN THE CITY OF ZUMBROTA

DESCRIPTION: DESIGN ENGINEERING/CONSTRUCTION ENGINEERING/PRELIMINARY ENGINEERING
 TIED TO 025-596-004 WHICH IS THE CONSTRUCTION PORTION OF THE PROJECT

LETTING DATE: 10/1 /2021 AWARD DATE: 10/1 /2021

CONTRACTOR: WHKS

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$139,500.00	\$139,500.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$139,500.00	\$139,500.00
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$0.00	\$0.00
Total Project Costs:	\$0.00	\$279,000.00	\$279,000.00

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bridge Bonding:	\$0.00	\$139,500.00	\$139,500.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$139,500.00	\$139,500.00
Total Funding:	\$0.00	\$279,000.00	\$279,000.00

Goodhue County

Fund County Road and Bridge - **PARKS & TRAILS**

Account Number	Account Description	2021	
		Budget	Actual
		Mo. 01 - 12	
521	County Parks		
03-521-000-0000-5083	Sale of Forfeited Land	6,000 -	6,066 -
5000 - 5099	Taxes & Penalties	6,000 -	6,066 -
03-521-000-0000-5180	Byllesby Permits	200 -	80 -
5100 - 5199	Licenses & Permits	200 -	80 -
03-521-000-0000-5810	Rental Income-Byllesby	6,500 -	6,272 -
03-521-000-0000-5859	Misc Revenue	0	2,501 -
5800 - 5909	Miscellaneous Revenue	6,500 -	8,773 -
03-521-000-0000-6106	Per Diem in Lieu of Salaries	1,000	1,100
6100 - 6199	Personal Services	1,000	1,100
03-521-000-0000-6241	Advertising	0	304
03-521-000-0000-6243	Membership Dues & Fees	325	325
03-521-000-0000-6251	Electric	1,200	1,209
03-521-000-0000-6278	Consultant Fees	10,000	107,964
03-521-000-0000-6306	Grounds Maintenance	14,600	10,039
03-521-000-0000-6331	Mileage	450	279
03-521-000-0000-6343	Equipment Rent (Dumpsters & Portabl-	7,000	6,014
03-521-000-0000-6351	Insurance	365	357
6200 - 6399	Services & Charges	33,940	126,491
03-521-000-0000-6414	Food & Beverages	250	0
03-521-000-0000-6420	General Supplies & Repair Parts	3,000	5,507
6400 - 6599	Supplies & Materials	3,250	5,507
03-521-000-0000-6632	Land Improvements	110,000	28,599
03-521-000-0000-6669	Equipment/Furniture>=5,000	50,000	42,743
6600 - 6699	Capital Outlay	160,000	71,342
03-521-000-0000-6850	Miscellaneous Expense	500	2,716
6800 - 6979	Other Expenses	500	2,716
Dept 521	County Parks		Revenue
			Expend.
			14,919 -
			207,156

GOODHUE COUNTY PUBLIC WORKS

Summary of Road Program Maintenance Costs

Account	Description	Account Code	CSAH	Municipal	Co Rd	Cost/Mile	Cost/Mile	Cost/Mile
11-0000 ROUTINE MAINTENANCE								
11-0100 SMOOTHING SURFACE								
	BLADING GRAVEL ROADS	MA1	4,373.05	1,248.98	69,149.92	14.63	55.86	861.90
	EYO SPREADS		170.06	.00	12,654.79	.57	.00	157.73
Total			4,543.11	1,248.98	81,804.71	15.20	55.86	1,019.63
11-0200 MINOR SURFACE REPAIR								
	MINOR BIT PATCHING (COLD MIX)	MA2	17,081.97	3,949.55	1,428.20	57.13	176.63	17.80
	CRACK FILLING	MA2	41,084.70	1,969.67	2,665.03	137.42	88.09	33.22
	BITUMINOUS SURFACE LEVELING (MASTIC 1)	MA2	29,585.98	2,016.03	.00	98.96	90.16	.00
	CLEANING/SWEEPING PVMT & BRIDGES	MA2	41,584.23	2,338.03	4,486.15	139.09	104.56	55.92
	EYO SPREADS		40,633.93	3,248.86	3,616.66	135.91	145.30	45.08
Total			169,970.81	13,522.14	12,196.04	568.50	604.75	152.01
11-0300 ROADSIDE AND DRAINAGE								
	INSP & CLEAN CULVERTS-BRIDGES-STRUCTURES	MA3	37,476.98	642.43	4,164.94	125.35	28.73	51.91
	CLEANING DITCHES (MINOR)	MA3	41,239.86	3,636.57	28,587.78	137.94	162.64	356.32
	REPAIRING TILE LINES	MA3	.00	.00	29.66	.00	.00	.37
	REMOVE DEBRIS-ROAD & DITCH	MA3	18,768.22	831.49	2,751.49	62.77	37.19	34.30
	MEASURE & SIGN R-W	MA3	1,083.01	36.70	.00	3.62	1.64	.00
	INSP-UTILITY & ACCESS PERMITS	MA3	529.82	.00	.00	1.77	.00	.00
	EYO SPREADS		21,055.23	1,572.69	6,204.25	70.42	70.33	77.33
Total			120,153.12	6,719.88	41,738.12	401.88	300.53	520.23
11-0400 BRUSH AND WEED CONTROL								
	MOWING R-W & TRIMMING GUARDRAIL	MA4	156,142.06	10,336.31	33,661.31	522.25	462.27	419.56
	SPRAYING WEEDS AND BRUSH	MA4	27,031.53	1,463.56	7,363.08	90.41	65.45	91.77
	TREE TRIMMING & BRUSH CLEARING	MA4	85,656.50	8,051.93	4,429.72	286.50	360.10	55.21
	EYO SPREADS		60,149.78	4,492.26	17,722.00	201.18	200.91	220.89
Total			328,979.87	24,344.06	63,176.11	1,100.34	1,088.73	787.44
11-0500 SNOW AND ICE REMOVAL								
	PRE-TREAT ROADS	MA5	4,982.27	109.75	492.19	16.66	4.91	6.13
	SNOW PLOWING-SANDING-INSPECTING	MA5	586,828.57	57,290.62	162,420.25	1,962.77	2,562.19	2,024.43
	INSP/CLEAR/THAW CLVTS-BRIDGES	MA5	8,545.21	708.24	2,151.65	28.58	31.67	26.82
	EYO SPREADS		64,172.70	4,792.94	18,908.35	214.64	214.35	235.68
Total			664,528.75	62,901.55	183,972.44	2,222.65	2,813.13	2,293.06
11-0600 TRAFFIC SERVICES (INCL. SIGNS)								
	MAINTAINING ROAD SIGNS	MA6	81,157.41	8,808.67	14,786.26	271.45	393.95	184.30
	LIGHTING SYSTEMS	MA6	19,750.59	827.32	226.98	66.06	37.00	2.83
	STRIPING PAVEMENT	MA6	10,055.97	2,171.54	1,717.84	33.63	97.12	21.41
	INSPECTING ROADS	MA6	315.78	14.61	104.14	1.06	.65	1.30
	INSTALL/REPAIR MAILBOXES	MA6	6,187.38	269.40	701.53	20.69	12.05	8.74
	RUMBLE STRIPS	MA6	2,054.46	55.10	.00	6.87	2.46	.00
	SIGNAL SYSTEMS	MA6	3,865.99	45.87	.00	12.93	2.05	.00
	TRAFFIC CONTROL/BARRICADES	MA6	915.04	65.33	.00	3.06	2.92	.00
	ADOPT-A-HWY	MA6	5,003.19	348.71	329.93	16.73	15.60	4.11

GOODHUE COUNTY PUBLIC WORKS

Summary of Road Program Maintenance Costs

Account	Description	Account Code	CSAH	Municipal	Cost/Mile	Cost/Mile	Cost/Mile
Total	EOY SPREADS		26,050.72	1,945.69	87.13	87.02	95.67
			155,356.53	14,552.24	519.62	650.82	318.36
Total			1,443,532.19	123,288.85	4,828.19	5,513.81	5,090.74
12-0000	REPAIRS AND REPLACEMENTS						
12-0100	RESHAPING						
	RESHAPING SHOULDERS (MINOR)	MB1	56,240.10	3,667.95	188.11	164.04	22.51
	RESHAPING ROADBED (MINOR)	MB1	450.67	84.71	1.51	3.79	.00
	RESHAPING DITCH & SLOPES	MB1	29,563.62	1,170.45	98.88	52.35	713.40
Total			86,254.39	4,923.11	288.50	220.17	735.91
12-0200	RESURFACING						
	GRAVELING OF ROAD	MB2	1,421.67	415.39	4.76	18.58	2,819.46
	GRAVELING APPROACHES	MB2	308.63	.00	1.03	.00	.00
	RE-ROCK SHOULDERS	MB2	244,676.40	8,934.93	818.37	399.59	1,780.95
	BITUMINOUS PATCHING (MAJOR)-HOT MIX	MB2	13,870.63	964.47	46.39	43.13	6,416.92
	CONCRETE REPAIR (MAJOR)	MB2	253.37	6.63	.85	.30	1.62
Total			260,530.70	10,321.42	871.40	461.60	3,072.83
12-0300	CULVERTS, BRIDGES, GUARD RAILS						
	REPAIR/RPL CULVERT-BRIDGE-DECK	MB3	49,820.78	3,395.01	166.64	151.83	414.09
	REPAIR MEDIAN/CURB/GUTTER	MB3	299.58	335.11	1.00	14.99	37.85
	REPAIRING GUARD RAILS	MB3	5,854.72	299.33	19.58	13.39	3.09
	BRIDGE SAFETY INSP >10'	MB3	15,386.59	269.79	51.46	12.07	9.06
	REPAIR/REPLACE CATCH BASINS/STORM SEWERS	MB3	2,862.27	.00	9.57	.00	.00
	REPAIR TILE LINE	MB3	2,618.77	197.57	8.76	8.84	.00
Total			76,842.71	4,496.81	257.02	201.11	464.09
12-0400	WASHOUTS						
	REPAIRING ROADBED WASHOUT	MB4	3,037.76	1,544.93	10.16	69.09	.00
	REPAIRING SHOULDER WASHOUT	MB4	35,320.93	703.46	118.14	31.46	.00
	RPR DITCH & SLOPE WASHOUT	MB4	2,315.73	76.91	7.75	3.44	20.68
	REPAIR CLVT & BRIDGE WASHOUT	MB4	.00	.00	.00	.00	5.47
Total			40,674.42	2,325.30	136.04	103.99	26.15
12-0500	STORM CLEAN-UP/REPAIR						
	INSPECT FOR STORM DAMAGE	MB5	1,458.74	93.76	4.88	4.19	5.23
	CLEAN UP STORM DAMAGE	MB5	2,203.62	61.50	7.37	2.75	39.92
	TRAFFIC CONTROL/STORMS & FLOOD	MB5	.00	.00	.00	.00	6.52
Total			3,662.36	155.26	12.25	6.94	51.66
12-0600	SUBGRADE REPAIR						
	REPAIR FROST BOILS/INSTALL FRENCH DRAINS	MB6	.00	.00	.00	.00	8.74
Total			.00	.00	.00	.00	8.74
Total	12-0000		467,964.58	22,221.90	1,565.20	993.82	4,359.39
13-0000	BETTERMENTS						
13-0100	NEW CULVERTS, RAILS, OR TILING						
	INSTALL CULVERT NEW/LARGER/EXT	MC1	99,054.35	768.95	331.31	34.39	20.02
Total							

GOODHUE COUNTY PUBLIC WORKS

Summary of Road Program Maintenance Costs

Account	Description	Account Code	CSA#	Municipal	Co Rd	Cost/Mile	Cost/Mile	Cost/Mile
	INSTALLING NEW GUARD RAIL	MC1	228.09	24.35		.76	1.09	.00
	INSTALLING APPROACHES/DRIVES	MC1	104.58	.00		.35	.00	.00
Total			99,387.02	793.30		332.42	35.48	20.02
13-0200 CUTS AND FILLS								
	RPR/RESHAPE SLOPES (MAJOR)	MC2	79,781.86	6,781.46		266.85	303.29	.00
Total			79,781.86	6,781.46		266.85	303.29	.00
13-0400 BITUMINOUS TREATMENT								
	BITUMINOUS MIX-PRODUCTION	MC4	86.25	4.49		.29	.20	.00
	BITUMINOUS OVERLAY	MC4	435.52	86.78		1.46	3.88	.00
	SEAL COATING BITUMINOUS	MC4	367,049.58	35,161.32		1,227.67	1,572.51	.00
Total			367,571.35	35,252.59		1,229.42	1,576.59	.00
Total	13-0000		546,740.23	42,827.35		1,828.68	1,915.36	20.02
14-0000 SPECIAL WORK								
14-0100 DUST TREATMENTS								
	DUST CONTROL APPLICATIONS	MD1	2,430.11	1,235.89		8.13	55.27	132.98
Total			2,430.11	1,235.89		8.13	55.27	132.98
14-0400 FLOOD OPERATIONS								
	DISASTER RELIEF-ROAD BED STABILIZATION		.00	.00		.00	.00	40.81
Total			.00	.00		.00	.00	40.81
14-0500 DISASTER/STORM OPERATIONS								
	INSPECT FOR STORM DAMAGE		1,519.53	159.14		5.08	7.12	10.50
	CLEAN UP STORM DAMAGE		3,539.79	181.93		11.84	8.14	8.87
	STORM TRAFFIC CONTROL/SIGN REPAIR		2,414.13	115.88		8.07	5.18	3.10
Total			7,473.45	456.95		25.00	20.44	22.46
Total	14-0000		9,903.56	1,692.84		33.12	75.71	196.26
Total Expense			2,468,140.56	190,030.94		8,255.20	8,498.70	9,666.39
Total Miles			298.9800	22.3600				80.2300



Greg Isakson, P.E.
Public Works Director/County Engineer
Goodhue County Public Works Department
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2140 Pioneer Road
Red Wing, MN 55066
Office (651) 385-3025

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Greg Isakson, Public Works Director

RE: 19 Jul 22 County Board Meeting
**Special Meeting – Public Hearing to Discuss Revocation of CSAH 1
West of 100th Ave to TH 52, and from CSAH 9 to TH 52.**

Date: 13 Jun 22

Summary

It is requested that the County reschedule a hearing to discuss revoking CSAH 1 to Leon Township at a Special County Board Meeting at Leon Township's Hall on 16 Aug 22 at 7:30 pm.

Background

As part of the project to realign CSAH 1 down 100th Ave. to CSAH 9, the portion of CSAH 1 that is west of 100th Ave. is planned to be turned over to Leon Township. Also, the section of CSAH 1 north of CSAH 9 that will be cut off from TH 52 will be turned over to Leon Township as well.

Minnesota Statute 163.11, Subd. 5a requires the County Board to hold a hearing in the town where the highway is located. Not less than 30 days before the hearing, the county board shall serve notice of the hearing by certified mail on each member of the town board of supervisors.

A similar hearing was scheduled for 19 Jul 22, but the notice requirements for that hearing were not met due to uncontrollable circumstances.

After township officers and others are given the opportunity to be heard, the County Board can consider a resolution revoking the highway. If revoked to the township, the county will need to bring the highway up to county standards for a similar road in the county and maintain the road for two years (or pay the township to maintain it.)

Alternatives

- Set a special Board meeting on 16 Aug 22 at 7:30 pm. to hold a public hearing to discuss the revocation.
- Set a special Board meeting on another date that is at least 30 days beyond the date of this meeting to discuss this revocation.
- Take no action and not revoke this section of CSAH 1.

Recommendations

It is the recommendation of staff that the Board that the County hold a hearing to discuss revoking CSAH 1 to Leon Township at a Special County Board Meeting at Leon Township's Hall on 16 Aug 22 at 7:30 pm.

"To effectively promote the safety, health, and well-being of our residents"



Jessica Ahlbrecht
 Human Resources Generalist
 Goodhue County

509 W. Fifth Street
 Red Wing, MN 55066
 651.385.3028
 (f) 651.267.4872
 jessica.ahlbrecht@co.goodhue.mn.us

TO: Goodhue County Commissioners
 FROM: Jessica Ahlbrecht, HR Generalist
 DATE: July 19, 2022
 RE: 2022 Staffing Report (through June)

Below are new hires from January through June 2022:

Effective Date	Status	Name	Position	Notes
1/7/2022	Employment Ended	Price, Morgan	Social Worker	
1/10/2022	New Hire	Hase, Nicole	Legal Secretary	new position, ARPA funded
1/10/2022	New Hire	Markegard, Jordan	Patrol Deputy I	replacing Josh Kurtti (assigned to SRO)
1/17/2022	New Hire	Lindholm, Kyley	Patrol Deputy I	replacing Tom Wolner
1/20/2022	Employment Ended	Olmsted, Kaitlyn	Treatment Court Coordinator	
1/21/2022	Employment Ended	Fox, Kelly	Accounting Technician	
1/24/2022	New Hire	Gratz, Hunter	Detention Deputy	replacing Lindsay Wright
1/26/2022	New Hire	Chaska, Savannah	Permit Technician	replacing Molly Strauss
1/31/2022	Promotion/ Transfer	Griebing, Rachel	Property Transfer Specialist	replacing Therese Nelson

1/31/2022	New Hire	Unruh, Charles	Detention Deputy	replacing Ashley Waltz
2/9/2022	Employment Ended	NaSal, Joseph	Detention Deputy	
2/18/2022	Employment Ended	Buck, Ruth	Eligibility Worker	
2/18/2022	Employment Ended	Unruh, Charles	Detention Deputy	
2/21/2022	New Hire	Jacobson, Jeremy	Detention Deputy	replacing Gerianne Grabau (internal promotion)
2/22/2022	Promotion/ Transfer	Wegner, Zach	Eligibility Worker	replacing Ruth Buck
2/22/2022	New Hire	Schmidt, Dan	IT Technical Support Specialist	replacing Dave Wright
2/28/2022	Promotion/ Transfer	Waltz, Tammy	Sr. Recording Clerk	replacing Rachel Griebing
2/28/2022	New Hire	Vasquez Luna, Hodeydiz	Public Health Nurse	replacing Vicki Iocco
3/4/2022	Employment Ended	Amundson, Randy	Highway Equipment Operator	
3/5/2022	Employment Ended	Bachant, Jessica	Patrol Deputy I	
3/10/2022	Employment Ended	Mandelkow, Jason	Highway Equipment Operator/ Sign Tech	
3/10/2022	New Hire	Schumacher, Jessica	Treatment Court Coordinator	replacing Kaitlyn Olmsted
3/14/2022	New Hire	Garrick, Ariana	Dispatcher	replacing Chelsea Lawson
3/21/2022	New Hire	Kent, Justin	Assistant Veterans Service Officer	replacing Joel Rustad (internal promotion)

3/21/2022	New Hire	McClelland, Shana	Administrative Support Specialist	replacing Emma Siewert
3/28/2022	New Hire	Rashid, Alexandra	Dispatcher	replacing Ben Lawson (internal promotion)
4/4/2022	Promotion/ Transfer	Peters, Matthew	Highway Superintendent	internal promotion
4/5/2022	Employment Ended	Matthees, Steve	Highway Equipment Operator	
4/7/2022	Employment Ended	Christensen, Brandy	Admin Office Manager - Court Services	
4/7/2022	Employment Ended	Majerus, Todd	Highway Equipment Operator	
4/8/2022	Employment Ended	Heitman, Shari	Facilities Services Tech	
4/9/2022	Employment Ended	Schwartz, Nicolas	Detention Deputy	
4/11/2022	New Hire	Voth, Maggie	Accounting Technician	replacing Kelly Fox
4/14/2022	New Hire	Wileman, Jenna	Social Worker	replacing Morgan Price
4/18/2022	New Hire	Griebing, Ember	Social Worker - 3 yr provisional	new position - Adult Mental Health, ARPA funded
4/22/2022	Employment Ended	Gabrielson, Amber	Social Worker	
4/25/2022	New Hire	Field, Patricia	Administrative Assistant	replacing Tammy Waltz (internal promotion)
5/2/2022	New Hire	Sampson, Wendy	Social Worker	replacing Kellee Kreye
5/3/2022	Promotion/ Transfer	Wyld, Eddy	IT Network Security Analyst	new position

5/9/2022	Employment Ended	Borst, Marquita	Care Coordinator	
5/9/2022	New Hire	Gronquist, Alison	HR/ Admin Summer Help	budgeted Summer Help position
5/11/2022	Employment Ended	Kreye, Kellee	Community Support Technician	
5/13/2022	New Hire	Fiedler, Emma	HR/ Admin Summer Help	budgeted Summer Help position
5/16/2022	New Hire	Angell, Jacob	Summer Help - Public Works	budgeted Summer Help position
5/16/2022	New Hire	Lerfald, Hailey	Summer Help - Public Works	budgeted Summer Help position
5/16/2022	New Hire	Mechelke, Jennifer	Detention Deputy	replacing Danny Martinez
5/16/2022	Employment Ended	Rothmeier, Nicholas	Detention Deputy	
5/16/2022	Promotion/ Transfer	Ferguson, Janet	Administrative Office Manager	replacing Brandy Christensen
5/16/2022	Promotion/ Transfer	Holst, Kyle	Engineering Technician	replacing Aksel Hauser
5/16/2022	New Hire	Taube, Andrew	Summer Help - Public Works	budgeted Summer Help position
5/17/2022	New Hire	Bordthausen, Lindsey	Office Support Specialist	replacing Zach Wegner (promoted to Elig. Worker)
5/23/2022	New Hire	Schafer, Ethan	Summer Help - Public Works	replacing Mike Erdman
5/31/2022	New Hire	Isaacson, Whitney	Healthy Communities Intern	grant funded position
5/31/2022	New Hire	Vandestouwe, Dennis	Patrol Deputy I	replacing Jessica Bachant

6/3/2022	Employment Ended	Cushing, Melissa	Director of HR	retirement
6/6/2022	New Hire	Davis-Boulden, Shalecka	Detention Deputy	replacing Anthony Brecht
6/6/2022	New Hire	Lingbeck, Cole	Detention Deputy	replacing Cody Heitman
6/6/2022	Promotion/ Transfer	Carlson, Katie	Fiscal Officer	
6/6/2022	Promotion/ Transfer	Erdman, Michael	Investigator (Patrol Deputy?)	replacing Glen Barringer
6/6/2022	New Hire	Taube, Dylan	Summer Help - Public Works	
6/6/2022	New Hire	Voxland, Adelyn	Summer Help - Public Works	
6/6/2022	New Hire	Speak, Garrett	Temporary Law Clerk	replacing Gerianne Grabau (promoted to Sgt)
6/7/2022	New Hire	Zorn, Johan	Summer Help - Public Works	promotion
6/8/2022	Employment Ended	Eckhoff, Crystal	HR Specialist	
6/13/2022	New Hire	Greiger, Chad	Highway Equipment Operator/ Sign Tech	replacing Matt Peters
6/28/2022	New Hire	Holst, Amanda	HR Generalist	*new position*
6/29/2022	New Hire	Holm, Samantha	Probation Intern	temporary position
6/30/2022	Employment Ended	Schimek, Tia	Eligibility Worker	Retirement

2022 CAPITAL PLAN REPORT - SUMMARY

	2022	2021	2022	2022	2022
	Budget	Capital	Final	Amount	Budget
	Request	Carryovers	Budget	Expended	Balance
Administration	1,579.00	1,550.00	3,129.00	0.00	3,129.00
Attorney	3,904.00	185,550.00	189,454.00	979.99	188,474.01
Courts	28,009.00		28,009.00	0.00	28,009.00
Court Services	866.00		866.00	0.00	866.00
Election	0.00		0.00	124,385.00	(124,385.00)
Extension	1,732.00		1,732.00	0.00	1,732.00
Facilities Maintenance	38,102.00	171,190.00	209,292.00	159,742.00	49,550.00
Finance & Taxpayer Services	152,672.00	123,487.00	276,159.00	9,315.00	266,844.00
Fleet	24,780.00	48,000.00	72,780.00	0.00	72,780.00
Health & Human Services	65,349.00		65,349.00	0.00	65,349.00
Human Resources	1,579.00		1,579.00	0.00	1,579.00
Information Technology	256,805.00	163,896.00	420,701.00	10,945.98	409,755.02
Planning/Building/Zoning/EH	12,323.00	33,450.00	45,773.00	29,236.41	16,536.59
Public Works	923,725.00	304,468.00	1,228,193.00	92,355.00	1,135,838.00
Recorder	27,499.50		27,499.50	0.00	27,499.50
Sheriff:					
ADC	89,150.00	10,850.00	100,000.00	199,240.85	(99,240.85)
Civil/Patrol Division	752,385.30	71,313.00	823,698.30	197,780.60	625,917.70
Dispatch	0.00	0.00	0.00	50,511.18	(50,511.18)
Communication Infrastructure	188,797.00		188,797.00	85,388.56	103,408.44
Seasonal B&W	113,315.00	3,000.00	116,315.00	51,458.73	64,856.27
Surveyor/GIS	3,006.00	3,950.00	6,956.00	1,065.99	5,890.01
Veterans Services	1,760.00		1,760.00	0.00	1,760.00
Waste Management	402,430.00	240,601.00	643,031.00	179,945.12	463,085.88
Total Capital Plan Budget	3,089,767.80	1,361,305.00	4,451,072.80	1,192,350.41	3,258,722.39
Future Fund Balance	0.00				0.00
Operating Levy	(195,317.00)				0.00
Unassigned Fund Balance	(398,603.50)				0.00
2021 Capital Carryover	0.00				0.00
Total Capital Plan Levy	2,495,847.30	1,361,305.00	4,451,072.80	1,192,350.41	3,258,722.39
		2022 Summary			
2022 Balance Forward		\$ 1,674,166.05			
Funding Sources:					
Tax Settlement & Related Aids		\$ 1,322,348.92			
Sale of Capital Assets (net)		\$ 7,593.44			
Energy Rebates		\$ 600.00			
Other Reimbursements		\$ 830.92			
Transfers: Other Revenue Sources		\$ 430,414.00			
2022 Plan Purchases		\$ (1,192,350.41)			
	6/30/2022	\$ 2,243,602.92			

