

Goodhue County

Minnesota

BOARD OF COMMISSIONERS AGENDA

COUNTY BOARD ROOM
GOVERNMENT CENTER, RED WING

AUGUST 15, 2023
9:00 A.M.

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 266 673 214 074
Passcode: wknxqK

OR CALL IN
[+1 872- 240- 8960,,925976225#](tel:+18722408960)

PHONE CONFERENCE ID: 925 976 225#

PLEDGE OF ALLEGIANCE

Disclosures of Interest

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 sale of surplus computer equipment via public auction

Documents:

[Board-2023.08.15-AuctionOfSurplusITEquipment.pdf](#)

Regular Agenda

Human Resource Manager's Report

1. 2024 Dental Insurance

Documents:

[Dental Insurance 2024.pdf](#)

2. 2024 Health Insurance & HSA

Documents:

[Health Insurance 2024.pdf](#)

3. 2024 Vision, Life & Disability Insurance

Documents:

[Vision, Life, Disability 2024.pdf](#)

County Attorney's Report

1. Highway - Goodhue County 24 Project

Documents:

[Moline Ltr to Board.pdf](#)

Southeastern MN Multi County Housing & Redevelopment Authority

1. PUBLIC HEARING- Housing Trust Fund Ordinance

Documents:

[Housing Trust Fund Ordinance Draft.pdf](#)

Finance Director's Report

1. 2022 Financial Statement Audit Report

Documents:

[2022 Financial Statement Audit Results.pdf](#)
[Audit Presentation.pdf](#)

For Your Information

1. MACS Proclamation

Documents:

[MACSproclamation.pdf](#)

2. Project Status Report.

Documents:

[Project Status Report 15 Aug 23.pdf](#)

Review & Approve County Claims

Documents:

[County Claims 8-15-23.pdf](#)

New and Old Business

ADJOURN



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

August 15, 2023

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 August 15, 2023, 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

Linda Flanders, 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

SUSAN BETCHER
5th District
30133 Lakeview Ave.
Red Wing, MN 55066

An Equal Opportunity Employer



John M. Smith
IT Director
Goodhue County

509 W. Fifth St.
Red Wing, MN 55066
Phone – (651) 385-3224

August 15, 2023

To: The Honorable County Commissioners

From: John M. Smith, IT Director

REPORT SUMMARY

Approve the sale of surplus computer equipment using the on-line auction site PublicSurplus.com

BACKGROUND

As computer equipment is replaced or is no longer used in county operations, it can accumulate in IT Department storage areas. Working equipment, computer parts, or non-working items with some resale value can be auctioned to the public using the PublicSurplus.com on-line auction site. Items that do not sell will be recycled in an environmentally responsible manner.

IMPACT

Auction proceeds from the sale of surplus computer equipment will offset operating expenses in the current fiscal year.

The list of items to be auctioned includes:

- 28 Desktop Computers
- 89 Laptop Computers
- 10 Tablet Computers
- 38 Computer Monitors
- 9 Printers
- 13 Servers
- 10 Network Switches/Routers
- 1 19" Server Rack
- 1 Mobile A/V Cart
- 1 Fireproof Safe
- Assorted Audio Components
- Assorted Dell and Microsoft Docking Stations
- Miscellaneous Electronic Equipment

RECOMMENDATION

It is recommended that the county authorize the sale of surplus computer equipment utilizing the on-line auction site PublicSurplus.com



To: Goodhue County Commissioners
From: Goodhue County Insurance Committee
Date: August 9, 2023
Re: 2024 Dental Insurance

The Goodhue County Insurance Committee met on August 8, 2023 to review the group dental insurance renewals for January 1, 2024.

The Blue Cross Blue Shield dental plan renewal rates will be at a 1.59% increase over the current rates.

Goodhue County provides low plan dental insurance, at no charge, to employees enrolled in medical plan 2. All other benefit eligible employees may enroll in the dental plan of their choice on a voluntary basis and are responsible for the entire premium.

Low Plan

	Current Rates	Renewal Rates
Employee	\$28.36	\$28.82
Employee + Spouse	\$56.72	\$57.62
Employee + Child(ren)	\$65.70	\$66.76
Family	\$99.00	\$100.58

High Plan

	Current Rates	Renewal Rates
Employee	\$49.18	\$49.96
Employee + Spouse	\$98.36	\$99.94
Employee + Child(ren)	\$94.96	\$96.48
Family	\$150.24	\$152.64

Recommendation

The Goodhue County Insurance Committee recommends accepting the dental insurance renewal for the 2024 plan year.



To: Goodhue County Commissioners
From: Goodhue County Insurance Committee
Date: August 9, 2023
Re: 2024 Health Insurance

The Goodhue County Insurance Committee met on August 8, 2023 to review the health insurance renewal information for January 1, 2024.

As part of the RFP process in 2021, Blue Cross Blue Shield had given Goodhue County the following rate guarantees:

- 2023: Not more than 7%
- 2024: Not more than 7.5%
- 2025: Not more than 8%

These rate guarantees are significant for our group. Based on our plan usage, the increase for 2024 would have been in excess of 40% if not for the rate guarantees. Below are the 2024 monthly premiums for each health insurance plan offered.

	<u>2024 Monthly Premium</u>
Plan 1	
Single	\$721.24
Family	\$2,162.82
Plan 2	
Single	\$522.00
Family	\$1,565.30

Proposed Changes for Plan 1

For 2024, the IRS announced changes to the minimum deductible amounts for high deductible health plans (HDHPs). In order to maintain HSA compatibility as well as the embedded deductible on the plan, Plan 1 deductibles and out of pocket maximums need to increase accordingly.

	<u>Current</u>	<u>2024</u>
Deductible*		
Single	\$3,000	\$3,200
Family	\$6,000	\$6,400
Out of Pocket Maximum*		
Single	\$3,400	\$3,800
Family	\$6,800	\$7,600

**In-network. Out-of-network amounts are higher.*

The IRS reviews and adjusts HSA contribution and HDHP deductibles on an annual basis and generally the adjustments impact County plans. The Insurance Committee has consistently recommended

increasing the Plan 1 deductibles and out of pocket maximums to maintain HSA compatibility and embedded deductible status of the plan. The Board approved the recommended increases for [2018](#), [2020](#) and [2023](#).

Proposed Changes for Plan 2

In anticipation of the “Cadillac Tax”, the County implemented a “Minimum Value Plan” option in 2016 and this plan is now known as Plan 2. The current deductibles and out of pocket maximums for Plan 2 no longer align with “Minimum Value Plan” definitions.

In order to align with “Minimum Value Plan” definitions, the Insurance Committee recommends adjusting the Plan 2 deductibles and out of pocket maximums for 2023 to:

	<u>Current</u>	<u>2024</u>
Deductible*		
Single	\$7,500	\$8,050
Family	\$15,000	\$16,100
 Out of Pocket Maximum*		
Single	\$7,500	\$8,050
Family	\$15,000	\$16,100

**In-network. Out-of-network amounts are higher.*

The County Board approved a similar increase to the Plan 2 deductibles and out of pocket maximums for the [2018](#) and [2023](#) plan years.

Health Savings Account

Goodhue County contributes to a health savings plan (HSA) for eligible employees enrolled in County health insurance plans. The County contribution is equal to 50% of the deductible for the plan and coverage level (single or family) elected by the employee.

If the deductibles for Plan 1 and Plan 2 are increased for 2023, the County HSA contributions will increase commensurately.

	<u>Current</u>	<u>2024</u>
Plan 1		
Single	\$1,500	\$1,600
Family	\$3,000	\$3,200
 Plan 2		
Single	\$3,750	\$4,025
Family	\$7,500	\$8,050

Recommendation

The Goodhue County Insurance Committee recommends increasing the deductible and out of pocket maximums for Plan 1 and Plan 2 as outlined above starting January 1, 2024.



To: Goodhue County Commissioners
From: Goodhue County Insurance Committee
Date: August 9, 2023
Re: 2024 Voluntary Insurance Plans

The Goodhue County Insurance Committee met on August 8, 2023 to review the January 1, 2024 renewals for insurance plans. The Insurance Committee reviewed renewal proposals for the basic life insurance plan which is a County paid benefit. Additionally, the Committee reviewed proposals for voluntary (employee paid) insurance plans which include vision, supplemental life insurance as well as short- and long-term disability. The County's accident insurance plan was not reviewed as it is under a rate guarantee for 2024.

Vision

The voluntary vision insurance coverage is provided by Blue Cross Blue Shield of Minnesota and the 2024 proposal is to maintain current premiums (0% increase). The 2024 rate (0% increase) is guaranteed for 3 years (2024-2026).

Life

The County paid and voluntary life insurance coverage is provided by Sun Life and the 2024 proposal is to maintain current premiums (0% increase). The Sun Life renewal did not include any future year rate guarantees.

Disability

The voluntary short-term and long-term disability plans are insured by Sun Life and the 2024 proposal is to maintain current premiums (0% increase). The Sun Life renewal did not include any future year rate guarantees.

Recommendation

The Goodhue County Insurance Committee recommends accepting the voluntary insurance renewals for the 2024 plan year.



Goodhue County Justice
Center
454 W. 6th Street
Red Wing, MN 55066-2475

Telephone (651) 287-4950
FAX (651) 287-4972

STEPHEN F. O'KEEFE

Goodhue County Attorney

ASSISTANT COUNTY ATTORNEYS

ERIN L. KUESTER

CHRISTOPHER J. SCHRADER

ELIZABETH M.S. BREZA

DAVID J. GROVE

ANGELA R. STEIN

JESSICA M. PERKINS

JORDAN T. COOK

EMMA L. RUSS

TO: Honorable County Commissioners
Scott Arneson, County Administrator

FROM: Carol K. Lee, Assistant County Attorney *CKL*

DATE: August 9, 2023

RE: August 15, 2023, County Board Meeting
Eminent Domain, Goodhue County 24 Project

Summary: Proposal to settle Eminent Domain cases related to County 24 project.

Background: Goodhue County commenced eminent domain proceedings against Brent A. Moline and Anita Moline (Court File CV-14-2193) and Moline Enterprises Inc. (Court File CV-14-2196) regarding two pieces of property located near the Mayo Clinic campus and Highway 52 interchange as part of the Highway 24 construction. This property is located in Cannon Falls, Minnesota. The properties were contiguous at one point. The construction resulted in the properties being divided by Highway 24. These matters were filed by the County and first heard in District Court in 2015. There was a public purpose finding by the Judge.

The Moline family was also part of eminent domain proceedings brought by the State of Minnesota. Mr. Isakson and I have spoke with a state representative about those proceedings. The State proceedings were settled by payment to the Molines before they went to trial.

In the intervening years, the Molines changed attorneys. They were first represented by Faegre Baker. They are now represented by Couri and Ruppe. Brent Moline also died in an accident some years ago. We have remained in contact with the Moline's attorney (Michael Couri) in discussions about settling the case. The Molines did initially give us a work easement so the road construction was completed many years ago.

Moline Enterprises, Inc. still exists. Brent Moline's property passed to identified heirs who are still represented by Michael Couri.

The proposal discussed by the Molines and Goodhue County is as follows:

(See Inserts A & B)

This proposal has been discussed by the Public Works Department and the County Attorney's Office and we think it an appropriate and reasonable settlement.

We have already paid certain funds (by statute) to the Molines as follows:

1. Brent A. and Anita Moline (\$47,417.00);
2. Check to Moline Enterprises (\$23,583.00)

Consequently, the settlement amount for the properties would be paid by the County as follows:

(See Insert C).

In summary, after sums paid into Court at the initial proceedings, the County would pay:

\$108,409.96 to the heirs of Brent Moline and Anita Moline
\$127,238.96 to Moline Enterprises, Inc.

There would be an exchange of payment for signed deeds to Goodhue County and a stipulation to dismiss the eminent domain proceeding.

Recommendations:

It is recommended that the Goodhue County Board approve the settlement and authorize payment to the rightful parties in exchange for the signing of Quit Claim Deeds in favor of the County and dismissal of the pending court proceeding. The other option would be to continue with the court proceedings which would include a Commissioners' hearing and the attendant costs. This hearing order can be appealed to the District Court which would involve witness costs and further attorney fees. By agreeing to this proposal, we would avoid further costs and expenses and time commitments by staff.

CKL/jk
Attachments

INSERT A

Brent A. and Anita Moline

Initial Engineering	\$ 8,049.50
Co. Only Engineer Work	<u>\$20,736.63</u>

Total Engineering	<u>\$28,786.13</u>
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Appraisal Fee (Nagell)	\$ 5,000.00
Faegre Baker Law Firm	\$15,828.33
Couri Ruppe Law Firm	\$ 6,312.50

<u>Total</u>	<u>\$55,926.96</u>
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Appraised Value	\$99,900.00
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<u>Total Fees and Appraised Value</u>	<u>\$155,826.96</u>
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INSERT B

Moline Enterprises

Initial Engineering	\$ 8,049.50
Co. Only Engineer Work	\$20,736.63
Total Engineering	<u>\$28,786.13</u>

Appraisal Fee (Nagell)	\$ 5,000.00
Faegre Baker Law Firm	\$15,828.33
Couri Ruppe Law Firm	\$ 7,207.50

Total	<u>\$56,821.96</u>
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Appraised Value	\$94,000.00
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Total Fees and Appraised Value	<u>\$150,821.96</u>
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INSERT C

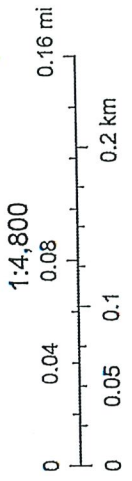
Brent A. and Anita Moline

Total Fees and appraised value	\$155,826.96
Statutory Payment Made	-\$ 47,417.00
Total Due at Settlement	<u>\$108,409.96</u>

Moline Enterprises Inc.

Total fees and appraisal value	\$150,821.96
Statutory payment made	-\$ 23,583.00
Total Due at Settlement	<u>\$127,238.96</u>

ArcGIS WebMap



February 2, 2023

- Public Land Survey
- Goodhue County Roads
- Parcels
- Full Name
- Full Address
- PIN
- CEM; ; OCTY; OCRLN; CTRLN
- CSAHP; CRP

NOTICE OF PUBLIC HEARING AND INTENT TO ENACT GOODHUE COUNTY HOUSING TRUST FUND ORDINANCE

NOTICE IS HEREBY GIVEN that the County of Goodhue, Minnesota will hold a public hearing on Tuesday, August 15, 2023, to consider the Goodhue County Housing Trust Fund Ordinance.

The public hearing will be conducted during the regularly scheduled County Board Meeting, which will begin at 9:00 a.m. in Room 308, 3rd floor of the Goodhue County Government Center, 509 W 5th Street, Red Wing, MN 55066. A meeting link may also be found on the Goodhue County website.

Additionally, interested persons may submit written comments by letter addressed and mailed to Andrea Benck, Goodhue County Administration, 509 West 5th Street, Red Wing, MN 55066; or dropped off at Goodhue County Administration Monday through Friday during the hours of 8:00 AM to 4:30 PM, excluding holidays; or via email andrea.benck@co.goodhue.mn.us. All written submissions must be received by 4:30 pm on Friday, August 11, 2023, and will be read into the record during the public hearing, including name and address.

A copy of the proposed Goodhue County Trust Fund Ordinance can be viewed at the Goodhue County Administration, 509 West 5th Street, Room 309, Red Wing, Minnesota 55066; or online at <https://co.goodhue.mn.us/DocumentCenter/View/26054/-Draft-Housing-Trust-Fund-Ordinance> If you have questions, you may call Goodhue County Public Works at 651-385-3251.

Agenda items may be subject to change. Please visit us on the web at www.co.goodhue.mn.us for the most current agenda.

Dated this 13th day of July, 2023.

GOODHUE COUNTY
Scott Arneson
County Administrator

Goodhue County Trust Fund Ordinance

08/09/18

1.00 SEMMCHRA GOODHUE COUNTY AFFORDABLE HOUSING TRUST FUND

(1) Purpose and Intent.

There is hereby created and established for the County of Goodhue a fund to be known and denominated as the SEMMCHRA Goodhue County Affordable Housing Trust Fund (AHTF). This fund shall include a preference for the creation of Workforce and Elderly Housing units, which shall include moderate, low, and very low-income households. The Trust Fund shall be a permanent endowment and continually renewable source of revenue to meet, in part, the housing needs of Moderate, Low Income and Very Low Income households of the County. The Trust Fund is to provide loans and grants to homeowners, and for-profit and non-profit housing developers for the acquisition, rehabilitation, emergency housing, capital and soft costs necessary for the creation of new Affordable rental and owner-occupied housing. Preference shall also be given to those projects that ensure that the Assisted Units remain Affordable for the longest period possible. Projects funded by the Trust Fund shall be disbursed throughout the County so no single area experiences a disproportionate concentration of housing units for Low Income and Very Low Income households.

(2) Definitions.

In this section:

- (a) "Affordable" means a housing unit that has an Affordable Housing Cost.
- (b) "Affordable Housing Cost" means an amount satisfied by:
 - 1. For owner-occupied housing, a housing payment inclusive of loan principal, loan interest, property taxes, property and mortgage insurance, and homeowners association dues which allows a Moderate, Low Income or Very Low Income household to purchase a home, while paying no more than thirty (30%) of their gross household income; and,
 - 2. For rental or cooperative housing, a housing payment, inclusive of a reasonable allowance for heating, which allows a Very Low Income household to rent a unit, while paying no more than thirty (30%) of their gross household income.
- (c) "Area Median Income" means the median income for the Goodhue County area adjusted for family size, as published by the United States Department of Housing and Urban Development.
- (d) "Assisted Unit" means a housing unit that is Affordable because of financial assistance from the Trust Fund.

- (e) "Commission" means the SEMMCHRA Board of Commissioners.
- (f) "Elderly Housing" means owner-occupied or rental housing units that at least one household member is 55 or older.
- (g) "Emergency Housing" means a short-term accommodation for people who are homeless or in crisis.
- (h) "Grants Supervisor" means the SEMMCHRA Housing and Redevelopment Authority Executive Director, or his or her designee.
- (i) "Low Income" means gross household income adjusted for family size that is at or below eighty percent (80%) of Area Median Income, but more than fifty percent (50%) of Area Median Income.
- (j) "Moderate Income" means gross household income adjusted for family size that is at or below 115 percent (115%) of Area Median Income, but more than Eighty percent (80%) of Area Median Income.
- (k) "Project" means a single-family house or a multifamily apartment complex, either as owner-occupied property or rental property.
- (l) "Recipient" means any homeowner, for-profit or non-profit housing developer that receives funds in the form of a loan or a grant from the Trust Fund Account. A Recipient may be an individual, partnership, joint venture, limited liability company or partnership, association or corporation.
- (m) "SEMMCHRA" means Southeastern Minnesota Multi-County Housing & Redevelopment Authority (HRA).
- (n) "Tax Incremental Financing Equity Participation Payment" means an equity payment received by the County from a developer pursuant to a TIF Development Agreement in which the tax incremental district has been dissolved.
- (o) "Trust Fund" means the SEMMCHRA Goodhue County Affordable Housing Trust Fund.
- (p) "Very Low Income" means gross household income adjusted for family size that is at or below fifty percent (50%) of Area Median Income.
- (q) "Workforce Housing" shall mean owner-occupied or rental housing units that are provided to households with at least one member per unit who is gainfully employed at the time of entry into the unit.
 - (i) Workforce housing may be designed for households that make 50% to 115% of Area Median Income, but shall be inclusive of all income levels households who meet the definition of gainful employment and can meet the Affordable Housing Cost as defined in Subpart b (1) and (2).

(ii) Gainful Employment is defined as an employment situation where the head of household receives consistent work and payment from an employer at 30 hours or more per week.

(3) Trust Fund Account; Sources of Trust Fund Moneys.

(a) There is also hereby established a SEMMCHRA Affordable Housing Trust Fund Account, to be maintained by the SEMMCHRA (HRA). All funds received by the HRA on behalf of the Trust Fund shall be deposited in the Trust Fund Account. Principal and interest from loan repayments, and all other income from Trust Fund activities, shall be deposited in the Trust Fund Account. All interest earnings from the Trust Fund Account shall be reinvested and dedicated to the Trust Fund Account.

(b) The Trust Fund shall consist of funds derived from the following, but not limited to:

1. Private cash contributions designated for the Trust Fund;
2. Payments in lieu of participation in current or future affordable housing programs;
3. Matching funds from a federal affordable housing trust fund;
4. Principal and interest from Trust Fund loan repayments and all other income from Trust Fund activities.
5. Budgeted payments made by the HRA Tax Levy fund as approved by County Board.
6. Matching funds from a State affordable housing trust fund or a State program designated to fund an Affordable Housing Trust Fund.
7. Employer based funds and matches.

(c) The Trust Fund may consist of funds derived from any other source, including but not limited to the following, subject to approval by the County Board, upon notification from the Finance Director that funds are available.

1. Amounts from the Operating Budget equivalent to County fees collected from dedicated uses related to housing, such as reinspection fees;
2. Tax Incremental Financing Equity Participation Payments;
3. Any other appropriations as determined from time to time by action of the County Board.

- (4) Trust Fund Distributions.
- (a) The Trust Fund is to function as an endowment fund to fund loans and grants in accordance with this Section. The Trust Fund program shall be administered by the HRA Executive Director. No disbursements may be made from the Trust Fund Account if the project amount is \$20,000 or greater without the prior recommendation of the HRA and authorization by the County Board.
 - (b) Disbursements from the Trust Fund Account shall be made as loans or grants to assist Recipients in the creation of Assisted Units. Recipients may use the funds to pay for: capital costs, including but not limited to the actual costs of rehabilitating or constructing Assisted Units; preserving affordable units; demolishing or converting existing non-residential buildings to create new Assisted Units; real property acquisition costs; and professional service costs, including but not limited to, those costs incurred for architectural, engineering, planning and legal services which are attributable to the creation of Assisted Units.
 - (c) Trust Fund moneys may not be used for operating expenses of any program, or supporting services such as childcare or any other social program.
 - (d) At least 25% of the funds eligible for disbursement annually (July 01 – June 30) shall be used to create Assisted Units for Low Income households.
 - (e) Funding for Rental Assisted Units shall be available only to households whose gross income, adjusted for family size, is at or below eighty percent (80%) of Area Median Income at time of entry into the unit.
 - (f) Owner-occupied Assisted Units shall be available to households who are Moderate, Low Income or Very Low Income.
 - (g) The HRA shall periodically review the terms of assistance, and structure these terms to encourage the longest period of affordability possible.
 - (h) Loans or grants from the Trust Fund shall be used to develop Assisted Units within a project. The Trust Fund may assist up to one hundred percent (100%) of the units within a building or development of one (1) to nine (9) total units, up to fifty percent (50%) of the units within a building or development of ten (10) to fifteen (15) units, and up to twenty-five percent (25%) of the units within a building or development of sixteen (16) or more units.
 - (i) Assisted Units shall be distributed throughout the building or development so as to avoid a disproportionate concentration in any one area.
 - (j) The HRA shall give preference to projects not located in any Tax Incremental District whose project expenditure period has not expired.
 - (k) Notwithstanding the stated purpose in subsection (1) herein to create the Fund as a continually renewable source of revenue, the Commission may, in its

discretion, recommend that disbursements from the Trust Fund Account may be made as grants at any time that the Trust Fund Account balance exceeds \$50,000. The Commission will revisit this amount from time to time to ensure that the objectives of the AHTF are being met and the amount is set at the proper level to achieve the objectives.

(5) HRA Powers and Responsibilities.

(a) The HRA shall have the following powers and duties as regards to the Trust Fund:

1. Recommend policies, goals and objectives for the Trust Fund program to the Administrator and County Board;
2. Review project funding requests and reports to the Administrator and County Board all disbursements from the Trust Fund quarterly;
3. Investigate and recommend to the Administrator and County Board additional sources of money for deposit to the Trust Fund Account; and
4. Publish and distribute requests for proposals and notices of funding availability.
5. Take no more than ten percent (10%) fee for project administration.

(b) All projects considered for funding will be reviewed prior to HRA action by the HRA staff, and the Executive Director shall submit to the Commission for comments and recommendations.

(c) The HRA shall within thirty (30) days following the close of each fiscal year prepare and submit an annual report to the County Board on the activities undertaken with funds from the Trust Fund. The report shall specify the number and types of units assisted, the amount loaned per Assisted Unit, the amount of state, federal and private funds leveraged, the geographic distribution of Assisted Units and a summary of statistical data relative to the incomes of assisted households, including their monthly rent or mortgage payments, and the sales prices of owner-occupied Assisted Units.

(6) Term of Affordability.

(a) The minimum term of affordability for any Assisted Unit shall be fifteen (15) years. The Commission shall give preference to those projects that ensure that the Assisted Units remain Affordable for the longest period possible.

(b) Assisted Units shall be deed restricted to ensure long term affordability.

(c) The HRA will utilize loan agreements with the recipients of the Trust Fund. The loan agreement will clearly state the conditions and requirements for recipients use of Trust Fund monies, including the term of compliance, transfer or sale requirements and other requirements as specified.

- (d) In those cases where an Assisted Unit is sold or transferred, or where an Assisted Unit is no longer Affordable, the initial Recipient of assistance from the Trust Fund shall be obligated to repay to the Trust Fund the original loan amount, plus a pro-rated percentage of the appreciated value of the Assisted Unit as determined by the HRA.
- (e) The HRA Staff shall enforce all debt and lien instruments to the fullest extent of the law. The HRA may recommend to the County, debt settlement offers, if it is determined to be in the best interest of the County.

(7) Exception Authority.

- (a) The County Board may make exceptions to any part of this memorandum if it is determined to be in the best interest of the County.

Dated this ____ day of _____, 2023.

GOODHUE COUNTY BOARD OF COMMISSIONERS

By: _____

Linda Flanders, Chair
Goodhue County Board of Commissioners

ATTEST:

By: _____

Scott Arneson County Administrator



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: 2022 Financial Statements & Audit Results
DATE: August 15, 2023

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

SUSAN BETCHER
5th District
30133 Lakeview Ave.
Red Wing, MN 55066

The County's overall financial position as of December 31, 2022 remains stable as compared to December 31, 2021. Revenues increased 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 also increased 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 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 2022 ACFR meets the requirements for the program and has formally submitted the 2022 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, 2022.



GOODHUE COUNTY
RED WING, MINNESOTA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2022



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

YEAR ENDED DECEMBER 31, 2022
ISSUED JUNE 21, 2023

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
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022**

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL	I
CURRENT ORGANIZATIONAL CHART	VII
GFOA CERTIFICATE OF ACHIEVEMENT	VIII
ELECTED AND APPOINTED OFFICIALS	IX

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	22
STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	24

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

BALANCE SHEET	25
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	27
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	28
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	30

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION	31
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	32

NOTES TO THE FINANCIAL STATEMENTS	33
--	-----------

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULES

GENERAL FUND	98
ROAD AND BRIDGE SPECIAL REVENUE FUND	101

**GOODHUE COUNTY
RED WING, MINNESOTA
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

FINANCIAL SECTION (CONTINUED)

**REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
BUDGETARY COMPARISON SCHEDULES (CONTINUED)**

HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND 102

**ECONOMIC DEVELOPMENT AUTHORITY SPECIAL REVENUE
FUND 103**

PERA GENERAL EMPLOYEES RETIREMENT PLAN

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY 104**

SCHEDULE OF CONTRIBUTIONS 104

PERA PUBLIC EMPLOYEES POLICE AND FIRE FUND

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY 105**

SCHEDULE OF CONTRIBUTIONS 105

PERA PUBLIC EMPLOYEES CORRECTIONAL FUND

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY 106**

SCHEDULE OF CONTRIBUTIONS 106

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY, RELATED
RATIOS AND NOTES 107**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION 108

SUPPLEMENTARY INFORMATION

MAJOR FUND

BUDGETARY COMPARISON SCHEDULE – DEBT SERVICE FUND 120

NONMAJOR GOVERNMENTAL FUND

**BUDGETARY COMPARISON SCHEDULE – WASTE MANAGEMENT
SPECIAL REVENUE FUND 122**

CUSTODIAL FUNDS

CUSTODIAL FUNDS INDEX 123

COMBINING STATEMENT OF FIDUCIARY NET POSITION 124

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION 125

**GOODHUE COUNTY
RED WING, MINNESOTA
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

FINANCIAL SECTION (CONTINUED)

OTHER SCHEDULES

SCHEDULE OF INTERGOVERNMENTAL REVENUE	126
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	128
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	130

OTHER INFORMATION SECTION

TAX CAPACITY, TAX RATES, LEVIES, AND PERCENTAGE OF COLLECTIONS	131
---	------------

STATISTICAL SECTION (UNAUDITED)

STATISTICAL SECTION INDEX	133
NET POSITION BY COMPONENT UNIT	134
CHANGES IN NET POSITION	135
FUND BALANCES OF GOVERNMENTAL FUNDS	137
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS	138
TAX CAPACITY BY CLASSIFICATION, ESTIMATED MARKET VALUE AND TAXABLE MARKET VALUE	140
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS	141
TEN LARGEST TAXPAYERS	142
PROPERTY TAX LEVIES AND COLLECTIONS	143
RATIOS OF OUTSTANDING DEBT TO PERSONAL INCOME AND DEBT PER CAPITA	144
RATIOS OF NET BONDED DEBT TO ESTIMATED MARKET VALUE AND NET BONDED DEBT PER CAPITA	145
DIRECT AND OVERLAPPING DEBT	146
LEGAL DEBT MARGIN	147
DEMOGRAPHIC AND ECONOMIC INFORMATION	148
MAJOR EMPLOYMENT INDUSTRIES IN GOODHUE COUNTY	149
FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT	150
OPERATING INDICATORS BY FUNCTION	151
CAPITAL ASSET AND INFRASTRUCTURE STATISTICS BY FUNCTION	152

INTRODUCTORY SECTION



June 21, 2023

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

Subject: 2022 Annual Comprehensive Annual Financial Report

This Annual Comprehensive Financial Report (ACFR) of Goodhue County is hereby submitted for the fiscal year ended December 31, 2022. 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 2022. 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.

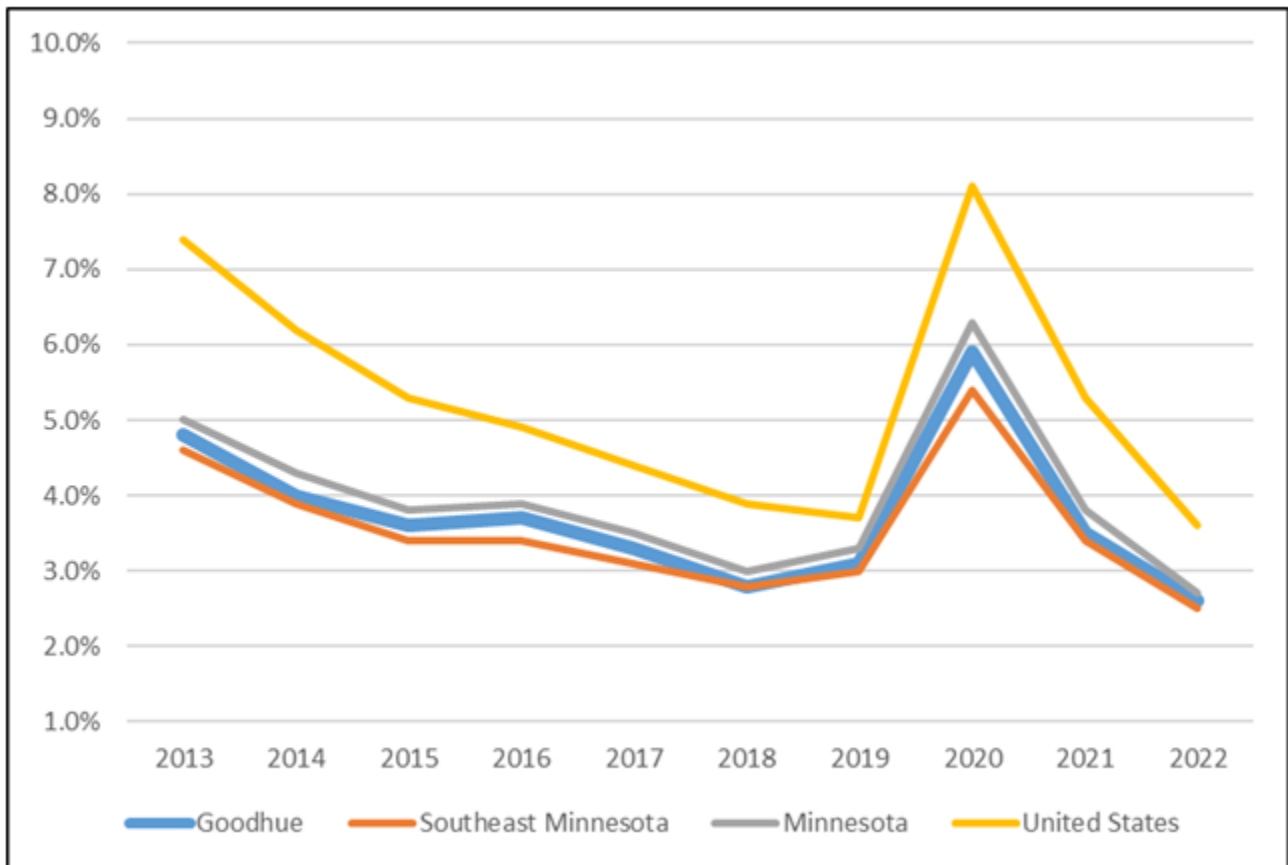
Budgetary Controls

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 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 \$17.5 billion surplus. County residents work primarily within the southeastern Minnesota region, either in the County or neighboring Dakota and Olmsted Counties. Unemployment continued to decrease in 2022 following the spike in 2020 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 2023.

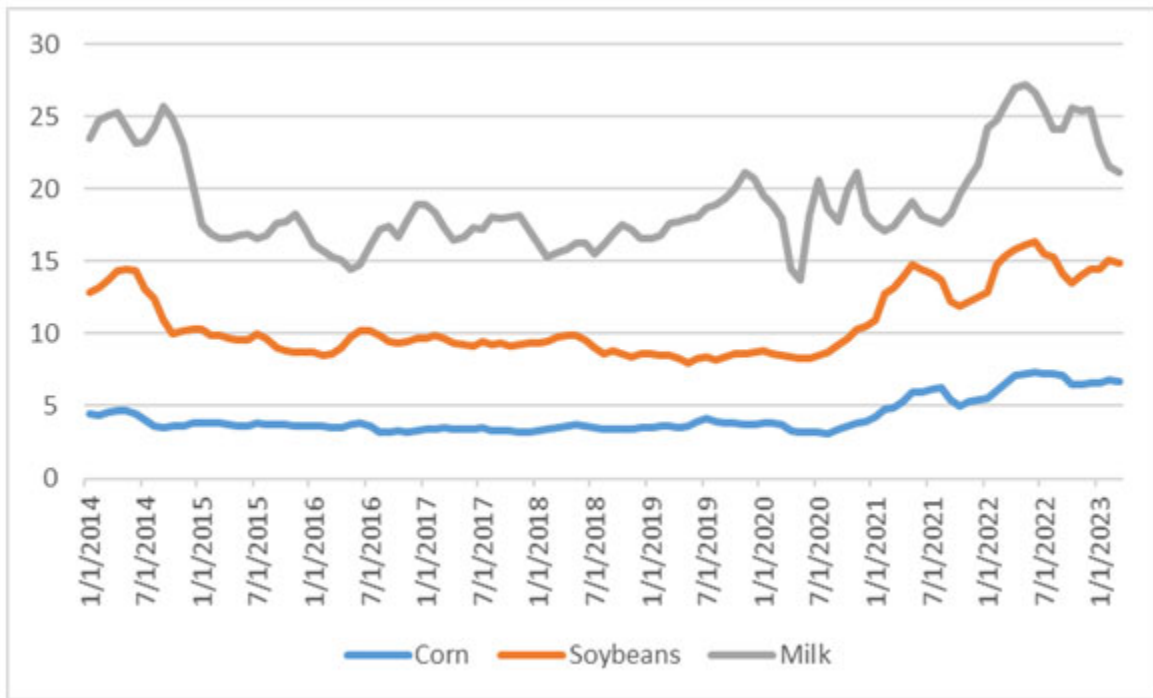
Unemployment Rates – 2013-2022



The cost of living in Goodhue County for an average family is 13.1% lower than Minnesota state-wide, 23.3% lower than Dakota County and 5.7% lower than Olmstead County. The County’s population remains stable, growing 4.0% from 2010-2022.

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 12.1% for the tax payable year 2023, total value is 47.2% higher than in 2013, and has increased 11.8% since 2019. As shown in the following graph, prices for corn and soybeans have remained somewhat stable while milk prices have been more volatile. Prices for all three commodities have increased over the past few years and remain inflated since 2020.

Select Agricultural Product Prices January 2014 – March 2023



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 are amended and 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 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. Collections on this tax have been robust and receipts climbed to \$4.4 million in 2022 from \$4.1 million in 2021. 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, SEMMCHRA has specifically levied \$100,000 annually to be set aside in the Goodhue County Trust Fund. These funds, along with similar funds provided by other government agencies, will be used to address housing needs within the County, particularly work-force affordable housing and other multi-family housing developments.

State and Local Fiscal Recovery Funds – The County received \$9.0 million from the American Rescue Plan as a result of the COVID-19 Pandemic. \$5.3 million of the proceeds has been spent on employee salaries through 2022. The remaining balance is expected to be spent in 2023. Additionally, the County Board has allocated \$2.5 million related to transferring the Bench Street landfill to the State of Minnesota via the closed landfill program. This project was completed during 2022. \$1.8 million has been allocated for capital improvements, most of which are related to the boiler replacement in the Law Enforcement Center and the HVAC replacement in the Government Center. Other allocations include \$1.6 million for broadband improvements throughout the County, \$1.2 million for various programs offered by the Health and Human Services Department, \$0.5 million for IT security upgrades and modernization efforts, and \$1.4 million for certain salaries, contingencies, and other projects.

Awards/acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Goodhue County for its annual comprehensive financial report for the fiscal year ended December 31, 2021. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Goodhue County has received a Certificate of Achievement for the last three consecutive years (fiscal years 2019-2021). We believe this current report continues to meet the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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 members of the County Board of Commissioners for their interest and support in planning and conducting the financial activities of the County in a responsible manner; the County's strong financial position is a direct result of that involvement.

Respectfully submitted,

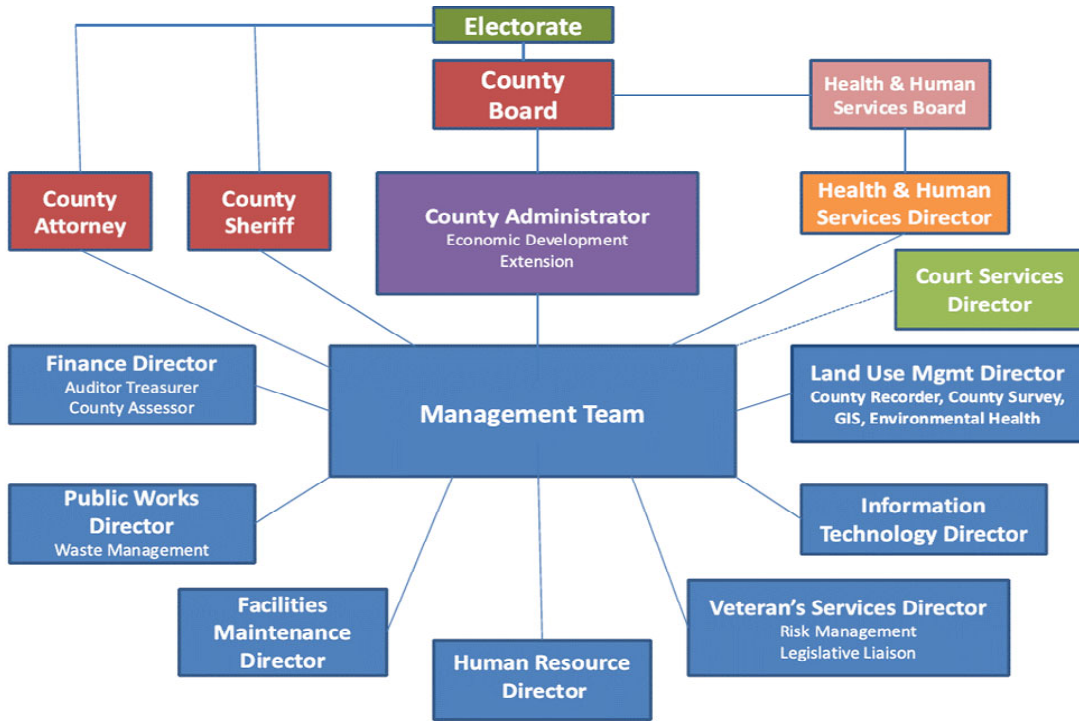


Scott O. Arneson
County Administrator



Brian J. Anderson
Auditor/Treasurer

2022 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, 2021

Christopher P. Morill

Executive Director/CEO

**GOODHUE COUNTY
RED WING, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
2022**

			Term Expires
Elected Officers			
Commissioners			
Chair	Jason Majerus	District 4	January 2023
Vice Chair	Linda Flanders	District 1	January 2025
Board Member	Brad Anderson	District 2	January 2023
Board Member	Todd Greseth	District 3	January 2025
Board Member	Susan Betcher	District 5	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
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	Justin Kent		September 2026



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, 2022, 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, 2022, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023, 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

Brainerd, Minnesota
June 21, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

Goodhue County offers readers this narrative overview and analysis of the financial activities for the County for the fiscal year ended December 31, 2022. 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 \$194,543,208 on a government-wide basis as of December 31, 2022. Of this amount, \$50,552,683 may be used to meet the County's ongoing obligations to its citizens and creditors.
- The County's net position increased by \$16,551,829, or 9.3% over the previous year.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$71,388,876, an increase of \$8,489,971, or 13.5% as compared to the prior year. Of this total, \$17,026,365 (23.9%) is unassigned and is available for use at the County's discretion. The remaining \$54,362,511 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, Road and Bridge special revenue fund, Health and Human Services special revenue fund, and Waste Management special revenue fund. The largest increases were in the General fund (\$4,172,409, 14.6%) and the Health and Human Services fund (\$3,450,616, 23.8%). The increase in the General fund was due to an increase in the property tax levy and an increase in grant revenues. The increase in the Health and Human Services special revenue fund was due primarily to increased grant funding for outside services along with only a slight increase in related expenditures.
- At the end of 2022, the unassigned fund balance of the general fund was \$17,651,522, or 54.8% 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, 2022**

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, 2022**

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, 2022**

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, 2022, the assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$194,543,208. 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, 2022**

**Table 1
Net Position**

	Governmental Activities		
	2022	2021	\$ Change
Assets			
Current and other assets	\$ 99,804,797	\$ 83,896,566	\$ 15,908,231
Capital assets (net)	142,941,277	143,771,894	(830,617)
Total Assets	\$ 242,746,074	\$ 227,668,460	\$ 15,077,614
Deferred Outflows of Resources	\$ 18,453,283	\$ 13,455,569	\$ 4,997,714
Liabilities			
Long-term liabilities	\$ 57,501,113	\$ 36,920,868	\$ 20,580,245
Other liabilities	7,972,204	8,537,514	(565,310)
Total Liabilities	\$ 65,473,317	\$ 45,458,382	\$ 20,014,935
Deferred Inflows of Resources	\$ 1,182,832	\$ 17,674,268	\$ (16,491,436)
Net Position			
Net investment in capital assets	\$ 128,702,041	\$ 128,450,049	\$ 251,992
Restricted	15,288,484	11,252,347	4,036,137
Unrestricted	50,552,683	38,288,983	12,263,700
Total Net Position	\$ 194,543,208	\$ 177,991,379	\$ 16,551,829

The largest portion of Goodhue County's net position, \$128,702,041, or 66.2%, reflects its investment in capital assets (land, buildings, equipment, vehicles, road/bridge infrastructure, right-to-use-assets) 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 \$15,288,484, or 7.9% of the County's net position represents resources subject to external restrictions on how they may be used. The remaining balance of \$50,552,683, or 26.0%, 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 \$16,551,829 over 2021. Investment in capital assets increased by \$251.9 thousand (0.2%) due primarily to construction in progress additions offset by depreciation expense on all capital items. Restricted net position increased by \$4.0 million, or 35.9% due primarily to timing of recording of state funds for construction and completion of related construction projects. Unrestricted net position increased by \$12.2 million (32.0%). \$348.7 thousand of this increase was due to the local option sales tax; property tax revenues also increased by \$2.3 million due to valuation and tax rate increases.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

Statement of Activities

Governmental activities increased the County's net position by \$16,551,829 in the current fiscal year. The following table is a condensed version of the statement of activities, showing changes in net position.