2022 CAPITAL PLAN REPORT - SUMMARY						
		2022	Amount	Remaining		
Department		Budgeted	Spent as of	Balance	Original Recommended	Vehicle #
		Amount	6/30/2022	2022	Account	
Administration						
	DELL COMPUTER	1,579.00		1,579.00	34-031-000-0000-6480	
	LAPTOP:ADMIN CONF (2021 Carryover)	1,550.00		1,550.00	34-031-000-0000-6480	
		3,129.00	-	3,129.00		
Attorney						
	EPSON PROJECTOR	3,904.00		3,904.00	34-091-000-0000-6480	
	SURFACE PRO (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO 4 (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	SURFACE PRO 4 (2021 Carryover)	1,850.00		1,850.00	34-091-000-0000-6480	
	DELL LAPTOP: LIBRARY (2021 Carryover)	1,700.00		1,700.00	34-091-000-0000-6480	
	CD PRINTER (2021 Carryover)	900.00	979.99	(79.99)	34-091-000-0000-6432	
	LAW LIBRARY/OFFICE REMODEL (2021 Carryover)	170,000.00		170,000.00	34-091-000-0000-6669	
		189,454.00	979.99	188,474.01		
Courts						
	(40) WAITING AREA CHAIRS	10,185.00		10,185.00	34-011-000-0000-6669	
	(70) JURY ASSEMBLY CHAIRS	17,824.00		17,824.00	34-011-000-0000-6669	
		28,009.00	-	28,009.00		
Court Services						
	GATEWAY COMPUTER:CONF RM	866.00		866.00	34-255-000-0000-6432	
		866.00	-	866.00		
Election						
	Poll Pads (96)		124,385.00	(124,385.00)	34-071-000-0000-6480	
			124,385.00	(124,385.00)		
Extension Services						
	COMPUTER	866.00		866.00	34-601-000-0000-6432	
	DELL COMPUTER	866.00		866.00	34-601-000-0000-6432	
		1,732.00	-	1,732.00		
Facilities Maint						
	21" LAWN MOWER:STS	1,222.00		1,222.00	34-111-000-0000-6480	
	30" LAWN MOWER:STS	1,630.00		1,630.00	34-111-000-0000-6480	
	60" ROTARY BROOM	5,092.00		5,092.00	34-111-000-0000-6669	
	LAPTOP	1,579.00		1,579.00	34-111-000-0000-6480	
	LAPTOP	1,579.00		1,579.00	34-111-000-0000-6480	
	IT DATA CENTER BACK-UP A/C UNIT	27,000.00		27,000.00	34-111-000-0000-6669	
	GOV CTR REPAIR & CAULK STEPS (2021 Carryover)	30,000.00		30,000.00	34-111-110-0000-6305	
	COMPUTER (2021 Carryover)	1,100.00		1,100.00	34-111-000-0000-6480	
	GOV CTR BD RM TECHNOLOGY UPGRADE (2021 Carryover)	134,712.00	119,766.00	14,946.00	34-111-000-0000-6669	
	GOV CTR BD RM PAINTING		6,700.00	(6,700.00)	34-111-000-0000-6669	
	ENERGY IMPROVEMENTS (2021 Carryover)	5,378.00	4,797.00	581.00	34-111-000-0000-6305	
	WORKSTATIONS (Atty new employees)		12,374.00	(12,374.00)	34-111-000-0000-6480	
	CHILLER		16,105.00	(16,105.00)	34-111-000-0000-6999	
		209,292.00	159,742.00	49,550.00		
Finance & Taxpayer Services						
	TAX/CAMA SOFTWARE-PHASE 2	245,953.00	9,315.00	236,638.00	34-041-000-0000-6669	
	COMPUTER	1,200.00		1,200.00	34-055-000-0000-6480	
	SOILS MAPS	9,778.00		9,778.00	34-055-000-0000-6669	
	HP M605 PRINTER	917.00		917.00	34-041-000-0000-6432	
	(4) COMPUTERS	4,511.00		4,511.00	34-041-000-0000-6480	
	(6) SURFACE PRO TABLETS: APPRAISERS (2021 Carryover)	11,100.00		11,100.00	34-055-000-0000-6669	
	SURFACE PRO 4 (2021 Carryover)	1,850.00		1,850.00	34-055-000-0000-6480	
	COMPUTER (2021 Carryover)	850.00		850.00	34-055-000-0000-6432	
		276,159.00	9,315.00	266,844.00		
Fleet						
	2013 FORD TAURUS (Fund Balance)	24,780.00		24,780.00	34-130-000-0000-6663	
	ELECTRIC CAR (2021 Carryover)	33,000.00		33,000.00	34-130-000-0000-6663	
	ELECTRIC CAR CHARGING STATION (2021 Carryover)	15,000.00		15,000.00	34-130-000-0000-6663	
		72,780.00	-	72,780.00		
Health & Human Services						
	COMPUTERS (18)	29,032.00		29,032.00	34-479-000-0000-6480	
	COMPUTERS (23) (Oper)	36,317.00		36,317.00	34-479-000-0000-6480	
		65,349.00	-	65,349.00		
Human Resources						
	LAPTOP:HR SPARE	1,579.00		1,579.00	34-061-000-0000-6480	
		1,579.00	-	1,579.00		
Information Technology						
	IT CONFERENCE ROOM COMPUTER	800.00		800.00	34-063-000-0000-6432	
	PHONE CONFERENCE BRIDGE SERVER	2,500.00		2,500.00	34-063-000-0000-6480	
	COMPUTER FOR NEW EMPLOYEE	1,750.00		1,750.00	34-063-000-0000-6480	
	IT OFFICE AT LEC	800.00		800.00	34-063-000-0000-6432	
	FIBER CABLE INSTALLATION(1997)	22,548.00		22,548.00	34-063-000-0000-6669	
	FIBER CABLE INSTAL (1997)	3,555.00		3,555.00	34-063-000-0000-6480	
	FIBER-CITY-CB,GOV (1997)	17,065.00		17,065.00	34-063-000-0000-6669	
	ALPINE SAN (2013)	22,478.00		22,478.00	34-063-000-0000-6669	
	COMPUTER (2015)	866.00		866.00	34-063-000-0000-6432	
	COMPUTER (2015)	866.00		866.00	34-063-000-0000-6432	
	COMPUTER (2015)	866.00		866.00	34-063-000-0000-6432	
	COMPUTER:IT (2015)	866.00		866.00	34-063-000-0000-6432	
	SCANNER (2015)	837.00		837.00	34-063-000-0000-6432	
	AS 400 (2015)	42,980.00		42,980.00	34-063-000-0000-6669	

2022 CAPITAL PLAN REPORT - SUMMARY						
Department		2022 Budgeted Amount	Amount Spent as of 6/30/2022	Remaining Balance 2022	Original Recommended Account	Vehicle #
	HP PRINTER (2015)	1,221.00		1,221.00	34-063-000-0000-6480	
	VMWARE HOST SERVER (2012)	25,463.00		25,463.00	34-063-000-0000-6669	
	HW-COMPUTER TABLET	1,884.00		1,884.00	34-063-000-0000-6480	
	DESKTOP COMPUTER (2014)	866.00		866.00	34-063-000-0000-6432	
	LENOVO LAPTOP:IT (2014)	1,579.00		1,579.00	34-063-000-0000-6480	
	DELL LAPTOP (2014)	1,579.00		1,579.00	34-063-000-0000-6480	
	COMPUTER (2014)	1,579.00		1,579.00	34-063-000-0000-6480	
	VMWARE HOST SERVER (2017)	15,278.00		15,278.00	34-063-000-0000-6669	
	DELL LAPTOP (2018)	1,579.00		1,579.00	34-063-000-0000-6480	
	VOICE FIREWALL (Fund Balance)	2,000.00		2,000.00	34-063-000-0000-6480	
	VIDEO SECURITY STORAGE (Fund Balance)	15,000.00	10,945.98	4,054.02	34-063-000-0000-6669	
	DATA BACKUP STORAGE (Fund Balance)	40,000.00		40,000.00	34-063-000-0000-6669	
	SECURITY SYSTEM HARDWARE UPGRADES (Fund Balance)	10,000.00		10,000.00	34-063-000-0000-6669	
	NETWORK SECURITY MONITORING (Fund Balance)	20,000.00		20,000.00	34-063-000-0000-6669	
	SWITCH PROJECT:LEC (2014) (2021 Carryover)	38,696.00		38,696.00	34-063-000-0000-6669	
	VMWARE HOST SERVER (2012) (2021 Carryover)	25,000.00		25,000.00	34-063-000-0000-6669	
	TAPE LIBRARY PROJECT (2017) (2021 Carryover)	20,000.00		20,000.00	34-063-000-0000-6669	
	VM HOST (2016) (2021 Carryover)	12,500.00		12,500.00	34-063-000-0000-6669	
	MAIN WIFI (2016) (2021 Carryover)	10,000.00		10,000.00	34-063-000-0000-6669	
	NTWRK SWITCH REFRESH:GOV(2013) (2021 Carryover)	10,000.00		10,000.00	34-063-000-0000-6669	
	VIRTUAL EMAIL ARCHIVE SERVER (2017) (2021 Carryover)	7,000.00		7,000.00	34-063-000-0000-6669	
	SWITCH REFRESH:JUS (2013) (2021 Carryover)	5,700.00		5,700.00	34-063-000-0000-6669	
	CISCO SWITCH:PHS (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	CISCO SWITCH:ATTY (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	CISCO SWITCH:COURTS (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	CISCO SWITCH:IT (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	CISCO SWITCH:SS (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	CISCO SWITCH:WELFARE (2011) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
	PW SWITCH (2014) (2021 Carryover)	5,000.00		5,000.00	34-063-000-0000-6669	
		420,701.00	10,945.98	409,755.02		
Planning/Building/Zoning & Environmental Health						
	CANON SCANNER	2,852.00		2,852.00	34-127-000-0000-6480	
	(3) COMPUTERS	3,360.00		3,360.00	34-127-000-0000-6480	
	COPIER SCANNER	6,111.00		6,111.00	34-127-000-0000-6669	
	2014 FORD P/U #1441 (2021 Carryover)	30,000.00	26,671.16	3,328.84	34-127-000-0000-6663	
	DELL LAPTOP (2021 Carryover)	1,550.00	2,565.25	(1,015.25)	34-127-000-0000-6480	
	COMPUTER: IT SCANNER (2021 Carryover)	1,100.00		1,100.00	34-127-000-0000-6480	
	DESKTOP COMPUTER:LUM FRONT COUNTER (2021 Carryover)	800.00		800.00	34-127-000-0000-6432	
		45,773.00	29,236.41	16,536.59		
Public Works						
	2007 TANDEM TRUCK W/SNOW PLOW	223,885.00		223,885.00	34-340-000-0000-6663	
	05 CAT 140H MOTOR GRADER	250,000.00		250,000.00	34-340-000-0000-6669	
	ROLLER/COMPACTOR	38,703.00		38,703.00	34-340-000-0000-6669	
	2006 FORD F-150 2WD PICKUP	47,753.00		47,753.00	34-340-000-0000-6663	
	2008 FORD PICKUP	47,753.00		47,753.00	34-340-000-0000-6663	
	CREWCAB PICK UP TRUCK	69,694.00		69,694.00	34-340-000-0000-6663	
	I-R P250WJD AIR COMPRESS	28,009.00		28,009.00	34-340-000-0000-6669	
	HP DESIGNIET T1530	9,472.00		9,472.00	34-320-000-0000-6669	
	LAPTOP:PW GARAGE SPARE (2008)	1,579.00		1,579.00	34-330-000-0000-6480	
	LAPTOP (2015)	1,579.00		1,579.00	34-330-000-0000-6480	
	POLYCOM SOUNDSTATION	562.00		562.00	34-330-000-0000-6432	
	DESKTOP TOWER (2018)	1,120.00		1,120.00	34-320-000-0000-6480	
	WORKSTATIONNR TOWER (2018)	2,037.00		2,037.00	34-320-000-0000-6480	
	DELL LAPTOP (2018)	1,579.00		1,579.00	34-320-000-0000-6480	
	1986 FORD LT 9000 WATER TRUCK	150,000.00		150,000.00	34-340-000-0000-6663	
	4WD CHEVY EXT CAB TRUCK (Fund Balance 01)	50,000.00		50,000.00	34-340-000-0000-6663	
	KENWORTH SIGN TRUCK (2021 Carryover)	304,468.00	92,355.00	212,113.00	34-340-000-0000-6663	2103
		1,228,193.00	92,355.00	1,135,838.00		
Recorder						
	SERVER/HYPERCACHE MODULE (Fund Balance)	27,499.50		27,499.50	34-101-000-0000-6669	
		27,499.50	-	27,499.50		
Sheriff - ADC						
	CONVECTION STEAMER	12,500.00		12,500.00	34-207-000-0000-6669	
	HOT FOOD WELL UNIT	1,350.00		1,350.00	34-207-000-0000-6480	
	(3) COMPUTER	3,000.00		3,000.00	34-207-000-0000-6480	
	(2) TASERS: ADC	4,000.00		4,000.00	34-207-000-0000-6480	
	SCANNER	3,000.00		3,000.00	34-207-000-0000-6480	
	13 PORTABLE RADIOS (Fund Balance)	37,000.00	35,600.85	1,399.15	34-207-000-0000-6480	
	ADC BIDIRECTIONAL ANTENNA SYSTEM (Fund Balance)	28,300.00	13,690.00	14,610.00	34-207-000-0000-6669	
	LAPTOP:EXTRA (2021 Carryover)	1,425.00		1,425.00	34-207-000-0000-6480	
	ADC: ITV (2021 Carryover)	1,425.00		1,425.00	34-207-000-0000-6480	
	COMPUTER:INTAKE #3 (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER:CRT HOLDING (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER:INTAKE #2 (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER:INTAKE #1 (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	COMPUTER:SHIFT COMMAND (2021 Carryover)	1,000.00		1,000.00	34-207-000-0000-6432	
	BODY SCANNER		149,950.00	(149,950.00)	34-207-000-0000-6669	
		100,000.00	199,240.85	(99,240.85)		
Sheriff - Civil/Patrol						
	NIGHT VISION MONOCULAR	3,889.65	3,336.50	553.15	34-201-000-0000-6480	
	NIGHT VISION MONOCULAR	3,889.65	3,336.50	553.15	34-201-000-0000-6480	
	SPEED MONITOR TRAILER	14,259.00	10,900.00	3,359.00	34-201-000-0000-6663	
	#1725 GRAND CHEROKEE	35,000.00		35,000.00	34-201-000-0000-6663	2221
	#1722 FORD UTILITY	68,500.00		68,500.00	34-201-000-0000-6663	2228
	#1822 FORD EXPLORER	55,500.00	2,265.25	53,234.75	34-201-000-0000-6663	2223
	#1726 FORD EXPLORER	55,500.00	2,265.25	53,234.75	34-201-000-0000-6663	2224

DEBT SERVICE

June 2022

Date	Description of Activity	Dept. 820	Dept 821	Dept. 825	Dept. 830	Dept. 839	Dept. 840	Dept 845	
		2012A G.O. Highway Projects	2014A G.O. CIP Bonds-Hwy Projects	2012B Taxable G.O. Bonds (QECB)	2015A G.O. Citizens Bldg & Other CIP	1997A & B G.O. Welch Sewer	Prior Years' Debt Residual	2020 Landfill	End of the Month Balance
1/1/2022	Balance Forward	551,822.91	870,678.65	842,152.31	338,823.50	-	324,081.56	208,190.13	3,135,749.06
1/21/2022	US Bank-Princ	(430,000.00)	(770,000.00)		(195,000.00)				
1/21/2022	US Bank-Int	(7,678.75)	(35,718.75)	(22,338.75)	(147,000.00)				
1/31/2022	Balance 1/31/22	114,144.16	64,959.90	819,813.56	(3,176.50)	0.00	324,081.56	208,190.13	1,528,012.81
2/28/2022	Balance 2/28/22	114,144.16	64,959.90	819,813.56	(3,176.50)	0.00	324,081.56	208,190.13	1,528,012.81
3/31/2022	Balance 3/31/22	114,144.16	64,959.90	819,813.56	(3,176.50)	0.00	324,081.56	208,190.13	1,528,012.81
4/8/2022	US Bank-Admin Fee				(500.00)				
4/30/2022	Balance 4/30/22	114,144.16	64,959.90	819,813.56	(3,676.50)	0.00	324,081.56	208,190.13	1,527,512.81
5/31/2022	Balance 5/31/22	114,144.16	64,959.90	819,813.56	(3,676.50)	0.00	324,081.56	208,190.13	1,527,512.81
6/10/2022	US Bank	(550.00)							
6/30/2022	May Settlement	187,244.60	357,778.75	41,794.62	205,149.26			15,654.90	
6/30/2022	Balance 6/30/22	300,838.76	422,738.65	861,608.18	201,472.76	0.00	324,081.56	223,845.03	2,334,584.94
	2022 Activity	250,984.15	447,940.00	(19,455.87)	137,350.74	-	-	(15,654.90)	801,164.12
NOTES:	No activity - February, March, May								
	<i>Department 825, QECB Bonds will contain balances/funds carried over from prior years levy. The county budgets for the entire year's allocated payment but only pay the interest.</i>								
	<i>The principal portion of the levy for this debt will stay in the departmental account until the final lump sum principal payment is paid 2/1/2027.</i>								
	Per the State Auditors, any residual balances should be used to offset any remaining debt obligations.								
	Per bond counsel, any residual balances can be used to fund projects that would otherwise be funded with bond proceeds								

**Special Revenue Fund
Fund Balance Report
June 2022**

	2021 Balance		2022 Revenue		2022 Expenses		2022 Activity (net)		Balance 6/30/2022
Ditch Fund	\$ 421,325.74	\$	-	\$	23,272.16	\$	(23,272.16)	\$	398,053.58

General Fund
Fund Balance Report (Cash Basis)
June 2022

Cash on Hand - General Fund	\$ 33,401,488.65
Restrictions	(5,769,694.33)
Commitments	(2,679,553.39)
Assignments	(3,252,687.47)
Unassigned Fund Balance (Cash on Hand)	\$ 21,699,553.46

Restrictions	2021 Balance	2022 Levy	2022 Revenues	2022 Expenses	2022 Activity (net)	Balance 6/30/2022
Unclaimed Funds	\$ 589.94	\$ -	\$ 536.46	\$ -	\$ 536.46	\$ 1,126.40
Gravel Pit Closure/Restoration	305,728.73	-	8,448.15	-	8,448.15	314,176.88
ARP - American Rescue Plan	4,407,854.09	-	-	938,418.63	(938,418.63)	3,469,435.46
Law Library	260,075.90	-	43,292.78	14,623.25	28,669.53	288,745.43
Attorney's Forfeiture Fund	27,861.91	-	501.20	-	501.20	28,363.11
Attorney Victim/Witness Assistance	6,058.23	-	333.66	368.48	(34.82)	6,023.41
Drug Treatment Court	271,367.08	100,000.00	39,824.00	49,584.02	90,239.98	361,607.06
Recorder's Technology Fund	122,951.65	-	45,925.12	34,743.00	11,182.12	134,133.77
Recorder's Compliance Fund	232,989.02	-	50,517.63	10,527.44	39,990.19	272,979.21
Veterans Operational Grant	8,453.62	-	-	5,707.80	(5,707.80)	2,745.82
Veterans Transportation (donations)	(3,729.67)	-	11,150.33	17,461.01	(6,310.68)	(10,040.35)
Buffer Initiative	253,871.00	-	-	38,150.00	(38,150.00)	215,721.00
Aquatic Invasive Species Prevention	263,369.51	-	-	56,478.19	(56,478.19)	206,891.32
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Sheriff CounterAct	22,559.80	-	2,697.09	-	2,697.09	25,256.89
Sheriff's K-9 Account (donations)	18,713.00	-	1,540.00	-	1,540.00	20,253.00
Gun Permit Application Fees	60,624.78	-	30,225.00	28,723.54	1,501.46	62,126.24
Sheriff's Contingency	565.00	-	2,175.50	-	2,175.50	2,740.50
Enhanced 911 System	313,546.58	-	197,704.99	241,868.43	(44,163.44)	269,383.14
Correction Service Fee	18,756.00	-	2,680.00	863.00	1,817.00	20,573.00
Local Correctional Fees (Adult)	59,684.93	-	32,768.11	15,000.00	17,768.11	77,453.04
Restricted Fund Balance	\$ 6,651,891.10	\$ 100,000.00	\$ 470,320.02	\$ 1,452,516.79	\$ (882,196.77)	\$ 5,769,694.33

Commitments	2021 Balance	2022 Levy	2022 Revenues	2022 Expenses	2022 Activity (net)	Balance 6/30/2022
Land Use/Environmental Ordinance	\$ 158,496.50	\$ -	\$ 8,290.02	\$ -	\$ 8,290.02	\$ 166,786.52
Petty Cash Change Funds	1,675.00	-	-	-	-	1,675.00
Employee Wellness Committee	6,816.40	-	6,493.68	811.53	5,682.15	12,498.55
Byllesby Dam	18,216.24	-	-	-	-	18,216.24
Compensated Absences	161,527.36	375,000.00	-	182,100.44	192,899.56	354,426.92
27th Payroll	671,741.00	225,000.00	-	-	225,000.00	896,741.00
Tax Court Settlements	226,500.00	-	-	-	-	226,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	-	1,000,000.00
Tax Forfeited Property Funding	4,085.00	-	-	1,375.84	(1,375.84)	2,709.16
Committed Fund Balance	\$ 2,249,057.50	\$ 600,000.00	\$ 14,783.70	\$ 184,287.81	\$ 430,495.89	\$ 2,679,553.39

Assignments	2021 Balance	2022 Levy	2022 Revenues	2022 Expenses	2022 Activity (net)	Balance 6/30/2022
Election Activities	\$ 108,535.67	\$ 35,642.00	\$ 42,181.46	\$ 27,991.28	49,832.18	158,367.85
County Motor Pool	128,336.62	-	26,620.20	19,828.44	6,791.76	135,128.38
Inmate Improvement Fund	106,000.12	-	21,315.57	18,779.97	2,535.60	108,535.72
Employee Training & Development	(7,900.20)	15,000.00	-	16,010.16	(1,010.16)	(8,910.36)
Radio Tower Repairs	63,593.88	20,000.00	-	-	20,000.00	83,593.88
County Program Aid Contingency	1,518,111.00	-	-	-	-	1,518,111.00
Building Contingencies	1,327,784.00	-	-	69,923.00	(69,923.00)	1,257,861.00
Assigned Fund Balance	\$ 3,244,461.09	\$ 70,642.00	\$ 90,117.23	\$ 152,532.85	\$ 8,226.38	\$ 3,252,687.47

**Goodhue County Public Works
Project Status Report for July 19, 2022**

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
	Bidding	
Various	2022 Roadside Ditch Spraying	Bid opening scheduled for July 12, 2022 @ 10:00 AM.
	Road Construction	
CVT	Cannon Valley Trail Bridge Replacements R0896, R0897, R0899, & R0900	Project awarded to ICON Constructors. Work to begin late fall.
CR 57	Bridge L0546	Project awarded to ICON Constructors. Work to begin late summer.
Various	2022 Guardrail	Project awarded to Mattison Contractors. Work beginning TBD.
Various	2022 Aggregate Surfacing CR 23, 43, 47, 54, & 59	Project awarded to Bruening Rock Products. Work began June 6, 2022. Work completed June 14 th . Need to final.
Various	2022 Seal Coating & Microsurfacing CSAH 16 & 25 CR 56 CSAH 7	Project awarded to ASTECH. Work to begin June 28, 2022. Seal coat, fog sealing, and micro-surfacing work completed. Final pavement striping to be completed the week of July 11 th for the seal coat work and late July for the micro-surfacing work.
Various	2022 Traffic Marking County Wide	Project awarded to Sir-Lines-A-Lot. Work completed. Need to final.
Various	2022 Bituminous Paving	Project awarded to Rochester Sand & Gravel. Removals began June 20 th . Milling and reclaiming work to begin on CSAH 24 the week of June 27 th . RR Xing work on CSAH 17 & 22 started June 20 th .
Twp	2022 Box Culverts Wanamingo & Kenyon Twp's.	Project awarded to Fitzgerald Excavating & Trucking. Culvert delivery currently affecting project start time. Work anticipated to begin late-July.
CR 44	Bridge L0521	Construction began on August 16, 2021 with grading. Construction completed other than turf establishment and final bridge painting which will be completed in the spring of 2022.

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
CSAH 24	CSAH 24: SEC-N Grading, Aggregate Base & Shouldering, Storm Sewer	Project awarded to Northland Grading & Excavating. Construction completed. Project suspended until turf establishment has been achieved and erosion control items have been removed from the project.
3 rd Street Cannon Falls	Bridge L5391 Bridge Rehabilitation	The contractor's work for this year is complete. Several minor 'punch list' items will be finished yet this year. The bridge is open for traffic.
	Parks & Trails	
Byllesby	Park Pavilion Construction	Lift Bridge Builders awarded the construction contract. Ground breaking ceremony held May 6, 2022. Construction began May 11 th . Footing concrete work completed. Steel work to begin June 27 th .
Byllesby	Prairie Restoration	Prairie was dormant seeded fall of 2021. Site to be monitored summer of 2022 for prairie species germination, weed species control, and maintenance mowing needs.
	Maintenance Department	
Various	Ditch Mowing, Weed & Brush Control	Work in progress and shall continue through fall.
Various	Bituminous Crack Filling CR 56 & CSAH 25, 16, 27, 11, 12	Work in progress. CR 56, CSAH 25, & CSAH 16 completed.
Various	Mastic CSAH 1, 3, 12	Work to carry over until 2023 due to lack of material.
Various	Bituminous Patching & Repairs CSAH 16, CR 58, CSAH 18	CSAH 16 completed.
Various	Ditch Cleaning CR 49	CR 49 work to continue in August 2022.
Various	Driveway Culvert Installation CSAH 14, 9, 21, CR 44	Work to begin week of July 11 th .
Various	Ditch & Culvert Cleaning CSAH 8, CR 49, CR 53, CSAH 7, CR 59	Work to begin week of July 11 th .

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
Various	Aggregate Shouldering CSAH 2, 9, CR 48, CSAH 1, 4, 10, 11, 12	Work to begin week of July 25, 2022.
CSAH 8	Guardrail Removal	Work to begin in August 2022.
	Planning & Studies	
St Paul - Chicago	Great River Rail Commission	The Commission continues to advocate for the Twin Cities – Milwaukee – Chicago Intercity City Passenger Rail Service, or the TCMC Second Train, or the TCMC second train to Chicago. The State Legislature approved funding of \$10 million to provide the final piece of funding for stops at points in southeast Minnesota and Wisconsin. If all plans materialize, rail service could begin as early as 2023.

The following is a summary of the claims to be reviewed and approved at the July 19, 2022 board meeting:

01	General Fund	\$	620,828.00
03	Public Works	\$	651,912.92
11	Human Service Fund	\$	134,025.12
12	GC Family Services Collaborative	\$	-
15	County Ditch 1	\$	-
21	ISTS	\$	-
25	EDA	\$	29,024.04
30	Capital Improvement	\$	-
31	Capital Equipment	\$	-
34	Capital Equipment	\$	181,756.56
35	Debt Service	\$	-
40	County Ditch	\$	-
61	Waste Management	\$	28,178.84
62	Recycling Center	\$	-
63	HHW	\$	-
72	Other Agency	\$	212,528.80
81	Settlement	\$	23,154,443.91
	Totals	\$	25,012,698.19

GROSS PAYROLL (including Employer Related Tax Payments)

Period Ending	Paid Date	Amount
6/10/2022	6/23/2022	\$ 1,198,286.57
6/24/2022	7/7/2022	\$ 1,105,466.71
Checks (WFXX,WFXX-ACH)	\$	24,195,188.68
EFT (Manual Warrants)	\$	817,509.51
Total:	\$	25,012,698.19

Goodhue County

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Manual Warrants

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
12319	2783	Bmo P-Card Payment					
			305.00	Mbrshp Dues: BA 6/22-5/23	01-041-000-0000-6243	Anderson Brian	0
				12,541 Government Finance Officers Association			
			17.57	Election Sign 5/11	01-071-000-0000-6420	Anderson Brian	0
				15,519 Custom Printed Sign (OBO)			
			49.24	Maint Supp/Hrdware 5/18	01-111-113-0000-6305	Bach Bob	0
				50,705 Red Wing Ace Hardware			
			166.32	Med Cups 5/18	01-207-240-0000-6434	Bolster Mark	0
				27,672 Amazon.Com			
			53.98	Contact Points 5/12	01-201-000-0000-6851	Bowron Matt	0
				4,271 Elite K9 (OBO)			
			39.00	#2129 Flat Rpr 5/3	01-201-000-0000-6303	Breuer Dan	0
				1,432 Johnson Tire Service Inc.			
			9.05	Register paper 5/4/22	01-041-000-0000-6405	Brodie Laura	0
				3,972 Innovative Office Solutions, LLC			
			13.20	9.5x12.5 envelopes 4/27/22	01-041-000-0000-6405	Brodie Laura	0
				3,972 Innovative Office Solutions, LLC			
			15.25	9.5x12.5 envelopes 4/29/22	01-041-000-0000-6405	Brodie Laura	0
				6,450 Staples Advantage			
			13.20	9.5x12.5 envelopes 4/27/22	01-055-000-0000-6405	Brodie Laura	0
				3,972 Innovative Office Solutions, LLC			
			15.25	9.5x12.5 envelopes 4/29/22	01-055-000-0000-6405	Brodie Laura	0
				6,450 Staples Advantage			
			7.99	coil key chains 4/27/22	01-071-000-0000-6405	Brodie Laura	0
				27,672 Amazon.Com			
			51.82	Envelopes 5/24/22	01-071-000-0000-6405	Brodie Laura	0
				2,864 ODP Business Solutions			
			5.47	Key tags 4/29/22	01-071-000-0000-6405	Brodie Laura	0
				6,450 Staples Advantage			
			678.36	10 chrg stns/adapt 4/27	01-071-000-0000-6405	Brodie Laura	0
				27,672 Amazon.Com			
			8.99	HDMI Cable 5/4/22	01-071-000-0000-6405	Brodie Laura	0
				27,672 Amazon.Com			
			19.99	HDMI Adapter 5/4/22	01-071-000-0000-6405	Brodie Laura	0
				27,672 Amazon.Com			
			105.96	Creich Fire Marshall Trng 05/0	11-430-700-0010-6332	Bystrom Katie	0
				3,275 Country Inn & Suites (Obo)			
			450.00	LSmith Training 05/09	11-430-710-3020-6020	Bystrom Katie	0

Goodhue County

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
				15,139	Incredible Years			
110.06					Costs related to FA 5/6	11-430-710-3640-6020	Bystrom Katie	0
				6,464	Walmart			
78.48					Business cards 5/23	01-121-120-0000-6241	County 1 Goodh	0
				10,716	Vistaprint (OBO)			
100.00					Trng Hotel Deposit: LA 6/6-9/2	01-055-000-0000-6332	County 2 Goodh	0
				2,980	Arrowwood Resort			
139.35					Ovnt Meals:7people 5/26	01-055-000-0000-6332	County 2 Goodh	0
				4,256	Granite City (Obo)			
400.00					Training: MS 9/19-23/22	01-055-000-0000-6357	County 2 Goodh	0
				8,926	MN Association of Assessors (OBO)			
20.64					Ovrnt Meals Kwik Trip 5/12/22	01-205-000-0000-6332	County 2 Goodh	0
				4,118	Kwik Trip (OBO)			
182.30					Diesel 5/12/22	01-205-000-0000-6565	County 2 Goodh	0
				4,118	Kwik Trip (OBO)			
109.46					Diesel 5/8/22	01-205-000-0000-6565	County 2 Goodh	0
				3,268	Holiday Station Store (Obo)			
39.20					Water:Dispatch 4/28	01-210-000-0000-6414	County Dispatc	0
				13,392	Finken Water Centers (OBO)			
20.71					lunch MPELRA conf 5/9	01-061-000-0000-6332	Cushing Meliss	0
				15,089	Crooked Pint (OBO)			
307.56					hotel MPELRA conf 5/9	01-061-000-0000-6332	Cushing Meliss	0
				8,229	Residence Inn (OBO)			
14.99					dinner MPELRA conf 5/6	01-061-000-0000-6332	Cushing Meliss	0
				15,317	Mavericks Restaurant (OBO)			
12.00					Solid waste disposal 4/27	01-111-000-0000-6257	Czech Joseph	0
				5,136	Red Wing City-Public Works			
26.00					Solid waste disposal 4/27	01-111-000-0000-6257	Czech Joseph	0
				5,136	Red Wing City-Public Works			
63.21					Paint for door frames 4/28	01-111-110-0000-6305	Czech Joseph	0
				59,303	The Sherwin-Williams Company			
0.66					bolts & hardware 5/5	01-111-110-0000-6420	Czech Joseph	0
				14,368	Runnings			
7.76					Misc. pipe fittings 5/18	01-111-110-0000-6420	Czech Joseph	0
				50,705	Red Wing Ace Hardware			
9.98					Lint roller 5/18	01-111-112-0000-6420	Czech Joseph	0
				50,705	Red Wing Ace Hardware			
16.99					Tape 5/18	01-111-116-0000-6420	Czech Joseph	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				50,705	Red Wing Ace Hardware		
			77.98	Step ladder, silicone 4/28	01-111-116-0000-6420	Czech Joseph	0
				50,705	Red Wing Ace Hardware		
			39.68	WOW Biometrics 5/12	01-061-061-0000-6414	Eckhoff Crysta	0
				15,300	Econofoods 328		
			57.78	WOW Biometrics 5/17	01-061-061-0000-6414	Eckhoff Crysta	0
				6,464	Walmart		
			5.58	WOW-Biometrics 5/17	01-061-061-0000-6414	Eckhoff Crysta	0
				4,118	Kwik Trip (OBO)		
			5.03	Batteries 5/17	01-201-000-0000-6420	Englund Dan	0
				4,118	Kwik Trip (OBO)		
			61.04	Paint & Supplies 5/12	01-111-116-0000-6305	Fladhammer Bri	0
				59,303	The Sherwin-Williams Company		
			19.59	Maint Supplies 5/5	01-111-116-0000-6420	Fladhammer Bri	0
				50,705	Red Wing Ace Hardware		
			5.64	Misc parts 4/28	01-111-000-0000-6303	Foster Pat	0
				14,368	Runnings		
			69.99	Accessory battery 4/28	01-111-000-0000-6303	Foster Pat	0
				50,705	Red Wing Ace Hardware		
			89.87	Generator panel cover 4/28	01-111-110-0000-6304	Foster Pat	0
				7,334	Grainger Inc		
			176.00	Custodial Supplies 4/26	01-111-110-0000-6411	Foster Pat	0
				1,047	Arnold's, A Kleen-Tech Company		
			195.95	Custodial Supplies 5/11	01-111-110-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			526.58	Custodial Supplies 4/27	01-111-110-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			5.82	Misc electrical fittings 5/12	01-111-110-0000-6420	Foster Pat	0
				7,919	Menards-Red Wing		
			7.15	Misc. hardware/supplies 5/12	01-111-110-0000-6420	Foster Pat	0
				50,705	Red Wing Ace Hardware		
			1,074.28	HVAC Filters 5/19	01-111-112-0000-6304	Foster Pat	0
				15,521	Twin City Filter Service (OBO)		
			176.00	Custodial Supplies 4/26	01-111-112-0000-6411	Foster Pat	0
				1,047	Arnold's, A Kleen-Tech Company		
			260.76	Hose reel/hose 4/27	01-111-112-0000-6420	Foster Pat	0
				3,734	Northern Tool And Equipment		
			198.86	Vacuum cleaner parts 5/24	01-111-115-0000-6304	Foster Pat	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				11,890	Partwarehouse (obo)		
			51.49	Custodial Supplies 5/12	01-111-115-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			176.00	Custodial Supplies 4/26	01-111-115-0000-6411	Foster Pat	0
				1,047	Arnold's, A Kleen-Tech Company		
			195.95	Custodial Supplies 5/11	01-111-115-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			296.89	Custodial Supplies 5/5	01-111-115-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			15.24	Custodial Supplies 5/5	01-111-115-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			186.52	HVAC Filters 5/19	01-111-116-0000-6304	Foster Pat	0
				15,521	Twin City Filter Service (OBO)		
			195.95	Custodial Supplies 5/11	01-111-116-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			176.00	Custodial Supplies 4/26	01-111-116-0000-6411	Foster Pat	0
				1,047	Arnold's, A Kleen-Tech Company		
			241.22	Custodial Supplies 5/6	01-111-116-0000-6411	Foster Pat	0
				6,450	Staples Advantage		
			12.98	shelving brackets 5/13	01-111-116-0000-6420	Foster Pat	0
				7,919	Menards-Red Wing		
			176.00	Custodial Supplies 4/26	01-207-000-0000-6411	Foster Pat	0
				1,047	Arnold's, A Kleen-Tech Company		
			335.92	Copy Paper 5/2	01-207-000-0000-6402	Frazier Gwen	0
				6,450	Staples Advantage		
			70.90	Folders/Clips/Notes 5/17	01-207-000-0000-6405	Frazier Gwen	0
				6,450	Staples Advantage		
			12.44	Notes 5/2	01-207-000-0000-6405	Frazier Gwen	0
				6,450	Staples Advantage		
			13.97	Food Thermometer 5/24	01-207-000-0000-6420	Frazier Gwen	0
				6,464	Walmart		
			31.33	Ear&Eye Drops/Deodrt 5/24	01-207-240-0000-6434	Frazier Gwen	0
				6,464	Walmart		
			12.56	Storage Containers 5/24	01-207-240-0000-6464	Frazier Gwen	0
				6,464	Walmart		
			528.79	Recessed Dr Pulls(6) 4/28	01-207-000-0000-6305	Gagnon Cory	0
				15,522	DDS Custom Manufacturing (OBO)		
			89.95	File Folders 4/27	01-207-000-0000-6405	Gagnon Cory	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
			13.59	Batteries 4/27	27,672 Amazon.Com	01-207-000-0000-6420	Gagnon Cory	0
			79.91	Signage 5/17	27,672 Amazon.Com	01-207-000-0000-6420	Gagnon Cory	0
			16.09	Zoom Subscpt 5/25	15,406 Lettering Com (OBO)	01-207-240-0000-6244	Gagnon Cory	0
			143.40	Ice Packs 4/27	14,561 Zoom Video Communications (OBO)	01-207-240-0000-6434	Gagnon Cory	0
			134.88	Ice Packs 4/27	27,672 Amazon.Com	01-207-240-0000-6434	Gagnon Cory	0
			28.00	Batteries 4/28	27,672 Amazon.Com	01-207-240-0000-6464	Gagnon Cory	0
			755.48	#1929 Tires/Bal/Align 4/27	1,432 Johnson Tire Service Inc.	01-201-000-0000-6303	Goham Jim	0
			70.89	Fire Ext Rechg 5/4	15,441 Mississippi Welders Supply Co Inc	01-201-000-0000-6304	Goham Jim	0
			120.00	K9Trials/Valor 4/29	13,347 USPCA (OBO)	01-201-000-0000-6357	Goham Jim	0
			11.16	1st Aid Ice 5/23	4,118 Kwik Trip (OBO)	03-310-000-0000-6417	Goodhue County	0
			11.16	1st Aid Ice 5/16	4,118 Kwik Trip (OBO)	03-310-000-0000-6417	Goodhue County	0
			11.16	1st Aid Ice 5/12	4,118 Kwik Trip (OBO)	03-310-000-0000-6417	Goodhue County	0
			28.11	Misc Office Supplies 5/6	27,672 Amazon.Com	03-330-000-0000-6405	Goodhue County	0
			27.41	Pens; Stapler (Shana) 5/12	27,672 Amazon.Com	03-330-000-0000-6405	Goodhue County	0
			43.65	#1506 Filter Kit	6,685 River Valley Power & Sport Inc	03-340-000-0000-6563	Goodhue County	0
			48.11	Tube Comp Fluor Bulbs 5/11	27,672 Amazon.Com	03-350-000-0000-6420	Goodhue County	0
			25.59	Bulb Fee Rec/Invoice Bks (3) 5	27,672 Amazon.Com	61-399-000-0000-6405	Goodhue County	0
			55.37	#2124 Oil Chg 5/12	8,180 Bird's Auto Repair	01-201-000-0000-6303	Grabau Mitch	0
			200.00	2022 Am Pub Hlth Assoc Reg		11-466-466-0000-6357	Greenslade Rut	0