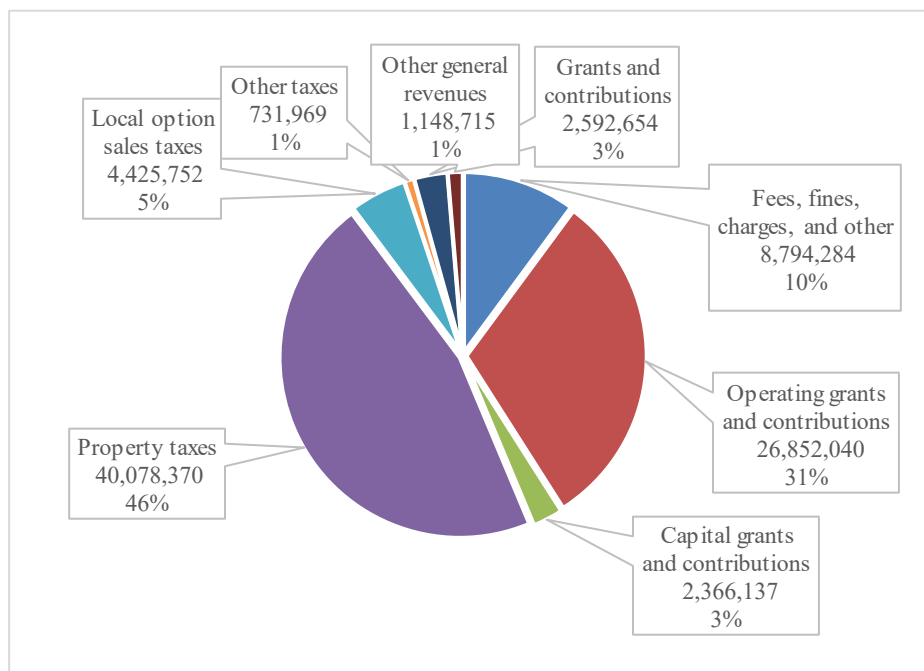
**Table 2
Changes in Net Position**

	Governmental Activities			
	2022	2021	\$ Change	% Change
Revenues				
Program Revenues				
Fees, fines, charges, and other	\$ 8,794,284	\$ 7,274,972	\$ 1,519,312	20.9%
Operating grants and contributions	26,852,040	18,972,205	7,879,835	41.5%
Capital grants and contributions	2,366,137	4,216,493	(1,850,356)	-43.9%
General Revenues				
Property taxes	40,078,370	37,736,730	2,341,640	6.2%
Local option sales taxes	4,425,752	4,077,054	348,698	8.6%
Other taxes	731,969	782,839	(50,870)	-6.5%
Grants and contributions	2,592,654	2,403,351	189,303	7.9%
Other general revenues	1,148,715	1,189,428	(40,713)	-3.4%
Total Revenues	<u>\$ 86,989,921</u>	<u>\$ 76,653,072</u>	<u>\$ 10,336,849</u>	13.5%
Program Expenses				
General government	\$ 14,260,250	\$ 12,801,851	\$ 1,458,399	11.4%
Public safety	17,737,445	13,664,216	4,073,229	29.8%
Highways and streets	19,606,629	14,357,136	5,249,493	36.6%
Sanitation	1,201,253	1,895,620	(694,367)	-36.6%
Human services	10,537,862	11,706,899	(1,169,037)	-10.0%
Health	4,422,307	4,680,853	(258,546)	-5.5%
Culture and recreation	1,024,644	1,038,833	(14,189)	-1.4%
Conservation of natural resources	1,143,107	989,335	153,772	15.5%
Economic development	125,501	974,027	(848,526)	-87.1%
Interest	379,094	401,429	(22,335)	-5.6%
Total Program Expenses	<u>\$ 70,438,092</u>	<u>\$ 62,510,199</u>	<u>\$ 7,927,893</u>	12.7%
Increase (Decrease) in Net Position	\$ 16,551,829	\$ 14,142,873	\$ 2,408,956	17.0%
Net Position - January 1	<u>177,991,379</u>	<u>163,848,506</u>	<u>14,142,873</u>	8.6%
Net Position - December 31	<u>\$ 194,543,208</u>	<u>\$ 177,991,379</u>	<u>\$ 16,551,829</u>	9.3%

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

Overall, County governmental revenues increased \$10.3 million, or 13.5%. Program revenues increased \$7.5 million, or 24.8% due primarily to the increase in of state and federal funds. General revenues, which consist mainly of property tax and other tax revenues, increased from the prior year, increasing \$2.8 million, or 6.0%. Increases in property tax revenues of \$2.3 million and \$348.7 thousand in local option sales taxes were the two largest increases for 2022.

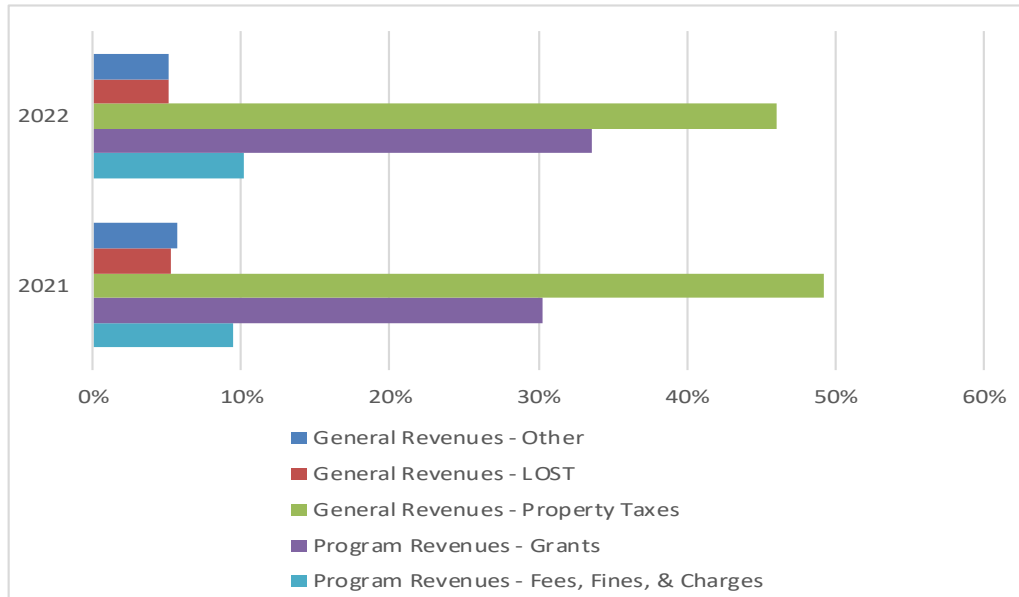
**Governmental Activities
Revenues by Source**



Per Table 2, the cost of all governmental activities in 2022 was \$70,438,092, an increase of \$7,927,893, or 12.7%, when compared to 2021. 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, 2022**

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



Those who directly benefited from the programs and services paid \$8,794,284, or 10.1% 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 \$29,218,177, or 33.6% 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 2022, the County also received a \$5,289,296 in State and Local Fiscal Recovery funds from the U.S. Department of Treasury for pandemic related expenses. The remaining costs of governmental activities were financed with general revenues of \$47,828,745, \$40,078,370 of which was property tax revenues, and \$4,425,752 was for local option sales taxes. For the year ended December 31, 2022, general revenues increased slightly, and program-specific revenues increased significantly primarily due to the increase in federal grant revenues and an increase in property taxes as compared to 2021.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

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		
	2022	2021	\$ Change
Public safety	\$ 17,737,445	\$ 13,664,216	\$ 4,073,229
Highway and streets	19,606,629	14,357,136	5,249,493
General government	14,260,250	12,801,851	1,458,399
Human services	10,537,862	11,706,899	(1,169,037)
Health	4,422,307	4,680,853	(258,546)
All others	3,873,599	5,299,244	(1,425,645)
Totals	\$ 70,438,092	\$ 62,510,199	\$ 7,927,893
	Net Cost of Services		
	2022	2021	\$ Change
Public safety	\$ 14,985,399	\$ 11,360,575	\$ 3,624,824
Highway and streets	7,897,948	2,152,622	5,745,326
General government	5,452,540	9,781,849	(4,329,309)
Human services	1,904,455	3,507,127	(1,602,672)
Health	(987,069)	713,374	(1,700,443)
All others	3,172,358	4,530,982	(1,358,624)
Totals	\$ 32,425,631	\$ 32,046,529	\$ 379,102

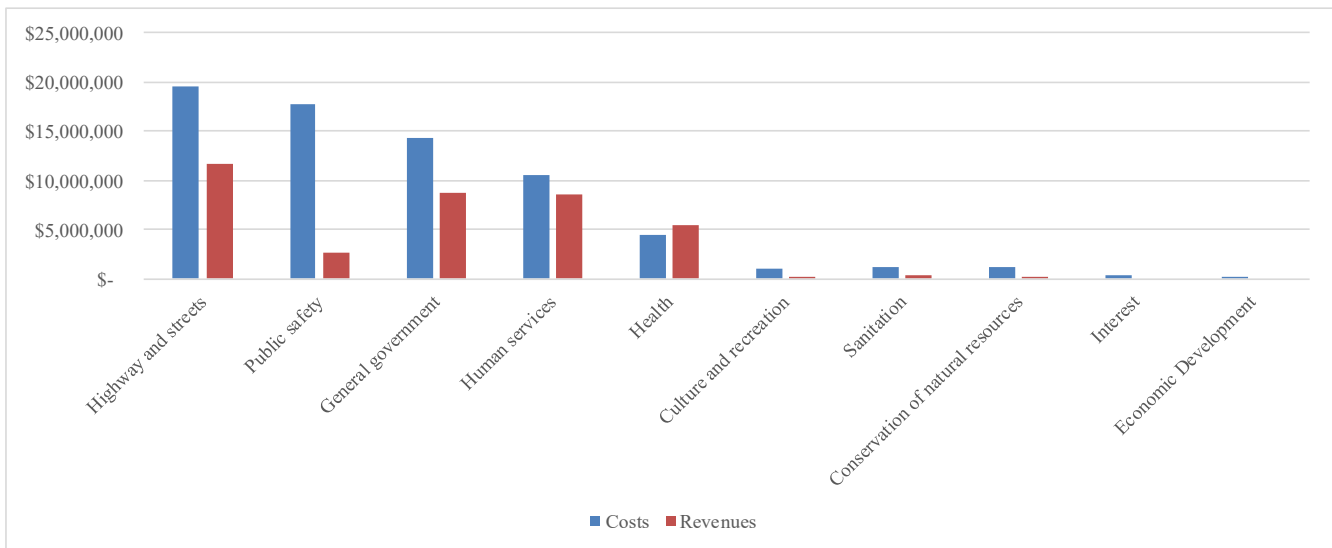
Total program expenses increased \$7.9 million, or 12.7%. This increase is due mainly to the County incurring costs of \$5.3 million related to distributions of COVID-19 relief funding in 2021, along with timing of road and bridge construction projects and regular salary and benefit increases.

The net cost of services increased \$379.1 thousand, or 1.2%, compared to the previous year. Net costs increased in all program areas except for general government, human services and health. The most significant increase was in highways and streets (\$5.7 million, or 266.9%). This increase was due primarily to the timing of the Minnesota Department of Transportation reimbursement. The most significant decrease was in general government (\$4.3 million, 44.3%). The decrease was due primarily to the timing of when pandemic related grants were received and when the county actually spent those funds.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

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.

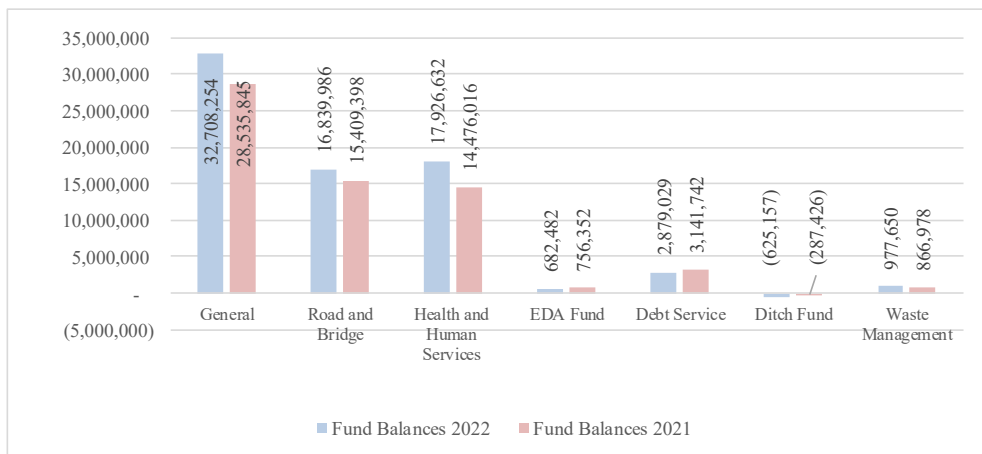
Governmental funds

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, 2022**

On December 31, 2022, the County’s governmental funds reported combined ending fund balances of \$71,388,876, an increase of \$8,489,971 from the previous year. This change is due primarily to increases in the general and health and human services funds. \$17,026,365, or 23.9%, is unassigned fund balance 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 (\$52,999,562, or 74.2%) and can only be used for specific purposes, or is not spendable due to the nature of the underlying assets (\$1,362,949, or 1.9%).

**Governmental Funds
Fund Balances**



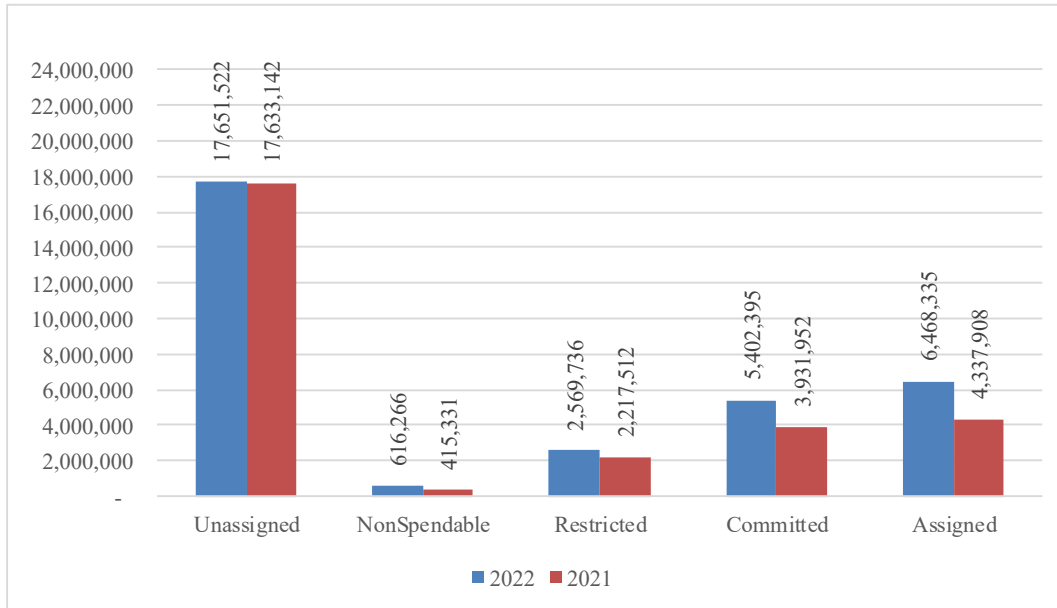
The General Fund is the primary operating fund of the County government. The majority of the County’s general operations and traditional services are reported here. The total fund balance in the general fund increased by \$4,172,409, or 14.6%. This increase is due to sound financial controls over the County’s planned operations.

Expenditures increased \$1.7 million, or 5.5% from the prior year. Economic development expenditures decreased \$915.6 thousand due to the distribution and spending of COVID-19 federal relief funds on this function in 2021 but no similar expenditures in 2022. Capital outlay expenditures increased \$614.3 thousand primarily due to equipment purchases in 2022 that did not occur in 2021.

Revenues increased over the prior year by \$7,057,382, or 22.2%. Intergovernmental revenues increased approximately \$5.7 million due primarily to the state and federal COVID-19 relief funds the county received in the current year. One other significant change related to property taxes revenues which increased approximately \$1.8 million due to an increase in the property tax levy.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

**General Fund
Fund Balances**



Of the total \$32,708,254 fund balance in the general fund, \$17,651,522, or 54.0% is unassigned and can be used to fund general County operations. \$2,569,736, or 7.9% is restricted by outside governmental or other agency authority and \$11,870,730, or 36.3% 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.

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 \$16,839,986 as of the end of 2022 represents an increase of \$1,430,588, or 9.3% from 2021. 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 \$17,926,632 as of the end of 2022 is \$3,450,616, or 23.8% higher than the end of 2021. 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, 2022**

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 \$682,482 at the end of 2022 represents a decrease of \$73,870, or 9.8% 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 \$2,879,029 at the end of 2022 represents a decrease of \$262,713, or 8.4% over the 2021 ending balance. Of this balance, \$1,982,494 is available to fund principal and interest payments due in February of 2023; the remaining \$896,535 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 (\$625,157) at the end of 2022 represents a decrease of \$337,731, or 117.5% over 2021.

The Waste Management Fund is used to account for recycling and waste disposal activities. The fund balance as of December 31, 2022 was \$977,650, an increase of \$110,672, or 12.8% over 2021. The increase is due to an increase in tax revenue of \$64,522, or 11.6%.

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 124.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

General Fund Budgetary Highlights

The County budget is prepared annually and is adopted by Board resolution in December of each preceding year. The difference between the original and final amended expenditure budgets was \$2,350,090. Adjustments of \$1,361,305 were carryovers of prior year capital projects and \$988,785 were for operating carryovers.

For the year ended December 31, 2022, actual general fund expenditures were \$1,620,826, or 4.8% less than budget. General government expenditures were \$158,626 less than budget and public safety expenditures were \$254,960 less than budget. Both of these were caused by personnel savings to turnover and temporary vacancies. Capital outlay was \$1,684,298 under budget due to purchasing delays. Revenues were \$5,734,950 over budget, due to an increase in intergovernmental revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets (net of accumulated depreciation/amortization) as of December 31, 2022, amounts to \$128,702,041. This investment includes land, roads and bridges, buildings, vehicles, other equipment and right-to-use assets. See Table 4 below and Note 3.A.3 on pages 57-58 for additional information on capital assets.

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

	Governmental Activities		
	2022	2021	\$ Change
Land	\$ 9,770,608	\$ 9,764,528	\$ 6,080
Construction in progress	4,680,640	7,344,880	(2,664,240)
Right-to-Use Asset	153,370	-	153,370
Buildings and land improvements	23,409,006	24,712,478	(1,303,472)
Machinery, vehicles, furniture, and equipment	11,014,333	10,995,736	18,597
Infrastructure	93,913,320	90,954,272	2,959,048
Totals	<u>\$ 142,941,277</u>	<u>\$ 143,771,894</u>	<u>\$ (830,617)</u>

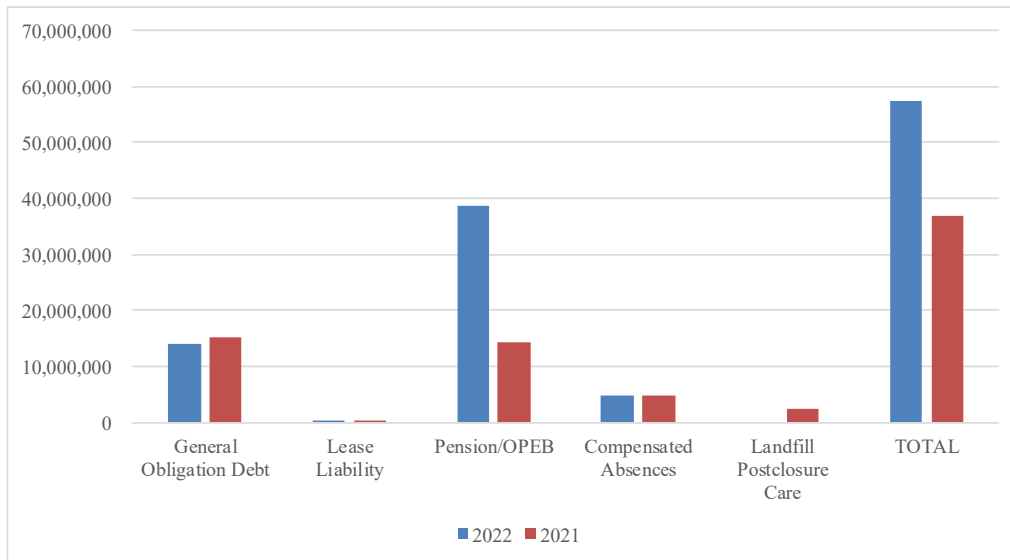
Total capital assets decreased \$830,617, or 0.5% from 2021. This decrease is due to the normal depreciation/amortization expense for all categories of \$7,277,632 offset by increases of \$6.7 million in infrastructure as a result of completion of large road and bridge projects for highways and streets.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

Debt and Other Long-Term Obligations

At December 31, 2022, the County’s total long-term obligations were \$57,501,113, a \$20,479,249 (55.3%) increase over the balance at December 31, 2021. This increase was due primarily to an increase in the net pension liability combined with the regularly scheduled principal payment on general obligation debt; no new debt was issued in 2022, and there were no changes in credit ratings. See Table 5 below and Note 3.C.2 for details.

**Table 5
Long-Term Obligations**



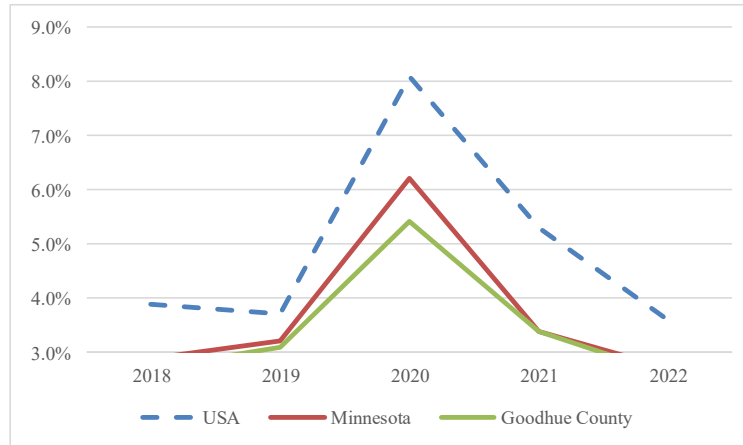
ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

Unemployment

The 12-month averages for unemployment in 2022 for the U.S., Minnesota and Goodhue County were 3.6%, 2.7%, and 2.6%, respectively. This compares to 5.3%, 3.4%, and 3.4% for 2021. 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 2022. 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, 2022**

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



Property Values & Taxes

The taxable market value of all property in the County increased 15.5% from 2021 to 2022. Values increased in all of the categories, with the largest increase (22.3%) in residential non-homestead property and the second largest increase (20.3%) in residential homestead. The smallest increase (3.8%) was 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 2022 the final estimated market value of these properties made up 9.8% of the County’s total estimated market value for all properties, as compared to 11.7% for 2021. The tax rates decreased from 47.181% for 2021, to 42.863% for 2022.

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 are be used for specific County transportation projects. Collections for the three years of this tax were significantly greater than the initial estimated and budgeted amount - \$15.4 million collected as compared to \$11.0 million budgeted.

**GOODHUE COUNTY
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022**

Personnel Costs

These expenses represent 47% of the County's 2023 budget. Personnel costs in the 2023 budget increased \$2.8 million, or 7.8% from 2022 due to an overall increase in health insurance costs of 6.64%, staffing changes, and a cost-of-living wage increase of 3.0% 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.

State Financial Position

The County's elected and appointed officials considered many factors when setting the tax and fee rates for the 2023 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 \$17.5 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, 2022**

Assets

Cash and pooled investments	\$	72,909,218
Petty cash and change funds		2,450
Taxes receivable - Delinquent		315,994
Special assessments - Current		163,994
Special assessments - Noncurrent		814,279
Accounts receivable		253,591
Accrued interest receivable		407,836
Lease receivable		184,162
Loans receivable		551,326
Due from other governments		12,764,315
Prepaid items		1,359,054
Investment in joint venture		10,078,578
Nondepreciable capital assets:		
Land		9,770,608
Construction-in-progress		4,680,640
Depreciable/Amortizable capital assets:		
Land improvements		263,063
Right-to-use assets (Net)		153,370
Building (Net)		23,145,943
Machinery, vehicles, furniture, and equipment (Net)		11,014,333
Infrastructure (Net)		93,913,320
		\$ 242,746,074

Deferred Outflows of Resources

Deferred pension outflows	\$	18,200,143
Deferred OPEB outflows		253,140
		\$ 18,453,283

Liabilities

Accounts payable	\$	1,233,211
Salaries payable		1,807,050
Contracts payable		849,440
Due to other governments		206,076
Unearned revenue		3,669,561
Accrued interest payable		165,380
Customer deposits		41,486
Long-term liabilities		
Due within one year		3,312,459
Due in more than one year		15,600,772
Net pension liability		36,878,250
OPEB liability		1,709,632
		\$ 65,473,317

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF NET POSITION (CONTINUED)
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022**

Deferred Inflows of Resources

Taxes received for future periods	\$	27,176
Lease related		180,267
Deferred pension inflows		922,777
Deferred OPEB inflows		52,612
		52,612
Total Deferred Inflows of Resources	\$	1,182,832

Net Position

Net investment in capital assets	\$	128,702,041
Restricted for		
General government		1,733,045
Public safety		571,668
Highways and streets		7,476,518
Human services		523,913
Conservation of natural resources		222,644
Economic development		546,963
Debt service		2,720,876
Gravel pit postclosure		334,475
Opioid epidemic response		1,158,382
Unrestricted		50,552,683
		50,552,683
Total Net Position	\$	194,543,208

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$ 14,260,250	\$ 3,050,113	\$ 5,757,597	\$ -
Public safety	17,737,445	1,014,872	1,737,174	-
Highways and streets	19,606,629	430,797	8,911,747	2,366,137
Sanitation	1,201,253	251,457	149,201	-
Human services	10,537,862	1,734,813	6,898,594	-
Health	4,422,307	2,221,982	3,187,394	-
Culture and recreation	1,024,644	-	122,348	-
Conservation of natural resources	1,143,107	90,250	87,985	-
Economic development	125,501	-	-	-
Interest	379,094	-	-	-
Total Governmental Activities	\$ 70,438,092	\$ 8,794,284	\$ 26,852,040	\$ 2,366,137
General Revenues				
Property taxes				\$ 40,078,370
Local option sales taxes				4,425,752
Gravel taxes				90,198
Mortgage registry and deed tax				82,236
Solar production tax				52,317
Wheelage tax				507,218
Payments in lieu of tax				296,826
Grants and contributions not restricted to specific programs				2,592,654
Unrestricted investment earnings				60,026
Miscellaneous				751,258
Gain on sale of capital assets				40,605
Total general revenues				\$ 48,977,460
Change in net position				\$ 16,551,829
Net Position - Beginning				177,991,379
Net Position - Ending				\$ 194,543,208

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>
Assets			
Cash and pooled investments	\$ 35,498,201	\$ 15,728,820	\$ 17,191,000
Petty cash and change funds	1,775	50	550
Taxes receivable - Delinquent	188,914	45,266	63,434
Special assessments - Current	78,090	-	-
Special assessments - Noncurrent	219,561	-	-
Accounts receivable	47,695	10,504	186,668
Accrued interest receivable	407,836	-	-
Due from other funds	1,520	9,361	-
Due from other governments	539,368	9,535,896	2,683,403
Prepaid items	612,656	508,374	229,311
Loans receivable	-	-	-
Advance to other funds	700,000	-	-
Lease receivable	151,617	32,545	-
Total Assets	<u>\$ 38,447,233</u>	<u>\$ 25,870,816</u>	<u>\$ 20,354,366</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 272,615	\$ 395,939	\$ 474,569
Salaries payable	1,066,909	155,169	559,073
Contracts payable	-	849,440	-
Due to other funds	6,931	-	1,520
Due to other governments	53,655	50,971	96,584
Unearned revenue	3,669,561	-	-
Customer deposits	41,486	-	-
Advance from other funds	-	-	-
Total Liabilities	<u>\$ 5,111,157</u>	<u>\$ 1,451,519</u>	<u>\$ 1,131,746</u>
Deferred Inflows of Resources			
Unavailable revenue	\$ 463,530	\$ 7,543,063	\$ 1,290,561
Lease related	148,007	32,260	-
Taxes received for future periods	16,285	3,988	5,427
Total Deferred Inflows of Resources	<u>\$ 627,822</u>	<u>\$ 7,579,311</u>	<u>\$ 1,295,988</u>
Fund Balances			
Nonspendable	\$ 616,266	\$ 508,659	\$ 229,311
Restricted	2,569,736	-	766,515
Committed	5,402,395	615,117	150,500
Assigned	6,468,335	15,716,210	16,780,306
Unassigned	17,651,522	-	-
Total Fund Balances	<u>\$ 32,708,254</u>	<u>\$ 16,839,986</u>	<u>\$ 17,926,632</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 38,447,233</u>	<u>\$ 25,870,816</u>	<u>\$ 20,354,366</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2022**

<u>Economic Development Authority</u>	<u>Debt Service</u>	<u>Ditch</u>	<u>Nonmajor Fund Waste Management</u>	<u>Total</u>
\$ 463,704	\$ 2,877,001	\$ 129,360	\$ 1,021,132	\$ 72,909,218
-	-	-	75	2,450
338	13,380	-	4,662	315,994
-	-	85,904	-	163,994
-	-	594,718	-	814,279
-	-	-	8,724	253,591
-	-	-	-	407,836
-	-	-	-	10,881
-	-	-	5,648	12,764,315
-	2,035	-	6,678	1,359,054
551,326	-	-	-	551,326
-	-	-	-	700,000
-	-	-	-	184,162
<u>\$ 1,015,368</u>	<u>\$ 2,892,416</u>	<u>\$ 809,982</u>	<u>\$ 1,046,919</u>	<u>\$ 90,437,100</u>
\$ -	\$ 3,100	\$ 54,517	\$ 32,471	\$ 1,233,211
-	-	-	25,899	1,807,050
-	-	-	-	849,440
-	-	-	2,430	10,881
-	-	-	4,866	206,076
-	-	-	-	3,669,561
-	-	-	-	41,486
-	-	700,000	-	700,000
<u>\$ -</u>	<u>\$ 3,100</u>	<u>\$ 754,517</u>	<u>\$ 65,666</u>	<u>\$ 8,517,705</u>
\$ 332,854	\$ 9,263	\$ 680,622	\$ 3,183	\$ 10,323,076
-	-	-	-	180,267
32	1,024	-	420	27,176
<u>\$ 332,886</u>	<u>\$ 10,287</u>	<u>\$ 680,622</u>	<u>\$ 3,603</u>	<u>\$ 10,530,519</u>
\$ -	\$ 2,035	\$ -	\$ 6,678	\$ 1,362,949
546,963	2,876,994	-	-	6,760,208
135,519	-	-	35,075	6,338,606
-	-	-	935,897	39,900,748
-	-	(625,157)	-	17,026,365
<u>\$ 682,482</u>	<u>\$ 2,879,029</u>	<u>\$ (625,157)</u>	<u>\$ 977,650</u>	<u>\$ 71,388,876</u>
<u>\$ 1,015,368</u>	<u>\$ 2,892,416</u>	<u>\$ 809,982</u>	<u>\$ 1,046,919</u>	<u>\$ 90,437,100</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022**

Fund balances - total governmental funds **\$ 71,388,876**

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

Capital assets, net of accumulated depreciation and amortization, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 142,941,277

Investment in joint venture is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds. 10,078,578

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 10,323,076

Deferred outflows of resources resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds. 18,200,143

Deferred outflows of resources resulting from OPEB obligations are not available resources and, therefore, are not reported in the governmental funds. 253,140

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	\$	(13,735,000)	
Bond issuance discounts		6,029	
Bond issuance premiums		(159,543)	
Lease liability		(155,235)	
Net pension liability		(36,878,250)	
OPEB liability		(1,709,632)	
Compensated absences		(4,869,482)	
Accrued interest payable		<u>(165,380)</u>	(57,666,493)

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. (922,777)

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. (52,612)

Net Position of Governmental Activities **\$ 194,543,208**

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>
Revenues			
Taxes	\$ 24,335,311	\$ 10,888,877	\$ 7,999,354
Special assessments	70,283	-	-
Licenses and permits	658,601	13,735	-
Intergovernmental	10,391,325	8,998,884	10,225,646
Charges for services	1,800,077	375,123	1,922,594
Fines and forfeits	11,982	-	-
Gifts and contributions	24,324	-	7,400
Investment earnings	62,618	281	9,530
Miscellaneous	1,503,417	34,635	1,067,355
Total Revenues	\$ 38,857,938	\$ 20,311,535	\$ 21,231,879
Expenditures			
Current			
General government	\$ 12,954,997	\$ -	\$ -
Public safety	14,537,586	-	-
Highways and streets	-	16,491,133	-
Sanitation	356,902	-	-
Human services	54,505	-	13,603,277
Health	-	-	4,637,740
Culture and recreation	926,498	1,647,175	-
Conservation of natural resources	804,913	-	-
Economic development	3,840	-	-
Capital outlay			
General government	748,624	-	-
Public Safety	1,298,321	-	-
Highways and streets	119,036	-	-
Sanitation	376,445	-	-
Human services	-	-	10,525
Health	-	-	5,290
Debt service			
Principal	15,303	-	12,881
Interest	1,611	-	1,350
Administrative (fiscal) charges	-	-	-
Intergovernmental			
Highways and streets	-	771,290	-
Total Expenditures	\$ 32,198,581	\$ 18,909,598	\$ 18,271,063
Excess of Revenues Over (Under) Expenditures	\$ 6,659,357	\$ 1,401,937	\$ 2,960,816
Other Financing Sources (Uses)			
Transfers in	\$ 37,494	\$ 28,651	\$ 481,485
Transfers out	(2,620,705)	-	(7,500)
Issuance of leases	66,608	-	15,815
Sale of capital assets	29,655	-	-
Total Other Financing Sources (Uses)	\$ (2,486,948)	\$ 28,651	\$ 489,800
Changes in Fund Balance	\$ 4,172,409	\$ 1,430,588	\$ 3,450,616
Fund Balance - January 1	28,535,845	15,409,398	14,476,016
Fund Balance - December 31	\$ 32,708,254	\$ 16,839,986	\$ 17,926,632

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Economic Development Authority	Debt Service	Ditch	Nonmajor Fund Waste Management	Total
\$ 47,118	\$ 1,509,066	\$ -	\$ 618,994	\$ 45,398,720
-	-	-	-	70,283
-	-	-	9,240	681,576
674	40,415	-	154,416	29,811,360
-	-	-	77,065	4,174,859
-	-	-	-	11,982
-	-	-	-	31,724
-	-	-	4,427	76,856
-	-	-	171,652	2,777,059
\$ 47,792	\$ 1,549,481	\$ -	\$ 1,035,794	\$ 83,034,419
\$ -	\$ -	\$ -	\$ -	\$ 12,954,997
-	-	-	-	14,537,586
-	-	-	-	16,491,133
-	-	-	3,035,691	3,392,593
-	-	-	-	13,657,782
-	-	-	-	4,637,740
-	-	-	-	2,573,673
-	-	307,737	-	1,112,650
121,662	-	-	-	125,502
-	-	-	-	748,624
-	-	-	-	1,298,321
-	-	-	-	119,036
-	-	-	-	376,445
-	-	-	-	10,525
-	-	-	-	5,290
-	1,395,000	-	-	1,423,184
-	411,194	-	-	414,155
-	6,000	-	-	6,000
-	-	-	-	771,290
\$ 121,662	\$ 1,812,194	\$ 307,737	\$ 3,035,691	\$ 74,656,526
\$ (73,870)	\$ (262,713)	\$ (307,737)	\$ (1,999,897)	\$ 8,377,893
\$ -	\$ -	\$ -	\$ 2,110,569	\$ 2,658,199
-	-	(29,994)	-	(2,658,199)
-	-	-	-	82,423
-	-	-	-	29,655
\$ -	\$ -	\$ (29,994)	\$ 2,110,569	\$ 112,078
\$ (73,870)	\$ (262,713)	\$ (337,731)	\$ 110,672	\$ 8,489,971
756,352	3,141,742	(287,426)	866,978	62,898,905
\$ 682,482	\$ 2,879,029	\$ (625,157)	\$ 977,650	\$ 71,388,876

**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, 2022**

Net change in fund balances - total governmental funds **\$ 8,489,971**

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	\$ 10,323,076	
Unavailable revenue - January 1	<u>(6,542,379)</u>	3,780,697

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 and amortization 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	\$ 6,263,596	
Current year depreciation and amortization	<u>(7,277,632)</u>	(1,014,036)

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. 4,191,254

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:		
General obligation bonds	\$ 1,395,000	
Lease liability	<u>28,184</u>	1,423,184

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	(24,082,503)	
Change in OPEB liability	(314,032)	
Change in accrued interest payable	11,900	
Change in landfill postclosure care liability	2,457,281	
Change in compensated absences	(96,719)	
Change in deferred outflows of resources	4,997,714	
Change in deferred inflows of resources	<u>16,677,957</u>	<u>(319,241)</u>

Change in Net Position of Governmental Activities **\$ 16,551,829**

FIDUCIARY FUNDS

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
Assets		
Cash and pooled investments	\$ 195,535	\$ 1,577,384
Accounts receivable	-	656,389
Due from other governments	-	4,239
Total Assets	\$ 195,535	\$ 2,238,012
Liabilities		
Due to individuals	\$ -	\$ 1,192
Due to other governments	-	1,577,988
Total Liabilities	\$ -	\$ 1,579,180
Net Position		
Restricted for individuals, organizations and other governments	\$ 195,535	\$ 658,832
Total Net Position	\$ 195,535	\$ 658,832

**GOODHUE COUNTY
RED WING, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
Additions		
Contributions-Individual	\$ -	\$ 573,743
Contributions on behalf of others	1,028,235	-
Property tax collections for other governments	-	77,029,572
Contributions from governments	-	2,485,837
License fee collected for state government	-	176,988
Civil process collections	-	642,598
Other contributions	-	263,374
	\$ 1,028,235	\$ 81,172,112
Deductions		
Payments on behalf of clients	\$ 1,082,045	\$ -
Payments to individuals	-	148,481
Payments of property tax to other governments	-	77,220,530
Other payments to other governments	-	3,277,437
Payments to other entities	-	717,360
	\$ 1,082,045	\$ 81,363,808
Net Increase (Decrease) in Fiduciary Net Position	\$ (53,810)	\$ (191,696)
Net Position - Beginning	249,345	850,528
Net Position - Ending	\$ 195,535	\$ 658,832

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022. 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 7.C. The County also participates in jointly governed organizations described in Note 7.D.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022**

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 types:

Private-purpose trust funds are used to report trust arrangements other than pension or investment trusts, which under principal and income benefit individuals, private organizations, or other governments. The County reports one private-purpose trust fund, the Social Welfare Fund which accounts for the activity related to income received and payments made on behalf of individuals for whom the County is responsible to assist.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

1. Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements (Continued)

2. Fund Financial Statements (Continued)

Additionally, the County reports the following fund types (Continued):

Custodial funds are custodial in nature. These funds are used for a variety of purposes: to account for the collection and disbursement of taxes on behalf of other local governments within the County; as an agent for state revenue payments, as an agent for medical assistance recoveries, as an agent for civil process, and as an agent for the inmates of the Goodhue County Jail.

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, lease liabilities, 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 assets 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

1. Summary of Significant Accounting Policies (Continued)

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, 2022, 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 2022 were \$76,856.

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, 2022**

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. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. 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, 2022**

1. Summary of Significant Accounting Policies (Continued)

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

4. 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

5. Leases

The County determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position when the County is the lessor, and as right-to-use assets and lease liabilities when the County is the lessee.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

1. Summary of Significant Accounting Policies (Continued)

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

5. Leases (Continued)

a. Lessor

Lease receivables represent the County's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term. Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The County has elected to recognize payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statement of net position and fund financial statements.

b. Lessee

Right-to-use assets represent the County's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange like transaction. Right-to-use assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Right-to-use assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

1. Summary of Significant Accounting Policies (Continued)

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

5. Leases (Continued)

b. Lessee (Continued)

Lease liabilities represent the County's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term.

The lease term may include options to extend or terminate the lease when it is reasonably certain that the County will exercise that option.

The County has recognized payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statement of net position.

The County accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to eliminate the price of such components, the County treats the components as a single lease unit.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022**

1. Summary of Significant Accounting Policies (Continued)

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

8. Pension Plan

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. 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 periods 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, 2022**

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 consists 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/amortization, and reduced by outstanding debt or other borrowings (such as accounts payable, contracts payable, retainage payable, lease liability, etc.) attributed to the acquisition, construction, or improvement of the assets.

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

1. Summary of Significant Accounting Policies (Continued)

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

11. Classification of Net Position (Continued)

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

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, 2022**

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, 2022**

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, 2022**

1. Summary of Significant Accounting Policies (Continued)

F. Adoption of New Accounting Standards

In June, 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The County adopted the requirements of the guidance effective January 1, 2022, and has applied the provisions of this standard to the beginning of the period of adoption. Beginning fund balances and net positions were not restated due the implementation of GASB 87.