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				<u>OBO#</u> <u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
			10.00	car wash 05/25/2022	4,767 American Public Health Assn (Obo) 01-130-000-0000-6303	Hammond Alison	0
			463.17	lodging - Wileman J 05/11/2022	4,118 Kwik Trip (OBO) 11-430-700-0010-6332	Hammond Alison	0
			329.38	lodging - Wileman J 05/25/2022	545 The Inn Of Lake Superior 11-430-700-0010-6332	Hammond Alison	0
			20.00	Costs related to FC 05/09/2022	545 The Inn Of Lake Superior 11-430-710-3810-6058	Hammond Alison	0
			20.00	Costs related to FC 05/05/2022	209 Metro Transit 11-430-710-3810-6058	Hammond Alison	0
			203.10	Costs related to FC 05/25	209 Metro Transit 11-430-710-3810-6058	Hammond Alison	0
			5.00	Costs related to FC 05/11/2022	9,179 Super 8 Motels (OBO) 11-430-710-3810-6058	Hammond Alison	0
			2.99	Costs related to FC 05/11/2022	15,524 Science Museum (OBO) 11-430-710-3810-6058	Hammond Alison	0
			102.46	Costs related to FC 05/19/2022	436 Thrifty White Pharmacy (OBO) 11-430-710-3810-6058	Hammond Alison	0
			5.25	Costs related to FC 05/11/2022	15,523 Lake Pepin Vet Clinic and Hospital (OBO) 11-430-710-3810-6058	Hammond Alison	0
			38.40	Costs related to FC 05/05/2022	3,293 Mcdonald's (OBO) 11-430-710-3810-6058	Hammond Alison	0
			130.05	Costs related to FC 05/03/2022	11,719 U-Haul (obo) 11-430-710-3810-6058	Hammond Alison	0
			12.87	Trial Software Mbrshp 5/19	11,719 U-Haul (obo) 01-201-000-0000-6270	Hanson Breanna	0
			1,138.00	#2030 Oil/Trs/Mt&Bal 5/5	15,525 Scribd (OBO) 01-201-000-0000-6303	Hanson Breanna	0
			47.50	#2023 Oil Chg 9/24/21	37,305 Midway Auto 01-201-000-0000-6303	Hanson Breanna	0
			116.24	Fire Ext Rechg 5/16	37,305 Midway Auto 01-201-000-0000-6304	Hanson Breanna	0
			68.00	Conf Lodge 4/26-28	15,441 Mississippi Welders Supply Co Inc 01-281-280-0000-6332	Hanson Josh	0
			11.50	Overnight Meal 5/10	12,668 Camp Ripley Billet Fund (obo) 01-281-280-0000-6332	Hanson Josh	0
			8.25	Overnight Meal 5/12	12,668 Camp Ripley Billet Fund (obo) 01-281-280-0000-6332	Hanson Josh	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				12,668	Camp Ripley Billet Fund (obo)		
			8.25	Overnight Meal 4/28	01-281-280-0000-6332	Hanson Josh	0
				12,668	Camp Ripley Billet Fund (obo)		
			8.25	Overnight Meal 4/27	01-281-280-0000-6332	Hanson Josh	0
				12,668	Camp Ripley Billet Fund (obo)		
			14.76	Overnight Meal 4/26	01-281-280-0000-6332	Hanson Josh	0
				4,293	Burger King (OBO)		
			68.00	Lodge 5/10-12	01-281-280-0000-6332	Hanson Josh	0
				12,668	Camp Ripley Billet Fund (obo)		
			38.34	Overnight Meal 4/27	01-281-280-0000-6332	Hanson Josh	0
				1,952	The Fort Steakhouse		
			14.08	Overnight Meal 5/10	01-281-280-0000-6332	Hanson Josh	0
				15,527	Great Wall Restaurant (OBO)		
			21.33	Overnight Meal 5/11	01-281-280-0000-6332	Hanson Josh	0
				9,644	Main Gate Bar and Grill (OBO)		
			29.61	Overnight Meal 5/11	01-281-280-0000-6332	Hanson Josh	0
				9,644	Main Gate Bar and Grill (OBO)		
			21.92	Overnight Meal 4/26	01-281-280-0000-6332	Hanson Josh	0
				9,644	Main Gate Bar and Grill (OBO)		
			61.78	#2021 Fuel 5/10	01-281-280-0000-6567	Hanson Josh	0
				12,668	Camp Ripley Billet Fund (obo)		
			48.05	#2021 Fuel 4/28	01-281-280-0000-6567	Hanson Josh	0
				12,668	Camp Ripley Billet Fund (obo)		
			10.79	GC School Nurse Mtg 05/3	11-466-450-0000-6332	Hawkenson Broo	0
				4,118	Kwik Trip (OBO)		
			15.60	GC School Nurse mtg 05/3	11-466-450-0000-6332	Hawkenson Broo	0
				4,118	Kwik Trip (OBO)		
			7.09	GC School Nurse Mtg 05/3	11-466-450-0000-6332	Hawkenson Broo	0
				4,372	Hub Food Center (Obo)		
			39.00	Mag Subscription 5/10	01-207-240-0000-6244	Heiden Justin	0
				14,934	Natgeo Mag (OBO)		
			14.50	Mag Subscription 4/30	01-207-240-0000-6244	Heiden Justin	0
				14,935	Topmagmagazines (OBO)		
			149.90	Zoom Subscription/1 yr 5/17	01-207-240-0000-6244	Heiden Justin	0
				14,561	Zoom Video Communications (OBO)		
			1,449.00	Clips 5/2	01-201-000-0000-6883	Hofschulte Jen	0
				11,819	Totally Promotional (obo)		
			495.00	Wristbands 5/11	01-201-000-0000-6883	Hofschulte Jen	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
				15,157	Wristbandbros.com (OBO)			
			134.49		Blank Business Cards 5/5	01-201-000-0000-6405	Holst Kristine	0
				6,450	Staples Advantage			
			25.49		Flash Drives 5/23	01-201-000-0000-6420	Holst Kristine	0
				27,672	Amazon.Com			
			424.00		Desk Cnvtr/Sit-Stand 5/13	01-201-000-0000-6432	Holst Kristine	0
				27,672	Amazon.Com			
			64.00		Microwave/Breakroom 5/17	01-201-000-0000-6432	Holst Kristine	0
				6,464	Walmart			
			51.89		Oil Change Ford Trk 5/4	01-127-129-0000-6303	Holst Pam	0
				12,923	Kevin's Service			
			862.52		#2029 Trs(4)/Mt/Algn 5/10	01-201-000-0000-6303	Howard Brandon	0
				1,432	Johnson Tire Service Inc.			
			71.81		#2029 Oil Chg 4/29	01-201-000-0000-6303	Howard Brandon	0
				8,180	Bird's Auto Repair			
			55.40		Rifle Parts 5/4	01-201-000-0000-6432	Howard Brandon	0
				7,001	Brownells Inc			
			94.91		Misc Supplies 5/13	01-111-115-0000-6420	Huebner Jeff	0
				7,919	Menards-Red Wing			
			39.99		Ancestry Membership 5/22	01-201-000-0000-6870	Huneke Jon	0
				14,661	Ancestry.Com (OBO)			
			105.95		Hard Hats (5) Maint 5/17	03-310-000-0000-6417	Huneke Julie	0
				5,619	Emedco			
			63.57		Hard Hats (3) Const 5/17	03-320-000-0000-6417	Huneke Julie	0
				5,619	Emedco			
			42.38		Hard Hats (2) - RC 5/25	61-398-000-0000-6417	Huneke Julie	0
				5,619	Emedco			
			122.50		2022 PE License GI	03-330-000-0000-6243	Isakson Greg	0
				3,488	Mn Board Of Aelslagid			
			73.11		2022 NACE Conf Parking	03-330-000-0000-6357	Isakson Greg	0
				11,319	EZ Air Park (OBO)			
			6.96		screen protectors 5/23	01-255-000-0000-6202	Jaeger Mark	0
				27,672	Amazon.Com			
			378.84		Rhonda MACPO 5/19-20	01-255-000-0000-6332	Jaeger Mark	0
				34,300	Maddens On Gull Lake			
			72.19		05/24 WOW Snack Station	01-061-061-0000-6414	Johnson Gina	0
				6,464	Walmart			
			23.93		05/02 WOW Snack Station	01-061-061-0000-6414	Johnson Gina	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			
			20.92	05/24	WOW Snack Station	01-061-061-0000-6414	Johnson Gina	0
				64,551	Target			
			29.42	05/09	WOW Snack Station	01-061-061-0000-6414	Johnson Gina	0
				6,464	Walmart			
			595.00	05/20	SHIP conf/G.Johnson	11-466-472-0000-6357	Johnson Gina	0
				11,631	NNPHI (obo)			
			70.00	#1622	Car Wash Cd 5/11	01-201-000-0000-6303	Johnson Jason	0
				4,118	Kwik Trip (OBO)			
			387.50	Equity Comm Mtg 05/04		01-031-000-0000-6414	Johnson Kristi	0
				15,528	Native Food Perspectives (OBO)			
			240.00	Equity Comm Mtg 05/04		01-031-000-0000-6414	Johnson Kristi	0
				15,528	Native Food Perspectives (OBO)			
			70.81	Batteries 5/26		01-201-000-0000-6420	Johnson Mike	0
				27,672	Amazon.Com			
			259.99	B Vest Plates 5/19		01-201-000-0000-6453	Johnson Mike	0
				15,130	RTS Tactical (OBO)			
			154.54	#1724	Squad Gear 5/10	01-201-000-0000-6454	Johnson Mike	0
				27,672	Amazon.Com			
			5.50	#1724	Squad Gear 5/10	01-201-000-0000-6454	Johnson Mike	0
				27,672	Amazon.Com			
			156.82	Road Flares 5/11		01-201-000-0000-6454	Johnson Mike	0
				13,140	Traffic Safety Store (obo)			
			119.00	#1724	Squad Gear 5/10	01-201-000-0000-6454	Johnson Mike	0
				27,672	Amazon.Com			
			45.59	Batteries 5/13		01-201-000-0000-6851	Johnson Mike	0
				27,672	Amazon.Com			
			254.26	#2023	Rpl Lift Swtch 5/16	01-201-000-0000-6303	Kindseth Jay	0
				4,837	House Ford-Chrysler-Dodge-Jeep-Ram			
			54.00	#2023	Fuel 5/11	01-201-000-0000-6567	Kindseth Jay	0
				10,911	Cenex (obo)			
			61.00	#2023	Fuel 5/2	01-201-000-0000-6567	Kindseth Jay	0
				3,268	Holiday Station Store (Obo)			
			100.00	NHorsman, MNCCC	Conf. 6/6-8	01-091-000-0000-6332	Kukowski Julie	0
				2,980	Arrowwood Resort			
			298.00	Nelson	eviction 25-CV-22-1002	81-850-000-0000-2162	Kukowski Julie	0
				13,275	MN Efile (OBO)			
			5.00	Nelson	eviction case	81-850-000-0000-2162	Kukowski Julie	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				13,275	MN Efile (OBO)		
100.00	#1624	Intr Detailing 5/16			01-201-000-0000-6303	Kurtti Josh	0
				15,529	Jims Auto Care Inc (OBO)		
37.50	#1921	Oil Chg 5/11			01-201-000-0000-6303	Kurtti Josh	0
				37,305	Midway Auto		
44.75		Kitchen Supplies 5/11			01-005-000-0000-6414	Lance Stacy	0
				64,551	Target		
32.17	M. Cushing	Rec 6/2			01-031-000-0000-6405	Lance Stacy	0
				27,672	Amazon.Com		
21.39	Micro-SArneson	4/28			01-031-000-0000-6405	Lance Stacy	0
				6,450	Staples Advantage		
4.99	City/County	Mtg Supplies 5/10			01-031-000-0000-6414	Lance Stacy	0
				15,300	Econofoods 328		
38.08	City County	Mtg Supplies 5/10			01-031-000-0000-6414	Lance Stacy	0
				15,300	Econofoods 328		
189.88	5/10 City/County	Manager Mtg			01-031-000-0000-6414	Lance Stacy	0
				1,184	Hanisch Bakery		
32.18	M. Cushing	Rec 6/2			01-061-000-0000-6405	Lance Stacy	0
				27,672	Amazon.Com		
91.40	2017 - OC/TR	4/28			01-130-000-0000-6303	Lance Stacy	0
				1,430	Joe's Mobil Station		
87.55	1911 - OC/TR	4/28			01-130-000-0000-6303	Lance Stacy	0
				1,430	Joe's Mobil Station		
85.90	1914 - OC/TR	4/28			01-130-000-0000-6303	Lance Stacy	0
				1,430	Joe's Mobil Station		
1,875.86	1711-tires/rear/front	brakes 4			01-130-000-0000-6303	Lance Stacy	0
				1,430	Joe's Mobil Station		
734.92	2012 - 4 new tires	4/28			01-130-000-0000-6303	Lance Stacy	0
				1,430	Joe's Mobil Station		
104.05	Key/Gas Card Books	5/15			01-130-000-0000-6420	Lance Stacy	0
				27,672	Amazon.Com		
525.00	Equity Comm 3/30 & 4/6				01-805-000-0000-6278	Lance Stacy	0
				15,133	AmazeWorks (OBO)		
350.00	Equity Comm 3/14				01-805-000-0000-6278	Lance Stacy	0
				15,133	AmazeWorks (OBO)		
875.00	HHS Staff Members	5/4			11-420-640-0010-6283	Lance Stacy	0
				15,133	AmazeWorks (OBO)		
175.00	HHS Staff	5/4			11-420-640-0010-6283	Lance Stacy	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				15,133	AmazeWorks (OBO)		
			15.54	Toilet repair parts 5/26	01-111-112-0000-6305	Laska Jeremy	0
				50,705	Red Wing Ace Hardware		
			10.99	Insect treatment 5/3	01-111-112-0000-6305	Laska Jeremy	0
				50,705	Red Wing Ace Hardware		
			225.40	Pneumatic fittings 4/29	01-111-113-0000-6305	Laska Jeremy	0
				14,368	Runnings		
			56.20	Misc Supplies 4/26	01-111-113-0000-6305	Laska Jeremy	0
				7,919	Menards-Red Wing		
			358.47	Softener salt 5/13	01-111-113-0000-6420	Laska Jeremy	0
				14,368	Runnings		
			13.74	Pandora 5/1	11-420-600-0010-6209	Learmann Kim	0
				13,345	Pandora (OBO)		
			83.04	Office Supplies 5/18	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			1.98	Office Supplies 5/7	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			142.62	Office Supplies 5/5	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			124.83	Office Supplies 5/5	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			130.43	Office Supplies 5/23	11-420-600-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			28.76	Office Supplies 5/7	11-420-600-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			704.31	Office Supplies 5/19	11-420-600-0010-6405	Learmann Kim	0
				11,558	BIMM Sales Corp. (OBO)		
			27.76	Office Supplies 5/25	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			25.47	Office Supplies 5/25	11-420-600-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			79.78	Office Supplies 5/18	11-420-640-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			45.50	Office Supplies 5/7	11-420-640-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			125.32	Office Supplies 5/23	11-420-640-0010-6405	Learmann Kim	0
				27,672	Amazon.Com		
			27.64	Office Supplies 5/7	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>
				27,672	Amazon.Com		
			26.67	Office Supplies 5/25	11-420-640-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			13.21	Pandora 5/1	11-430-700-0010-6209	Learmann Kim	0
				13,345	Pandora (OBO)		
			119.93	Office Supplies 5/5	11-430-700-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			676.69	Office Supplies 5/19	11-430-700-0010-6405	Learmann Kim	0
				11,558	BIMM Sales Corp. (OBO)		
			396.90	Office Supplies 5/13	11-430-700-0010-6405	Learmann Kim	0
				7,919	Menards-Red Wing		
			24.48	Office Supplies 5/25	11-430-700-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			7.61	Office Supplies 5/18	11-430-700-0010-6405	Learmann Kim	0
				6,450	Staples Advantage		
			1,000.00	Gift Cards Walmart 5/5	11-430-710-3670-6020	Learmann Kim	0
				6,464	Walmart		
			500.00	Gas Cards 5/4	11-430-710-3670-6020	Learmann Kim	0
				4,117	Covered Bridge Restaurant (Obo)		
			24.00	Office Supplies 4/30	11-467-467-0000-6283	Learmann Kim	0
				13,240	Cognito LLC (OBO)		
			114.40	Office Supplies 5/13	11-479-478-0000-6405	Learmann Kim	0
				7,919	Menards-Red Wing		
			266.93	Office Supplies 5/13	11-479-479-0000-6405	Learmann Kim	0
				7,919	Menards-Red Wing		
			502.00	#1526 Oil/Brks/Rtrs 5/12	01-201-000-0000-6303	Lerfald Jeremy	0
				37,305	Midway Auto		
			141.99	Toner 5/5	01-201-000-0000-6402	Magnuson Kim	0
				6,450	Staples Advantage		
			28.96	Pens/Label Tape 5/11	01-201-000-0000-6405	Magnuson Kim	0
				6,450	Staples Advantage		
			9.75	Notes 5/11	01-201-000-0000-6405	Magnuson Kim	0
				6,450	Staples Advantage		
			110.00	Jackets: Tris/Noel 5/17	01-201-000-0000-6453	Magnuson Kim	0
				729	Carlson's Sports Center		
			180.00	Shirts/Bierbrauer 5/5	01-201-000-0000-6453	Magnuson Kim	0
				729	Carlson's Sports Center		
			62.38	Folders 5/23	01-201-238-0000-6405	Magnuson Kim	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				6,450	Staples Advantage		
			145.00	CHNA Gift Cards 4/27	11-466-466-0000-6023	Matter Kayla	0
				64,551	Target		
			145.00	CHNA Gift Cards 4/27	11-466-466-0000-6023	Matter Kayla	0
				64,551	Target		
			145.00	CHNA Gift Cards 4/27	11-466-466-0000-6023	Matter Kayla	0
				64,551	Target		
			145.00	CHNA Gift Cards 4/27	11-466-466-0000-6023	Matter Kayla	0
				64,551	Target		
			6.63	- Ref Tax: Trend Micro 4/30	01-201-000-0000-6268	Matthews Tris	0
				11,315	Trend Micro (obo)		
			44.11	#1723 Oil Chg 4/29	01-201-000-0000-6303	Matul Eddie	0
				1,581	Milo Peterson Ford Co		
			18.24	Costs related to FA 05/25	11-430-710-3640-6020	Mershbrock Amy	0
				27,672	Amazon.Com		
			150.00	Costs related to PSOP 05/17	11-430-710-3670-6020	Mershbrock Amy	0
				6,464	Walmart		
			150.00	Costs related to PSOP 05/17	11-430-710-3670-6020	Mershbrock Amy	0
				6,464	Walmart		
			21.93	Costs related to PSOP 05/02	11-430-710-3670-6020	Mershbrock Amy	0
				4,118	Kwik Trip (OBO)		
			33.12	Costs related to PSOP 05/23	11-430-710-3670-6020	Mershbrock Amy	0
				73,996	Salvation Army		
			88.30	Costs related to PSOP 05/23	11-430-710-3670-6020	Mershbrock Amy	0
				6,464	Walmart		
			50.00	Costs related to PSOP 04/28	11-430-710-3670-6020	Mershbrock Amy	0
				6,464	Walmart		
			89.75	Costs related to PSOP 05/20	11-430-710-3670-6020	Mershbrock Amy	0
				1,917	Zumbrota City		
			49.64	#2123 Fuel 5/24	01-201-000-0000-6567	Moser Aaron	0
				10,911	Cenex (obo)		
			35.26	cell phone cases 5/11	01-111-000-0000-6202	Redepenning Ti	0
				15,531	cellphonecases.com (OBO)		
			43.98	iphone chargers 5/22	01-111-000-0000-6202	Redepenning Ti	0
				27,672	Amazon.Com		
			4.89	screen protectors 5/22	01-111-000-0000-6202	Redepenning Ti	0
				27,672	Amazon.Com		
			16.40	Copy paper 5/13	01-111-000-0000-6405	Redepenning Ti	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		
			66.96	Infrared thermometer 5/26	01-111-000-0000-6569	Redepenning Ti	0
				27,672	Amazon.Com		
			28.98	Marble repair kit 5/12	01-111-110-0000-6305	Redepenning Ti	0
				27,672	Amazon.Com		
			399.71	Generator maintenance 5/6	01-111-112-0000-6301	Redepenning Ti	0
				3,501	Cummins Npower Llc		
			2.70	Bolts for chiller 5/5	01-111-112-0000-6304	Redepenning Ti	0
				14,368	Runnings		
			46.57	Wall corner guards 5/13	01-111-112-0000-6305	Redepenning Ti	0
				15,530	Commercial Corner Guards (OBO)		
			239.00	Pneumatic air filter 5/25	01-111-113-0000-6305	Redepenning Ti	0
				14,964	John Henry Foster (OBO)		
			22.24	Pneumatic air filter 5/25	01-111-113-0000-6305	Redepenning Ti	0
				14,964	John Henry Foster (OBO)		
			39.94	Rm Sign Trmt Crt 5/23	01-111-116-0000-6420	Redepenning Ti	0
				4,614	Smartsign (OBO)		
			47.50	#1926 Oil Chg 5/6	01-201-000-0000-6303	Riegelman Tyle	0
				37,305	Midway Auto		
			50.58	#2122 Oli Chg 5/23	01-201-000-0000-6303	Roberts Rod	0
				5,184	Ds Auto Care, Inc. (OBO)		
			19.80	Boat Fuel 5/19	01-205-000-0000-6567	Roberts Rod	0
				3,274	Casey's (OBO)		
			325.00	Invest Trng 7/11-12	01-201-000-0000-6357	Rogers Tyler	0
				15,532	Covert Media Consulting (OBO)		
			44.00	Trng Kristina Streich 7-28-202	11-420-600-0010-6357	Sammon Debbie	0
				14,198	People Incorporated (OBO)		
			5.25	Postage for Odey 5/19/2022	11-471-471-0000-6203	Sammon Debbie	0
				67,100	USPS		
			366.90	DBayley Nat'l Drug Conference	01-091-132-0000-6331	Schumacher Jes	0
				3,372	Delta Airlines		
			902.40	JSchumacher/AMrozek NADCP Cor	01-091-132-0000-6331	Schumacher Jes	0
				8,771	Sun Country Airlines (OBO)		
			34.65	treatment court graduation gif	01-091-132-4091-6405	Schumacher Jes	0
				14,368	Runnings		
			91.93	trmt crt grad gift crds 5/24	01-091-132-4091-6405	Schumacher Jes	0
				6,464	Walmart		
			39.11	trmt crt suples 5/24	01-091-132-4091-6405	Schumacher Jes	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		
			75.91	trmt crt grad party snacks 5/1	01-091-132-4091-6405	Schumacher Jes	0
				6,464	Walmart		
			75.00	trmt crt grad gift crds 5/25	01-091-132-4091-6405	Schumacher Jes	0
				4,028	Mills Fleet Farm (OBO)		
			13.77	05/10 C & TC Facebook Post	11-466-458-0000-6241	Seide Jessica	0
				10,108	Facebook (OBO)		
			12.61	05/01 C&TC Facebook post	11-466-458-0000-6241	Seide Jessica	0
				10,108	Facebook (OBO)		
			12.39	05/1 TZD post /Facebook Ad	11-466-468-0000-6407	Seide Jessica	0
				10,108	Facebook (OBO)		
			0.25	PS/ALI 6-1-6/30/22	01-025-000-0000-6201	Smith John	0
				11,439	CenturyLink		
			2.54	DID Numbers 4/19-5/18/22	01-025-000-0000-6201	Smith John	0
				11,439	CenturyLink		
			0.27	PRI Svc Chg 4/19-5/18/22	01-025-000-0000-6201	Smith John	0
				11,439	CenturyLink		
			51.15	Cell Phone 4/3-5/2/22	01-031-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			175.05	Cellular Data 3/26-4/25/22	01-055-000-0000-6206	Smith John	0
				11,439	CenturyLink		
			40.01	Cell Phone 4/3-5/2/22	01-055-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			46.21	Cell Phone 4/3-5/2/22	01-061-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			2,000.00	Remote Control HR 5/22-5/23	01-061-000-0000-6270	Smith John	0
				8,700	Teamviewer (OBO)		
			61.11	PS/ALI 6-1-6/30/22	01-063-000-0000-6201	Smith John	0
				11,439	CenturyLink		
			662.41	Long Distance 4/4-5/3/22	01-063-000-0000-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			44.52	Police 4/4-5/3/22	01-063-000-0000-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			4.64	PubDef 4/4-5/3/22	01-063-000-0000-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			630.32	DID Numbers 4/19-5/18/22	01-063-000-0000-6201	Smith John	0
				11,439	CenturyLink		
			63.51	PRI Svc Chg 4/19-5/18/22	01-063-000-0000-6201	Smith John	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				11,439	CenturyLink		
			525.20		SO Add'l Lines 4/19-5/18/22	01-063-000-0000-6201	Smith John
				11,439	CenturyLink		
			46.21		Cell Phone 4/3-5/2/22	01-063-000-0000-6202	Smith John
				3,418	Verizon Wireless		
			95.49		Internet 05/22	01-063-000-0000-6209	Smith John
				5,234	HBC		
			65.00		Toll Free Service 5/19-6/18/22	01-063-000-0000-6270	Smith John
				5,669	GoToMeeting.com (OBO)		
			1,999.20		Software Update Service 1Yr 5/	01-063-000-0000-6270	Smith John
				12,071	Patch My PC (OBO)		
			3,548.00		Remote Control IT 5/22-5/23	01-063-000-0000-6270	Smith John
				8,700	Teamviewer (OBO)		
			14.61		Name Plate 4/25	01-063-000-0000-6405	Smith John
				6,450	Staples Advantage		
			26.69		Breakroom Coffee 5/9	01-063-000-0000-6405	Smith John
				27,672	Amazon.Com		
			19.98		ID Crd Read VETS 5/22	01-063-000-0000-6432	Smith John
				27,672	Amazon.Com		
			49.49		Car Charger LUM 5/26	01-063-000-0000-6432	Smith John
				27,672	Amazon.Com		
			22.95		Bar Code Scanner 5/5	01-063-000-0000-6432	Smith John
				27,672	Amazon.Com		
			11.99		USB Drives 5/5	01-063-000-0000-6432	Smith John
				27,672	Amazon.Com		
			41.21		Cell Phone 4/3-5/2/22	01-091-000-0000-6202	Smith John
				3,418	Verizon Wireless		
			41.21		Cell Phone 4/3-5/2/22	01-091-132-0000-6202	Smith John
				3,418	Verizon Wireless		
			846.54		Canon Scanner 5/19	01-091-132-0000-6432	Smith John
				2,606	SHI International Corp		
			87.42		Cell Phone 4/3-5/2/22	01-103-000-0000-6202	Smith John
				3,418	Verizon Wireless		
			150.20		Cellular Data 3/26-4/25/22	01-103-000-0000-6206	Smith John
				3,418	Verizon Wireless		
			80.02		Cellular Data 4/3-5/2/22	01-103-000-0000-6206	Smith John
				3,418	Verizon Wireless		
			383.62		Cell Phone 4/3-5/2/22	01-111-000-0000-6202	Smith John

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				3,418	Verizon Wireless		
			87.42	Cell Phone 4/3-5/2/22	01-121-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			40.01	Cellular Data 4/3-5/2/22	01-121-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			92.42	Cell Phone 4/3-5/2/22	01-127-127-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			46.70	Cellular Data 4/3-5/2/22	01-127-127-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			87.42	Cell Phone 4/3-5/2/22	01-127-129-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			1,798.24	Cell Phone 4/3-5/2/22	01-201-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			1,440.48	Cellular Data 4/3-5/2/22	01-201-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			280.08	Cellular Data 3/26-4/25/22	01-201-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			82.42	Cell Phone 4/3-5/2/22	01-205-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			120.03	Cellular Data 4/3-5/2/22	01-205-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			234.36	Cell Phone 4/3-5/2/22	01-207-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			40.03	Cellular Data 4/3-5/2/22	01-209-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			35.01	Cellular Data 3/26-4/25/22	01-209-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			99.47	Internet 05/22	01-209-000-0000-6209	Smith John	0
				5,234	HBC		
			206.05	Cell Phone 4/3-5/2/22	01-210-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			40.01	Cellular Data 4/3-5/2/22	01-210-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			35.01	Cellular Data 3/26-4/25/22	01-210-000-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			221.05	Cell Phone 4/3-5/2/22	01-255-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			3.53	SMS Texting 5/13-6/13/22	01-255-000-0000-6270	Smith John	0

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				<u>OBO#</u> <u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
				14,939 Captivated, LLC			
			41.21	Cell Phone 4/3-5/2/22	01-281-280-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 4/3-5/2/22	01-281-280-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			26.02	Cellular Data 3/26-4/25/22	01-281-280-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			46.21	Cell Phone 4/3-5/2/22	01-601-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			82.42	Cell Phone 4/3-5/2/22	03-310-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			120.03	Cellular Data 4/3-5/2/22	03-310-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			231.05	Cell Phone 4/3-5/2/22	03-320-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			90.04	Cellular Data 4/3-5/2/22	03-320-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			134.71	Cell Phone 4/3-5/2/22	03-330-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			46.21	Cell Phone 4/3-5/2/22	03-340-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			5.10	PS/ALI 6-1-6/30/22	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			176.72	Welfare IMU 4/4-5/3/22	11-420-600-0010-6201	Smith John	0
				11,020 CenturyLink (Phoenix)			
			52.64	DID Numbers 4/19-5/18/22	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			5.30	PRI Svc Chg 4/19-5/18/22	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			128.63	Cell Phone 4/3-5/2/22	11-420-600-0010-6202	Smith John	0
				3,418 Verizon Wireless			
			70.02	Cellular Data 3/26-4/25/22	11-420-600-0010-6206	Smith John	0
				3,418 Verizon Wireless			
			1.62	PS/ALI 6-1-6/30/22	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			50.48	Welfare Child Supp 4/4-5/3/22	11-420-640-0010-6201	Smith John	0
				11,020 CenturyLink (Phoenix)			
			16.70	DID Numbers 4/19-5/18/22	11-420-640-0010-6201	Smith John	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				11,439	CenturyLink		
			1.68	PRI Svc Chg 4/19-5/18/22	11-420-640-0010-6201	Smith John	0
				11,439	CenturyLink		
			6.47	PS/ALI 6-1-6/30/22	11-430-700-0010-6201	Smith John	0
				11,439	CenturyLink		
			182.04	Welfare Soc Svc 4/4-5/3/22	11-430-700-0010-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			66.74	DID Numbers 4/19-5/18/22	11-430-700-0010-6201	Smith John	0
				11,439	CenturyLink		
			6.72	PRI Svc Chg 4/19-5/18/22	11-430-700-0010-6201	Smith John	0
				11,439	CenturyLink		
			46.21	Cell Phone 4/3-5/2/22	11-430-700-0010-6202	Smith John	0
				3,418	Verizon Wireless		
			949.85	Cell Phone 4/3-5/2/22	11-430-700-0010-6202	Smith John	0
				3,418	Verizon Wireless		
			12.83	Cell Phone 3/26-4/25/22	11-430-700-0010-6202	Smith John	0
				3,418	Verizon Wireless		
			175.21	Cellular Data 3/26-4/25/22	11-430-700-0010-6206	Smith John	0
				3,418	Verizon Wireless		
			11.37	SMS Texting 5/13-6/13/22	11-430-700-0010-6283	Smith John	0
				14,939	Captivated, LLC		
			43.96	Cell Phone 3/26-4/25/22	11-463-463-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			178.44	Cellular Data 3/26-4/25/22	11-463-463-0000-6206	Smith John	0
				3,418	Verizon Wireless		
			0.39	SMS Texting 5/13-6/13/22	11-463-463-0000-6283	Smith John	0
				14,939	Captivated, LLC		
			41.21	Cell Phone 4/3-5/2/22	11-466-450-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			1.96	SMS Texting 5/13-6/13/22	11-466-450-0000-6283	Smith John	0
				14,939	Captivated, LLC		
			34.51	Cell Phone 4/3-5/2/22	11-466-462-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			0.39	SMS Texting 5/13-6/13/22	11-466-462-0000-6283	Smith John	0
				14,939	Captivated, LLC		
			41.21	Cell Phone 4/3-5/2/22	11-466-466-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			41.21	Cell Phone 4/3-5/2/22	11-467-467-0000-6202	Smith John	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				3,418	Verizon Wireless		
			1.74	PS/ALI 6-1-6/30/22	11-479-478-0000-6201	Smith John	0
				11,439	CenturyLink		
			69.50	PHS 4/4-5/3/22	11-479-478-0000-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			17.99	DID Numbers 4/19-5/18/22	11-479-478-0000-6201	Smith John	0
				11,439	CenturyLink		
			1.81	PRI Svc Chg 4/19-5/18/22	11-479-478-0000-6201	Smith John	0
				11,439	CenturyLink		
			4.23	PS/ALI 6-1-6/30/22	11-479-479-0000-6201	Smith John	0
				11,439	CenturyLink		
			162.16	PHS 4/4-5/3/22	11-479-479-0000-6201	Smith John	0
				11,020	CenturyLink (Phoenix)		
			43.64	DID Numbers 4/19-5/18/22	11-479-479-0000-6201	Smith John	0
				11,439	CenturyLink		
			4.40	PRI Svc Chg 4/19-5/18/22	11-479-479-0000-6201	Smith John	0
				11,439	CenturyLink		
			41.21	Cell Phone 4/3-5/2/22	61-392-000-0000-6202	Smith John	0
				3,418	Verizon Wireless		
			74.68	#2022 Oil/Tire Rot 5/3	01-201-000-0000-6303	Steffen Chad	0
				4,837	House Ford-Chrysler-Dodge-Jeep-Ram		
			26.25	Overnight Meal 5/4	01-201-000-0000-6332	Steffen Chad	0
				15,087	The Boulder Tap House (OBO)		
			7.39	Training Meal 5/24	01-201-000-0000-6332	Steffen Chad	0
				3,657	Chipotle (Obo)		
			47.98	Mesh Sorter 4/29	01-210-000-0000-6405	Steffen Chad	0
				27,672	Amazon.Com		
			50.98	TV Mount/Dispatch 5/25	01-210-000-0000-6432	Steffen Chad	0
				27,672	Amazon.Com		
			39.99	Keysafe 5/12	01-211-000-0000-6420	Steffen Chad	0
				50,705	Red Wing Ace Hardware		
			16.37	Water 5/9	01-281-280-0000-6414	Steffen Chad	0
				11,015	Koplin's Village Market		
			29.59	TV Mount:EOC 5/18	01-281-280-0000-6432	Steffen Chad	0
				27,672	Amazon.Com		
			497.99	TV:EOC 5/18	01-281-280-0000-6432	Steffen Chad	0
				4,401	B & H Photo-Video (OBO)		
			1,585.37	Ham Radio 5/19	01-281-280-0000-6480	Steffen Chad	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
			88.50	Refund Tax: Ham Rads 5/20	15,533 DX Engineering (OBO)	01-281-280-0000-6480	Steffen Chad	0
			60.57	#2121 Oil Chg 5/11	15,533 DX Engineering (OBO)	01-201-000-0000-6303	Stephans Dion	0
			107.51	Lodge 5/15-16	6,464 Walmart	01-207-000-0000-6332	Stephens Heath	0
			107.51	Lodge 5/15-16	27,262 Holiday Inn	01-207-000-0000-6332	Stephens Heath	0
			74.22	Ovrnght Meals 5/15	27,262 Holiday Inn	01-207-000-0000-6332	Stephens Heath	0
			79.90	Fluor Light Bulbs 5/4	3,352 Grandma's Saloon And Grill	01-201-000-0000-6420	Sullivan Trevo	0
			39.55	Broom/Sftnr Salt 5/4	7,919 Menards-Red Wing	01-201-000-0000-6420	Sullivan Trevo	0
			42.98	#1828 Hitch/Ball 5/4	50,705 Red Wing Ace Hardware	01-205-000-0000-6303	Sullivan Trevo	0
			156.06	#1828 Oil/Tire Rot 5/26	7,919 Menards-Red Wing	01-205-000-0000-6303	Sullivan Trevo	0
			15.84	Wipes/Batteries 5/4	12,052 Red Wing Chevrolet	01-205-000-0000-6420	Sullivan Trevo	0
			45.94	Truck Hitch 4/30	7,919 Menards-Red Wing	34-205-000-0000-6669	Sullivan Trevo	0
			161.55	#1927 Oil/Air Fltr 5/20	15,342 M&G Trailer Sales, Service and Rental	01-201-000-0000-6303	Sundby Scott	0
			24.95	Bkgrnd Check/GC Adm 5/26	9,698 Zumbrota Ford	01-061-000-0000-6290	Sutton-Brown S	0
			14.95	Bkground Check/PW 5/11	4,775 National Student Clearinghouse (OBO)	01-061-000-0000-6290	Sutton-Brown S	0
			100.00	CPR Cards(10) 5/5	4,775 National Student Clearinghouse (OBO)	01-201-000-0000-6245	Tiedemann Cody	0
			55.37	#2026 Oil Chg 5/9	15,242 CPR Certified Trainer (OBO)	01-201-000-0000-6303	Tiedemann Cody	0
			145.53	#1924 Oil/R Tr/Align 4/28	8,180 Bird's Auto Repair	01-201-000-0000-6303	Troolin Rob	0
			101.35	AKoberoski MAPEZA 5/13	5,184 Ds Auto Care, Inc. (OBO)	01-127-128-0000-6332	Use Land	0
			125.00	Puchalla/Bridget TRNG 6/15	2,980 Arrowwood Resort	11-430-700-0010-6357	Villaran Abby	0