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, 2022:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Economic Development Authority			
Special Revenue Fund	\$ 47,338	\$ 121,662	\$ (74,324)
Waste Management Fund	910,663	3,035,691	(2,125,028)

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, 2022:

<u>Special Revenue Funds</u>	
County Ditch Fund	\$ (625,157)

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	\$ 72,909,218
Petty cash and change funds	2,450
Total Governmental Funds	72,911,668
Fiduciary funds	
Cash and pooled investments	
Private-Purpose Trust Funds	195,535
Custodial Funds	1,577,384
Total Fiduciary Funds	\$ 1,772,919
Total Cash and Investments	\$ 74,684,587
Deposits	\$ 17,809,485
Petty cash and change funds	2,450
Investments	56,872,652
Total	\$ 74,684,587

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. 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, 2022, Goodhue County's deposits were not exposed to custodial credit risk.

c. 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.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

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, 2022, Goodhue County's investments were exposed to custodial credit risk of \$10,235,597 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, 2022**

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, 2022, 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	\$ 14,250,777
MAGIC - Term	N/A	N/A	19,500,000
RBC - Prime Investment money market mutual funds	N/A	N/A	<u>326,970</u>
Total Mutual Funds			\$ 34,077,747
Agency Securities			
RBC - Federal Home Loan Bank	AAA	Moody's	\$ 3,717,977
U.S. Treasury Note	AAA	Moody's	\$ 8,833,906
Series EE U.S. Savings Bonds	AAA	Moody's	\$ 7,425
Negotiable Certificates of Deposit **	N/A	N/A	<u>\$ 10,235,597</u>
Total Investments			<u><u>\$ 56,872,652</u></u>

N/A - Not Applicable

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	\$ 3,717,977	\$ -	\$ 1,438,540	\$ 2,279,437
U.S. Treasury Notes				
Treasury Notes	\$ 8,833,906	\$ -	\$ -	\$ 8,833,906
Bonds				
Series EE U.S. Savings Bonds	\$ 7,425	\$ 6,675	\$ -	\$ 750
Negotiable Certificates of Deposit	\$ 10,235,597	\$ 3,477,660	\$ 1,442,031	\$ 5,315,906
Total investments subject to interest rate risk	\$ 22,794,905	<u>\$ 3,484,335</u>	<u>\$ 2,880,571</u>	<u>\$ 16,429,999</u>
Investments not subject to interest rate risk	<u>\$ 34,077,747</u>			
Total Investments	<u>\$ 56,872,652</u>			

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022**

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:

<u>Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Debt Securities (Fair Value Level)				
Negotiable Certificates of Deposit	\$ -	\$ 8,280,590	\$ -	\$ 8,280,590
Federal Home Loan Bank	-	3,717,977	-	3,717,977
U.S. Government Agencies	-	8,833,906	-	8,833,906
U.S. Savings Bonds	-	7,425	-	7,425
Total Investments at Fair Value	<u>\$ -</u>	<u>\$ 20,839,898</u>	<u>\$ -</u>	<u>\$ 20,839,898</u>
Investments Measured at Net Asset Value (NAV)				
MAGIC Fund Cash Management Mutual Fund				14,250,777
RBC Mutual Fund				326,970
Investments Measured at Net Asset Value (NAV)				<u>14,577,747</u>
Investments at Amortized Cost				
Mutual Funds (<1 Year)				19,500,000
Negotiable Certificates of Deposit (<1 Year)				1,955,007
Investments at Amortized Cost				<u>21,455,007</u>
Total Investments				\$ 56,872,652
Deposits				17,809,485
Petty Cash				2,450
Total Deposits and Investments				<u>\$ 74,684,587</u>

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 Term Series. Shares are purchased to mature upon pre-determined maturity dates selected by the County at the time of purchase. The fair value of the participant's position in the pool approximates the value of the participant's pool shares and the participant's shares are not identified with specific investments. Should the County need to redeem shares in a MAGIC Term Series prematurely they must provide at least seven days prior to the premature redemption date. The value of premature redemption is equal to the original price for such share, plus dividends thereon at the projected yield less such share's allocation of any losses incurred by the series, less a premature redemption penalty, if any.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

2. Receivables

Receivables as of December 31, 2022 are as follows:

	<u>Total Receivables</u>	<u>Amounts Not Scheduled for Collection During the Subsequent Year</u>
Governmental Activities		
Taxes	\$ 315,994	\$ -
Special Assessments	978,273	814,279
Accounts	253,591	-
Interest	407,836	-
Lease related	184,162	-
Loans	551,326	-
Due from other governments	<u>12,764,315</u>	<u>-</u>
Total Governmental Activities	<u>\$ 15,455,497</u>	<u>\$ 814,279</u>

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, 2022**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	* Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not depreciated				
Land	\$ 9,764,528	\$ 6,080	\$ -	\$ 9,770,608
Construction in progress	7,344,880	3,622,740	6,286,980	4,680,640
Total capital assets not depreciated	<u>\$ 17,109,408</u>	<u>\$ 3,628,820</u>	<u>\$ 6,286,980</u>	<u>\$ 14,451,248</u>
Capital assets depreciated				
Land improvements	\$ 479,981	\$ -	\$ -	\$ 479,981
Buildings	47,828,726	13,292	-	47,842,018
Machinery, furniture, and equipment	24,141,398	1,932,496	505,389	25,568,505
Infrastructure	188,126,615	6,975,968	294,118	194,808,465
Total capital assets depreciated	<u>\$ 260,576,720</u>	<u>\$ 8,921,756</u>	<u>\$ 799,507</u>	<u>\$ 268,698,969</u>
Less: accumulated depreciation				
Land improvements	\$ 195,876	\$ 21,042	\$ -	\$ 216,918
Buildings	23,400,353	1,295,722	-	24,696,075
Machinery, furniture, and equipment	13,145,662	1,913,899	505,389	14,554,172
Infrastructure	97,172,343	4,016,920	294,118	100,895,145
Total accumulated depreciation	<u>\$ 133,914,234</u>	<u>\$ 7,247,583</u>	<u>\$ 799,507</u>	<u>\$ 140,362,310</u>
Total capital assets depreciated, net	<u>126,662,486</u>	<u>1,674,173</u>	<u>-</u>	<u>128,336,659</u>
Right-to-use Assets				
Leased equipment	\$ 100,996	\$ 82,423	\$ -	\$ 183,419
Less accumulated amortization	<u>-</u>	<u>(30,049)</u>	<u>-</u>	<u>(30,049)</u>
Net right-to-use assets	<u>\$ 100,996</u>	<u>\$ 52,374</u>	<u>\$ -</u>	<u>\$ 153,370</u>
Capital Assets, Net	<u>\$ 143,872,890</u>	<u>\$ 5,355,367</u>	<u>\$ 6,286,980</u>	<u>\$ 142,941,277</u>

*The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1. D. 5.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3. Detailed Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets (Continued)

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

Governmental Activities		
General Government	\$	721,063
Public Safety		1,558,080
Highways and streets, including depreciation of infrastructure assets		4,677,063
Health and human services		192,217
Sanitation		98,830
Conservation		23,822
Culture and recreation		<u>6,557</u>
 Total Depreciation/Amortization Expense - Governmental Activities	 \$	 <u><u>7,277,632</u></u>

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2022, is as follows:

1. Due To/From Other Funds

Receivable Fund	Payable Fund	Amount	
General	Health and Human Services	\$ 1,520	Attorney fees related to child support
Road and Bridge	General	6,931	Fuel expenses
Road and Bridge	Waste Management	<u>2,430</u>	Fuel expenses
 Total Due To/From Other Funds		 <u><u>\$ 10,881</u></u>	

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022 consisted of the following:

Transfers to General Fund from Health and Human Services Fund	\$ 7,500	Public health nuisances
Transfers to General Fund from Ditch Fund	29,994	Ditch expenditures
Transfers to Health and Human Services Fund from General Fund	6,557	REP training drills
	378,014	Grant allocation
	3,470	PINGP drill
	1,330	Right to Know training
	28,588	Capital expenditures
	63,526	Termination payments
Transfers to Road and Bridge Fund from General Fund	25,653	AIS expenditures
	2,256	Right to Know training
	288	PINGP drill
	454	REP training drills
Transfers to Waste Management Fund from General Fund	2,110,430	Grant allocation
	<u>139</u>	Right to Know training
Total Interfund Transfers	<u>\$ 2,658,199</u>	

3. Advances to/from Other Funds

Advances made to/from other funds for the year ended December 31, 2022 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, 2022**

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, 2022
2012A CIP Highway Project Bonds	2023	\$405,000 - \$1,720,000	0.5% - 1.85%	\$ 5,065,000	\$ 435,000
2014A G.O. CIP Highway Project Bonds	2025	\$695,000 - \$965,000	2.0% - 2.5%	7,760,000	2,400,000
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>9,605,000</u>
Total General Obligation Bonds and Notes				<u>\$ 24,840,000</u>	<u>\$ 13,735,000</u>

Debt service requirements at December 31, 2022 were as follows:

Year Ending December 31	General Obligation CIP Bonds	
	Principal	Interest
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	2,860,000	195,214
2028-2030	<u>4,980,000</u>	<u>227,100</u>
Total	<u>\$ 13,735,000</u>	<u>\$ 1,720,368</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022, was as follows:

	* Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Long-Term Liabilities					
Bonds and notes payable					
G.O. CIP bonds	\$ 15,130,000	\$ -	\$ 1,395,000	\$ 13,735,000	\$ 1,425,000
Issuance premiums	191,711	-	32,168	159,543	-
Issuance discounts	(9,036)	-	(3,007)	(6,029)	-
Total bonds and notes payable	<u>\$ 15,312,675</u>	<u>\$ -</u>	<u>\$ 1,424,161</u>	<u>\$ 13,888,514</u>	<u>\$ 1,425,000</u>
Lease liability	100,996	82,423	28,184	155,235	37,055
Closure and postclosure care	2,457,281	-	2,457,281	-	-
Compensated absences	<u>4,772,763</u>	<u>2,950,222</u>	<u>2,853,503</u>	<u>4,869,482</u>	<u>1,850,404</u>
Governmental Activity					
Long-Term Liabilities	<u>\$ 22,643,715</u>	<u>\$ 3,032,645</u>	<u>\$ 6,763,129</u>	<u>\$ 18,913,231</u>	<u>\$ 3,312,459</u>

*The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1. D. 5.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3. Detailed Notes on All Funds (Continued)

C. Long-Term Liabilities (Continued)

2. Changes in Long-Term Liabilities (Continued)

Closure and postclosure care liabilities were previously liquidated by the Waste Management Special Revenue Fund but the landfill was sold in 2022 and therefore no liability exists as of December 31, 2022 for landfill closure and postclosure. Compensated absences liabilities are generally liquidated by the General Fund, Road and Bridge, Health and Human Services, and Waste Management Special Revenue Funds. See Note 6 for further information regarding the lease liability.

3. Landfill Closure and Postclosure Care Costs

The County officially closed the landfill on December 20, 1996. As of December 31, 2021, the County reported a landfill closure and postclosure care liability of \$2,457,281. In 2022, the County sold the landfill to the Minnesota Pollution Control Agency (MPCA), requiring a payment made by the County of \$2,457,281. Prior to this sale, state and federal laws and regulations required 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. As of December 31, 2022, the County reported a landfill closure and postclosure liability of \$0. All liabilities and related responsibilities have been transferred to MPCA.

D. Deferred Inflows of Resources

As of December 31, 2022, the various components of unavailable revenue were as follows:

	Unavailable Revenue	Deferred for Future Period	Total
Charges for services	\$ 5,666	\$ -	\$ 5,666
Deferred inflow due to prepaid taxes	-	27,176	27,176
Delinquent property taxes	210,855	-	210,855
Local option sales taxes	36,571	-	36,571
Intergovernmental	7,791,444	-	7,791,444
Licenses and permits	344	-	344
Loans receivable	332,636	-	332,636
Other	967,287	180,267	1,147,554
Special assessments	978,273	-	978,273
Total Governmental Funds	<u>\$ 10,323,076</u>	<u>\$ 207,443</u>	<u>\$ 10,530,519</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022.

<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	\$ 612,656	\$ 508,374	\$ 229,311	\$ -	\$ 2,035	\$ 6,678
Net Lease Receivable > Deferred Lease	3,610	285	-	-	-	-
Total Nonspendable Fund Balance	<u>\$ 616,266</u>	<u>\$ 508,659</u>	<u>\$ 229,311</u>	<u>\$ -</u>	<u>\$ 2,035</u>	<u>\$ 6,678</u>
<u>Restricted</u>						
Unclaimed funds	\$ 589	\$ -	\$ -	\$ -	\$ -	\$ -
Gravel pit postclosure	334,475	-	-	-	-	-
Law library	313,704	-	-	-	-	-
Attorney's forfeiture activities	35,640	-	-	-	-	-
Attorney's victim assistance	6,361	-	-	-	-	-
Drug Treatment Court	386,008	-	-	-	-	-
Recorder's technology equipment	148,342	-	-	-	-	-
Recorder's compliance fund	250,485	-	-	-	-	-
Veteran's operational grant	6,753	-	-	-	-	-
Buffer initiative	293,067	-	-	-	-	-
Aquatic invasive species prevention	222,644	-	-	-	-	-
Sheriff's counteract	23,327	-	-	-	-	-
Sheriff's K-9 donations	21,903	-	-	-	-	-
Gun permit activities	60,770	-	-	-	-	-
Sheriff's contingency	1,150	-	-	-	-	-
E-911	358,075	-	-	-	-	-
Correction service fee	21,565	-	-	-	-	-
Local correctional fees	84,878	-	-	-	-	-
Opioid settlement	-	-	242,602	-	-	-
Family Service Collaborative	-	-	523,913	-	-	-
Debt (QECB lump sum due 2/1/2027)	-	-	-	-	2,876,994	-
EDA loan program (2010MIF)	-	-	-	546,963	-	-
Total Restricted Fund Balance	<u>\$ 2,569,736</u>	<u>\$ -</u>	<u>\$ 766,515</u>	<u>\$ 546,963</u>	<u>\$ 2,876,994</u>	<u>\$ -</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	\$ 1,775	\$ 50	\$ 550	\$ -	\$ -	\$ 75
Economic development	-	-	-	135,519	-	-
Landfill transfer station	-	-	-	-	-	35,000
Land use/environmental ordinance	176,149	-	-	-	-	-
Compensated absences	400,297	-	-	-	-	-
27th payroll	896,741	-	-	-	-	-
Tax court settlements	226,500	-	-	-	-	-
Natural, technological, human-caused hazards	1,000,000	-	-	-	-	-
Tax-forfeited property funding	174,567	-	-	-	-	-
Byllesby Dam	13,345	-	-	-	-	-
Byllesby Park and Trail	-	463,335	-	-	-	-
Out-of-home placement budget deficits	-	-	149,950	-	-	-
Capital projects	2,502,002	-	-	-	-	-
TH 52 development and construction	-	151,732	-	-	-	-
Employee Wellness Committee	11,019	-	-	-	-	-
Total Committed Fund Balance	<u>\$ 5,402,395</u>	<u>\$ 615,117</u>	<u>\$ 150,500</u>	<u>\$ 135,519</u>	<u>\$ -</u>	<u>\$ 35,075</u>
<u>Assigned</u>						
Subsequent year's appropriated budget	\$ 3,362,233	\$ -	\$ -	\$ -	\$ -	\$ -
Highways & streets	-	14,456,685	-	-	-	-
Health & human services	-	-	16,780,306	-	-	-
Sanitation (waste management)	-	-	-	-	-	935,897
Motor pool	115,410	-	-	-	-	-
Election activities	45,393	-	-	-	-	-
Inmate improvement	109,525	-	-	-	-	-
Sheriff-radio tower equipment	70,302	-	-	-	-	-
County program aid contingency	1,518,111	-	-	-	-	-
Building contingencies	1,247,361	-	-	-	-	-
Township turnback	-	9,525	-	-	-	-
Right-of-way	-	1,250,000	-	-	-	-
Total Assigned Fund Balance	<u>\$ 6,468,335</u>	<u>\$ 15,716,210</u>	<u>\$ 16,780,306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 935,897</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022**

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, 2022**

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, 2022**

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 2022 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, 2022, were \$1,390,801. 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 2022 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, 2022, were \$712,241. 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 2022 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, 2022, were \$228,366. 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, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs

General Employees Fund Pension Costs

At December 31, 2022 the County reported a liability of \$19,261,520 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 \$564,848.

The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The County's proportionate share was 0.2432% at the end of the measurement period and 0.2485% for the beginning of the period.

County's proportionate share of the net pension liability	\$ 19,261,520
State of Minnesota's proportionate share of the net pension liability associated with the County	<u>564,848</u>
Total	<u>\$ 19,826,368</u>

There were no provision changes during the measurement period.

For the year ended December 31, 2022, the County recognized pension expense of \$2,639,310 for its proportionate share of the General Employees Plan's pension expense. In addition, the County recognized an additional \$84,401 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, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2022, 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	\$ 160,888	\$ 205,759
Changes in Actuarial Assumptions	4,359,230	78,340
Net Collective Difference Between Projected and Actual Investment Earnings	334,101	-
Changes in Proportion	247,763	221,022
Contributions Paid to PERA Subsequent to the Measurement Date	702,709	-
Total	<u>\$ 5,804,691</u>	<u>\$ 505,121</u>

The \$702,709 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, 2023. 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
2023	\$ 1,766,339
2024	1,776,103
2025	(687,496)
2026	1,741,915

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2022, the County reported a liability of \$13,681,446 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The County's proportion share was .3144% at the end of the measurement period and 0.3071% 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, 2022. 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, 2021. 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.

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, 2022, the County recognized pension expense of \$991,579 for its proportionate share of the Police and Fire Plan's pension expense. The County recognized \$115,922 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, 2022**

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 \$28,296 for the year ended December 31, 2022 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	\$ 13,681,446
State of Minnesota's proportionate share of the net pension liability associated with the County	<u>597,618</u>
Total	<u>\$ 14,279,064</u>

There were no provision changes during the measurement period.

At December 31, 2022, 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	\$ 835,641	\$ -
Changes in Actuarial Assumptions	8,053,638	82,246
Net Collective Difference Between Projected and Actual Investment Earnings	183,377	-
Changes in Proportion	168,657	144,913
Contributions Paid to PERA Subsequent to the Measurement Date	<u>369,152</u>	<u>-</u>
Total	<u>\$ 9,610,465</u>	<u>\$ 227,159</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The \$369,152 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, 2023. 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
2023	\$ 1,764,435
2024	1,715,538
2025	1,535,121
2026	2,843,845
2027	1,155,215

Correctional Plan Pension Costs

At December 31, 2022, the County reported a liability of \$3,935,284 for its proportionate share of the Public Employees Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The County's proportion share was 1.184% at the end of the measurement period and was 1.137% for the beginning of the period.

There were no provision changes during the measurement period.

For the year ended December 31, 2022, the County recognized pension expense of \$1,305,923 for its proportionate share of the Correctional Plan's pension expense.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Correctional Plan Pension Costs (Continued)

At December 31, 2022, 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	\$ -	\$ 129,751
Changes in Actuarial Assumptions	2,548,604	5,851
Net Collective Difference Between Projected and Actual Investment Earnings	108,779	-
Changes in Proportion	8,265	54,895
Contributions Paid to PERA Subsequent to the Measurement Date	119,339	-
Total	<u>\$ 2,784,987</u>	<u>\$ 190,497</u>

The \$119,339 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, 2023. 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
2023	\$ 1,103,070
2024	1,161,465
2025	(105,531)
2026	316,147

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

4. Pension Costs (Continued)

Summary for all Plans

The aggregate amount of net pension liability, 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	\$ 19,261,520	\$ 13,681,446	\$ 3,935,284	\$ 36,878,250
Deferred Outflows of Resources Related to Pension	5,804,691	9,610,465	2,784,987	18,200,143
Deferred Inflows of Resources Related to Pension	505,121	227,159	190,497	922,777
Pension Expense	2,723,711	1,107,501	1,305,923	5,137,135

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, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

6. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, 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 through December 31, 2054 and 1.5% thereafter. 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 27 years of service. 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, 2022**

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 2022:

General Employees Fund

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

Police and Fire Fund

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

Correctional Fund

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.42%.
- The benefit increase assumption was changed from 2.00% per annum to 2.00% per annum through December 31, 2054 and 1.5% per annum thereafter.

Changes in Plan Provisions:

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

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

7. Discount Rate

The discount rate for the General Employees Plan used to measure the total pension liability in 2022 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 position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In the Police and Fire Fund and Correctional Fund, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060 and June 30, 2061 respectively. Beginning in fiscal year ended June 30, 2061 for the Police and Fire Fund and June 30, 2062 for the Correctional Fund, projected benefit payments exceed the funds' projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.40 percent for the Police and Fire Fund and 5.42% for the Correctional Fund was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.5% applied to all years of projected benefits through the point of asset depletion and 3.69% thereafter.

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:

	General Employees Plan		Police and Fire Plan		Correctional Plan	
	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability
1% Lower	5.50%	\$ 30,424,580	4.40%	\$ 20,705,114	4.42%	\$ 6,931,806
Current	6.50%	19,261,520	5.40%	13,681,446	5.42%	3,935,284
1% Higher	7.50%	10,106,088	6.40%	8,003,231	6.42%	1,579,346

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

4. Pension Plans (Continued)

A. Defined Benefit Plans (Continued)

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.

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 2022 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 5,176	\$ 5,176	5%	5%	5%

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022, the latest valuation date, there were 337 active participants, 9 retirees and 1 spouse 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, 2022**

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

C. Actuarial Methods and Assumptions

The County's OPEB liability of \$ 1,709,632 was measured as of January 1, 2022, and the total OPEB liability was determined by an actuarial valuation as of January 1, 2022, 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	2.00% (20-year municipal bond rate)
Salary growth assumption	Based on service-graded table
Inflation (post retirement COLA)	2.00%
Healthcare cost trend rates	6.50% decreasing to 5.00% then 4.00%
Mortality assumptions	Pub-2010 Public Retirement Plans Headcount-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, 2022 based on a measurement date of January 1, 2021:

Balance as of January 1, 2022	\$ 1,395,600
Changes for the year:	
Service cost	160,228
Interest cost	44,086
Assumptions changes	91,133
Experience changes	90,374
Benefit payments	(71,789)
Net change in total OPEB liability	<u>314,032</u>
Balance as of December 31, 2022	<u><u>\$ 1,709,632</u></u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	1.00%	\$ 1,834,356
Current	2.00%	1,709,632
1% Increase	3.00%	1,590,951

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 (5.50% decreasing to 4.00%)	\$ 1,524,657
Current (6.50% decreasing to 5.00%)	1,709,632
1% Increase (7.50% decreasing to 6.00%)	1,927,554

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

D. Changes in the Total OPEB Liability (Continued)

For the year ended December 31, 2022, the County recognized OPEB expense of \$71,789. 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	\$ 103,300	\$ 16,614
Contributions Subsequent to the Measurement Date	72,377	-
Liability Gains/Losses	<u>77,463</u>	<u>35,998</u>
Total	<u>\$ 253,140</u>	<u>\$ 52,612</u>

\$72,377 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, 2023. 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>
2023	\$ 17,688
2024	17,688
2025	17,691
2026	23,227
2027	25,930
2028	25,927

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

6. Leases

Equipment Leases

Goodhue County leases equipment for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2030.

Total future minimum lease payments under lease agreements are as follows:

Year Ending December 31	Lease Liability	
	Principal	Interest
2023	\$ 37,055	\$ 3,439
2024	29,830	2,493
2025	27,849	1,680
2026	25,135	970
2027	18,441	419
2028-2030	16,925	268
Total	<u>\$ 155,235</u>	<u>\$ 9,269</u>

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class.

Governmental Activities	
Equipment	\$ 183,419
Less: Accumulated Amortization	<u>(30,049)</u>
Total	<u>\$ 153,370</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

6. Leases (Continued)

Lease Receivables

Goodhue County, acting as lessor, leases office space to the City of Red Wing and leases facilities to Arvig Enterprises, Inc. under long-term lease agreements. The lease for City of Red Wing expires in 2023 and the lease for Arvig Enterprises, Inc. expires in 2038. During the year ended December 31, 2022, the County recognized \$146,217 and \$281 in lease revenue and interest revenue respectively, pursuant to the contracts.

Total future minimum lease payments to be received under the lease agreement are as follows:

Year Ending December 31	Lease Receivable	
	Principal	Interest
2023	\$ 153,556	\$ 4,530
2024	1,955	250
2025	1,971	234
2026	1,987	218
2027	2,003	202
2028-2032	10,826	751
2033-2037	11,864	292
Total	<u>\$ 184,162</u>	<u>\$ 6,477</u>

Changes in the lease receivable for the year is as follows:

	* Beginning Balance	Additions	Retirements	Ending Balance
Office Space	\$ 296,015	\$ -	\$ 144,398	\$ 151,617
Facility Space	34,364	-	1,819	32,545
Total Lease Receivable	<u>\$ 330,379</u>	<u>\$ -</u>	<u>\$ 146,217</u>	<u>\$ 184,162</u>

*The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1. D. 5.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

7. 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 2022. 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, 2022**

7. 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 2022, 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, 2022**

7. 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, 2022 was \$10,078,578. 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, 2022**

7. 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 \$19,500 to the Emergency Communications Board, \$11,500 for membership dues and \$8,000 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 2022. 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, 2022**

7. 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 \$7,879 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 \$155,035 to the Cooperative.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

7. 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 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, 2022**

7. 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 2022, the County paid \$12,500 to Cannon Falls and \$82,021 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 2022.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

7. 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, Le Sueur, 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 2022 membership dues.

Southeastern Minnesota Libraries Cooperative (SELCO)

The Southeastern Minnesota Libraries Cooperative provides library services within the County. During the year, the County contributed \$533,032 to SELCO, noting this amount will increase to \$554,353 in 2023.

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 2022, the County paid \$254,648 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, 2022**

7. 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, 2027. The County contributed \$1,890 in 2022.

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 2022.

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 railroad 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 \$3,840 in membership fees in 2022.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

7. 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 May 2022, and is effective for five years, through May 2027. The annual cost for this data access increased from 2021 to 2022, increasing from \$4,440 to \$6,660.

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 2022.

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 2022.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

7. 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 2022, the County received \$224,374 in total fees under these agreements. The County did not make any payment to the entity in 2022. 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 2022.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

E. 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, 2022, the bonds have an outstanding principal amount of \$1,755,000, none of which was recognized as a liability by the County.

8. New Accounting Pronouncements

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

- 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*.
- GASB 99 – *Omnibus 2022*: This Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (a) practice issues that have been identified during implementation and application of certain GASB Statements and (b) accounting and financial reporting for financial guarantees.
- GASB 100 – *Accounting changes and error corrections*: The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- GASB 101 – *Compensated Absences*: The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

REQUIRED SUPPLEMENTARY INFORMATION

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 23,982,711	\$ 23,982,711	\$ 24,335,311	\$ 352,600
Special assessments	100,000	100,000	70,283	(29,717)
Licenses and permits	508,380	508,380	658,601	150,221
Intergovernmental	4,840,141	4,840,141	10,391,325	5,551,184
Charges for services	1,896,327	1,896,327	1,800,077	(96,250)
Fines and forfeits	11,800	11,800	11,982	182
Gifts and contributions	18,000	18,000	24,324	6,324
Investment earnings	550,600	550,600	62,618	(487,982)
Miscellaneous	1,215,029	1,215,029	1,503,417	288,388
Total Revenues	\$ 33,122,988	\$ 33,122,988	\$ 38,857,938	\$ 5,734,950
Expenditures				
Current				
General government				
Commissioners	\$ 250,681	\$ 250,681	\$ 241,896	\$ 8,785
Courts	193,200	193,200	214,822	(21,622)
County administration	463,880	463,880	502,592	(38,712)
County auditor-treasurer	897,784	897,784	990,010	(92,226)
County assessor	1,138,146	1,155,146	998,713	156,433
Elections	125,719	125,719	197,218	(71,499)
Information technology	1,296,646	1,296,646	1,065,035	231,611
Human resources	794,463	794,463	672,604	121,859
Attorney	2,228,359	2,228,359	2,215,132	13,227
Law library	70,000	70,000	35,053	34,947
Recorder	620,231	620,231	554,094	66,137
Surveyor	460,915	460,915	403,679	57,236
GIS	358,313	358,313	353,138	5,175
Building permits	687,308	687,308	617,474	69,834
Planning and zoning	325,068	325,068	284,013	41,055
Environmental health	226,008	226,008	246,561	(20,553)
Buildings and plant	1,423,299	1,423,299	1,685,096	(261,797)
Veterans service officer	227,741	227,741	190,700	37,041
Other general government	1,308,862	1,308,862	1,487,167	(178,305)
Total general government	\$ 13,096,623	\$ 13,113,623	\$ 12,954,997	\$ 158,626

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 6,231,813	\$ 6,238,813	\$ 6,381,613	\$ (142,800)
Sheriff - seasonal	505,466	505,466	426,648	78,818
Emergency management	355,815	355,815	337,454	18,361
Coroner	149,702	149,702	148,128	1,574
Communication infrastructure	156,292	156,292	155,372	920
E-911 system	1,316,495	1,316,495	1,334,546	(18,051)
Adult detention center	4,633,540	4,633,540	4,385,126	248,414
Sentence to Serve	254,649	254,649	254,648	1
Court services	1,181,774	1,181,774	1,114,051	67,723
Total public safety	\$ 14,785,546	\$ 14,792,546	\$ 14,537,586	\$ 254,960
Sanitation				
Solid waste	\$ -	\$ -	\$ 46,612	\$ (46,612)
Recycling	-	-	290,317	(290,317)
Hazardous waste	-	-	19,973	(19,973)
Total sanitation	\$ -	\$ -	\$ 356,902	\$ (356,902)
Human Services				
Hope Coalition	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Social Services	-	-	49,505	(49,505)
Total human services	\$ 5,000	\$ 5,000	\$ 54,505	\$ (49,505)
Culture and recreation				
Historical society	\$ 130,000	\$ 130,000	\$ 132,100	\$ (2,100)
Regional library	533,032	533,032	533,032	-
Byllesby Dam	6,871	6,871	4,871	2,000
Other culture and recreation	187,487	187,487	256,495	(69,008)
Total culture and recreation	\$ 857,390	\$ 857,390	\$ 926,498	\$ (69,108)
Conservation of natural resources				
County extension	\$ 215,624	\$ 215,624	\$ 211,572	\$ 4,052
Soil and water conservation	604,000	604,000	593,341	10,659
Total conservation of natural resources	\$ 819,624	\$ 819,624	\$ 804,913	\$ 14,711
Economic development				
Regional Railroad Authority	\$ 4,500	\$ 4,500	\$ 3,840	\$ 660

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 553,751	\$ 1,284,824	\$ 748,624	\$ 536,200
Public safety	985,513	1,070,676	1,298,321	(227,645)
Highways and streets	923,725	1,228,193	119,036	1,109,157
Sanitation	402,430	643,031	376,445	266,586
Total capital outlay	\$ 2,865,419	\$ 4,226,724	\$ 2,542,426	\$ 1,684,298
Debt service				
Principal	\$ -	\$ -	\$ 15,303	\$ (15,303)
Interest	-	-	1,611	(1,611)
Total debt service	\$ -	\$ -	\$ 16,914	\$ (16,914)
Total Expenditures	\$ 32,434,102	\$ 33,819,407	\$ 32,198,581	\$ 1,620,826
Excess of Revenues Over (Under) Expenditures	\$ 688,886	\$ (696,419)	\$ 6,659,357	\$ 7,355,776
Other Financing Sources (Uses)				
Transfers in	\$ 547,640	\$ 547,640	\$ 37,494	\$ (510,146)
Transfers out	(547,378)	(547,378)	(2,620,705)	(2,073,327)
Issuance of leases	-	-	66,608	66,608
Sale of capital assets	-	-	29,655	29,655
Total Other Financing Sources (Uses)	\$ 262	\$ 262	\$ (2,486,948)	\$ (2,487,210)
Net Change in Fund Balance	\$ 689,148	\$ (696,157)	\$ 4,172,409	\$ 4,868,566
Fund Balance - January 1	28,535,845	28,535,845	28,535,845	-
Fund Balance - December 31	\$ 29,224,993	\$ 27,839,688	\$ 32,708,254	\$ 4,868,566

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 9,627,828	\$ 9,627,828	\$ 10,888,877	\$ 1,261,049
Licenses and permits	13,050	13,050	13,735	685
Intergovernmental	11,324,864	11,324,864	8,998,884	(2,325,980)
Charges for services	2,700	2,700	375,123	372,423
Investment earnings	-	-	281	281
Miscellaneous	31,600	31,600	34,635	3,035
Total Revenues	\$ 21,000,042	\$ 21,000,042	\$ 20,311,535	\$ (688,507)
Expenditures				
Current				
Highways and streets				
Administration	\$ 591,374	\$ 591,374	\$ 571,901	\$ 19,473
Maintenance	4,241,949	5,205,834	4,763,331	442,503
Construction	13,446,797	13,446,797	10,197,455	3,249,342
Equipment maintenance and shop	750,280	750,280	958,446	(208,166)
Total highways and streets	\$ 19,030,400	\$ 19,994,285	\$ 16,491,133	\$ 3,503,152
Culture and recreation				
Parks	1,864,218	1,864,218	1,647,175	217,043
Intergovernmental				
Highways and streets	515,859	515,859	771,290	(255,431)
Total Expenditures	\$ 21,410,477	\$ 22,374,362	\$ 18,909,598	\$ 3,464,764
Excess of Revenues Over (Under) Expenditures	\$ (410,435)	\$ (1,374,320)	\$ 1,401,937	\$ 2,776,257
Other Financing Sources (Uses)				
Transfers in	7,000	7,000	28,651	21,651
Transfers out	(50,000)	(50,000)	-	50,000
Total Other Financing Sources (Uses)	\$ (43,000)	\$ (43,000)	\$ 28,651	\$ 71,651
Net Change in Fund Balance	\$ (453,435)	\$ (1,417,320)	\$ 1,430,588	\$ 2,847,908
Fund Balance - January 1	15,409,398	15,409,398	15,409,398	-
Fund Balance - December 31	\$ 14,955,963	\$ 13,992,078	\$ 16,839,986	\$ 2,847,908

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 7,985,481	\$ 7,985,481	\$ 7,999,354	\$ 13,873
Intergovernmental	8,578,951	8,578,951	10,225,646	1,646,695
Charges for services	1,597,423	1,597,423	1,922,594	325,171
Gifts and contributions	-	-	7,400	7,400
Investment earnings	-	-	9,530	9,530
Miscellaneous	622,353	622,353	1,067,355	445,002
Total Revenues	\$ 18,784,208	\$ 18,784,208	\$ 21,231,879	\$ 2,447,671
Expenditures				
Current				
Human services				
Income maintenance	\$ 5,275,623	\$ 5,275,623	\$ 5,321,604	\$ (45,981)
Social services	9,093,309	9,093,309	8,281,673	811,636
Total human services	\$ 14,368,932	\$ 14,368,932	\$ 13,603,277	\$ 765,655
Health				
Quality assurance - health services	\$ 2,251,457	\$ 2,251,457	\$ 2,509,355	\$ (257,898)
Healthy communities/behaviors	1,283,265	1,283,265	1,331,100	(47,835)
Disaster preparedness	54,560	54,560	113,337	(58,777)
Infectious disease	112,669	112,669	155,447	(42,778)
Health services - administration	486,839	486,839	528,501	(41,662)
Total health	\$ 4,188,790	\$ 4,188,790	\$ 4,637,740	\$ (448,950)
Capital outlay				
Human services	\$ -	\$ -	\$ 10,525	\$ (10,525)
Health	-	-	5,290	(5,290)
Total capital outlay	\$ -	\$ -	\$ 15,815	\$ (15,815)
Debt service				
Principal	\$ -	\$ -	\$ 12,881	\$ (12,881)
Interest	-	-	1,350	(1,350)
Total debt service	\$ -	\$ -	\$ 14,231	\$ (14,231)
Total Expenditures	\$ 18,557,722	\$ 18,557,722	\$ 18,271,063	\$ 286,659
Excess of Revenues Over (Under) Expenditures	\$ 226,486	\$ 226,486	\$ 2,960,816	\$ 2,734,330
Other Financing Sources (Uses)				
Transfers in	\$ 49,738	\$ 49,738	\$ 481,485	\$ 431,747
Transfers out	(7,500)	(7,500)	(7,500)	-
Issuance of leases	-	-	15,815	(15,815)
Total Other Financing Sources (Uses)	\$ 42,238	\$ 42,238	\$ 489,800	\$ 415,932
Net Change in Fund Balance	\$ 268,724	\$ 268,724	\$ 3,450,616	\$ 3,150,262
Fund Balance - January 1	14,476,016	14,476,016	14,476,016	-
Fund Balance - December 31	\$ 14,744,740	\$ 14,744,740	\$ 17,926,632	\$ 3,150,262

**GOODHUE COUNTY
RED WING, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 46,704	\$ 46,704	\$ 47,118	\$ 414
Intergovernmental	550	550	674	124
Miscellaneous	84	84	-	(84)
	<u>84</u>	<u>84</u>	<u>-</u>	<u>(84)</u>
Total Revenues	\$ 47,338	\$ 47,338	\$ 47,792	\$ 454
Expenditures				
Current				
Economic development				
Community development	\$ 47,338	\$ 47,338	\$ 121,662	\$ (74,324)
	<u>47,338</u>	<u>47,338</u>	<u>121,662</u>	<u>(74,324)</u>
Net Change in Fund Balance	\$ -	\$ -	\$ (73,870)	\$ (73,870)
Fund Balance - January 1	756,352	756,352	756,352	-
	<u>756,352</u>	<u>756,352</u>	<u>756,352</u>	<u>-</u>
Fund Balance - December 31	\$ 756,352	\$ 756,352	\$ 682,482	\$ (73,870)
	<u>\$ 756,352</u>	<u>\$ 756,352</u>	<u>\$ 682,482</u>	<u>\$ (73,870)</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2022**

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with Goodhue County	Employer's Proportionate Share of the Net Pension Liability and the State's Related Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.243%	\$ 19,261,520	\$ 564,848	\$ 19,826,368	\$ 18,284,911	105.34%	76.67%
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, 2022**

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
2022	\$ 1,366,484	\$ 1,366,484	\$ -	\$ 18,219,787	7.50%
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, 2022**

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with Goodhue County	Employer's Proportionate Share of the Net Pension Liability and the State's Related Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.314%	\$ 13,681,446	\$ 597,618	\$ 14,279,064	\$ 3,590,995	380.99%	70.53%
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, 2022**

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
2022	\$ 676,027	\$ 676,027	\$ -	\$ 3,819,362	17.70%
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, 2022**

<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>
2022	1.184%	\$ 3,935,284	\$ 2,679,396	146.87%	74.58%
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, 2022**

<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>
2022	\$ 227,575	\$ 227,575	\$ -	\$ 2,600,857	8.75%
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, 2022**

	2022	2021	2020	2019	2018
Service cost	\$ 160,228	\$ 120,113	\$ 116,332	\$ 91,331	\$ 96,311
Interest cost	44,086	40,874	51,548	42,923	39,839
Assumption changes	91,133	-	44,080	(38,770)	-
Experience changes	90,374	-	(63,001)	-	-
Benefit payments	(71,789)	(108,654)	(90,934)	(38,918)	(36,543)
Net change in total OPEB liability	314,032	52,333	58,025	56,566	99,607
Total OPEB liability, beginning	1,395,600	1,343,267	1,285,242	1,228,676	1,129,069
Total OPEB liability, ending	<u>\$ 1,709,632</u>	<u>\$ 1,395,600</u>	<u>\$ 1,343,267</u>	<u>\$ 1,285,242</u>	<u>\$ 1,228,676</u>
Covered-employee payroll	\$ 24,573,216	\$ 24,113,467	\$ 23,354,447	\$ 22,881,233	\$ 22,214,789
Total OPEB liability as a percentage of covered payroll	6.96%	5.79%	5.75%	5.62%	5.53%
Benefits payments as a percentage of coverage payroll	0.29%	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, 2022**

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

2022

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

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, 2022**

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, 2022**

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

B. Police and Fire Fund

2022

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to the Scale MP-2021.
- The single discount rate changed from 6.5% to 5.4%.

Changes in Plan Provisions

- There were no changes since the prior valuation.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

B. Police and Fire Fund (Continued)

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.

2018

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

B. Police and Fire Plan (Continued)

2017 (Continued)

Changes in Actuarial Assumptions (Continued)

- 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.
- 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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

B. Police and Fire Plan (Continued)

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%.

C. Correctional Fund

2022

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.42%.
- The benefit increase assumption was changed from 2.00% per annum to 2.00% per annum through December 31, 2054 and 1.50% per annum thereafter.

Changes in Plan Provision

- There have been no changes since the prior valuation.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

C. Correctional Fund (Continued)

2021 (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 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 morality 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.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

C. Correctional Fund (Continued)

2018 (Continued)

Changes in Plan Provisions (Continued)

- 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.

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.

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR DECEMBER 31, 2022**

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

C. Correctional Fund (Continued)

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:

2022

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The salary increase rates were updated to reflect the latest experience study.
- The retirement and withdrawal rates were updated to reflect the latest experience study.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.90% to 2.00%.

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, 2022**

2. Other Post-Employment Benefit (OPEB) Plan – Changes in Significant Plan Provisions, Actuarial Methods, and Assumptions (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, 2022**

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, 2022.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Economic Development Authority			
Special Revenue Fund	\$ 47,338	\$ 121,662	\$ (74,324)

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 1,504,787	\$ 1,504,787	\$ 1,509,066	\$ 4,279
Intergovernmental	54,730	54,730	40,415	(14,315)
Total Revenues	\$ 1,559,517	\$ 1,559,517	\$ 1,549,481	\$ (10,036)
Expenditures				
Debt service				
Principal	\$ 1,395,000	\$ 1,395,000	\$ 1,395,000	\$ -
Interest	447,774	447,774	411,194	36,580
Administrative - fiscal charges	4,650	4,650	6,000	(1,350)
Total Expenditures	\$ 1,847,424	\$ 1,847,424	\$ 1,812,194	\$ 35,230
Net Change in Fund Balance	\$ (287,907)	\$ (287,907)	\$ (262,713)	\$ 25,194
Fund Balance - January 1	3,141,742	3,141,742	3,141,742	-
Fund Balance - December 31	\$ 2,853,835	\$ 2,853,835	\$ 2,879,029	\$ 25,194

**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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 618,367	\$ 618,367	\$ 618,994	\$ 627
Licenses and permits	7,500	7,500	9,240	1,740
Intergovernmental	144,646	144,646	154,416	9,770
Charges for services	59,700	59,700	77,065	17,365
Interest on investments	330	330	4,427	4,097
Miscellaneous	121,500	121,500	171,652	50,152
Total Revenues	\$ 952,043	\$ 952,043	\$ 1,035,794	\$ 83,751
Expenditures				
Current				
Sanitation				
Solid waste	\$ 58,320	\$ 58,320	\$ 21,604	\$ 36,716
Recycling	534,744	535,644	311,636	224,008
Hazardous waste	107,269	107,269	57,419	49,850
Landfill	209,430	209,430	187,751	21,679
Landfill Closure	-	-	2,457,281	(2,457,281)
Total Expenditures	\$ 909,763	\$ 910,663	\$ 3,035,691	\$ (2,125,028)
Excess of Revenues Over (Under) Expenditures	\$ 42,280	\$ 41,380	\$ (1,999,897)	\$ (2,041,277)
Other Financing Sources (Uses)				
Transfers in	500	500	2,110,569	2,110,069
Net Change in Fund Balance	\$ 42,780	\$ 41,880	\$ 110,672	\$ 68,792
Fund Balance - January 1	866,978	866,978	866,978	-
Fund Balance - December 31	\$ 909,758	\$ 908,858	\$ 977,650	\$ 68,792

**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, 2022**

	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	\$ 927,383	\$ 201,971	\$ 434,003	\$ 100	\$ 13,927	\$ 1,577,384
Accounts receivable	644,805	11,584	-	-	-	656,389
Due from other governments	285	3,954	-	-	-	4,239
Total Assets	<u>\$ 1,572,473</u>	<u>\$ 217,509</u>	<u>\$ 434,003</u>	<u>\$ 100</u>	<u>\$ 13,927</u>	<u>\$ 2,238,012</u>
Liabilities						
Due to individuals	\$ 1,192	\$ -	\$ -	\$ -	\$ -	\$ 1,192
Due to other governments	926,476	217,509	434,003	-	-	1,577,988
Total Liabilities	<u>\$ 927,668</u>	<u>\$ 217,509</u>	<u>\$ 434,003</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,579,180</u>
Net Position						
Restricted for individuals, organizations and other governments	\$ 644,805	\$ -	\$ -	\$ 100	\$ 13,927	\$ 658,832
Total Net Position	<u>\$ 644,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 13,927</u>	<u>\$ 658,832</u>

**GOODHUE COUNTY
RED WING, MINNESOTA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	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	\$ -	\$ -	\$ 201,208	\$ -	\$ 372,535	\$ 573,743
Property tax collections for other governments	77,029,572	-	-	-	-	77,029,572
Contributions from governments	-	2,485,136	701	-	-	2,485,837
License fee collected for state government	-	176,988	-	-	-	176,988
Civil process collections	-	-	-	642,598	-	642,598
Other contributions	-	-	263,374	-	-	263,374
Total Additions	\$ 77,029,572	\$ 2,662,124	\$ 465,283	\$ 642,598	\$ 372,535	\$ 81,172,112
Deductions						
Payments to individuals	\$ -	\$ -	\$ -	\$ 66,431	\$ 82,050	\$ 148,481
Payments of property tax to other governments	77,220,530	-	-	-	-	77,220,530
Other payments to other governments	-	2,662,124	460,666	-	154,647	3,277,437
Payments to other entities	-	-	4,617	576,167	136,576	717,360
Total Deductions	\$ 77,220,530	\$ 2,662,124	\$ 465,283	\$ 642,598	\$ 373,273	\$ 81,363,808
Net Increase (Decrease) in Fiduciary Net Position	\$ (190,958)	\$ -	\$ -	\$ -	\$ (738)	\$ (191,696)
Net Position - Beginning	835,763	-	-	100	14,665	850,528
Net position - Ending	\$ 644,805	\$ -	\$ -	\$ 100	\$ 13,927	\$ 658,832

OTHER SCHEDULES

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Governmental Funds
Shared Revenue and Appropriations	
State	
Highway users tax	\$ 6,100,077
PERA rate reimbursement	95,504
Disparity reduction aid	29,203
Police aid	418,186
County program aid	1,804,716
Market value credit	476,291
Aquatic invasive species aid	63,172
Out of home placement	3,702
Indian casino aid	49,300
Riparian Protection Aid	109,346
Enhanced 911	253,705
SCORE	144,774
	\$ 9,547,976
Reimbursement for Services	
State	
Minnesota Department of Human Services	\$ 3,280,146
Payments	
Local	
Election reimbursements	\$ 36,585
Township reimbursement	602
Payments in lieu of taxes	296,827
	\$ 334,014
Grants	
State	
Minnesota Department/Board of	
Corrections	\$ 303,940
Health	396,131
Human Services	1,743,674
Natural Resources	1,391,161
Public Safety	347,794
Veterans Affairs	9,387
Water and Soil Resources	28,652
Peace Officer Standards and Training Board	47,696
Pollution Control Agency	59,333
	\$ 4,327,768
Total State	\$ 4,327,768

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Governmental Funds
Grants (Continued)	
Federal	
Department of	
Agriculture	\$ 738,785
Election Assistance	30,591
Interior	10,802
Justice	203,626
Transportation	1,634,434
Treasury	5,289,376
Health and Human Services	4,215,408
Homeland Security	179,670
	\$ 12,302,692
Total Federal	\$ 12,302,692
Total State and Federal Grants	\$ 16,630,460
Qualified Energy Conservation Bonds Interest Subsidy	\$ 18,764
Total Intergovernmental Revenue	\$ 29,811,360

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor/Pass-Through Grantor/ Grant Program Title or Cluster Name	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	222MN004W1003	\$ 161,055	\$ -
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total expenditures for SNAP Cluster \$577,730)	10.561	222MN101S2514	577,730	-
Total U.S. Department of Agriculture			\$ 738,785	\$ -
U.S. Department of the Interior				
Direct Payments in Lieu of Taxes	15.226	N/A, Direct	\$ 10,802	\$ -
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	\$ 26,929	\$ -
Direct Treatment Court Discretionary Grant Program	16.585	N/A, Direct	109,659	-
State Criminal Alien Assistance Program	16.606	N/A, Direct	16,097	-
Bulletproof Vest Partnership Program	16.607	N/A, Direct	4,787	-
Public Safety Partnership and Community Policing Grants	16.710	N/A, Direct	46,154	-
Total U.S. Department of Justice			\$ 203,626	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction (Total expenditures for Highway Planning and Construction Cluster \$726,970)	20.205	1049729	\$ 726,970	\$ -
Passed Through Minnesota Department of Public Safety State and Community Highway Safety (Part of Highway Safety Cluster)	20.600	A-ENFRC2-2022- GOODHUSD-007	8,096	-
State and Community Highway Safety (Part of Highway Safety Cluster) (Total State and Community Highway Safety 20.600 \$16,395) (Total expenditures for Highway Safety Cluster \$20,268)	20.600	F-SAFE22-2022- GOODHUPH-4865	8,299	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC22-2022- GOODHUSD-007	4,661	-
National Priority Safety Programs (Total expenditures for Highway Safety Cluster \$20,268)	20.616	A-ENFRC22-2022- GOODHUSD-007	3,873	-
E-911 Grant Program	20.615	A-DECN-CPE- 2019-SEECB-3	41,198	-
Total U.S. Department of Transportation			\$ 793,097	\$ -
U.S. Election Assistance Commission				
Passed Through Minnesota Secretary of State COVID-19 HAVA Election Security Grants	90.404	208853-PO3809	\$ 30,591	\$ -