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
				4,303	Eventbrite (OBO)		
			175.00	Puchalla/Bridget TRNG 4/29	11-430-700-0010-6357	Villaran Abby	0
				15,534	Univerity of Wisconsin-Madison (OBO)		
			40.00	Costs related to FA 5/27	11-430-710-3640-6020	Voth Maggie	0
				6,464	Walmart		
			1,250.00	Costs related to FA 5/18	11-430-710-3640-6020	Voth Maggie	0
				4,118	Kwik Trip (OBO)		
			960.00	Costs related to FA 5/27	11-430-710-3640-6020	Voth Maggie	0
				6,464	Walmart		
			158.90	Forensic Comp Tool 4/22	01-201-000-0000-6244	Voxland Collin	0
				1,903	Thomson Reuters - West		
			108.06	#1922 Oil/Rot Trs 5/12	01-201-000-0000-6303	Voxland Collin	0
				1,432	Johnson Tire Service Inc.		
			90.00	POST Lic/Vandestouwe 5/19	01-201-000-0000-6245	Weiss Kris	0
				8,759	Post Board		
			1.94	POST Lic/Service Fee 5/19	01-201-000-0000-6245	Weiss Kris	0
				8,759	Post Board		
			103.09	Fire Ext Rechg 5/2	01-201-000-0000-6304	Winberg Jordan	0
				15,441	Mississippi Welders Supply Co Inc		
			65.62	Boat Fuel 5/14	01-205-000-0000-6567	Winberg Jordan	0
				8,541	Red Wing Marina		
Warrant #	12319	Total	65,522.95	Date 6/7/2022			
	Final Total...		65,522.95	409	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	48,743.74	County General Revenue
3	1,250.35	County Road and Bridge
11	15,070.74	Health & Human Service Fund
34	45.94	Capital Plan
61	109.18	Waste Management Facilities
81	303.00	Settlement Fund
	65,522.95	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>
12325	5407	Blue Cross and Blue Shield of MN					
			519.18	- Retirees & COBRA 7/2022	01-000-000-9001-2020	220602304408	0
			517.66	Dental/Vis Ins Ret/COBRA 7/22	01-000-000-9001-2021	220602304408	0
			166,918.58	Health Ins 7/2022	01-000-000-9002-2020	220602304408	0
			9,417.18	Dental Ins 7/2022	01-000-000-9002-2021	220602304408	0
			1,301.04	Vision Ins 7/2022	01-000-000-9002-2023	220602304408	0
			24,973.80	Health Ins 7/2022	03-000-000-9002-2020	220602304408	0
			1,305.44	Dental Ins 7/2022	03-000-000-9002-2021	220602304408	0
			164.42	Vision Ins 7/2022	03-000-000-9002-2023	220602304408	0
			100,534.06	Health Ins 7/2022	11-000-000-9002-2020	220602304408	0
			4,594.80	Dental Ins 7/2022	11-000-000-9002-2021	220602304408	0
			723.16	Vision Ins 7/2022	11-000-000-9002-2023	220602304408	0
			6,537.34	Health Ins 7/2022	61-000-000-9002-2020	220602304408	0
			433.38	Dental Ins 7/2022	61-000-000-9002-2021	220602304408	0
			31.48	Vision Ins 7/2022	61-000-000-9002-2023	220602304408	0
Warrant #	12325	Total	316,933.16	Date 6/21/2022			
	Final Total...		316,933.16	14	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	177,635.28	County General Revenue
3	26,443.66	County Road and Bridge
11	105,852.02	Health & Human Service Fund
61	7,002.20	Waste Management Facilities
	316,933.16	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>
12327	11506	Alerus Financial					
			19,297.10	6/23/22 Payroll-Co HSA Contrib	01-000-000-2504-2005		0
			3,587.50	6/23/22 Payroll-Co HSA Contrib	03-000-000-2504-2005		0
			12,544.86	6/23/22 Payroll-Co HSA Contrib	11-000-000-2504-2005		0
			578.85	6/23/22 Payroll-Co HSA Contrib	61-000-000-2504-2005		0
Warrant #	12327	Total	36,008.31	Date 6/23/2022			
	Final Total...		36,008.31	4	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	19,297.10	County General Revenue
3	3,587.50	County Road and Bridge
11	12,544.86	Health & Human Service Fund
61	578.85	Waste Management Facilities
	36,008.31	TOTAL

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Warrant Form **WFXX**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 06/24/2022
Pay Date 06/24/2022



<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>	
15473	Ahern/Dennis Michael	30.00		Election Judge Training 6/22	01-071-000-0000-6284		N
15473		15.00		AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant # 462602	Total...		45.00			
15474	Anderson/Gretchen	30.00		Election Judge Training 6/22	01-071-000-0000-6284		N
15474		15.00		AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant # 462603	Total...		45.00			
13308	ArcaSearch Corporation	8,813.95		Preserve Commissioner Rec 5/27	01-101-000-0000-6284	30065-02	N
13308		2,461.00		Research Sys Fee 7/22-6/23	01-101-103-0000-6268	28395-07	N
	Warrant # 462604	Total...		11,274.95			
15470	Autism Advocacy & Law Center	1,560.00		Prof Svc: 25-PR-21-1789	01-011-000-0000-6271		N
15470		1,095.00		Prof Svc: 25-PR-21-1251	01-011-000-0000-6271		N
	Warrant # 462605	Total...		2,655.00			
14406	Bigelow Homes LLC	2,347.73		CARES-Permit 22-K032	01-003-000-0000-6892		N
	Warrant # 462606	Total...		2,347.73			
15464	Braden, P.A./J. Scott	341.00		Prof Svc 5/25/22	01-011-000-0000-6265	25P200000768	N
	Warrant # 462607	Total...		341.00			
14487	Buck/Christopher David	100.00		Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106		N
14487		22.23		PAC Mtg Mileage 6/20/22	01-127-128-0000-6331		N
	Warrant # 462608	Total...		122.23			
10485	Cannon Auto Repair	1,617.58		#1824 Oil/Brakes/Rtrs 6/7/22	01-201-000-0000-6303	55011	N
	Warrant # 462609	Total...		1,617.58			
7440	Cannon Falls Beacon	50.00		1Yr Subscription 7/2022-7/2023	01-201-000-0000-6244		N
	Warrant # 462610	Total...		50.00			
2788	Commercial Asphalt Co	252.58		Patching #7	03-310-000-0000-6503	220615	N
2788		252.57		Patching #24	03-310-000-0000-6503	220615	N
2788		252.57		Patching #18	03-310-000-0000-6503	220615	N
	Warrant # 462611	Total...		757.72			
15495	Crump/Joyce	100.00		Refund: Probation Fees 6/5/22	01-255-255-0000-5475	25-VB-21-935	N
	Warrant # 462612	Total...		100.00			
15475	Doyle/P Michael	30.00		Election Judge Training 6/22	01-071-000-0000-6284		N
15475		15.00		AB Board Training 6/22	01-071-000-0000-6284		N

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Warrant Form **WFXX**
Auditor's Warrants

Goodhue County

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	<u>Warrant #</u>	<u>462613</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	Warrant #	462613	Total...	45.00			
14859	DTN, LLC		719.40	Weather App 6/17/22	01-281-280-0000-6270	6146215	N
	Warrant #	462614	Total...	719.40			
15476	Dulak/Lynn Meredith		30.00	Election Judge Training 6/22	01-071-000-0000-6284		N
15476			15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant #	462615	Total...	45.00			
2411	Equifax Information SVCS LLC		25.16	Pre Emp Credit Chks 6/3/22	01-061-000-0000-6290	2052427235	N
	Warrant #	462616	Total...	25.16			
15477	Erickson/Dawn Zero		30.00	Election Judge Training 6/22	01-071-000-0000-6284		N
15477			15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant #	462617	Total...	45.00			
4644	Express Services, Inc.		518.40	Bldg Concierge Temp 6/19	01-001-000-0000-6850	27357600	N
	Warrant #	462618	Total...	518.40			
12207	Forestry Suppliers, Inc.		419.50	Distance Meter 1503	03-340-000-0000-6562	240790-01	N
	Warrant #	462619	Total...	419.50			
15332	Friemel Plumbing and Drain Svc LLC		375.00	Hydro Jet Trench Drain - Zum	03-350-000-0000-6305	7717	N
15332			375.00	Hydro Jet Trench Drain - Ken	03-350-000-0000-6305	7718	N
15332			1,050.00	Hydro Jet Trench Drain - CF	03-350-000-0000-6305	7719	N
	Warrant #	462620	Total...	1,800.00			
3266	Frontier Communications		74.12	Kenyon Phone	03-350-000-0000-6201	123197-2	N
3266			69.99	Kenyon DSL	03-350-000-0000-6209	123197-2	N
	Warrant #	462621	Total...	144.11			
1330	Goodhue County Auditor-Treasurer		100.00	Setup Petty Cash - Sheriff	01-201-000-0000-1002		N
	Warrant #	462622	Total...	100.00			
1331	Goodhue County Cooperative Elec Assoc		124.54	St Lts #24 - RBW	03-310-000-0000-6251	17064001	N
1331			84.04	St Lts #24 - RBE	03-310-000-0000-6251	17064002	N
1331			49.04	Signs TH56 & 9	03-310-000-0000-6251	17064003	N
1331			62.31	Signs TH19 & 7	03-310-000-0000-6251	17064004	N
1331			14.00	St Lts #1 - Wt Rk	03-310-000-0000-6251	17064005	N
1331			8.50	St Lts #9	03-310-000-0000-6251	17064006	N
1331			8.50	St Lts #1	03-310-000-0000-6251	17064008	N
1331			8.50	St Lts #16	03-310-000-0000-6251	17064009	N

Goodhue County

WARRANT REGISTER Auditor Warrants



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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
1331	Goodhue County Cooperative Elec Assoc	8.50	St Lts #9	03-310-000-0000-6251	17064013		N
1331		8.50	St Lts #9	03-310-000-0000-6251	17064014		N
1331		8.50	St Lts #10	03-310-000-0000-6251	17064015		N
1331		8.50	St Lts #2	03-310-000-0000-6251	17064010		N
1331		8.50	St Lts #1	03-310-000-0000-6251	17064011		N
1331		8.50	St Lts #1	03-310-000-0000-6251	17064012		N
1331		8.50	St Lts #1	03-310-000-0000-6251	17064016		N
1331		8.50	St Lts #9	03-310-000-0000-6251	17064017		N
1331		8.50	St Lts #1	03-310-000-0000-6251	17064007		N
1331		46.06	Elec - Vasa	03-350-000-0000-6251	901293001		N
1331		273.68	Elec - CF	03-350-000-0000-6251	1293002		N
1331		7.00	Park Light	03-521-000-0000-6251	5862001		N
	Warrant # 462623	Total...	762.67				
21220	Goodhue County Court Admin	125.00	Court Fees 25-VB-22-2703	01-255-255-0000-5475			N
	Warrant # 462624	Total...	125.00				
21090	Goodhue County Recorder	46.00	A686278	01-127-128-0000-6850	202200000444		N
	Warrant # 462625	Total...	46.00				
8956	Greseth/Todd Ordean	12.87	Kenyon Brd Mileage 5/3	01-005-000-0000-6332			N
8956		21.06	Ground Breaking Mileage 5/6	01-005-000-0000-6332			N
8956		56.16	Law Library - Twps Mileage 5/9	01-005-000-0000-6332			N
8956		36.27	Planning Mileage 5/16	01-005-000-0000-6332			N
8956		52.07	Pine Island City Mileage 5/17	01-005-000-0000-6332			N
8956		7.02	Wnmgo Twp Mileage 5/19	01-005-000-0000-6332			N
8956		36.27	WDI Open House Mileage 5/24	01-005-000-0000-6332			N
8956		13.46	Sky Berg Bees&Land Mileage 5/2	01-005-000-0000-6332			N
	Warrant # 462626	Total...	235.18				
13949	Griesert/Beverly Jo	459.23	Transp Mileage 6/6-6/15/22	01-121-140-0000-6220			N
	Warrant # 462627	Total...	459.23				
4801	Hart/Charles Grant	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
4801		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
	Warrant # 462628	Total...	45.00				
13841	Johnson/Michael R.	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
13841		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
	Warrant # 462629	Total...	45.00				

Goodhue County

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		<u>OBO#</u>	<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
12923	Kevin's Service	100.01	Chainsaw Gas	03-340-000-0000-6567	25023	N
	Warrant # 462630	Total...				
		100.01				
12835	Knight Barry Title United LLC	84.24	37.009.2101 Overpmt	81-850-000-0000-2102		N
	Warrant # 462631	Total...				
		84.24				
14808	Lake Byllesby Improvement Assoc Inc.	3,000.00	Lk Res Crlylf Pndwd Trmt 6/1	01-127-125-0000-6278	INV022007	N
	Warrant # 462632	Total...				
		3,000.00				
15497	Lindbeck/Leah	3,233.65	CARES-Permit 22-0267	01-003-000-0000-6892		N
	Warrant # 462633	Total...				
		3,233.65				
15478	Lund/Karen L.	30.00	Election Judge Training 6/22	01-071-000-0000-6284		N
15478		15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant # 462634	Total...				
		45.00				
8742	Mandelkow/Mark	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6284		N
	Warrant # 462635	Total...				
		100.00				
15479	Marty/Lisa	30.00	Election Judge Training 6/22	01-071-000-0000-6284		N
15479		15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant # 462636	Total...				
		45.00				
8680	Mayo Clinic	37,031.91	Coroner Fees Q222	01-215-000-0000-6273		N
	Warrant # 462637	Total...				
		37,031.91				
8522	Minnesota Energy Resources Corporation	22.58	Gas: PI Twr 5/16-6/15/22	01-211-000-0000-6252	05045427210000	N
	Warrant # 462638	Total...				
		22.58				
1821	Mn Dept Of Finance	2,550.00	Battered Wmn/Birth Cert 5/22	72-850-000-0000-2173		N
1821		8,820.00	State Surcharges 5/2022	72-850-000-0000-2209		N
1821		1,312.00	Birth/Death Surchg 5/2022	72-850-000-0000-2218		N
1821		1,100.00	Birth Cert S/C 5/2022	72-850-000-0000-2218		N
	Warrant # 462639	Total...				
		13,782.00				
14800	Naatz/Thomas	30.00	Cell Phone 6/2022	01-063-000-0000-6202		N
14800		40.00	Internet 6/2022	01-063-000-0000-6209		N
	Warrant # 462640	Total...				
		70.00				
11766	Novak Weather Consultants	149.00	Light Pak Weather Cons	03-330-000-0000-6283	569	N
	Warrant # 462641	Total...				
		149.00				

Goodhue County

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			<u>OBO#</u> <u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>	
5189	Nystuen/Richard	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106			N
5189		43.29	PAC Mtg Mileage 6/20/2022	01-127-128-0000-6331			N
	Warrant # 462642	Total...	143.29				
11013	Office Of MN.IT Services	142.32	EOC Phone Lines 5/2022	01-281-280-0000-6201	W22050444		N
	Warrant # 462643	Total...	142.32				
15480	Olander/Ruth Marie	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
15480		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
	Warrant # 462644	Total...	45.00				
5828	Olmsted County	110.40	HHW Disp-Trtd Aero	61-399-192-0000-6838	HW062122		N
5828		36.00	Site Labor	61-399-192-0000-6838	HW062122		N
5828		9.88	HHW Disp-Wate Aero	61-399-192-0000-6838	HW062122		N
	Warrant # 462645	Total...	156.28				
14303	Paragon Development Systems Inc.	6,000.00	Network Svc Support 5/2022	01-063-000-0000-6278	15115320		N
	Warrant # 462646	Total...	6,000.00				
13793	Preuit/Nancy Ann	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
13793		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
	Warrant # 462647	Total...	45.00				
14082	Quadient Finance USA, Inc.	2,000.00	Postage Mtr: GOV 5/24	01-001-000-0000-6203	79000110013016		N
	Warrant # 462648	Total...	2,000.00				
2677	Red Wing Business Advantage Account	191.27	Safety Boots-J.Zorn	03-310-000-0000-6417	23469		N
2677		220.99	Safety Boots - D.Taube	03-310-000-0000-6417	23469		N
2677		178.49	Safety Boots - A.Voxland	03-310-000-0000-6417	23469		N
2677		220.99	Safety Boots - E.Seaberg	03-320-000-0000-6417	23469		N
2677		161.49	Safety Boots - E.Schafer	61-398-000-0000-6417	23469		N
	Warrant # 462649	Total...	973.23				
50703	Red Wing Chamber Of Commerce	2,575.00	Chamber Bucks - Jan-Jun 2022	01-001-000-0000-6195	12684		N
	Warrant # 462650	Total...	2,575.00				
15481	Reiling/William Charles	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
15481		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
	Warrant # 462651	Total...	45.00				
15498	Remington, Arbitrator/John	3,694.65	Goodhue County / LELS	01-061-000-0000-6275	BMS 21-PA-2661		N

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	<u>Warrant #</u>	<u>462652</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			3,694.65				
582	Rihm Kenworth		10.00	License Fee	34-398-000-0000-6663	DE-08845	N
582			150.00	Admin Fees	34-398-000-0000-6663	DE-08845	N
582			45.00	Title Fees	34-398-000-0000-6663	DE-08845	N
582			10,281.12	Sales Tax	34-398-000-0000-6663	DE-08845	N
582			158,171.00	2023 KW T880 Chassis	34-398-000-0000-6663	DE-08845	N
582			1,300.00	MX Prem AT 5Yr/400K Mi Ext War	34-398-000-0000-6663	DE-08845	N
582			3,795.00	MX Prem Eng 5Yr/400K Ext War	34-398-000-0000-6663	DE-08845	N
582			5,350.00	Basic Veh 5Yr/400K Min Ext War	34-398-000-0000-6663	DE-08845	N
582			843.00	Allison Trans Ulmtd Mi Ext War	34-398-000-0000-6663	DE-08845	N
	Warrant #	462653	Total...				
			179,945.12				
70136	Ripley's Rental And Sales		49.68	LP - Crack Filling	03-310-000-0000-6512	62911	N
	Warrant #	462654	Total...				
			49.68				
12260	Ronco Engineering Sales Co, Inc		30.10	Fire Hose Clamps	03-340-000-0000-6420	3284180	N
12260			90.81	Ratchet Loadbinder (2)	03-340-000-0000-6420	3286223	N
12260			154.34	Chain/Clevis Kits Stk	03-340-000-0000-6420	3286636	N
12260			128.64	Binder Chain 1508	03-340-000-0000-6563	3283824	N
12260			48.38	Safety Valve Rpr 1702	03-340-000-0000-6563	3286989	N
12260			69.65	4" x 30' Winch Strap (2)	61-398-192-0000-6563	3286223	T
	Warrant #	462655	Total...				
			521.92				
5152	Ryan Manufacturing Inc		123.88	Wheel Center #1411	03-340-000-0000-6563	47792	N
	Warrant #	462656	Total...				
			123.88				
15499	Schafer/Jeremy J		6.25	26.001.0402 Overpmt	81-850-000-0000-2102		N
	Warrant #	462657	Total...				
			6.25				
15249	Schmidt/Dan		30.00	Cell Phone 6/2022	01-063-000-0000-6202		N
15249			40.00	Internet 6/2022	01-063-000-0000-6209		N
	Warrant #	462658	Total...				
			70.00				
5029	Short Elliot Hendrickson Inc		1,631.16	Monitor Wan Lndf-05/2022	61-397-000-0000-6283	427816	N
5029			641.98	Monitor RW Landf-05/2022	61-397-000-0000-6283	427818	N
	Warrant #	462659	Total...				
			2,273.14				
5041	Shred Right		50.00	Document Destruction 6/7/22	01-201-000-0000-6284	577094	N
5041			25.00	Document Destruction 6/7/22	01-207-000-0000-6283	577094	N

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	<u>Warrant #</u>	<u>462660</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			75.00				
15251	Sir Lines-A-Lot, LLC		371,261.85	2022 Traffic Marking Est 1	03-310-000-0000-6323	Est #1	N
	Warrant #	462661	Total...				
			371,261.85				
15463	Sun Control Minnesota, Inc.		321.00	Security Film Drs 202/203 5/11	01-111-110-0000-6305	07403	N
	Warrant #	462662	Total...				
			321.00				
14617	Sun Life Financial		4.52	Basic Life: G. Barringer 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: M. Borst 6/22	01-000-000-9001-2022		N
14617			1.80	Child Life: M. Borst 6/22	01-000-000-9001-2022		N
14617			25.00	Vol Life: M. Borst 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: V. Iocco 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: W. Duffing 5/22	01-000-000-9001-2022		N
14617			41.60	Vol Life: C. Lee 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: D. Wright 6/22	01-000-000-9001-2022		N
14617			27.20	Sps Life Ins: D. Wright 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: D. Withers 6/22	01-000-000-9001-2022		N
14617			44.80	EE Life Ins: D. Withers 6/22	01-000-000-9001-2022		N
14617			19.20	Sps Life Ins: D. Withers 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: W. Duffing 6/22	01-000-000-9001-2022		N
14617			4.52	Basic Life: C. Lee 6/22	01-000-000-9001-2022		N
	Warrant #	462663	Total...				
			195.76				
15500	Tople/Briggs		35.00	Cell Phone 6/2022	01-031-000-0000-6202		N
	Warrant #	462664	Total...				
			35.00				
1876	Van Paper Company		257.64	TP/Towels/Jani Supp	03-350-000-0000-6420	613769-00	N
	Warrant #	462665	Total...				
			257.64				
15483	Voigt/Rose V.		30.00	Election Judge Training 6/22	01-071-000-0000-6284		N
15483			15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant #	462666	Total...				
			45.00				
15482	Voigt/Steve P.		30.00	Electio Judge Training 6/22	01-071-000-0000-6284		N
15482			15.00	AB Board Training 6/22	01-071-000-0000-6284		N
	Warrant #	462667	Total...				
			45.00				
1674	Wells Fargo Banks		2,110.49	Client Analysis 5/2022	01-001-000-0000-6375	22050141174	N
	Warrant #	462668	Total...				
			2,110.49				