**GOODHUE COUNTY
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$ 51,997	\$ -
Early Hearing Detection and Intervention	93.251	H61MC00035	375	-
Immunization Cooperative Agreements	93.268	NH23IP922628	189,516	-
Early Hearing Detection and Intervention Information				
System (EHDI-IS) Surveillance Program	93.314	NU50DD000096	75	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NH23IP922628	67,815	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	NU90TP922188	81,850	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department				
Response to Public Health or Healthcare Crises	93.391	NH75OT00003	17,531	-
Temporary Assistance for Needy Families	93.558	2201MNTANF	49,178	-
(Total Temporary Assistance for Needy Families 93.558 \$384,767)				
Child Abuse and Neglect State Grants	93.669	2201MNNCAN	8,019	-
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC32551	55,269	-
Passed Through Minnesota Department of Human Services				
Comprehensive Community Mental Health Services for Children with Serious				
Emotional Disturbances (SED)	93.104	H79SM080155	30,146	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2101MNFPS	4,133	-
Temporary Assistance for Needy Families	93.558	2201MNTANF	335,589	-
(Total Temporary Assistance for Needy Families 93.558 \$384,767)				
Child Support Enforcement	93.563	2201MNCSES	1,033,216	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2201MNRDMA	970	-
Child Care and Development Block Grant	93.575	2201MNCDF	23,266	-
(Total expenditures for CCDF Cluster \$23,266)				
Community-Based Child Abuse Prevention Grants	93.590	2102MNBCAP	17,706	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2101MNCWSS	3,749	-
Foster Care Title IV-E	93.658	2201MNFOS	354,388	-
Social Services Block Grant	93.667	2201MNSOSR	208,138	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2201MNCILP	65,378	-
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2201MNCILP	22,357	-
Children's Health Insurance Program	93.767	2205MN5021	3,060	-
Medical Assistance Program	93.778	2205MN5ADM	1,534,492	-
(Total expenditures for Medicaid Cluster \$1,534,492)				
Total U.S. Department of Health and Human Services			\$ 4,158,213	\$ -
U.S. Department of Homeland Security				
Direct				
Port Security Grant Program	97.056	N/A, Direct	\$ 174,170	\$ -
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	5,500	-
Total U.S. Department of Homeland Security			\$ 179,670	\$ -
U.S. Department of Treasury				
Passed Through Minnesota Department of Health				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT0016	\$ 80	\$ -
(Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$5,289,296)				
Direct				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
(Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$5,289,296)	21.027	N/A, Direct	5,289,296	-
Total U.S. Department of Treasury			\$ 5,289,376	\$ -
Total Federal Expenditures			\$ 11,404,160	\$ -

**GOODHUE COUNTY
RED WING, MINNESOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022. 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. 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	\$	12,302,692
Grants deferred in 2021, recognized as revenue in 2022		
MaryLee Allen 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)
Grants received more than 60 days after year-end, deferred in 2022		
Promoting Safe and Stable Families		1,095
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department		
Response to Public Health or Healthcare Crises		5,920
Community-Based Child Abuse Prevention Grants		225
Stephanie Tubbs Jones Child Welfare Services Program		1,952
John H. Chafee Foster Care Program for Successful Transition to Adulthood		34,396
		34,396
Expenditures per Schedule of Expenditures of Federal Awards	\$	11,404,160

OTHER INFORMATION SECTION

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

	2021		2022		2023	
	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)
Tax Capacity						
Real property	\$ 82,967,591		\$ 84,935,235		\$ 98,355,178	
Personal property	2,347,421		2,055,708		2,143,005	
Tax increment	(295,312)		(377,662)		(720,830)	
Powerline	(92,395)		(93,253)		(92,475)	
Net Tax Capacity	\$ 84,927,305		\$ 86,520,028		\$ 99,684,878	
Taxes Levied for County Purposes						
General	\$ 22,384,795	27.163	\$ 23,932,921	28.450	\$ 24,626,381	25.414
Road and Bridge	5,558,122	6.545	5,930,896	6.855	6,405,043	6.425
Health & Human Services	7,844,244	9.236	8,079,571	9.338	8,322,678	8.349
Economic Development Authority	37,753	0.044	47,254	0.055	97,232	0.098
Debt Service	1,512,905	1.781	1,522,517	1.76	1,988,008	1.994
Waste Management	561,290	0.661	625,653	0.723	581,303	0.583
Total Taxes Levied for County Purposes	\$ 37,899,109	45.430	\$ 40,138,812	47.181	\$ 42,020,645	42.863
Tax Capacity - Light and Power						
Transmission	\$ 72,142		\$ -		\$ -	
Distribution	9,922		533,387		541,335	
Total Tax Capacity - Light and Power	\$ 82,064		\$ 533,387		\$ 541,335	
Light and Power Tax Levies (distributed in accordance with Minn. Stat. 273.40, as amended)						
Transmission	\$ 79,658		\$ -		\$ -	
Distribution	10,956		600,690		550,881	
Total Light and Power Tax Levies	\$ 90,614	110.419	\$ 600,690	112.618	\$ 550,881	101.763

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

	2021		2022		2023	
	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)	Amount	Net Tax Capacity Rate (%)
Market Value - Light and Power						
Transmission	\$ 3,644,600		\$ -		\$ -	
Distribution	496,100		26,760,900		27,157,100	
Total Market Value - Light and Power	\$ 4,140,700		\$ 26,760,900		\$ 27,157,100	
Light and Power Market Value Levies						
Transmission	\$ 8,178		\$ -		\$ -	
Distribution	1,113		59,915		53,500	
Total Light and Power Tax Market Value Levies	\$ 9,291	0.22440	\$ 59,915	0.22389	\$ 53,500	0.19700
Tax Capacity - State General Tax						
Transmission	\$ 70,642		\$ -		\$ -	
Distribution	9,922		529,394		535,914	
Total Market Value - State General Tax	\$ 80,564		\$ 529,394		\$ 535,914	
State General Tax Capacity Levies						
Transmission	\$ 25,416		\$ -		\$ -	
Distribution	3,570		192,111		176,868	
Total State General Tax Market Value Levies	\$ 28,986	35.978	\$ 192,111	36.289	\$ 176,868	33.003
Percentage of Tax Collections for All Purposes	99.80%		99.50%		Not Available	

**STATISTICAL SECTION
(UNAUDITED)**

STATISTICAL SECTION INDEX
DECEMBER 31, 2022

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**

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

	<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>	<u>2022</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 128,702,041
Restricted	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	15,288,484 *
Unrestricted	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	50,552,683 *
Total Primary Government Net Position	<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>	<u>\$ 194,543,208</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)

	<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>	<u>2022</u>
Expenses										
Governmental Activities										
General Government	\$ 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	\$ 14,260,250
Public Safety	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	17,737,445
Highways and Streets	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	19,606,629
Sanitation	689,583	763,417	682,309	785,491	682,915	1,339,641	901,715	963,781	1,895,620	1,201,253
Human Services	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	10,537,862
Health	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	4,422,307
Culture and Recreation	585,585	687,744	758,214	643,907	744,733	806,522	1,501,690	1,206,060	1,038,833	1,024,644
Conservation of Natural Resources	685,989	707,371	742,202	718,033	772,220	722,000	676,100	811,272	989,335	1,143,107
Economic Development	206,740	81,032	58,793	27,672	28,365	37,736	62,997	2,739,358	974,027	125,501
Interest	322,599	200,741	532,095	559,537	499,107	531,756	476,084	435,098	401,429	379,094
Total Governmental Activities Expenses	\$ 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	\$ 70,438,092
Program Revenues										
Governmental Activities										
Fees, Charges, Fines and Other										
General Government	\$ 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	\$ 3,050,113
Public Safety	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	1,014,872
Highways and Streets	161,352	40,736	59,493	276,882	109,235	510,872	238,051	152,775	517,287	430,797
Sanitation	252,670	237,027	181,881	232,778	281,796	234,866	155,775	229,793	282,857	251,457
Human Services	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	1,734,813
Health	730,665	584,869	728,031	875,477	803,375	965,491	1,086,345	1,017,140	937,370	2,221,982
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	90,250
Economic Development	165,505	56,061	32,439	111,986	10,783	10,783	13,232	93,868	2,321	-
Total Fees, Charges, Fines and Other	\$ 5,505,970	\$ 5,386,282	\$ 6,214,502	\$ 6,754,739	\$ 7,151,200	\$ 7,270,257	\$ 7,127,390	\$ 7,738,555	\$ 7,274,972	\$ 8,794,284
Operating Grants and Contributions										
General Government	\$ 224,147	\$ 236,897	\$ 162,316	\$ 248,217	\$ 261,106	\$ 407,103	\$ 366,200	\$ 1,603,382	\$ 493,657	\$ 5,757,597
Public Safety	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	1,737,174
Highways and Streets	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	8,911,747
Sanitation	6,121	6,669	328	515,745	139,486	132,347	136,396	139,223	144,066	149,201
Human Services	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	6,898,594
Health	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	3,187,394
Culture and Recreation	-	155,316	224,120	43,766	153,103	96,669	144,191	104,830	122,667	122,348
Conservation of Natural Resources	206,118	175,668	205,723	324,270	152,555	122,129	51,052	141,451	73,952	87,985
Economic Development	253,285	-	3,356	-	-	-	-	3,494,766	-	-
Total Operating Grants and Contributions	\$ 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	\$ 26,852,040

**Goodhue County
Changes in Net Position**

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

	<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>	<u>2022</u>
Capital Grants and Contributions										
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	256,250	-	-	-	-	-	-
Highways and Streets	433,418	4,013,215	728,382	296,771	1,309,506	1,350,171	405,749	780,491	4,216,493	2,366,137
Culture and Recreation	-	-	-	-	-	-	668,767	321,611	-	-
Conservation of Natural Resources	-	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	\$ 433,418	\$ 4,013,215	\$ 728,382	\$ 553,021	\$ 1,309,506	\$ 1,350,171	\$ 1,074,516	\$ 1,102,102	\$ 4,216,493	\$ 2,366,137
Total Governmental Activities Program Revenues	\$ 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	\$ 38,012,461
Total Governmental Activities net (expense)/revenue	\$ (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)	\$ (32,425,631)
General Revenues and Other Change in Net Assets										
Property Taxes	\$ 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	\$ 40,078,370
Local Option Sales Taxes	-	-	-	-	-	-	3,376,562	3,510,393	4,077,054	4,425,752
Other Taxes	388,075	851,453	837,933	857,204	915,573	903,798	990,222	1,002,800	1,074,940	1,028,795
Grants and Contributions	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	2,592,654
Unrestricted Investment Earnings	225,946	144,985	177,993	235,490	162,724	373,231	1,796,320	1,106,192	440,153	60,026
Miscellaneous	387,739	277,107	600,805	529,876	559,808	606,187	632,955	550,435	393,081	751,258
Gain on Sale of Capital Assets	10,346	62,474	13,940	-	6,638	32,451	104,860	254,567	64,093	40,605
Total Governmental Activities	\$ 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	\$ 48,977,460
Change in Net Position, Governmental Activities	\$ (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	\$ 16,551,829

Goodhue County
Fund Balances of Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<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>	<u>2022</u>
General Fund										
Nonspendable	\$ 288,273	\$ 248,047	\$ 337,477	\$ 349,935	\$ 429,636	\$ 241,676	\$ 284,232	\$ 258,520	\$ 415,331	\$ 616,266
Restricted	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	2,569,736
Committed	4,835,089	3,168,676	3,958,913	4,765,685	2,382,839	5,451,214	3,286,673	-	3,931,952	5,402,395
Assigned	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	6,468,335
Unassigned	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	17,651,522
Total General Fund	\$ 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	\$ 32,708,254
All Other Governmental Funds										
Nonspendable, Reported in:										
Road and Bridge Fund	\$ 379,376	\$ 567,003	\$ 474,952	\$ 466,525	\$ 534,893	\$ 487,508	\$ 423,975	\$ 720,756	\$ 542,534	\$ 508,659
Health and Human Services Fund	115,858	120,694	129,839	113,053	159,254	33,723	32,547	41,218	51,572	229,311
Debt Service Fund	-	-	456	456	-	-	-	1,850	1,850	2,035
Waste Management Fund	4,414	4,294	3,973	4,066	4,322	31	-	-	-	6,678
Restricted, Reported in:										
Road and Bridge Fund	-	2,313,297	-	-	-	-	-	-	-	-
Health and Human Services Fund	-	-	-	-	-	-	501,646	518,845	494,535	766,515
Economic Development Authority Fund	610,992	607,797	604,283	604,283	604,283	546,963	546,963	533,200	546,963	546,963
Debt Service Fund	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	2,876,994 *
Waste Management Fund	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	1,417,128	405,585	357,189	495,437	493,029	440,613	604,404	-	818,316	615,117
Health and Human Services Fund	259,179	259,179	150,550	150,550	150,550	150,550	150,550	-	148,715	150,500
Economic Development Authority Fund	46,908	52,663	49,616	163,892	182,615	242,173	259,548	-	209,389	135,519
Waste Management Fund	35,075	35,075	35,075	35,075	35,075	35,075	35,075	-	35,075	35,075
Assigned, Reported in:										
Road and Bridge Fund	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	15,716,210
Health and Human Services Fund	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	16,780,306
Economic Development Authority Fund	-	-	-	-	-	-	-	237,795	-	-
Debt Service Fund	400,556	-	-	-	-	-	-	-	-	-
Waste Management Fund	138,280	77,807	-	471,889	557,078	587,447	518,522	577,093	608,596	935,897
Unassigned, Reported in:										
Ditch Fund	-	-	-	-	-	-	-	-	(287,426)	(625,157)
Waste Management Fund	-	-	(74,818)	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 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	\$ 38,680,622

* 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>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>	<u>2022</u>
Revenues										
Taxes	\$ 27,176,405	\$ 28,045,751	\$ 28,411,586	\$ 29,826,638	\$ 31,598,430	\$ 33,425,562	\$ 39,793,011	\$ 40,875,558	\$ 42,507,368	\$ 45,398,720
Special Assessments	6,344	26,588	18,134	19,038	7,180	4,940	16,272	293,063	231,197	70,283
Licenses and Permits	315,224	320,917	414,210	477,089	585,254	520,900	518,659	667,901	687,221	681,576
Intergovernmental	18,632,931	22,026,741	17,064,862	21,786,115	20,239,525	20,994,662	20,218,245	34,060,237	23,696,944	29,811,360
Charges for Services	3,532,105	3,540,598	4,337,012	4,076,830	4,325,860	4,374,816	4,506,020	4,398,044	4,571,454	4,174,859
Fines and Forfeits	16,573	14,643	15,927	12,512	12,177	13,010	11,594	9,810	10,142	11,982
Gifts and Contributions	33,143	43,698	33,251	89,924	113,720	39,478	42,192	65,914	39,527	31,724
Investment Earnings	221,845	144,502	178,686	236,131	162,950	373,773	1,797,613	1,107,535	448,451	76,856
Miscellaneous	2,161,931	2,016,336	2,150,153	2,168,038	2,373,739	2,491,716	2,356,618	2,191,250	2,357,339	2,777,059
Total Revenues	\$ 52,096,501	\$ 56,179,774	\$ 52,623,821	\$ 58,692,315	\$ 59,418,835	\$ 62,238,857	\$ 69,260,224	\$ 83,669,312	\$ 74,549,643	\$ 83,034,419
Expenditures										
General Government	\$ 10,427,458	\$ 11,607,915	\$ 16,729,313	\$ 13,625,210	\$ 12,365,318	\$ 11,708,827	\$ 13,251,609	\$ 12,756,278	\$ 12,174,675	\$ 12,954,997
General Government - COVID-19	-	-	-	-	-	-	-	-	96,432	-
Public Safety	11,765,643	12,629,168	13,250,058	13,620,842	13,771,308	14,440,466	14,346,461	13,667,072	13,821,272	14,537,586
Highways and Streets	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	16,491,133
Sanitation	706,612	857,695	689,903	735,911	688,106	721,532	775,618	821,243	928,321	3,392,593
Human Services	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	13,657,782
Health	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	4,637,740
Culture and Recreation	854,195	684,037	754,507	640,200	741,026	864,826	1,497,983	1,202,353	1,105,280	2,573,673
Conservation of Natural Resources	685,756	706,960	736,978	711,804	770,632	719,155	678,434	798,492	984,429	1,112,650
Economic Development	206,740	81,032	58,793	27,672	28,365	37,736	62,997	2,739,358	974,027	125,502
Capital Outlay										
General government	-	-	-	-	-	-	485,123	1,125,383	241,631	748,624 (1)
General government - COVID-19	-	-	-	-	-	-	-	515,900	256,742	- (1)
Public safety	-	-	-	-	-	-	527,434	787,941	887,098	1,298,321 (1)
Highways and streets	-	-	-	-	-	-	1,333,392	819,757	511,317	119,036 (1)
Sanitation	-	-	-	-	-	-	-	98,273	47,150	376,445 (1)
Human services	-	-	-	-	-	-	-	-	-	10,525
Health	-	-	-	-	-	-	-	-	-	5,290
Debt Service										
Principal	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	1,423,184
Interest	192,122	129,259	240,758	659,013	532,012	510,563	488,095	464,629	439,061	414,155
Administrative (fiscal) charges	12,376	96,609	4,948	14,207	4,941	59,501	26,722	9,613	2,852	6,000
Intergovernmental Highways and Streets	407,913	421,804	446,646	462,724	464,177	542,701	538,457	560,839	515,859	771,290
Total Expenditures	\$ 57,400,452	\$ 62,121,308	\$ 59,982,134	\$ 60,275,929	\$ 58,355,980	\$ 59,972,205	\$ 62,713,355	\$ 73,316,632	\$ 71,522,968	\$ 74,656,526
Excess of Revenues Over/(Under) Expenditures	\$ (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	\$ 8,377,893

Goodhue County
Changes in Fund Balances of Governmental Funds

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

	<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>	<u>2022</u>
Other Financing Sources/(Uses)										
Issuance of bonds	\$ -	\$ 7,760,000	\$ 10,720,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond premiums	-	195,606	176,507	-	-	-	-	-	-	-
Issuance of leases	-	-	-	-	-	-	-	-	-	82,423
Sale of capital assets	10,346	62,474	13,940	19,389	25,914	60,748	57,239	76,782	92,073	29,655
Total Other Financing Sources/(Uses)	\$ 10,346	\$ 8,018,080	\$ 10,910,447	\$ 19,389	\$ 25,914	\$ 60,748	\$ 57,239	\$ 76,782	\$ 92,073	\$ 112,078
Increase/(Decrease) in Inventories	(100,827)	193,783	(92,295)	(13,508)	66,888	(9,195)	(67,066)	299,809	(181,325)	-
Net Change in Fund Balances	\$ (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	\$ 8,489,971
Debt Service as a Percentage of Noncapital Expenditures	4.93%	4.46%	4.03%	3.77%	3.38%	3.58%	3.01%	2.59%	3.04%	2.69%

**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
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%
2022	20,495,173	37,148,086	9,767,867	186,360	17,337,749	2,055,708	(377,662)	(93,253)	86,520,028	8,205,013,200	7,934,978,200	1.09%

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
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
2022	45.421	1.760	47.181	31.490	22.866	0.941
Tax Year 2022						
Number of taxing districts				31	12	5
Minimum levy rate				10.454	10.304	0.730
Maximum levy rate				86.731	43.350	1.270

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**

2022 Tax Capacity Value

Taxpayer	Type of Business	Rank	Estimated Market Value	2022 Tax Capacity Value	Percentage of Total Tax Capacity Value
Northern States Power Company	Utilities	1	\$ 918,836,300	\$ 18,366,197	21.23%
S MN Municipal Power Agency	Utilities	2	17,082,200	340,894	0.39%
Red Wing Shoe Co Inc	Commercial	3	11,550,700	223,801	0.26%
Mayo Clinic Health System-RW	Commercial	4	9,746,100	188,283	0.22%
Wal-Mart Stores Inc	Commercial	5	9,201,600	183,282	0.21%
Menards Inc	Commercial	6	8,940,300	173,583	0.20%
SOO Line Railroad Company	RR/Commercial	7	8,713,900	173,528	0.20%
MN Energy Resources Corp	Utilities	8	8,572,500	170,681	0.20%
Dairyland Power Cooperative	Utilities	9	8,427,800	167,806	0.19%
Syngenta Crop Protection	Agricultural	10	9,307,400	157,893	0.18%
TOTALS			\$ 1,010,378,800	\$ 20,145,948	23.28%

Total Tax Capacity Value

\$ 86,520,028

2013 Tax Capacity Value

Taxpayer	Type of Business	Rank	Estimated Market Value	2013 Tax Capacity Value	Percentage of Total Tax Capacity Value
Northern States Power Company	Utilities	1	\$ 545,510,200	\$ 10,902,666	18.51%
Wal-Mart Stores Inc	Commercial	2	10,147,600	202,202	0.34%
Mayo Clinic Health System-RW	Commercial	3	9,156,900	177,893	0.30%
Red Wing Shoe Co Inc	Commercial	4	8,889,500	174,361	0.30%
Inland American Zumbrota Atlas	Industrial	5	8,212,700	163,504	0.28%
Menards Inc	Commercial	6	7,841,300	152,663	0.26%
Target Corporation	Commercial	7	7,269,300	144,636	0.25%
Convenience Store Investments	Commercial	8	6,514,300	126,536	0.21%
M&E Realty Co	Commercial	9	6,288,800	123,526	0.21%
Norwood Promotional Products	Commercial	10	5,738,300	114,016	0.19%
TOTALS			\$ 615,568,900	\$ 12,282,003	20.85%

Total Tax Capacity Value

\$ 58,891,360

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
2013	\$ 26,936,278	\$ (305,174)	\$ (26,091)	\$ 26,605,013	\$ 26,376,609	97.9%	\$ 226,267	\$ 26,602,876	99.9%
2014	27,400,403	(304,416)	(22,449)	27,073,538	26,838,856	98.0%	230,783	27,069,639	99.9%
2015	28,014,237	(496,750)	(28,535)	27,488,952	27,249,428	97.3%	238,476	27,487,904	99.9%
2016	28,952,740	(486,357)	(34,373)	28,432,010	28,221,384	97.5%	210,626	28,432,010	99.9%
2017	31,004,828	(500,448)	(49,079)	30,455,301	30,295,709	97.7%	158,732	30,454,441	99.8%
2018	33,045,385	(504,435)	(54,538)	32,486,412	32,291,225	97.7%	190,894	32,482,119	99.8%
2019	36,007,625	(507,671)	(32,056)	35,467,898	35,207,301	97.8%	252,273	35,459,574	99.9%
2020	36,921,056	(510,999)	(34,700)	36,375,357	36,162,600	97.9%	191,109	36,353,709	99.8%
2021	37,940,340	(516,979)	(35,716)	37,387,645	37,188,097	98.0%	158,490	37,346,587	99.8%
2022	40,184,000	(527,647)	(10,909)	39,645,444	39,442,186	98.2%	-	39,442,186	99.5%

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 Obligation Bonds	General Obligation Revenue Bonds	G.O Special Assessments					
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	2,922,844,000	1%	47,968	319
2022	13,888,514	-	-	13,888,514	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**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>General Obligation Revenue Bonds</u>	<u>Total Bonded Debt</u>	<u>Amounts Available in Fund</u>	<u>Net Bonded Debt</u>	<u>Estimated Market Value</u>	<u>Net Bonded Debt to Market Value</u>	<u>Population (1)</u>	<u>Net Bonded Debt per Capita</u>
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%	47,968	302.61
2022	13,888,514	-	13,888,514	896,535	12,991,979	8,205,013,200	0.16%	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, 2022**

	Net G.O. Debt Outstanding	Applicable to Goodhue County	
		Percent (1)	Amount
Cities			
City of Bellechester	\$ 93,000	80.33%	\$ 74,707
City of Cannon Falls	8,198,000	100.00%	8,198,000
City of Dennison	413,000	89.20%	368,396
City of Goodhue	2,491,678	100.00%	2,491,678
City of Kenyon	8,682,236	100.00%	8,682,236
City of Lake City	2,204,000	26.36%	580,974
City of Pine Island	9,479,000	73.27%	6,945,263
City of Red Wing	30,907,000	100.00%	30,907,000
City of Wanamingo	6,000,000	100.00%	6,000,000
City of Zumbrota	3,275,000	100.00%	3,275,000
Total Cities	<u>71,742,914</u>		<u>67,523,254</u>
Independent School Districts			
No. 195	9,970,000	12.53%	1,249,241
No. 200	68,547,524	0.10%	68,548
No. 252	25,470,000	94.94%	24,181,218
No. 253	25,855,000	95.03%	24,570,007
No. 255	78,359,394	45.20%	35,418,446
No. 256	20,155,000	100.00%	20,155,000
No. 656	10,842,174	0.04%	4,337
No. 659	50,485,000	0.87%	439,220
No. 813	24,036,321	26.19%	6,295,112
No. 2125	7,880,000	0.99%	78,012
No. 2172	17,030,000	90.18%	15,357,654
No. 2805	47,410,000	71.58%	33,936,078
Total Independent School Districts	<u>386,040,413</u>		<u>161,752,873</u>
Special Taxing Districts			
Bear Valley Watershed	-	100.00%	-
Belle Creek Watershed	-	100.00%	-
Red Wing HRA	-	100.00%	-
Red Wing Port Authority	-	100.00%	-
SEMMCHRA	3,348,603	100.00%	3,348,603
Total Special Taxing Districts	<u>3,348,603</u>		<u>3,348,603</u>
Goodhue County	<u>13,888,514</u>	100.00%	<u>13,888,514</u>
Total	<u>\$ 475,020,444</u>		<u>\$ 246,513,244</u>

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**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Market Valuation of Taxable Property	\$ 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	8,205,013,200
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	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	246,150,396
Amount of Debt applicable to Debt Limit										
General Obligation Debt	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	13,888,514
Less: Amount Available in Debt Service Funds	-	99,615	199,230	298,845	398,460	498,075	597,692	697,308	796,920	896,535
Total Debt Applicable to Limit	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	12,991,979
Legal Debt Margin	\$ 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	\$ 233,158,417
Percent of Legal Debt Incurred	4.66%	7.49%	11.89%	10.93%	9.98%	9.01%	8.01%	7.31%	6.38%	5.64%

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)
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	3.3%
2018	46,403	2,484,856,000	53,549	2.9%
2019	46,340	2,586,510,000	55,816	3.3%
2020	46,318	2,700,473,000	58,303	6.0%
2021	47,968	2,922,844,000	60,933	3.2%
2022	n/a	n/a	n/a	2.2%

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	2022		2013	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Natural Resources and mining	388	2.0%	350	1.6%
Construction	784	4.0%	725	3.3%
Manufacturing	4,672	24.0%	3,997	18.4%
Trade, transportation and utilities				
Utilities	727		912	
Wholesale trade	775		667	
Retail trade	2,087		2,333	
Transportation and warehousing	535		912	
	<u>4,124</u>	21.2%	<u>4,824</u>	22.2%
Information	91	0.5%	243	1.1%
Financial activities	433	2.2%	557	2.6%
Professional and business services				
Professional, scientific and technical services	381		440	
Management of companies and enterprises	156		263	
Administrative and waste management services	464		644	
	<u>1,001</u>	5.1%	<u>1,347</u>	6.2%
Education and health services	4,257	21.9%	4,541	20.9%
Leisure and hospitality	2,032	10.4%	3,179	14.7%
Other services	570	2.9%	751	3.5%
Public administration				
Executive, Legislative, other general governmen	848		929	
Justice, Public Order, Safety	214		203	
Environmental Quality	18		19	
Housing and Economic Development	27		29	
	<u>1,107</u>	5.8%	<u>1,180</u>	5.5%
Total Employment	<u>19,459</u>	100.0%	<u>21,694</u>	100.0%

Source: Minnesota Department of Economic Development, Labor Market Information

GOODHUE COUNTY
RED WING, MINNESOTA

FULL TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Commissioners	5	5	5	5	5	6	5	5	5	5
Administration	3	3	3	3	3	3	3	3	3	4
Auditor/Treasurer	6	6	6	5	5	8	6	6	7	7
Assessor	12	11	9	11	11	15	10	11	9	8
Human Resources	4	4	3	3	4	4	4	4	4	5
Information Technology	6	6	6	6	6	6	5	6	4	5
Attorney	14	14	15	15	15	15	15	15	16	18
Recorder	5	5	4	4	4	4	4	4	4	4
Surveyor	3	3	3	4	4	4	4	4	4	3
GIS	2	2	3	3	2	4	3	3	3	3
Facility Maintenance	8	8	8	8	9	9	9	8	9	8
Veterans Service	2	2	2	2	2	2	2	2	1	2
Zoning	11	11	9	10	11	12	11	11	10	12
Sheriff	106	44	43	43	47	46	46	49	48	47
Boat & Water	-	1	1	2	2	3	2	1	2	2
Jail Operations	-	47	42	44	47	45	48	36	38	38
Dispatch	-	12	12	12	12	12	12	12	10	12
Court Services	13	12	12	12	11	11	11	11	11	10
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	202	198	188	194	202	211	202	193	190	195
Road and Bridge Fund										
Public Works	32	-	-	-	-	-	-	-	-	-
Public Works Maintenance	-	18	16	18	18	17	17	18	18	16
Public Works Construction	-	6	5	5	6	6	6	5	5	6
Public Works Administration	-	3	3	3	3	3	3	3	3	4
Public Works Equipment Maintenance	-	2	1	1	1	1	1	1	1	1
Health and Human Services Fund										
Income Maintenance	39	39	39	41	45	42	47	47	48	48
Social Services	25	22	24	24	26	26	28	29	31	30
LTCC/Waiver Mngmnt	7	10	12	15	14	16	15	15	17	17
Health Education	7	9	8	7	7	7	11	10	12	11
Office Administration	3	3	3	3	3	3	3	2	1	1
DP & C	-	-	-	-	-	-	-	-	-	1
Waste Management Fund										
Waste/Water Management	5	1	1	1	1	1	1	1	1	1
Recycling Center	-	4	3	4	4	4	3	5	5	5
Total Employees	320	315	303	316	330	337	337	329	332	336
Population (1)	46,110	46,003	46,033	46,240	46,304	46,403	46,340	46,318	47,968	n/a
Number of FTE's per 1,000 Population	6.94	6.85	6.58	6.83	7.13	7.26	7.27	7.10	6.92	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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Number of parcels in county	30,433	30,471	30,438	30,490	30,571	30,604	30,617	30,652	30,735	30,705
Number of registered voters (*not an election year)	*	27,914	*	28,323	*	28,761	*	30,731	*	31,595
Number of votes cast (*not an election year)	*	17,354	*	25,929	*	23,340	*	28,759	*	23,211
Voter turnout (%) (*not an election year)		62%		92%		81%		94%		73%
Number of documents recorded	10,789	8,268	9,010	9,131	9,129	8,457	9,002	10,836	12,054	8,851
Public Works										
Road miles maintained	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	401.57	401.57
Maintenance cost per mile	\$ 8,346	\$ 9,115	\$ 8,498	\$ 10,045	\$ 10,264	\$ 11,410	\$ 12,948	\$ 11,595	\$ 12,312	\$ 13,285
Public safety										
Calls for service	13,416	13,140	14,069	14,277	13,903	13,127	13,324	12,245	12,683	13,861
Average Daily Population - Detention	59	95	124	126	124	103	98	71	52	52
Health & Human Services										
Average Monthly WIC Participants	706	749	765	697	676	619	623	602	625	630
Average Monthly Food Support Households	1,391	1,273	1,032	1,006	1,117	1,092	1,002	1,092	1,145	1,252

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**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Municipal Buildings	12	12	12	12	12	12	12	12	12	12
Public Safety										
Patrol Vehicles	41	39	39	38	44	49	46	49	51	50
Public Works										
Road Miles	400.14	400.14	400.14	400.14	400.14	400.14	400.14	400.14	401.57	401.57
Snowplows	12	13	14	14	14	12	10	9	9	14

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, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**GOODHUE COUNTY, MINNESOTA
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022**

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
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	3
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	9
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE	12



**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, 2022, 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 21, 2023.

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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Goodhue 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 the 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 Response to Finding

Government Auditing Standards require the auditor to perform limited procedures on the Goodhue County’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Goodhue County’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



CliftonLarsonAllen LLP

Brainerd, Minnesota
June 21, 2023



**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 Goodhue County's major federal programs for the year ended December 31, 2022. Goodhue 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, 2022.

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, 2022 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 21, 2023 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Brainerd, Minnesota
June 21, 2023

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.268	Immunization Cooperative Agreements
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u> 750,000 </u>
Auditee qualified as low-risk auditee?	<u> </u> yes <u> x </u> no

**GOODHUE COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section II – Financial Statement Finding

MATERIAL WEAKNESS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

SEGREGATION OF DUTIES (2022-001)

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: Adequate segregation of the accounting functions necessary to ensure adequate internal accounting control is not in place in a number of departments throughout the County.

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 2021-001.

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, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

NONE

Section IV – Other Item for Consideration – Minnesota Legal Compliance

NONE

Section V – Previously Reported Item Resolved

MATERIAL AUDIT ADJUSTMENTS (2021-002)

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, 2022**

<u>Federal Grantor/Pass-Through Grantor/ Grant Program Title or Cluster Name</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture				
Passed Through Minnesota Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	222MN004W1003	\$ 161,055	\$ -
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total expenditures for SNAP Cluster \$577,730)	10.561	222MN101S2514	577,730	-
Total U.S. Department of Agriculture			\$ 738,785	\$ -
U.S. Department of the Interior				
Direct Payments in Lieu of Taxes	15.226	N/A, Direct	\$ 10,802	\$ -
U.S. Department of Justice				
Passed Through Minnesota Department of Public Safety COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	A-CESF-2022- GOODHUSD-00016	\$ 26,929	\$ -
Direct Treatment Court Discretionary Grant Program	16.585	N/A, Direct	109,659	-
State Criminal Alien Assistance Program	16.606	N/A, Direct	16,097	-
Bulletproof Vest Partnership Program	16.607	N/A, Direct	4,787	-
Public Safety Partnership and Community Policing Grants	16.710	N/A, Direct	46,154	-
Total U.S. Department of Justice			\$ 203,626	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction (Total expenditures for Highway Planning and Construction Cluster \$726,970)	20.205	1049729	\$ 726,970	\$ -
Passed Through Minnesota Department of Public Safety State and Community Highway Safety (Total State and Community Highway Safety 20.600 \$16,395)	20.600	A-ENFRC22-2022- GOODHUSD-007	8,096	-
State and Community Highway Safety (Total State and Community Highway Safety 20.600 \$16,395) (Total expenditures for Highway Safety Cluster \$20,268)	20.600	F-SAFE22-2022- GOODHUPH-4865	8,299	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC22-2022- GOODHUSD-007	4,661	-
National Priority Safety Programs (Total expenditures for Highway Safety Cluster \$20,268)	20.616	A-ENFRC22-2022- GOODHUSD-007	3,873	-
E-911 Grant Program	20.615	A-DECN-CPE- 2019-SEECB-3	41,198	-
Total U.S. Department of Transportation			\$ 793,097	\$ -
Election Assistance Commission				
Passed Through Minnesota Secretary of State COVID-19 HAVA Election Security Grant	90.404	208853-PO3809	\$ 30,591	\$ -

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, 2022**

Federal Grantor/Pass-Through Grantor/ Grant Program Title or Cluster Name	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	\$ 51,997	\$ -
Early Hearing Detection and Intervention	93.251	H61MC00035	375	-
Immunization Cooperative Agreements	93.268	NH23IP922628	189,516	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	NU50DD000096	75	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NH23IP922628	67,815	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP922188	81,850	-
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crisis	93.391	NH75OT00003	17,531	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$384,767)	93.558	2201MNTANF	49,488	-
Child Abuse and Neglect State Grants	93.669	2201MNNCAN	8,019	-
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC32551	55,269	-
Passed Through Minnesota Department of Human Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM080155	30,146	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2201MNFPS	4,133	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$384,767)	93.558	2201MNTANF	335,279	-
Child Support Enforcement	93.563	2201MNCSES	1,033,216	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2201MNRCA	970	-
Child Care and Development Block Grant (Total expenditures for CCDF Cluster \$23,266)	93.575	2201MNCDF	23,266	-
Community-Based Child Abuse Prevention Grants	93.590	2102MNBCAP	17,706	-
Stephanie Tubbs Jones Child Welfare Services Program (Total 93.645 \$6,742)	93.645	2101MNCWSS	3,749	-
Foster Care Title IV-E	93.658	2201MNFOS	354,388	-
Social Services Block Grant	93.667	2201MNSOSR	208,138	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2201MNCILP	65,378	-
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2201MNCILP	22,357	-
Children's Health Insurance Program	93.767	2205MN5021	3,060	-
Medical Assistance Program (Total expenditures for Medicaid Cluster \$1,534,492)	93.778	2205MN5ADM	1,534,492	-
Total U.S. Department of Health and Human Services			\$ 4,158,213	\$ -
U.S. Department of Homeland Security				
Direct				
Port Security Grant Program	97.056	N/A, Direct	\$ 174,170	\$ -
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	5,500	-
Total U.S. Department of Homeland Security			\$ 179,670	\$ -
U.S. Department of Treasury				
Passed Through Minnesota Department of Health				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$5,289,397)	21.027	SLT0016	\$ 80	\$ -
Direct				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds 21.027 \$5,289,397)	21.027	N/A, Direct	5,289,296	-
Total U.S. Department of Treasury			\$ 5,289,376	\$ -
Total Federal Expenditures			\$ 11,404,160	\$ -

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, 2022**

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, 2022. 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. 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	\$ 12,302,692
Grants deferred in 2021, recognized as revenue in 2022	
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	<u>(1,534)</u>
Grants received more than 60 days after year-end, deferred in 2022	
Promoting Safe and Stable Families	1,095
Temporary Assistance for Needy Families	
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department	
Response to Public Health or Healthcare Crises	5,920
Community-Based Child Abuse Prevention Grants	225
Stephanie Tubbs Jones Child Welfare Services Program	1,952
John H. Chafee Foster Care Program for Successful Transition to Adulthood	<u>34,396</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u><u>\$ 11,404,160</u></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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County, Minnesota (the County), as of and for the year ended December 31, 2022, 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 21, 2023.

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 21, 2023



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**GOODHUE COUNTY
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2022**

Goodhue County respectfully submits the following corrective action plan for the year ended December 31, 2022.

Audit period: January 1, 2022 – December 31, 2022

The findings from the December 31, 2022 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

2022-001 SEGREGATION OF DUTIES (2021-001)

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, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Finding Number: 2021-001

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 2022-001.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

Finding Number: 2021-002

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: Corrected.

Was corrective action taken significantly different than the action previously reported?

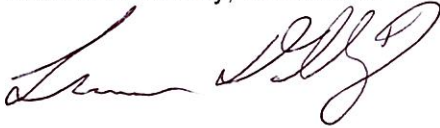
Yes X No _____

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022**

If involved agencies have any questions regarding this plan, please call Lucas Dahling at 651-385-3021.

Sincerely yours,

Goodhue County, Minnesota

A handwritten signature in black ink, appearing to read 'Lucas Dahling', written in a cursive style.

Lucas Dahling, Finance Controller



Board of County 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, 2022, and have issued our report thereon dated June 21, 2023. 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 State of Work dated October 11, 2022. 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.

As described in Note 1, the County changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 87, *Leases*, in 2022.

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 expense 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 the fair value of investments is based on their fair value of the investments as of December 31, 2022 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. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this 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 21, 2023.

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.

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

During the audit we identified the following significant risk of material misstatement that has not previously been communicated to you:

Risk that capital assets construction in progress additions may not be accurately recorded

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 21, 2023, 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 21, 2023.

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 21, 2023.

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.

* * *

Board of County Commissioners
Goodhue County
Page 5

This communication is intended solely for the information and use of the Board of County 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

CliftonLarsonAllen LLP

Brainerd, Minnesota
June 21, 2023

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Goodhue County
General Fund
Year Ended December 31, 2022

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
None noted in CY.	\$ -	\$ -	\$ -	\$ -
Net current year misstatements (Iron Curtain Method)	-	-	-	-
Net prior year misstatements	44,962	-	44,962	(44,962)
Combined current and prior year misstatements (Rollover Method)	\$ 44,962	\$ -	\$ 44,962	\$ (44,962)
Financial statement totals	<u>\$ 35,140,563</u>	<u>\$ 5,924,080</u>	<u>\$ 28,535,845</u>	<u>\$ 1,374,623</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)				
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		0%	-3%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None	

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

Goodhue County

Health and Human Services Fund

Year Ended December 31, 2022

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
Per sampling form at 1306.03, there is a total projected misstatement of \$69,042	\$ (69,042)	\$ -	\$ (69,042)	\$ (69,042)
Net current year misstatements (Iron Curtain Method)	(69,042)	-	(69,042)	(69,042)
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	\$ (69,042)	\$ -	\$ (69,042)	\$ (69,042)
Financial statement totals	<u>\$ 19,830,399</u>	<u>\$ 1,145,853</u>	<u>\$ 17,388,558</u>	<u>\$ 3,407,077</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%		0%	-2%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		0%	-2%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None	



We'll get you there.