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11465	Wells Fargo Vendor Fin Serv	241.89	Copier Lease Ju1	03-330-000-0000-6302	5020488574		N
Warrant #	462669	Total...	241.89				
15488	Wichser/Penny J	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
15488		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
Warrant #	462670	Total...	45.00				
73383	Xcel Energy	53.00	St Lts - 66	03-310-000-0000-6251	51-63607118		N
73383		54.77	St Lts - 1	03-310-000-0000-6251	51-63607118		N
73383		28.60	St Lts - 5	03-310-000-0000-6251	51-64100936		N
73383		96.77	St Lts - S Bench	03-310-000-0000-6251	51-94709683		N
73383		77.57	St Lts - Park	03-521-000-0000-6251	54-46438082		N
Warrant #	462671	Total...	310.71				
15490	Youngmark/Rebecca C	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
15490		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
Warrant #	462672	Total...	45.00				
15493	Zolondek/Kathleen Anne	30.00	Election Judge Training 6/22	01-071-000-0000-6284			N
15493		15.00	AB Board Training 6/22	01-071-000-0000-6284			N
Warrant #	462673	Total...	45.00				
Warrant Form	WFXX	Total...	656,443.35	167 Transactions			

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6193	Advanced Correctional Healthcare	79.92-	ADP Recon Q122	01-201-000-0000-6272	117866	N
6193		30,591.06	Medical Contract 7/22	01-207-000-0000-6272	118326	N
6193		2,097.62	Pool/Cap Recon April 2022	01-207-000-0000-6272	118327	N
6193		5,939.23-	Med Contrt: Refund 2/20-4/2/22	01-207-000-0000-6272	117887	N
6193		33.12	Inmate RX: Olmsted 5/22	01-207-000-0000-6272	118759	N
	Warrant # 36712	Total...	26,702.65			
27100	Allegra	123.00	RC Parking Lot Project Signs	61-398-000-0000-6411	16239	N
	Warrant # 36713	Total...	123.00			
6781	Benck/Andrea	35.00	Cell Phone 6/2022	01-031-000-0000-6202		N
	Warrant # 36714	Total...	35.00			
5405	Blank/Joseph	387.86	Transp Mileage 6/6-6/17/22	01-121-140-0000-6220		N
	Warrant # 36715	Total...	387.86			
13708	Carlson/Hannah	30.00	Cell Phone 6/2022	01-063-000-0000-6202		N
13708		15.00	Internet 6/2022	01-063-000-0000-6209		N
	Warrant # 36716	Total...	45.00			
2370	Ekblad/Jeff	35.00	Cell Phone 6/2022	01-103-000-0000-6202		N
	Warrant # 36717	Total...	35.00			
1273	Erickson Engineering Co. LLC	2,300.00	Prelim Design 608-013 Prl Br#2	03-320-000-0000-6281	14911	N
	Warrant # 36718	Total...	2,300.00			
13223	Ferguson/Janet	30.00	Cell Phone 6/2022	01-255-000-0000-6202		N
	Warrant # 36719	Total...	30.00			
11189	Gale/Thomas	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106		N
11189		19.89	PAC Mtg Mileage 6/20/22	01-127-128-0000-6331		N
	Warrant # 36720	Total...	119.89			
11612	Goodhue County SWCD	4,175.21	2021 Feedlot Perform Grant Cr	01-002-020-0000-6825		N
	Warrant # 36721	Total...	4,175.21			
22150	Grimsrud Publishing	29.75	County Brd Public Hearing 7/1	01-127-128-0000-6242	8378	N
	Warrant # 36722	Total...	29.75			
2283	Holst/Kristine	35.00	Cell Phone 6/2022	01-201-000-0000-6202		N
	Warrant # 36723	Total...	35.00			

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11828	Huneke/Marcus	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106		N
11828		33.35	PAC Mtg Mileage 6/20/22	01-127-128-0000-6331		N
	Warrant # 36724	Total... 133.35				
15111	Innovational Water Solutions, Inc.	1,376.00	Cooling Twr Mgmt Program 5/22	01-111-110-0000-6301	12438	N
15111		295.65	Twr Wtr Sys Test Kits 5/31/22	01-111-110-0000-6420	12436	N
15111		387.34	Cooling Twr Mgmt Program 5/22	01-111-112-0000-6301	12440	N
15111		288.33	Twr Wtr Sys Test Kits 5/31/22	01-111-112-0000-6420	12435	N
15111		387.33	Cooling Twr Mgmt Program 5/22	01-111-113-0000-6301	12440	N
15111		1,376.00	Cooling Twr Mgmt Program 5/22	01-111-115-0000-6301	12439	N
15111		295.65	Twr Wtr Sys Test Kits 5/31/22	01-111-115-0000-6420	12437	N
15111		387.33	Cooling Twr Mgmt Program 5/22	01-111-116-0000-6301	12440	N
15111		149.00	Cooling Twr Mgmt Program 5/22	01-111-116-0000-6301	12441	N
15111		288.32	Twr Wtr Sys Test Kits 5/31/22	01-111-116-0000-6420	12435	N
	Warrant # 36725	Total... 5,230.95				
3972	Innovative Office Solutions, LLC	10.48	Pens/Notebooks 6/1/22	01-255-000-0000-6405	IN3809927	N
	Warrant # 36726	Total... 10.48				
1427	Jaeger/Mark Alan	30.00	Cell Phone 6/2022	01-255-000-0000-6202		N
	Warrant # 36727	Total... 30.00				
12612	Kelly/Dan	30.00	Cell Phone 6/2022	01-255-000-0000-6202		N
	Warrant # 36728	Total... 30.00				
15126	Koberoski/Alexandra	24.34	Cell Phone 6/2022	01-127-128-0000-6202		N
	Warrant # 36729	Total... 24.34				
12152	Lance/Stacy L	35.00	Cell Phone 6/2022	01-031-000-0000-6202		N
	Warrant # 36730	Total... 35.00				
14592	Lohman/Terry W.	64.35	Transp Mileage 6/9/22	01-121-140-0000-6220		N
	Warrant # 36731	Total... 64.35				
1721	Matthews/Tris	30.00	Cell Phone 6/2022	01-201-000-0000-6202		N
	Warrant # 36732	Total... 30.00				
13333	Miller/Richard	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106		N
13333		32.76	PAC Mtg Mileage 6/20/2022	01-127-128-0000-6331		N
	Warrant # 36733	Total... 132.76				
2610	Nygaard/Ronald H.	299.52	Transp Mileage 5/12-6/9/22	01-121-140-0000-6220		N

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<u>Warrant #</u>	<u>36734</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
		299.52				
8856	Ostlund/Emily	30.00	Cell Phone 6/2022	01-255-000-0000-6202		N
	Warrant # 36735	Total...				
		30.00				
10876	Parallel Technologies Inc.	650.00	Firmware Updates - GC Drs 5/31	01-111-000-0000-6371	79270	N
	Warrant # 36736	Total...				
		650.00				
12189	Pierret/Samantha	30.00	Cell Phone 6/2022	01-127-128-0000-6202		N
	Warrant # 36737	Total...				
		30.00				
1727	Red Wing City-Finance	163.00	Silt Fence Disp-Park Berm	03-521-000-0000-6632	770614	N
	Warrant # 36738	Total...				
		163.00				
50750	Rs Eden	189.63	Testing Supplies 5/31/22	01-255-000-0000-6285	65587	N
50750		113.70	Drug Testing 5/31/22	01-255-000-0000-6285	65587	N
	Warrant # 36739	Total...				
		303.33				
10541	Scuba Center	229.00	Deep Diver Class:Erdman 6/14	01-205-234-0000-6357	21350	N
	Warrant # 36740	Total...				
		229.00				
2606	SHI International Corp	2,544.75	Citrix SW Support 2022-2023	01-201-000-0000-6268	B15314520	N
	Warrant # 36741	Total...				
		2,544.75				
11804	Smith/John	30.00	Cell Phone 6/2022	01-063-000-0000-6202		N
	Warrant # 36742	Total...				
		30.00				
14641	Stark/Carli Elizabeth	100.00	Per Diem: PAC Mtg 6/20/22	01-127-128-0000-6106		N
14641		0.70	PAC Mtg Mileage 6/20/22	01-127-128-0000-6331		N
	Warrant # 36743	Total...				
		100.70				
11982	Summit Food Service LLC	448.00	Inmate Laundry 5/821-5/27/22	01-207-000-0000-6366	INV2000143897	N
11982		3,102.79	Inmate Meals 5/21-5/27/22	01-207-000-0000-6463	INV2000143896	N
	Warrant # 36744	Total...				
		3,550.79				
8735	Vieths-Augustine/Lavon	35.00	Cell Phone 6/2022	01-055-000-0000-6202		N
	Warrant # 36745	Total...				
		35.00				
13881	Walker/Michelle	30.00	Cell Phone 6/2022	01-255-000-0000-6202		N
	Warrant # 36746	Total...				
		30.00				
9556	Wersal, Cory	16.76	Ice/Water	03-310-000-0000-6417	Re-imb	N

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	<u>Warrant #</u>	<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
	Warrant #	36747	Total...	16.76				
8000	Wyl/Eddy		30.00	Cell Phone 6/2022	01-063-000-0000-6202			N
8000			40.00	Internet 6/2022	01-063-000-0000-6209			N
	Warrant #	36748	Total...	70.00				
	Warrant Form	WFXX-ACH	Total...	47,822.44	58 Transactions			
		Final Total...	704,265.79	225 Transactions				

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<u>WARRANT RUN INFORMATION</u>	<u>WARRANT FORM</u>	<u>STARTING WARRANT NO.</u>	<u>ENDING WARRANT NO.</u>	<u>DATE OF PAYMENT</u>	<u>DATE OF APPROVAL</u>	<u>PPD COUNT</u>	<u>AMOUNT</u>	<u>CTX COUNT</u>	<u>AMOUNT</u>
72	656,443.35	WFXX	462602	462673	06/24/2022	06/24/2022			
37	47,822.44	WFXX-ACH	36712	36748	06/24/2022	06/24/2022	24	1,809.53	13 46,012.91
	704,265.79	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	127,542.19	County General Revenue	45,219.68		82,322.51	
3	380,122.43	County Road and Bridge	2,479.76		377,642.67	
34	179,945.12	Capital Plan	-		179,945.12	
61	2,783.56	Waste Management Facilities	123.00		2,660.56	
72	13,782.00	Other Agency Funds	-		13,782.00	
81	90.49	Settlement Fund	-		90.49	
	704,265.79	TOTAL	47,822.44	TOTAL ACH	656,443.35	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>
12329	14096	The Bank of New York	5,470.00	Accr Int Pd on CD Pur 6/2022	01-001-000-0000-5710		
	Warrant #	12329	Total	5,470.00	Date 6/24/2022		0
	Final Total...		5,470.00	1	Transactions		

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Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	5,470.00	County General Revenue
	5,470.00	TOTAL

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15503 Cannon Valley Specialties	693.00	Jackets for Vet Drivers 6/24	01-121-120-0000-6420	22123	N
Warrant # 462674	Total...	693.00			
Warrant Form WFXX	Total...	693.00	1 Transactions		
Final Total...	693.00	1 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>
1	WFXX	462674	462674	06/28/2022	06/28/2022		693.00		
	TOTAL						693.00		

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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	693.00	County General Revenue	-	693.00
	693.00	TOTAL	- TOTAL ACH	693.00 TOTAL NON-ACH

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RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
72	198,746.80	Other Agency Funds
	198,746.80	TOTAL

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Manual Warrants

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
12230	11506	Alerus Financial					
			1,068.50	FSA/HRA/HSA Fees 6/22	01-061-000-0000-6283		0
			144.95	FSA/HRA/HSA Fees 6/22	11-420-600-0010-6283		0
			55.75	FSA/HRA/HSA Fees 6/22	11-420-640-0010-6283		0
			200.70	FSA/HRA/HSA Fees 6/22	11-430-700-0010-6283		0
			55.75	FSA/HRA/HSA Fees 6/22	11-479-478-0000-6283		0
			100.35	FSA/HRA/HSA Fees 6/22	11-479-479-0000-6283		0
Warrant #	12230	Total	1,626.00	Date 6/28/2022			
	Final Total...		1,626.00	6	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	1,068.50	County General Revenue
11	557.50	Health & Human Service Fund
	1,626.00	TOTAL

ndahlstrom
06/30/2022

12:46:07PM

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>
12331	14168	Heartland Payment Systems LLC	16.45	ACH Funds Fee 6/2022	01-001-000-0000-6376		0
	Warrant #	12331	Total	16.45	Date 6/30/2022		
	Final Total...		16.45	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	16.45	County General Revenue
	16.45	TOTAL

Goodhue County

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			<u>OBO#</u> <u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
1353	Ag Partners Coop	2,039.80	Emerg Gen/Brlr D Tnk Fill 6/24	01-111-112-0000-6565	766850	N
1353		2,039.80	Emerg Gen/Brlr D Tnk Fill 6/24	01-111-113-0000-6565	766850	N
1353		2,039.80	Emerg Gen/Brlr D Tnk Fill 6/24	01-111-116-0000-6565	766850	N
1353		83.78	LP-Cracking Filling	03-310-000-0000-6508	717055	N
1353		79.86	LP-Cracking Filling	03-310-000-0000-6508	7378	N
1353		79.86	LP-Cracking Filling	03-310-000-0000-6508	7379	N
1353		359.40	Hydraulic ATF (QwikLift)	03-340-000-0000-6561	766751	N
1353		15,315.00	Diesel CF	03-340-000-0000-6565	766800	N
1353		22,462.00	Diesel RW	03-340-000-0000-6565	766800	N
1353		484.08	DEF Bulk	03-340-000-0000-6565	799751	N
1353		23,639.40	Unleaded RW	03-340-000-0000-6567	766336	N
1353		12,420.00	Unleaded CF	03-340-000-0000-6567	766336	N
	Warrant # 462802	Total...	81,042.78			
10575	APG Media of So Minnesota, LLC	74.25	Public Hearing 9/7/21	01-005-000-0000-6242	11850	N
10575		82.50	Public Hearing 9/1/21	01-005-000-0000-6242	11848	N
10575		37.13	BOC Minutes 9/21/21	01-005-000-0000-6242	11846	N
	Warrant # 462803	Total...	193.88			
7384	Applied Concepts Inc	477.00	Handheld Radar Balance 6/2	34-201-000-0000-6480	402965	N
	Warrant # 462804	Total...	477.00			
11184	ASL Interpreting Services Inc.	415.00	Interp Svcs (CFPD) 5/2022	01-201-000-0000-6283	22.08639	N
11184		155.75	Interepreting Services 5/2022	01-207-240-0000-6283	22.08639	N
	Warrant # 462805	Total...	570.75			
2477	Association of Minnesota Counties	105.00	2022 Spring Meeting: Flanders	01-005-000-0000-6357		N
2477		35.00	2022 Spring Meeting: Arneson	01-031-000-0000-6357		N
2477		70.00	2022 Spr Mtg: Anderson/Dahling	01-041-000-0000-6357		N
2477		35.00	2022 Spring Meeting: M. Jaeger	01-255-000-0000-6357		N
	Warrant # 462806	Total...	245.00			
3060	Bear's Overhead Doors	382.50	Rpr/Rpl LEC Cntrl Box 6/16/22	01-201-000-0000-6305	20769	N
	Warrant # 462807	Total...	382.50			
14905	Bettich/Erich Matthew	100.00	Per Diem: BOA Mtg 6/27/22	01-127-128-0000-6284		N
	Warrant # 462808	Total...	100.00			
3592	Bruening Rock Products, Inc.	217.81	C5 Clvt Washot #68	03-310-000-0000-6507	249192	N
	Warrant # 462809	Total...	217.81			

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2060	Cemstone Products Co	335.00		Rebar - Parking Lot Proj	61-398-000-0000-6411	7125/615963	N
2060		1,530.00		Cement - Parking Lot Proj	61-398-000-0000-6411	7125/C2512516	N
	Warrant # 462810	Total... 1,865.00					
11439	CenturyLink	48.96		Sandhill Twr 6/19-7/18/22	01-281-280-0000-6201	651 388-2865	N
	Warrant # 462811	Total... 48.96					
11865	CliftonLarsonAllen LLP	21,000.00		2021 Audit - Billing #8	01-041-000-0000-6274	3322017	N
11865		4,200.00		Third Single Audit 6/27	01-041-000-0000-6278	3322017	N
11865		1,680.00		Ditch Fund Consulting 6/27	01-041-000-0000-6278	3322017	N
	Warrant # 462812	Total... 26,880.00					
8619	D & G Ace Cannon Falls	39.99		Safety Cooler	03-310-000-0000-6417	90572/2	N
8619		30.96		Equip CLeaning Supp	03-340-000-0000-6420	90476/2	N
	Warrant # 462813	Total... 70.95					
3196	Data Practices Office	125.00		Intro to Data: B.Tople 6/27	01-031-000-0000-6357	00000706587	N
	Warrant # 462814	Total... 125.00					
12337	Driver and Vehicle Services	14.25		#2022 Tabs 7/2022	01-201-000-0000-6309	EVC113	N
12337		14.25		#1728 Tabs 7/2022	01-201-000-0000-6309	196WVG	N
	Warrant # 462815	Total... 28.50					
13669	Duo Security LLC	5,670.00		2FactorAuth:Rmt Ntwrk Con 6/10	01-063-000-0000-6270	INV14775794	N
	Warrant # 462816	Total... 5,670.00					
4644	Express Services, Inc.	756.00		Bldg Concierge Temp 6/26	01-001-000-0000-6850	27386617	N
	Warrant # 462817	Total... 756.00					
2062	Forklifts of Minnesota, Inc.	250.47		Aerial Lift PM/Insp 6/8/22	01-111-000-0000-6301	01S9079910	N
2062		196.95		Aerial Lift PM/Insp 6/8/22	01-111-000-0000-6301	01S9079920	N
	Warrant # 462818	Total... 447.42					
12042	Galls LLC - DBA Uniforms Unlimited	188.19		Sabre Spray 6/8/22	01-207-000-0000-6420	21360029	N
	Warrant # 462819	Total... 188.19					
5518	Goering/Sheila	20.00		Region Mtg Reg 6/24	01-055-000-0000-6243		N
	Warrant # 462820	Total... 20.00					
8956	Greseth/Todd Ordean	21.65		Dennison Mileage 6/2	01-005-000-0000-6331		N
8956		8.19		SEEMC-Twps Mileage 6/13	01-005-000-0000-6331		N
8956		36.27		PAC Mileage 6/20	01-005-000-0000-6331		N

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8956	Greseth/Todd Ordean	52.07	Brd & PI City Mileage 6/21	01-005-000-0000-6331			N
8956		15.80	PI Twp Mileage 6/28	01-005-000-0000-6331			N
8956		36.27	RW Open House Mileage 6/2	01-005-000-0000-6331			N
8956		19.89	Cn Falls Distr 9 Mileage 6/6	01-005-000-0000-6331			N
8956		36.27	County Brd Mileage 6/7	01-005-000-0000-6331			N
8956		36.27	RW Open House Mileage 6/9	01-005-000-0000-6331			N
	Warrant # 462821	Total...	262.68				
9463	HealthCheck 360	9,251.98	2022 Biometrics Remaining Bal	01-803-000-0000-6278	HC14847		N
	Warrant # 462822	Total...	9,251.98				
13964	Heartland Tire Service	660.96	#1924 Tires (4) 6/1/22	01-201-000-0000-6303	INV099418		N
	Warrant # 462823	Total...	660.96				
24500	Hennepin County Sheriff's Office	80.00	Subpoena Svc: McCay/Townsend	01-011-000-0000-6277	87102		N
	Warrant # 462824	Total...	80.00				
15225	Hillstead/Jordan	20.00	Region Mtg Reg 6/24	01-055-000-0000-6243			N
	Warrant # 462825	Total...	20.00				
15514	Hochhalter/Cristine	42.00	55.9690.019A Overpmt	81-850-000-0000-2132			N
	Warrant # 462826	Total...	42.00				
2310	Huebsch Services	107.88	Uniform Delivery 6/9/22	01-111-000-0000-6307	20155223		N
2310		108.63	Uniform Delivery 6/30/22	01-111-000-0000-6307	20159331		N
2310		107.88	Uniform Delivery 5/26/22	01-111-000-0000-6307	20152499		N
2310		107.88	Uniform Delivery 6/16/22	01-111-000-0000-6307	20156602		N
2310		107.88	Uniform Delivery 6/2/22	01-111-000-0000-6307	20153877		N
2310		107.88	Uniform Delivery 6/23/22	01-111-000-0000-6307	20157956		N
2310		118.32	Mats/Mops/Towels 6/9/22	01-111-110-0000-6347	20155221		N
2310		363.41	Mats/Mops/Towels GC 5/26/22	01-111-110-0000-6347	20152497		N
2310		363.41	Mats/Mops/Towels 6/23/22	01-111-110-0000-6347	20157954		N
2310		161.02	Mats/Mops/Towels JUS 6/2/22	01-111-116-0000-6347	20153876		N
	Warrant # 462827	Total...	1,654.19				
15515	Kemper/Tyler	48.00	55.990.075A Overpmt	81-850-000-0000-2132			N
	Warrant # 462828	Total...	48.00				
13157	Knott/Daniel	100.00	Per Diem: BOA Mtg 6/27/22	01-127-128-0000-6106			N
13157		2.81	BOA Mtg Mileage 6/27/22	01-127-128-0000-6331			N

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	<u>Warrant #</u>	<u>462829</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
	Warrant #	462829	Total...	102.81				
15005	Knowlton/Rick		3,155.25	CARES-Permit 22-F559	01-003-000-0000-6892			N
	Warrant #	462830	Total...	3,155.25				
1493	Lakes Gas Co		283.47	LP - June	61-398-192-0000-6566	1077495		N
1493			146.03	LP - June	61-398-192-0000-6566	1080912		N
1493			214.75	LP-June	61-398-192-0000-6566	1095624		N
	Warrant #	462831	Total...	644.25				
7773	League Of Mn Cities		164.50	HR Manager Posting 6/115	01-061-000-0000-6241	364829		N
	Warrant #	462832	Total...	164.50				
15518	Lerum/Rick D		1.92	55.040.0550 Overpmt	81-850-000-0000-2102			N
	Warrant #	462833	Total...	1.92				
11575	Loffler Companies Inc.		150.00	Rmt Supp Diags SW 6/22-5/23	01-091-000-0000-6302	4057116		N
11575			94.95	Copies 5/1-5/31/22	01-091-000-0000-6302	4050154		N
11575			501.14	Copies 5/8-6/7/22	01-091-000-0000-6302	4055203		N
11575			5.00	Freight 5/8-6/7/22	01-091-000-0000-6302	4055203		N
	Warrant #	462834	Total...	751.09				
1531	Luhman's Construction Company		4,607.50	Dust Control #17	03-310-000-0000-6514	18741		N
1531			10,427.50	Dust Control #57	03-310-000-0000-6514	18757		N
	Warrant #	462835	Total...	15,035.00				
15513	Marcos/Dora M		38.00	64.992.013A Overpmt	81-850-000-0000-2132			N
	Warrant #	462836	Total...	38.00				
14994	Midwest Detail Supply Company		159.90	Red Thunder Cleaning Supp	03-340-000-0000-6420	101766		N
14994			69.24	Air Fresh/Clean & Shine	03-340-000-0000-6420	101766		N
	Warrant #	462837	Total...	229.14				
3824	Midwest Machinery Co		14.76	O-Rings/Clamps 1802	03-340-000-0000-6563	9190018		N
	Warrant #	462838	Total...	14.76				
12239	Minneapolis Forensic Psychological Svcs		2,625.00	Prof Svc: MMaywether 6/22	01-011-000-0000-6272	25-JV-22-94		N
	Warrant #	462839	Total...	2,625.00				
1630	Minnesota State Bar Association		173.00	MSBA Dues: O'Keefe 7/22-6/23	01-091-000-0000-6245	230807		N
1630			203.00	MSBA Dues: Kuester 7/22-6/23	01-091-000-0000-6245	268987		N
1630			173.00	MSBA Dues: Breza 7/22-6/23	01-091-000-0000-6245	297094		N