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Goodhue County, Minnesota

Audit Presentation

Exit Conference

Year Ending December 31, 2022



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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
 - Resolved in 2022 – Material Audit Adjustments



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 2022



Federal Single Audit Communications

- Current Year Material Weaknesses/
Significant Deficiencies and Compliance:
- None in 2022



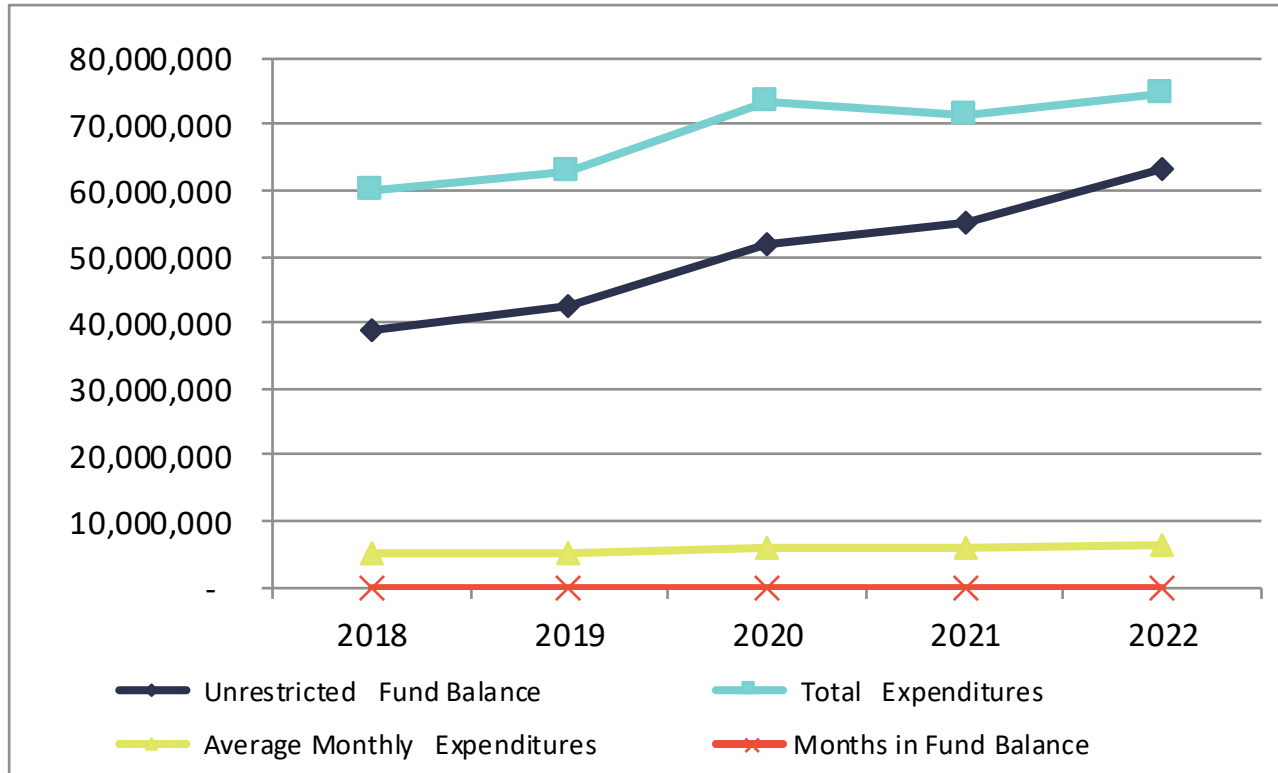
Minnesota Legal Compliance Communications

- 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
 - 2022 - None
 - 2021 - None



Financial Results

Months Expenditures in Fund Balance – All Governmental Funds

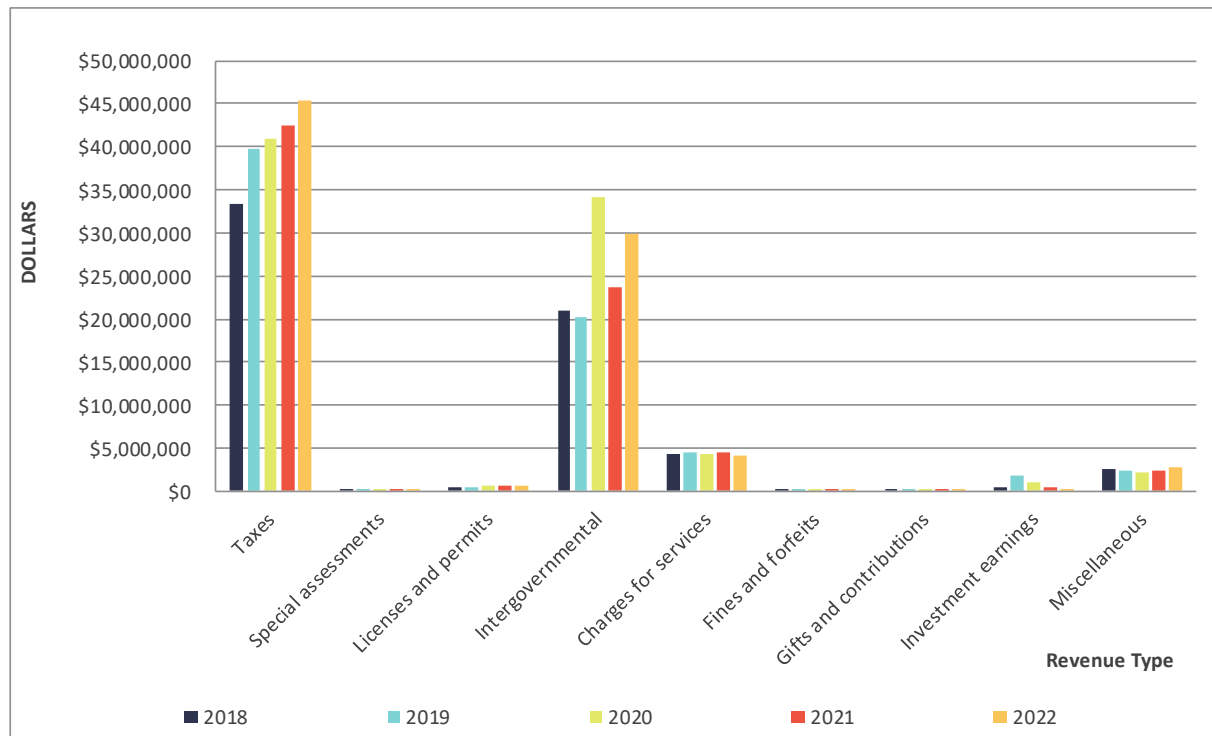


	Unrestricted Fund Balance	Total Expenditures	Average Monthly Expenditures	Months in Fund Balance
2018	38,762,393	59,972,205	4,997,684	7.76
2019	42,543,830	62,713,355	5,226,113	8.14
2020	51,663,842	73,316,632	6,109,719	8.46
2021	55,265,409	71,522,968	5,960,247	9.27
2022	63,265,719	74,646,526	6,220,544	10.17



Financial Results

Revenues – Governmental Funds

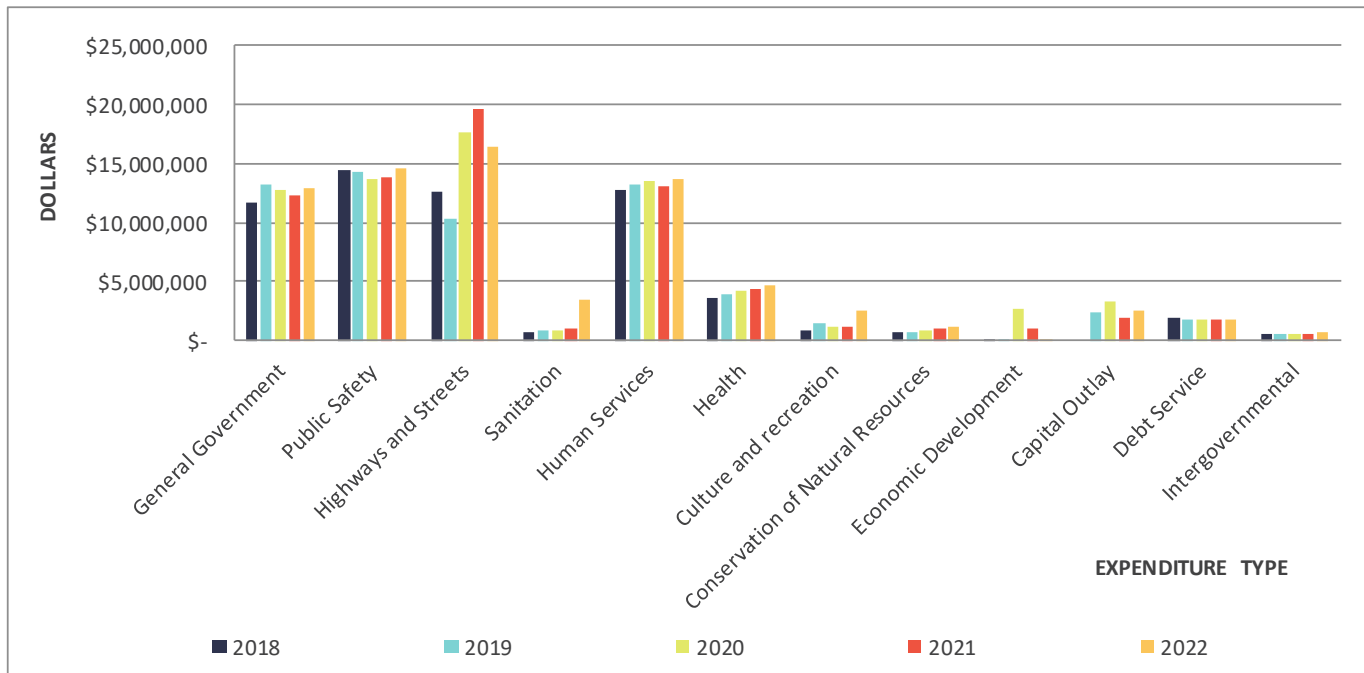


	2018	2019	2020	2021	2022
Taxes	\$ 33,425,562	\$ 39,793,011	\$ 40,875,558	\$ 42,507,368	\$ 45,398,720
Special assessments	4,940	16,272	293,063	231,197	70,283
Licenses and permits	520,900	518,659	667,901	687,221	681,576
Intergovernmental	20,994,662	20,218,245	34,060,237	23,696,944	29,811,360
Charges for services	4,374,816	4,506,020	4,398,044	4,571,454	4,174,859
Fines and forfeits	13,010	11,594	9,810	10,142	11,982
Gifts and contributions	39,478	42,192	65,914	39,527	31,724
Investment earnings	373,773	1,797,613	1,107,535	448,451	76,856
Miscellaneous	2,491,716	2,356,618	2,191,250	2,357,339	2,777,059
Total	\$ 62,238,857	\$ 69,260,224	\$ 83,669,312	\$ 74,549,643	\$ 83,034,419



Financial Results

Expenditures – Governmental Funds

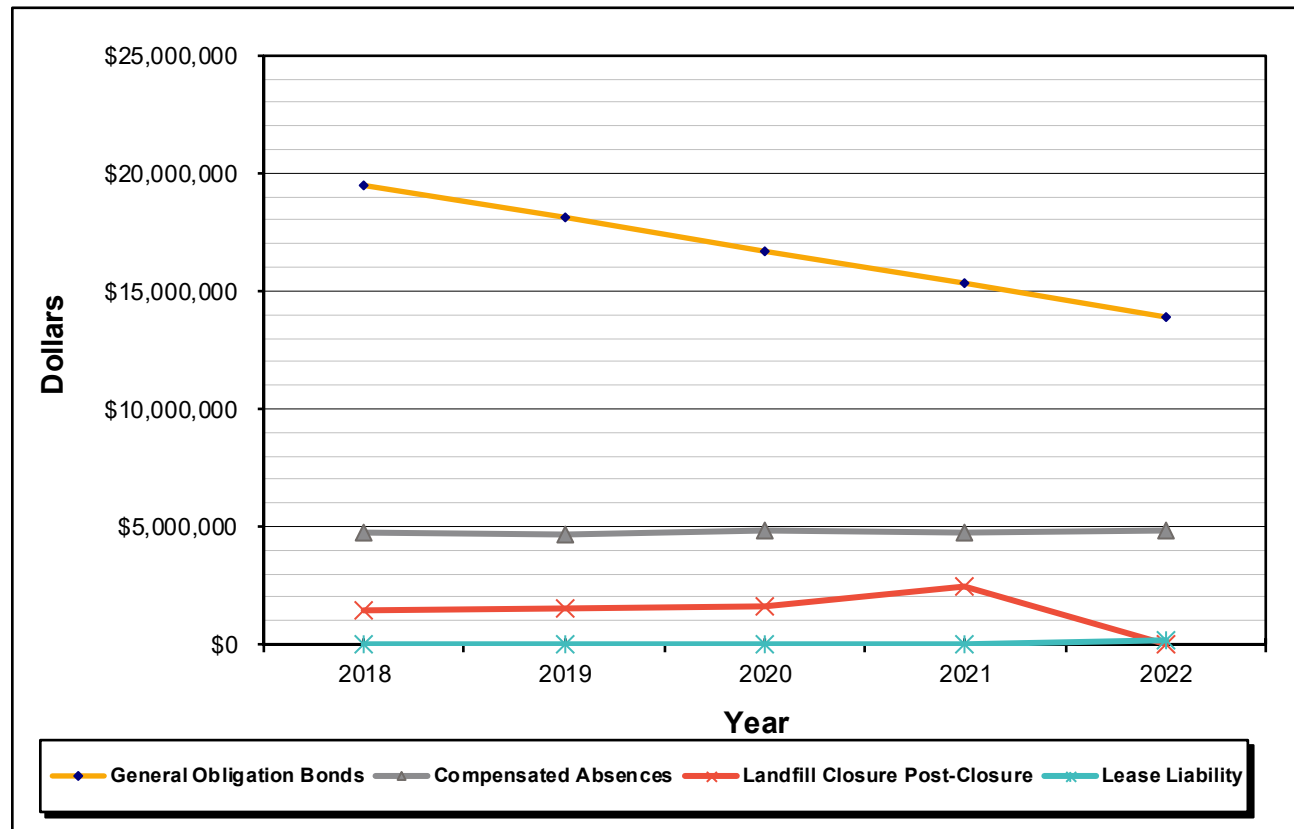


	2018	2019	2020	2021	2022
General Government	\$ 11,708,827	\$ 13,251,609	\$ 12,756,278	\$ 12,271,107	\$ 12,954,997
Public Safety	14,440,466	14,346,461	13,667,072	13,821,272	14,537,586
Highways and Streets	12,597,468	10,297,770	17,725,424	19,604,250	16,491,133
Sanitation	721,532	775,618	821,243	928,321	3,392,593
Human Services	12,746,523	13,206,125	13,600,924	13,123,281	13,657,782
Health	3,661,415	3,872,135	4,278,153	4,439,291	4,637,740
Culture and recreation	864,826	1,497,983	1,202,353	1,105,280	2,573,673
Conservation of Natural Resources	719,155	678,434	798,492	984,429	1,112,650
Economic Development	37,736	62,997	2,739,358	974,027	125,502
Capital Outlay	-	2,345,949	3,347,254	1,943,938	2,558,241
Debt Service	1,931,556	1,839,817	1,819,242	1,811,913	1,843,339
Intergovernmental	542,701	538,457	560,839	515,859	771,290
Total	\$ 59,972,205	\$ 62,713,355	\$ 73,316,632	\$ 71,522,968	\$ 74,656,526



Financial Results

Total Debt Related Liabilities – Governmental Activities



	2018	2019	2020	2021	2022
General Obligation Bonds	\$19,440,158	\$18,085,997	\$16,711,836	\$ 15,312,675	\$ 13,888,514
Compensated Absences	4,741,636	4,654,867	4,812,230	4,772,763	4,869,482
Lease Liability	-	-	-	-	155,235
Landfill Closure Post-Closure	1,463,781	1,521,712	1,574,464	2,457,281	-



Key Issues/Summary

- Financial Stability
 - Governmental Funds had an overall increase in Fund Balance of about \$8.5 million
 - About 10.2 months expenditures in Unrestricted Fund Balance
 - Fund Balance has increased each of the last 5 years
 - COVID-19 still impacting county operations
 - American Rescue Recovery Plan for 2022 – 2024
 - GASB 87 for Leases implemented for 2022
 - GASB 96 for SBITAs applicable for 12/31/2023



Thank you to all for allowing us to serve you!

Contact Information:

Doug Host, CPA

218-825-2948

doug.host@claconnect.com

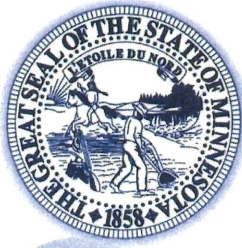


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STATE of MINNESOTA

Proclamation

WHEREAS: The Minnesota Association of County Surveyors has played a vital role in preserving the Public Land Survey System, which defines the boundaries of all properties within Minnesota; and

WHEREAS: The dedicated professionals of the Minnesota Association of County Surveyors continue to survey our land, providing the framework for advancing infrastructure development throughout Minnesota; and

WHEREAS: The professional land surveyors of the Minnesota Association of County Surveyors provide important services using sophisticated equipment and techniques, including satellite-borne remote sensing devices and automated positioning, measuring, recording, and plotting equipment; and

WHEREAS: Established in 1983, the Minnesota Association of County Surveyors celebrates its 40th year of promoting the preservation and remonumentation of the Public Land Survey System in Minnesota through education programs facilitated by dedicated members of the surveying profession; and

WHEREAS: Minnesotans are encouraged to acknowledge the dedicated service of the professional land surveyors in the Minnesota Association of County Surveyors, and the important work that they do for our communities and state in this time-honored profession.

NOW, THEREFORE, I, TIM WALZ, Governor of Minnesota, do hereby proclaim the week of July 31-August 4, 2023, as:

COUNTY SURVEYORS WEEK

in the State of Minnesota.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the State Capitol this 26th day of July.


GOVERNOR


SECRETARY OF STATE

**Goodhue County Public Works
Project Status Report for August 15, 2023**

ROUTE	TYPE OF WORK/PROJECT LOCATION	CURRENT STATUS
Bidding		
CSAH 63	Curb and Sidewalk Replacement near Wanamingo School	Quotes due back August 4 th . Work to be completed by September 1 st , if awarded.
CSAH 11 & CSAH 12	Pipe Relays	Quotes due back August 11 th . Work to be completed by September 29 th , if awarded.
Various	2023 Weed Spraying County Wide	Quotes due back August 11 th . Work to be completed by November 3 rd , if awarded.
Road Construction		
CSAH 2	Bridge 25625	Project awarded to Redstone Construction. Work began May 30 th . Construction substantially complete. Turf establishment yet to be completed.
CSAH 6	2023 Concrete Rehabilitation	Project awarded to Interstate Improvement. Work scheduled to begin August 13.
Various	2023 Guardrail CSAH 7 & 8	Project awarded to Mattison Contractors. Work complete. Need to final.
Various	2023 Traffic Marking County Wide	Project awarded to Sir Lines-A-Lot. Work complete. Need to final.
Various	2023 Seal Coat	Project awarded to Scott Construction. Work complete. Need to final.
Various	2023 Micro-Surfacing	Project awarded to ASTECH. Work began August 2 nd . Final striping to be completed after curing period.
Various	2023 Bituminous Paving	Project awarded to Rochester Sand & Gravel. Work began May 10 th . Paving completed on CSAH 7, CR 48, CSAH 6, CSAH 4, and CR 53. Contractor is currently paving CSAH 18.
Twp	Bridge 25623 Cherry Grove Twp	Project awarded to ICON Constructors. Project complete, need to final.
CSAH 11	Bridge L0463	Project awarded to Fitzgerald Trucking and Excavating. Work complete. Project recommended for finalization at August 10 Board Meeting.
Twp	2022 Box Culverts Wanamingo & Kenyon Twps.	Project awarded to Fitzgerald Trucking and Excavating. Work complete. Project recommended for finalization at August 10 Board Meeting.

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 needs to be finalized.
	Parks & Trails	
Byllesby	Byllesby Park Pavilion Construction	Lift Bridge Builders awarded the construction contract. Finish plumbing, septic, painting, security system, and landscaping still to be completed. Anticipated completion in August.
Byllesby	Prairie Restoration	Prairie was dormant seeded fall of 2021. Site to be monitored for prairie species germination, weed species control, and maintenance mowing needs. Potential maintenance burn fall 2023.
	Maintenance Department	
	Mowing roadside ditches Various	Work in progress.
Various	Aggregate Surfacing CR 49, 44, & 41	Work in progress.
	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 Commission has begun the final design phase for the improvements needed for the second, daily round trip passenger rail project. These plans should be complete by the summer of 2023 with service starting in 2024.

The following is a summary of the claims to be reviewed and approved at the August 15, 2023 board meeting:

01	General Fund	\$	914,725.23
03	Public Works	\$	9,049,287.43
11	Human Service Fund	\$	56,349.95
12	GC Family Services Collaborative	\$	-
15	County Ditch 1	\$	482.82
20	National Opioid Settlement Fund	\$	-
25	EDA	\$	1,566.00
34	Capital Equipment	\$	249,543.00
35	Debt Service	\$	182,526.25
61	Waste Management	\$	29,292.81
72	Other Agency	\$	78,370.76
81	Settlement	\$	-
	Totals	\$	<u>10,562,144.25</u>

GROSS PAYROLL

(including Employer Related Tax Payments)

Period Ending	Paid Date	Amount
7/7/2023	7/20/2023	\$ 1,215,038.61
7/21/2023	8/3/2023	\$ 1,252,738.69
Checks (WFXX,WFXX-ACH)	\$ 10,346,869.05	
EFT (Manual Warrants)	\$ 215,275.20	
Total:	\$ 10,562,144.25	

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>
12523	2783	Bmo P-Card Payment					
			305.00	2023 GFOA Membership	01-041-000-0000-6243	Anderson Brian	0
				16,019 MN Govt Finance Officers Assoc (OBO)			
			583.80	CFlanders NACO 07/2023	01-005-000-0000-6333	Arneson Scott	0
				3,372 Delta Airlines (OBO)			
			583.80	NACO Conf 07/2023	01-031-000-0000-6333	Arneson Scott	0
				3,372 Delta Airlines (OBO)			
			125.00	Trng (3) 5/26	01-031-000-0000-6357	Arneson Scott	0
				16,151 Traininng.com LLC (OBO)			
			125.00	Trng (4) 5/26	01-061-000-0000-6357	Arneson Scott	0
				16,151 Traininng.com LLC (OBO)			
			234.08	Conf Lodge/Goham 6/11-12	01-201-000-0000-6332	Ayres Michael	0
				27,262 Holiday Inn			
			234.08	Conf Lodge/Ayres 6/11-12	01-201-000-0000-6332	Ayres Michael	0
				27,262 Holiday Inn			
			20.03	Overnight Meal 6/12	01-201-000-0000-6332	Ayres Michael	0
				16,152 Tamarack Tap Room (OBO)			
			25.08	Overnight Meal 6/11	01-201-000-0000-6332	Ayres Michael	0
				16,153 Gorman's Restaurant (OBO)			
			216.58	Boat Fuel 6/25	01-205-000-0000-6567	Ayres Michael	0
				13,080 River Valley Marina (OBO)			
			27.94	Plumbing suppliles 6/8	01-111-113-0000-6305	Bach Bob	0
				7,919 Menards			
			55.68	Tools 6/13	01-111-113-0000-6569	Bach Bob	0
				50,705 Red Wing Ace Hardware			
			197.90	Staff:Radio Earpcs 6/18	01-207-000-0000-6420	Bolster Mark	0
				27,672 Amazon (OBO)			
			86.76	Stock:Handcuff Cases 5/31	01-207-000-0000-6453	Bolster Mark	0
				27,672 Amazon (OBO)			
			89.90	Stock:Handcuff Keys 5/31	01-207-000-0000-6453	Bolster Mark	0
				27,672 Amazon (OBO)			

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			148.44	Med Pass Cups 6/16	01-207-240-0000-6434	Bolster Mark	0
				27,672 Amazon (OBO)			
			14.99	Calculator ink 5/26/23	01-041-000-0000-6405	Brodie Laura	0
				27,672 Amazon (OBO)			
			17.63	Calculator ribbon 5/26/23	01-041-000-0000-6405	Brodie Laura	0
				27,672 Amazon (OBO)			
			29.98	Laptop bag JA 5/26/23	01-041-000-0000-6405	Brodie Laura	0
				27,672 Amazon (OBO)			
			51.49	Business Cards SS 6/16/23	01-055-000-0000-6401	Brodie Laura	0
				10,716 Vistaprint (OBO)			
			154.07	Ovnt hotel: SS 6/12-13/23	01-055-000-0000-6332	County 1 Goodhue	0
				27,262 Holiday Inn			
			23.55	Ovnt meals: SS 6/12/23	01-055-000-0000-6332	County 1 Goodhue	0
				27,262 Holiday Inn			
			400.00	MAAO class: SS 9/11-14/23	01-055-000-0000-6357	County 1 Goodhue	0
				8,926 MN Association of Assessors (OBO)			
			400.00	MAAO Class: RM 9/11-14/23	01-055-000-0000-6357	County 1 Goodhue	0
				8,926 MN Association of Assessors (OBO)			
			475.00	Apprsl Inst class:SS 7/10-13/2	01-055-000-0000-6357	County 1 Goodhue	0
				3,538 Appraisal Institute			
			225.00	MAAO Class: SS 6/12-13/23	01-055-000-0000-6357	County 1 Goodhue	0
				8,926 MN Association of Assessors (OBO)			
			44.01	External disk drive 6/2/23	01-121-120-0000-6405	County 1 Goodhue	0
				2,864 ODP Business Solutions			
			622.76	Fujitsu scanner 6/2/23	01-121-120-0000-6405	County 1 Goodhue	0
				2,864 ODP Business Solutions			
			322.09	Office Supplies 6/2/23	01-121-120-0000-6405	County 1 Goodhue	0
				2,864 ODP Business Solutions			
			9.50	Ovnt meals: MO 6/5/23	01-041-000-0000-6332	County 2 Goodhue	0
				8,588 Qdoba (OBO)			

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			20.18	Ovnt Meals: MO 6/5/23	01-041-000-0000-6332	County 2 Goodhue	0
				2,980 Arrowwood Resort			
			266.99	Ovnt hotel: MO 6/5-7/23	01-041-000-0000-6332	County 2 Goodhue	0
				2,980 Arrowwood Resort			
			125.00	AMA renew: JH 5/30/23	01-055-000-0000-6245	County 2 Goodhue	0
				5,507 MN State Board Of Assessors			
			3.22	SAMA Conv fee: LA 5/30/23	01-055-000-0000-6245	County 2 Goodhue	0
				5,507 MN State Board Of Assessors			
			2.69	AMA Conv fee: JH 5/30/23	01-055-000-0000-6245	County 2 Goodhue	0
				5,507 MN State Board Of Assessors			
			150.00	SAMA renew: LA 5/30/23	01-055-000-0000-6245	County 2 Goodhue	0
				5,507 MN State Board Of Assessors			
			108.12	Ovnt hotel: LA 5/24-25/23	01-055-000-0000-6332	County 2 Goodhue	0
				27,262 Holiday Inn			
			108.12	Ovnt hotel: JH 5/24-25/23	01-055-000-0000-6332	County 2 Goodhue	0
				27,262 Holiday Inn			
			41.40	Conf Meals: RG,SG 6/2/23	01-055-000-0000-6332	County 2 Goodhue	0
				7,669 Saker's Sports Bar (OBO)			
			142.13 -	Ovrnt Hotel: LA 6/5-7/23	01-055-000-0000-6332	County 2 Goodhue	0
				2,980 Arrowwood Resort			
			461.87	Ovrnt Hotel: LA 6/5-7/23	01-055-000-0000-6332	County 2 Goodhue	0
				2,980 Arrowwood Resort			
			225.00	MAAO class: JH 10/25-26/23	01-055-000-0000-6357	County 2 Goodhue	0
				8,926 MN Association of Assessors (OBO)			
			225.00	MAAO class: JH 7/17-18/23	01-055-000-0000-6357	County 2 Goodhue	0
				8,926 MN Association of Assessors (OBO)			
			137.45	Conf Lodge 6/1-2	01-209-000-0000-6332	County Dispatch	0
				13,719 Grandstay Hotel (OBO)			
			137.45	Conf Lodge 6/1-2	01-209-000-0000-6332	County Dispatch	0
				13,719 Grandstay Hotel (OBO)			

Goodhue County

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			35.51	Overnight Meal(2) 6/1	01-209-000-0000-6332	County Dispatch	0
				16,154 Mi Mexico (OBO)			
			75.45	Water:Dispatch 5/4	01-210-000-0000-6414	County Dispatch	0
				13,392 Finken Water Centers (OBO)			
			11.01	MnCCC Confr Meal 6/5	01-041-000-0000-6332	Dahling Lucas	0
				8,588 Qdoba (OBO)			
			34.99	MnCCC Confr Meal 6/6	01-041-000-0000-6332	Dahling Lucas	0
				2,980 Arrowwood Resort			
			18.03	MnCCC Confr Meal 6/5	01-041-000-0000-6332	Dahling Lucas	0
				2,980 Arrowwood Resort			
			266.99	MnCCC Confr 6/5-6/7/23	01-041-000-0000-6332	Dahling Lucas	0
				2,980 Arrowwood Resort			
			37.46	Lunch Mtg (3) 6/23	01-041-000-0000-6414	Dahling Lucas	0
				13,402 Taco King (OBO)			
			375.00 -	Refund:BCA Trng 6/5	01-201-000-0000-6357	Erdman Mike	0
				13,624 BCA Training Education (OBO)			
			12.00	Garbage disposal 6/9	01-111-000-0000-6257	Foster Pat	0
				5,136 Red Wing City-Public Works			
			13.48	Electrical supplies 5/26	01-111-110-0000-6305	Foster Pat	0
				50,705 Red Wing Ace Hardware			
			374.50	Custodial supplies 6/13	01-111-110-0000-6411	Foster Pat	0
				6,450 Staples Advantage			
			84.33	Maintenance supplies 6/22	01-111-110-0000-6420	Foster Pat	0
				27,672 Amazon (OBO)			
			42.32	Maintenance supplies 6/14	01-111-110-0000-6420	Foster Pat	0
				7,919 Menards			
			506.76	HVAC Filters 6/7	01-111-112-0000-6304	Foster Pat	0
				15,521 Twin City Filter Service, Inc.			
			1.49	Plumbing parts 6/26	01-111-112-0000-6305	Foster Pat	0
				14,368 Runnings			

Goodhue County

WARRANT REGISTER



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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			611.94	HVAC Parts 6/1	01-111-112-0000-6305	Foster Pat	0
				9,362 Minvalco (OBO)			
			16.99	Tools/extractor 6/26	01-111-112-0000-6420	Foster Pat	0
				8,081 O'Reilly Auto Parts			
			611.94	HVAC Parts 6/1	01-111-113-0000-6305	Foster Pat	0
				9,362 Minvalco (OBO)			
			50.78	Custodial Supplies 6/7	01-111-115-0000-6411	Foster Pat	0
				11,630 Zoro Tools (OBO)			
			292.60	Custodial supplies 6/9	01-111-115-0000-6411	Foster Pat	0
				6,450 Staples Advantage			
			812.28	HVAC Filters 6/7	01-111-116-0000-6304	Foster Pat	0
				15,521 Twin City Filter Service, Inc.			
			217.71 -	Cr custodial supplies 6/13	01-207-000-0000-6411	Foster Pat	0
				15,957 KaTom Restaurant Supply (OBO)			
			93.31	Asst Sppls 6/23	01-207-000-0000-6420	Frazier Gwen	0
				6,464 Walmart			
			14.48	Laundry Det 6/23	01-207-000-0000-6464	Frazier Gwen	0
				6,464 Walmart			
			15.52	Kleenez/Ziplocs 6/23	01-207-240-0000-6434	Frazier Gwen	0
				6,464 Walmart			
			59.93 -	Refund:Bld Glu Cases 6/13	01-207-240-0000-6434	Frazier Gwen	0
				27,672 Amazon (OBO)			
			19.98	Frzr Bags:1st Aid Kts 6/1	01-207-240-0000-6434	Frazier Gwen	0
				15,300 Econofoods 328			
			12.98	Cases:1st Aid Kits 6/9	01-207-240-0000-6434	Frazier Gwen	0
				27,672 Amazon (OBO)			
			87.00	Air Flow Meters(5) 6/9	01-207-240-0000-6434	Frazier Gwen	0
				27,672 Amazon (OBO)			
			59.93	Blood Glucose Kits 6/8	01-207-240-0000-6434	Frazier Gwen	0
				27,672 Amazon (OBO)			

Goodhue County

WARRANT REGISTER



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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			69.97	Screen/Lactation Rm 6/5	01-201-000-0000-6420	Gagnon Cory	0
				27,672 Amazon (OBO)			
			91.96	Chair Cylinders(4) 6/21	01-207-000-0000-6304	Gagnon Cory	0
				27,672 Amazon (OBO)			
			35.42	Spill Absorbent 6/1	01-207-000-0000-6411	Gagnon Cory	0
				27,672 Amazon (OBO)			
			165.00	Kitchen: Mats 6/13	01-207-000-0000-6420	Gagnon Cory	0
				27,672 Amazon (OBO)			
			138.23	Asst Kitchen Smlwrs 6/13	01-207-000-0000-6420	Gagnon Cory	0
				7,223 Cooks Correctional Kitchen Equipment			
			19.97	Surge Protector 6/14	01-207-000-0000-6420	Gagnon Cory	0
				27,672 Amazon (OBO)			
			20.97	Food Scrapers(3) 6/21	01-207-000-0000-6420	Gagnon Cory	0
				27,672 Amazon (OBO)			
			2,245.16	Taser Cartridges 6/6	01-207-000-0000-6420	Gagnon Cory	0
				12,568 Axon Enterprises Inc.			
			313.92	Taser Supplies 6/7	01-207-000-0000-6420	Gagnon Cory	0
				12,567 Mrcac			
			278.00	Kitchen Carts(2) 6/13	01-207-000-0000-6432	Gagnon Cory	0
				27,672 Amazon (OBO)			
			88.38	Bio Spill Kits 6/5	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			75.39	Thermometers(3) 6/22	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			245.90	Asst 1st Aid Sppls 6/1	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			33.08	Sharps Contnrs 6/14	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			27.75	CPR Kits 5/23	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			35.97	Glucose Mtrs(3) 6/2	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			40.14	Medical Labels 6/22	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			25.75	Glucose Tablets 6/1	01-207-240-0000-6434	Gagnon Cory	0
				27,672 Amazon (OBO)			
			59.94	STS Coolers 6/6	01-207-240-0000-6464	Gagnon Cory	0
				7,919 Menards			
			105.56	#2224 Oil/Rot Tires 6/15	01-201-000-0000-6303	Garrick Matt	0
				10,485 Cannon Auto Repair			
			264.95	#1929 Battery 6/14	01-201-000-0000-6303	Goham Jim	0
				37,305 Midway Auto			
			30.28	Overnight Meal 6/12	01-201-000-0000-6414	Goham Jim	0
				16,152 Tamarack Tap Room (OBO)			
			57.71	#2124 Oil Chg 6/15	01-201-000-0000-6303	Grabau Mitch	0
				8,180 Bird's Auto Repair			
			350.00	Supv Trng 8/23	01-201-000-0000-6357	Grabau Mitch	0
				4,948 Minnesota Sheriff's Association			
			143.88	2023 Subscription	11-466-466-0000-6244	Greenslade Ruth	0
				15,569 Mentimeter (OBO)			
			307.73 -	Costs related to lodging 5/23-	11-430-700-0010-6332	Hammond Alison	0
				3,286 Baymont Inn And Suites (OBO)			
			307.73	Refund training 5/25	11-430-700-0010-6332	Hammond Alison	0
				3,286 Baymont Inn And Suites (OBO)			
			358.73	Costs related to lodging 6/13-	11-430-700-0010-6332	Hammond Alison	0
				3,286 Baymont Inn And Suites (OBO)			
			40.00	Costs related to CP 5/30	11-430-700-0010-6357	Hammond Alison	0
				11,892 Pacer Center (OBO)			
			95.00	Costs related to SELF 6/14	11-430-710-3460-6020	Hammond Alison	0
				2,144 SEMCIL			

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				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			638.19		Costs related to FC 6/22	11-430-710-3810-6058	Hammond Alison 0
				27,262	Holiday Inn		
			31.64		Costs related to FC 6/9	11-430-710-3810-6058	Hammond Alison 0
				64,551	Target		
			51.84		Costs related to FC 6/19	11-430-710-3810-6058	Hammond Alison 0
				6,464	Walmart		
			14.75		Costs related to FC 6/12	11-430-710-3810-6058	Hammond Alison 0
				10,887	La Crosse County Courts		
			66.45		Costs related to FC 5/29	11-430-710-3810-6058	Hammond Alison 0
				27,672	Amazon (OBO)		
			25.75		Costs related to FC 6/19	11-430-710-3810-6058	Hammond Alison 0
				16,155	Pho Chau (OBO)		
			250.00		Costs related to FC 6/1	11-430-710-3810-6058	Hammond Alison 0
				4,118	Kwik Trip (OBO)		
			16.97		Costs related to FC 6/7	11-430-710-3810-6058	Hammond Alison 0
				27,672	Amazon (OBO)		
			114.54		Costs related to FC 6/22	11-430-710-3810-6058	Hammond Alison 0
				16,111	Extended Stay (OBO)		
			1,877.67		Costs related to FC 6/22	11-430-710-3810-6058	Hammond Alison 0
				16,111	Extended Stay (OBO)		
			8.59		Costs related to FC 6/7	11-430-710-3810-6058	Hammond Alison 0
				27,672	Amazon (OBO)		
			20.18		Costs related to FC 6/7	11-430-710-3810-6058	Hammond Alison 0
				27,672	Amazon (OBO)		
			100.00		Costs related to FC 6/1	11-430-710-3810-6058	Hammond Alison 0
				16,112	Countryside Rental (OBO)		
			4.50		CTC outreach 6/19	11-466-458-0000-6407	Hawkenson Brooke 0
				16,156	Teachers Pay Teachers (OBO)		
			74.08		Exercise Mats CTC outreach 6/2	11-466-458-0000-6407	Hawkenson Brooke 0
				13,543	Lakeshore Learning Materials		

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>
			225.00	Wanamingo Internet 6/23	01-201-000-0000-6209	Holst Kristine	0
				15,578 Minnesota WiFi			
			1,244.00	Trng/Therapy 3-4/23	01-201-000-0000-6284	Holst Kristine	0
				7,410 True North Psychology & Consulting, LLC			
			56.83	Drone Supplies 5/25	01-201-000-0000-6420	Holst Kristine	0
				27,672 Amazon (OBO)			
			159.96	Fridge:Wanamingo Off 5/30	01-201-000-0000-6432	Holst Kristine	0
				27,672 Amazon (OBO)			
			75.51	Wireless Keybd/Mouse 6/6	01-201-000-0000-6432	Holst Kristine	0
				27,672 Amazon (OBO)			
			44.68	Wireless Mouse 6/14	01-201-000-0000-6432	Holst Kristine	0
				27,672 Amazon (OBO)			
			47.16	Bags 6/20	01-201-000-0000-6883	Holst Kristine	0
				27,672 Amazon (OBO)			
			72.99	Magnet Kit 6/14	01-205-234-0000-6420	Holst Kristine	0
				27,672 Amazon (OBO)			
			231.22	Book: Survey 6/25	01-103-000-0000-6357	Holst Pam	0
				27,672 Amazon (OBO)			
			47.99	GIS cake for meeting 6/1	01-105-000-0000-6414	Holst Pam	0
				5,519 Hy Vee (OBO)			
			76.02	#2029 Oil Chg 6/14	01-201-000-0000-6303	Howard Brandon	0
				8,180 Bird's Auto Repair			
			127.39	EZ Up Canopy/Rng 6/14	01-201-000-0000-6432	Howard Brandon	0
				27,672 Amazon (OBO)			
			69.90	Softener salt 6/16	01-111-115-0000-6413	Huebner Jeff	0
				7,919 Menards			
			81.13	#1728 Fuel 6/6	01-201-000-0000-6567	Huneke Jon	0
				3,268 Holiday Station Store (OBO)			
			129.51	FB Hiring Ad 5/25-28	01-207-000-0000-6241	Huneke Jon	0
				10,108 Facebook (OBO)			

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>
			300.00	FB Hiring Ad 5/25 & 6/20	01-207-000-0000-6241	Huneke Jon	0
				10,108 Facebook (OBO)			
			252.96	MCEA Confr Glsackson 6/21-23	03-330-000-0000-6357	Isakson Greg	0
				2,980 Arrowwood Resort			
			86.00	Lunch w/Julie 6/1	03-330-000-0000-6414	Isakson Greg	0
				9,111 Smokin Oak Rotisserie and Grill (OBO)			
			16.38	Lunch Mtg 6/8	03-330-000-0000-6414	Isakson Greg	0
				16,157 Let's Go Tacos (OBO)			
			22.07	Fuel #1911	03-340-000-0000-6567	Isakson Greg	0
				3,268 Holiday Station Store (OBO)			
			42.36	Photos 6/20	01-201-000-0000-6883	Jannett Jen	0
				6,464 Walmart			
			162.18	Parade Candy 6/3	01-201-000-0000-6883	Jannett Jen	0
				6,464 Walmart			
			141.63	Fishing Pole Kits(10) 5/29	01-201-000-0000-6883	Jannett Jen	0
				16,021 Lews Fishing (OBO)			
			5.00	Coffee w/Deputy 6/17	01-201-000-0000-6883	Jannett Jen	0
				8,581 Marathon Oil Co (OBO)			
			10.00	CO2 Refill 6/3	01-201-000-0000-6883	Jannett Jen	0
				9,639 Dunham's Sports (OBO)			
			53.63	06/22 WOW Snack Station	01-061-061-0000-6414	Johnson Gina	0
				6,464 Walmart			
			90.56	#2021 Oil/Air Fltr 6/13	01-201-000-0000-6303	Johnson Mike	0
				9,773 Valvoline Instant Oil (OBO)			
			209.40	Squad Wipers(20) 6/23	01-201-000-0000-6303	Johnson Mike	0
				27,672 Amazon (OBO)			
			26.97	Apple Phone Chrgs 6/12	01-201-000-0000-6420	Johnson Mike	0
				27,672 Amazon (OBO)			
			20.98	Rechg Battery 6/6	01-201-000-0000-6420	Johnson Mike	0
				27,672 Amazon (OBO)			

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>
			20.98	Rechg Battery 6/9	01-201-000-0000-6420	Johnson Mike	0
				27,672 Amazon (OBO)			
			27.90	Sppls for Photo Bd 5/31	01-201-000-0000-6883	Kelly Marty	0
				6,464 Walmart			
			12.86	#2223 Mirror Adhsv 6/23	01-201-000-0000-6303	Kotajarvi Justin	0
				10,841 SUBSURFACE, INC.			
			515.06	#2223 Rpl Wndshld 6/22	01-201-000-0000-6303	Kotajarvi Justin	0
				4,880 Safelite Autoglass (OBO)			
			66.48	#2024 Wiper Blades 6/12	01-201-000-0000-6303	Krause Cory	0
				8,081 O'Reilly Auto Parts			
			256.71	#2024 Oil/Cabin Fltr 6/1	01-201-000-0000-6303	Krause Cory	0
				10,485 Cannon Auto Repair			
			267.00	Lawyer Reg CLee 6/21	01-091-000-0000-6245	Kukowski Julie	0
				1,636 MN Supreme Court			
			267.00	Lawyer Reg JPerkins 6/7	01-091-000-0000-6245	Kukowski Julie	0
				1,636 MN Supreme Court			
			267.00	Lawyer Reg SO'Keefe 6/7	01-091-000-0000-6245	Kukowski Julie	0
				1,636 MN Supreme Court			
			32.50	certified copies 6/6	01-091-000-0000-6302	Kukowski Julie	0
				6,964 Woodbury Co Clrk of Court (OBO)			
			305.65	MCAPS Conf EBreza 6/6-8	01-091-000-0000-6332	Kukowski Julie	0
				2,980 Arrowwood Resort			
			35.00	CLE Webinar CSchrader 6/16	01-091-000-0000-6357	Kukowski Julie	0
				35,975 MCIT			
			95.00	CLE Webinar CLee 6/17	01-091-000-0000-6357	Kukowski Julie	0
				106 Mn State Bar Assn - Cle			
			442.65	Conf Lodge 6/11-14	01-201-000-0000-6332	Kurtti Josh	0
				27,262 Holiday Inn			
			20.00	Overnight Meal 6/12	01-201-000-0000-6332	Kurtti Josh	0
				27,262 Holiday Inn			

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>
			20.20	Overnight Meal 6/14	01-201-000-0000-6332	Kurtti Josh	0
				3,846 Erbert & Gerberts (OBO)			
			600.00	LFlanders NACO Conf Reg 6/11	01-005-000-0000-6357	Lance Stacy	0
				2,728 National Assn Of Counties (Naco)			
			42.58	Misc. Supplies 6/11	01-005-000-0000-6405	Lance Stacy	0
				27,672 Amazon (OBO)			
			46.50	Certificate Frames 6/13	01-005-000-0000-6420	Lance Stacy	0
				6,450 Staples Advantage			
			12.46	06/12 SArneson Wrkng Lunch	01-031-000-0000-6332	Lance Stacy	0
				10,606 Randys Restaurant			
			600.00	SArneson NACO 2023	01-031-000-0000-6357	Lance Stacy	0
				2,728 National Assn Of Counties (Naco)			
			42.59	Frames/Misc 6/11	01-031-000-0000-6405	Lance Stacy	0
				27,672 Amazon (OBO)			
			16.97	SArneson Cord 6/11	01-031-000-0000-6405	Lance Stacy	0
				27,672 Amazon (OBO)			
			26.22	Misc. Supplies 6/8	01-031-000-0000-6405	Lance Stacy	0
				6,450 Staples Advantage			
			94.98	Photo Lighting OCS 6/14	01-031-000-0000-6480	Lance Stacy	0
				27,672 Amazon (OBO)			
			26.22	Misc. Supplies 6/8	01-061-000-0000-6405	Lance Stacy	0
				6,450 Staples Advantage			
			840.60	1711 Front End Ball Joints 6/2	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			
			45.98	1712 wiper blades 6/22	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			
			135.45	2016 OC Cabin Filter 6/22	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			
			103.60	2017 OC Cabin Filter 6/22	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			

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>
			98.75	1914 OC Cabin Filter 6/22	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			
			1,192.78	1814 4 new tires/new brakes 5/	01-130-000-0000-6303	Lance Stacy	0
				12,923 Kevin's Service			
			259.58	1712 AC Fixed 6/14	01-130-000-0000-6303	Lance Stacy	0
				9,886 Berghammer Tire & Auto Inc.			
			800.00	Equity Trng Core Team 5/11	01-805-000-0000-6278	Lance Stacy	0
				15,133 AmazeWorks (OBO)			
			4,087.50	05/11 All Staff Training	01-805-000-0000-6278	Lance Stacy	0
				15,133 AmazeWorks (OBO)			
			1,962.08	PW Auction Vehicles 5/2023	34-001-000-0000-6375	Lance Stacy	0
				255 The Public Group			
			18.48	Name Plate Brd Rm 6/9	34-111-000-0000-6669	Lance Stacy	0
				27,672 Amazon (OBO)			
			8.99	Screw extractor 6/26	01-111-112-0000-6420	Laska Jeremy	0
				14,368 Runnings			
			406.35	Softener salt 6/1	01-111-116-0000-6420	Laska Jeremy	0
				14,368 Runnings			
			13.74	Internet 5/31	11-420-600-0010-6209	Learmann Kim	0
				13,345 Pandora (OBO)			
			55.39	Office Supplies 6/5	11-420-600-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			53.67	Office Supplies 6/11	11-420-600-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			9.08 -	Office Supplies 6/7	11-420-600-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			36.32 -	Office Supplies 6/6	11-420-600-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			31.96	Office Supplies 6/9	11-420-600-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			

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>
			96.23	Office Supplies 6/14	11-420-600-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			152.46	Office Supplies 6/14	11-420-600-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			38.28 -	Office Supplies 6/10	11-420-600-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			38.28	Office Supplies 5/31	11-420-600-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			74.16	Office Supplies 5/31	11-420-600-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			24.39	Office Supplies 6/3	11-420-640-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			69.93 -	Office Supplies 6/10	11-420-640-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			19.98 -	Office Supplies 6/10	11-420-640-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			177.85	Office Supplies 6/8	11-420-640-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			61.95	Office Supplies 6/19	11-420-640-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			20.10	Office Supplies 6/3	11-420-640-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			13.21	Internet 5/31	11-430-700-0010-6209	Learmann Kim	0
				13,345 Pandora (OBO)			
			64.68	Office Supplies 6/11	11-430-700-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			38.52	Office Supplies 6/9	11-430-700-0010-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			115.97	Office Supplies 6/14	11-430-700-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			

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>
			183.74	Office Supplies 6/14	11-430-700-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			89.37	Office Supplies 5/31	11-430-700-0010-6405	Learmann Kim	0
				6,450 Staples Advantage			
			37.16 -	Safety Kits Strg Foun 6/6	11-466-450-0000-6407	Learmann Kim	0
				27,672 Amazon (OBO)			
			121.78	Safety Kits Strg Foun 6/5	11-466-450-0000-6407	Learmann Kim	0
				27,672 Amazon (OBO)			
			37.16 -	Safety Kits Strg Foun 6/7	11-466-450-0000-6407	Learmann Kim	0
				27,672 Amazon (OBO)			
			89.91	Safety Kits Strg Foun 6/9	11-466-450-0000-6407	Learmann Kim	0
				27,672 Amazon (OBO)			
			35.00	Office Supplies 5/31	11-467-467-0000-6283	Learmann Kim	0
				13,240 Cognito LLC (OBO)			
			3.54	Postage 6/6	11-479-478-0000-6203	Learmann Kim	0
				67,100 USPS			
			5.50	Office Supplies 6/11	11-479-478-0000-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			3.28	Office Supplies 6/9	11-479-478-0000-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			9.87	Office Supplies 6/14	11-479-478-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			15.64	Office Supplies 6/14	11-479-478-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			7.60	Office Supplies 5/31	11-479-478-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			8.26	Postage 6/6	11-479-479-0000-6203	Learmann Kim	0
				67,100 USPS			
			13.76	Office Supplies 6/11	11-479-479-0000-6405	Learmann Kim	0
				27,672 Amazon (OBO)			

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>
			8.19	Office Supplies 6/9	11-479-479-0000-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			58.78 -	Office Supplies 5/26	11-479-479-0000-6405	Learmann Kim	0
				27,672 Amazon (OBO)			
			24.67	Office Supplies 6/14	11-479-479-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			39.09	Office Supplies 6/14	11-479-479-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			19.02	Office Supplies 5/31	11-479-479-0000-6405	Learmann Kim	0
				6,450 Staples Advantage			
			299.00	Street Cop Trng 8/9	01-201-000-0000-6357	Lemmerman Tucker	0
				16,158 Street Cop Training (OBO)			
			20.59	Labels 6/20	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			78.89	Labels 6/20	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			62.81	Asst Office Sppls 6/9	01-201-000-0000-6405	Magnuson Kim	0
				6,450 Staples Advantage			
			219.00	String trimmer 6/20	01-111-000-0000-6306	Mallon - Sts Wade	0
				50,705 Red Wing Ace Hardware			
			2.59	Irrigation supplies 6/6	01-111-115-0000-6306	Mallon - Sts Wade	0
				50,709 Red Wing City Ambulance			
			84.39	Irrigation supplies 5/31	01-111-115-0000-6306	Mallon - Sts Wade	0
				7,919 Menards			
			10.92	Meal 6/26	01-201-000-0000-6332	Markegard Jordan	0
				16,159 Pancheros Mexican Grill (OBO)			
			64.35	Costs related to tech 5/29	11-420-600-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			6.80	Costs related to tech 5/30	11-420-600-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			

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>
			11.39	Costs related to tech 6/26	11-420-600-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			14.82	Costs related to tech 6/22	11-420-600-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			21.23	Costs related to tech 6/1	11-420-600-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			98.98	Costs related to tech 5/29	11-430-700-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			8.77	Costs related to tech 5/30	11-430-700-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			14.69	Costs related to tech 6/26	11-430-700-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			19.11	Costs related to tech 6/22	11-430-700-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			27.38	Costs related to tech 6/1	11-430-700-0010-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			6.02	Costs related to tech 5/29	11-479-479-0000-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			2.32	Costs related to tech 5/30	11-479-479-0000-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			3.90	Costs related to tech 6/26	11-479-479-0000-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			5.06	Costs related to tech 6/22	11-479-479-0000-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			7.26	Costs related to tech 6/1	11-479-479-0000-6405	Marty Deb	0
				27,672 Amazon (OBO)			
			98.40	#2226 Oil/Tire Rpr 6/21	01-201-000-0000-6303	Matul Eddie	0
				1,581 Milo Peterson Ford Co			
			16.90 -	Refund:Tax/Holster 6/15	01-201-000-0000-6454	Maves Pierre	0
				1,831 Streichers, Inc.			