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1630	Minnesota State Bar Association	123.00	MSBA Dues: Perkins 7/22-6/23	01-091-000-0000-6245	400363		N
1630		203.00	MSBA Dues: Schrader 7/22-6/23	01-091-000-0000-6245	296855		N
1630		173.00	MSBA Dues: Grove 7/22-6/23	01-091-000-0000-6245	311108		N
1630		173.00	MSBA Dues: Lee 7/22-6/23	01-091-000-0000-6245	61669		N
1630		173.00	MSBA Dues: Stein 7/22-6/23	01-091-000-0000-6245	387049		N
1630		173.00	MSBA: Christianson 7/22-6/23	01-091-000-0000-6245	16792		N
1630		173.00	MSBA: Cook 7/22-6/23	01-091-000-0000-6245	397965		N
	Warrant # 462840	Total...	1,740.00				
14868	Northland Grading & Excavating LLC	115,677.99	624-016 Est #7	03-320-000-0000-6320	East #7		N
	Warrant # 462841	Total...	115,677.99				
12301	Orbis Partners, LLC	650.00	MAYSI-2 SW Lic 7/22-7/23	01-255-000-0000-6270	US_2022_185		N
	Warrant # 462842	Total...	650.00				
14303	Paragon Development Systems Inc.	17,220.34	Fortinet Firewall Maint 8/6/23	01-063-000-0000-6301	15117037		N
	Warrant # 462843	Total...	17,220.34				
47310	Pine County Sheriff's Office	75.00	Subpoena Svc St v Pinotti 5/31	01-091-000-0000-6277	IN202200877		N
	Warrant # 462844	Total...	75.00				
15512	Plote/Amanda	20.00	Regional Mtg Reg 6/24	01-055-000-0000-6357			N
	Warrant # 462845	Total...	20.00				
13742	Premier Biotech Labs, LLC	42.98	Shipping 4/20	01-091-132-0000-6405	2208683		N
13742		1,750.00	10 Panel OralTox Pan Cup 4/20	01-091-132-0000-6405	2208683		N
	Warrant # 462846	Total...	1,792.98				
50502	Ramsey County	3,840.00	2022 GCRRA Share	01-750-000-0000-6243	RRA-000790		N
	Warrant # 462847	Total...	3,840.00				
50500	Ramsey County Sheriff's Dept	70.00	Subpoena Svc St v Goodman 5/27	01-091-000-0000-6277	202206693		N
	Warrant # 462848	Total...	70.00				
6697	Ready-Mix Concrete LLC	64.95	Rebar - RC Parking Lot Proj	61-398-000-0000-6411	346656		T
	Warrant # 462849	Total...	64.95				
12052	Red Wing Chevrolet	460.50	Radiator 1407	03-340-000-0000-6562	116703		N
12052		90.54	Pipe 1407	03-340-000-0000-6562	116709		N
	Warrant # 462850	Total...	551.04				
5136	Red Wing City-Public Works	280.57	Water & Sewer 5/2022	01-111-110-0000-6253	031881-005		N

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5136	Red Wing City-Public Works	131.15	Irrigation/WS Avail 5/2022	01-111-110-0000-6253	031881-006		N
5136		128.32	Dumpster 5/2022	01-111-110-0000-6257	031881-005		N
5136		7.40	Storm Water Utility 5/2022	01-111-110-0000-6306	031881-005		N
5136		3,499.90	Water & Sewer 5/2022	01-111-112-0000-6253	031881-001		N
5136		541.21-	Cooling Twr Deduct Mtr 5/2022	01-111-112-0000-6253	031881-002		N
5136		229.54-	Irrigation Deduct Mtr 5/2022	01-111-112-0000-6253	031881-003		N
5136		165.30	Dumpster 5/2022	01-111-112-0000-6257	031881-001		N
5136		46.80	Additional Billing 5/2022	01-111-112-0000-6257	031881-001		N
5136		39.90	Storm Water Utility 5/2022	01-111-112-0000-6306	031881-001		N
5136		403.59	Water & Sewer 5/2022	01-111-115-0000-6253	031881-009		N
5136		153.89	Dumpster 5/2022	01-111-115-0000-6257	031881-008		N
5136		11.50	Storm Water Utility 5/2022	01-111-115-0000-6306	031881-009		N
5136		95.40	Dumpster 5/2022	01-111-116-0000-6257	031881-004		N
5136		38.58	Wash Bay/Sheriff Shed 5/2022	01-201-000-0000-6253	011876-000		N
5136		495.35	Dumpster & Recycling 5/2022	01-207-000-0000-6257	031881-000		N
	Warrant # 462851	Total...	4,726.90				
56570	Sargents Nursery Inc	350.00	HHS Prkng Lot Mulch 6/17	01-111-115-0000-6306	101-61748		N
	Warrant # 462852	Total...	350.00				
2565	Schumacher Elevator Company	1,729.35	Maint Contract 7/1/22-6/30/23	01-111-110-0000-6301	90553852		N
2565		989.40	Maint Contract 7/1/22-6/30/23	01-111-112-0000-6301	90553854		N
2565		989.40	Maint Contract 7/1/22-6/30/23	01-111-113-0000-6301	90553854		N
2565		2,393.65	Maint Contract 7/1/22-6/30/23	01-111-115-0000-6301	90553855		N
2565		3,212.99	Maint Contract 7/1/22-6/30/23	01-111-116-0000-6301	90553853		N
	Warrant # 462853	Total...	9,314.79				
3663	Schwaab, Inc	37.75	Notary Stamp/Davis 6/9/22	01-207-000-0000-6405	7227064		N
	Warrant # 462854	Total...	37.75				
5029	Short Elliot Hendrickson Inc	1,280.00	Board Room - May 2022	34-111-000-0000-6669	426487		N
	Warrant # 462855	Total...	1,280.00				
5041	Shred Right	30.00	Document Shredding 6/7	01-091-000-0000-6405	577121		N
	Warrant # 462856	Total...	30.00				
15516	Skrypek/Karen	52.00	55.990.032A Overpmt	81-850-000-0000-2132			N
	Warrant # 462857	Total...	52.00				
15226	Smith/Michael	20.00	Regional Mtg Reg 6/24	01-055-000-0000-6243			N

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	Warrant # 462858	Total...				
		20.00				
1974	South Country Health Alliance	1,914.00	Interpretor Services 4/2022	01-001-000-0000-6284		N
	Warrant # 462859	Total...				
		1,914.00				
13166	Star Tribune	64.77	Subscription Svc 7-9/2022	01-041-000-0000-6244	13109145	N
	Warrant # 462860	Total...				
		64.77				
783	Swenson/Lisa	20.00	Regional Mtg Reg 6/24	01-055-000-0000-6243		N
	Warrant # 462861	Total...				
		20.00				
12347	Syn-Tech Systems Inc	1,175.00	Fuelmaster Standard Maint-CF	03-350-000-0000-6283	251243	N
12347		1,175.00	Fuelmaster Standard Maint-RW	03-350-000-0000-6283	251243	N
	Warrant # 462862	Total...				
		2,350.00				
2513	Tri State Bobcat Inc	274.43	Safety Valve-Chipper	03-340-000-0000-6563	P75842	N
	Warrant # 462863	Total...				
		274.43				
9933	Tri-State Business Machines Inc	15.32	Copies 5/10-6/9/22	01-103-000-0000-6302	547644	N
9933		15.32	Copies 5/10-6/9/22	01-105-000-0000-6302	547644	N
9933		15.33	Copies 5/10-6/9/22	01-127-129-0000-6302	547644	N
	Warrant # 462864	Total...				
		45.97				
9384	Triangle Automotive Machine Inc	555.00	DOC/DPF Cleaning 410400	03-340-000-0000-6303	22618	N
9384		272.00	Radiator Clean/Flush	03-340-000-0000-6303	22619	N
9384		1,840.00	DOC Filter 0705	03-340-000-0000-6562	22617	N
	Warrant # 462865	Total...				
		2,667.00				
15517	Trujano/Isabel	54.00	72.996.055A Overpmt	81-850-000-0000-2132		N
	Warrant # 462866	Total...				
		54.00				
13656	Waterfront Restoration LLC	4,490.97	Wtrcrt Insp:Lk Byllesby 6-7/22	01-127-128-0000-6278	1538	N
	Warrant # 462867	Total...				
		4,490.97				
15502	WReeves and Associates Inc.	552.76	Guardian Safety Lights - PPE	03-310-000-0000-6417	08/26/1914	N
	Warrant # 462868	Total...				
		552.76				
1914	Ziegler Inc	397.36	Generator Service 6/24/22	01-111-115-0000-6304	S1000193301	N
	Warrant # 462869	Total...				
		397.36				
14244	Zumbrota Mobile Home Park	96.00	72.996.056A Overpmt	81-850-000-0000-2132		N

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	<u>Warrant #</u>			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>		<u>To Date</u>
	Warrant #	462870	Total...	96.00				
	Warrant Form	WFXX	Total...	324,552.27	152 Transactions			

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				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>	
2371	Anderson Rock & Lime Inc	97.65	Class 5 #49		03-310-000-0000-6507	45490		N
2371		3,319.32	Class 5 #57		03-310-000-0000-6507	45592		N
2371		303.02	Class 5 Upper Byllesby		03-521-000-0000-6420	45490		N
	Warrant # 36897	Total...	3,719.99					
3443	Anderson/Brad	52.65	SEMMCHRA Mileage 5/18		01-005-000-0000-6331	766850		N
3443		19.89	CLT Mileage 5/24		01-005-000-0000-6331			N
3443		11.70	AMC Mileage 6/6		01-005-000-0000-6331			N
3443		24.57	Extension Com Mileage 6/20		01-005-000-0000-6331			N
3443		24.57	HHS Mileage 6/21		01-005-000-0000-6331			N
	Warrant # 36898	Total...	133.38					
15058	Archer Mechanical, LLC	2,594.66	Hydro Loop Install 5/17-5/18		01-111-110-0000-6305	27988		N
15058		2,188.44	Hydro Loop Install 5/17		01-111-115-0000-6305	27989		N
15058		2,539.29	Hydro Loop Install 5/11-5/19		01-111-116-0000-6305	27985		N
	Warrant # 36899	Total...	7,322.39					
14806	Blooms on Broadway	190.21	Plntr/Bollard Summer Fill 6/3		01-111-112-0000-6306	1238		N
14806		190.22	Plntr/Bollard Summer Fill 6/3		01-111-116-0000-6306	1238		N
	Warrant # 36900	Total...	380.43					
8587	D & T Ventures LLC	520.38	Web Tax Support 5/2022		01-063-000-0000-6268	301769		N
	Warrant # 36901	Total...	520.38					
9757	Daikin Applied	179.22	Chiller Repair Parts 4/21/22		01-111-112-0000-6304	3345191		N
	Warrant # 36902	Total...	179.22					
9305	Fox/Darwin	100.00	Per Diem: BOA Mtg 6/27/22		01-127-128-0000-6106			N
9305		15.21	BOA Mtg Mileage 6/27/22		01-127-128-0000-6331			N
	Warrant # 36903	Total...	115.21					
11027	GFI Cleaning Services	1,100.00	Janitorial Svc Jun		03-330-000-0000-6305	2166		N
11027		675.00	Carpets RW		03-350-000-0000-6305	2166		N
	Warrant # 36904	Total...	1,775.00					
1326	Goodhue City	150.00	3 Mowings 64.200.0030		81-850-000-0000-2162			N
	Warrant # 36905	Total...	150.00					
8849	Griebeling/Rachel	20.00	Region Mtg Reg 6/24		01-055-000-0000-6243			N
	Warrant # 36906	Total...	20.00					

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22150	Grimsrud Publishing	119.00	BOC Proceedings 6/7/22	01-005-000-0000-6242	8483	N
22150		61.63	BOC Proceedings 5/17/22	01-005-000-0000-6242	8224	N
22150		123.53	HHW Ad-Zta 6/28	61-399-192-0000-6241	8376	N
	Warrant #	36907	Total...	304.16		
13592	Hile/Joe	20.00	Region Mtg Reg 6/24	01-055-000-0000-6243		N
	Warrant #	36908	Total...	20.00		
4111	Hispanic Outreach of Goodhue County	25.00	Interpretation Svcs 6/14/22	01-091-000-0000-6283	204	N
	Warrant #	36909	Total...	25.00		
2283	Holst/Kristine	8.50	Registration Fee: SXS 6/2022	34-205-000-0000-6669		N
	Warrant #	36910	Total...	8.50		
11039	Horsman/Nicole	235.17	2022 MNCCC Conference	01-091-000-0000-6331		N
	Warrant #	36911	Total...	235.17		
3972	Innovative Office Solutions, LLC	57.04	4" Binders 5/12/22	01-091-000-0000-6405	IN3788171	N
	Warrant #	36912	Total...	57.04		
1454	Kenyon City	153.28	Elec-Kenyon	03-350-000-0000-6251	12-1783	N
1454		66.45	Wtr/Swr - Kenyon	03-350-000-0000-6253	12-1783	N
	Warrant #	36913	Total...	219.73		
15148	KFI Engineers	4,809.50	LEC Broiler Assessment 6/14	01-111-000-0000-6283	55553	N
	Warrant #	36914	Total...	4,809.50		
2459	Kielmeyer Construction, Inc.	311.56	C5 Surfacing #45	03-310-000-0000-6507	2883	N
	Warrant #	36915	Total...	311.56		
1787	Laumeyer/Alan	53.24	2022 SE MN GIS Mtg Mileage	01-105-000-0000-6331		N
	Warrant #	36916	Total...	53.24		
892	MNCCC	90.00	2022 MNCCC Confr Reg	01-091-000-0000-6357	2206025	N
	Warrant #	36917	Total...	90.00		
7240	Norton Psychological Services	375.00	Psych Eval/Hofschulte 6/26	01-207-000-0000-6291		N
	Warrant #	36918	Total...	375.00		
5019	P Hanson Marketing	300.00	Veteran Suicide Broch 6/8	01-121-120-0000-6241	306480	N
	Warrant #	36919	Total...	300.00		

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5195	Rechtzigel/Randall William	100.00	Per Diem: BOA Mtg 6/27/22	01-127-128-0000-6106			N
5195		26.09	BOA Mtg Mileage 6/27/22	01-127-128-0000-6331			N
	Warrant # 36920	Total...	126.09				
1727	Red Wing City-Finance	25.61	EDA Workshop 4/2022	01-031-000-0000-6357	0099353		N
1727		25.61	EDA Workshop 5/2022	01-031-000-0000-6357	0099353		N
	Warrant # 36921	Total...	51.22				
14122	Securitas Electronic Security, Inc	577.93	Fire Panel Service 6/17/22	01-111-116-0000-6301	2639391		N
	Warrant # 36922	Total...	577.93				
11982	Summit Food Service LLC	448.00	Inmate Laundry 5/28-6/3/22	01-207-000-0000-6366	INV2000144474		N
11982		3,430.42	Inmate Meals 5/28-6/3/22	01-207-000-0000-6463	INV2000144473		N
	Warrant # 36923	Total...	3,878.42				
14256	Tebbe/Dennis J	100.00	Per Diem: BOA Mtg 6/27/22	01-127-128-0000-6106			N
14256		2.34	BOA Mtg Mileage 6/27/22	01-127-128-0000-6331			N
	Warrant # 36924	Total...	102.34				
6629	WSB & Associates, Inc.	412.00	GIS Consulting Svcs 5/2022	01-105-000-0000-6278	R-020308-000-2		N
	Warrant # 36925	Total...	412.00				
	Warrant Form WFXX-ACH	Total...	26,272.90	47 Transactions			
	Final Total...	350,825.17	199 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>
69	WFXX	462802	462870	07/01/2022	07/01/2022				
29	WFXX-ACH	36897	36925	07/01/2022	07/01/2022	12	2,089.74	17	24,183.16
	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	127,289.48	County General Revenue	19,964.59	107,324.89		
3	218,590.54	County Road and Bridge	6,026.28	212,564.26		
34	1,765.50	Capital Plan	8.50	1,757.00		
61	2,697.73	Waste Management Facilities	123.53	2,574.20		
81	481.92	Settlement Fund	150.00	331.92		
	350,825.17	TOTAL	26,272.90	TOTAL ACH	324,552.27	TOTAL NON-ACH

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
1140	Cannon Falls Township	134,843.76		Collections 1/1-5/20/22	81-850-000-0000-2403		N
	Warrant # 462728	Total...					
		134,843.76					
6285	Minnesota Management and Budget	1,302.27		Collections 1/1-5/20/22	81-850-000-0000-2474		N
	Warrant # 462729	Total...					
		1,302.27					
15433	Mueller/Michael	130.99		Collections 1/1-5/20/22	01-002-030-0000-6850		N
	Warrant # 462730	Total...					
		130.99					
1756	Roscoe Township	113,262.89		Collections 1/1-5/20/22	81-850-000-0000-2414		N
	Warrant # 462731	Total...					
		113,262.89					
12887	St. Paul Port Authority	26,274.66		Collections 1/1-5/20/22	01-002-025-0000-6850		N
	Warrant # 462732	Total...					
		26,274.66					
1878	Vasa Township	157,070.56		Collections 1/1-5/20/22	81-850-000-0000-2416		N
	Warrant # 462733	Total...					
		157,070.56					
	Warrant Form WFXX	Total...		6 Transactions			
		432,885.13					

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1080	Bear Valley Watershed	1,915.51	Collections 1/1-5/20/22	81-850-000-0000-2475		N
	Warrant # 36813	Total...	1,915.51			
1085	Belle Creek Township	83,086.49	Collections 1/1-5/20/22	81-850-000-0000-2401		N
	Warrant # 36814	Total...	83,086.49			
1086	Belle Creek Watershed	14,354.29	Collections 1/1-5/20/22	81-850-000-0000-2476		N
	Warrant # 36815	Total...	14,354.29			
1087	Bellechester City	26,264.95	Collections 1/1-5/20/22	81-850-000-0000-2432		N
	Warrant # 36816	Total...	26,264.95			
1088	Belvidere Township	70,577.07	Collections 1/1-5/20/22	81-850-000-0000-2402		N
	Warrant # 36817	Total...	70,577.07			
1137	Cannon Falls City	1,915,718.62	Collections 1/1-5/20/22	81-850-000-0000-2433		N
	Warrant # 36818	Total...	1,915,718.62			
1164	Cherry Grove Township	116,028.79	Collections 1/1-5/20/22	81-850-000-0000-2404		N
	Warrant # 36819	Total...	116,028.79			
1237	Dennison City	84,891.45	Collections 1/1-5/20/22	81-850-000-0000-2434		N
	Warrant # 36820	Total...	84,891.45			
1289	Featherstone Township	92,613.93	Collections 1/1-5/20/22	81-850-000-0000-2405		N
	Warrant # 36821	Total...	92,613.93			
1296	Florence Township	261,013.77	Collections 1/1-5/20/22	81-850-000-0000-2406		N
	Warrant # 36822	Total...	261,013.77			
1326	Goodhue City	320,705.01	Collections 1/1-5/20/22	81-850-000-0000-2435		N
	Warrant # 36823	Total...	320,705.01			
1356	Goodhue Township	136,267.50	Collections 1/1-5/20/22	81-850-000-0000-2407		N
	Warrant # 36824	Total...	136,267.50			
1386	Hay Creek Township	120,787.08	Collections 1/1-5/20/22	81-850-000-0000-2408		N
	Warrant # 36825	Total...	120,787.08			
1402	Holden Township	108,088.75	Collections 1/1-5/20/22	81-850-000-0000-2409		N
	Warrant # 36826	Total...	108,088.75			

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1454	Kenyon City	653,147.61	Collections 1/1-5/20/22	81-850-000-0000-2436			N
	Warrant # 36827	Total... 653,147.61					
1462	Kenyon Township	89,511.17	Collections 1/1-5/20/22	81-850-000-0000-2410			N
	Warrant # 36828	Total... 89,511.17					
1490	Lake City	453,185.61	Collections 1/1-5/20/22	81-850-000-0000-2437			N
	Warrant # 36829	Total... 453,185.61					
1514	Leon Township	136,133.30	Collections 1/1-5/20/22	81-850-000-0000-2411			N
	Warrant # 36830	Total... 136,133.30					
824	Minneola Township	107,706.05	Collections 1/1-5/20/22	81-850-000-0000-2412			N
	Warrant # 36831	Total... 107,706.05					
1698	Pine Island City	1,338,376.26	Collections 1/1-5/20/22	81-850-000-0000-2438			N
	Warrant # 36832	Total... 1,338,376.26					
1702	Pine Island Township	121,616.53	Collections 1/1-5/20/22	81-850-000-0000-2413			N
	Warrant # 36833	Total... 121,616.53					
1727	Red Wing City-Finance	12,622,160.61	Collections 1/1-5/20/22	81-850-000-0000-2439			N
1727		227,389.85	Collections 1/1-5/20/22	81-850-000-0000-2439			N
1727		201,266.19	Collections 1/1-5/20/22	81-850-000-0000-2439			N
	Warrant # 36834	Total... 13,050,816.65					
1765	School District 195-Randolph	3,086.75	Collections 1/1-5/20/22	81-850-000-0000-2451			N
	Warrant # 36835	Total... 3,086.75					
854	School District 200-Hastings	161.20	Collections 1/1-5/20/22	81-850-000-0000-2452			N
	Warrant # 36836	Total... 161.20					
855	School District 2125-Triton	548.01	Collections 1/1-5/20/22	81-850-000-0000-2453			N
	Warrant # 36837	Total... 548.01					
4474	School District 2172-Kenyon-Wmngo	48,484.80	Collections 1/1-5/20/22	81-850-000-0000-2456			N
	Warrant # 36838	Total... 48,484.80					
856	School District 252-Cf	59,715.28	Collections 1/1-5/20/22	81-850-000-0000-2454			N
	Warrant # 36839	Total... 59,715.28					
858	School District 253-Goodhue	21,970.88	Collections 1/1-5/20/22	81-850-000-0000-2455			N

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	Warrant # 36840	Total...				
		21,970.88				
860	School District 255-Pine Island	17,565.68	Collections 1/1-5/20/22	81-850-000-0000-2457		N
	Warrant # 36841	Total...				
		17,565.68				
52275	School District 256-RW	183,811.56	Collections 1/1-5/20/22	81-850-000-0000-2458		N
	Warrant # 36842	Total...				
		183,811.56				
863	School District 2805-Zta Mazeppa	31,790.87	Collections 1/1-5/20/22	81-850-000-0000-2460		N
	Warrant # 36843	Total...				
		31,790.87				
864	School District 656-Faribault	55.79	Collections 1/1-5/20/22	81-850-000-0000-2461		N
	Warrant # 36844	Total...				
		55.79				
865	School District 659-Northfield	1,199.93	Collections 1/1-5/20/22	81-850-000-0000-2462		N
	Warrant # 36845	Total...				
		1,199.93				
1779	School District 813-Lake City	14,756.50	Collections 1/1-5/20/22	81-850-000-0000-2464		N
	Warrant # 36846	Total...				
		14,756.50				
1790	Semmchra	262,764.71	Collections 1/1-5/20/22	81-850-000-0000-2480		N
	Warrant # 36847	Total...				
		262,764.71				
1809	Stanton Township	132,132.19	Collections 1/1-5/20/22	81-850-000-0000-2415		N
	Warrant # 36848	Total...				
		132,132.19				
1884	Wacouta Township	110,900.12	Collections 1/1-5/20/22	81-850-000-0000-2417		N
	Warrant # 36849	Total...				
		110,900.12				
1891	Wanamingo City	611,120.65	Collections 1/1-5/20/22	81-850-000-0000-2440		N
	Warrant # 36850	Total...				
		611,120.65				
1893	Wanamingo Township	102,858.83	Collections 1/1-5/20/22	81-850-000-0000-2418		N
	Warrant # 36851	Total...				
		102,858.83				
1895	Warsaw Township	113,230.84	Collections 1/1-5/20/22	81-850-000-0000-2419		N
	Warrant # 36852	Total...				
		113,230.84				
1900	Welch Township	148,908.74	Collections 1/1-5/20/22	81-850-000-0000-2420		N
	Warrant # 36853	Total...				
		148,908.74				
1917	Zumbrota City	1,245,993.18	Collections 1/1-5/20/22	81-850-000-0000-2441		N

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	Warrant #	36854	Total...	1,245,993.18				
1920	Zumbrota Township		97,227.68	Collections 1/1-5/20/22	81-850-000-0000-2421			N
	Warrant #	36855	Total...	97,227.68				
	Warrant Form	WFXX-ACH	Total...	22,511,090.58	45 Transactions			
		Final Total...	22,943,975.71	51 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>
6	432,885.13	WFXX	462728	462733	07/01/2022	07/01/2022			
43	22,511,090.58	WFXX-ACH	36813	36855	07/01/2022	07/01/2022	0	43	22,511,090.58
	22,943,975.71	TOTAL							

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/01/2022
Pay Date 07/01/2022



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>
1	26,405.65	County General Revenue	-	26,405.65
81	22,917,570.06	Settlement Fund	22,511,090.58	406,479.48
	22,943,975.71	TOTAL	22,511,090.58	432,885.13
			TOTAL ACH	TOTAL NON-ACH

ndahlstrom
07/01/2022

10:39:49AM

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>
12332	14663	Merchants Bank					
	Warrant #	12332	Total				
			25.00	Service Charge 6/2022	01-001-000-0000-6375		0
			25.00	Date 7/1/2022			
	Final Total...		25.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	25.00	County General Revenue
	25.00	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>
12333	6067	Mn Dept of Revenue - State General Tax	191,928.78	2022 Current Yr SGT	81-850-000-0000-2485		0
	Warrant #	12333	Total	191,928.78	Date 7/1/2022		
	Final Total...		191,928.78	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
81	191,928.78	Settlement Fund
	191,928.78	TOTAL

ndahlstrom
07/06/2022

9:53:05AM

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>
12334	14168	Heartland Payment Systems LLC	1,162.06	CC TXN Fees 6/2022	01-001-000-0000-6376		0
			60.00	CC Equip Rent 6/2022	01-001-000-0000-6376		0
	Warrant #	12334	Total	1,222.06	Date 7/1/2022		
	Final Total...		1,222.06	2	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	1,222.06	County General Revenue
	1,222.06	TOTAL

ndahlstrom
07/06/2022

9:54:36AM

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>
12336	14168	Heartland Payment Systems LLC					
	Warrant #	12336	Total				
				10.00	CC Refund - Sheriff 7/1/22	01-201-238-0000-5130	0
			10.00	Date 7/6/2022			
	Final Total...		10.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	10.00	County General Revenue
	10.00	TOTAL