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>
			224.88	Intl Issue:Holster 6/12	01-201-000-0000-6454	Maves Pierre	0
			615.00	1,831 Streichers, Inc. Conf Lodge 9/17-20	01-281-280-0000-6332	Merchlewitz Earl	0
			225.00	6,010 Breezy Point Resort AMEM Conf 9/23	01-281-280-0000-6357	Merchlewitz Earl	0
			100.00	1,053 Association Of Mn Emergency Managers Costs related to PSOP 6/2	11-430-710-3670-6020	Mershbrock Amy	0
			100.00	6,464 Walmart Costs related to PSOP 6/2	11-430-710-3670-6020	Mershbrock Amy	0
			192.20	6,464 Walmart Costs related to PSOP 6/9	11-430-710-3670-6020	Mershbrock Amy	0
			89.75	27,672 Amazon (OBO) Costs related to PSOP 6/1	11-430-710-3670-6020	Mershbrock Amy	0
			50.00	1,917 Zumbrota City Costs related to PSOP 6/19	11-430-710-3670-6020	Mershbrock Amy	0
			18.98	4,118 Kwik Trip (OBO) #2123 Car Fgr/Wipes 5/26	01-201-000-0000-6303	Moser Aaron	0
			22.76	8,081 O'Reilly Auto Parts Earplugs 6/4	03-310-000-0000-6417	Public Works	0
			350.00	27,672 Amazon (OBO) MNDOT ROW Trng ADicke 6/1	03-320-000-0000-6357	Public Works	0
			7.53	12,621 MNDOT MN DOT ROW Trng ADicke 6/1	03-320-000-0000-6357	Public Works	0
			310.97	12,621 MNDOT MNDOT ROW Trng ADicke 6/21	03-320-000-0000-6357	Public Works	0
			335.88	6,010 Breezy Point Resort MCEA Confr: JG 6/21-23	03-330-000-0000-6357	Public Works	0
			79.98	2,980 Arrowwood Resort Copy Paper 5/26	03-330-000-0000-6402	Public Works	0
				27,672 Amazon (OBO)			

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>
			11.49	Business Cards 5/29	03-330-000-0000-6405	Public Works	0
				27,672 Amazon (OBO)			
			8.57	Envelope sealer 5/29	03-330-000-0000-6405	Public Works	0
				27,672 Amazon (OBO)			
			54.58	Office Supplies 6/11	03-330-000-0000-6405	Public Works	0
				27,672 Amazon (OBO)			
			69.64	Bottle Filler Filters 6/4	03-350-000-0000-6420	Public Works	0
				27,672 Amazon (OBO)			
			50.73	Filter for ice machine 5/31	03-350-000-0000-6420	Public Works	0
				27,672 Amazon (OBO)			
			53.00	Ice Machine Filter 6/8	03-350-000-0000-6420	Public Works	0
				27,672 Amazon (OBO)			
			96.79	Costs related to Family Asmt 6	11-430-710-3640-6020	Quinn Katie	0
				16,026 Accumeth LLC (OBO)			
			16.99	Phone charger 6/4	01-111-000-0000-6202	Redepenning Tim	0
				27,672 Amazon (OBO)			
			29.97	phone case Nick G 6*4	01-111-000-0000-6202	Redepenning Tim	0
				27,672 Amazon (OBO)			
			25.98	Weed sprayer wand 6/8	01-111-000-0000-6306	Redepenning Tim	0
				27,672 Amazon (OBO)			
			15.87 -	Sales tax credit 6/14	01-111-110-0000-6420	Redepenning Tim	0
				2,736 BuildASign.Com (OBO)			
			231.01	Directional signage 6/9	01-111-110-0000-6420	Redepenning Tim	0
				2,736 BuildASign.Com (OBO)			
			36.03	Lumber, screws, supplies 6/7	01-111-110-0000-6420	Redepenning Tim	0
				7,919 Menards			
			49.37	Tool organizer 5/25	01-111-110-0000-6420	Redepenning Tim	0
				7,919 Menards			
			78.56	Light bulbs 6/13	01-111-110-0000-6421	Redepenning Tim	0
				10,599 1000Bulbs.com (OBO)			

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>
			2,132.00	Office Furniture 6/9	01-111-110-0000-6480	Redepenning Tim	0
				4,598 Paypal (OBO)			
			78.03	Tools 6/12	01-111-110-0000-6569	Redepenning Tim	0
				7,919 Menards			
			48.18	Door ID sign 5/26	01-111-112-0000-6420	Redepenning Tim	0
				4,614 Smartsign (OBO)			
			161.85	Air bleeder valves 6/26	01-111-116-0000-6304	Redepenning Tim	0
				27,672 Amazon (OBO)			
			87.05	first aid supplies 6/26	01-601-000-0000-6420	Rice Danielle	0
				27,672 Amazon (OBO)			
			69.72	AED Batts 6/13	01-201-000-0000-6420	Riegelman Tyler	0
				6,464 Walmart			
			406.16	Tourniquets/Bandages 6/9	01-201-000-0000-6434	Riegelman Tyler	0
				792 North American Rescue Products Inc			
			54.99	Boat Trlr Jack 5/25	01-205-000-0000-6420	Riegelman Tyler	0
				7,919 Menards			
			792.00	#2122 Tires/Mt & Bal 5/26	01-201-000-0000-6303	Roberts Rod	0
				1,432 Johnson Tire Service Inc.			
			10.00	#1725 Car Wash 5/26	01-201-000-0000-6303	Rogers Tyler	0
				4,118 Kwik Trip (OBO)			
			29.91	#1725 Fuel 5/27	01-201-000-0000-6567	Rogers Tyler	0
				4,118 Kwik Trip (OBO)			
			71.29	#1725 Fuel 5/26	01-201-000-0000-6567	Rogers Tyler	0
				4,118 Kwik Trip (OBO)			
			28.41	#1725 Fuel 5/27	01-201-000-0000-6567	Rogers Tyler	0
				4,118 Kwik Trip (OBO)			
			384.47	Hiawatha Broadband Com	11-420-000-0000-6850	Roper Renee	0
				5,234 HBC			
			17.06	Costs related to HHS 6/15	11-420-600-0010-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			

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>
			4.55	Costs related to HHS 6/15	11-420-600-0010-6332	Sammon Debbie	0
				64,551 Target			
			12.89	Costs related to HHS 6/15	11-420-600-0010-6332	Sammon Debbie	0
				6,464 Walmart			
			44.88	Costs related to HHS 6/15	11-420-600-0010-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			
			8.17	Costs related to HHS 6/16	11-420-600-0010-6332	Sammon Debbie	0
				15,300 Econofoods 328			
			22.03	Costs related to HHS 6/15	11-420-600-0010-6332	Sammon Debbie	0
				12,672 Mandy's Coffee and Cafe (OBO)			
			5.87	Costs related to HHS 6/15	11-430-700-0010-6332	Sammon Debbie	0
				64,551 Target			
			16.63	Costs related to HHS 6/15	11-430-700-0010-6332	Sammon Debbie	0
				6,464 Walmart			
			22.00	Costs related to HHS 6/15	11-430-700-0010-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			
			57.87	Costs related to HHS 6/15	11-430-700-0010-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			
			10.54	Costs related to HHS 6/16	11-430-700-0010-6332	Sammon Debbie	0
				15,300 Econofoods 328			
			28.41	Costs related to HHS 6/15	11-430-700-0010-6332	Sammon Debbie	0
				12,672 Mandy's Coffee and Cafe (OBO)			
			1.56	Costs related to HHS 6/15	11-479-479-0000-6332	Sammon Debbie	0
				64,551 Target			
			4.41	Costs related to HHS 6/15	11-479-479-0000-6332	Sammon Debbie	0
				6,464 Walmart			
			5.84	Costs related to HHS 6/15	11-479-479-0000-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			
			15.36	Costs related to HHS 6/15	11-479-479-0000-6332	Sammon Debbie	0
				5,519 Hy Vee (OBO)			

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>
			2.80	Costs related to HHS 6/16	11-479-479-0000-6332	Sammon Debbie	0
				15,300 Econofoods 328			
			7.54	Costs related to HHS 6/15	11-479-479-0000-6332	Sammon Debbie	0
				12,672 Mandy's Coffee and Cafe (OBO)			
			248.00	airfare Trmt Crt 6/23	01-091-132-0000-6331	Schumacher Jessica	0
				8,771 Sun Country Airlines (OBO)			
			28.00	Flight JWeiss 6/22	01-091-132-0000-6331	Schumacher Jessica	0
				8,572 United Airlines (OBO)			
			36.87	flight/Trmt Crt Jweiss 6/26	01-091-132-0000-6331	Schumacher Jessica	0
				475 American Airlines (OBO)			
			377.20	flight/Trmt Crt Jweiss 6/26	01-091-132-0000-6331	Schumacher Jessica	0
				475 American Airlines (OBO)			
			45.75	Meals 6/25	01-091-132-0000-6332	Schumacher Jessica	0
				6,065 CVS Pharmacy (OBO)			
			185.84	Meals Trmt Crt 6/25	01-091-132-0000-6332	Schumacher Jessica	0
				16,160 Benihana (OBO)			
			67.83	Meals 6/25	01-091-132-0000-6332	Schumacher Jessica	0
				4,786 Buffalo Wild Wings (OBO)			
			13.83	computer mouse 6/8	01-091-132-0000-6405	Schumacher Jessica	0
				6,464 Walmart			
			300.00	06/22 Course/Infra Grant 6/21	11-000-000-0000-2120	Seide Jessica	0
				15,206 Evergreen Data (OBO)			
			14.36	06/15 WFD Grant Food	11-471-471-0000-6023	Seide Jessica	0
				15,300 Econofoods 328			
			210.34	06/15 WFD Grant/Food	11-471-471-0000-6023	Seide Jessica	0
				16,161 Gilbertos (OBO)			
			152.46	#1924 Rr Hatch Swtch 6/21	01-201-000-0000-6303	Sell Brandon	0
				6,635 Beck's Auto Repair LLC			
			57.71	#1924 Oil Chg 6/14	01-201-000-0000-6303	Sell Brandon	0
				8,180 Bird's Auto Repair			

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>
			0.25	PS/ALI 6/2023	01-025-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			2.71	DID Numbers 5/2023	01-025-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			0.26	PRI Svc Chg 5/2023	01-025-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			1.60	PRI 6/2023	01-025-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			1.60	PRI 6/2023	01-025-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			51.26	Cell Phone 5/3-6/2/23	01-031-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 5/3-6/2/23	01-055-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			70.02	Cellular Data 4/26-5/25/23	01-055-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			41.11	Cell Phone 5/3-6/2/23	01-061-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			61.11	PS/ALI 6/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			547.93	Long Distance 5/4-6/3/23	01-063-000-0000-6201	Smith John	0
				11,020 CenturyLink			
			46.92	Police 5/4-6/3/23	01-063-000-0000-6201	Smith John	0
				11,020 CenturyLink			
			6.24	PubDef 5/4-6/3/23	01-063-000-0000-6201	Smith John	0
				11,020 CenturyLink			
			670.44	DID Numbers 5/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			63.29	PRI Svc Chg 5/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			

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>
			526.11	SO Add'l Lines 5/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			398.42	PRI 6/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			398.42	PRI 6/2023	01-063-000-0000-6201	Smith John	0
				11,439 CenturyLink			
			46.11	Cell Phone 5/3-6/2/23	01-063-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			94.99	Internet 6/23	01-063-000-0000-6209	Smith John	0
				5,234 HBC			
			461.87	MNCCC Confr 6/5-8	01-063-000-0000-6332	Smith John	0
				2,980 Arrowwood Resort			
			25.96	Office Supplies 5/28	01-063-000-0000-6405	Smith John	0
				6,464 Walmart			
			29.80 -	Returned Item 6/3	01-063-000-0000-6432	Smith John	0
				27,672 Amazon (OBO)			
			29.80 -	Returned Item 6/3	01-063-000-0000-6432	Smith John	0
				27,672 Amazon (OBO)			
			59.40	Network Cables 6/2	01-063-000-0000-6432	Smith John	0
				27,672 Amazon (OBO)			
			41.11	Cell Phone 5/3-6/2/23	01-091-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			41.11	Cell Phone 5/3-6/2/23	01-091-132-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			128.33	Cell Phone 5/3-6/2/23	01-103-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			80.06	Cellular Data 5/3-6/2/23	01-103-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			80.02	Cellular Data 5/3-6/2/23	01-103-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			

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>
			80.02	Cellular Data 4/26-5/25/23	01-103-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			509.88	Cell Phone 5/3-6/2/23	01-111-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			135.75	Cell Phone 5/3-6/2/23	01-121-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 5/3-6/2/23	01-121-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			92.22	Cell Phone 5/3-6/2/23	01-127-127-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 5/3-6/2/23	01-127-127-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			87.22	Cell Phone 5/3-6/2/23	01-127-129-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			39.50	County Pool Vehicle 6/8	01-130-000-0000-6567	Smith John	0
				4,118 Kwik Trip (OBO)			
			1,919.40	Cell Phone 5/3-6/2/23	01-201-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			1,400.35	Cellular Data 5/3-6/2/23	01-201-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			245.07	Cellular Data 4/26-5/25/23	01-201-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			82.22	Cell Phone 5/3-6/2/23	01-205-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			160.04	Cellular Data 5/3-6/2/23	01-205-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			233.77	Cell Phone 5/3-6/2/23	01-207-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 5/3-6/2/23	01-209-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			

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>
			35.01	Cellular Data 4/26-5/25/23	01-209-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			99.97	Internet 6/23	01-209-000-0000-6209	Smith John	0
				5,234 HBC			
			240.19	Cell Phone 5/3-6/2/23	01-210-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			40.01	Cellular Data 5/3-6/2/23	01-210-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			35.01	Cellular Data 4/26-5/25/23	01-211-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			220.55	Cell Phone 5/3-6/2/23	01-255-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			3.58	SMS Text Messaging 6/2023	01-255-000-0000-6270	Smith John	0
				14,939 Captivated, LLC			
			112.97	Cell Phone 5/3-6/2/23	01-281-280-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			80.02	Cellular Data 5/3-6/2/23	01-281-280-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			46.11	Cell Phone 5/3-6/2/23	01-601-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			123.33	Cell Phone 5/3-6/2/23	03-310-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			120.03	Cellular Data 5/3-6/2/23	03-310-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			358.88	Cell Phone 5/3-6/2/23	03-320-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			90.04	Cellular Data 5/3-6/2/23	03-320-000-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			299.99	Monitor for PW 6/2	03-320-000-0000-6432	Smith John	0
				27,672 Amazon (OBO)			

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>
			92.22	Cell Phone 5/3-6/2/23	03-330-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			46.11	Cell Phone 5/3-6/2/23	03-340-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			5.10	PS/ALI 6/2023	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			187.60	Welfare IMU 5/4-6/3/23	11-420-600-0010-6201	Smith John	0
				11,020 CenturyLink			
			55.99	DID Numbers 5/2023	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			5.29	PRI Svc Chg 5/2023	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			33.28	PRI 6/2023	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			33.28	PRI 6/2023	11-420-600-0010-6201	Smith John	0
				11,439 CenturyLink			
			87.22	Cell Phone 5/3-6/2/23	11-420-600-0010-6202	Smith John	0
				3,418 Verizon Wireless			
			35.01	Cellular Data 4/26-5/25/23	11-420-600-0010-6206	Smith John	0
				3,418 Verizon Wireless			
			32.13	CaseWorks 5/2023	11-420-600-0010-6268	Smith John	0
				27,672 Amazon (OBO)			
			1,503.98	2 IMU EDMS Scanners 6/15	11-420-600-0010-6432	Smith John	0
				27,672 Amazon (OBO)			
			10.56	PRI 6/2023	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			1.62	PS/ALI 6/2023	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			69.68	Welfare Child Supp 5/4-6/3/23	11-420-640-0010-6201	Smith John	0
				11,020 CenturyLink			

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>
			17.76	DID Numbers 5/2023	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			1.68	PRI Svc Chg 5/2023	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			10.56	PRI 6/2023	11-420-640-0010-6201	Smith John	0
				11,439 CenturyLink			
			17.84	CaseWorks 5/2023	11-420-640-0010-6268	Smith John	0
				27,672 Amazon (OBO)			
			42.19	PRI 6/2023	11-430-700-0010-6201	Smith John	0
				11,439 CenturyLink			
			6.47	PS/ALI 6/2023	11-430-700-0010-6201	Smith John	0
				11,439 CenturyLink			
			141.64	Welfare Soc Svc 5/4-6/3/23	11-430-700-0010-6201	Smith John	0
				11,020 CenturyLink			
			70.99	DID Numbers 5/2023	11-430-700-0010-6201	Smith John	0
				11,439 CenturyLink			
			6.70	PRI Svc Chg 5/2023	11-430-700-0010-6201	Smith John	0
				11,439 CenturyLink			
			42.19	PRI 6/2023	11-430-700-0010-6201	Smith John	0
				11,439 CenturyLink			
			46.11	Cell Phone 5/3-6/2/23	11-430-700-0010-6202	Smith John	0
				3,418 Verizon Wireless			
			1,277.19	Cell Phone 5/3-6/2/23	11-430-700-0010-6202	Smith John	0
				3,418 Verizon Wireless			
			175.05	Cellular Data 4/26-5/25/23	11-430-700-0010-6206	Smith John	0
				3,418 Verizon Wireless			
			13.82	SMS Text Messaging 6/2023	11-430-700-0010-6283	Smith John	0
				14,939 Captivated, LLC			
			80.04	Cellular Data 5/3-6/2/23	11-463-463-0000-6206	Smith John	0
				3,418 Verizon Wireless			

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>
			140.06	Cellular Data 4/26-5/25/23	11-463-463-0000-6206	Smith John	0
				3,418 Verizon Wireless			
			0.48	SMS Text Messaging 6/2023	11-463-463-0000-6283	Smith John	0
				14,939 Captivated, LLC			
			41.11	Cell Phone 5/3-6/2/23	11-466-450-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			2.38	SMS Text Messaging 6/2023	11-466-450-0000-6283	Smith John	0
				14,939 Captivated, LLC			
			41.11	Cell Phone 5/3-6/2/23	11-466-462-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			0.48	SMS Text Messaging 6/2023	11-466-462-0000-6283	Smith John	0
				14,939 Captivated, LLC			
			41.11	Cell Phone 5/3-6/2/23	11-466-466-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			41.11	Cell Phone 5/3-6/2/23	11-467-467-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			11.37	PRI 6/2023	11-479-478-0000-6201	Smith John	0
				11,439 CenturyLink			
			1.74	PS/ALI 6/2023	11-479-478-0000-6201	Smith John	0
				11,439 CenturyLink			
			19.13	DID Numbers 5/2023	11-479-478-0000-6201	Smith John	0
				11,439 CenturyLink			
			1.81	PRI Svc Chg 5/2023	11-479-478-0000-6201	Smith John	0
				11,439 CenturyLink			
			11.37	PRI 6/2023	11-479-478-0000-6201	Smith John	0
				11,439 CenturyLink			
			27.58	PRI 6/2023	11-479-479-0000-6201	Smith John	0
				11,439 CenturyLink			
			4.23	PS/ALI 6/2023	11-479-479-0000-6201	Smith John	0
				11,439 CenturyLink			

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>
			58.57	PHS 5/4-6/3/23	11-479-479-0000-6201	Smith John	0
				11,020 CenturyLink			
			136.67	PHS 5/4-6/3/23	11-479-479-0000-6201	Smith John	0
				11,020 CenturyLink			
			46.41	DID Numbers 5/2023	11-479-479-0000-6201	Smith John	0
				11,439 CenturyLink			
			4.38	PRI Svc Chg 5/2023	11-479-479-0000-6201	Smith John	0
				11,439 CenturyLink			
			27.58	PRI 6/2023	11-479-479-0000-6201	Smith John	0
				11,439 CenturyLink			
			13.99	ID Card Reader 6/2	34-121-000-0000-6480	Smith John	0
				27,672 Amazon (OBO)			
			41.11	Cell Phone 5/3-6/2/23	61-392-000-0000-6202	Smith John	0
				3,418 Verizon Wireless			
			300.00	06/6 Data/Perf Mgmt MDH	11-000-000-0000-2120	Smith Laura	0
				15,206 Evergreen Data (OBO)			
			91.94	05/26 Family Asmt/A.Lev	11-430-710-3460-6020	Smith Laura	0
				6,464 Walmart			
			12.87	06/05 Incredible Years Program	11-466-466-0000-5850	Smith Laura	0
				7,663 Dairy Queen (OBO)			
			6.99	#2106 Tire Coating 6/14	01-201-000-0000-6303	Steffen Chad	0
				7,919 Menards			
			78.37	Broadband TV 6/23	01-210-000-0000-6340	Steffen Chad	0
				15,631 Google YouTube Tv (OBO)			
			619.00	Tower Security Sppls 6/6	01-211-000-0000-6420	Steffen Chad	0
				15,253 Ubiquiti, Inc. (OBO)			
			3.79	Duct Sealing Cmpd 6/14	01-211-000-0000-6420	Steffen Chad	0
				7,919 Menards			
			62.42	#2121 Oil Chg 6/10	01-201-000-0000-6303	Stephans Dion	0
				6,464 Walmart			

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>
			350.00	Supv Trng:Wempner 8/23	01-207-000-0000-6357	Stephens Heather	0
				4,948 Minnesota Sheriff's Association			
			1,170.00	POST Lic Ren(13) 6/23	01-201-000-0000-6245	Sullivan Trevor	0
				8,759 Post Board			
			403.23	#1927 Shocks 6/20	01-201-000-0000-6303	Sundby Scott	0
				1,581 Milo Peterson Ford Co			
			36.20	Sunscreen/Rec Ptrl 6/14	01-205-000-0000-6420	Sundby Scott	0
				12,289 Althoffs Hardware			
			461.30	TShirts/Underwear 6/19	01-207-000-0000-6461	Supplies Adc	0
				6,800 Phoenix Supply			
			635.38	Underwear/Sox/TShirts 6/5	01-207-000-0000-6461	Supplies Adc	0
				6,800 Phoenix Supply			
			2,035.85	Underwear/TShirts 5/24	01-207-000-0000-6461	Supplies Adc	0
				6,800 Phoenix Supply			
			24.01	Overnight Meal 6/8	01-201-000-0000-6332	Tiedemann Cody	0
				7,700 Taco Bell (OBO)			
			104.19	Conf Lodge 6/8-9	01-201-000-0000-6332	Tiedemann Cody	0
				11,418 Americinn (OBO)			
			749.00 -	Refund:ALICE Trng 6/14	01-201-000-0000-6357	Tiedemann Cody	0
				15,417 Navigate360 LLC (OBO)			
			665.00	Sniper Trng 6/12	01-201-000-0000-6357	Tiedemann Cody	0
				10,809 Snipercraft (OBO)			
			248.75	DVI 6/5	01-255-000-0000-6283	Vanscho Rhonda	0
				4,598 Paypal (OBO)			
			160.96	Zoom renewal 6/16	01-255-000-0000-6283	Vanscho Rhonda	0
				14,561 Zoom Video Communications (OBO)			
			480.00	Costs related to CREST 5/29	11-430-740-3180-6020	Voth Maggie	0
				6,464 Walmart			
			1,000.00	Costs related to CREST 6/5	11-430-740-3180-6020	Voth Maggie	0
				6,464 Walmart			

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>
			1,250.00	Costs related to CREST 6/8	11-430-740-3180-6020	Voth Maggie	0
				4,118 Kwik Trip (OBO)			
			163.67	Forensic Comp Tool 5/23	01-201-000-0000-6244	Voxland Collins	0
				1,903 Thomson Reuters - West			
			447.72 -	Refund:Conf Ldg 6/6-8	01-201-000-0000-6332	Voxland Collins	0
				74,077 Cragun's Conference And Golf Resort			
			300.00 -	Refund:MSA Conf 6/6	01-201-000-0000-6357	Voxland Collins	0
				4,948 Minnesota Sheriff's Association			
			90.00	POST Lic/Schafer 6/2	01-201-000-0000-6245	Weiss Kris	0
				8,759 Post Board			
			1.94	POST Lic/Service Fee 6/2	01-201-000-0000-6245	Weiss Kris	0
				8,759 Post Board			
			33.00	Seiz/Inv/Prop Forms 6/7	01-201-000-0000-6401	Winberg Jordan	0
				74,069 Minnesota County Attorneys Association			
			55.98	#1827 DEF 6/3	01-205-000-0000-6303	Winberg Jordan	0
				8,081 O'Reilly Auto Parts			
			122.11	Boat Fuel 6/3	01-205-000-0000-6567	Winberg Jordan	0
				13,080 River Valley Marina (OBO)			
			300.00	06/14 Survey Monkey	01-127-128-0000-6278	Winter Kari	0
				2,427 Surveymonkey.Com			
			459.00	06/14 Survey Monkey	11-420-600-0010-6268	Winter Kari	0
				2,427 Surveymonkey.Com			
			441.00	06/14 Survey Monkey	11-430-700-0010-6268	Winter Kari	0
				2,427 Surveymonkey.Com			
			300.00	06/14 Survey Monkey	11-466-472-0000-6407	Winter Kari	0
				2,427 Surveymonkey.Com			
			4,215.40	06/14 Fit test kit	11-467-467-0000-6283	Winter Kari	0
				13,190 3M Company			
			42.00	06/22 Maids in MN/Bkgrd/ M.Par	11-463-463-0000-6283	Woodford Lisa	0
				8,867 Dept of Human Services			

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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>
			42.00	06/06 Maids in MN/Bkgrd/T.Lars		11-463-463-0000-6283	
				8,867 Dept of Human Services			
	Warrant #	12523	Total	81,530.35	Date 7/6/2023		
		Final Total...	81,530.35	481	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	55,852.44	County General Revenue
3	2,863.14	County Road and Bridge
11	20,779.11	Health & Human Service Fund
34	1,994.55	Capital Plan
61	41.11	Waste Management Facilities
	81,530.35	TOTAL

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>
12558	Arrow Building Center	18.95	UBL Kiosk Materials	03-521-000-0000-6669	1843163	N
12558		18.95	Cascade Kiosk Materials	03-521-000-0000-6669	1843163	N
	Warrant # 468849	Total...	37.90			
13364	Aspen Mills Incorporated	120.55	Intl Issue: Schafer 6/30/23	01-201-000-0000-6453	316086	N
13364		77.99	Intl Issue: Merchlewitz 6/28/2	01-201-000-0000-6453	315974	N
13364		967.98	Stock Badges 7/7/23	01-201-000-0000-6453	316251	N
13364		122.85-	Ret: Intl Uni Merchlewitz 6/27	01-201-000-0000-6453	CM4920	N
13364		625.47-	Cr: Intl Uni Siebenaler 7/3	01-207-000-0000-6453	463711	N
	Warrant # 468850	Total...	418.20			
2477	Association of Minnesota Counties	140.00	2023 Dist 9 Mtg: Commissioners	01-005-000-0000-6357		N
2477		35.00	2023 Dist 9 Mtg: SArneson	01-031-000-0000-6357		N
2477		35.00	2023 Dist 9 Mtg: BAnderson	01-041-000-0000-6357		N
2477		35.00	2023 Dist 9 Mtg: NArneson	11-430-700-0010-6357		N
	Warrant # 468851	Total...	245.00			
14642	AT&T Mobility, LLC	47.48	Cell Phone: Steffen 5/26-6/25	01-201-000-0000-6202	287303914782	N
14642		36.24	iPaws Cell Svc 5/26-6/25	01-209-000-0000-6202	287303914782	N
14642		36.24	Cradlepoint Line 5/26-6/25	01-209-000-0000-6206	287303914782	N
14642		144.96	4 Cradlepoint Lines 5/26-6/25	01-211-000-0000-6206	287303914782	N
14642		3.00	Status IP: CF Twr 5/26-6/25	34-211-000-0000-6305	287303914782	N
	Warrant # 468852	Total...	267.92			
1644	Automated Logic Contracting Svcs, Inc.	8,045.95	LEC Boiler Rlc Proj 7/2023	34-111-112-0000-6669	460716	N
	Warrant # 468853	Total...	8,045.95			
15743	Bauer/Kathy	8.13	Postage-Cert Letter EH 6/14	01-127-129-0000-6203		N
	Warrant # 468854	Total...	8.13			
15650	Bluum of Minnesota, LLC	4,336.28	Air Purification Sys 6/23/23	01-281-280-0000-6480	920654	N
	Warrant # 468855	Total...	4,336.28			
2060	Cemstone Products Co	689.50	Concrete-Byllesby Kiosk	03-521-000-0000-6669	7178462	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	Warrant #	468856	Total...	689.50			
11439	CenturyLink		66.00	LEC/sandhill Twr Circuit 7/23	01-211-000-0000-6201	612-E31-8008	N
	Warrant #	468857	Total...	66.00			
16134	Dabrowski/Eugenio		2,661.33	CARES-Permit 22-F428	01-003-000-0000-6892		N
16134			2,661.33	CARES-Permit 22-F429	01-003-000-0000-6892		N
16134			2,661.33	CARES-Permit 22-F430	01-003-000-0000-6892		N
	Warrant #	468858	Total...	7,983.99			
12602	Dakota County Sheriff's Office		80.00	Subpoena Svc: 25JV23169 7/6	01-011-000-0000-6277	23002831	N
	Warrant #	468859	Total...	80.00			
2238	Dakota County Technical College		500.00	Pursuit/PIT/TVI Refrshr:Hayen	01-201-000-0000-6357	1149183	N
	Warrant #	468860	Total...	500.00			
12768	Dell Marketing L.P.		928.40	Computer: GCSWCD 6/6	01-063-000-0000-6432	10676602584	N
12768			765.40	(4) Monitors6/14	11-420-600-0010-6432	10678434277	N
12768			765.40	(4) Monitors 6/14	11-430-700-0010-6432	10678434277	N
12768			3,142.42	(2) Laptop/Dock/KB/Mouse 6/14	11-430-700-0010-6480	10678434277	N
12768			382.70	(2) Monitors 6/14	11-463-463-0000-6432	10678434277	N
12768			1,490.01	Laptop/Dock/KB/Mouse 6/14	11-463-463-0000-6480	10678434277	N
	Warrant #	468861	Total...	7,474.33			
2411	Equifax Information SVCS LLC		26.19	Pre Emp Credit Chks 6/26	01-061-000-0000-6290	2056294069	N
	Warrant #	468862	Total...	26.19			
4644	Express Services, Inc.		691.20	Bldg Concierge Temp 7/9	01-001-000-0000-6850	29302907	N
	Warrant #	468863	Total...	691.20			
14009	Field Training Solutions		590.00	FTO Basic/Rigelman,Hayen	01-201-000-0000-6357	9655	N
	Warrant #	468864	Total...	590.00			
14782	Goodhue Co Habitat for Humanity, Inc		1,332.45	CARES-Permit 23-W027	01-003-000-0000-6892		N
	Warrant #	468865	Total...	1,332.45			
14271	Guardian Fleet Safety		25,830.22	#2327 Emerg Equip 6/20/23	34-201-000-0000-6663	23-0544	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>468866</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			25,830.22				
5234	HBC		66.74	Cable TV 7/2023	01-207-240-0000-6340	80387	N
5234			199.00	Dedicated Fiber 7/2023	01-211-000-0000-6340	81677	N
5234			300.00	CF-Aspen Link 7/2023	01-211-000-0000-6340	81677	N
5234			182.91	Cable TV 7/2023	01-281-280-0000-6340	80389	N
5234			56.88	Fire Alarm Lines	03-330-000-0000-6209	93976	N
5234			40.00	Cr:Fiber-CF Twr Rfrb 6/20-7/1	34-211-000-0000-6305	81677	N
5234			56.88	Fire Alarm Lines	61-398-000-0000-6209	81940	N
5234			100.00	Internet/Comm Rcy	61-398-000-0000-6209	81940	N
Warrant #		468867	Total...				
			922.41				
16132	Hegseth/Paul G		482.82	36.033.0101 Damages	15-630-000-0000-6851		N
Warrant #		468868	Total...				
			482.82				
1680	Justice Benefits Inc		176.00	SSI Q2/23 Claims 6/26/23	01-207-000-0000-6278	201705340	N
Warrant #		468869	Total...				
			176.00				
1493	Lakes Gas Co		196.50	LP - Jun	61-398-192-0000-6566	2128933	N
1493			271.66	LP - Jun	61-398-192-0000-6566	2140953	N
1493			234.08	LP - Jun	61-398-192-0000-6566	2157555	N
Warrant #		468870	Total...				
			702.24				
15311	Lift Bridge Builders, Inc.		49,663.66	GMRPTC21-08 Est #12 C301.1	03-521-000-0000-6632	840-12	N
Warrant #		468871	Total...				
			49,663.66				
1523	Lodermeier Implement Co		412.71	Batteries 1401	03-340-000-0000-6561	P11731	N
1523			133.20	Battery 2006	03-340-000-0000-6563	P10909	N
1523			77.52	Mower Blades 20012	03-340-000-0000-6563	P11155	N
1523			81.56	Byllesby Kiosk Materials	03-521-000-0000-6669	P12038	N
1523			550.28	Batteries 7010	61-398-000-0000-6562	P10909	T
Warrant #		468872	Total...				
			1,255.27				
12352	Manders Diesel Repair, Inc		1,199.99	Oil Pan/Gasket 0601	03-340-000-0000-6562	001-1062099	N
Warrant #		468873	Total...				
			1,199.99				

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>	
6404	Marek/Duane	100.00		Byllesby Plat Overpmt	01-103-000-0000-6405		N
	Warrant #	468874	Total...	100.00			
16136	Martin Marietta Materials, Inc.	1,460.91		Patching #2	03-310-000-0000-6503	39389083	N
16136		2,186.48		Patching #2	03-310-000-0000-6503	39403998	N
16136		2,900.16		Patching #2	03-310-000-0000-6503	39450568	N
16136		4,346.39		Patching #2	03-310-000-0000-6503	39467495	N
16136		1,446.23		Patching #47	03-310-000-0000-6503	39502042	N
16136		765.41		Patching #53	03-310-000-0000-6503	39244753	N
16136		629.10		Patching #66	03-310-000-0000-6503	39275971	N
16136		1,358.15		Patching #2	03-310-000-0000-6503	39291198	N
16136		2,846.34		Patching #2	03-310-000-0000-6503	3934979	N
	Warrant #	468875	Total...	17,939.17			
7919	Menards	40.39		Survey Supplies 6/1	01-103-000-0000-6412	16945	N
7919		24.36		Water	03-310-000-0000-6417	17892	N
7919		22.02		Concrete - Speed Sign	03-310-000-0000-6504	17204	N
7919		40.38		Traffic Mking Supplies	03-310-000-0000-6504	18217	N
7919		33.51		Bug Repellent Spray	03-310-000-0000-6508	17248	N
7919		93.12		Extension Cords	03-310-000-0000-6508	16969	N
7919		57.98		Propane Torch	03-310-000-0000-6508	16969	N
7919		7.46		Duct Tape	03-310-000-0000-6508	17204	N
7919		19.91		Batteries - Remotes	03-340-000-0000-6420	17996	N
7919		17.99		Kiosk Roofing Nails	03-521-000-0000-6669	17203	N
	Warrant #	468876	Total...	357.12			
11025	Midwest Monitoring & Surveillance	660.00		Monitoring Fees 1/2023	01-011-000-0000-6850	0123520	N
11025		360.00		Monitoring Fees 4/2023	01-011-000-0000-6850	0423517	N
11025		360.00		Monitoring Fees 6/2023	01-011-000-0000-6850	0623515	N
	Warrant #	468877	Total...	1,380.00			
1821	Minnesota Department of Finance	2,529.00		Battered Wmn Birth Cert 6/2023	72-850-000-0000-2173		N
1821		136.50		RE Assurance Q223	72-850-000-0000-2176		N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>
1821	Minnesota Department of Finance	5,817.00	State Surcharges 6/2023	72-850-000-0000-2209		N
1821		1,380.00	Birth/Death Surchg 6/2023	72-850-000-0000-2218		N
1821		1,292.00	Birth Cert S/C 6/2023	72-850-000-0000-2218		N
	Warrant # 468878	Total...	11,154.50			
6788	Minnesota Department of Health	850.00	Well Certs Q223	72-850-000-0000-2207		N
	Warrant # 468879	Total...	850.00			
14162	Nokomis Energy	16,825.34	Community Solar 5/2023	01-111-112-0000-6251	ZPVWGO-2023-06-30	N
	Warrant # 468880	Total...	16,825.34			
7633	Nuss Truck and Equipment Group LLC	142.87	Fan Belt 1301	03-340-000-0000-6562	PSO011015-1	N
7633		84.96	Clevis Kits 1401	03-340-000-0000-6562	PSO017827-1	N
7633		146.85	Brake Chambers 1401	03-340-000-0000-6562	PSO017827-1	N
	Warrant # 468881	Total...	374.68			
14082	Quadient Finance USA, Inc.	2,000.00	Postage Mtr: JUS 6/21	01-001-000-0000-6203		N
	Warrant # 468882	Total...	2,000.00			
9519	RCM Specialties Inc	600.24	Tack for Patching	03-310-000-0000-6503	9037	N
9519		413.28	Tack for Patching	03-310-000-0000-6503	9083	N
	Warrant # 468883	Total...	1,013.52			
5136	Red Wing City-Public Works	632.76	Water & Sewer 5/2023	01-111-110-0000-6253	031881-005	N
5136		134.93	Dumpster 5/2023	01-111-110-0000-6257	031881-005	N
5136		7.73	Storm Water Utility 5/2023	01-111-110-0000-6306	031881-005	N
5136		54.00	Irrigation 5/2023	01-111-110-0000-6306	031881-006	N
5136		4,496.90	Water & Sewer 5/2023	01-111-112-0000-6253	031881-001	N
5136		593.92	Cool Twr Deduct Mtr 5/2023	01-111-112-0000-6253	031881-002	N
5136		106.00	Irrigation Deduct Mtr 5/2023	01-111-112-0000-6253	031881-003	N
5136		174.12	Dumpster 5/2023	01-111-112-0000-6257	031881-001	N
5136		41.66	Storm Water Utility 5/2023	01-111-112-0000-6306	031881-001	N
5136		1,175.14	Water & Sewer 5/2023	01-111-115-0000-6253	031881-009	N
5136		160.50	Dumpster 5/2023	01-111-115-0000-6257	031881-008	N

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 # Tx</u>
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5136	Red Wing City-Public Works	12.00		Storm Water Utility 5/52023	01-111-115-0000-6306	031881-009 N
5136		99.81		Dumpster 5/2023	01-111-116-0000-6257	031881-004 N
5136		612.79		Dunpster & Recycling 5/2023	01-207-000-0000-6257	031881-000 N
	Warrant # 468884	Total...		7,114.42		
5166	Red Wing Public Library	115.00		Room Rental: Equity Trng 5/11	01-805-000-0000-6278	N
	Warrant # 468885	Total...		115.00		
7626	Runnings	4.99		Lynch Pins - Stock	03-340-000-0000-6420	3819217 N
7626		94.98		Floor Mats 2302	03-340-000-0000-6432	3817306 N
7626		163.43		Seed/Straw-Blsby Kiosk	03-521-000-0000-6669	3832805 N
	Warrant # 468886	Total...		263.40		
7898	Ryan Mechanical, Inc	36,549.22		Boiler Proj #4 LEC 6/2023	34-111-112-0000-6669	21-0188 N
	Warrant # 468887	Total...		36,549.22		
10986	Spartan Stores, LLC.	67.81		HHW Supplies - Zta	61-399-192-0000-6418	Cust #086897 N
10986		66.72		HHW Supplies - Wan	61-399-192-0000-6418	Cust #086897 N
	Warrant # 468888	Total...		134.53		
1831	Streichers, Inc.	319.97		BVest:Carr/Patches-Maves 7/6	01-201-000-0000-6453	11642946 N
	Warrant # 468889	Total...		319.97		
14617	Sun Life Financial	4.52		Basic Life: M. McCarthy 7/23	01-000-000-9001-2022	N
14617		4.52		Basic Life: D. O'Connor 7/23	01-000-000-9001-2022	N
14617		4.52		Basic Life: J. Kindseth 7/23	01-000-000-9001-2022	N
14617		4.52		Basic Life: M. Cushing 6/23	01-000-000-9001-2022	N
	Warrant # 468890	Total...		18.08		
59303	The Sherwin-Williams Company	276.21		TM Glass Beads	03-310-000-0000-6504	1326-9 N
59303		198.74		TM Paint/Supplies	03-310-000-0000-6504	2006-6 N
	Warrant # 468891	Total...		474.95		
2469	Toshiba America Business Solutions	217.22		Cioper 5-7/2023	01-005-000-0000-6302	5025550340 N
2469		111.51		Copies 3-5/2023	01-005-000-0000-6302	5025550340 N
2469		217.22		Cioper 5-7/2023	01-031-000-0000-6302	5025550340 N