Goodhue County

WARRANT REGISTER Auditor Warrants



<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>	
1353	Ag Partners Coop	25.49	LP for Tack Wagon	03-310-000-0000-6508	212895		N
1353		1,645.00	Conerstone 5 20 gal	03-310-000-0000-6511	169112		N
1353		100.07	Fuel Discount Kyn	03-340-000-0000-6565	817827		N
1353		5,523.87	Diesel Kyn	03-340-000-0000-6565	817827		N
	Warrant # 462871	Total...	7,094.29				
13364	Aspen Mills Incorporated	1,684.50	Intl Uniform: Vandestouwe 6/24	01-201-000-0000-6453	296061		N
13364		900.09	Intl Gear: Vandestouwe 6/24	01-201-000-0000-6454	296061		N
	Warrant # 462872	Total...	2,584.59				
3681	Bureau of Crim. Apprehension	1,110.00	CJDN Connect Fee Q222	01-209-000-0000-6282	00000706872		N
	Warrant # 462873	Total...	1,110.00				
2060	Cemstone Products Co	146.00	Sealer-Parking Lot Proj	61-398-000-0000-6411	7125/616605		T
	Warrant # 462874	Total...	146.00				
2414	Centec Cast Metal Products, Inc.	1,178.57	Vets Bronze Star Markers 6/9	01-121-120-0000-6420	54189		N
	Warrant # 462875	Total...	1,178.57				
15250	Central Farm Service	112.52	Unleaded #1203	03-340-000-0000-6567	676659		N
15250		54.45	Unleaded #1903	03-340-000-0000-6567	676899		N
15250		65.85	Unleaded #1903	03-340-000-0000-6567	678540		N
	Warrant # 462876	Total...	232.82				
7779	CJ Spray Inc	913.57	Rpr Lbr/Parts TM Sprayer 1810	03-340-000-0000-6304	3214570		N
	Warrant # 462877	Total...	913.57				
15535	Command Central, LLC	1,500.00	Poll Pad Training 6/14/22	01-071-000-0000-6284	30171		N
	Warrant # 462878	Total...	1,500.00				
2238	Dakota County Technical College	500.00	PursuitRefrsh/Vandestouwe 6/16	01-201-000-0000-6357	1040115		N
	Warrant # 462879	Total...	500.00				
3196	Data Practices Office	125.00	Intro Data Pract:SO'Keefe 6/16	01-091-000-0000-6357	00000706573		N
3196		125.00	Intro Data Pract:EKuester 6/16	01-091-000-0000-6357	00000706571		N
	Warrant # 462880	Total...	250.00				
15476	Dulak/Lynn Meredith	15.00	Absentee Ballot Board 7/1	01-071-000-0000-6284			N
	Warrant # 462881	Total...	15.00				
15477	Erickson/Dawn Zero	11.25	Absentee Ballot Board 6/29	01-071-000-0000-6284			N

Goodhue County

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	Warrant # 462882	Total...				
		11.25				
2474	Falk Auto Body Inc	3,207.40	#1728 Acc Repair 6/30/22	01-201-000-0000-6303	RO 4162	N
	Warrant # 462883	Total...				
		3,207.40				
12773	Fastenal Company	18.14	Caution Tape	03-310-000-0000-6508	MNRED162839	N
12773		54.43	Caution Tape	03-310-000-0000-6508	MNRED162874	N
	Warrant # 462884	Total...				
		72.57				
7674	Fitzgerald Excavating And Trucking	734.38	Reshape Ditch/Slope 9/7	03-310-000-0000-6321	00901 FINAL	N
	Warrant # 462885	Total...				
		734.38				
8568	Goodhue County Inmate Trust Account	546.30	Inmate Wrkr Pay 6/1-6/30/22	01-207-240-0000-6284		N
	Warrant # 462886	Total...				
		546.30				
13949	Griesert/Beverly Jo	468.00	Transp Mileage 6/17-6/24/22	01-121-140-0000-6220		N
13949		330.53	Transp Mileage 6/27-6/30/22	01-121-140-0000-6220		N
13949		96.88	Transp Mileage 7/1/22	01-121-140-0000-6220		N
	Warrant # 462887	Total...				
		895.41				
2310	Huebsch Services	137.40	Uniforms - Mech	03-340-000-0000-6307	Acct 3990	N
2310		57.20	Shop Rags	03-340-000-0000-6420	Acct 3990	N
2310		447.57	Uniforms	61-398-000-0000-6307	Acct 3991	N
2310		194.33	Mats & Towels	61-398-000-0000-6411	Acct 3991	N
	Warrant # 462888	Total...				
		836.50				
4712	JJ Lawnscape Under Ground Sprinkler Sys	1,210.63	Sprinkler Sys Start Up/Parts	03-350-000-0000-6306	25786	N
	Warrant # 462889	Total...				
		1,210.63				
29968	Keys Etc Locksmith Service	72.89	Keys Forfeit 64.200.0030	81-850-000-0000-2162		N
	Warrant # 462890	Total...				
		72.89				
14816	KNXRFM Radio	450.00	AIS Advertising Campaign 6/22	01-127-125-0000-6232	5210-2	N
	Warrant # 462891	Total...				
		450.00				
15537	Langworthy/Daniel	179.44	68.355.0390 Overpmt	81-850-000-0000-2102		N
	Warrant # 462892	Total...				
		179.44				
13176	Lawson Products Inc.	15.10	Fasteners For Stock	03-340-000-0000-6420	9309657260	N
13176		42.83	Zip Ties/Washers	03-340-000-0000-6420	9309691999	N
13176		23.25	Plow Bolts	03-340-000-0000-6562	9309639370	N
13176		226.16	Extension Cord 1604	03-340-000-0000-6563	9309697037	N

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<u>Vendor #</u>	<u>Vendor Name</u>		<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
	<u>Warrant #</u>			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	462893	Total...	307.34				
4906	MAAP		25.00	2022 MAAP Mbrshp: RGriebling	01-055-000-0000-6243		N
4906			25.00	2022 MAAP Mbrshp: SGoering	01-055-000-0000-6243		N
4906			25.00	2022 MAAP Mbrshp: APlote	01-055-000-0000-6243		N
4906			140.00	2022 MAAP Wrkshp: RGriebling	01-055-000-0000-6357		N
4906			140.00	2022 MAAP Wrkshp: SGoering	01-055-000-0000-6357		N
4906			140.00	2022 MAAP Wrkshp: APlote	01-055-000-0000-6357		N
	462894	Total...	495.00				
6467	Menards Inc		17,432.00	Tax Crt 55.903.0020 Pay 20	81-850-000-0000-2106		N
6467			1,206.29	Tax Crt Int 55.903.0020 Pay 20	81-850-000-0000-2106		N
6467			10,638.00	Tax Crt 55.903.0020 Pay 21	81-850-000-0000-2106		N
6467			310.63	Tax Crt Int 55.903.0020 Pay 21	81-850-000-0000-2106		N
	462895	Total...	29,586.92				
7919	Menards-Red Wing		16.71	Surney Supplies 6/17/22	01-103-000-0000-6412	552	N
7919			185.81	TM Paint Supplies	03-310-000-0000-6504	00885	N
7919			27.49	Sign Plywood Rcy	61-398-000-0000-6306	99895	T
	462896	Total...	230.01				
12644	Midstates Equipment & Supply		519.90	Tack for Mastic 51.99g	03-310-000-0000-6512	222594	N
12644			1,803.36	Mastic 2312#	03-310-000-0000-6512	222594	N
	462897	Total...	2,323.26				
8522	Minnesota Energy Resources Corporation		49.53	Gas-Zta Shop	03-350-000-0000-6252	504254044-1	N
8522			58.53	Gas Kenyon Shop	03-350-000-0000-6252	504254044-2	N
	462898	Total...	108.06				
1626	Mn Pollution Control Agency-St Paul		440.00	W Lndfl Water Permit	61-397-000-0000-6245	10000138752	N
	462899	Total...	440.00				
14162	Nokomis Energy		18,981.39	Community Solar 5/2022	01-111-112-0000-6251	ZPVWGO20220630	N
	462900	Total...	18,981.39				
7633	Nuss Truck and Equipment Group LLC		56.98	Pry Bar - Sign Shop	03-310-000-0000-6504	7188750P	N
7633			18.56	Clevis Pin 0602	03-340-000-0000-6562	7186910P	N
7633			402.92	Emission Sensors 1501	03-340-000-0000-6562	7188831P	N
7633			58.07	Coolant Line 7014	61-398-192-0000-6562	7188016P	T
	462901	Total...	536.53				

Goodhue County

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			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
9516	Nuvera (FKA NU-Telecom)	169.88		Goodhue Backup Phone 7/2022	01-209-000-0000-6201	1192564	N
9516		89.00		Tele CF	03-350-000-0000-6201	1182424	N
9516		90.90		DSL CF	03-350-000-0000-6209	1182424	N
	Warrant # 462902	Total...		349.78			
14919	Pilot Rock	994.00		Pine Grove Grill D2-48	03-521-000-0000-6632	253768	N
	Warrant # 462903	Total...		994.00			
9146	Precise MRM LLC	245.00		GPS Data Svc May (7)	03-310-000-0000-6270	200-1037682	N
	Warrant # 462904	Total...		245.00			
14082	Quadient Finance USA, Inc.	2,000.00		Postage Mtr: JUS 6/14	01-001-000-0000-6203	79000440802165	N
	Warrant # 462905	Total...		2,000.00			
5136	Red Wing City-Public Works	140.87		Hydrant - Graveling	03-310-000-0000-6508	9948-001	N
5136		152.03		Wtr/Swr-Shared	03-350-000-0000-6253	9948-002	N
5136		403.49		Wtr-Swr-Garb	03-350-000-0000-6253	9948-000	N
5136		229.17		Sprinkler	03-350-000-0000-6306	9949-000	N
5136		144.16		Wtr-Swr-Garb RC	61-398-000-0000-6253	10040-000	N
5136		1,182.22		Residual Disp RC	61-398-192-0000-6839	10040-000	N
	Warrant # 462906	Total...		2,251.94			
11186	Red Wing Ignite	13,224.04		Grant Match Payment #5	25-710-000-0000-6850	6.23.22	N
11186		15,800.00		Grant Match Payment #6	25-710-000-0000-6850	7.5.22	N
	Warrant # 462907	Total...		29,024.04			
7648	Rent N Save Portable Services	380.00		Byllesby Park Toilets May	03-521-000-0000-6343	69023	N
7648		19.25		Cascade Toilets 5/23-5/31	03-521-000-0000-6343	69023	N
	Warrant # 462908	Total...		399.25			
582	Rihm Kenworth	43.96		Exhaust Gasket 0705	03-340-000-0000-6562	211265A	N
582		60.25		Filters for Stock	03-340-000-0000-6562	2115621A	N
582		50.44		Filters for Stock	03-340-000-0000-6562	2115932A	N
582		25.22		Filters for Stock	03-340-000-0000-6562	2115933A	N
582		139.53-		Rtn Gaskets 0705	03-340-000-0000-6562	CM2116957A	N
582		5.94		Filters for Stock	03-340-000-0000-6562	2116461A	N
582		561.81		Radiator 0705	03-340-000-0000-6562	2116669A	N
582		2.97		Filter for Stock	03-340-000-0000-6562	2116915A	N
582		29.37		Filter for Stock	03-340-000-0000-6562	2116922A	N
582		139.53		Exhaust GAskets 0705	03-340-000-0000-6562	2116957A	N
582		55.45		Thermostat 0705	03-340-000-0000-6562	2117309A	N

Goodhue County

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	<u>Warrant #</u>	<u>462909</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			835.41				
12260	Ronco Engineering Sales Co, Inc		529.68	Conveyor Belt 1801	03-340-000-0000-6562	3287350	N
12260			115.66	Cnv Belt Splcs 1801	03-340-000-0000-6562	3287352	N
12260			116.65	Binder Chains 1508	03-340-000-0000-6563	3288514	N
12260			38.05	Conveyor Couplers	03-340-000-0000-6563	3289999	N
	Warrant #	462910	Total...				
			800.04				
10300	SeaChange		9,714.59	2022 Primary Ballots 6/29	01-071-000-0000-6401	41437	N
	Warrant #	462911	Total...				
			9,714.59				
10986	Spartan Stores, LLC.		56.22	HHW Supplies-Zta	61-399-192-0000-6418	Cust #086897	N
10986			64.05	HHW Supplies-Wan	61-399-192-0000-6418	Cust #086897	N
	Warrant #	462912	Total...				
			120.27				
6450	Staples Advantage		20.92	Misc Supplies 6/16	01-103-000-0000-6405	3510456384	N
6450			20.92	Misc Supplies 6/16	01-105-000-0000-6405	3510456384	N
6450			68.65	Envelopes 6/9	01-127-127-0000-6405	3509970525	N
6450			58.70	Paper/Cardstock 5/18	01-127-127-0000-6405	3508082637	N
6450			16.07	Legal File Folders 6/7	01-127-127-0000-6405	3509835255	N
6450			30.37	Misc Supplies 5/25	01-127-127-0000-6405	3508590294	N
6450			30.36	Misc Supplies 5/25	01-127-128-0000-6405	3508590294	N
6450			16.08	Legal File Folders 6/7	01-127-128-0000-6405	3509835255	N
6450			6.15	Notepad Pack 5/24	01-127-128-0000-6405	3508481066	N
6450			6.14	Notepad Pack 5/24	01-127-128-0000-6405	3508481066	N
6450			58.70	Paper/Cardstock 5/18	01-127-128-0000-6405	3508082637	N
6450			68.66	Envelopes 6/9	01-127-128-0000-6405	3509970525	N
6450			20.93	Misc Supplies 6/16	01-127-129-0000-6405	3510456384	N
	Warrant #	462913	Total...				
			422.65				
6284	Steberg/Glen		550.00	Landfill Lease 7/2022	61-397-000-0000-6342	Jul 2022	N
6284			2,695.00	Landfill Equip Jun	61-397-000-0000-6343	Jun 2022	N
6284			3,952.00	Landfill Hrs Jun	61-397-000-0000-6349	Jun 2022	N
	Warrant #	462914	Total...				
			7,197.00				
1831	Streichers, Inc.		169.29	Belt/Ammo Caddy(2) 6/27/22	01-201-000-0000-6867	11576207	N
	Warrant #	462915	Total...				
			169.29				
5192	Summit Fire Protection		260.00	Sprkl Test - RW	03-350-000-0000-6283	140006287	N
5192			260.00	Sprkl Test - Rcy	61-398-000-0000-6283	140006286	N

Goodhue County

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<u>Warrant #</u>	<u>462916</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
		520.00				
12304	TEC Industrial	108.82	Chain Cplr Conveyor 1601	03-340-000-0000-6562	IO401312	N
	Warrant # 462917	Total...				
		108.82				
2384	Terminal Supply Co	367.24	Electrical/Shop Suppl	03-340-000-0000-6420	49375-00	N
	Warrant # 462918	Total...				
		367.24				
59303	The Sherwin-Williams Company	92.57	TM Supplies	03-310-000-0000-6504	8336-1	N
	Warrant # 462919	Total...				
		92.57				
13707	Trenchers Plus Inc	651.22	Swivel Joint 1709	03-340-000-0000-6563	IT04476	N
	Warrant # 462920	Total...				
		651.22				
15536	U Save Foods, Inc.	7,376.00	Tax Crt 52.100.2805 Pay 20	81-850-000-0000-2106		N
15536		510.42	Tax Crt Int 52.100.2805 Pay 20	81-850-000-0000-2106		N
15536		6,164.00	Tax Crt 52.100.2805 Pay 21	81-850-000-0000-2106		N
15536		179.99	Tax Crt Int 52.100.2805 Pay 21	81-850-000-0000-2106		N
	Warrant # 462921	Total...				
		14,230.41				
70000	Washington County Sheriff's Office	70.00	Subpoena Svc: ZMarkham 6/27	01-011-000-0000-6277	22001542	N
	Warrant # 462922	Total...				
		70.00				
15488	Wichser/Penny J	11.25	Absentee Ballot Board 6/29	01-071-000-0000-6284		N
	Warrant # 462923	Total...				
		11.25				
73383	Xcel Energy	4,961.99	Electric: GC 6/2022	01-111-110-0000-6251	51-5647699-8	N
73383		64.80	Gas: GC 6/2022	01-111-110-0000-6252	51-5057432-6	N
73383		2,506.45	Electric: LEC/ADC 6/2022	01-111-112-0000-6251	51-4345908-1	N
73383		8,173.56	Gas: LEC/ADC 6/2022	01-111-112-0000-6252	51-6061275-5	N
73383		3,625.14	Electric: CB 6/2022	01-111-115-0000-6251	51-6219858-5	N
73383		97.52	Gas: CB 6/2022	01-111-115-0000-6252	51-6219858-5	N
73383		4,272.35	Electric: JC 6/2022	01-111-116-0000-6251	51-5453377-8	N
73383		16.02	St Lts - 2N	03-310-000-0000-6251	51-57625991	N
73383		10.21	St Lts - 2S	03-310-000-0000-6251	51-60402524	N
73383		204.20	Electric - Zta	03-350-000-0000-6251	51-63907713	N
73383		13.76	Elec - Park Well	03-521-000-0000-6251	51-52934882	N
	Warrant # 462924	Total...				
		23,946.00				
1914	Ziegler Inc	54.74	Temp Sensor 1705	03-340-000-0000-6563	IN000584892	N
	Warrant # 462925	Total...				
		54.74				

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<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>From Date</u>	<u>PO #</u>	<u>Tx</u>	<u>To Date</u>
1919	Zumbrota Telephone Co	51.60	TELE 5671 - ZTA			03-350-000-0000-6201	104516				N
1919		47.89	FAX 4046 - ZTA			03-350-000-0000-6201	652291				N
1919		65.95	DSL 5671 - ZTA			03-350-000-0000-6209	14516				N
Warrant #	462926	Total...	165.44								
Warrant Form	WFXX	Total...	171,491.07		140 Transactions						

Goodhue County

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<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>	
12044	American Tower Corporation	575.00	Frontenac Twr Rent: 7/2022	01-211-000-0000-6342	409575580		N
	Warrant # 36926	Total...	575.00				
9090	Auto Value - Red Wing	81.45	Polishing Supplies	03-340-000-0000-6420	134176358		N
9090		90.36	Hydraulic Fittings Stock	03-340-000-0000-6420	134176621		N
9090		230.08	Hydraulic Fittings Stock	03-340-000-0000-6420	134176639		N
9090		13.40	Rtn Hydraulic Fittings	03-340-000-0000-6420	134176656		N
9090		92.99	Rtn Transm Oil Lines 1407	03-340-000-0000-6562	134175598		N
9090		29.99	Filter 1407	03-340-000-0000-6562	134175598		N
9090		248.99	AC Condenser 1407	03-340-000-0000-6562	134175330		N
9090		92.99	Transm Oil Lines 1407	03-340-000-0000-6562	134175330		N
9090		31.90	Starter Switch 1102	03-340-000-0000-6563	134175602		N
	Warrant # 36927	Total...	699.37				
5405	Blank/Joseph	468.00	Transp Mileage 6/21-6/30/22	01-121-140-0000-6220			N
	Warrant # 36928	Total...	468.00				
6976	Carroll/Stephan Gene	338.13	Transp Mileage 5/2-6/29/22	01-121-140-0000-6220			N
	Warrant # 36929	Total...	338.13				
4113	Central States Wire Products, Inc	4,250.13	Baling Wire Spools	61-398-192-0000-6418	59337		N
4113		365.08	Wire Ties Bundles	61-398-192-0000-6418	59337		N
	Warrant # 36930	Total...	4,615.21				
1226	Dakota Electric Association	8.91	St Lts #7	03-310-000-0000-6251	2-1366814		N
1226		19.80	St Lts #46	03-310-000-0000-6251	2-1366814		N
1226		8.90	St Lts #31	03-310-000-0000-6251	2-1366814		N
1226		8.91	St Lts #19	03-310-000-0000-6251	2-1366814		N
1226		123.54	St Lts #18	03-310-000-0000-6251	2-1366814		N
	Warrant # 36931	Total...	170.06				
6813	Forms & Systems of Minnesota	9,921.97	2022 Redistrict PVC Postage	01-071-000-0000-6401	176743		N
	Warrant # 36932	Total...	9,921.97				
15170	Hacken/Steve	543.75	Tax Crt Cases Consult 5-6/2022	01-055-000-0000-6284			N
	Warrant # 36933	Total...	543.75				
10903	Harvey's Tire Service Inc.	50.00	Change Str Tires 2002	03-340-000-0000-6575	8520-46		N
	Warrant # 36934	Total...	50.00				
1533	M-R Sign Co, Inc.	65.20	Barricade Lights	03-310-000-0000-6504	216317		N

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<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
1533	M-R Sign Co, Inc.	85.07	Arrow Signs UBL	03-521-000-0000-6420	216345	N
	Warrant # 36935	Total...				
		150.27				
35975	MCIT	208.00	Add:Polaris Ranger PC140022-18	01-001-000-0000-6351	7427	N
	Warrant # 36936	Total...				
		208.00				
892	MNCCC	90.00	2022 MnCCC Confr: Tx Crt Comm	01-055-000-0000-6357	2206026	N
	Warrant # 36937	Total...				
		90.00				
7885	Niebur Tractor & Equipment Inc	272.47	Belt 1105	03-340-000-0000-6563	01-176093	N
7885		28.96	Bolts 1105	03-340-000-0000-6563	01-176093	N
	Warrant # 36938	Total...				
		301.43				
7813	OSI Environmental, Inc.	75.00	Oil Disp 600g - Rcy	61-398-192-0000-6839	2099032	N
7813		100.00	Filter Disposal-Rcy	61-398-192-0000-6839	2099084	N
	Warrant # 36939	Total...				
		175.00				
50705	Red Wing Ace Hardware	39.58	Sprayers 2g	03-310-000-0000-6508	215858/1	N
50705		46.86	Bollard Painting Supplies	03-350-000-0000-6420	215994/1	N
50705		45.06	Garbage Barrel Paint Blsby	03-521-000-0000-6420	215930/1	N
50705		160.19	Swim Rope Conctr Bylsby	03-521-000-0000-6420	215735/1	N
	Warrant # 36940	Total...				
		291.69				
7387	River Road Repair	54.44	Oil Change:DV Insp Vehicle 6/7	01-127-127-0000-6303	18776	N
	Warrant # 36941	Total...				
		54.44				
10907	RTG Consulting Inc.	60.00	Database Supp:Bldg Permits 5/6	01-101-103-0000-6269	1278	N
	Warrant # 36942	Total...				
		60.00				
11982	Summit Food Service LLC	448.00	Inmate Laundry 6/4-6/10/22	01-207-000-0000-6366	INV2000145160	N
11982		3,472.17	Inmate Meals 6/4-6/10/22	01-207-000-0000-6463	INV2000145159	N
	Warrant # 36943	Total...				
		3,920.17				
8611	Visual Gov Solutions, LLC	1,214.00	E-Check Processing Fee Q222	01-041-000-0000-5450	JS-4929	N
	Warrant # 36944	Total...				
		1,214.00				
8381	Zumbrota Water & Sewer Dept	76.45	Wtr & Swr	03-350-000-0000-6253	8660	N
	Warrant # 36945	Total...				
		76.45				
	Warrant Form WFXX-ACH	Total...	23,922.94	40 Transactions		

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Final Total... **195,414.01** **180 Transactions**

I hereby certify that the above amounts have been approved and allowed by the county welfare board for payment to the claimant as in each instance stated, that said county welfare board authorizes and instructs the county auditor and county treasurer of said county to pay the same.

Signed _____
Director

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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>CTX</u>		
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>	
56	171,491.07	WFXX	462871	462926	07/08/2022	07/08/2022				
20	23,922.94	WFXX-ACH	36926	36945	07/08/2022	07/08/2022	3	1,349.88	17	22,573.06
	195,414.01	TOTAL								

Goodhue County

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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	85,394.55	County General Revenue	17,393.46	68,001.09		
3	21,918.44	County Road and Bridge	1,739.27	20,179.17		
25	29,024.04	Economic Development Authori	-	29,024.04		
61	15,007.32	Waste Management Facilities	4,790.21	10,217.11		
81	44,069.66	Settlement Fund	-	44,069.66		
195,414.01	TOTAL		23,922.94	TOTAL ACH	171,491.07	TOTAL NON-ACH

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07/08/2022

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Warrant Form **WFXX**
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1615 Mn Bureau Of Criminal Apprehension	15.00	Fingerprints Jacob Rezac	03-330-000-0000-6850	Prints J Rezac	N
Warrant # 462940 Total...	15.00				
Warrant Form WFXX Total...	15.00	1 Transactions			
Final Total...	15.00	1 Transactions			

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WARRANT REGISTER Auditor Warrants

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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>
1	15.00 15.00	WFXX	462940	462940	07/08/2022	07/08/2022			
	TOTAL								

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07/08/2022

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Auditor's Warrants

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WARRANT REGISTER Auditor Warrants

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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>
3	15.00	County Road and Bridge	-	15.00
	15.00	TOTAL	- TOTAL ACH	15.00 TOTAL NON-ACH