Goodhue County

WARRANT REGISTER Auditor Warrants



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
2469	Toshiba America Business Solutions	111.51	Copies 3-5/2023		01-031-000-0000-6302	5025550340	N
2469		217.22	Cioper 5-7/2023		01-061-000-0000-6302	5025550340	N
2469		111.51	Copies 3-5/2023		01-061-000-0000-6302	5025550340	N
	Warrant # 468892	Total...	986.19				
13691	Toshiba America Business Solutions	137.99	Copier 7/23		01-201-000-0000-6302	5025547946	N
13691		11.51	Copies 5/23		01-201-000-0000-6302	5025547946	N
13691		75.86	Patrol Copier 7/23		01-201-000-0000-6302	5025550334	N
13691		5.40	Patrol Copies 5/23		01-201-000-0000-6302	5025550334	N
13691		163.92	Admin Copier 7/23		01-207-000-0000-6302	5025806453	N
13691		194.40	Intake Copier 7/23		01-207-000-0000-6302	5025547948	N
13691		103.90	Intake Copies 5/23		01-207-000-0000-6302	5025547948	N
13691		200.74	EOC Copier 7/23		01-281-280-0000-6302	5025547947	N
13691		42.83	EOC Copies 5/23		01-281-280-0000-6302	5025549747	N
	Warrant # 468893	Total...	936.55				
14421	Toshiba Business Solutions USA	57.48	Hlth Unit Copier 7/23		01-207-000-0000-6302	5025806455	N
	Warrant # 468894	Total...	57.48				
13707	Trenchers Plus Inc	150.43	Cln Out Plugs 1709		03-340-000-0000-6563	IT07300	N
	Warrant # 468895	Total...	150.43				
2671	Trophies Plus of Hastings LLC	128.00	Retirement Plaques(2) 6/20/23		01-201-000-0000-6420	3070	N
	Warrant # 468896	Total...	128.00				
5662	Trugreen	194.71	Lawn Application 6/5		01-111-110-0000-6306	177019985	N
5662		194.71	Lawn Application 6/20		01-111-110-0000-6306	178106751	N
5662		161.49	Lawn Application 6/5		01-111-112-0000-6306	177019881	N
5662		161.49	Lawn Application 6/20		01-111-112-0000-6306	178100564	N
5662		78.11	Lawn Application 6/5		01-111-115-0000-6306	177020061	N
5662		78.11	Lawn Application 6/20		01-111-115-0000-6306	178110563	N
5662		105.71	Lawn Application 6/20		01-111-116-0000-6306	178100409	N
5662		105.71	Lawn Application 6/5		01-111-116-0000-6306	177020135	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>
	468897	Total...	1,080.04				
12159	Vault Health		53.98	Alc Scrn McNeill	03-310-000-0000-6291	FL00586037	N
12159			53.98	Alc Scrn K Haugen	03-310-000-0000-6291	FL00586037	N
12159			53.98	PstAc Alc Scrn Koelsch	61-399-000-0000-6291	FL00586037	N
	Warrant # 468898	Total...	161.94				
16006	Walker/Julie		132.31	ALP Class Mileage 6/25-29	01-055-000-0000-6331		N
	Warrant # 468899	Total...	132.31				
2342	Waste Management Inc		102.84	Garb Zta Jul	03-350-000-0000-6253	21-57816-52379	N
2342			11.00	Garb Jul-Aug CF	03-350-000-0000-6253	24-82297-23006	N
	Warrant # 468900	Total...	113.84				
13656	Waterfront Restoration LLC		7,811.79	Wtrcrt Insp 7/2023	01-127-125-0000-6284	1590	N
	Warrant # 468901	Total...	7,811.79				
73383	Xcel Energy		163.83	Elec Pnr Rd Storg 5/31-6/29/23	01-201-000-0000-6251	835057301	N
73383			29.80	Gas: Pnr Rd Storg 5/31-6/29/23	01-201-000-0000-6253	835057301	N
73383			424.58	Elec: Aspen Rad Twr 5/31-6/29	01-209-000-0000-6251	835057301	N
73383			33.77	Gas: Aspen Rad Twr 5/31-6/29	01-209-000-0000-6252	835057301	N
73383			418.95	Elec: Pn isl Rad Twr 5/22-6/21	01-211-000-0000-6251	835057301	N
73383			430.39	Elec: Cn Fls Rad Twr 5/23-6/22	01-211-000-0000-6251	835057301	N
73383			528.36	Elec: Seymour St 5/31-6/29/23	01-211-000-0000-6251	835057301	N
	Warrant # 468902	Total...	2,029.68				
1919	Zumbrota Telephone Co		47.35	FAX 4046 ZTA	03-350-000-0000-6201	652291	N
1919			51.07	TELE 5671 ZTA	03-350-000-0000-6201	104516	N
1919			65.95	DSL 5671 ZTA	03-350-000-0000-6209	104516	N
	Warrant # 468903	Total...	164.37				
	Warrant Form WFXX	Total...	223,762.17	164 Transactions			

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 # 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 7/2023	01-211-000-0000-6342	410802815	N
	Warrant # 40465	Total...	575.00			
14424	Community And Economic Deveopment Assoc	1,566.00	June 2023 Services	25-700-000-0000-6278		N
	Warrant # 40466	Total...	1,566.00			
1188	Department Of Transportation	1,724.29	607-026 Mat'l Testing	03-320-000-0000-6287	P16865	N
1188		472.64	604-012 Mat'l Testing	03-320-000-0000-6287	P16865	N
1188		600.92	599-131 Mat'l Testing	03-320-000-0000-6287	P16865	N
	Warrant # 40467	Total...	2,797.85			
14926	Election Systems & Software, LLC	3,612.66	Reporting Computer 6/26	01-071-000-0000-6480	CD2061746	N
	Warrant # 40468	Total...	3,612.66			
9920	Frazier/Gwen	21.88	Reimb: Med Supply Bags 6/25	01-207-240-0000-6434		N
	Warrant # 40469	Total...	21.88			
21815	Gorman & Lodermeier, PLC	1,733.53	Prof Svc: G&C 2/2023	01-011-000-0000-6265	2070	N
21815		1,733.53	Prof Svc: G&C 3/2023	01-011-000-0000-6265	2071	N
21815		1,733.53	Prof Svc: G&C 4/2023	01-011-000-0000-6265	2072	N
21815		1,733.53	Prof Svc: G&C 5/2023	01-011-000-0000-6265	2073	N
21815		1,733.53	Prof Svc: G&C 6/2023	01-011-000-0000-6265	2074	N
21815		1,691.25	Prof Svc: G&C 11/2022	01-011-000-0000-6265	2067	N
21815		1,691.25	Prof Svc: G&C 12/2022	01-011-000-0000-6265	2068	N
21815		1,733.53	Prof Svc: G&C 1/2023	01-011-000-0000-6265	2069	N
21815		2,363.90	Prof Svc: CHIPS 1/2023	01-011-000-0000-6271	2077	N
21815		2,363.90	Prof Svc: CHIPS 2/2023	01-011-000-0000-6271	2078	N
21815		2,363.90	Prof Svc: CHIPS 3/2023	01-011-000-0000-6271	2079	N
21815		2,363.90	Prof Svc: CHIPS 4/2023	01-011-000-0000-6271	2080	N
21815		2,363.90	Prof Svc: CHIPS 5/2023	01-011-000-0000-6271	2081	N
21815		2,363.90	Prof Svc: CHIPS 6/2023	01-011-000-0000-6271	2082	N
21815		2,306.25	Prof Svc: CHIPS 11/2022	01-011-000-0000-6271	2075	N
21815		2,306.25	Prof Svc: CHIPS 12/2022	01-011-000-0000-6271	2076	N
21815		450.00	Prof Svc 7/7	01-101-000-0000-6274		N

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 # Tx</u>
	<u>Warrant #</u>	<u>40470</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			33,029.58				
13230	Johnson Law RW, LLC		2,363.90	Prof Svc 6/2023	01-011-000-0000-6271		N
	Warrant #	40471	Total...				
			2,363.90				
3124	Kwik Trip Inc		8.10	KT Jun 2023	01-103-000-0000-6303	278333	N
3124			173.68	KT Jun 2023	01-103-000-0000-6567	278333	N
3124			9.90	KT Jun 2023	01-127-127-0000-6303	278333	N
3124			590.51	KT Jun 2023	01-127-127-0000-6567	278333	N
3124			80.67	KT Jun 2023	01-127-128-0000-6567	278333	N
3124			202.33	KT Jun 2023	01-127-129-0000-6567	278333	N
3124			87.30	KT Jun 2023	01-130-000-0000-6303	278333	N
3124			2,461.13	KT Jun 2023	01-130-000-0000-6567	278333	N
3124			243.90	KT Jun 2023	01-201-000-0000-6303	278334	N
3124			32.74	KT Jun 2023	01-201-000-0000-6565	278334	N
3124			7,793.38	KT Jun 2023	01-201-000-0000-6567	278334	N
3124			88.73	KT Jun 2023	01-205-000-0000-6565	278334	N
3124			6.61	KT Jun 2023	01-205-000-0000-6567	278334	N
3124			1,710.78	KT Jun 2023	03-340-000-0000-6565	278333	N
3124			258.64	KT Jun 2023	03-340-000-0000-6567	278333	N
	Warrant #	40472	Total...				
			13,748.40				
15996	Langdon Flodeen Law PLLC		2,363.90	Prof Svc 6/2023	01-011-000-0000-6271	23-25-4	N
	Warrant #	40473	Total...				
			2,363.90				
5902	Leica Geosystems, Inc.		1,361.00	Nova Basic CCP 6/23-6/24	01-101-101-0000-6669	903243580	N
5902			53,466.39	GS18T CS20 Kits 6/19	01-101-101-0000-6669	903247786	N
	Warrant #	40474	Total...				
			54,827.39				
1533	M-R Sign Co, Inc.		1,488.00	Rural ID Signs 6/22/23	01-281-283-0000-6420	220288	N
	Warrant #	40475	Total...				
			1,488.00				
15441	Mississippi Welders Supply Co Inc		175.56	Welding Supplies	61-398-000-0000-6420	4089298	N
	Warrant #	40476	Total...				
			175.56				

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 # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
15062	O'Rourke Media Group-MN LLC	18.78	Mtg Minutes 6/6	01-005-000-0000-6242	355751	N
15062		12.67	61 express Public Mtg Ntc 7/18	01-041-000-0000-6242	356792	N
15062		46.11	PAC Public Hearing Ntc 7/17	01-127-128-0000-6242	356793	N
15062		1.00	Affidavit 7/17	01-127-128-0000-6242	8	N
15062		22.78	BOC Mtg Ntc 7/18	01-127-128-0000-6242	356791	N
15062		1.00	Affidavit 7/18	01-127-128-0000-6242	356791	N
15062		225.00	Wan Lf Hrs	61-397-000-0000-6241	356446	N
	Warrant # 40477	Total...	327.34			
1727	Red Wing City-Finance	36,228.34	REP NPP Q4 FY2023	01-281-280-0000-6897	4/23-6/23	N
	Warrant # 40478	Total...	36,228.34			
14801	Redstone Construction, LLC	359,922.46	602-032 Br 25625 Est 1	03-320-000-0000-6320	Est #1	N
	Warrant # 40479	Total...	359,922.46			
2442	Riester Refrigeration Inc	120.00	VAV Coil Installation 5/12	01-111-112-0000-6305	00098836	N
	Warrant # 40480	Total...	120.00			
2084	Rochester Sand & Gravel	2,709,007.74	604-012 2023 Paving Est	03-320-000-0000-6320	Est #1	N
	Warrant # 40481	Total...	2,709,007.74			
9340	Schwicker's Tecta America, LLC	1,400.00	HVAC Fan Switch Rpr: CF 6/30	01-211-000-0000-6304	S510112371	N
	Warrant # 40482	Total...	1,400.00			
5820	SRF Consulting Group Inc	3,215.89	PEL Study TH52 #7-#8	03-330-000-0000-6318	14596.00-18	N
	Warrant # 40483	Total...	3,215.89			
7410	True North Psychology & Consulting, LLC	4,890.00	Therapy/Check-ins 6/2023	01-201-000-0000-6284	1025	N
	Warrant # 40484	Total...	4,890.00			
8611	Visual Gov Solutions, LLC	1,184.00	E-Check Processing Fees Q223	01-041-000-0000-5450	JS-5271	N
	Warrant # 40485	Total...	1,184.00			
1905	Wilson Oil	190.94	Diesel 2006	03-340-000-0000-6565	995140	N
1905		88.23	Unleaded 2302	03-340-000-0000-6567	994815	N
	Warrant # 40486	Total...	279.17			

Goodhue County

WARRANT REGISTER Auditor Warrants



<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>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
6629	WSB & Associates, Inc.	8,849.25	602-031 Realign-Const ROW			03-320-000-0000-6278	R022463-000-2	N
6629		21,820.25	602-031 Reconst-Prelim Design			03-320-000-0000-6281	R021153-000-9	N
Warrant #	40487	Total...	30,669.50					
8381	Zumbrota Water & Sewer Dept	42.72	Wtr & Swr Zta			03-350-000-0000-6253	8660	N
Warrant #	40488	Total...	42.72					
Warrant Form	WFXX-ACH	Total...	3,263,857.28					65 Transactions
	Final Total...	3,487,619.45						229 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

PONCELET
07/14/2023

10:49:18AM

Warrant Form **WFXX-ACH**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



<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>
55		223,762.17	WFXX	468849	468903	07/14/2023	07/14/2023		
24		3,263,857.28	WFXX-ACH	40465	40488	07/14/2023	07/14/2023	2	2,385.78
		3,487,619.45	TOTAL					22	3,261,471.50

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/14/2023
Pay Date 07/14/2023



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>		
1	213,421.62	County General Revenue	153,985.97	59,435.65		
3	3,181,176.72	County Road and Bridge	3,107,904.75	73,271.97		
11	6,580.93	Health & Human Service Fund	-	6,580.93		
15	482.82	County Ditch 1	-	482.82		
25	1,566.00	Economic Development Authority	1,566.00	-		
34	70,388.39	Capital Plan	-	70,388.39		
61	1,998.47	Waste Management Facilities	400.56	1,597.91		
72	12,004.50	Other Agency Funds	-	12,004.50		
	3,487,619.45	TOTAL	3,263,857.28	TOTAL ACH	223,762.17	TOTAL NON-ACH

Goodhue County

WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u> <u>OBO#</u>	<u>Account Number</u> <u>On-Behalf-of-Name</u>	<u>Invoice #</u> <u>From Date</u>	<u>PO #</u> <u>To Date</u>
12526	1820	State Of Minnesota-Sales & Use Tax					
			0.21	Receipt Nbr 60723 06/07/2023	01-105-000-0000-5859		0
			2.85	Receipt Nbr 468376 06/15/2023	01-207-240-0000-5859		0
			1.37	Receipt Nbr 7060523 06/05/2023	01-281-283-0000-5859		0
			1.37	Receipt Nbr 468385 06/15/2023	01-281-283-0000-5859		0
			1.37	Receipt Nbr 468481 06/21/2023	01-281-283-0000-5859		0
			150.58	Receipt Nbr 468214 06/08/2023	03-310-000-0000-5934		0
			0.69	Receipt Nbr 468371 06/15/2023	03-310-000-0000-5934		0
			1.03	Receipt Nbr 468372 06/15/2023	03-310-000-0000-5934		0
			38.52	Warr Nbr 468292 06/09/2023	61-398-000-0000-6561		0
			6.24	Warr Nbr 468292 06/09/2023	61-398-000-0000-6561		0
			3.98 -	Warr Nbr 40135 06/09/2023	61-398-000-0000-6563		0
			23.76	Warr Nbr 40135 06/09/2023	61-398-000-0000-6563		0
			2.65	Warr Nbr 40135 06/09/2023	61-398-000-0000-6569		0
			4.57	Warr Nbr 40135 06/09/2023	61-398-192-0000-6562		0
			25.00	Warr Nbr 468451 06/16/2023	61-398-192-0000-6562		0
			0.59	Warr Nbr 40135 06/09/2023	61-398-192-0000-6563		0
			19.18	Warr Nbr 468257 06/02/2023	61-398-192-0000-6575		0
			0.65 -	Sales Tax Rounding Adj 7/2023	01-001-000-0000-6850		0
			80.40	S/W Asmt 7/2023	61-000-000-0000-2222		0
			769.25	S/W Mgmt 7/2023	61-000-000-0000-2223		0
Warrant #	12526	Total	1,125.00	Date 7/19/2023			

ndahlstrom
07/17/2023

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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>
		Final Total...	1,125.00	20	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	6.52	County General Revenue
3	152.30	County Road and Bridge
61	966.18	Waste Management Facilities
	1,125.00	TOTAL

ndahlstrom
07/17/2023

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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>
12527	3796	Department Of Revenue	25,294.46	St Share-Deed Tax 6/2023	72-850-000-0000-2310		0
			20,445.51	St Share-Mtg Tax 6/2023	72-850-000-0000-2311		0
	Warrant #	12527	Total	45,739.97	Date 7/19/2023		
	Final Total...		45,739.97	2	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
72	45,739.97	Other Agency Funds
	45,739.97	TOTAL

ndahlstrom
07/19/2023

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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>
12528	14168	Heartland Payment Systems LLC	50.00	CC Refund Crt Svcs 7/7	01-255-255-0000-5475		0
	Warrant #	12528	Total	50.00	Date 7/19/2023		
	Final Total...		50.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

50.00

County General Revenue

50.00 TOTAL

ndahlstrom
07/26/2023

3:27:56PM

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>
12529	1512	Alliance Benefit Group	174.00	COBRA Invoice 6/2023	01-061-000-0000-6278	C143177	0
	Warrant #	12529	Total	174.00	Date 7/20/2023		
	Final Total...		174.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

174.00

County General Revenue

174.00 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>
12532	11506	Alerus Financial					
			23,047.87	7/20/23 Payroll-Co HSA Contrib	01-000-000-2504-2005		0
			4,765.20	7/20/23 Payroll-Co HSA Contrib	03-000-000-2504-2005		0
			14,581.49	7/20/23 Payroll-Co HSA Contrib	11-000-000-2504-2005		0
			576.91	7/20/23 Payroll-Co HSA Contrib	61-000-000-2504-2005		0
Warrant #	12532	Total	42,971.47	Date 7/20/2023			
	Final Total...		42,971.47	4	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	23,047.87	County General Revenue
3	4,765.20	County Road and Bridge
11	14,581.49	Health & Human Service Fund
61	576.91	Waste Management Facilities
	42,971.47	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 # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
1353	Ag Partners Coop	3,464.72	Diesel Kyn	03-340-000-0000-6565	819227	N
1353		98.71-	Fuel Discount Kyn	03-340-000-0000-6565	819227	N
	Warrant #	468976	Total...	3,366.01		
27106	American Solutions For Business	315.74	MH StmtS 7/7/23	01-041-000-0000-6401	INV06817481	N
	Warrant #	468977	Total...	315.74		
13364	Aspen Mills Incorporated	71.40	Intl Issue/Brass:LaPlante 7/13	01-201-000-0000-6453	316569	N
13364		71.40	Intl Issue/Brass:Stumm 7/13	01-205-000-0000-6453	316568	N
	Warrant #	468978	Total...	142.80		
12906	Bryant/James	235.15	Transp Mileage 6/12-7/11/23	01-121-140-0000-6220		N
	Warrant #	468979	Total...	235.15		
14487	Buck/Christopher David	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6106		N
14487		24.89	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N
	Warrant #	468980	Total...	124.89		
11109	Intereum Inc.	1,234.16	Dispatch Chair 7/11/23	01-209-000-0000-6432	199897	N
	Warrant #	468981	Total...	1,234.16		
4712	JJ Lawnscape Under Ground Sprinkler Sys	155.88	Irrigation Start Up/Rprs 6/6	01-111-110-0000-6306	27134	N
4712		289.14	Irrigation Start Up/Rprs 6/2	01-111-112-0000-6306	27136	N
4712		80.00	Irrigation Start Up/Rprs 6/2	01-111-115-0000-6306	27135	N
4712		289.14	Irrigation Start Up/Rprs 6/2	01-111-116-0000-6306	27136	N
	Warrant #	468982	Total...	814.16		
11575	Loffler Companies Inc.	18.72	Copies 6/1-6/30/23	01-091-000-0000-6302	4405715	N
	Warrant #	468983	Total...	18.72		
10139	MedTox Laboratories, Inc.	39.03	Drug Scrng (1) 6/30/23	01-201-000-0000-6291	620234741	N
	Warrant #	468984	Total...	39.03		
13333	Miller/Richard	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6106		N
13333		36.68	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N
	Warrant #	468985	Total...	136.68		

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



<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>
74069	Minnesota County Attorneys Association	95.00	2023 CHIPS Confr: EBreza	01-091-000-0000-6357	200010437	N
74069		95.00	2023 CHIPS Confr: AStein	01-091-000-0000-6357	200010438	N
	Warrant #	468986	Total...	190.00		
837	Motorola Solutions Inc	1,156.32	(7) P Radio batteries 6/28	34-207-000-0000-6480	8281657569	N
	Warrant #	468987	Total...	1,156.32		
15182	Mulcahy	795.36	Pump Seals 6/29	01-111-112-0000-6304	PS-INV165695	N
15182		795.36	Pump Seals 6/29	01-111-113-0000-6304	PS-INV165695	N
15182		795.36	Pump Seals 6/29	01-111-116-0000-6304	PS-INV165695	N
	Warrant #	468988	Total...	2,386.08		
5189	Nystuen/Richard	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6106		N
5189		48.47	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N
	Warrant #	468989	Total...	148.47		
11013	Office Of MN.IT Services	142.32	EOC Phone Lines 6/2023	01-281-280-0000-6201	W23060441	N
	Warrant #	468990	Total...	142.32		
5828	Olmsted County	196.86	HHW Disp-Lithium Batt	61-399-192-0000-6838	HW063023	N
5828		176.00	HHW Disp - Aerosols	61-399-192-0000-6838	HW070623	N
	Warrant #	468991	Total...	372.86		
13742	Premier Biotech Labs, LLC	77.25	Confirmation Testing 6/2023	01-091-132-0000-6405	L3345715	N
13742		21.00	Shipping 6/2023	01-091-132-0000-6405	L3345715	N
	Warrant #	468992	Total...	98.25		
5136	Red Wing City-Public Works	19.00	Waste Disposal 7/6	01-111-000-0000-6257	785602	N
5136		19.00	Waste Disposal 7/6	01-111-000-0000-6257	785655	N
	Warrant #	468993	Total...	38.00		
13160	Regents of the University of MN	39,340.50	Reimb: 4-H PC Aly/Rachel Q223	01-601-000-0000-6284	0300032044	N
	Warrant #	468994	Total...	39,340.50		
2565	Schumacher Elevator Company	1,013.34	Elevator Rpr 6/1	01-111-110-0000-6305	90586438	N
	Warrant #	468995	Total...	1,013.34		

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



<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>
13288	Schumacher/Jessica	52.55	Uber Fare 6/29	01-091-132-0000-6331		N
13288		65.50	Mileage 6/25 & 6/29	01-091-132-0000-6331		N
13288		48.09	Uber Fare 6/25	01-091-132-0000-6331		N
13288		113.00	Airport Parking 6/25-29	01-091-132-0000-6332		N
13288		1,342.59	Conference 6/25-29	01-091-132-0000-6332		N
	Warrant # 468996	Total...	1,621.73			
15965	Skillet Kitchen	2,491.03	Inmate Meals 6/26-6/30/23	01-207-000-0000-6463	INV00004314	N
15965		1,014.51	Inmate Meals 7/1-7/2/23	01-207-000-0000-6463	INV00004315	N
	Warrant # 468997	Total...	3,505.54			
6450	Staples Advantage	75.08	Misc Office Supplies 6/6/23	01-207-000-0000-6405	8070790709	N
	Warrant # 468998	Total...	75.08			
1831	Streichers, Inc.	19.99	Intl Issue/Patch:Hayen 7/14	01-201-000-0000-6453	11644475	N
1831		209.98	Intl Gear/Holster:Schafer 7/14	01-201-000-0000-6454	11644572	N
	Warrant # 468999	Total...	229.97			
2469	Toshiba America Business Solutions	197.97	Copier 7/2023	01-255-000-0000-6302	5025547944	N
	Warrant # 469000	Total...	197.97			
16087	Trajectory Brands Inc.	2,489.41	Travel Expenses 6/14-15	01-001-000-0000-6278	1262	N
	Warrant # 469001	Total...	2,489.41			
6921	U.S. Bank	19,187.50	Int-2014A Hwy Proj Bonds	35-821-000-0000-6791	2314658	N
6921		22,338.75	Int-2012B QECB Bonds	35-825-000-0000-6791	2314658	N
6921		141,000.00	Int-2015A CB/Other CIP Bonds	35-830-000-0000-6791	2314658	N
	Warrant # 469002	Total...	182,526.25			
16145	Widman/Joseph	100.00	Refund Payment 7/2023	01-201-238-0000-6850		N
	Warrant # 469003	Total...	100.00			
73383	Xcel Energy	8,872.36	Electric: GC 4-5/2023	01-111-110-0000-6251	51-4345908-1	N
73383		30.75	St Lts - 5	03-310-000-0000-6251	51-64100936	N
73383		93.52	St Lts - S Bench	03-310-000-0000-6251	51-94709683	N
73383		1,031.99	Elec-Rcy	61-398-192-0000-6251	51-69848451	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



<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>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
73383	Xcel Energy	57.52	Elec-Drop Shed			61-398-192-0000-6251	51-69848451	N
73383		65.43	Gas-Rcy			61-398-192-0000-6252	51-69848451	N
Warrant #	469004	Total...	10,151.57					
2860	Zarnoth Brush Works, Inc.	1,430.00	Broom 2007			03-340-000-0000-6563	0194607-IN	N
Warrant #	469005	Total...	1,430.00					
Warrant Form	WFXX	Total...	253,641.00			57 Transactions		

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 # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
13221	Birmingham/Darel H.	463.09	Transp Mileage 6/5-6/27/23	01-121-140-0000-6220		N
	Warrant # 40523	Total...	463.09			
6789	Breza/Elizabeth M S	205.67	MACPS Confr Mileage 6/6-9	01-091-000-0000-6331		N
	Warrant # 40524	Total...	205.67			
13669	Duo Security LLC	5,670.00	Two-Factor Auth 7/23-7/24	01-063-000-0000-6270	INV21491907	N
	Warrant # 40525	Total...	5,670.00			
7543	Falk Collision Inc.	42.00	Unit #s 2103	03-340-000-0000-6432	RO #8388	N
	Warrant # 40526	Total...	42.00			
9305	Fox/Darwin	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6106		N
9305		17.03	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N
	Warrant # 40527	Total...	117.03			
11189	Gale/Thomas	100.00	Per Diem: PAC Mtg Mileage 7/17	01-127-128-0000-6106		N
11189		22.27	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N
	Warrant # 40528	Total...	122.27			
833	Government Management Group, Inc	5,000.00	2022 Cost Alloc Plan	01-041-000-0000-6278	2221	N
	Warrant # 40529	Total...	5,000.00			
22150	Grimsrud Publishing	62.40	Wan Lndf Hrs	61-397-000-0000-6241	13463	N
	Warrant # 40530	Total...	62.40			
13592	Hile/Joe	70.08	Valuation Class Mileage 7/17	01-055-000-0000-6331		N
13592		22.00	Overnight Meal 7/17	01-055-000-0000-6332		N
	Warrant # 40531	Total...	92.08			
15557	Holzheu/Beverly	307.85	Transp Mileage 6/5-7/5/23	01-121-140-0000-6220		N
	Warrant # 40532	Total...	307.85			
15111	Innovational Water Solutions, Inc.	1,588.00	Cool Twr/Hydro Mgmt Trmt 6/23	01-111-110-0000-6301	16311	N
15111		1,969.34	Cool Twr/Hydro Mgmt Trmt 6/23	01-111-112-0000-6301	16316	N
15111		1,969.34	Cool Twr/Hydro Mgmt Trmt 6/23	01-111-113-0000-6301	16316	N
15111		1,588.00	Cool Twr/Hydro Mgmt Trmt 6/23	01-111-115-0000-6301	16313	N

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 # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
15111	Innovational Water Solutions, Inc.	1,969.34	Cool Twr/Hydro Mgmt Trmt 6/23	01-111-116-0000-6301	16316	N
15111		149.00	Hydronic Sys Mgmt 6/30	01-111-116-0000-6301	16314	N
	Warrant # 40533	Total...	9,233.02			
3972	Innovative Office Solutions, LLC	6.51	Paper 6/27	01-091-000-0000-6405	IN4241269	N
	Warrant # 40534	Total...	6.51			
15792	KnowBe4, Inc.	3,198.46	Sec Awareness Trng 6/23-6/26	01-063-000-0000-6270	INV263126	N
	Warrant # 40535	Total...	3,198.46			
8742	Mandelkow/Mark	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6284		N
	Warrant # 40536	Total...	100.00			
2610	Nygaard/Ronald H.	455.88	Transp Mileage 7/6-7/14/23	01-121-140-0000-6220		N
	Warrant # 40537	Total...	455.88			
15062	O'Rourke Media Group-MN LLC	20.44	BOC Mtg Ntc 4/4	01-005-000-0000-6242	351870	N
15062		21.00	BOC Mtg Ntc 5/2	01-005-000-0000-6242	353644	N
15062		21.00	BOA Public Hearing Ntc 7/24	01-127-128-0000-6242	357316	N
	Warrant # 40538	Total...	62.44			
14303	Paragon Development Systems, Inc.	19,943.14	Fortinet Firewall Maint 6/28	01-063-000-0000-6301	15179389	N
14303		1,990.60	FortiEMS Upgrade 6/28	01-063-000-0000-6301	15179394	N
	Warrant # 40539	Total...	21,933.74			
10876	Parallel Technologies Inc.	12,127.82	Biby Pavillion Security 75%	03-521-000-0000-6632	89844	N
	Warrant # 40540	Total...	12,127.82			
2084	Rochester Sand & Gravel	3,617,678.68	604-012 2023 Paving Est 2	03-320-000-0000-6320	Est #2	N
	Warrant # 40541	Total...	3,617,678.68			
50750	Rs Eden	200.39	Drug Testing 6/30	01-255-000-0000-6285	66460	N
50750		122.94	Supplies 6/30	01-255-000-0000-6285	66460	N
	Warrant # 40542	Total...	323.33			
5962	Stenerson/Howard	100.00	Per Diem: PAC Mtg 7/17	01-127-128-0000-6106		N
5962		5.90	PAC Mtg Mileage 7/17	01-127-128-0000-6331		N

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Warrant Form **WFXX-ACH**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



<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>Total...</u>	<u>105.90</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
1903	Thomson Reuters - West		168.99	Library Plan 7/2023	01-091-000-0000-6452	848632760	N
Warrant #	40544	Total...	168.99				
Warrant Form	WFXX-ACH	Total...	3,677,477.16	35 Transactions			
	Final Total...		3,931,118.16	92 Transactions			

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Warrant Form **WFXX-ACH**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



<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>
30		253,641.00	WFXX	468976	469005	07/21/2023	07/21/2023		
22		3,677,477.16	WFXX-ACH	40523	40544	07/21/2023	07/21/2023	9	1,969.77
		3,931,118.16	TOTAL					13	3,675,507.39

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/21/2023
Pay Date 07/21/2023



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>		
1	111,076.61	County General Revenue	47,566.26	63,510.35		
3	3,634,768.78	County Road and Bridge	3,629,848.50	4,920.28		
34	1,156.32	Capital Plan	-	1,156.32		
35	182,526.25	Debt Service Fund	-	182,526.25		
61	1,590.20	Waste Management Facilities	62.40	1,527.80		
	3,931,118.16	TOTAL	3,677,477.16	TOTAL ACH	253,641.00	TOTAL NON-ACH

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>
10529	ADP, Inc.	6,678.72	Payroll Processing 6/9-6/23/23	01-061-000-0000-6279	637331454	N
	Warrant # 469160	Total...	6,678.72			
15310	Allen/Keith Rodney	100.00	Per Diem: BOA Mtg 7/24	01-127-128-0000-6106		N
15310		42.31	BOA Mtg Mileage 7/24	01-127-128-0000-6331		N
	Warrant # 469161	Total...	142.31			
16144	Amy's Ridgetop, Inc.	1,000.00	Recognition Picnic 7/18	01-001-000-0000-6195		N
	Warrant # 469162	Total...	1,000.00			
11184	ASL Interpreting Services Inc.	73.50	Interpreting Services 6/2023	01-201-000-0000-6283	23.09722	N
	Warrant # 469163	Total...	73.50			
13364	Aspen Mills Incorporated	240.25	Intl EM:Merchlewitz 5/18/23	01-281-280-0000-6453	313969	N
	Warrant # 469164	Total...	240.25			
2477	Association of Minnesota Counties	150.00	2023 MACA Tech Day: SArneson	01-031-000-0000-6357		N
	Warrant # 469165	Total...	150.00			
14905	Bettich/Erich Matthew	100.00	BOA Mtg Security 7/24	01-127-128-0000-6284		N
	Warrant # 469166	Total...	100.00			
9329	Bevcomm	277,767.00	Rural PI Fiber Expansion Proj	01-001-000-0000-6849		N
	Warrant # 469167	Total...	277,767.00			
460	Bignell/Mike	115.61	Transp Mileage 7/7-7/20/23	01-121-140-0000-6220		N
	Warrant # 469168	Total...	115.61			
15659	Breuer/Scott	100.00	Per Diem: BOA Mtg 7/24	01-127-128-0000-6106		N
15659		27.90	BOA Mtg Mileage 7/24	01-127-128-0000-6331		N
	Warrant # 469169	Total...	127.90			
1615	Bureau Of Criminal Apprehension	1,990.00	PTC: (199) New 4/1-6/30/23	72-850-000-0000-2194	25-000077	N
1615		610.00	PTC: (122) Renew 3/1-6/30/23	72-850-000-0000-2194	25-000077	N
	Warrant # 469170	Total...	2,600.00			
15828	Cannon Valley Garage Doors, LLC	3,040.17	Overhead Dr Rpr RW	03-350-000-0000-6305	26341975	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>469171</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			3,040.17				
11865	CliftonLarsonAllen LLP		1,732.50	2022 Audit - Billing #7	01-041-000-0000-6274	3811941	N
	Warrant #	469172	Total...				
			1,732.50				
15719	Day/Thomas		35.00	Cell Phone 7/2023	01-061-000-0000-6202		N
	Warrant #	469173	Total...				
			35.00				
12768	Dell Marketing L.P.		1,779.94	New AA Computer 6/22/23	34-121-000-0000-6480	10681540630	N
	Warrant #	469174	Total...				
			1,779.94				
1814	Department of Labor & Industry		68.50	Bldg permit Cannon Falls Q123	72-850-000-0000-2178	MARCH0490252023	N
1814			117.00	Bldg Permit Dennison Q123	72-850-000-0000-2178	MARCH0490452023	N
1814			421.50	Bldg Permit Goodhue Q123	72-850-000-0000-2178	MARCH0490592023	N
1814			78.50	Bldg Permit Kenyon Q123	72-850-000-0000-2178	MARCH0490792023	N
1814			0.50	Bldg Permit Wanamingo Q123	72-850-000-0000-2178	MARCH0491342023	N
	Warrant #	469175	Total...				
			686.00				
12325	England Law Office LTD		2,375.00	Prof Svc 2/2023	01-011-000-0000-6271		N
12325			1,525.00	Prof Svc 3/2023	01-011-000-0000-6271		N
12325			400.00	Prof Svc 4/2023	01-011-000-0000-6271		N
12325			1,225.00	Prof Svc 5/2023	01-011-000-0000-6271		N
12325			1,625.00	Prof Svc 6/2023	01-011-000-0000-6271		N
	Warrant #	469176	Total...				
			7,150.00				
4644	Express Services, Inc.		864.00	Bldg Concierge Temp 7/23	01-001-000-0000-6850	29367439	N
4644			691.20	Bldg Concierge Temp 7/16	01-001-000-0000-6850	29333144	N
	Warrant #	469177	Total...				
			1,555.20				
15945	Fire Safety USA, Inc.		115.50	Fill Station Hoses 7/20/23	01-205-000-0000-6420	169878	N
	Warrant #	469178	Total...				
			115.50				
2062	Forklifts of Minnesota, Inc.		237.10	Forklift PM/Inspection 7/18	01-111-000-0000-6301	01S9898110	N
2062			250.47	Aerial Lift PM/Inspection 7/18	01-111-000-0000-6301	01S9838530	N
2062			196.65	Aerial Lift PM/Inspection 7/18	01-111-000-0000-6301	01S9838540	N
2062			1,155.18	Aerial Lift Batteries 7/18	01-111-000-0000-6562	01S9898100	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>469179</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			1,839.40				
3266	Frontier Communications		88.59	Kenyon Phone	03-350-000-0000-6201	123197-2	N
3266			69.99	Kenyon DSL	03-350-000-0000-6209	123197-2	N
	Warrant #	469180	Total...				
			158.58				
4958	Gadiant Brothers Construction LLC		3,508.05	CARES-Permit 23-0275	01-003-000-0000-6892		N
	Warrant #	469181	Total...				
			3,508.05				
1331	Goodhue County Cooperative Elec Assoc		101.34	St Lts #24 - RBW	03-310-000-0000-6251	17064001	N
1331			75.22	St Lts #24 - RBE	03-310-000-0000-6251	17064002	N
1331			52.05	Signs TH56 & 9	03-310-000-0000-6251	17064003	N
1331			64.68	Signs TH19 & 7	03-310-000-0000-6251	17064004	N
1331			15.14	St Lts #1 - Wt RK	03-310-000-0000-6251	17064005	N
1331			8.83	St Lts #9	03-310-000-0000-6251	17064006	N
1331			8.83	St Lts #9	03-310-000-0000-6251	17064013	N
1331			8.83	St Lts #9	03-310-000-0000-6251	17064014	N
1331			8.83	St Lts #10	03-310-000-0000-6251	17064015	N
1331			8.83	St Lts #1	03-310-000-0000-6251	17064016	N
1331			8.83	St Lts #9	03-310-000-0000-6251	17064017	N
1331			57.00	Park & Ride #8	03-310-000-0000-6251	17064018	N
1331			8.83	St Lts #1	03-310-000-0000-6251	17064007	N
1331			8.83	St Lts #1	03-310-000-0000-6251	17064008	N
1331			8.83	St Lts #16	03-310-000-0000-6251	17064009	N
1331			8.83	St Lts #2	03-310-000-0000-6251	17064010	N
1331			8.83	St Lts #1	03-310-000-0000-6251	17064011	N
1331			8.83	St Lts #1	03-310-000-0000-6251	17064012	N
1331			186.89	Elec - CF	03-350-000-0000-6251	1293002	N
1331			47.77	Elec - Vasa	03-350-000-0000-6251	901293001	N
1331			7.57	Park Light	03-521-000-0000-6251	5862001	N
	Warrant #	469182	Total...				
			713.62				
21090	Goodhue County Recorder		92.00	A693114 / A693116	01-127-128-0000-6850	202300000388	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
21090	Goodhue County Recorder	184.00	A693942-A693945		01-127-128-0000-6850	202300000491	N
21090		46.00	T32249		01-127-128-0000-6850	202300000490	N
	Warrant #	469183	Total...				
		322.00					
8956	Greseth/Todd Ordean	24.24	Dennison CC Mileage 7/6		01-005-000-0000-6331		N
8956		29.48	Twps W-H-R Mileage 7/10		01-005-000-0000-6331		N
8956		30.79	Holden/Kenyon Mileage 7/11		01-005-000-0000-6331		N
8956		40.61	PAC Mileage 7/17		01-005-000-0000-6331		N
8956		40.61	Personnel/COW Mileage 7/18		01-005-000-0000-6331		N
8956		7.86	Wgo Twp Mileage 7/20		01-005-000-0000-6331		N
8956		33.41	PI Twp Mileage 7/25		01-005-000-0000-6331		N
8956		40.61	Excel Mileage 7/27		01-005-000-0000-6331		N
	Warrant #	469184	Total...				
		247.61					
13949	Griesert/Beverly Jo	504.35	Transp Mileage 6/28-7/21/23		01-121-140-0000-6220		N
	Warrant #	469185	Total...				
		504.35					
16101	Highland Sanitation & Recycling Inc.	339.30	Dumpstr Aug		03-521-000-0000-6343	1129901	N
	Warrant #	469186	Total...				
		339.30					
9341	ICON Constructors, LLC	7,638.28	598-022 CR 57 Br FINAL		03-320-000-0000-6320	FINAL	N
	Warrant #	469187	Total...				
		7,638.28					
16148	Johnson/Cassandra	18.00	Refund: Marriage License		01-101-000-0000-5452		N
	Warrant #	469188	Total...				
		18.00					
1461	Kenyon Municipal Utilities	183.52	Elec-Kny		03-350-000-0000-6251	12-1783	N
1461		56.24	Wtr-Swr-Kny		03-350-000-0000-6253	12-1783	N
	Warrant #	469189	Total...				
		239.76					
13157	Knott/Daniel	100.00	Per Diem: BOA Site Visit 7/20		01-127-128-0000-6106		N
13157		100.00	Per Diem: BOA Mtg 7/24		01-127-128-0000-6106		N
13157		3.14	BOA Site Visit Mileage 7/20		01-127-128-0000-6331		N
13157		3.14	BOA Mtg Mileage 7/24		01-127-128-0000-6331		N
	Warrant #	469190	Total...				
		206.28					

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 # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
13176	Lawson Products Inc.	269.10	Ear Plugs	03-310-000-0000-6417	9310425025	N
13176		37.48	Fasteners - Sign Shop	03-310-000-0000-6504	9310725024	N
	Warrant # 469191	Total... 306.58				
4906	MAAP	25.00	2023 MAAP Membership Fee	01-055-000-0000-6243		N
	Warrant # 469192	Total... 25.00				
8522	Minnesota Energy Resources Corporation	28.64	Gas: PI Twr 6/16-7/16/23	01-211-000-0000-6252	0504542721-00001	N
	Warrant # 469193	Total... 28.64				
27104	MN Department of Veterans Affairs	263.55	FY23 Operation Grant Refund	01-121-120-0000-5256		N
	Warrant # 469194	Total... 263.55				
3003	Mn Ui Fund	24.25	Unemp Chgs Q223	01-001-000-0000-6172	07974553	N
	Warrant # 469195	Total... 24.25				
2864	ODP Business Solutions	7.49	Name Plate 7/3	01-127-127-0000-6405	319754182001	N
2864		21.81	Copy Paper 6/3	01-127-127-0000-6405	319761774001	N
2864		7.50	Name Plate 7/3	01-127-128-0000-6405	319754182001	N
2864		21.81	Copy Paper 6/3	01-127-128-0000-6405	319761774001	N
	Warrant # 469196	Total... 58.61				
11013	Office Of MNIT Services	1,750.55	Mnet Collaboration 6/2023	01-063-000-0000-6301	DV23060344	N
	Warrant # 469197	Total... 1,750.55				
5828	Olmsted County	870.91	TH52 tnsHP Dec 2022/Jan 2023	03-330-000-0000-6278	070723-6	N
	Warrant # 469198	Total... 870.91				
15010	Out Back Nursery, Inc.	2,096.20	Pavilion Plant Matl	03-521-000-0000-6632	SO #3383	N
	Warrant # 469199	Total... 2,096.20				
6485	Pace Analytical	5,282.00	Wanamingo Landfill	61-397-000-0000-6283	23100422107	N
	Warrant # 469200	Total... 5,282.00				
4032	Project Lifesaver International	7,065.07	(10) PL Transmitter Kits 7/20	01-201-000-0000-6432	Q230005873	N
	Warrant # 469201	Total... 7,065.07				
14082	Quadient Finance USA, Inc.	2,000.00	Postage Mtr: GOV 6/13	01-001-000-0000-6203	7900044081157277	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>469202</u>	<u>Total...</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			2,000.00				
5136	Red Wing City-Public Works		30.00	Garbage Disposal 7/13	01-111-000-0000-6257	785953	N
5136			1,490.58	Hydrant-Graveling	03-310-000-0000-6508	9948-001	N
5136			790.25	Wtr-Swr-Garb	03-350-000-0000-6253	9948-000	N
5136			251.22	Wtr/Swr-Shared	03-350-000-0000-6253	9948-002	N
5136			1,210.68	Sprinkler	03-350-000-0000-6306	9949-000	N
5136			238.29	Wtr-Swr-Garb RC	61-398-000-0000-6253	10040-000	N
5136			1,082.07	Residual Disp RC	61-398-192-0000-6839	10040-000	N
	Warrant #	469203	Total...				
			5,093.09				
9608	River City Carpet One Floor and Home		847.00	Carpet Tiles 4/17	01-111-110-0000-6305	RC230157	N
	Warrant #	469204	Total...				
			847.00				
2186	Scott Construction Inc		1,334,748.61	2023 Seal Coat Est #1	03-310-000-0000-6322	Est 1	N
	Warrant #	469205	Total...				
			1,334,748.61				
11980	Shane Electric, Inc		115.00	Rpr GFI CF	03-350-000-0000-6305	16663	N
	Warrant #	469206	Total...				
			115.00				
5029	Short Elliot Hendrickson Inc		1,235.12	Monitor Wan Lndf-6/2023	61-397-000-0000-6283	448781	N
	Warrant #	469207	Total...				
			1,235.12				
1974	South Country Health Alliance		4.89	June 2023 Interpreter Svcs	01-001-000-0000-6284		N
	Warrant #	469208	Total...				
			4.89				
6450	Staples Advantage		7.50	Cardstock 7/4	01-127-127-0000-6405	3542046197	N
6450			8.05	Gold Seals 7/6	01-127-127-0000-6405	3542113030	N
6450			92.35	Misc Office Supplies 6/30	01-127-127-0000-6405	3541528605	N
6450			8.35	Index Tabs 6/30	01-127-127-0000-6405	3541528602	N
6450			7.50	Cardstock 7/4	01-127-128-0000-6405	3542046197	N
6450			8.04	Gold Seals 7/6	01-127-128-0000-6405	3542113030	N
6450			92.35	Misc Office Supplies 6/30	01-127-128-0000-6405	3541528605	N
6450			138.34	Index Tabs/Chair 6/30	01-127-128-0000-6405	3451528602	N
	Warrant #	469209	Total...				
			362.48				

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
2469	Toshiba America Business Solutions	184.76	Copier 8/2023		01-041-000-0000-6302	5025947357	N
2469		45.16	Copies 6/2023		01-041-000-0000-6302	5025947357	N
2469		144.78	Copier 7/2023		01-055-000-0000-6302	5025806454	N
	Warrant # 469210	Total...	374.70				
9933	Tri-State Business Machines Inc	16.33	Copies 6/10-7/9/23		01-103-000-0000-6302	577238	N
9933		16.33	Copies 6/10-7/9/23		01-105-000-0000-6302	577238	N
9933		168.41	Copies 6/10-7/9/23		01-127-127-0000-6405	577284	N
9933		168.40	Copies 6/10-7/9/23		01-127-128-0000-6405	577284	N
9933		16.33	Copies 6/10-7/9/23		01-127-129-0000-6302	577238	N
	Warrant # 469211	Total...	385.80				
1878	Vasa Township	767.15	Gravel Tax Q223		72-850-000-0000-2320	Bruening Rock	N
	Warrant # 469212	Total...	767.15				
9824	Warning Lites of Minnesota	1,650.00	#2 Detour/Barrier Rent Jun 23		03-310-000-0000-6343	23-02898	N
	Warrant # 469213	Total...	1,650.00				
1674	Wells Fargo Banks	1,171.56	Client Analysis 6/2023		01-001-000-0000-6375	23060267443	N
	Warrant # 469214	Total...	1,171.56				
11465	Wells Fargo Vendor Fin Serv	241.89	Copier LEase Aug		03-330-000-0000-6302	5025817875	N
	Warrant # 469215	Total...	241.89				
11965	Zemke Trucking LLC	3,685.88	Landfill Disp - Jun		61-397-000-0000-6839	2272	N
	Warrant # 469216	Total...	3,685.88				
	Warrant Form WFXX	Total...	1,691,279.36		129 Transactions		

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>
6193	Advanced Correctional Healthcare	31,661.74	Medical Contract 8/23	01-207-000-0000-6272	131653	N
6193		1,210.33	ADP Recon 7, 8, 12/22	01-207-000-0000-6272	131654	N
6193		440.43	Nurses Overtime 5-6/2023	01-207-000-0000-6272	132082	N
	Warrant # 40664	Total...	33,312.50			
11387	Ahlbrecht/Jessica	35.00	Cell Phone 7/2023	01-061-000-0000-6202		N
	Warrant # 40665	Total...	35.00			
6781	Benck/Andrea	35.00	Cell Phone 7/2023	01-031-000-0000-6202		N
	Warrant # 40666	Total...	35.00			
15657	Betcher/Susan	8.78	Wacouta Twp Mileage 7/10	01-005-000-0000-6331		N
15657		8.78	Equity Comm Mileage 7/18	01-005-000-0000-6331		N
	Warrant # 40667	Total...	17.56			
1137	Cannon Falls City	3,629.73	Siren Software/Mtnc 7/17/23	01-523-000-0000-6270	3070	N
	Warrant # 40668	Total...	3,629.73			
13708	Carlson/Hannah	30.00	Cell Phone 7/2023	01-063-000-0000-6202		N
13708		40.00	Internet 7/2023	01-063-000-0000-6209		N
	Warrant # 40669	Total...	70.00			
4113	Central States Wire Products, Inc	4,377.68	Baling Wire	61-398-192-0000-6418	66081	N
	Warrant # 40670	Total...	4,377.68			
8587	D & T Ventures LLC	520.38	Web Tax Support 7/2023	01-063-000-0000-6268	302495	N
	Warrant # 40671	Total...	520.38			
1188	Department Of Transportation	222.30	602-032 Mat'l Testing	03-320-000-0000-6287	P17032	N
	Warrant # 40672	Total...	222.30			
2370	Ekblad/Jeff	35.00	Cell Phone 7/2023	01-103-000-0000-6202		N
	Warrant # 40673	Total...	35.00			
9931	Emery/Andrea	30.00	Cell Phone 7/2023	01-255-000-0000-6202		N
	Warrant # 40674	Total...	30.00			

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>
1273	Erickson Engineering Co. LLC	15,432.10	608-013 Prelim Dsgn Rpl Br 255	03-320-000-0000-6281	15830	N
1273		4,536.00	045-004 Prelim Dsgn CR 45 Br 2	03-320-000-0000-6281	15845	N
	Warrant # 40675	Total... 19,968.10				
1289	Featherstone Township	35.43	Grave Tax Q223	72-850-000-0000-2320	Bruening	N
	Warrant # 40676	Total... 35.43				
13223	Ferguson/Janet	30.00	Cell Phone 7/2023	01-255-000-0000-6202		N
	Warrant # 40677	Total... 30.00				
1296	Florence Township	201.57	Gravel Tax Q223	72-850-000-0000-2320	Glander	N
1296		26.39	Gravel Tax Q223	72-850-000-0000-2320	Roberson	N
	Warrant # 40678	Total... 227.96				
9305	Fox/Darwin	100.00	Per Diem: BOA Mtg 7/24	01-127-128-0000-6106		N
9305		17.03	BOA Mileage 7/24	01-127-128-0000-6331		N
	Warrant # 40679	Total... 117.03				
168	Gagnon/Cory	235.80	Jail Trng Mileage 7/12-14	01-207-000-0000-6331		N
	Warrant # 40680	Total... 235.80				
1326	Goodhue City	145.43	TZD Enf. Grant Q3/FY2023	01-201-000-0000-6897	4-6/23	N
	Warrant # 40681	Total... 145.43				
22150	Grimsrud Publishing	128.25	HHW Ad-Pine Isl	61-399-192-0000-6241	13594	N
	Warrant # 40682	Total... 128.25				
15610	Hanley/Kate	30.00	Cell Phone 7/2023	01-255-000-0000-6202		N
	Warrant # 40683	Total... 30.00				
2283	Holst/Kristine	35.00	Cell Phone 7/2023	01-201-000-0000-6202		N
	Warrant # 40684	Total... 35.00				
13230	Johnson Law RW, LLC	350.00	Prof Svc GRobinson 5-6/2023	01-011-000-0000-6271	25PR211394	N
	Warrant # 40685	Total... 350.00				
12612	Kelly/Dan	30.00	Cell Phone 7/2023	01-255-000-0000-6202		N

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 # Tx</u>
<u>Warrant #</u>		<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
		40686	30.00				
1454	Kenyon City		464.10	TZD Enf. Grant Q3/FY2023	01-201-000-0000-6897	4-6-23	N
		40687	464.10				
12152	Lance/Stacy L		35.00	Cell Phone 7/2023	01-031-000-0000-6202		N
		40688	35.00				
1514	Leon Township		5,298.19	Gravel tax Q223	72-850-000-0000-2320	Anderson	N
1514			194.84	Gravel tax Q223	72-850-000-0000-2320	Hernke's	N
1514			1,923.40	Gravel tax Q223	72-850-000-0000-2320	Kielmeyer	N
1514			198.56	Gravel tax Q223	72-850-000-0000-2320	Hernke's	N
		40689	7,614.99				
5138	Madden Galanter Hansen, LLP		520.00	Labor Relations Svcs 6/2023	01-061-000-0000-6275		N
		40690	520.00				
44	Marco Technologies LLC		724.18	Printer Support 7/5-8/4/23	01-063-000-0000-6302	INV11379021	N
		40691	724.18				
1721	Matthews/Tris		35.00	Cell Phone 7/2023	01-201-000-0000-6202		N
		40692	35.00				
35975	MCIT		318.00	Update EDP #0001 Blanket	01-001-000-0000-6351	9260	N
		40693	318.00				
1581	Milo Peterson Ford Co		1,170.28	2022 Ford Explorer Repair 6/20	01-127-127-0000-6303	RO# B76620	N
		40694	1,170.28				
824	Minneola Township		1,883.20	Gravel Tax Q223	72-850-000-0000-2320	Schumacher	N
		40695	1,883.20				
892	MNCCC		9,224.00	Q323 Property Tax Support	01-041-000-0000-6268	2307023	N
		40696	9,224.00				
14800	Naatz/Thomas		30.00	Cell Phone 7/2023	01-063-000-0000-6202		N
14800			40.00	Internet 7/2023	01-063-000-0000-6209		N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>
	40697	Total...	70.00				
14739	North Country Chevrolet Buick GMC		39,280.20	#2327 Marked Squad 5/2/23	34-201-000-0000-6663	023-073	N
	40698	Total...	39,280.20				
15062	O'Rourke Media Group-MN LLC		36.00	Brd Mtg Ntc 6/20	01-005-000-0000-6242	357443	N
15062			9.33	2022 Financial Publication	01-041-000-0000-6242	357439	N
15062			12.22	BOC Mtg Ntc 8/1	01-127-128-0000-6242	357444	N
15062			1.00	Affidavit 8/1	01-127-128-0000-6242	357444	N
	40699	Total...	58.55				
8856	Ostlund/Emily		30.00	Cell Phone 7/2023	01-255-000-0000-6202		N
	40700	Total...	30.00				
12189	Pierret/Samantha		30.00	Cell Phone 7/2023	01-127-128-0000-6202		N
	40701	Total...	30.00				
16048	Recycle Away, LLC		4,151.08	Recycleing Barrels	03-521-000-0000-6669	43997	N
16048			7,905.08	Triple Waste Cont	03-521-000-0000-6669	43997	N
16048			4,151.08	Waste Barrels	03-521-000-0000-6669	43997	N
	40702	Total...	16,207.24				
1727	Red Wing City-Finance		1,203.24	TZD Enf, Grant Q3/FY23	01-201-000-0000-6897	4-6/23	N
	40703	Total...	1,203.24				
5167	Relias LLC		7,396.09	Trng Subscription 8/23-7/24	01-207-000-0000-6357	SI-338628	N
	40704	Total...	7,396.09				
1756	Roscoe Township		3,142.41	Gravel Tax Q223	72-850-000-0000-2320	Bruening	N
1756			479.59	Gravel Tax Q223	72-850-000-0000-2320	Kielmeyer	N
1756			33.57	Gravel Tax Q223	72-850-000-0000-2320	IMS Contracting	N
	40705	Total...	3,655.57				
10907	RTG Consulting Inc.		281.25	Database Support: Azure 6/2023	01-101-103-0000-6284	1319	N
10907			187.50	Database Support: Azure 7/2023	01-101-103-0000-6284	1322	N
	40706	Total...	468.75				

Goodhue County

WARRANT REGISTER Auditor Warrants



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
15249	Schmidt/Dan	30.00	Cell Phone 7/2023		01-063-000-0000-6202		N
15249		40.00	Internet 7/2023		01-063-000-0000-6209		N
	Warrant #	40707	Total...				
		70.00					
15864	Seaton/Brooke	30.00	Cell Phone 7/2023		01-255-000-0000-6202		N
	Warrant #	40708	Total...				
		30.00					
11804	Smith/John	30.00	Cell Phone 7/2023		01-063-000-0000-6202		N
	Warrant #	40709	Total...				
		30.00					
1809	Stanton Township	46.00	Ordinance Text Ammendmt		03-521-000-0000-6850	7242023	N
	Warrant #	40710	Total...				
		46.00					
14256	Tebbe/Dennis J	100.00	Per Diem: BOA Mtg 7/24		01-127-128-0000-6106		N
14256		2.62	BOA Mtg Mileage 7/24		01-127-128-0000-6331		N
	Warrant #	40711	Total...				
		102.62					
1903	Thomson Reuters - West	865.00	Law Books 5/2023		01-025-000-0000-6452	848475900	N
	Warrant #	40712	Total...				
		865.00					
15500	Tople/Briggs	35.00	Cell Phone 7/2023		01-031-000-0000-6202		N
	Warrant #	40713	Total...				
		35.00					
14748	TSP, Inc.	3,533.60	LEC - GCSO Space Study 6/2023		01-001-000-0000-6278	0059691	N
	Warrant #	40714	Total...				
		3,533.60					
8735	Vieths-Augustine/Lavon	35.00	Cell Phone 7/2023		01-055-000-0000-6202		N
	Warrant #	40715	Total...				
		35.00					
1893	Wanamingo Township	1,158.08	Gravel Tax Q223		72-850-000-0000-2320	Kielmeyer	N
1893		19.58	Gravel Tax Q223		72-850-000-0000-2320	Mathiowetz	N
	Warrant #	40716	Total...				
		1,177.66					
1900	Welch Township	1,571.82	Gravel Tax Q223		72-850-000-0000-2320	Luhmans	N
1900		80.02	Gravel Tax Q223		72-850-000-0000-2320	HOLCIM	N
	Warrant #	40717	Total...				
		1,651.84					
8000	Wyld/Eddy	30.00	Cell Phone 7/2023		01-063-000-0000-6202		N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
8000	Wyld/Eddy	40.00	Internet 7/2023			01-063-000-0000-6209		
	Warrant #	40718	Total...					N
		70.00						
1917	Zumbrota City	1,369.66	TZD Enf> Grant Q3/FY23			01-201-000-0000-6897	4-6/23	N
	Warrant #	40719	Total...					
		1,369.66						
1920	Zumbrota Township	326.49	Gravel Tax Q223			72-850-000-0000-2320	Bruening Rock	N
	Warrant #	40720	Total...					
		326.49						
	Warrant Form	WFXX-ACH	Total...					
			163,349.41			81 Transactions		
		Final Total...	1,854,628.77			210 Transactions		

mokeefe
07/28/2023

1:15:39PM
Warrant Form **WFXX-ACH**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



<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>
57		1,691,279.36	WFXX	469160	469216	07/28/2023	07/28/2023		
57		163,349.41	WFXX-ACH	40664	40720	07/28/2023	07/28/2023	25	1,793.39
		1,854,628.77	TOTAL					32	161,556.02

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 07/28/2023
Pay Date 07/28/2023



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>		<u>NON-ACH AMOUNT</u>	
1	384,567.78	County General Revenue	66,546.50		318,021.28	
3	1,392,345.27	County Road and Bridge	36,443.64		1,355,901.63	
34	41,060.14	Capital Plan	39,280.20		1,779.94	
61	16,029.29	Waste Management Facilities	4,505.93		11,523.36	
72	20,626.29	Other Agency Funds	16,573.14		4,053.15	
	1,854,628.77	TOTAL	163,349.41	TOTAL ACH	1,691,279.36	TOTAL NON-ACH

ndahlstrom
07/31/2023

12:18:19PM

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>
12533	14168	Heartland Payment Systems LLC	12.45	ACH Funds Fee 7/2023	01-001-000-0000-6376		0
	Warrant #	12533	Total	12.45	Date 7/31/2023		
	Final Total...		12.45	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

12.45

County General Revenue

12.45 TOTAL

ndahlstrom
08/01/2023

8:26:14AM

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>
12534	14663	Merchants Bank	25.00	Service Charge 7/2023	01-001-000-0000-6375		0
	Warrant #	12534	Total	25.00	Date 8/1/2023		
	Final Total...		25.00	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

25.00

County General Revenue

25.00 TOTAL

ndahlstrom
08/01/2023

9:32:13AM

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>
12535	5925	Superior Press	83.98	Deposit Slips 8/1	01-041-000-0000-6401		0
	Warrant #	12535	Total	83.98	Date 8/1/2023		
	Final Total...		83.98	1	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

83.98

County General Revenue

83.98 TOTAL

ndahlstrom
08/03/2023

1:16:24PM

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>
12536	14168	Heartland Payment Systems LLC					
			819.96	CC TXN Fees 7/2023	01-001-000-0000-6376		0
			60.00	CC Equip Rent 7/2023	01-001-000-0000-6376		0
Warrant #	12536	Total	879.96	Date 8/2/2023			
	Final Total...		879.96	2	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

FUND

AMOUNT

NAME

1

879.96

County General Revenue

879.96 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>
12537	11506	Alerus Financial					
			22,931.14	8/3/23 Payroll-Co HSA Contrib	01-000-000-2504-2005		0
			4,766.55	8/3/23 Payroll-Co HSA Contrib	03-000-000-2504-2005		0
			14,408.42	8/3/23 Payroll-Co HSA Contrib	11-000-000-2504-2005		0
			576.91	8/3/23 Payroll-Co HSA Contrib	61-000-000-2504-2005		0
Warrant #	12537	Total	42,683.02	Date 8/3/2023			
	Final Total...		42,683.02	4	Transactions		

Goodhue County



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	22,931.14	County General Revenue
3	4,766.55	County Road and Bridge
11	14,408.42	Health & Human Service Fund
61	576.91	Waste Management Facilities
	42,683.02	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 # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
1353	Ag Partners Coop	181.92	Grease RW	03-340-000-0000-6561	98879	N
1353		496.31	DEF RW	03-340-000-0000-6565	98879	N
	Warrant # 469217	Total...	678.23			
2687	ANCOM Communications, Inc.	590.00	Install Consolettes 7/13/23	01-211-000-0000-6283	115930	N
2687		11,302.00	CF Control Station 7/11/23	01-211-239-0000-6669	115873	N
	Warrant # 469218	Total...	11,892.00			
13308	ArcaSearch Corporation	12,556.50	Scan Transfer Crds 7/24	01-101-000-0000-6284	40052-01	N
13308		11,280.00	Scan Amended Birth Rec 7/13	01-101-103-0000-6284	40050-01	N
	Warrant # 469219	Total...	23,836.50			
14642	AT&T Mobility, LLC	47.48	Cell Phone: Steffen 6/26-7/25	01-201-000-0000-6202	287303914782	N
14642		36.24	iPaws Cell Srvc 6/26-7/25	01-209-000-0000-6202	287303914782	N
14642		36.24	Cradlepoint Line 6/26-7/25	01-209-000-0000-6206	287303914782	N
14642		144.96	4 Cradlepoint Lines 6/26-7/25	01-211-000-0000-6206	287303914782	N
14642		3.00	Status IP: CF Twr 6/26-7/25	34-211-000-0000-6305	287303914782	N
	Warrant # 469220	Total...	267.92			
9329	Bevcomm	84.95	Internet: PI Offc 8/23	01-201-000-0000-6209	13331942	N
	Warrant # 469221	Total...	84.95			
16165	Breach Point Consulting, Inc.	6,287.00	2 Seminars: 7/18 & 7/20	01-201-000-0000-6357		N
	Warrant # 469222	Total...	6,287.00			
11439	CenturyLink	48.49	Sandhill Twr 7/19-8/18/23	01-281-280-0000-6201	651 388-2865	N
	Warrant # 469223	Total...	48.49			
9419	Department of Treasury	72.00	41-6005797 Form 720 Q223	01-061-000-0000-6284		N
	Warrant # 469224	Total...	72.00			
6923	DVS Renewal	14.25	#2023 tabs 8/2023	01-201-000-0000-6309	MWN 137	N
	Warrant # 469225	Total...	14.25			
4644	Express Services, Inc.	864.00	Bldg Concierge Temp 7/30	01-001-000-0000-6850	29406058	N
	Warrant # 469226	Total...	864.00			

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 08/04/2023
Pay Date 08/04/2023



<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>
13061	Flom Disposal	104.69	Garb Kyn 8/1-10/31	03-350-000-0000-6253	6228	N
	Warrant # 469227	Total...				
		104.69				
13949	Griesert/Beverly Jo	420.51	Transp Mileage 7/24-8/2/23	01-121-140-0000-6220		N
	Warrant # 469228	Total...				
		420.51				
2310	Huebsch Services	106.56	Uniforms-Mech	03-340-000-0000-6307	Acct 3990	N
2310		45.76	Shop Rags	03-340-000-0000-6420	Acct 3990	N
2310		69.24	Cleaning Rags	03-350-000-0000-6420	Acct 3990	N
2310		355.62	Uniforms	61-398-000-0000-6307	Acct 3991	N
2310		165.24	Mats & Towels	61-398-000-0000-6411	Acct 3991	N
2310		74.34	Cleaning Rags	61-398-000-0000-6420	Acct 3991	N
	Warrant # 469229	Total...				
		816.76				
2195	Kent/Justin	57.51	Kenyon/PI Mileage 7/21	01-121-000-0000-6331		N
2195		25.81	Lake City Mileage 7/27	01-121-000-0000-6331		N
2195		29.54	VFW Zumbrota Mileage 7/27	01-121-000-0000-6331		N
	Warrant # 469230	Total...				
		112.86				
10777	Kenyon Ace Hardware	1,530.00	Chainsaw Helmets	03-310-000-0000-6417	53142	N
10777		153.00-	Rtn Chainsaw Helmets	03-310-000-0000-6417	53882	N
	Warrant # 469231	Total...				
		1,377.00				
1523	Lodermeier Implement Co	815.64	Brush Hog Blades 1904	03-340-000-0000-6563	P12797	N
	Warrant # 469232	Total...				
		815.64				
11575	Loffler Companies Inc.	107.49	Copies 6/8-7/7/23	01-091-000-0000-6302	4412145	N
11575		10.00	Freight/Delivery 6/8-7/7/23	01-091-000-0000-6302	4412145	N
	Warrant # 469233	Total...				
		117.49				
7919	Menards	89.42	TM Supplies	03-310-000-0000-6504	18974	N
7919		77.98	Loppers	03-310-000-0000-6508	18994	N
7919		37.37	Tape Measures	03-310-000-0000-6508	19182	N
7919		4.29	Staples-Shop Use	03-340-000-0000-6420	19238	N
7919		39.42	Hose 0812	03-340-000-0000-6563	18974	N

Goodhue County

WARRANT REGISTER Auditor Warrants



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u> <u>On-Behalf-of-Name</u>	<u>Invoice #</u> <u>From Date</u>	<u>PO # Tx</u> <u>To Date</u>
7919	Menards	23.48	Landscape Supplies		03-521-000-0000-6632	19238	N
7919		265.07	Landscape Supplies		03-521-000-0000-6632	19752	N
7919		39.92	Paint - Boxes		61-398-000-0000-6411	18867	T
7919		53.26	Cleaning/Maint Suppl		61-398-000-0000-6411	18867	T
7919		5.94	Sockets		61-398-000-0000-6569	18867	T
	Warrant # 469234	Total...	636.15				
3824	Midwest Machinery Co	84.74	Fuel Injector Line 1802		03-340-000-0000-6563	9698373	N
3824		253.90	Filters 1802		03-340-000-0000-6563	9703553	N
3824		80.81	Filters 1802		03-340-000-0000-6563	9706429	N
	Warrant # 469235	Total...	419.45				
3189	Minnesota Ag Group Inc	19.15	Battery Box Latch 1106		03-340-000-0000-6563	IH89408	N
3189		56.00	Cab Filter 1106		03-340-000-0000-6563	IH89408	N
3189		438.30	PTO Sensor/Switch/Bulb 1203		03-340-000-0000-6563	IH93201	N
3189		154.25	Cab Filters 1203		03-340-000-0000-6563	IH93201	N
3189		56.40	Wheel Studs 1811		03-340-000-0000-6563	IH93437	N
3189		301.50	Mirror Assy 1602		03-340-000-0000-6563	IH93564	N
3189		38.00	Rtn Stock Filters		03-340-000-0000-6563	IH88843	N
3189		199.30	Rtn Gas Strut/Hs Clamps 1203		03-340-000-0000-6563	IH88843	N
	Warrant # 469236	Total...	788.30				
8522	Minnesota Energy Resources Corporation	59.77	Gas-Zta Shop		03-350-000-0000-6252	504254044-1	N
8522		62.86	Gas-Kyn Shop		03-350-000-0000-6252	504254044-2	N
	Warrant # 469237	Total...	122.63				
7633	Nuss Truck and Equipment Group LLC	48.95	Brake Chamber 1401		03-340-000-0000-6562	PSO017827-2	N
7633		53.75	Oil Pan Drain Valve 2001		03-340-000-0000-6562	PSO021651-1	N
7633		53.75	Oil Pan Drain Valve 2101		03-340-000-0000-6562	PSO021651-1	N
7633		53.75	Oil Pan Drain Valve 2002		03-340-000-0000-6562	PSO021651-1	N
7633		53.75	Oil Pan Drain Valve 1901		03-340-000-0000-6562	PSO021651-1	N
7633		53.75	Oil Pan Drain Valve 1801		03-340-000-0000-6562	PSO021651-1	N
	Warrant # 469238	Total...	317.70				

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 # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
9516	Nuvera (FKA NU-Telecom)	182.62	Goodhue Backup Phone 8/2023	01-209-000-0000-6201	1192564	N
9516		97.80	Tele CF	03-350-000-0000-6201	1182424	N
9516		90.90	DSL CF	03-350-000-0000-6209	1182424	N
	Warrant # 469239	Total...	371.32			
6894	Pine Island Lumber Inc	139.84	Lumber UBL Kiosk	03-521-000-0000-6669	2307-124552	N
6894		139.84	Lumber Cascade Kiosk	03-521-000-0000-6669	2307-124552	N
6894		279.67	Lumber Byllesby Kiosk	03-521-000-0000-6669	2307-124552	N
	Warrant # 469240	Total...	559.35			
12610	Plonsky Construction	1,987.09	CARES-Permit 23-0305	01-003-000-0000-6892		N
	Warrant # 469241	Total...	1,987.09			
9146	Precise MRM LLC	250.00	GPS Data Svc Jun (10)	03-310-000-0000-6270	200-1043926	N
	Warrant # 469242	Total...	250.00			
14081	Quadient, Inc.	309.00	Meter Rent: GOV 8/19-11/18	01-001-000-0000-6345	60327719	N
	Warrant # 469243	Total...	309.00			
5136	Red Wing City-Public Works	635.60	Water & Sewer 6/2023	01-111-110-0000-6253	031881-005	N
5136		147.85	Dumpster 6/2023	01-111-110-0000-6257	031881-005	N
5136		20.66	Storm Water Utility 6/2023	01-111-110-0000-6306	031881-005	N
5136		744.66	Irrigation 6/2023	01-111-110-0000-6306	031881-006	N
5136		36.00	Storm Water Utility 4-6/2023	01-111-110-0000-6306	031881-005	N
5136		601.20-	Cool Twr Deduct Mtr 6/2023	01-111-112-0000-6253	031881-002	N
5136		303.66-	Irrigation Deduct Mtr 6/2023	01-111-112-0000-6253	031881-003	N
5136		6,079.22	Water & Sewer 6/2023	01-111-112-0000-6253	031881-001	N
5136		242.76	Dumpster 6/2023	01-111-112-0000-6257	031881-001	N
5136		36.00	Stormwater Utility 4-6/2023	01-111-112-0000-6306	028057-000	N
5136		110.32	Storm Water Utility 6/2023	01-111-112-0000-6306	031881-001	N
5136		1,431.90	Water & Sewer 6/2023	01-111-115-0000-6253	031881-009	N
5136		168.53	Dumpster 6/2023	01-111-115-0000-6257	031881-008	N
5136		41.68	Storm Water Utility 6/2023	01-111-115-0000-6306	031881-009	N
5136		104.80	Dumpster 6/2023	01-111-116-0000-6257	031881-004	N

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 # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>	
5136	Red Wing City-Public Works	36.00	Storm Water Utility 4-6/2023	01-111-116-0000-6306	028057-001	N
5136		50.32	Wash Bay/Sheriff Shed 6/2023	01-201-000-0000-6253	011876-000	N
5136		643.43	Dumpster & Recycling 6/2023	01-207-000-0000-6257	031881-000	N
	Warrant # 469244	Total...	9,624.87			
7648	Rent N Save Portable Services	65.00	Cascade Toilet Jun	03-521-000-0000-6343	74120	N
7648		380.00	Byllesby Park Toilets Jun	03-521-000-0000-6343	74120	N
7648		65.00	Cascade Toilet Jul	03-521-000-0000-6343	74121	N
7648		695.00	Byllesby Park Toilets Jul	03-521-000-0000-6343	74121	N
	Warrant # 469245	Total...	1,205.00			
70	Rice County	140.00	Subpoena Svc (2) 7/27	01-091-000-0000-6277	202301086	N
70		140.00	Subpoena Svc (2) 7/25	01-091-000-0000-6277	202301067	N
	Warrant # 469246	Total...	280.00			
582	Rihm Kenworth	154.80	Filters for Stock	03-340-000-0000-6562	2148767A	N
	Warrant # 469247	Total...	154.80			
12260	Ronco Engineering Sales Co, Inc	43.20	Socket	03-340-000-0000-6569	3330300	N
	Warrant # 469248	Total...	43.20			
7898	Ryan Mechanical, Inc	5,341.84	Hydro Sys Rpr 5/2023	01-111-112-0000-6305	SD1574	N
7898		602.85-	CR Hydro Sys Rpr 5/2023	01-111-112-0000-6305	2452	N
7898		600.00	Hydro Sys Rpr 5/2023	01-111-112-0000-6305	SD1753	N
7898		2,873.34	Hydro Sys Rpr 5/2023	01-111-113-0000-6305	SD1572	N
7898		1,453.09	Hydro Sys Rpr 5/2023	01-111-116-0000-6305	SD1573	N
	Warrant # 469249	Total...	9,665.42			
15965	Skillet Kitchen	3,903.36	Inmate Meals 7/3-7/9/23	01-207-000-0000-6463	INV00004412	N
	Warrant # 469250	Total...	3,903.36			
1973	St Louis County Sheriff's Office	65.00	Subpoena Svc OHarris 7/24	01-011-000-0000-6277	2302590	N
	Warrant # 469251	Total...	65.00			
6284	Steberg/Glen	550.00	Landfill Lease 8/2023	61-397-000-0000-6342	Aug 2023	N
6284		2,500.00	Landfill Equip Jul	61-397-000-0000-6343	Jul 2023	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 08/04/2023
Pay Date 08/04/2023



<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>
6284	Steberg/Glen	3,648.00	Landfill Hrs Jul	61-397-000-0000-6349	Jul 2023	N
Warrant #	469252	Total...	6,698.00			
1831	Streichers, Inc.	2,215.98	2023 Ammo: 223 Cal Duty 7/26	01-201-000-0000-6416	I1646287	N
1831		299.98	BVest:Car/Patches-Schafer 7/19	01-201-000-0000-6453	I1645341	N
1831		1,446.00	BVest:Panels/Carr/plate-Lawler	01-201-000-0000-6453	I1645829	N
1831		1,251.00	BVest:Panels/Carr/Plate-Maves	01-201-000-0000-6453	I1645830	N
1831		1,527.00	BVestPanels/Car/Plate-Matthews	01-201-000-0000-6453	I1645831	N
Warrant #	469253	Total...	6,739.96			
2384	Terminal Supply Co	904.44	Electrical Supplies	03-340-000-0000-6420	54770-00	N
2384		54.54	LED Worklamps	03-340-000-0000-6569	54770-00	N
Warrant #	469254	Total...	958.98			
2469	Toshiba America Business Solutions	59.75	Copier 8/2023	01-121-000-0000-6302	5025947356	N
2469		1.62	Copies 6/2023	01-121-000-0000-6302	5025947356	N
2469		124.20	Copier 8/2023	01-601-000-0000-6402	5025946294	N
Warrant #	469255	Total...	185.57			
1876	Van Paper Company	89.01	Wypall Wipers	03-340-000-0000-6420	43213	N
1876		200.60	Towel/Liners/Bowl Clnr	03-350-000-0000-6420	43213	N
1876		91.57-	Rtn Urinal Screens	03-350-000-0000-6420	43216	N
1876		52.63	Towels Rcy	61-398-000-0000-6420	43465	T
Warrant #	469256	Total...	250.67			
15219	Vertex Unmanned Solutions, LLC	400.00	(2) Drone Tags 7/27/23	01-201-000-0000-6432	2269	N
Warrant #	469257	Total...	400.00			
73383	Xcel Energy	4,938.60	Electric: GC 6/2023	01-111-110-0000-6251	51-4345908-1	N
73383		62.26	Gas: GC 6/2023	01-111-110-0000-6252	51-4345908-1	N
73383		2,856.72-	Electric: LEC 6/2023	01-111-112-0000-6251	51-4345908-1	N
73383		607.12	Gas: LEC 6/2023	01-111-112-0000-6252	51-4345908-1	N
73383		3,941.44	Gas: HHS 6/2023	01-111-115-0000-6252	51-4345908-1	N
73383		3,888.17	Electric: JC 6/2023	01-111-116-0000-6251	51-4345908-1	N

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 08/04/2023
Pay Date 08/04/2023



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
				<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
73383	Xcel Energy	22.66	St Lts - 24		03-310-000-0000-6251	51-104672901	N
73383		13.65	St Lts - 24/25		03-310-000-0000-6251	51-13773214-1	N
73383		12.69	St Lts - 24/Hwy 19		03-310-000-0000-6251	51-13773325-5	N
73383		8.49	St Lts - 2N		03-310-000-0000-6251	51-57625991	N
73383		10.12	St Lts - 2S		03-310-000-0000-6251	51-60402524	N
73383		57.01	St Lts - Bench		03-310-000-0000-6251	51-67548181	N
73383		171.04	Signals - 601 Bench		03-310-000-0000-6251	51-67548181	N
73383		2,415.55	Elec - RW		03-350-000-0000-6251	51-51300497	N
73383		245.82	Electric - Zta		03-350-000-0000-6251	51-63907713	N
73383		144.48	Elec - RW Shared		03-350-000-0000-6251	51-101960186	N
73383		108.11	Gas - RW		03-350-000-0000-6252	51-53157485	N
73383		27.95	Gas - RW Shared		03-350-000-0000-6252	51-101960186	N
73383		41.89	Elec - Pavilion/Well		03-521-000-0000-6251	51-0014308387-	N
73383		19.61	Sec Lt - Park		03-521-000-0000-6251	51-73725269	N
Warrant #	469258	Total...	13,879.94				
2860	Zarnoth Brush Works, Inc.	740.00	Broom 2007		03-340-000-0000-6563	0194631-IN	N
Warrant #	469259	Total...	740.00				
1914	Ziegler Inc	245.55	Seat Belt 0902		03-340-000-0000-6563	IN001076219	N
Warrant #	469260	Total...	245.55				
1919	Zumbrota Telephone Co	53.07	Tele 5671 Zta		03-350-000-0000-6201	104516	N
1919		49.35	Fax 4046 Zta		03-350-000-0000-6201	652291	N
1919		65.95	DSL 5671 Zta		03-350-000-0000-6209	104516	N
Warrant #	469261	Total...	168.37				
Warrant Form	WFXX	Total...	108,779.97	147 Transactions			

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 # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
224	Arneson/Scott	682.09	MACA Trng Lodging 7/12-14	01-031-000-0000-6332		N
224		72.20	Admin/Comm Lunch Mtg 6/6	01-031-000-0000-6332		N
224		15.65	RW Ignite Meeting Lunch 6/13	01-031-000-0000-6332		N
224		11.24	NACO Airport: Flanders 7/25	01-031-000-0000-6332		N
224		11.24	NACO Airport: Arneson 7/25	01-031-000-0000-6332		N
	Warrant # 40721	Total...	792.42			
9090	Auto Value - Red Wing	179.99	A/C Condensor 1503	03-340-000-0000-6562	134196087	N
9090		523.99	Radiator 1503	03-340-000-0000-6562	134196087	N
9090		46.32	A/C Lines, Gaskets 1503	03-340-000-0000-6562	134196122	N
9090		30.18	Steer U-Joints 1401	03-340-000-0000-6562	134196255	N
9090		13.98	Headlight Bulbs 1206	03-340-000-0000-6562	134196292	N
9090		57.72	Fuel Filters 1902	03-340-000-0000-6562	134196430	N
9090		41.80	Cabin Air Filter 1203	03-340-000-0000-6563	134196447	N
9090		38.25	A/C Line 2007	03-340-000-0000-6563	134197368	N
9090		60.44	Engine Air Filter 1203	03-340-000-0000-6563	134197497	N
9090		62.99	Trailer Break-Away 20011	03-340-000-0000-6563	134196402	N
9090		41.80	Cabin Air Filters 1106	03-340-000-0000-6563	134196428	N
9090		61.99	Grease Gun	03-340-000-0000-6569	134196238	N
	Warrant # 40722	Total...	1,159.45			
2692	Boyer Ford Trucks, Inc.	112,490.00	2024 Western Star	34-340-000-0000-6663	DE-09639	N
	Warrant # 40723	Total...	112,490.00			
6976	Carroll/Stephan Gene	326.85	Transp Mileage 5/17-7/12/23	01-121-140-0000-6220		N
6976		243.66	Transp Mileage 7/13-7/27/23	01-121-140-0000-6220		N
	Warrant # 40724	Total...	570.51			
1226	Dakota Electric Association	9.57	St Lts #7	03-310-000-0000-6251	2-1366814	N
1226		15.80	St Lts #46	03-310-000-0000-6251	2-1366814	N
1226		9.58	St Lts #31	03-310-000-0000-6251	2-1366814	N
1226		9.57	St Lts #19	03-310-000-0000-6251	2-1366814	N
1226		82.87	St Lts #18	03-310-000-0000-6251	2-1366814	N

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 # Tx</u>
<u>Warrant #</u>		<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			127.39				
1188	Department Of Transportation		74,658.90	614-016 CO#46 Incntv/FuelEs	03-320-000-0000-6320	753231	N
Warrant #	40726	Total...	74,658.90				
13907	Flanders/Linda Jean		18.34	Welch Twp Mileage 7/6	01-005-000-0000-6331		N
Warrant #	40727	Total...	18.34				
10903	Harvey's Tire Service Inc.		38.00	Tire Patch 20012	03-340-000-0000-6575	7174-33	N
Warrant #	40728	Total...	38.00				
15111	Innovational Water Solutions, Inc.		21,890.60	Hydro Fluid/Trmt Rec LEC 7/11	34-111-112-0000-6669	16397	N
15111			560.00	Sys Test: LEC Boiler Proj 7/13	34-111-112-0000-6669	16415	N
Warrant #	40729	Total...	22,450.60				
9483	Magnet Forensics USA, Inc.		2,475.00	Int/Mobile Evid Fndr 8/23-7/24	01-201-000-0000-6268	SIN059865	N
9483			1,870.00	Cloud Evidence Fndr 8/23-7/24	01-201-000-0000-6270	SIN059865	N
Warrant #	40730	Total...	4,345.00				
8742	Mandelkow/Mark		400.00	Trmt Crd Drug Test 6/2023	01-091-132-0000-6283		N
8742			400.00	Trmt Crd Drug Test 7/2023	01-091-132-0000-6283		N
Warrant #	40731	Total...	800.00				
14097	McDonough/Michael		1,000.00	Prof Svc: Trmt Crd 6/2023	01-091-132-0000-6283		N
14097			1,000.00	Prof Svc: Trmt Crd 7/2023	01-091-132-0000-6283		N
Warrant #	40732	Total...	2,000.00				
14968	Mechelke/Jennifer		400.00	Trmt Crd Drug Testing 6/2023	01-091-132-0000-6283		N
14968			400.00	Trmt Crd Drug Testing 7/2023	01-091-132-0000-6283		N
Warrant #	40733	Total...	800.00				
892	MNCCC		131.25	TaxLink SW Support Q323	01-055-000-0000-6268	2307098	N
Warrant #	40734	Total...	131.25				
7240	Norton Psychological Services		375.00	Psych Eval/Anderson 6/27	01-207-000-0000-6291		N
Warrant #	40735	Total...	375.00				
15062	O'Rourke Media Group-MN LLC		12.67	County Brd Mtg Ntc 8/10	01-127-128-0000-6242	357561	N

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 # Tx</u>
	<u>Warrant #</u>	<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	Warrant #	40736	Total...	12.67			
5019	P Hanson Marketing		615.00	Fair Ad: Today/Ag Repr 8/1	01-201-000-0000-6883	308083	N
	Warrant #	40737	Total...	615.00			
5195	Rechtzigel/Randall William		100.00	Per Diem: BOA Mtg 7/24	01-127-128-0000-6106		N
5195			29.21	BOA Mtg Mileage 7/24	01-127-128-0000-6331		N
	Warrant #	40738	Total...	129.21			
50705	Red Wing Ace Hardware		28.96	Hinge/Fstn-UBL Kiosk	03-521-000-0000-6669	223369/1	N
50705			28.96	Hinge/Fstn-Cascade Kiosk	03-521-000-0000-6669	223369/1	N
50705			28.95	Hinge/Fstn-Byllesby Kiosk	03-521-000-0000-6669	223369/1	N
50705			181.88	Hinge/Fstn-Byllesby Kiosk	03-521-000-0000-6669	223426/1	N
50705			50.46	Paint/Hdwr-Byllesby Kiosk	03-521-000-0000-6669	223483/1	N
50705			16.17	Spray Paint - Rcy Boxes	61-398-000-0000-6411	223208/1	T
50705			20.97	Spray Paint - Rcy Boxes	61-398-000-0000-6411	223295/1	T
50705			23.39	Drill Bits	61-398-000-0000-6569	223423/1	T
50705			8.26	Eye Bolts 7023	61-398-192-0000-6563	223423/1	T
	Warrant #	40739	Total...	388.00			
1727	Red Wing City-Finance		157.18	Evidence Rm Supplies 7/5/23	01-201-000-0000-6420	0114199	N
	Warrant #	40740	Total...	157.18			
14801	Redstone Construction, LLC		317,965.00	602-032 Br 25625 Est 2	03-320-000-0000-6320	Est #2	N
	Warrant #	40741	Total...	317,965.00			
9340	Schwicker's Tecta America, LLC		610.00	Diagnose:Aspen Control Bd 7/20	01-211-000-0000-6304	S510113092	N
	Warrant #	40742	Total...	610.00			
1903	Thomson Reuters - West		3,163.00	Law Books 6/2023	01-025-000-0000-6452	848645989	N
	Warrant #	40743	Total...	3,163.00			
8000	Wyld/Eddy		45.85	Crowdstrike Trng Mileage 7/25	01-063-000-0000-6331		N
8000			45.85	Crowdstrike Trng Mileage 7/26	01-063-000-0000-6331		N
8000			45.85	Crowdstrike Trng Mileage 7/27	01-063-000-0000-6331		N

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 # Tx</u>
	<u>Warrant #</u>	<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	40744	Total...	137.55				
1917	Zumbrota City		420,720.19	596-004 Zum Jefferson Est #4	03-320-000-0000-6320	SAPR#4	N
	40745	Total...	420,720.19				
8381	Zumbrota Water & Sewer Dept		68.04	Wtr & Swr Zta	03-350-000-0000-6253	8660	N
	40746	Total...	68.04				
	Warrant Form	WFXX-ACH	Total...	964,722.70	62 Transactions		
		Final Total...	1,073,502.67	209 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

lbrodie
08/04/2023

8:45:40AM
Warrant Form **WFXX-ACH**
Auditor's Warrants

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 08/04/2023
Pay Date 08/04/2023



<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>
45	108,779.97	WFXX	469217	469261	08/04/2023	08/04/2023			
26	964,722.70	WFXX-ACH	40721	40746	08/04/2023	08/04/2023	9	5,623.03	17 959,099.67
	1,073,502.67	TOTAL							

Goodhue County

WARRANT REGISTER Auditor Warrants

Approved 08/04/2023
Pay Date 08/04/2023



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>		<u>NON-ACH AMOUNT</u>	
1	102,595.86	County General Revenue	14,657.13		87,938.73	
3	828,449.47	County Road and Bridge	815,056.18		13,393.29	
34	134,943.60	Capital Plan	134,940.60		3.00	
61	7,513.74	Waste Management Facilities	68.79		7,444.95	
	1,073,502.67	TOTAL	964,722.70	TOTAL ACH	108,779.97	TOTAL NON-ACH